

FY 2023 ADOPTED BUDGET / vol.1

LOUDOUN COUNTY, VIRGINIA

- EXECUTIVE SUMMARY
- GENERAL FUND REVENUE AND TRENDS
- OPERATING EXPENDITURES



Loudoun County Board of Supervisors

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Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Loudoun County, Virginia, for the annual budget for the fiscal year beginning July 1, 2021. 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 01, 2021



Executive Director

Performance Management Certificate of Excellence

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Excellence for exemplifying the standards established by ICMA in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking, and accountability.



ICMA

INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Excellence
is presented to

Loudoun County, Virginia

for exceeding the standards established by the International City/County Management Association in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.

Presented in conjunction with the
107th ICMA Annual Conference

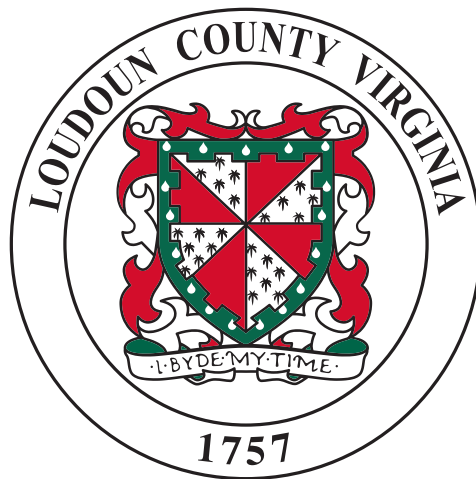
October 4, 2021

Marc A. Ott
ICMA Executive Director

James Malloy
ICMA President

Loudoun County Board of Supervisors' Vision

While appreciating and acknowledging our rich history, Loudoun County strives to be a prosperous, inclusive, equitable and sustainable community where residents feel free to live, work, learn and play.





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 430,000 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 2020, Loudoun County continued to be one of the fastest growing counties, increasing by another 35 percent. 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 Facts

County Population ¹	442,695	Land Area (square miles)	520
Per Capita Personal Income ²	\$80,914	Unemployment Rate ³	3.0%
Median Household Income ²	\$151,800	Total Employment ³	172,137
Public School Enrollment ¹	83,039	New Commercial Permits ³	3,720,110 sf.
Cost Per Pupil ⁴	\$16,995	New Residential Use Permits ³	2,103 unit
County & School FTE ¹	17,983.06	Office/Industrial Vacancy Rate ³	4.4%

Top 10 Real Property Owners (2022 value)	Percent of Tax Base
Cyrusone LLC	1.3%
Digital Loudoun 3 LLC	1.3%
Equinix R P II LLC	0.5%
Digital Loudoun Pkwy Ctr North LLC	0.5%
Fox Properties LLC	0.4%
Redwood-ERC Ashburn LLC	0.4%
Aligned Energy Data Center	0.4%
Amazon Data Services, Inc	0.3%
NTT Global Data Centers VA LLC	0.3%
Iskandar Ventures LLC	0.3%

***Excludes public service company properties.**

Top 10 Employers (2021)
Loudoun County Public Schools
Loudoun County Government
U.S. Department of Homeland Security
Verizon
Northrop Grumman
United Airlines, Inc.
Inova Health System
Raytheon Technologies
Dynaletric
Amazon

¹ Forecast Calendar Year 2023.

² Calendar Year 2019.

³ Calendar Year 2021.

⁴ Source: LCPS' Adopted Budget Executive Summary.



Projected FY 2023 Major Operating Indicators

Functional Area / Measure

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	\$1.64
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Public Safety and Judicial Administration

Number of emergency calls	40,000
Number of non-emergency calls	144,000
Number of Emergency Medical Service hospital transports	15,460
Number of deed and deed of trust recordings	117,833

Health and Welfare

Number of Medicaid pre-screenings requested	580
Number of permitted food facilities	1,400
Number of inspections conducted of permitted food facilities	3,360

Parks, Recreation, and Culture

Annual park visits	450,000
Library's children, teen, and adult program attendance	231,491
Number of senior meals provided	150,000

Community Development

Number of active capital projects under design	117
Number of active capital projects under construction	53
Number of current active prospects in pipeline to position the County for ongoing economic growth	375



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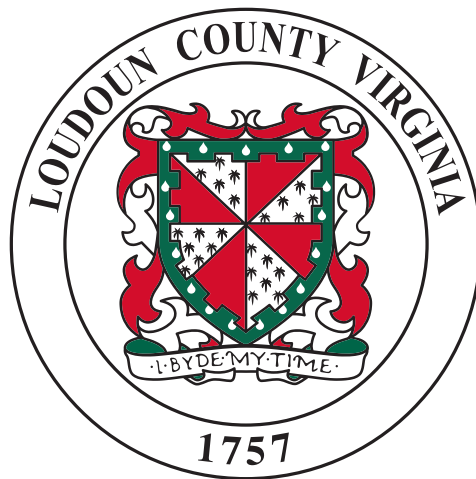
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Executive Summary FY 2023 Adopted Budget

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July 1, 2022

Dear Residents of Loudoun County:

On behalf of the Loudoun County Board of Supervisors, I am pleased to present the Adopted Budget for Fiscal Year (FY) 2023. I am proud of all we have accomplished so far in our term, as well as the efforts of my fellow Board members and staff in putting together the FY 2023 Adopted Budget all while addressing the COVID-19 pandemic and balancing the needs of the County with sound fiscal management. The budget includes information on how the County plans to spend resources to provide County Government services and School Division services and to pay for debt service requirements on County and Loudoun County Public Schools (LCPS) capital projects for FY 2023.

The public process for developing the budget began in December 2021. On February 9, 2022, the County Administrator presented the FY 2023 Proposed Budget to the Board of Supervisors. The Board invited residents to express their views, concerns and opinions at three public hearings held in February. In addition, the Board welcomed public input via phone calls and emails throughout the entire budget process. On April 5, 2022, the Board voted 7-2 to set the real property tax rate at \$0.890, which is \$0.09 less than the Tax Year-2021 tax rate of \$0.980.

It is important to me that in the FY 2023 Adopted Budget, the Board continues its commitment to delivering the highest quality services to residents. Sustaining the current service delivery levels year-over-year remains imperative as we continue to welcome new residents to Loudoun. Through collaborative efforts among the Board, County Administration and our departments, the Board added \$22.3 million in local tax funding and 196 new positions to County Government operations in such areas as: child protective services, mental health clinical care coordination, affordable housing, fire and rescue, law and traffic safety enforcement, and internal operations. Several resources were added to address specific Board Strategic Initiatives, including staffing to support collective



bargaining, equity and inclusion resources, health care data privacy protection, staffing resources for transitioning the Loudoun Health Department from a state agency to one that is locally administered and staffing resources to execute the Unmet Housing Needs Strategic Plan. These additions show the Board's commitment to delivering high quality services to the community in a responsible and responsive way. The Board also included funding for a step increase for public safety employees, a 5% merit increase for eligible general workforce employees, and salary scale adjustments to ensure that County salaries continue to keep pace with those in our competitive market. The addition of these resources and addressing merit and step increase pay fulfilled the key needs put forward by the County Administrator in the FY 2023 Proposed Budget, which is impactful for ensuring the County continues to deliver high-quality public services for our residents.

The Board's adopted Capital Improvement Program (CIP), which spans FY 2023 through FY 2028, continues to support the Board's goal of delivering high-quality educational, recreational, transportation and governmental services. County projects comprise 37% of total CIP expenditures, followed by transportation at 36% and LCPS projects at 27%. The CIP funds infrastructure priorities of the Board, including the Intersection Improvement Program, Sidewalk and Trails Program, and facility renovation programs. The CIP also addresses Board priorities, such as the Linear Parks and Trails System, including the Signature Project, which links the Potomac Heritage Trail and the W&OD Trail with new trails and linear parks that follow the Broad Run and Goose Creeks, other parks and recreational facilities, and electric vehicle charging at County facilities. The CIP also provides funds to restore the historic Union Street School in Leesburg and convert it for public access and adaptive uses. Finally, the adopted CIP funds vital transportation projects to continue addressing safety improvements, traffic calming, access to Metrorail and improvements along the County's major corridors such as Route 7, Route 15 and Route 50.

Additionally, the Board provided an increase in the local tax funding transfer to LCPS of \$53.7 million (5.3%) over FY 2022. This additional funding allows, among other key priorities and initiatives, compensation increases for LCPS educators and staff, and opening new school facilities.

One significant area of focus in this year's budget process was the issue of affordable housing. The FY 2023 budget takes key steps to make progress on the Board's recently



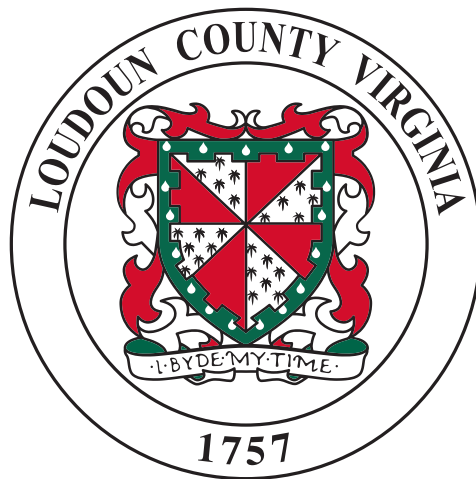
adopted Unmet Housing Needs Strategic Plan. The Board has committed to the dedication of recurring revenue equivalent to a half-penny of real property tax revenue for affordable housing needs starting in FY 2023. Over \$6 million in funds are made available through the budget from a combination of proffers and local tax funding. The dedication of the half-penny equivalent is planned to continue in future budgets. Additionally, five positions were added in three departments to execute elements of the Unmet Housing Needs Strategic Plan.

Finally, the FY 2023 budget took key steps toward maintaining the long-term stability of the County's tax revenue composition by maintaining a diverse and stable revenue base. Within the FY 2023 budget, 51.5% of General Fund local tax revenue is derived from real property taxes, which are the County's most stable revenue source. This was a key recommendation from Public Financial Management (PFM) Group Consulting's Revenue and Tax Policy Study conducted in 2021. The FY 2023 budget reflects balanced growth between real property tax revenue and other local tax revenues to meet the goal of a diverse and stable revenue base.

May your upcoming year be healthy and fulfilling. I look forward to continuing the dialogue with you as together we work to support our community.

As always, thank you for allowing me to serve as your County Chair.

Phyllis J. Randall, Chair at Large
Loudoun County Board of Supervisors





Guide to the FY 2023 Adopted Budget

This section provides the reader with an overview of the structure of the budget document, insight into the budget development process, and the economic and organizational factors that influenced the recommendations the County Administrator put forward for the Board of Supervisors' (Board) consideration.

Concepts

Structure of this Document

Volume I and Volume II of the FY 2023 Adopted Budget provide a comprehensive discussion of the available revenue sources that will fund the County's operating and capital budgets for the fiscal year beginning July 1, 2022 and ending June 30, 2023. The resources are funded with revenue generated by the Adopted real property tax rate as well as various federal, state, and local taxes, fees, fines, charges for services, and other miscellaneous sources. The majority of the General Fund's revenues are generated by the real property tax rate.

Budget Development Calendar

The County's budget development includes both an internal process and external (or public) process.

Organizational Overview

Thirty departments contribute to the operations of Loudoun County Government. An organizational chart details reporting relationships between the citizens, elected and appointed officials, and staff.

Performance Measures

Each department narrative includes performance measures indicating factors affecting departments' work and resource needs. Those sections, titled Key Measures, visually represent the most critical performance measures for a department, particularly those relating to positions presented in the budget.

Budget Themes

Throughout the budget development process, staff identified broad, countywide themes to group resource needs for the FY 2023 budget. These themes were intended to help decision-makers prioritize resources and understand the differences and commonalities across many diverse departments. The themes also indicate whether local tax funding is required to facilitate decision-making. These themes not only group diverse needs, but help readers quickly understand each department's needs at a high level. Themes are identified in department narratives as subheadings following the Staffing/FTE History section of each department narrative.



Guide to the FY 2023 Adopted Budget

Structure of this Document

Beyond the Executive Summary, Volume I almost exclusively details revenues and expenditures of the General Fund, which is the County's main operating fund. The sections of Volume I are organized by functional areas of County departments, including specific budget analyses, FTE history, and a summary of actions taken by the Board during budget deliberations, including the new resources added to County department budgets.

Volume I

Local Tax Funding

The concept of *local tax funding* in Loudoun's budget terminology refers to the revenues raised from the following local tax sources: real property taxes, personal property taxes, penalties and interest on property taxes, the County's allocation of Virginia's sales and use tax, consumers utility taxes on electricity and natural gas, the short-term rental tax, the 2 percent General Fund portion of the transient occupancy tax, and the cigarette tax. Use of prior year fund balance is also categorized as local tax funding. New local tax funding is generally split between the County Government and Loudoun County Public Schools during the budget development process, with 34 percent allocated to the County Government and 66 percent allocated to the Schools' budget. This allocation could change based on decisions made by the Board during budget deliberations.

General Fund Revenue and Trends

This section presents a general description of each source of revenue assigned to the General Fund. Individual revenue sources (e.g., real property tax, sales and use tax) are grouped into five broader categories: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The section also presents dollar estimates of FY 2023 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 FY 2022. This section also includes a discussion of tax exemptions granted by the Board of Supervisors and operating revenues of the Schools.

The final portion of the section is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2023 revenue estimates as well as additional information on some of the major revenue sources. In particular, additional details are provided on 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, and a brief analysis of the real property tax paid by the average Loudoun homeowner.

Functional Area Summaries

Each County department is categorized within five *functional areas*: General Government Administration; Public Safety and Judicial Administration; Health and Welfare; Parks, Recreation, and Culture; and Community Development. Department sections begin with a brief description of the department and its component programs. The written narrative explores the resource needs of the department using high level themes that are recurring throughout the organization all while analyzing each department's expenditure, revenue, and staffing trends year-over-year. Performance data is included to further illustrate and justify resources to support department programs and to illustrate major themes, challenges, or opportunities.

Financial tables reflect actual revenue and expenditures for completed fiscal years, the Adopted budget for the fiscal year in progress (FY 2022), and the total cost of resources included in the FY 2023 Adopted Budget. The FY 2024 Projected column is generally a default calculation escalating personnel budgets by 3 percent and operating and maintenance budgets by 1 percent. In some departments, this column includes projected costs for opening new facilities in the coming fiscal year. The Projected column represents a rough approximation of the costs to continue supporting current resources in the next fiscal year but does not account for the full range of expenditure pressures and resource needs that will impact FY 2024 budget development.



Guide to the FY 2023 Adopted Budget

Volume II

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 and is organized into sections including Previously Authorized and Future Projects, County Projects, Transportation Projects, and School 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).

Other 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 special improvement taxes, revenues from the state and federal governments, and transfers from other funds.

Fiscal Trends

This section provides historical information on the economic, demographic, and fiscal trends of the County to include development activity, employment, tax information, real property assessed values, property tax levies, revenues, expenditures, and General Fund balance.



Guide to the FY 2023 Adopted Budget

Budget Development Calendar

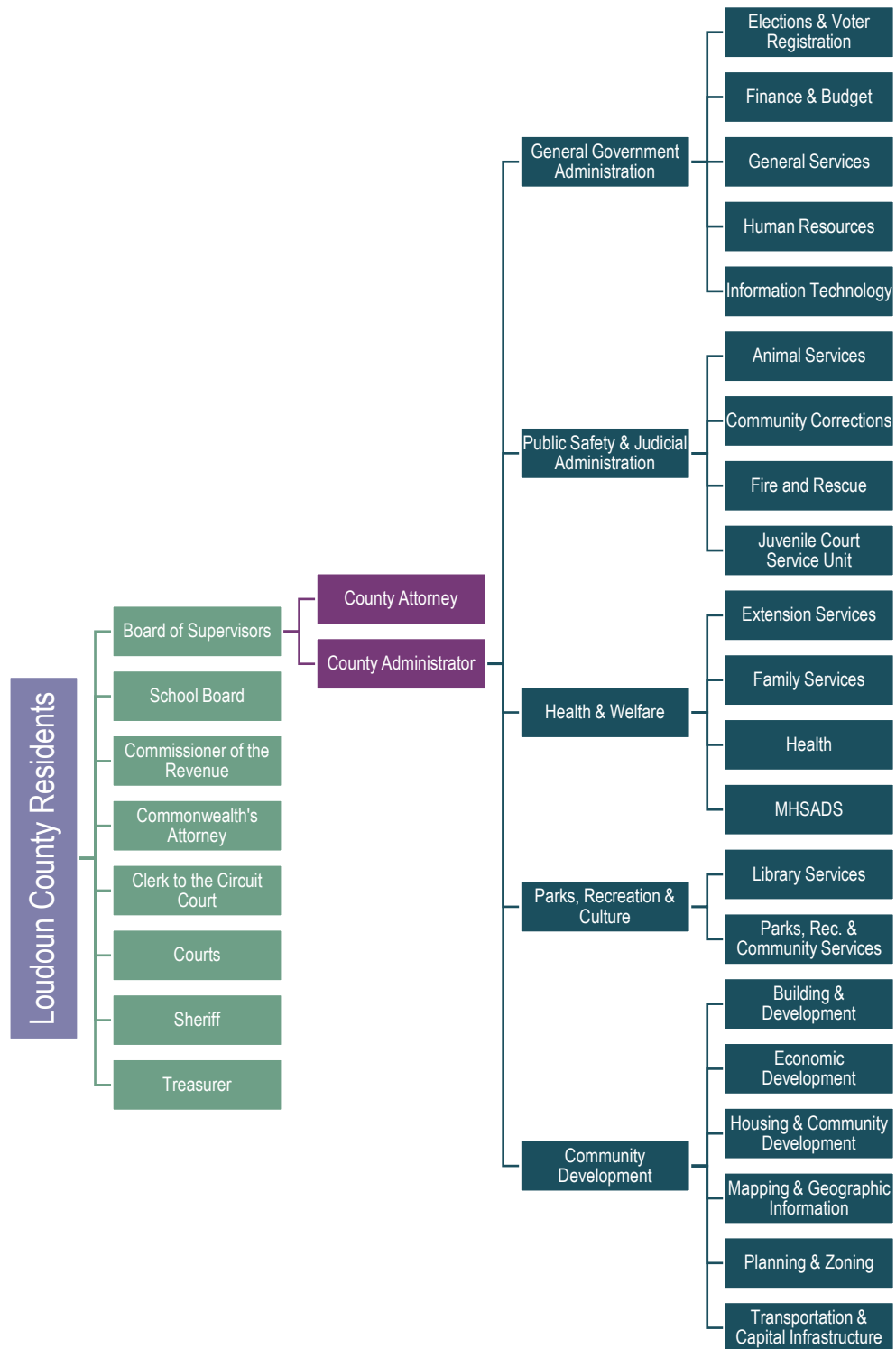
The calendar describes the County's internal budget process, which highlights the monthly activities required of County departments, as well as the external (or public) process, which highlights the role of the Board of Supervisors, its standing committees, and the public in the development process.

	Internal Process		External (Public) Process
2021	Departments begin evaluating program resource needs using performance data.	July	FGOEDC receives FY 2023 economic outlook information.
	Departments submit prioritized resource requests for review by Finance and Budget and County Administration.	October/November	FGOEDC is briefed on and provides budget guidance .
	Finance and Budget develops preliminary funding scenarios for County Administrator's consideration.	December	The Board provides budget guidance to the County Administrator
2022	Commissioner of the Revenue finalizes assessment data . Staff finalizes funding scenario(s) and produces budget document.	January	
	Departments prepare for work sessions with Board.	February	County Administrator presents FY 2023 Proposed Budget . FGOEDC begins work sessions on Capital Improvement Program.
	Departments participate in work sessions on the operating and capital budgets.	March	Board holds work sessions to discuss FY 2023 Proposed Budget.
	Finance and Budget produces adopted budget and budget story documents.	April	Board adopts FY 2023 Budget.



Guide to the FY 2023 Adopted Budget

Organizational Overview

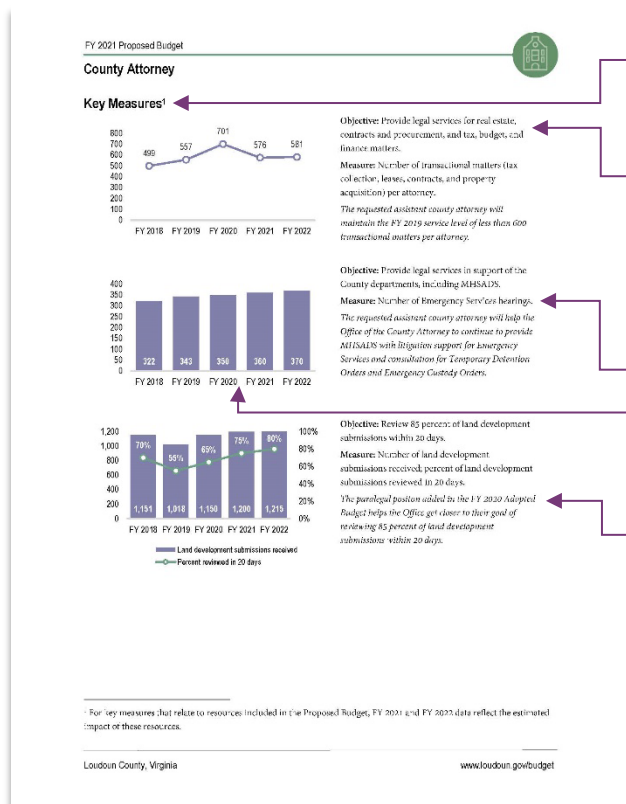




Guide to the FY 2023 Adopted Budget

Performance Measures

The Adopted Budget is designed to provide information in a clear format, notably in displaying performance measures. To fully explain resource needs and factors affecting the department, a Key Measures section visually represents performance measures. Explanations accompany these visuals to provide a clear story to the department's needs.



Key Measures provide several data points to explain the department's current and future needs along with the internal and external factors affecting these needs.

Objective indicates the outcome to which the measure is tied. Departments strive for these to be specific, measurable, and time-bound. If there is no objective, the measure is a workload measure a department tracks for resource needs.

Measure defines the data presented in the chart.

Charts and graphs visually explain the data and information for readers to understand the information quickly and easily.

Explanation for Resource Needs/Measure in *italics* provides additional contextual information to the measure and objective to explain how and why additional resources are needed or the importance of the measure if unrelated to a resource.



Guide to the FY 2023 Adopted Budget

Budget Themes

The FY 2023 Adopted Budget displays countywide themes to better understand and discuss resource needs with decision makers and the public. These themes helped to facilitate a strategic discussion of the County's resource needs. The themes are as follows:

Board

Resources within this theme connect department priorities that align with strategic themes and various Board Member Initiatives. These include resources related to the Board's Unmet Housing Needs Strategic Plan, Collective Bargaining, Local Administration of the Health Department, HIPAA Compliance, and Equity and Inclusion.

Capital Facility Openings

Resources within this theme connect with planned openings of capital facilities. This theme indicates the pre-planned nature of these resource needs and their necessity in the success and use of the new capital facility. For example, the FY 2023 Adopted Budget includes staff for the new Youth Services Center and other facilities.

Community Wellness and Resiliency

Many of the health and human services departments' resources included in the Adopted Budget are for the provision of community-based services that promote mental health, wellness, and resiliency. Examples in the FY 2023 Adopted Budget include mobility services vans and coordinator for the Department of Transportation and Capital Infrastructure to ensure increased transit access for residents, case management staffing in the Department of Mental Health, Substance Abuse, and Developmental Services and Child Protective Services staffing in the Department of Family Services.

Evolving Development Patterns

As Loudoun County continues to grow and still maintain thriving rural areas, the resulting evolving development patterns – from a suburban and rural County to one which includes increasing urban areas – creates additional and increasingly complex work for community development departments. The Department of Planning and Zoning's budget includes resources for Zoning Administration and Community Planning to keep up with the ever-increasing work in these areas.

Fiscal Responsibility

Loudoun County values the prudent use of Loudoun's taxpayer dollars. Included in the FY 2023 Adopted Budget are positions to support managing these dollars responsibly such as contracting officers for the Department of Finance and Budget to support the growing contractual needs of the county. Appropriate management of these contracts allows for appropriate management and adherence to accounting rules and regulations.

FTE Authority

Several departments requested FTE Authority only, indicating that expenditures associated with the requested personnel, or full-time equivalent (FTE), are funded through reallocation of department budget, existing or projected program revenue, grant awards, or other funds. Needs associated with this theme could be identified as not increasing the use of local tax funding. Grant-funded positions authorized allow the County to fund critical positions should funding cease.



Guide to the FY 2023 Adopted Budget

Internal Support

As the County has grown in population and in staff, administrative and internal operations support has not always kept pace. Many of the positions for internal support are due to core organizational needs from internal support departments that allow other County departments to work more effectively. For example, positions in Human Resources will help support other departments in workforce planning and benefits. Additional positions such as the e-records managers in the Department of Information Technology and electronic input clerks in County Administration will help other departments provide their core services.

Public and Life Safety

Loudoun County prioritizes public and life safety and includes several resources tied to this need in the FY 2023 Adopted Budget. Resources such as electronic monitoring support for Community Corrections and more firefighter staffing for Loudoun County Fire and Rescue will help keep Loudoun residents safe.

Support to the CIP

As the Capital Improvement Program (CIP) has grown in both size and complexity, the need for positions to support and implement it has also grown. The CIP Staffing request in the Department of Finance and Budget will allow for increased support to the CIP on the budget and the financial side to improve workloads.



Adopted Budget Overview

The FY 2023 Adopted Budget is prepared at the real property tax rate of \$0.890, which is nine cents less than the Tax Year (TY) 2021 tax rate of \$0.98. On December 7, 2021, the Board of Supervisors directed the County Administrator to prepare the FY 2023 Proposed Budget a) with a real property tax rate no greater than five cents above the overall equalized rate, b) with a personal property tax rate of \$4.15 per \$100, and c) consistent with staff's recommendation that real property taxes account for at least 51.5 percent of General Fund local tax revenues¹. The FY 2023 Proposed Budget was consistent with this guidance and reflected a real property tax rate of \$0.895 (five cents above equalized). During its budget deliberations in March 2022, the Board made adjustments to the proposed budget that resulted in a reduction in the real property tax rate to \$0.89.

Concepts

General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The majority of the County's revenues flow through the General Fund and support most operating costs, including salaries and benefits, internal service charges, materials and supplies, and local tax transfers to other funds. The General Fund's main source of revenue are taxes on general property, which are levied on residential and commercial property as well as vehicles, machinery, and other personal property.

Local Tax Funding (LTF)

The concept of *local tax funding* (LTF) in Loudoun's budget terminology is a specific set of revenue sources that are used to guide the split of funding between Loudoun County Government and the Schools Division. Traditionally, new LTF is divided between Loudoun County Government and the Schools Division using a ratio of 34 percent and 66 percent, respectively, following the funding of year-over-year changes in debt and capital needs.² This revenue split is an important basis for building the budget, generally guiding the amount of funding available within new revenue for County Government and Schools Division needs.

Equalized Tax Rate

The equalized real property tax rate is the tax rate that will generate the same level of real property tax revenue that was generated in the prior tax year. The equalized rate considers changes in property value ("appreciation" or "depreciation") but not new construction.

Current Tax Rate

The current real property tax rate is the tax rate adopted as part of the FY 2022 budget, representing the real property rate in place for Tax Year (TY) 2021. Throughout this document, this term refers to the TY 2021 real property tax rate, which was \$0.98 per \$100 of assessed value.

¹ December 7, 2021, Business Meeting, Item 13a, FGOEDC Report: FY 2023 Budget Development: Budget Guidance

² This split is a guide to preparing the proposed budget and may vary depending on the amount of LTF needed to fund the Schools Division request. Beginning FY 2023, the available LTF for the split also factors in the contribution of LTF to affordable housing.



Adopted Budget Overview

Appropriations Categories

Revenues and expenditures are shown in three appropriations categories: operating, debt, and capital appropriations.

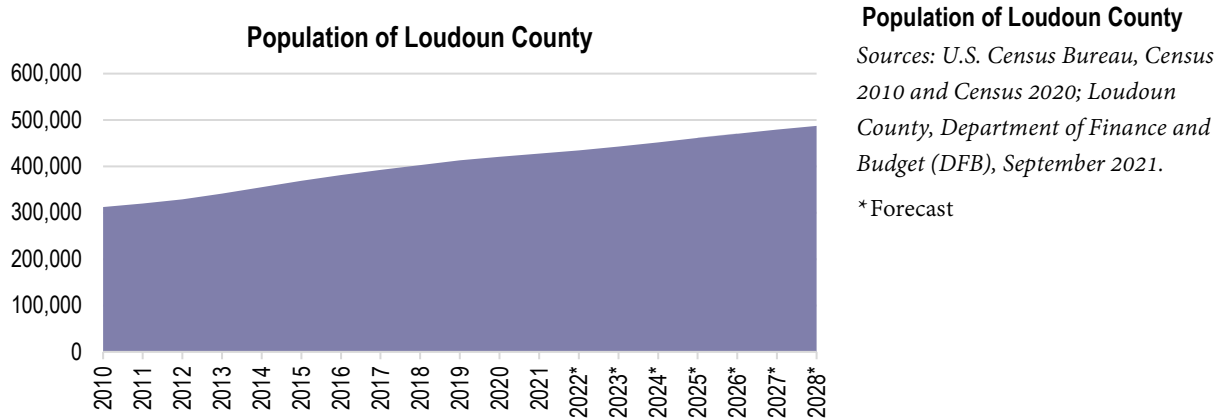
Operating appropriations are those that support regular County and School Division operations. Debt appropriations are those that support debt service payments and tax district funds. Capital appropriations are those that support capital-related funds and capital facility construction, renovation, and the repair and purchase of major capital equipment.



Adopted Budget Overview

Demographic Environment

Loudoun County has been one of the fastest growing counties in the nation since the late 1990s. The County's forecasted 2023 population is 442,695. The County's continued growth is illustrated in the graph below, which shows estimated population growth through 2020, along with forecasts through 2028, the end of the Capital Improvement Program period. The County's population grew 35 percent from 2010 to 2020 and is forecasted to grow another 16 percent from 2020 through 2028.



The County's population growth results from births out-pacing deaths as well as more in-migrants than out-migrants. The 2020 Loudoun County Survey of Residents indicated that approximately 44 percent of Loudoun's residents have lived in the County for ten years or less¹. Many new residents come to Loudoun County to take advantage of its growing economy, job opportunities, proximity to jobs and amenities, housing availability, public school system, and quality of life.

The County's high birthrate also has contributed to its population growth. In 2019, Loudoun's birthrate was more than four percent higher than both the Commonwealth of Virginia's and the national rate, a reflection of the impact of young families. Loudoun's birthrate fell from 11.9 in 2019 to 11.1 in 2020, a rate similar to the 11.0 rate for both Virginia and the U.S. While Loudoun County has experienced high birth rates in the past, there has been a trend of declining rates for Loudoun as well as for Virginia and the nation. Drops in 2020 may reflect the added impact of the COVID-19 pandemic. Still, Loudoun has a higher proportion of people under the age of 18 (28 percent) compared to 22 percent nationally, according to the 2020 Decennial Census.

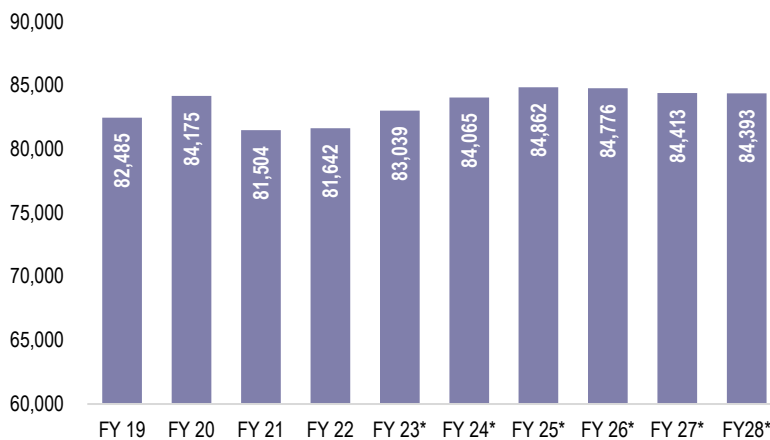
Public Schools

The high percentage of young families is responsible for the County's large population of school children. Public school enrollment increased by 15 percent between fiscal years 2015 and 2020. As a result of the COVID-19 pandemic, student enrollment for the 2020-2021 school year was 81,504, a decline of 3.2 percent from the prior school year, compared to forecasted growth of 1.9 percent. While the Loudoun County Public Schools anticipated many of these students to return for the 2021-2022 school year, enrollment continued to remain lower than forecasts with 81,642 students for the 2021-2022 school year. The FY 2023 budget anticipates 3.5 percent growth in enrollment for the 2022-2023 school year, or 83,039 students, 1,136 fewer students than pre-pandemic.

¹ Additional information on the Survey of Residents can be found online at <https://www.loudoun.gov/1032/Survey-of-Residents>.



Adopted Budget Overview



Public School Enrollment

Source: Loudoun County Public Schools,
School Superintendent's FY 2023
Estimate of Needs

Economic Environment

Loudoun County's economy expanded each year from the recession of 2008-2009 through 2019. Data from the U.S. Bureau of Labor Statistics (BLS) show that "at place" employment within the County had increased steadily at an average annual rate of 3.1 percent since 2009 until dropping 5.6 percent in 2020 due to the impact of the COVID-19 pandemic. The monthly unemployment rate among residents of the County had steadily declined from 5.7 percent in February 2010 to 2.1 percent in February 2020, before rising to a peak of 9.9 percent in April 2020 that rapidly declined in the following months and returned to 2.1 percent in November 2021. Unemployment in Loudoun County has been consistently lower than corresponding unemployment rates for Virginia and the nation overall.

Loudoun's economy weathered the impact of the pandemic better than the national economy and many other regions, although the health care, food services, accommodations, and other airport and travel-related industries had significant job losses in 2020. The service industries¹ accounted for 60 percent of Loudoun's average employment in 2021 and have contributed much of the growth in employment in the past 10 years, although other industries have also grown. Loudoun has outpaced other local jurisdictions within the region in job growth and other metrics of economic performance. According to the BLS, the number of payroll jobs in Loudoun increased by 25 percent from 2011 to 2021. The corresponding figures for the Washington, D.C., MSA and for Virginia are 6.2 percent and 6.7 percent, respectively.

Loudoun's economic vitality is evidenced by its very high median household income of \$151,800 in 2019², more than twice the national median. Likewise, in 2019 Loudoun ranked in the top 3 percent of all U.S. counties with regard to per-capita personal income. From 2010 to 2020 Loudoun's per-capita income grew from \$63,324 to \$84,374, representing average growth of 3.2 percent per year.

Residential Construction

In 2020, the County issued building permits for 2,103 new residential units (excluding group quarter units, such as nursing homes, college dormitories, homeless shelters, and detention centers). Of the 2,103 housing units, 47 percent were for single-family detached, 23 percent for single-family attached, and 30 percent for multi-family units.

¹ The service industries include information, finance, professional and business services, education and health, and leisure and hospitality.

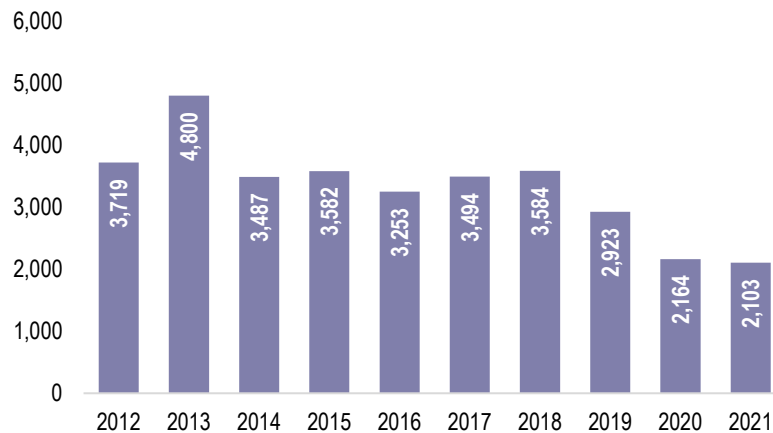
² 2019 One-Year American Community Survey.



Adopted Budget Overview

The number of building permits issued for new residential housing unit construction declined from 2005 (5,065 units) to 2010 (1,959 units) because of the nationwide housing crisis and recession. The post-recession recovery of the housing market was clear starting in 2011 (2,959 units). While the volume of new residential housing unit building permit activity between 2012 and 2018 exceeded recession levels, permit activity began to slow in 2019. The number of permits declined by 18.4 percent in 2019 and by another 26 percent in 2020, likely because of the COVID-19 pandemic. The total number of permits in 2021 was similar to 2020.

The County's relatively large amount of residential construction brought more residents. This trend created increased demands for County services.

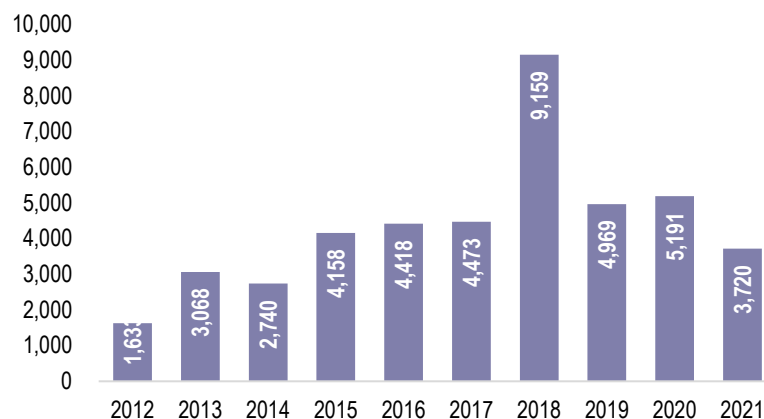


Total Residential Housing Units Permitted for New Construction

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

Non-Residential Construction

Since the 2008-2009 recession, the number of non-residential square feet permitted annually has increased, driven by favorable economic conditions aligned with opportunities for greenfield development and rapid growth of the data center industry. New permitting and construction has been growing at an especially rapid pace since 2015. Non-residential permit volume reached the highest annual total in 2018, surpassing the previous peak of just under 8 million square feet permitted in 2000, followed by approximately 5 million and 5.2 million square feet in 2019 and in 2020, respectively. The decline in the number of square feet permitted in 2021 is primarily attributable to data centers. While data center development is anticipated to continue for the foreseeable future, it is anticipated to be at levels below those of 2018-2020.



New Non-Residential Construction, Thousands of Square Feet Permitted

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



Adopted Budget Overview

Economic Development

In 2004, the Board unanimously adopted a community economic development strategy. This strategy offered a vision of Loudoun with a globally competitive economy, favorable business environment, exceptional quality of place, and a strong sense of community. In 2013, the Board reaffirmed and expanded this strategic view to include elements such as the following: fiscal responsibility, an effective transportation network, and high-quality educational opportunities.

The highly educated workforce, proximity to Washington, D.C., and connectivity (through Washington Dulles International Airport as well as the local concentration of internet infrastructure) continue to make Loudoun County a desirable business location. The data center industry continues to expand, with approximately 2.7 million square feet of new data center space permitted by the County during calendar year 2021. In addition to data centers, notable business attraction and expansion projects for Loudoun County included Athari Biosciences and DXC Technology, which moved its headquarters office from Tysons to Ashburn. Raytheon Technologies also renewed its lease for over 500,000 square feet of office space in buildings at Pacific Park that are currently home to thousands of jobs in its Intelligence & Space subsidiary. The presence of the Howard Hughes Medical Institute's Janelia Research Campus continues to support international interest from the life sciences community. The County's largest private sector employers include Verizon, Northrop Grumman, United Airlines, Inova Health System, and Raytheon Technologies.

Loudoun County continues to foster an ecosystem for entrepreneurs and new businesses to thrive. Small businesses have the greatest potential for growth and are a key component of the Loudoun economy, with approximately 87 percent of Loudoun's businesses having fewer than 20 employees. The presence of high-growth companies is illustrated by the 34 Loudoun businesses currently on Inc. Magazine's annual listing of fastest growing companies, with 2021 marking the eighth consecutive year of more than 20 Loudoun businesses making the Inc. 5000. Loudoun County's small business and entrepreneurship manager serves as the central point of contact for entrepreneurs within the County, connecting them with resources and creating synergies between Loudoun's entrepreneurship partners. As part of the FY 2023 budget, the Board funded a new program with two new small business and entrepreneurship employees including a minority-business specialist to address the growing need for business services including technical assistance, programming, and mentoring. The Small Business Development Center (SBDC) continues to support small businesses by providing one-on-one coaching, workshops on How to Start a Business and the Business Plan Boot Camp, as well as information on all aspects of small business management. Loudoun is also formalizing a small business and entrepreneurship program supported by several resource partners to create virtual and in-person resources for businesses to succeed. Weekly and monthly meet-up groups geared toward high-growth and technology-focused entrepreneurs, like Loudoun Tech Startups, One Million Cups, and Federal Contractors Loudoun, provide opportunities for entrepreneurs to network, learn from each other and refine their business concepts.

Real Property Assessments

The estimated fair market value of taxable (i.e., non-exempt) real property (excluding the value enrolled in the County's land use assessment program) increased by \$17.5 billion (or 16.04 percent) from \$95.6 billion on January 1, 2021, to an estimated \$113.1 billion on January 1, 2022. The FY 2023 Adopted Budget anticipates that the assessed value will increase by another \$5.1 billion (4.5 percent) during calendar 2022. The anticipated increase in 2022 assumes new construction and parcel development of 1.6, percent less than previous years given the declining number of residential permits mentioned earlier. It also assumes appreciation in market value of 3 percent for residential and commercial properties.

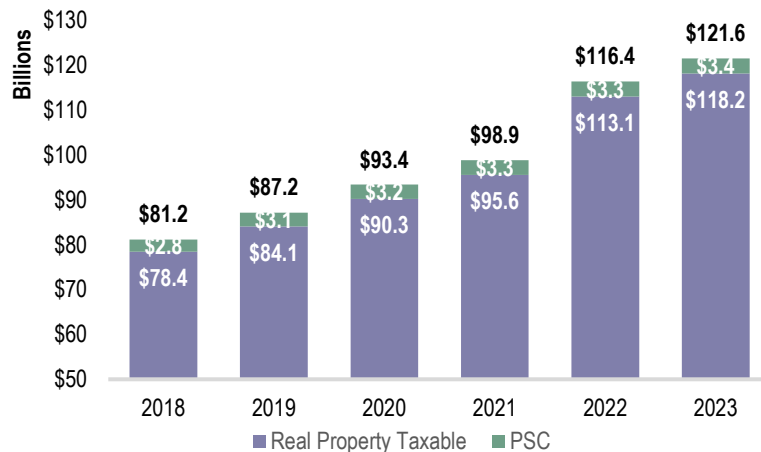
During 2021, residential property appreciated by 14.5 percent due to the increased demand for homes as interest rates remained low and the market was constrained by declines in new construction. Commercial property appreciated by 21.0



Adopted Budget Overview

percent¹, primarily from new and expanding data centers in the County. New development added \$2.2 billion to the real property portfolio in 2021, compared to \$1.8 billion in 2020. The taxable value of public service corporation real property (which is not included in the above discussion) represents a forecasted additional \$3.3 billion and is anticipated to experience growth of just 1 percent².

The FY 2023 Adopted Budget incorporates a real property tax rate of \$0.890 per \$100 of assessed value, which became effective on January 1, 2022, following adoption by the Board. This tax rate is 4.5 cents higher than the equalized tax rate (\$0.845) and nine cents lower than the TY 2021 tax rate of \$0.980.



Estimated Fair Market Value of Taxable Real Property

Source: Loudoun County Commissioner of the Revenue Annual Tax Reports (2018-2020, January 2022 Annual Assessment Summary 2021-2022), Loudoun County DFB (2023); Compiled by DFB.

¹ Rate may differ from those presented elsewhere in the budget document where commercial property values are reported in the aggregate with multi-family properties.

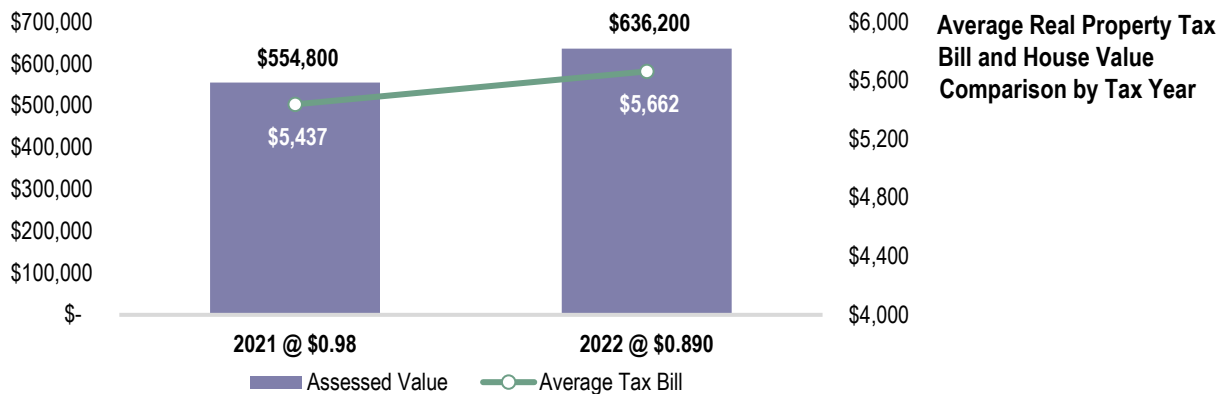
² Public service corporations are valued by the State Corporation Commission and the Virginia Department Taxation in the fall of each respective tax year. Values for TY 2022 and 2023 are estimates prepared by DFB.



Adopted Budget Overview

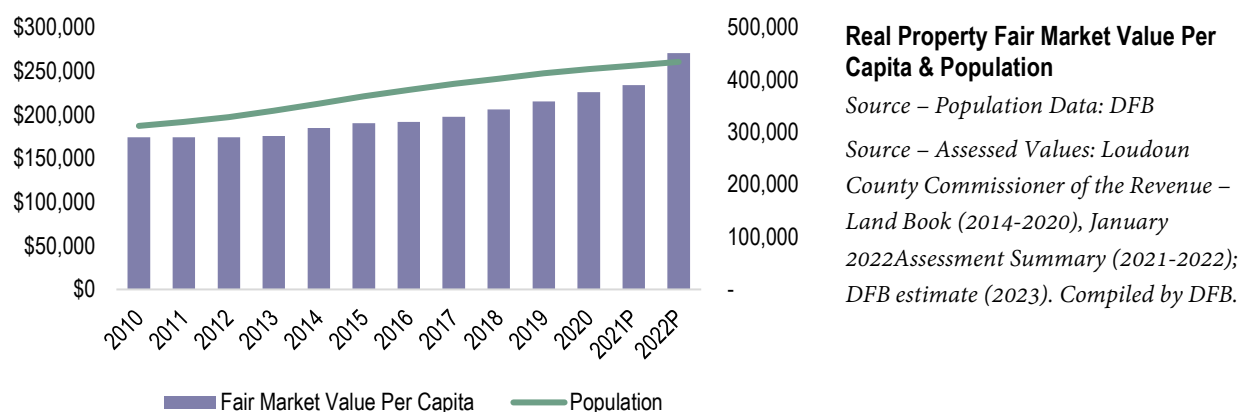
Average Homeowner Real Property Tax Bill

The chart below compares the annual real property tax bill for the average value of a completed home in Loudoun County on January 1, 2021, under the TY 2021 real property tax rate of \$0.98 with the average valuation and tax bill for these same homes under the Adopted Budget real property tax rate of \$0.890 (TY 2022). For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2021, the average value was \$554,800. The average value of these same homes on January 1, 2022, is \$636,200.¹ For the average homeowner, this represents an increase of \$225 per year.



Service Environment

Loudoun's population and school enrollment growth continue to generate needs for additional educational and public infrastructure in the County. The County's population continued to increase even during the 2008-2009 economic recession, causing service needs to grow at a time when real property values actually declined. The County's economy has expanded steadily since the end of the Great Recession in 2009 and property values have improved significantly. 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 2022 real property tax base per resident is estimated at \$270,624, an increase of 15.6 percent from 2021 as population increased 1.6 percent and values increased 15.6 percent. Since 2013, real property tax base growth has consistently exceeded population growth, resulting in steady growth in the property tax base per resident.



¹ Commissioner of the Revenue January 21, 2022, Assessment Summary.



Adopted Budget Overview

Local Tax Funding Revenue Sources

The table below details the line items that constitute *local tax funding (LTF)*. Real property revenues for FY 2022 reflect the Tax Year (TY) 2021 rate of \$0.980, while FY 2023 reflects the TY 2022 rate of \$0.890. Each cent of the real property tax rate for TY 2022 approximates \$11.8 million in recurring revenue. The FY 2023 personal property tax revenues reflect a tax rate of \$4.20 for TY 2022 and an anticipated five cent decrease in the rate for TY 2023 to \$4.15 per \$100 of assessed value. Each one-cent reduction of the personal property tax rate in TY 2023 is approximately \$1.1 million.

Revenue Category	FY 2022 Adopted	FY 2023 Adopted	Variance
Real Property			
General Real Property Taxes	\$925,900,910	\$1,003,162,070	\$77,261,160
Public Service Property Taxes	31,039,925	29,761,900	(1,278,025)
Penalties & Interest	9,150,000	9,500,000	350,000
Personal Property			
Computer Equipment	563,410,000	589,760,000	26,350,000
General Personal Property	203,115,440	225,542,700	22,427,260
Machinery & Tools	2,300,000	2,300,000	0
Heavy Equipment	1,975,000	1,975,000	0
Aircraft	50,000	50,000	0
Mobile Homes	14,625	13,330	(1,295)
Broadband Wireless Business Equipment	10,000	10,000	0
Satellite Manufacturing Equipment	5,000	5,000	0
Other Local Taxes			
Sales Tax	82,938,000	98,939,100	16,001,100
Cigarette Tax	0	2,200,000	2,200,000
Consumer Utility Taxes	11,929,000	12,523,100	594,100
Short-Term Rental Tax	452,300	714,800	262,500
Transient Occupancy Tax	2,000,000	2,385,000	385,000
Subtotal – LTF	\$1,834,290,200	\$1,978,842,000	\$144,551,800
Use of Fund Balance	\$40,000,000	\$40,000,000	\$0
Total – LTF	\$1,874,290,200	\$2,018,842,000	\$144,551,800
Average Homeowner Tax Bill	\$5,437	\$5,662	



Adopted Budget Overview

As noted in the introduction to this section, during budget development, new LTF is generally split between the County and Schools Division (LCPS), with 34 percent allocated to the County and 66 percent allocated to LCPS, after the year-over-year increase in capital and debt needs are accounted for, and beginning in FY 2023, after the allocation of LTF to the Housing Fund for the purposes of supporting affordable housing. As a result of the Board deliberations in March 2022, the adopted split of new LTF for FY 2023 is 48 percent for the County and 52 percent for LCPS.

Revenue Category	FY 2023 Adopted	Variance
Local Tax Funding (LTF)	\$2,018,842,000	\$144,551,800
Change in Capital/Debt	(405,061,663)	(38,094,233)
Affordable Housing	(2,200,000)	(2,200,000)
LTF Available to Split	\$1,611,580,337	\$104,257,567
County Share of New LTF (48%)		\$50,557,567
LCPS Share of New LTF (52%)		\$53,700,000



Adopted Budget Overview

Schedule of Appropriations

A portion of the County's LTF remains in the General Fund to fund departmental operations and an additional amount is transferred to other funds to support additional operations and debt and capital-related expenditures of the County Government and School Division.

The table below summarizes each fund's total appropriation in terms of expenditures, revenues (non-local tax funding sources), and LTF. The schedule of appropriations is based upon the revenue available at the real property rate of \$0.890 and a personal property tax rate of \$4.20 for TY 2022 and \$4.15 for TY 2023.

FY 2023 Adopted Budget, Schedule of Appropriations¹

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund ²	\$791,353,478	\$257,095,362	\$534,258,116	26.5%
School Operating Fund	1,545,949,152	478,189,816	1,067,759,336	52.9%
School Grant Fund	56,415,746	56,415,746	0	0.0%
School Lease Purchase Fund	10,002,000	10,002,000	0	0.0%
School Nutrition Fund	45,815,771	45,815,771	0	0.0%
Children's Services Act Fund	9,678,734	5,993,734	3,685,000	0.2%
Disposable Plastic Bag Tax Fund	275,000	275,000	0	0.0%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Fund	5,225,000	5,225,000	0	0.0%
Housing Fund	7,200,000	5,000,000	2,200,000	0.1%
Legal Resource Center Fund	128,428	44,980	83,448	0.0%
Metro Garages Fund	2,251,178	2,251,178	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	9,797,953	9,525,563	272,390	0.0%
Restricted Use TOT Fund	3,456,969	3,456,969	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.3%
State and Federal Grant Fund	4,252,425	4,252,425	0	0.0%
Subtotal – Operating Appropriations	\$2,500,848,534	\$887,134,544	\$1,613,713,990	79.9%
Debt Appropriations				
County Government	\$97,870,162	\$29,390,621	\$68,479,541	3.4%
School System	138,808,388	7,825,000	130,983,388	6.5%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	14,224,000	14,224,000	0	0.0%
Tall Oaks Water & Sewer Fund	60,572	60,572	0	0.0%
Subtotal – Debt Appropriations	\$251,007,160	\$51,544,231	\$199,462,929	9.9%

¹ Sums may not equal due to rounding.

² Expenditures and revenues include landfill fee revenues transferred to the Capital Projects Fund.

**Adopted Budget Overview**

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Capital Appropriations				
County Government Capital Projects	\$341,782,872	\$236,274,664	\$105,508,208	5.2%
County Asset Preservation Program	16,965,860	100,000	16,865,860	0.8%
School System Capital Projects	85,490,000	68,640,000	16,850,000	0.8%
School System Asset Preservation	27,904,300	0	27,904,300	1.4%
Capital Projects Financing Fund	203,104,776	203,104,776	0	0.0%
Major Equipment Replacement Fund	4,000,000	0	4,000,000	0.2%
Public Facilities Trust Fund	16,367,715	16,367,715	0	0.0%
Transportation District Fund	100,385,637	65,915,272	34,470,365	1.7%
Subtotal – Capital Appropriations	\$796,001,161	\$590,402,427	\$205,598,734	10.2%
Unallocated Balance	\$66,347	\$0	\$66,347	0.0%
Total – Appropriations	\$3,547,923,202	\$1,529,081,202	\$2,018,842,000	100.0%



Adopted Budget Overview

Comparison of Appropriations

The table below compares the FY 2023 Adopted appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2022 Adopted appropriation level. The FY 2023 Adopted Budget includes an overall \$258.4 million increase in expenditures, or 7.9 percent. This year-over-year includes a \$54.8 million in increased capital appropriations, \$4.8 for increased debt appropriations, \$102.5 million for School operating appropriations, and \$96.2 million for increased County operating appropriations, including changes in the unallocated balance.

Comparison of Appropriations, FY 2022 Adopted and FY 2023 Adopted

Appropriation Category	FY 2022 Adopted	FY 2023 Adopted	Variance
Operating Appropriations			
County General Fund	\$696,832,668	\$791,353,478	\$94,520,810
School Operating Fund	1,478,555,712	1,545,949,152	67,393,440
School Grant Fund	29,918,334	56,415,746	26,497,412
School Lease Purchase Fund	10,002,000	10,002,000	0
School Nutrition Fund	37,162,564	45,815,771	8,653,207
Children's Services Act Fund	9,554,193	9,678,734	124,541
Disposable Plastic Bag Tax Fund	0	275,000	275,000
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Reimbursement Program Fund	5,225,000	5,225,000	0
Housing Fund	5,000,000	7,200,000	2,200,000
Legal Resource Center Fund	120,847	128,428	7,581
Metro Garages Fund	1,995,578	2,251,178	255,600
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	9,767,953	9,797,953	30,000
Restricted Use Transient Occupancy Tax Fund	3,065,000	3,456,969	391,969
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	4,189,545	4,252,425	62,880
Subtotal – Operating Appropriations	\$2,300,436,094	\$2,500,848,534	\$200,412,440
Debt Appropriations			
County Government	\$90,317,178	\$97,870,162	\$7,552,984
School System	143,034,799	138,808,388	(4,226,411)
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	12,709,100	14,224,000	1,514,900
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0
Subtotal – Debt Appropriations	\$246,165,687	\$251,007,160	\$4,841,473
Capital Appropriations			
County Government Capital Projects	\$234,823,171	\$341,782,872	\$106,959,701
County Asset Preservation Program	11,720,000	16,965,860	5,245,860

**Adopted Budget Overview**

Appropriation Category	FY 2022 Adopted	FY 2023 Adopted	Variance
School System Capital Projects	163,990,000	85,490,000	(78,500,000)
School System Asset Preservation	24,543,000	27,904,300	3,361,300
Capital Projects Financing Fund	216,112,276	203,104,776	(13,007,500)
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	4,154,072	16,367,715	12,213,643
Transportation District Fund	81,836,285	100,385,637	18,549,352
Subtotal – Capital Appropriations	\$741,178,804	\$796,001,161	\$54,822,356
Unallocated Balance	\$1,716,236	\$66,347	\$(1,649,889)
Total Appropriations	\$3,289,496,822	\$3,547,923,202	\$258,426,380



Adopted Budget Overview

Comparison of Local Tax Funding

The FY 2023 Adopted Budget's use of LTF for all appropriated funds at the adopted real property tax rate totals \$2.0 billion. The use of local tax funding is \$144.6 million higher than the FY 2022 Adopted Budget. LTF support for the County's General Fund increased by \$52.2 million or 10.8 percent, while the local transfer for the School operating fund increased by \$53.7 million or 5.3 percent.

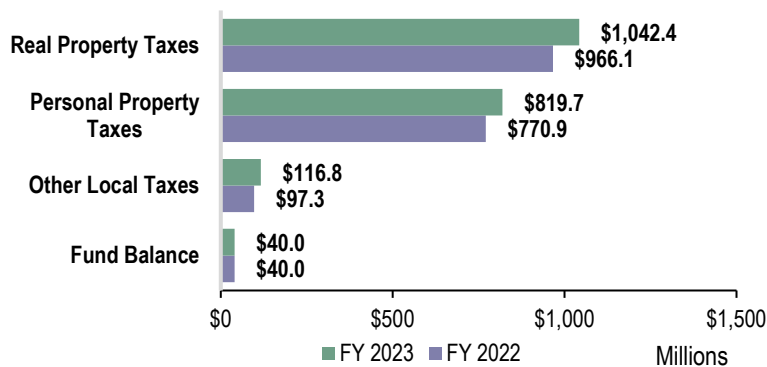
Comparison of the Use of Local Tax Funding, FY 2022 Adopted and FY 2023 Adopted

Appropriation Category	FY 2022 Adopted	FY 2023 Adopted	Variance
Operating Appropriations			
County General Fund	\$482,088,241	\$534,258,116	\$52,169,875
School Operating Fund	1,014,059,336	1,067,759,336	53,700,000
School Grant Fund	0	0	0
School Lease Purchase Fund	0	0	0
School Nutrition Fund	0	0	0
Children's Services Act Fund	3,685,000	3,685,000	0
Dulles Town Center CDA Fund	0	0	0
Disposable Plastic Bag Tax Fund	0	0	0
EMS Transport Reimbursement Program Fund	0	0	0
Housing Fund	0	2,200,000	2,200,000
Legal Resource Center Fund	75,867	83,448	7,581
Metro Garages Fund	0	0	0
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	242,390	272,390	30,000
Restricted Use Transient Occupancy Tax Fund	0	0	0
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	0	0	0
Subtotal – Operating Appropriations	\$1,505,606,534	\$1,613,713,990	\$108,107,456
Debt Appropriations			
County Government	\$61,611,002	\$68,479,541	\$6,868,539
School System	137,059,830	130,983,388	(6,076,442)
Greenlea Tax District	0	0	0
Route 28 Special Improvements Fund	0	0	0
Tall Oaks Water & Sewer Special Revenue Fund	0	0	0
Subtotal – Debt Appropriations	\$198,670,832	\$199,462,929	\$792,097
Capital Appropriations			
County Government Capital Projects	\$90,053,598	\$105,508,208	\$15,454,611
County Asset Preservation Program	11,620,000	16,865,860	5,245,860
School System Capital Projects	14,364,000	16,850,000	2,486,000



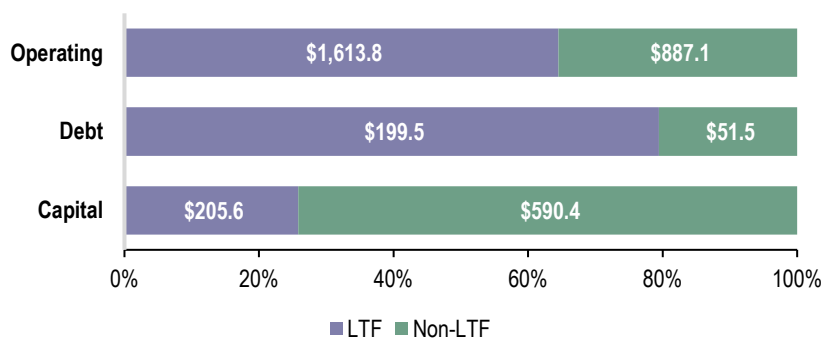
Adopted Budget Overview

Appropriation Category	FY 2022 Adopted	FY 2023 Adopted	Variance
School System Asset Preservation	24,543,000	27,904,300	3,361,300
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	4,000,000	4,000,000	0
Public Facilities Trust Fund	0	0	0
Transportation District Fund	23,716,000	34,470,365	10,754,365
Subtotal – Capital Appropriations	\$168,296,598	\$205,598,734	\$37,302,136
Unallocated Balance	\$1,716,236	\$66,347	(\$1,649,889)
Total – Local Tax Funding	\$1,874,290,200	\$2,018,842,000	\$144,551,800



Comparison of Local Tax Funding Sources

Unlike previous years, growth in real property taxes is the most significant change, primarily because of significant rates of revaluation across property types.



Comparison of Funding Sources by Appropriations Category

Capital funds leverage substantial non-local tax funding sources.



Adopted Budget Overview

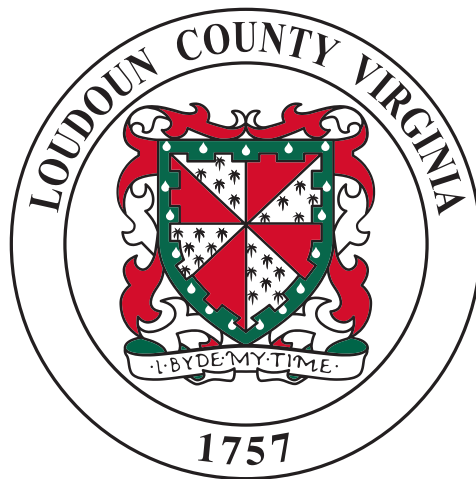
General Fund Summary

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The General Fund totals \$2,275,937,362 for the FY 2023 Adopted Budget. Most County revenues flow through the General Fund and fund salaries, benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund's principal source of revenue is property taxes, which are levied on residential and commercial property and 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. A brief overview of expenditures is displayed below.

Amounts projected for FY 2024 are shown for illustrative purposes only. Personnel is escalated by 3 percent, which is consistent with year-over-year changes in this category. Operating and maintenance is escalated by 1 percent, consistent with typical cost increases, excepting for the removal of \$36.6 million for one-time funding tied to the American Rescue Plan Act¹. There is a commiserate reduction in federal revenue for these one-time funds. Transfers to other funds and other revenues are held flat to generally demonstrate the year-over-year increase in revenues required to fund the County's base budget.

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$413,514,800	\$453,036,280	\$488,428,874	\$522,133,418	\$537,797,421
Operating and Maintenance	1,071,308,827	1,156,930,394	1,249,143,703	1,366,395,150	1,343,396,646
Capital Outlay	2,218,919	2,930,585	6,341,611	6,132,091	0
Other Uses of Funds	333,174,738	329,512,135	345,120,439	381,276,703	381,276,703
Total – Expenditures	\$1,820,217,283	\$1,942,409,394	\$2,089,034,627	\$2,275,937,362	\$2,262,470,770
Revenues					
General Property Taxes	\$1,414,605,678	\$1,533,783,329	\$1,688,899,200	\$1,814,008,300	\$1,814,008,300
Other Local Taxes	173,145,186	188,122,240	170,856,200	190,994,600	190,994,600
Permits, Fees, and Licenses	21,733,966	22,945,387	25,078,859	25,150,050	25,150,050
Fines and Forfeitures	1,541,034	1,263,916	1,543,300	1,543,300	1,543,300
Use of Money and Property	21,480,879	9,429,784	5,340,562	6,562,683	6,562,683
Charges for Services	34,131,804	23,571,362	46,020,501	43,327,499	43,327,499
Miscellaneous Revenue	11,921,670	21,571,983	824,437	899,334	899,334
Recovered Costs	10,137,940	10,268,082	9,484,223	10,024,978	10,024,978
Intergovernmental – Commonwealth	90,631,702	88,544,991	86,682,375	91,279,701	91,279,701
Intergovernmental – Federal	28,720,249	88,694,773	9,442,201	46,724,146	10,061,691
Other Financing Sources	1,442,362	3,745,847	44,862,769	45,422,771	45,422,771
Total – Revenues	\$1,809,492,470	\$1,991,941,695	\$2,089,034,627	\$2,275,937,362	\$2,239,274,907

¹ More information can be found in the General Fund Revenue and Trends section and Non-Departmental pages of this document.





Summary of Adopted Resource Requests

As part of the budget development process, departments Adopted prioritized resource requests to be considered for funding in FY 2023. Based on the Board's guidance, the County Administrator prepared prioritized groupings of resource requests that could be funded within Adopted Budget. Further, additional resources are included in this section as an Unfunded List, which represents other needs of the organization that cannot be funded within the revenue available in the Adopted Budget.

Concepts

Resource Requests

Additional funding requests, or *resource requests*, are detailed for the Board's consideration during budget deliberations and are summarized in the Adopted Budget document, with further detail included in each department's narratives found in Volume 1. Resource requests are needed to either maintain or enhance a program's service level. Current service level requests are different from base budget operating and maintenance adjustments in that they have additional positions for the Board's consideration or are of a significant cost impact needing the Board's authorization.

Requests within Tax Rate Scenarios

The FY 2023 Adopted Budget is balanced to be funded at the real property tax rate of \$0.89 and a personal property tax rate of \$4.20 for Tax Year 2022 and \$4.15 for Tax Year 2023.

The FY 2023 Adopted Budget prioritizes and funds resources that support the opening of new capital facilities, the CIP, Board strategic initiatives, and those which require only FTE authority. These four categories total \$5.7 million and 74.44 FTE. In addition, the Adopted Budget includes resources that support regional organizations, the social safety net, public and life safety, and other critical needs to the organization. All of these resources are vital to County operations. These categories total \$16.6 million and 116.38 FTE.

FY 2023 Adopted \$0.89 / \$4.15	
Value of Requests	\$22.3 million
FTE	190.82 FTE
Details	<ul style="list-style-type: none"> • Capital Facility Openings • CIP • FTE • Regional Organizations • Board Priorities • Social Safety Net • Public and Life Safety • Other Critical Needs

The tables on the following pages detail the resource requests included in the Adopted Budget. The resource requests included in the Adopted budget are critical to County operations and address the most pressing needs of the County during the next fiscal year. The County grows by approximately 10,000 residents every year, requiring additional resources to continue current service levels and programs. Additionally, as the County population grows and changes, so do the complexity of services needed and issues County staff must face. County staff continues to perform at ever-increasing levels



Summary of Adopted Resource Requests

to address Board strategic goals, creating the need for additional positions to share increasingly complex workloads. The departmental requests are divided into three categories – Social Safety Net, Public and Life Safety, and Other Critical Needs, which represent an approximate order of importance for the requests, though all are critical for service delivery for the upcoming fiscal year. Within each of these categories there is no further prioritization; resource requests are listed alphabetically by department. Departmental prioritization is reflected, however, based on criticality of needs, the Adopted Budget funds multiple requests for some departments while funding fewer requests from others.

Summary of Resource Requests Included in the Adopted Budget

Capital Facility Openings

The following resources are necessary to support facilities scheduled to open or operate during FY 2023. These resources will allow the full functioning of these facilities to best support the investment the County has already provided.

Department	Dept Priority	Budget Request Name	LTF	FTE
Economic Development	Capital Facility	Western Loudoun Service Center	\$83,488	1.00
General Services	Capital Facility	Systems Maintenance Staff	\$1,328,088	9.00
Information Technology	Capital Facility	Courthouse Staffing	\$219,348	2.00
Juvenile Court Service Unit (JCSU)	Capital Facility	Youth Services Center	\$958,939	24.00
Mental Health, Substance Abuse, and Developmental Services	Capital Facility	Mental Health Supervised Living Contract Funds	\$700,000	0.00
Parks, Recreation, and Community Services	Capital Facility	Ashburn Recreation and Community Center - Key Management Staff	\$386,664	3.00
Parks, Recreation, and Community Services	Capital Facility	Douglass Community Center Recreation Programmer	\$83,482	1.00
Parks, Recreation, and Community Services	Capital Facility	Lovettsville District Park Recreation Programmer	\$134,012	1.00
Total			\$3,894,022	41.00



Summary of Adopted Resource Requests

CIP Support

The following resources are necessary to support the administration, development, and execution of the Capital Improvement Program (CIP). The FY 2023 Adopted Budget continues to fund all positions that support the CIP within the Capital Projects Fund. Previously, those positions were budgeted in the General Fund and offset by a transfer of revenue from the Capital Projects Fund. These existing positions are charged directly to the Capital Projects Fund and can be funded by a variety of revenue sources, including debt and cash proffers; previously, the positions were funded by local tax funding.

Department	Dept Priority	Budget Request Name	LTF	FTE
Finance and Budget	CIP	DFB CIP Staffing	\$35,408	4.00

FTE Authority

The following resources only require FTE authority as they have no budget impact.

Department	Dept Priority	Budget Request Name	LTF	FTE
Finance and Budget	FTE	Increase to Unfunded FTE Pool	\$0	3.00
General Services	FTE	Landfill Heavy Equipment Operator	\$0	1.00
General Services	FTE	Landfill General Maintenance Worker	\$0	1.00
General Services	FTE	Landfill Scalehouse Operator Hours	\$0	0.51
Parks, Recreation, and Community Services	FTE	CASA Program Expansion	(\$32,473)	2.93
Parks, Recreation, and Community Services	FTE	CASA Program Facility Assistants (Rover)	(\$11,175)	1.00
Total			(\$43,647)	9.44

Regional Organizations

The following resources support various needs presented by regional organizations and nonprofits the County supports.

Department/Organization	Dept Priority	Budget Request Name	LTF	FTE
Economic Development	Regional Organizations	<i>Connected DMV</i> Program Funding	\$25,000	0.00
Metropolitan Washington Council of Governments (COG)	Regional Organizations	Contribution to Metropolitan Washington COG's Food and Agricultural Regional Members (FARM) Fund	\$35,000	0.00
Public Defender	Regional Organizations	Increase Percent Contribution for Office of the Public Defender's Salary Supplement	\$69,218	0.00
Loudoun Abused Women's Shelter (LAWS)	Regional Organizations	LAWS liaison to the County and Commonwealth's Attorney's Office Stipend	\$60,000	0.00
Total			\$189,218	0.00



Summary of Adopted Resource Requests

Board Priorities

The following resources support various strategic initiatives and directives from the Board, many of which were presented to the Finance/Government Operations and Economic Development Committee throughout the budget development process.

Board Priority	Dept Priority	Department(s)	LTF	FTE
Collective Bargaining	Board	Multiple	\$228,661	2.00
Equity and Inclusion Specialist	Board	Office of the County Administrator	\$117,444	1.00
HIPAA Project Manager	Board	Office of the County Administrator	\$134,082	1.00
Local Administration of the Health Department	Board	Health	\$608,423 ¹	11.00
Unmet Housing Needs Strategic Plan Staffing	Board	Multiple	\$681,152	5.00
Total			\$1,769,762	20.00

Social Safety Net

The following resources support critical social safety net needs identified by departments. Several of these resources will help the associated departments in meeting mandates.

Department	Dept Priority	Budget Request Name	LTF	FTE
Family Services	1	Child Protective Services Staffing	\$390,842	5.00
Family Services	2	Internal Support Staffing	\$659,673	7.00
Family Services	3	Adult and Aging Services Staffing	\$488,314	5.00
Health Department	1	Population Health Office	\$383,521	3.00
Mental Health, Substance Abuse, and Developmental Services	1	Core Business Services	\$483,477	3.53
Mental Health, Substance Abuse, and Developmental Services	2	Case Management	\$1,093,239	8.00
Transportation and Capital Infrastructure	1	Mobility Services Coordinator and Service Vans for Seniors and Other Abled Residents	\$754,684	1.00
Total			\$4,253,750	32.53

¹ LTF includes one-time costs and the salaries and O&M for one month for positions needed to support local administration of the Health Department.



Summary of Adopted Resource Requests

Public and Life Safety

The following resources have been identified for fire and rescue, law enforcement, and judicial administration activities by these departments as critical for ongoing efforts in support of keeping Loudoun residents safe.

Department	Dept Priority	Budget Request Name	LTF	FTE
Commonwealth Attorney's Office	1	SART Program	\$669,357	4.00
Commonwealth Attorney's Office	3	Support General District Court	\$329,484	2.00
Community Corrections	1	Electronic Monitoring Support	\$328,207	3.00
Courts		Pay Supplement	\$82,206	0.00
Fire and Rescue	1	Lovettsville Staffing	\$2,149,478	15.00
Fire and Rescue	2	Sterling Medic 615	\$1,359,183	10.00
Fire and Rescue	3	Sterling Rescue 635	\$1,202,043	8.00
Sheriff's Office	2	Inmate Programs Manager	\$121,572	1.00
Sheriff's Office	3	Traffic Deputies	\$951,511	4.00
Total			\$7,193,041	47.00

Other Critical Needs

The following resources have been identified as crucial to the functioning of the County, and without which could result in deficient services to internal departments or residents.

Department	Dept Priority	Budget Request Name	LTF	FTE
Commissioner of the Revenue	1	Real Estate Appraisal Staff	\$449,176	4.00
Commissioner of the Revenue	2	Tax Exemptions and Deferrals Specialist	\$95,273	1.00
Commissioner of the Revenue	3	Compliance Auditor	\$102,747	1.00
Economic Development	1	Small Business and Minority-Owned Businesses Program	\$280,014	2.00
Finance and Budget	1	Contracting Officers	\$247,941	2.00
Finance and Budget	3	Demographer	\$118,814	1.00
General Services	1	Planning and Design Division	\$429,380	3.00
General Services	2	Internal Administrative Support Services	\$341,910	3.78
General Services	3	Recycling Maintenance	\$171,861	1.00
Human Resources	1	Workforce Planning Specialist	\$121,304	1.00
Human Resources	2	Benefits Specialist	\$114,076	1.00
Information Technology	1	Public Safety Program Manager	\$183,214	1.00
Information Technology	2	E-Records Manager	\$175,867	1.00
Library Services	1	Library Assistants	\$356,912	0.00
Library Services	2	Finance Specialist	\$108,335	1.00

**Summary of Adopted Resource Requests**

Department	Dept Priority	Budget Request Name	LTF	FTE
Office of Mapping and Geographic Information	1	GIS Data Analyst	\$120,139	1.00
Office of the County Administrator	1	Policy Analyst	\$122,151	1.00
Office of the County Administrator	2	Electronic Public Input Clerks	\$98,983	1.07
Parks, Recreation, and Community Services	1	IT Support	\$402,234	2.00
Parks, Recreation, and Community Services	2	AAA Meals Specialist	\$127,761	1.00
Parks, Recreation, and Community Services	3	Sports Specialist	\$100,768	1.00
Planning & Zoning	1	Zoning Administration	\$393,116	3.00
Planning & Zoning	2	Senior Planner - Community Planning	\$138,027	1.00
Transportation and Capital Infrastructure	3	Transit Staffing	\$239,306	2.00
Total			\$5,039,308	36.85



Summary of FY 2023 Appropriated Changes in Fund Balance

The Code of Virginia requires localities to adopt a balanced budget (revenues equal expenditures). An adopted balanced budget can be achieved in a number of ways, including budgeting a use of fund balance (when expenditures exceed revenues) or a contribution to fund balance (when revenues exceed expenditures). The table below outlines the estimated beginning fund balances for the County's major funds, along with the FY 2023 budgeted use of or contribution to fund balance and an estimated ending fund balance.

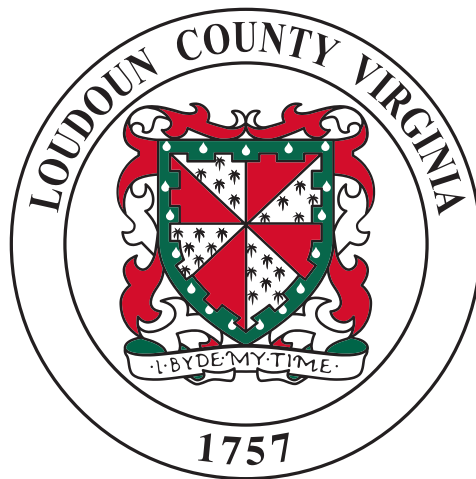
Fund	Est. Beginning Fund Balance 07/01/2022	Use of Fund Balance	Addition to Fund Balance	Est. Ending Fund Balance 06/30/2023	Percent Change in Fund Balance
General Fund	\$375,355,314	\$40,000,000	\$0	\$335,355,314	(11%)
School Funds ¹	90,449,488	19,272,719	0	71,176,769	(21%)
Other Operating Funds	102,964,962	446,669	7,476,296	109,994,589	7%
Debt Funds	40,076,683	10,000,000	0	30,076,683	(25%)
Capital Funds	864,612,331	5,589,068	7,383,693	866,406,956	0%

The General Fund use of fund balance reflects a strategic use of FY 2021 Unassigned Fund Balance committed to the FY 2023 budget for one-time uses. This takes place as part of the annual fund balance process and is typically approved by the Board of Supervisors in December of each year.

The decline in fund balance for School Funds is primarily attributable to the anticipated carryover of prior year unspent balances.

The decline in fund balance for Debt Funds includes the use of \$10 million of Debt Service Fund Balance and is for one-time uses. More detailed information on the sustainability of the Debt Service Fund can be found in the Debt section of Volume 2.

¹ Includes School Operating Fund and Special Revenue Funds.





History of Expenditures by Department¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Animal Services	\$3,662,841	\$4,137,036	\$5,076,156	\$5,098,975	\$5,239,652
Board of Supervisors	2,952,886	3,377,062	4,087,886	4,349,105	4,426,324
Building and Development	22,929,632	24,885,652	27,330,106	27,827,458	28,626,733
Clerk of the Circuit Court	4,904,416	5,345,921	5,543,924	5,719,759	5,885,625
Commissioner of the Revenue	8,406,823	9,206,902	10,150,937	11,243,867	11,566,352
Commonwealth's Attorney	4,303,318	4,333,130	6,045,701	6,988,885	7,192,972
Community Corrections	3,117,702	3,490,043	4,215,638	4,810,918	4,947,625
County Administrator	6,629,712	23,186,005	21,892,369	12,902,296	13,211,039
County Attorney	4,110,319	4,641,886	4,583,236	4,613,107	4,741,951
Courts	1,523,509	1,573,504	1,987,169	2,112,149	2,167,537
Economic Development	3,441,130	4,180,717	4,763,079	5,306,622	5,441,948
Elections and Voter Registration	2,135,144	3,456,195	2,718,507	2,897,826	2,968,898
Extension Services	552,315	558,768	643,364	670,973	688,824
Family Services	38,684,498	26,824,654	31,070,708	34,836,527	35,668,997
Finance and Budget	8,487,138	11,171,119	10,614,923	11,565,938	11,889,199
Fire and Rescue	96,574,069	111,035,728	114,354,083	129,855,794	136,113,546
General Services	54,179,962	63,049,967	65,668,198	74,359,282	74,758,390
Health	5,956,125	6,661,265	7,292,618	8,040,672	9,167,113
Housing and Community Development	0	0	0	14,356,588	14,576,248
Human Resources	7,350,752	8,021,895	9,974,617	10,907,175	11,146,213
Information Technology	38,607,394	41,143,768	46,056,138	49,922,468	50,462,945
Juvenile Court Service Unit	2,102,358	5,235,306	5,965,288	7,374,896	8,612,984
Library Services	19,392,751	19,166,353	23,009,171	24,562,480	25,216,780
Mapping and Geographic Information	2,594,161	3,009,976	3,347,855	3,751,387	3,859,763
MH, SA, and Developmental Services	46,956,255	48,356,313	59,184,794	66,468,112	68,168,958
Non-Departmental	1,264,661,540	1,332,376,512	1,404,754,794	1,524,556,161	1,530,943,863
Parks, Recreation, and Community Services	48,479,801	52,010,377	64,096,446	68,903,912	76,066,769
Planning and Zoning	8,312,919	8,869,146	10,644,457	11,894,059	12,239,556
Sheriff's Office	93,342,797	98,610,639	109,001,917	115,286,143	118,241,859
Transportation and Capital Infrastructure	23,669,394	23,082,103	31,105,841	30,849,241	31,073,028
Treasurer	6,419,018	6,635,554	7,812,205	7,954,965	8,156,138
County Total	\$1,834,440,677	\$1,957,633,495	\$2,102,992,125	\$2,289,987,740	\$2,323,467,829

¹ This table reflects the General Fund and State and Federal Grants Fund.



History of Expenditures and FTE

History of FTE by Department¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Animal Services	35.53	42.00	42.00	42.00	42.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	199.80	201.80	205.80	206.80	206.80
Clerk of the Circuit Court	50.00	51.00	52.00	52.00	52.00
Commissioner of the Revenue	78.93	81.93	83.93	89.93	89.93
Commonwealth's Attorney	36.00	39.00	48.00	54.00	54.00
Community Corrections	28.33	31.33	37.33	40.33	40.33
County Administrator	43.00	74.53	79.53	62.60	62.60
County Attorney	24.00	25.00	27.00	27.00	27.00
Courts	10.00	11.00	11.00	11.00	11.00
Economic Development	25.00	25.00	25.00	28.00	28.00
Elections and Voter Registration	12.00	13.00	13.00	13.00	13.00
Extension Services	5.00	5.00	5.00	5.00	5.00
Family Services	241.23	194.53	203.53	229.53	229.53
Finance and Budget	81.00	85.00	89.00	100.00	100.00
Fire and Rescue	673.14	682.14	696.14	729.14	752.14
General Services	138.26	148.06	164.06	181.35	181.35
Health	35.00	40.00	41.00	55.00	114.00
Housing and Community Development	0.00	0.00	0.00	33.00	33.00
Human Resources	38.00	38.00	43.00	46.00	46.00
Information Technology	109.47	111.47	115.47	119.47	119.47
Juvenile Court Service Unit	17.53	44.69	44.69	68.69	68.69
Library Services	220.06	224.06	224.06	225.06	225.06
Mapping and Geographic Information	24.00	25.00	25.00	26.00	26.00
MH, SA, and Developmental Services	406.43	433.63	434.64	449.17	449.17
Non-Departmental	8.00	0.00	0.00	0.00	0.00
Parks, Recreation, and Community Services	654.05	677.13	721.27	742.20	814.20
Planning and Zoning	66.00	69.00	72.00	78.00	78.00
Sheriff's Office	758.48	786.49	807.49	812.49	812.49
Transportation and Capital Infrastructure	81.00	84.00	87.00	90.00	90.00
Treasurer	53.00	55.00	56.00	56.00	56.00
County Total	4,152.24	4,298.79	4,453.94	4,672.76	4,826.76

¹ Table reflects FTE in the General Fund, State and Federal Grants Fund, Metro Parking Garage Fund, Legal Resource Center Fund, Rental Assistance Fund, EMS Fund, Capital Projects Fund, and Central Services Fund.



Long Range Planning

Loudoun County identifies strategic trends and infrastructure issues with a variety of tools.

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 General Plan and the Countywide Transportation Plan. The General 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 Committee, comprised of citizen representatives supported by County and Loudoun County Public Schools staff, reviews forecasts of residential and non-residential development, population, and household sizes.

Program Review describes the major programs and activities for each department with a description of the current service level of each of those activities; it is presented to the Board of Supervisors at a minimum every four years. 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 community. 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 budget 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.

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.



Long Range Planning

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 as subsequently amended.

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

7. Consistent with the Va. Code Section 15.2-2283 and 15.2-2284, the County will consider the adequacy of public facilities and services when reviewing any zoning application for more intensive use or density. To fairly implement and apply this policy, the County will consider the following:
 - a) existing facilities;
 - b) facilities included in the capital improvement program;
 - c) the ability of the County to finance facilities under debt standards established by its fiscal policies;
 - d) service level standards established by approved service plans and the effect of existing and approved development, and the proposed development, on those standards;
 - e) service levels on the existing transportation system; the effect of existing and approved development and the proposed development of those service levels and the effect of proposed roads which are funded for construction;
 - f) commitments to phase the proposed development to the availability of adequate services and facilities; and
 - g) other mechanisms or analyses as the County may employ that measure the adequacy of such services and facilities for various areas or that measure the County’s ability to establish adequate services and facilities.
8. The County expects that proposals of public facility and utility assistance by residential developers would be in conjunction with any rezoning request seeking approval of densities above existing zoning.
9. The County will seek to ensure that an equitable and a proportionate share of public capital facility and infrastructure development costs that are directly attributable to a particular development project will be financed by the users or beneficiaries.
10. The County will fund the balance of capital facilities expenditures and operational service expenditures which are not financed through other mechanisms, according to existing countywide Fiscal Policies adopted by the Board of Supervisors on December 17, 1984, or as subsequently amended.



Fiscal Policy

County of Loudoun, Virginia
Board of Supervisors
Fiscal Policy
Originally adopted December 17, 1984
Revised through September 15, 2020

Statement of Policy Purpose

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

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

Policy Goals

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

- Contributes significantly to the County’s ability to insulate itself from fiscal crisis,
- Attempts to maintain a diversified and stable economic base,
- Enhances short- 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,
- Provides the Board and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines, and
- Maintains effective internal controls designed to safeguard the County’s assets, reduce loss, promote efficient and effective operations, and keep accurate financial records.

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

1. Operating Budget Policies

- The operating budget is intended to implement the Board’s service priorities and vision for the County.
- The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the residents, business owners, and other customers that will meet real needs as efficiently and effectively as possible.



Fiscal Policy

- 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 integration 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 the Board has prioritized program growth and program performance measures and indicators support the addition of staff; and to reduce staff, if needed, where this can be done without adversely affecting approved service levels. When feasible and cost effective, contracting out services will be considered.

Capital Construction

Emphasis will be placed upon continued reliance on a viable level of "pay-as-you-go" capital construction to fulfill needs in a Board-approved comprehensive Capital Improvement Program. The Board will attempt to fund not less than 10% of the total cost of the Capital Improvement Program through the use of local tax funding, fund balance, and other recurring local revenue sources.

Program Expansions

Adopted program expansions above existing service levels must be submitted as resource requests requiring detailed justification. Every Adopted service level enhancement 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

Adopted new programs must also be submitted as resource requests 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.



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Existing Service Costs

The justification for base budget program costs will be a major factor during budget development. Program service delivery effectiveness will be represented by performance measures. Those measures will be regularly reviewed.

Fiscal Guidelines

- The level of Adopted 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 Department level within the general fund, although more restrictive controls may be instituted as fiscal circumstances, management prerogatives, and programmatic requirements dictate.
- The County will also maintain control between major categories of expenditures (i.e., personnel, operations and maintenance, capital outlay, etc.).
- The County Administrator will provide quarterly reporting to the Board on the County's financial condition and debt position.
- The County will, at a minimum, every four years, produce a report (Program Review) describing major programs including mandates (federal, state, local or other), budgetary information, staffing, and other details, and will provide this report for public review.
- 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.
- Capital projects in the County government and schools will be reviewed and reconciled annually as part of the fiscal year-end closing process. A capital project will be capitalized in the financial records of the County in accordance with Generally Accepted Accounting Principles. A capital project will be closed within two years after project completion (opening or occupancy) unless mitigating circumstances exist. Subsequent funding after project closing will be addressed as part of the annual appropriation process for the County or Schools or through a separate Board action.
- The County will annually update a long range (three-five 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 five 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: 20-year growth projections, Capital Intensity Factor (CIF), Program Review, and the 10-Year Capital Needs Assessment (CNA) document. The review and update cycle of these tools is as follows:

**Fiscal Policy**

Tool	Review Process (All subject to adoption by Board of Supervisors)	
	Update Cycle	
Capital Intensity Factor	Fiscal Impact Committee	Minimally every 4 years, preferably every 2 years
20-Year Growth Projections	Fiscal Impact Committee	Biannual Update of Inputs
10-Year Capital Needs Assessment (CNA)	Fiscal Impact Committee, 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 Adopted financing if applicable, use alternative financing mechanisms to the issuance of general obligation (GO) bonds that require a referendum. Instances where the use of alternative financing mechanisms may be appropriate include but are not limited to projects that have a short useful life and are replaced frequently, such as information technology software, equipment, and vehicles; projects that are supported by a revenue source such as the Landfill; instances where the timing of voter referendum is not feasible to begin a project; and for purchase and/or construction of government administration buildings. These alternative financing mechanisms include but are not limited to: the Virginia Public School Authority (VPSA), the Virginia Resources Authority (VRA), revenue bonds (for revenue supported activities), lease revenue bonds, certificates of participation, letters of credit, commercial paper, private placements, lease purchase agreements, master lease agreement, additional appropriation-based financing or other financing mechanisms that may be created. The policy is to use debt financing in general for total project costs of a minimum of \$200,000 and above.
- 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 unless circumstances exist that creates additional benefits to the County such as the elimination of burdensome covenants.
- The County may assist other governmental agencies and volunteer fire and rescue companies within the geographic boundaries of the County through a revolving loan program. These loans will bear interest at the AAA/Aaa tax exempt rate at the time the loan is approved by the Board. Such loans will be made from and remain an asset of the General Fund.
- The County will annually calculate target debt ratios and include those ratios in the review of financial trends.
- The County's debt capacity shall be maintained within the following primary goals:
 - o Annual debt issuance guideline will be set at \$250 million beginning with FY 2023 through FY 2024, and \$260 million for FY 2025, to be reviewed by the Board in FY 2025.



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- o Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.
- o Net debt per capita as a percentage of income per capita should not exceed 8.0%.
- o Debt service expenditures as a percentage of governmental fund expenditures should not exceed 10%.
- Ten-year debt payout ratio should be above 60%.
- The 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, purchase of assets demonstrated to produce net present value savings, 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 considering overlapping debt in analyzing its overall financial condition. The County will analyze the impact of overlapping debt, both existing and Adopted, in compliance with Section 11 of this policy. When considering the impact of existing and Adopted overlapping debt, staff will conduct a detailed analysis to evaluate effects of any existing and Adopted overlapping debt on taxpayers.
- The County shall comply with all U.S. Internal Revenue Service rules and regulations regarding issuance of tax-exempt debt, including arbitrage rebate requirements for bonded indebtedness and with all Securities and Exchange Commission requirements for continuing disclosure of the County's financial condition as well as all applicable Municipal Securities Rulemaking Board requirements.
- The County shall comply with all requirements of the Public Finance Act as set forth in Title 15.2, Chapter 26 of the Code of Virginia and with any other legal requirements regarding the issuance of bonds or its debt issuing authorities.

3. Revenue Policies

- The County will maintain and monitor a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.
- The County will estimate its annual revenues by an objective, analytical process.
- The County will develop, and annually update, an Indirect Cost Allocation Plan to document overhead costs for all County agencies to aid in the recovery of indirect costs incurred by the County to support and administer Federal and State grant programs and to provide indirect costs information for a County-wide user fee study.
- The County, where possible, will institute user fees and charges for specialized programs and services in the County. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs. Fees will be regularly reviewed and updated and where applicable, determine if pre-established recovery goals are being met.
- The County will follow an aggressive policy of collecting tax revenues. The annual level of uncollected current property taxes should not exceed 3% unless caused by conditions beyond the control of the County.
- The County should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a resource request. Therefore:
 - o All grant applications, prior to submission, must be approved by the County Administrator or designee upon recommendation by the Budget Office.
 - o Grants may be accepted only by the Board.
 - o No grant will be accepted that will incur management and reporting costs greater than the grant amount.



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- The County will accrue and designate all land use valuation rollback resulting from a granted rezoning in the Capital Project Fund. These funds are to be dedicated for projects within the impacted subarea of development unless the Board, after considering current fiscal conditions, approves an alternative designation of the funds.

4. Non-Tax Accounts Receivable Policies

- The County will use proper internal controls to protect its non-tax accounts receivable reflecting amounts owed the County from people, firms, and other governmental entities.
- The County will record receivables in a timely manner and provide for appropriate collection methods.
- All non-tax accounts unpaid after one year must be written off, if deemed uncollectible unless otherwise provided for under law or by written agreement.

5. Investment Policies

- The County will maintain an investment policy based on the GFOA Model Investment Policy and the amended and adopted Investment Policy of the Treasurer, which was last amended in December 2015 by the County's Finance Board.
- The County will conduct an analysis of cash flow needs on an annual basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- The County will, where permitted by law, pool cash from its various funds for investment purposes.
- The County will invest County revenue to maximize the rate of return while preserving the safety of the principal at all times. The prudent person rule shall apply in investing of all County funds.
- The County will regularly review contractual, consolidated banking services.
- The County will invest proceeds from general obligation bonds with an emphasis on minimizing any arbitrage rebate liability.

6. Accounting, Auditing, and Financial Reporting Policies

- The County will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The County's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The County's annual financial reports will present a summary of financial activity by governmental funds and all funds, respectively.
- The County's reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue, and if necessary, by fund.
- The County will retain the right to perform financial, compliance and performance audits on any entity receiving funds or grants from the County.
- The County will maintain policies and procedures in conformance with Title 2, Part 200, Code of Federal Regulations (2CAFR 200) – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- 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 Annual Comprehensive Financial Report.



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- The Board's Finance/Government Operations and Economic Development Committee (FGOEDC) 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 FGOEDC Committee.
- The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

7. Capital Budget Policies

- The County will make all capital improvements in accordance with an adopted Capital Improvements Program (CIP).
- The County will develop a multi-year plan for capital improvements (CIP), which considers the County's development policies and indicators of need (i.e., Capital Facility Standards) 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. Budget transfers between contingency accounts and other accounts within the capital budget to appropriated capital projects or new board initiated projects, as needed, are permitted under staff authority to execute the county's capital plan. Transfers or appropriations that increase or decrease the overall appropriation level of capital funds requires approval by the Board of Supervisors.
- 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 Improvement Plan.
- The County will maximize the use of non-debt capital financing sources through the use of alternate sources of funding, including proffers, grants, and other sources of non-local tax funding revenues. The County will attempt to fund not less than 10% of the total cost of the Capital Improvement Program from local tax funding, fund balance and other recurring local revenue sources. The 10% cash provided may be applied equally to all projects or only to specific projects.

8. Asset Maintenance, Replacement, and Enhancement Policies

- The operating budget will provide for minor and preventive maintenance.
- The capital asset preservation budget will provide for the rehabilitation, preservation or emergency repair of major components of existing County and School facilities and for the replacement of computer systems which requires a total expenditure of \$10,000 or more and has a useful life of ten years or more.



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- The appropriations to the fund will be targeted to the fixed asset value 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, total replacement or improvement of transportation and transit related projects, and physical facilities to include additions to existing facilities which increase the square footage useful life 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 three years or more.
- Internally generated computer software with a value greater than \$1,000,000 and an expected useful life of three 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.
- Replacement of major enterprise technology systems that cost more than \$500,000 per system will be included in the planning for asset replacements in the Capital Improvement Program.
- The County will capitalize all other tangible and intangible fixed assets with a value greater than \$10,000 and an expected life of five years or more.

9. Risk Management Policies

- The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
- The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.

10. Fund Balance Policy: County and Schools

The County has five categories of Fund Balance for financial reporting: 1) Nonspendable; 2) Restricted; 3) Committed; 4) Assigned; and 5) Unassigned. These categories are defined below.

- 1) **Nonspendable Fund Balance:** Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds are either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital of a revolving loan fund. Nonspendable fund balance is not available for appropriation.
- 2) **Restricted Fund Balance:** Restricted Fund Balance in any fund includes amounts that are subject to externally enforceable legal restrictions set by creditors, grantors, contributors, federal or state law, or adopted policies regarding special revenue funds.

The following three categories of Fund Balance: 3) Committed 4) Assigned and 5) Unassigned are considered Unrestricted Fund Balance.

General Fund Unrestricted Fund Balance: The Unrestricted Fund Balance policy for the General Fund pertains to both the County and Schools.

- The committed portion of Unrestricted Fund Balance at the close of each fiscal year shall be equal to no less than 10% of operating revenues of the General Fund. This portion of Unrestricted Fund Balance is not maintained for funding recurring expenditures during the normal business cycle and is to be used only in the event of unexpected and non-routine circumstances.



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- 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 years.
- 3) **Committed Fund Balance:** Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board. Board adoption of the Fiscal Policy commits the 10% targeted level of Unrestricted Fund Balance. Formal Board action includes the annual adoption of the appropriations resolution and subsequent budget amendments. As stated in the appropriations resolution, encumbrances remaining at year-end will be carried over to the next fiscal year. Formal action to commit fund balance must be taken prior to the end of the fiscal year.
 - 4) **Assigned Fund Balance:** Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administrator or his designee. Assigned Fund Balance could be used to fill the gap between projected revenues and expenditures in the following fiscal year.
 - 5) **Unassigned Fund Balance:** Unassigned Fund Balance represents the residual fund balance remaining after non-spendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that can have a positive Unassigned Fund Balance.

The order of spending resources: When an expenditure is incurred for purposes for which restricted, committed, assigned and unassigned amounts are available for use, the County considers restricted fund balance to be spent first, then committed fund balance, then assigned fund balance, and lastly unassigned fund balance.

Self-Insurance Fund: The fund balance policy for the Self-Insurance Fund pertains to both the County and Schools.

The fund balance in the Self-Insurance Fund at the fiscal year end will be maintained as a percentage of expenditures in each component of the fund. The percentage will be established annually by professional judgment based on funding techniques utilized, loss records, and required retentions. The County will select an external agency for this annual review.

11. Criteria Policy for Establishment of Special Assessment Districts

A “special assessment” or “special assessment district” refers to any of the various mechanisms in the Code of Virginia that allows the County to impose a special ad valorem tax or special assessment for local improvements on property within a defined area, for the purpose of financing public improvements or services within the district. Examples include, without limitation, Service Districts, Community Development Authorities, and Transportation Improvement Districts.

The following criteria are set forth as the minimum requirements that must be satisfied for the Board to lend its support to the creation of a special assessment district. As such, Adopted 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



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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 and growth management/redevelopment goals of the County. Of equal importance is that the County’s financial assets not be at risk. These guidelines are designed to ensure that the County goals are met.

Limited to Projects which Advance County’s Plans. The Adopted 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 Adopted 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 Adopted District. This submission must include as a minimum:

- The special assessment district’s Adopted petition to the County Board of Supervisors;
- A map of district boundaries and properties served;
- A general development plan of the district;
- Adopted district infrastructure including probable cost;
- A preliminary feasibility analysis showing project phasing, if applicable, and projected land absorption with the district;
- A schedule of Adopted special assessment district financings and their purpose;
- A discussion of the special assessment district’s Adopted 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 Adopted Plan of Finance.

The petitioner shall respond to and incorporate changes to the Adopted petition requested by staff. Failure to incorporate changes will result in a staff recommendation against the creation of the special assessment district.

The petition must address:

- Protections for the benefit of the County with respect to repayment of debt, incorporation, and annexation;
- Protections for the benefit of individual lot owners within the District’s boundaries with respect to foreclosure and other collection actions should their respective assessment be paid or is current; and
- Payment of the County’s costs related to the administration of the District, specifically including the County’s costs to levy and collect any special tax or assessment.



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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 Adopted 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 Adopted 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 Adopted development, financial, and business plan is sound, and the Adopted project or purpose for establishing a District is economically feasible and has a high likelihood of success. The analysis must confirm why establishing a District is superior to other financing mechanisms from a public interest perspective.

Petitioner to Pay County Costs. The County may require that the Petitioner agree to cover the County's costs for all legal, financial, and engineering review and analysis and to provide a suitable guaranty for the payment of these costs. The County's estimated costs shall be itemized to show anticipated engineering, legal, and financial, consultant and other fees.

Credit Requirements. The debt obligations are issued by the District to finance or refinance infrastructure of the project:

- The Board will 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.



Fiscal Policy

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 Adopted 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 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 Adopted District improvements, the public benefits, and the special assessments.

Annual Review. These guidelines shall be reviewed at least annually.

12. Policy for Public-Private Solicitations

The Board has adopted guidelines within Article 7 of the County's Procurement Resolution to implement the Public-Private Education Facilities and Infrastructure Act of 2002, Va. Code § 56-575.1, et seq. ("PPEA"), and the Public-Private Transportation Act of 1995, Va. Code §33.2-1800, et seq. (as re-codified effective October 14, 2014, formerly codified as §56-556, et seq.) ("PPTA") (Individually an "Act"; together, the "Acts"). These guidelines apply to all procurements under the PPEA and PPTA where the County is the "responsible public entity" (RPE), the "affected jurisdiction" or the "affected locality or public entity" within the meaning of Virginia Code § 56-575.1 and Va. Code § 33.2-1800 (formally §56-557.)

Individually negotiated comprehensive agreements between private entities and the County ultimately will define the respective rights and obligations of the parties for Public-Private projects. The version of the Acts that is in effect (at the time of execution of a comprehensive agreement under procurement as to that procurement) is controlling in the event of any conflict.

The Acts allow private entities to include innovative financing methods, including the imposition of user fees or service payments, tax overlay districts, special assessment districts, land swaps, property up-zonings or TIF-like mechanisms, etc. in a proposal. However, the County reserves the right to utilize its own financing mechanism as a less costly alternative. Any/all partnership solicitations shall not have a negative impact upon the County's debt capacity or credit rating.

Any debt issued by the partnership must conform to the County's Debt Management Policies (section #2). Solicitations wherein the County provides all or a substantial portion of the funding must include financial protections for the County as the "First Tier" lender meant to give the County first priority, ahead of other potential financial lenders, to take possession of assets or revenues in the event of a default to mitigate this risk.

Solicitations should include a "Security Reserve" that would provide immediate cash flow for the County to pay financial obligations should there be delinquency in any payments. This cash flow will supplement continued tax revenues that are



Fiscal Policy

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 Adopted 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 Adopted 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.

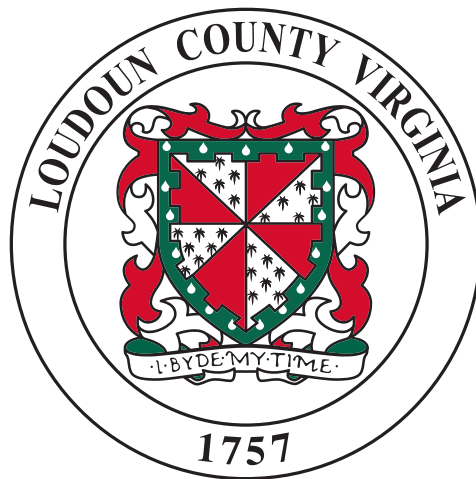
A Financial Due Diligence investigation performed by the County or its agents must confirm solicitation information regarding the adequacy of the private partner's financial resources to sustain the project's Adopted financing. Private partners will be required to grant full access to all accounting 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.





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 that are recognized when paid, and (2) principal and interest payments on general long-term debt that are also 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 Funds

Governmental Funds are those through which most governmental functions of the County are financed. The County Budget contains 31 distinct Governmental Funds. These funds reflect appropriation decisions that are generally divided into three major categories: operating, capital, and debt service. Some funds contain appropriations for a wide range of services, while others are specific to a given service or targeted geographic area. Each of these funds are reviewed and approved by the Board during their budget deliberations. Some of the funds have specific taxes attached to support them. Those taxes and rates also are reviewed and adopted by the Board. The following funds are categorized as Governmental Funds:

General Fund

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

School Operating Fund (Component Unit)

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



County Funds, Funds Structure, and Basis of Budgeting

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

Special revenue funds are governmental funds 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 use of such funds provides an extra level of accountability and transparency to taxpayers and others that the funds are being used for its intended purpose. The revenue sources for these funds include writ assessments, special taxes, and other contributions.

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

Children's Services Act (CSA) Fund

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.

Disposable Plastic Bag Tax Fund

The Disposable Plastic Bag Tax Fund is used to account for the restricted tax revenue associated with the 5-cent disposable plastic bag tax. Revenues are restricted for specific uses in accordance with the Code of Virginia.

Dulles Industrial Park Water & Sewer District Fund

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

Dulles Town Center Community Development Authority (CDA) Fund

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

EMS Transport Reimbursement Program Fund

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



County Funds, Fund Structure, and Basis of Budgeting

Greenlea Tax District Fund

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

Housing Fund

The Housing Fund was established in August 1997 for the purpose of promoting and funding affordable housing in Loudoun County. One of the largest components of the Housing Fund is the Loudoun County Housing Trust.

James Horton Program for the Arts Fund

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

Legal Resource Center Fund

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

Metro Parking Garages Fund

The Metro Parking Garages Fund was created to manage the operations of the County-owned Metro Parking Garages, located at the Loudoun Gateway and Ashburn Stations. This fund will provide resources for day-to-day operations, preventative, and long-term maintenance.

Public Facilities Fund

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

Rental Assistance Program Fund

The Rental Assistance Program Fund was established for the express purpose of operating the County's rental assistance programs. These programs are funded by the federal government with additional local tax funding provided for administrative costs.

Restricted Use Transient Occupancy Tax (TOT) Fund

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

Route 28 Special Improvements Fund

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



County Funds, Funds Structure, and Basis of Budgeting

State and Federal Grant Fund

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

Transportation District Fund (TDF)

The Transportation District Fund was created in FY 2013 to segregate transportation and transit related revenues and expenditures. This fund includes real property tax revenue collected from the Metrorail Tax District, a transfer from the General Fund equivalent to \$0.02 of the real property tax rate, and other revenues associated with transportation. The TDF serves as a pass-through for certain revenues to demonstrate a maintenance of effort as required by House Bill 2313.

Uran Holocaust Library Fund

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

School Grant Fund (Component Unit)

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

School Nutrition Fund (Component Unit)

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

School Lease Purchase Fund (Component Unit)

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

Debt Service Funds

Debt service funds are governmental funds used to 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).



County Funds, Fund Structure, and Basis of Budgeting

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 Funds

Capital funds are governmental funds used to 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.

County Capital Projects Fund

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

School Capital Projects Fund

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

County Capital Asset Preservation Program (CAPP) Fund

The CAPP 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 sub-fund of the CAPP fund. The approval of these projects is at the direction of the Board of Supervisors. Revenue sources for the 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.

School Capital Asset Preservation Program (CAPP) Fund

The School CAPP 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.

Major Equipment Replacement Fund

The Major Equipment Replacement Fund was created for the purpose of allowing 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.



County Funds, Funds Structure, and Basis of Budgeting

Capital Projects Financing Fund

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

Proprietary Funds

Proprietary funds include enterprise funds and internal service funds. The County does not have any enterprise funds. The County's internal service funds include the Central Services Fund and the Self-Insurance Fund. The Central Services Fund, which accounts for the financing of goods and services provided between departments on a cost reimbursement basis, is not appropriated as part of the County's annual budget process.

Self-Insurance Fund

The Self-Insurance Fund accounts for the accumulation of resources to pay for claims and other expenses associated with health insurance, workers compensation insurance, vehicle insurance, and other liability insurance.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds include Nonexpendable Trust Funds, Expendable Trust Funds, Pension Trust Funds, Agency Funds, and the Other Post-Employment Benefits (OPEB) Fund. These funds are not part of the County's annual budget appropriation.

Fund – Department Relationship (Appropriated Operating Funds)

	General Fund	CSA Fund	EMS Transport Fund	Housing Fund	James Horton Program for the Arts Fund	Legal Resource Center Fund	Metro Parking Garages Fund	Rental Assistance Program Fund	Restricted Use TOT Fund	State and Federal Grant Fund	Uran / Symington Funds	Disposable Plastic Bag Tax Fund
General Government												
Board of Supervisors	✓											
Commissioner of the Revenue	✓											
County Administrator	✓			✓				✓	✓	✓		
County Attorney	✓											
Elections and Voter Registration	✓											
Finance and Procurement	✓											
General Services	✓						✓					✓
Human Resources	✓											



County Funds, Fund Structure, and Basis of Budgeting

	General Fund	CSA Fund	EMS Transport Fund	Housing Fund	James Horton Program for the Arts Fund	Legal Resource Center Fund	Metro Parking Garages Fund	Rental Assistance Program Fund	Restricted Use TOT Fund	State and Federal Grant Fund	Uran / Symington Funds	Disposable Plastic Bag Tax Fund
Information Technology	✓											
Management and Budget	✓											
Treasurer	✓											

Public Safety and Judicial Administration

Animal Services	✓											
Clerk of the Circuit Court	✓											
Commonwealth's Attorney	✓											
Community Corrections	✓											
Courts	✓											
Fire and Rescue	✓		✓							✓		
Juvenile Court Services Unit	✓											
Sheriff	✓											

Health and Welfare

Extension Services	✓											
Family Services	✓	✓								✓		
Health	✓											
Mental Health, Substance Abuse, and Developmental Services	✓									✓		

Parks, Recreation, and Culture

Library Services	✓				✓	✓					✓	
Parks, Recreation, and Community Services	✓								✓			

Community Development

Building and Development	✓											
Economic Development	✓								✓			
Mapping and Geographic Information	✓											
Planning and Zoning	✓											
Transportation and Capital Infrastructure	✓									✓		

In addition to the funds shown in the above matrix, there are several funds that support capital purchases including the CAPP Fund, the Major Equipment Replacement Fund, the Public Facilities Fund, the Capital Projects Fund, and the Capital



County Funds, Funds Structure, and Basis of Budgeting

Projects Financing Fund. These funds are used by all departments of the County. Details about how these funds are used for the current fiscal year can be found in Volume 2 of this document.

There are also several special revenue funds that were established for specific taxing districts for various purposes including the Transportation District Fund, the Greenlea Tax District Fund, the Route 28 Special Improvements Fund, the Tall Oaks Water and Sewer Fund, and the Dulles Town Center CDA Fund. Additional information on these funds can be found in Volume 2 of this document.

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.

In response to the 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

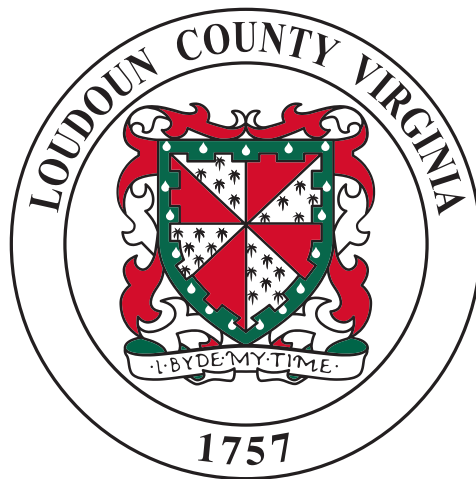


County Funds, Fund Structure, and Basis of Budgeting

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 Finance and Budget 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.





FY 2023 Appropriations Resolution

The FY 2023 Appropriations Resolution was adopted by the Board of Supervisors at its Business Meeting on April 5, 2022 (Item VI).

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

BE IT RESOLVED by the Board of Supervisors of the County of Loudoun, Virginia, that the following appropriations be, and the same hereby are, made for Fiscal Year 2023 (beginning on the first day of July 2022 and ending on the thirtieth day of June 2023) from the funds and for the purposes indicated on the following pages unless the Board of Supervisors amends this resolution on or before June 30, 2022.

BE IT FURTHER RESOLVED that not more than \$1,067,759,336 of the appropriation to the Loudoun County Public Schools Fund shall be obtained from funds derived from local property taxes and other local revenues of the General Fund of the County without a supplemental resolution by the Board of Supervisors. These funds will be available for transfer on July 1, 2022.

**FY 2023 Appropriations Resolution: General Fund****ESTIMATED REVENUE**

Local, State, and Federal Sources	
General Property Taxes	\$1,814,008,300
Other Local Taxes	\$190,994,600
Permits, Fees, and Licenses	\$25,150,050
Fines and Forfeitures	\$1,543,300
Revenues from Use of Money and Property	\$6,562,683
Charges for Services	\$43,327,499
Miscellaneous Revenue	\$899,334
Recovered Costs	\$10,024,978
Intergovernmental - Commonwealth	\$91,279,701
Intergovernmental - Federal	\$46,724,146
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$2,230,514,591
Transfers From Other Funds	
Restricted Use Transient Occupancy Tax Fund	\$468,584
Transportation District Fund	\$4,228,306
EMS Transport Reimbursement Program Fund	\$5,422,771
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$468,584
Use of Fund Balance	\$40,000,000
TOTAL REVENUE	\$2,275,937,362

APPROPRIATIONS

Initial Appropriation	\$787,099,661
Transfers To Other Funds	
Children's Services Act Fund	\$3,685,000
Housing Fund	\$2,200,000
Legal Resource Center Fund	\$83,448
Rental Assistance Program Fund	\$272,390
Transportation District Fund	\$34,470,365
County Capital Projects Fund	\$109,828,372
County Capital Asset Preservation Program Fund	\$16,865,860

**FY 2023 Appropriations Resolution: General Fund**

APPROPRIATIONS	
Major Equipment Replacement Fund	\$4,000,000
County Debt Service Fund	\$189,085,768
Self-Insurance Fund	\$5,455,700
School Capital Projects Fund	\$16,850,000
School Capital Asset Preservation Program Fund	\$27,904,300
School Debt Service Fund - Leases	\$10,377,161
School Fund	\$1,067,759,336
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$1,488,837,701
 TOTAL APPROPRIATION	 \$2,275,937,362

**FY 2023 Appropriations Resolution: Loudoun County Public Schools****Operating Fund**

ESTIMATED REVENUE	
Local, State, and Federal Sources	
Charges for Services	\$10,485,466
Commonwealth	\$454,341,914
Federal	\$1,362,436
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$466,189,816
Transfers From Other Funds	
County General Fund	\$1,055,759,336
County General Fund - OPEB	\$12,000,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$1,067,759,336
Use of Fund Balance	\$12,000,000
TOTAL REVENUE	\$1,545,949,152

INITIAL APPROPRIATION	\$1,545,949,152
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Grant Fund

ESTIMATED REVENUE	\$56,415,746
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INITIAL APPROPRIATION	\$56,415,746
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School Nutrition Fund

ESTIMATED REVENUE	
Initial Appropriation	\$38,543,052
Use of Fund Balance	\$7,272,719
TOTAL REVENUE	\$45,815,771
INITIAL APPROPRIATION	\$45,815,771



FY 2023 Appropriations Resolution: Loudoun County Public Schools

Lease Purchase Fund

ESTIMATED REVENUE	\$10,002,000
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INITIAL APPROPRIATION	\$10,002,000
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**FY 2023 Appropriations Resolution: Capital Funds****County Capital Projects Funds**

ESTIMATED REVENUE	
Estimated Revenue	\$30,713,336
Transfers From Other Funds	
Capital Projects Financing Fund	\$134,464,776
County General Fund	\$109,828,372
Public Facilities Fund	\$9,801,318
Transportation District Fund	\$56,975,070
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$331,069,536
TOTAL REVENUE	\$341,782,872
APPROPRIATIONS	
Initial Appropriation	\$337,462,708
Transfers To Other Funds	
Debt Service Fund	\$4,320,164
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$4,320,164
TOTAL APPROPRIATION	\$341,782,872

School Capital Projects Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
Capital Projects Financing Fund	\$68,640,000
County General Fund	\$16,850,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$85,490,000
TOTAL REVENUE	\$85,490,000
INITIAL APPROPRIATION	
\$85,490,000	



FY 2023 Appropriations Resolution: Capital Funds

County Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$100,000
Transfers From Other Funds	
County General Fund	\$16,865,860
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$16,865,860
TOTAL REVENUE	\$16,965,860

INITIAL APPROPRIATION	\$16,965,860
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School Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$27,904,300
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$27,904,300
TOTAL REVENUE	\$27,904,300

INITIAL APPROPRIATION	\$27,904,300
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Capital Projects Financing Fund

ESTIMATED REVENUE	\$203,104,776
APPROPRIATION	
Transfers From Other Funds	
County Capital Projects Fund	\$134,464,776
School Capital Projects Fund	\$68,640,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$203,104,776
TOTAL APPROPRIATION	\$203,104,776

**FY 2023 Appropriations Resolution: Capital Funds****Major Equipment Replacement Fund**

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$4,000,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$4,000,000
TOTAL REVENUE	\$4,000,000
INITIAL APPROPRIATION	
	\$4,000,000

Public Facilities Fund

ESTIMATED REVENUE	\$16,367,715
APPROPRIATION	
Transfers To Other Funds	
County Capital Projects Fund	\$9,801,318
Transportation District Fund	\$6,566,398
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$16,367,715
TOTAL APPROPRIATION	\$16,367,715

Transportation District Fund

ESTIMATED REVENUE	
Estimated Revenue	\$53,759,803
Transfers From Other Funds	
County General Fund	\$34,470,365
Public Facilities Fund	\$6,566,398
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$41,036,763
Use of Fund Balance	\$5,589,068
TOTAL REVENUE	\$100,385,637



FY 2023 Appropriations Resolution: Capital Funds

APPROPRIATIONS	
Initial Appropriation	\$10,510,000
Transfers From Other Funds	
General Fund	\$4,228,306
County Capital Project Funds	\$56,975,070
Debt Service	\$21,288,568
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$82,491,944
Addition to Fund Balance	\$7,383,693
TOTAL APPROPRIATION	\$100,385,637

**FY 2023 Appropriations Resolution: Debt Funds****County Debt Service Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$1,606,889
Transfers From Other Funds	
County Capital Projects Fund	\$4,320,164
County General Fund	\$189,085,768
Transportation District Fund	\$21,288,568
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$214,694,500
Use of Fund Balance	\$10,000,000
TOTAL REVENUE	\$226,301,389
INITIAL APPROPRIATION	
	\$226,301,389

School Debt Service Fund – Leases

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$10,377,161
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$10,377,161
TOTAL REVENUE	\$10,377,161
INITIAL APPROPRIATION	
	\$10,377,161

Greenlea Tax District

ESTIMATED REVENUE	\$44,038
INITIAL APPROPRIATION	\$44,038



FY 2023 Appropriations Resolution: Debt Funds

Route 28 Special Improvements Fund

ESTIMATED REVENUE	\$14,224,000
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INITIAL APPROPRIATION	\$14,224,000
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Tall Oaks Water and Sewer Fund

ESTIMATED REVENUE	\$60,572
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INITIAL APPROPRIATION	\$60,572
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**FY 2023 Appropriations Resolution: Other Operating Funds****Children's Services Act Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$5,577,065
Transfers From Other Funds	
County General Fund	\$3,685,000
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$3,685,000
Use of Fund Balance	\$416,669
TOTAL REVENUE	\$9,678,734

INITIAL APPROPRIATION	\$9,678,734
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Dulles Town Center CDA Fund

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

ESTIMATED REVENUE	\$5,225,000
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APPROPRIATION	
Initial Appropriation	\$3,495,481
Transfers To Other Funds	
County General Fund	\$725,881
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$725,881
Addition to Fund Balance	\$1,003,638
TOTAL APPROPRIATION	\$5,225,000



FY 2023 Appropriations Resolution: Other Operating Funds

James Horton Program for the Arts Fund

ESTIMATED REVENUE	\$1,000
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INITIAL APPROPRIATION	\$1,000
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Housing Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$5,000,000
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Transfers From Other Funds

County General Fund	\$2,200,000
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$2,200,000
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TOTAL REVENUE	\$7,200,000
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APPROPRIATION	
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Initial Appropriation	\$1,000,000
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Addition to Fund Balance	\$6,200,000
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TOTAL APPROPRIATION	\$7,200,000
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Legal Resource Center Fund

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

County General Fund	\$83,448
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$83,448
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TOTAL REVENUE	\$128,428
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INITIAL APPROPRIATION	\$128,428
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**FY 2023 Appropriations Resolution: Other Operating Funds****Metro Garages Fund**

ESTIMATED REVENUE	\$2,251,178
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INITIAL APPROPRIATION	\$2,251,178
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Rental Assistance Program Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$9,525,563
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Transfers From Other Funds	
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County General Fund	\$272,390
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SUBTOTAL – TRANSFERS FROM OTHER FUNDS	\$272,390
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TOTAL REVENUE	\$9,797,953
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INITIAL APPROPRIATION	\$9,797,953
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Restricted Use Transient Occupancy Tax Fund

ESTIMATED REVENUE	\$3,456,969
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APPROPRIATIONS	
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Initial Appropriation	\$2,715,727
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Transfers To Other Funds	
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County General Fund	\$468,584
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$468,584
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Addition to Fund Balance	\$272,658
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TOTAL APPROPRIATION	\$3,456,969
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FY 2023 Appropriations Resolution: Other Operating Funds

Self-Insurance Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
County General Fund	\$5,455,700
SUBTOTAL – TRANSFERS FROM OTHER FUNDS	\$5,455,700
TOTAL REVENUE	\$5,455,700
INITIAL APPROPRIATION	
	\$5,455,700

State and Federal Grant Fund

ESTIMATED REVENUE	\$4,252,425
INITIAL APPROPRIATION	\$4,252,425

Symington Fund

ESTIMATED REVENUE	\$60,000
INITIAL APPROPRIATION	\$60,000

Uran Holocaust Library Fund

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



FY 2023 Appropriations Resolution: Appendix

Section 1. The preceding designated funds and accounts shall be appropriated from the designated estimated revenues to be expended by the County Administrator or designee, and the Chief Financial Officer or designee, 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 Chief Financial Officer or designee and the Treasurer.

School Fund appropriations are for the operation of the School System and are to be expended on order of the School Board for the activities and purposes contained in its budget request presented to the Board of Supervisors for informative and fiscal planning purposes only. All payments are to be made on the School Board's own check or with electronic fund transfers as provided herein. The County Administrator or designee and the Chief Financial Officer 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 on June 30, 2022, are hereby re-appropriated to the 2023 fiscal year to the same department and account for which they are encumbered in the previous year. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13.

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

Section 3. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than the capital projects, state/federal grants and certain restricted funds (such as the Transportation District Fund and Restricted Transient Occupancy Tax Fund).

Section 4. Appropriations designated for capital projects, unexpended as of June 30, 2022, are hereby reappropriated for those projects. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. All unexpended school land acquisition funds designated for capital projects are hereby re-appropriated to the school land acquisition accounts to be held by the County for their designated purpose, if applicable. The County Administrator or designee may approve necessary adjustments or accounting transfers between funds as required for the proper accounting of capital projects. Upon completion of a County capital project, staff is authorized to close out said project, move remaining non-restricted revenue, including local tax funding, to the CIP Contingency account, and transfer remaining restricted revenue to its original source. This section applies to all existing appropriations for capital projects on June 30, 2022, and appropriations for capital projects in the FY 2023 budget.

Actual sources of funding for capital projects are preliminary, and subject to change by the Board of Supervisors in the future.

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, 2022, are hereby re-appropriated for those purposes. The re-appropriation of these funds is in addition to the appropriations listed on pages 1 through 13. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff is authorized to close out the grant and transfer back to the funding source any remaining balances. This applies to appropriations for grants outstanding on June 30, 2022, and appropriations of grants in the FY 2023 budget.



FY 2023 Appropriations Resolution: Appendix

Section 6. The County Administrator is authorized to make expenditures from Trust and Custodial 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, agencies, and projects if the total net appropriation for the fund is neither increased nor decreased, consistent with established internal procedures and County fiscal policy. The County Administrator or designee is authorized to approve transfers of estimated revenue among departments, agencies, and projects if total net revenue is neither increased nor decreased at the level of the fund.

Section 8. The Chief Financial Officer or designee 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 Chief Financial Officer or designee shall transfer funds only as needed up to amounts appropriated, required, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.

Section 9. The County Administrator is authorized to implement “State Employee Pay Supplements,” which provide additional salary amounts to state employees working in the County. Pay supplements for state employees in the Health Department and Juvenile Court Service Unit shall be based upon comparable Loudoun County positions, as determined by the Department of Human Resources, and are conditioned upon the appropriation of funding by the Board of Supervisors through the County budget as adopted by the annual Appropriations Resolution. A pay supplement of 15 percent shall be maintained for employees of the General District Court and the Juvenile and Domestic Relations Court. A pay supplement of 25 percent shall be maintained for employees of the Loudoun Office of the Public Defender. 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 the Office of the County Attorney and as may be provided within an existing or future Memorandums 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. A 4 percent salary range increase for the general workforce pay plan and a 3 percent salary range increase for the public safety grade and step pay plans will be effective no earlier than July 7, 2022.

One step increase in pay grade for eligible public safety employees and a 5 percent merit increase will be effective for regular eligible general workforce employees no earlier than September 15, 2022 for regular general workforce County employees who achieve a “fully successful” rating on their annual performance appraisals. Regular eligible uniformed Fire and Rescue and sworn Sheriff’s Office employees who achieve a “fully successful” rating on their annual performance appraisals shall be granted one step in pay grade effective no earlier than September 15, 2022.

The County Attorney will receive a 5 percent merit increase at the same time as County employees.

The County Administrator will receive a \$36,000 contribution for FY 2023 to a deferred compensation plan (“County of Loudoun, VA Executive 401(a) Plan”), to be deposited in twenty-four equal payments. This contribution is an ongoing benefit intended to be provided on an annual basis.

Constitutional Officers will receive a 5 percent merit increase for FY 2023. Any pay increases provided by the State to the Constitutional Officers in FY 2023 will offset the merit-based salary increases provided by the County to ensure the combination of State and County salary increases does not exceed 5 percent in FY 2023. The General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2023.



FY 2023 Appropriations Resolution: Appendix

Section 11. The County Administrator or designee is authorized to approve the appropriation and transfer of calculated “buy-out” amounts and any accrued interest in the Public Facilities Fund to the Route 28 Special Improvements Fund for the purpose of remitting the “buy-out” amounts received according to the Route 28 Special Tax District Contract. The County Administrator is only authorized to approve the appropriation and transfer of calculated “buy-outs” after the Board of Supervisors approves a change in zoning classification allowing a residential use within the Route 28 Highway Transportation Improvement District, which triggers the payment of a “buy-out” amount representing the present value of the future special improvements taxes to be lost as a result of such zoning changes.

Section 12. After the close of the 2022 fiscal year, Loudoun County Public Schools (LCPS) is authorized to transfer unexpended and unencumbered funds to the LCPS Self-Insurance Fund in an amount up to 10 percent of FY 2022’s self-insurance claims should the combined amount of Self-Insurance Fund balance, including reserves in that fund, fall below 10 percent of FY 2022’s claims. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2022 funds to the LCPS Self-Insurance Fund cause the combined amount of Self-Insurance Fund balance, including reserves in that fund, to exceed 10 percent of FY 2022’s claim.



Changes from Proposed to Adopted

During budget deliberations, the Board made changes to the FY 2023 Proposed Budget that resulted in reductions of \$5.9 million. These actions resulted in a reduction in the TY 2022 real estate tax rate from \$0.895 to \$0.890. No change was made to the personal property tax rate.

Action	Impact
General Government	
Remove 3.00 FTE from Board Priority: Collective Bargaining (paralegal, senior analyst, and payroll technician)	(\$302,670)
Remove \$371,000 for Information Technology Priority 3: Information Technology Operating Management	(\$371,000)
Increase the threshold requirement for home-based businesses from \$4,000 to \$10,000 in annual gross receipts	\$25,000
Add 1.00 FTE for a compliance auditor for the Commissioner of the Revenue's Department Priority 3 Request	\$102,747
Add 1.00 FTE for a demographer for Finance and Budget Priority 3 Request	\$118,814
Add 1.00 for a recycling attendant for General Services' Priority 3: Recycling Maintenance	\$171,861
Public Safety	
Remove Board Priority: Body Worn Cameras (4.00 FTE)	(\$1,323,331)
Remove 1.00 FTE from Sheriff's Office Priority 1: Executive Assistant	(\$134,755)
Increase salary supplements for the General District Court and Juvenile and Domestic Relations Court from 10 to 15 percent	\$82,206
Add 4.00 FTE for the Sheriff's Office Priority 3 Unfunded Request for Traffic Deputies	\$951,511
Add 2.00 FTE for one Assistant Commonwealth Attorney III and one Assistant Commonwealth Attorney II for the Unfunded Commonwealth's Attorney's Office Priority 3: Support for General District Court	\$329,484
Health and Welfare	
Delay Local Administration of the Health Department (70.00 FTE); costs begin June 2023	(\$1,247,993)
Parks, Recreation, And Culture	
Add 1.00 FTE for a program specialist for Parks, Recreation, and Community Services' Priority 3: Sports Specialist	\$100,768
Community Development	
Remove the Small Business and Entrepreneurship Hub from the Economic Development Priority 1: Small Business and Minority-Owned Business Programs	(\$214,221)
Remove \$631,032 for DTCL Priority 2: Extended Hours of Transit Service	(\$631,032)
Add 2.00 FTE for one data analyst and one operations planner for DTCL Priority 3: Transit Staffing	\$239,306

**Changes from Proposed to Adopted**

Action	Impact
Reduce Housing increment to the value of Cigarette Tax revenue	(\$3,705,510)
Remove 2.00 FTE for Board Priority: Unmet Housing Needs Strategic Plan Staffing (Administrative Assistant and Planner)	(\$223,032)
Miscellaneous	
Add \$60,000 for a liaison to the County and Commonwealth's Attorney for the Loudoun Abused Women's Shelter	\$60,000
Direct staff to amend the FY 2023 – FY 2028 Proposed CIP to create the Waterford Traffic Calming project and move \$500,000 from the Capital Projects Management project in FY 2023 to fund design in FY 2023	\$0
Authorize a 5 percent merit increase for the general workforce and a 4 percent scale adjustment to the general workforce pay plan due to a corresponding adjustment in personnel vacancy savings	\$0

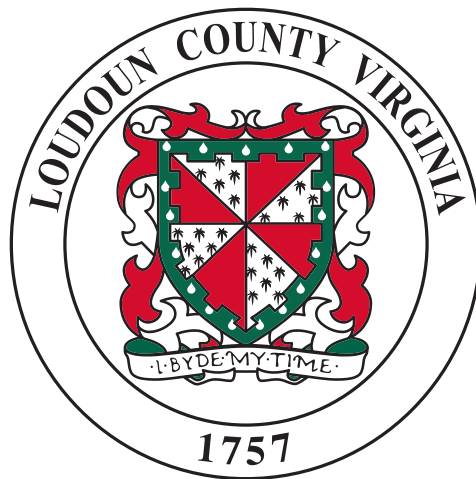


General Fund Revenue and Trends

FY 2023 Adopted Budget

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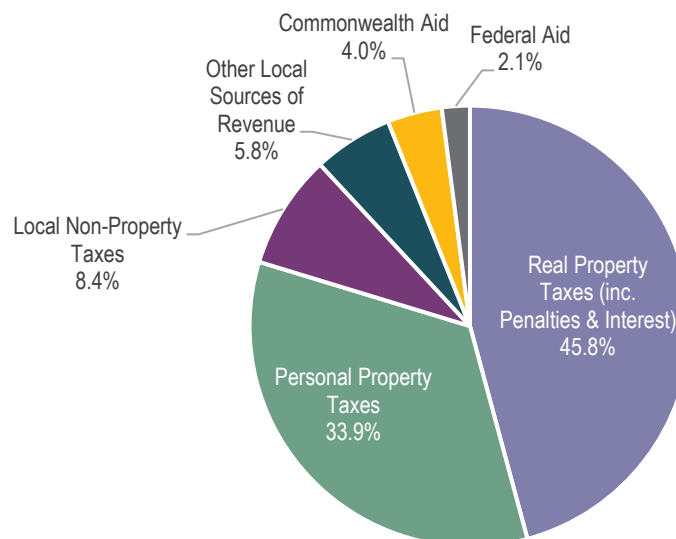




General Fund Revenue and Trends

The General Fund is one of multiple funds that exist within the County’s accounting and budgeting systems. It is the largest 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 and money initially appropriated in other funds that are transferred into the General Fund during the fiscal year. There are five major categories of General Fund Revenue: General Property Taxes (80 percent), which is comprised of both real and personal property taxes; Local Non-Property Taxes (8 percent); Other Local Sources of Revenue (6 percent); Commonwealth Aid (4 percent), and Federal Aid (2 percent). The chart below shows the percentage contribution of each of five categories to FY 2023 Adopted General Fund Revenue.

FY 2023 Adopted Budget General Fund Revenue



The County’s Revenue Committee reviews estimates of all local tax revenues. The Revenue Committee also reviews projected revenues from several non-tax sources that contribute substantial amounts of revenue to the General Fund (e.g., building permits, court fines, and interest on investments). The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Chief Financial Officer, and representatives of several County operating departments.

The following table¹ presents the five major General Fund revenue categories and related subcategories. The pages that follow present historic and adopted revenues for each subcategory at a greater level of detail along with brief descriptions of each. The descriptions are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details. The actual amounts shown for Total General Fund Revenue for past years may exceed the corresponding values reported in the County’s Annual Comprehensive Financial Report (ACFR). The ACFR does not classify inter-fund transfers (here included within ‘Other Financing Sources’) or proceeds from asset sales (here included in ‘Miscellaneous’) as revenue.

¹In all tables in this chapter, the sum of the individual revenue lines may not equal the totals due to rounding.

**General Fund Revenue Summary****General Fund Revenue Summary**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
General Property Taxes					
Real Property	\$878,132,958	\$918,362,208	\$953,596,486	\$956,940,835	\$1,032,923,970
Personal Property	408,557,285	485,247,840	565,380,100	722,808,365	771,584,330
Penalties & Interest	9,437,408	10,995,630	14,806,743	9,150,000	9,500,000
Total General Property	\$1,296,127,652	\$1,414,605,678	\$1,533,783,329	\$1,688,899,200	\$1,814,008,300
Local Non-Property Taxes					
Sales & Use Taxes	\$77,782,399	\$80,478,625	\$90,053,162	\$82,938,000	\$101,139,100
Consumers Utility Taxes	22,173,117	22,452,354	21,939,876	22,114,300	21,033,500
Business License (BPOL)	39,543,907	42,789,774	41,766,152	41,710,600	44,081,200
Franchise Fees & Misc.	24,562,942	27,424,433	34,363,050	24,093,300	24,740,800
Total Non-Property Taxes	\$164,062,365	\$173,145,186	\$188,122,240	\$170,856,200	\$190,994,600
Total Local Tax Revenue	\$1,460,190,017	\$1,587,750,864	\$1,721,905,569	\$1,859,755,400	\$2,005,002,900
Budget - Real Property Share of General Fund Local Tax Revenue				51.5%	51.5%
Other Local Revenue					
Permits, Fees, & Licenses	\$25,850,493	\$21,733,966	\$22,945,387	\$25,078,859	\$25,150,050
Fines & Forfeitures	1,929,794	1,541,034	1,263,916	1,543,300	1,543,300
Use of Money & Property	24,414,455	21,480,879	9,429,784	5,340,562	6,562,683
Charges for Services	41,509,070	34,131,804	23,571,362	46,020,501	43,327,499
Miscellaneous Revenue	8,640,741	11,921,670	21,571,983	824,437	899,334
Recovered Costs	10,684,252	10,137,940	10,268,082	9,484,223	10,024,978
Other Financing Sources	7,986,566	1,442,362	3,745,847	44,862,769	45,422,771
Total Other Local Revenue	\$121,015,371	\$102,389,655	\$92,796,361	\$133,154,651	\$132,930,615
Total Local Revenue	\$1,581,205,387	\$1,690,140,518	\$1,814,701,930	\$1,992,910,051	\$2,137,933,515
Commonwealth Aid					
Non-Categorical	\$58,369,174	\$57,191,811	\$56,634,953	\$56,236,693	\$57,321,700
Shared Expenses	16,485,903	17,446,317	17,252,286	17,160,105	18,585,634
Categorical – Unrestricted	3,020,784	2,370,003	2,308,711	2,142,591	2,314,135
Categorical – Restricted	10,864,378	13,623,571	12,349,041	11,142,986	13,058,232
Total Commonwealth Aid	\$88,740,239	\$90,631,702	\$88,544,991	\$86,682,375	\$91,279,701
Federal Aid					
Payment in Lieu of Taxes	\$3,435	\$3,509	\$3,559	\$1,800	\$3,550
Categorical Aid	10,444,898	28,716,740	88,691,214	9,440,401	46,720,596
Total Federal Aid	\$10,448,333	\$28,720,249	\$88,694,773	\$9,442,201	\$46,724,146
Total General Fund	\$1,680,393,959	\$1,809,492,470	\$1,991,941,695	\$2,089,034,627	\$2,275,937,362



General Property Taxes

General Property Taxes

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Real Property Taxes					
Current Real Property Taxes	\$855,783,653	\$893,577,850	\$932,663,364	\$938,128,250	\$1,021,404,770
Real Property – Rollback	1,365,967	3,068,876	2,166,732	0	0
Relief for Elderly & Disabled ¹	(10,900,358)	(11,989,446)	(13,658,035)	(12,491,740)	(9,300,000)
Relief for Disabled Veterans ¹	0	0	0	0	(9,215,000)
Payment in Lieu of Taxes	241,900	249,200	256,700	264,400	272,300
Total – Real Property Taxes	\$846,491,162	\$884,906,480	\$921,428,761	\$925,900,910	\$1,003,162,070
Public Service Corp. Property Taxes					
PSC Real Property Taxes ²	\$31,641,796	\$33,455,728	\$32,167,726	\$31,039,925	\$29,761,900
PSC Vehicle Taxes	72,410	70,986	66,199	65,000	65,000
Total – PSC Property Taxes	\$31,714,206	\$33,526,714	\$32,233,924	\$31,104,925	\$29,826,900
Personal Property Taxes					
Aircraft Taxes	\$42,673	\$47,002	\$41,741	\$50,000	\$50,000
Computer Equipment ³	255,064,043	319,937,499	173,880,875	13,650,000	13,568,750
Comp. Equip. Data Centers ³	0	0	214,973,088	549,760,000	576,191,250
Furniture & Fixtures	28,690,506	32,545,424	38,323,105	32,891,250	41,185,000
Heavy Equipment Taxes	1,972,747	1,989,658	2,148,339	1,975,000	1,975,000
Machinery & Tools Taxes	2,336,432	2,325,220	2,107,824	2,300,000	2,300,000
Mobile Home Taxes	13,877	23,161	8,082	14,625	13,330
Satellite Mfg. Equipment	5,297	4,757	4,488	5,000	5,000
Vehicle Taxes	120,291,289	128,226,741	133,769,796	122,087,490	136,221,000
Broadband Wireless Bus. Eq.	68,013	11,493	11,863	10,000	10,000
Out-of-State License Tax	0	65,900	44,700	0	0
Total – Personal Property	\$408,484,875	\$485,176,854	\$565,313,901	\$722,743,365	\$771,519,330
Penalties & Interest					
Property Tax Penalties	\$7,256,080	\$7,963,632	\$10,735,353	\$7,500,000	\$7,500,000
Property Tax Interest	2,181,328	2,867,748	3,961,890	1,650,000	2,000,000
Out-of-State Lic. Tax Penalty	0	164,250	109,500	0	0
Total – Penalties & Interest	\$9,437,408	\$10,995,630	\$14,806,743	\$9,150,000	\$9,500,000
Total – Gen. Property Taxes	\$1,296,127,652	\$1,414,605,678	\$1,533,783,329	\$1,688,899,200	\$1,814,008,300

¹ Beginning Tax Year 2022, the tax relief program for the elderly and disabled will be reported separately from the program for veterans and their spouses. Beginning in FY 2023, the budget is also reported separately.

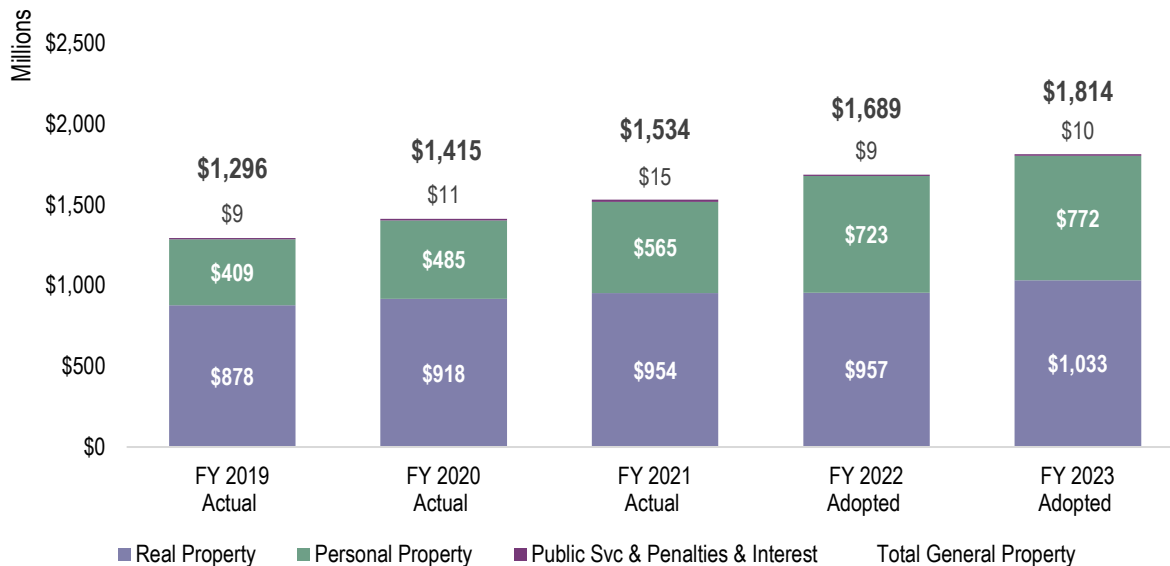
² All PSC personal property other than motor vehicles is taxed at the real property tax rate and included in the PSC Real Property total.

³ Beginning Tax Year (TY) 2021, computer equipment tax revenue specifically from data centers is reported separately. Beginning FY 2022, the budget is also reported separately.



General Property Taxes

General Property Tax Revenue



Real Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Virginia § 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 for which the tax is levied. The methods used to arrive at fair market value must comport with State law. Taxable real property includes the value of leasehold interests and concessions located on land that is exempt from property tax. Exempt real property includes government-owned real estate, property devoted to religious purposes, and property meeting certain other eligibility criteria specified in the Code of Virginia, including ownership by elderly and disabled individuals or disabled military veterans. As of January 1, 2022, an estimated 6.9 percent or \$8.4 billion of the County’s real property assets qualified for tax exemption, consistent with the prior year. Real property utilized for agricultural purposes 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 use is deferred until such time as the property is subdivided, re-zoned to a more intense, non-agricultural use, or no longer utilized for a qualifying purpose. Such conversion requires the payment of deferred taxes (plus interest) for the past five years (shown as Rollback revenue in the above table). As of January 2022, the County’s land use program permitted deferral of taxes on approximately \$1.2 billion or less than 1 percent of Loudoun’s taxable real property. Tax is also not levied on the difference between the “use value” and the fair market value of land subject to permanent easement and such property is not subject to rollback taxes.
- **Administration** – The Commissioner of the Revenue assesses the fair market value of all real property other than property owned by public service corporations (assessed by the Virginia State Corporation Commission), and the operating property of railroads and interstate pipelines (assessed by the Virginia Department of Taxation). The State Land Evaluation and Advisory Council provides recommended agricultural land values to the Commissioner of the Revenue for use in administering the land use program. Assessments are performed annually with notification of values by mail in February and are subject to appeal. The Treasurer bills and collects real property taxes semiannually with payments due on June 5 and December 5. Owners of new structures or those under construction may receive

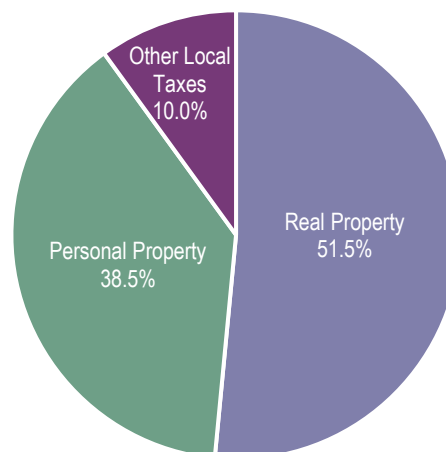


General Property Taxes

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 Treasurer issues property tax bills and collects the levies.

- Tax Rate** – The FY 2023 adopted real property tax revenue estimate reflects a real property tax rate of \$0.890 per \$100 of assessed value on and after January 1, 2022, nine cents below the TY 2021 real property tax rate of \$0.980. During calendar 2021, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of taxable property that existed in the County at the start of 2021 increased by approximately 16.04 percent. The equalized tax rate (\$0.845) offsets the change in market value of all real property over the previous calendar year that is not attributable to new structures and parcel development, meaning at an equalized tax rate, the same amount of revenue will be generated as that of the prior year. 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 a public hearing. Historic real property tax rates are shown in the table on page R-8. The County also establishes special tax districts, each with its own special tax levy and associated special district fund. The table on page R-9 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’.

To manage the risk to the General Fund of increasing personal property taxes, specifically because so much of personal property tax revenue is generated by a single industry (data centers), staff recommended in October 2021¹ that the Board adopt a tax revenue policy that is meant to manage the relationship between real property tax revenue and personal property tax revenue. Over the past 10 years, the share of the General Fund local tax revenue coming from real property has decreased from 74 percent in FY 2013 to 51.5 percent in the FY 2022 Adopted Budget. Over the long-term, staff recommends real property tax revenue approach 60 percent of total General Fund local taxes and, for FY 2023, that no less than 51.5 percent of General Fund local tax revenue comes from real property taxes. While no formal policy has been adopted, the FY 2023 Adopted Budget is consistent with these recommendations. Real property tax revenues account for 51.52 percent of total local tax revenue in the FY 2023 Adopted Budget for the General Fund.



¹ October 12, 2021, Finance/Government Operations and Economic Development Committee – Item # 13, FY 2023 Budget Development: General Fund Tax Revenue Policy

**General Property Taxes**

Real Property Tax Relief – Foregone Revenue¹	Tax Year 2019 Actual	Tax Year 2020 Actual	Tax Year 2021 Prelim	Tax Year 2022 Est.	Tax Year 2023 Est.
Elderly & Disabled	\$7,998,989	\$8,843,400	\$8,653,111	\$9,100,000	\$9,500,000
Disabled Veterans/KIA Spouse	3,344,097	4,445,918	5,718,289	7,850,000	10,580,000
Total – Real Property Tax Relief	\$11,343,086	\$13,289,318	\$14,371,400	\$16,950,000	\$20,080,000

Real Property Tax Relief

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

- **Description** –

Elderly and Disabled – Real property owners who are at least 65 years of age or who are totally and permanently disabled may qualify for 100 percent relief from the tax on their principal residence and up to three acres of land provided their total combined (i.e., including their spouse and relatives residing in the home) income and financial net worth (excluding the value of the home and up to 10 acres) are less than \$72,000 and \$440,000, respectively². Effective January 1, 2019 (TY 2019), four new eligibility brackets were created expanding exemption to owners with a net worth up to \$920,000; income limits vary for each bracket. Such property owners may qualify for 50 percent tax relief provided their income does not exceed the limit associated with their net worth.

Disabled Veterans & Spouses – Military veterans having 100 percent service-connected, total and permanent disability may qualify for 100 percent property tax exemption irrespective of their financial status. The surviving spouse of a disabled veteran is also eligible for real property tax exemption if the veteran died after December 31, 2010, the surviving spouse maintains the property as a principal residence, and he or she does not remarry. Beginning January 1, 2015, State law provides local property tax exemption on the primary residence of the surviving spouse of a service member killed in action. There are no income requirements for veteran real property tax relief programs.

- **Administration** – The Commissioner of the Revenue administers applications for and determines eligibility for real property tax relief. Application forms and additional information are available on the Loudoun County website. Tax relief is provided on a tax year basis. Tax relief for disabled veterans and surviving spouses of those killed in action can be applied retroactively as far back as 2011; the actual date is determined by the date of their disability rating or the purchase of the home, whichever is later.
- **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.

Personal Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Virginia § 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 for which the tax is levied. For business personal property, assessment factors are applied to the

¹ Tax relief amounts for TY 2019 through TY 2021 are as of May 18, 2022. TY 2022 and TY 2023 estimates are based on the adopted budgets for FY 2022 and FY 2023.

² In April 2021, the Board of Supervisors directed staff to amend the ordinance for this program to increase the upper limit of each income bracket by 6.5 percent, consistent with the increase in CPI for the Washington, D.C. Metro Area since 2015. This change took effect January 1, 2022. For the most up-to-date bracket information, please visit the Commissioner of the Revenue's website at <https://www.loudoun.gov/5002/Real-Property-Tax-Exemption-Elderly-Disa>.



General Property Taxes

original cost values to determine the approximated current value of property for the purposes of taxation. 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 uniformity. 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 largest categories of personal property 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). Vehicle owners 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, vehicle owners are required to report any changes annually by February 1. Owners of business tangible personal property are required to file annual declarations by March 1 identifying the volume description, and cost of all tangible personal property in Loudoun as of January 1. Loudoun's Treasurer bills and collects the personal property tax semiannually with payments due by May 5 and October 5 for property located in Loudoun on January 1. Unlike vehicle taxes, business personal property taxes are not pro-rated for equipment not in place as of 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**

Taxable Real Property	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Real Property – General	1.085	1.045	1.035	0.980	0.890
Public Utility Property (PSC)	1.085	1.045	1.035	0.980	0.890
Route 28 Highway Transportation Improvement District	0.180	0.180	0.170	0.170	0.170
Metrorail Service Tax District	0.200	0.200	0.200	0.200	0.200
Loudoun Gateway-Airport Station Service Tax District	0.000	0.000	0.000	0.000	0.000
Ashburn Station Service Tax District	0.000	0.000	0.000	0.000	0.000
Taxable Personal Property	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022
Personal Property – General (including vehicles/PSC vehicles) ¹	4.200	4.200	4.200	4.200	4.200
Furniture & Fixtures ²	4.200	4.200	4.200	4.200	4.200
Computer Equipment ²	4.200	4.200	4.200	4.200	4.200
Special Fuels Vehicles ²	4.200	4.200	4.200	4.200	4.200
Vehicles Powered Solely by Electricity ²	4.200	4.200	4.200	4.200	4.200
Wireless Broadband Equipment	2.100	2.100	2.100	2.100	2.100
Heavy Construction Machinery	4.000	4.000	4.000	4.000	4.000
PSC Personal Property – General (Excl. Vehicles & Aircraft) ³	1.085	1.045	1.035	0.980	0.890
PSC Personal Property – Aircraft Only	0.010	0.010	0.010	0.010	0.010
Aircraft, Flight Simulators	0.010	0.010	0.010	0.010	0.010
Eligible Vehicles of Fire and Rescue Services and Sheriff's Auxiliary	0.010	0.010	0.010	0.010	0.010
Eligible Vehicle of Permanently Qualifying Disabled Veteran ⁴	0.010	0.010	0.010	n/a	n/a
Vehicles of Active Virginia Defense Force	0.010	0.010	0.010	0.010	0.010
Vehicles Specially Equipped for Handicapped Transport	0.010	0.010	0.010	0.010	0.010
Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Four-Wheeled Electrically Powered Low Speed Vehicles	0.010	0.010	0.010	0.010	0.010
Mobile Homes Used as Residences (Manufactured Homes) ³	1.085	1.045	1.035	0.980	0.890
Machinery and Tools	2.750	2.750	2.750	2.750	2.750
Used in a Research and Development Business ⁵	2.750	2.750	2.750	2.750	2.750
Interstate Motor Carrier ⁵	2.750	2.750	2.750	2.750	2.750
Satellite Manufacturing Equipment ⁵	0.010	0.010	0.010	0.010	0.010

Unless otherwise noted, personal property tax rates are limited to a maximum of the general property tax rate.

¹ While CY 2023 rates will not be adopted by the Board of Supervisors until April 2023, the FY 2023 budget plans for a five-cent reduction in the general personal property rate to \$4.15 per \$100 of assessed value.

² While identified separately above, a separate classification for the purposes of taxation has not been established by the Board; such property is taxed at the general property tax rate.

³ Manufactured homes as well as personal property of public service corporations other than vehicles and aircraft are taxed at the real property tax rate.

⁴ A 2020 amendment to the Constitution of Virginia provides for an exemption from taxation on one vehicle owned by a 100 percent, service-connected, permanent, and totally disabled veteran effective January 1, 2021.

⁵ The tax rates for personal property used in a research and development business, interstate motor carrier, and satellite manufacturing equipment cannot, by Code of Virginia, be taxed at a rate higher than the rate on Machinery and Tools.



Local Non-Property Taxes

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Sales and Use Tax	\$77,772,914	\$80,460,257	\$90,033,119	\$82,938,000	\$98,939,100
Motor Vehicle Sales & Use	9,485	18,368	20,043	0	0
Cigarette Tax	0	0	0	0	2,200,000
Total – Sales and Use	\$77,782,399	\$80,478,625	\$90,053,162	\$82,938,000	\$101,139,100

Consumers Utility

Electric – State	\$2,101,424	\$2,442,093	\$2,881,340	\$2,541,000	\$3,056,800
Natural Gas – State	261,772	246,876	256,282	257,000	261,400
Electric – Local	6,323,690	6,399,000	6,458,385	6,528,000	6,555,600
Natural Gas – Local	2,505,441	2,553,519	2,597,154	2,603,000	2,649,300
Communication Tax – State	9,865,473	9,640,523	8,562,964	9,070,000	7,326,400
PSAP E-911	1,115,317	1,170,342	1,183,750	1,115,300	1,184,000
Total – Utility Taxes	\$22,173,117	\$22,452,354	\$21,939,876	\$22,114,300	\$21,033,500

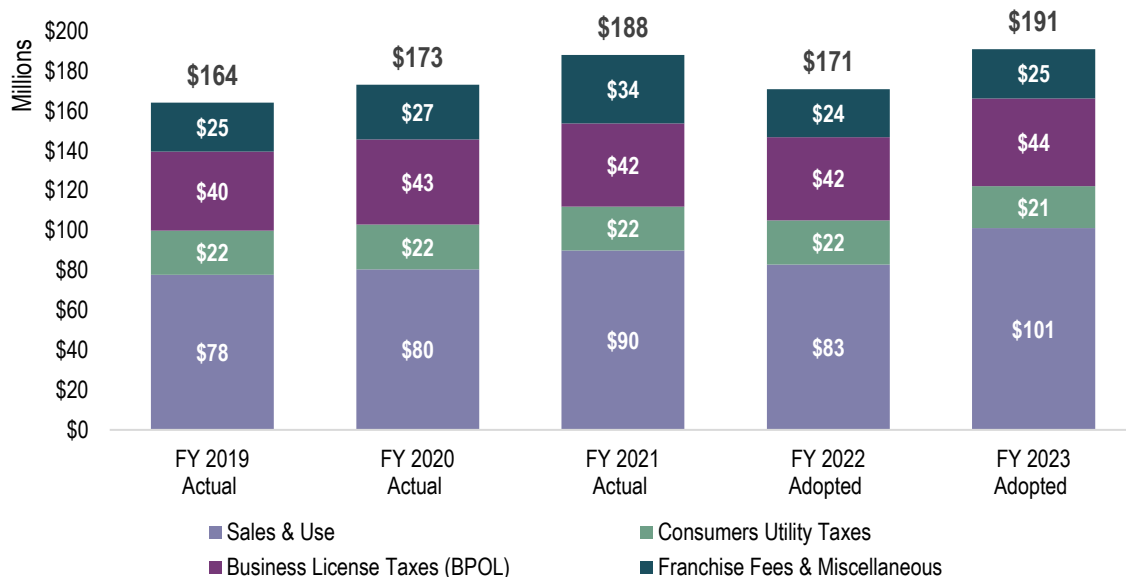
Business License (BPOL)

Amusements	\$151,011	\$118,884	\$78,982	\$77,300	\$100,000
Business Svc Occupations	9,036,072	9,767,574	11,831,521	10,060,600	11,494,100
Business Svc Aircraft Lease	8,618	6,168	11,984	3,900	10,000
Business Svc Computer Info	670,270	729,010	8,148	0	0
Federal R&D	26,614	17,351	9,734	17,400	15,000
Personal Svc Occupations	1,909,588	1,864,760	1,870,793	1,879,700	1,800,000
Contractors & Contracting	10,359,481	11,903,025	10,620,345	12,165,400	11,000,000
Hotels and Motels	380,299	308,534	182,992	218,000	275,000
Professional & Specialized	3,321,047	3,387,090	3,521,281	3,421,000	3,808,600
Renting by Owner	1,879,353	2,958,711	3,165,819	2,951,300	3,406,200
Repair Service Occupation	718,692	465,179	445,293	464,000	500,000
Retail Merchant	8,238,792	8,713,108	7,290,091	8,390,700	9,154,000
Retail Merchant Cert STR	124,880	193,484	172,068	193,000	200,000
Wholesale Merchant	554,880	533,029	527,969	513,300	513,300
Money Lenders	452,212	574,550	707,332	574,500	500,000
Coin Operated Machines	200	400	750	0	0
Fortune Tellers and Related	500	0	1,000	0	0
Itinerant Merchants	13,500	7,000	11,000	7,000	10,000
Professional Bondsmen	0	0	50	0	0
Other Business	(30,875)	185,663	246,175	30,100	175,000
Satellite Imaging Services	1,865	2,322	422	2,300	0
Going out of Business Sales	130	390	130	0	0
Mixed Beverage Licenses	69,450	59,050	77,100	60,000	70,000



Local Non-Property Taxes

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Public Svc. Corp. License Tax	914,327	720,688	590,895	681,100	750,000
Penalties & Interest	743,000	273,804	394,278	0	300,000
Total – BPOL	\$39,543,907	\$42,789,774	\$41,766,152	\$41,710,600	\$44,081,200
Franchise Fees and Miscellaneous					
Motor Vehicle License Fee	\$7,081,843	\$7,296,326	\$7,295,780	\$7,591,000	\$7,591,000
Bank Franchise Tax	4,012,088	1,955,370	2,216,613	2,000,000	2,000,000
Recordation Tax	10,244,703	15,521,647	23,022,382	12,000,000	12,000,000
Tax on Wills	45,165	57,508	59,785	50,000	50,000
Transient Occupancy Tax	2,652,172	1,978,255	1,107,912	2,000,000	2,385,000
Short-Term Rental (STR) Tax	526,971	615,326	660,578	452,300	714,800
Total – Franchise Fees & Misc.	\$24,562,942	\$27,424,433	\$34,363,050	\$24,093,300	\$24,740,800
Total Non-Property Taxes	\$164,062,365	\$173,145,186	\$188,122,240	\$170,856,200	\$190,994,600



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. 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 91 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



Local Non-Property Taxes

towns located within the county on the basis of school age population. As a result of the Supreme Court's June 2018 decision in *South Dakota v. Wayfair*, states may require out-of-state sellers with no physical presence in the state to collect sales and use tax. This requirement took effect in Virginia July 1, 2019 (FY 2020).

- **Administration** – The tax is collected by businesses from the consumer 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 deductions from future distributions.
- **Tax Rate** – The total sales and use tax rate in Loudoun County is 6 percent which includes a 4.3 percent state tax, a 0.70 percent regional tax, and a 1.0 percent local options sales and use tax on any non-exempt retail good or service sold or used (i.e., consumed or stored) within the County. This chapter focuses on the local option sales and use tax which is a General Fund revenue. The regional tax is directed to the Northern Virginia Transportation Authority (NVTa); the regional and state taxes are not reflected in the tables of this chapter. Of the regional tax, 30 percent of collections attributed to Loudoun County are distributed back to the County. This is one component of the NVTa 30 percent funding source in the Six-Year Capital Improvement Program.

Sales of food for home consumption are taxed at a reduced rate of 2.5 percent (the "grocery tax", comprised of a 1.5 percent state tax and the 1.0 percent local option sales tax. Effective January 1, 2020, certain essential personal hygiene products are also taxed at the reduced rate. At the time this document was written, the 2022 General Assembly recommended the elimination of the state portion of the grocery tax effective FY 2023 (1.5 percent) but retained the local option share.

- **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. During economic recessions consumers tend to economize on purchases of goods and services which can cause this revenue to decline. Refunds and/or receipts resulting from audits of prior year collections can significantly impact reported revenue in any given year.

State Taxes on Retail Electricity and Natural Gas Consumption

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



Local Non-Property Taxes

- **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.
- **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 reach these levels under extreme temperatures.

State Communications Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-648 et seq.; Loudoun County Ordinances not applicable.
- **Description** – The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia. The current set of levies dates to January 1, 2007 when a set of statewide communications taxes replaced several 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.
- **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.
- **Supplemental Information** – Communications Tax revenues have not increased over time for two main reasons: a growing number of cell phone subscribers have discontinued landline phone service and the growing popularity streaming services as an alternative to cable television.



Local Non-Property Taxes

PSAP E-911 Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-484 et seq.; Loudoun County Ordinances are not applicable.
- **Description** – A surcharge imposed on each end user of wireless communications services. End users that are government agencies are exempt. The proceeds are used to support 911 emergency call centers.
- **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 respective 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 3.559 percent of the funds distributed to localities in Virginia from this tax. The State’s E-911 Services Board reviews the allocation formula every five years with recommended changes, which are then subject to legislative approval. The last review was in 2018.

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 \$4,000¹. These businesses must register their business with the Commissioner of the Revenue within 30 days of commencing operations and must renew their license every year. Each registered business is assigned to a classification, each with its own rate of tax. The 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 assessed by the Commissioner of the Revenue and paid to the Treasurer. 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. Several classes are subject to flat rates independent of their gross receipts. The table on the next page shows the rates for each classification.
- **Supplemental Information** – Business registration fees are included as BPOL revenue within each business class and are not reported as a separate revenue item.

¹ Based on direction from the Board of Supervisors at the budget work session on March 17, 2022, staff will be preparing an ordinance amendment to increase the home-based businesses threshold from \$4,000 to \$10,000. This change will be effective Tax Year 2023.



Local Non-Property Taxes

Business Class	Tax Rate	Business Class	Tax Rate
Amusements	\$0.21/\$100	Retail Merchant/Cert Short-term Rental	\$0.20/\$100
Business Service Occupations	0.17/100	Wholesale Merchant	0.05/100
Business Services/Aircraft Lease	0.05/100	Money Lenders	0.16/100
Business Services /Computer Info ¹	0.00/100	Coin Operated Machines, 10 or fewer	150/year
Federal R&D	0.03/100	Coin Operated Machines, 10 or more	200/year
Personal Service Occupations	0.23/100	Fortune Tellers	500/year
Contractors & Contracting	0.13/100	Itinerant Merchants	500/year
Hotels and Motels	0.23/100	Satellite Imaging Services	0.15/100
Professional & Specialized	\$0.33/100	Going Out of Business Sale Permits	\$65
Renting by Owner	0.16/100	Mixed Beverage Licenses	200-500
Repair Service Occupation	0.16/100	Public Svc. Corporations License	0.50/100
Retail Merchant	0.17/100		

Vehicle License Fee

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- **Description** – Owners of all motor vehicles regularly housed or stored in the County and meant for regular operation on County highways must pay an annual vehicle license fee to the County. Prior to July 1, 2018, vehicle owners were required display a window decal on the vehicle to signify payment of the license fee and personal property taxes. The Board of Supervisors eliminated the decal requirement effective July 1, 2018, but retained the vehicle license fee. Owners of vehicles housed in an incorporated town obtain their decal from the town, if required. Motor vehicles consisting of the inventory of car dealers and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue.
- **Tax Rate** – The annual fee is \$25. On April 10, 2019, the Board approved a \$100 annual license tax on vehicles garaged in the County but failing to display current Virginia license plates and not otherwise exempt from registering the vehicle in Virginia.
- **Supplemental Information** – Limited exceptions 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** – The County 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 County, in order to determine the amount of the franchise tax owed.

¹ No longer protected by the grandfather clause of the Internet Trade Freedom Act, these receipts are not taxable effective July 1, 2020.



Local Non-Property Taxes

- **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 to the Treasurer 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 prevailed. By paying this franchise tax, a bank is exempt 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 Loudoun County Clerk of the Circuit Court.
- **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). At times of low interest rates, recordation tax revenues often increase as homeowners look to take advantage of the savings that can be gained from refinancing at a lower rate. This is evidenced in the recordation tax revenues of FY 2020 – FY 2022. Staff anticipates revenue to decline in FY 2023 as interest rates increase.

Taxes on Wills

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3805 et seq.; Loudoun County Ordinances § 4-843.
- **Description** – This tax is imposed on the value of a will probated by the Circuit Court and on grants of administration by the Circuit Court involving estates having no will in effect.
- **Administration** – The tax is collected by the Clerk of the Circuit Court, who remits the County’s portion of the funds to the County Treasurer.
- **Tax Rate** – Loudoun’s tax rate has been \$0.033 per \$100 of recorded value. As required by State Code, Loudoun’s rate is one-third of the State’s recordation rate of \$0.10 per \$100 of value.
- **Supplemental Information** – This tax does not apply to estates of \$15,000 or less in value.

Transient Occupancy Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3819 et seq.; Loudoun County Ordinances § 4-878. Code of Virginia § 58.1-1744 (regional TOT)



Local Non-Property Taxes

- **Description** – This tax is imposed on the rental of lodging or sleeping accommodation for fewer than thirty consecutive days by hotels, motels, boarding houses, campgrounds, and other such facilities provided the facility is able to house four or more persons simultaneously. Beginning, September 1, 2021, the tax is imposed on the total price paid by the customer, including any third-party accommodation fees. The County is not authorized to levy this tax within incorporated towns which impose their own transient occupancy tax unless the town allows it to do so.
- **Administration** – Businesses subject to this tax file a return with the Commissioner of the Revenue in the month following the end of each calendar quarter with the tax proceeds remitted to the County Treasurer.
- **Tax Rate** – The local tax rate is 5 percent of the proceeds from lodging room rental, including accommodation fees. Two-fifths of the revenue accrues to the General Fund and is reflected in this chapter, while the remaining three-fifths is directed to the Restricted Use Transient Occupancy Tax Fund¹. The Restricted Use Transient Occupancy Tax must be used to promote travel and tourism to the County. Beginning July 2013, an additional 2 percent regional transient occupancy tax was levied on all hospitality facilities within the County bringing the total TOT in Loudoun to 7 percent. Through FY 2018, the proceeds of this regional tax were directed to the NVTa to fund regional and local transportation improvements. Beginning in FY 2019, the regional TOT revenue was remitted from NVTa to the Northern Virginia Transportation Commission to be used for capital expenditures for the Washington Metropolitan Area Transit Authority (WMATA). Effective May 1, 2021, the regional component of the transient occupancy tax was increased to 3 percent by action of the 2021 General Assembly.
- **Supplemental Information** – This tax does not apply to the use of meeting or conference rooms (§ 58.1-3826). Nor does Loudoun County apply the tax to facilities capable of accommodating fewer than four persons. In 2018, the Board of Supervisors adopted a new chapter to the Codified Ordinances entitled Short-term Residential Rental Registration Ordinance to cover homeowners or long-term leaseholders, etc. who host short-term rentals out of their homes, which is often done through internet-based platforms such as Airbnb. These individuals are required to register annually with the County and to collect and remit TOT taxes from their rental operations.

Short-Term Rental Tax

- **Legal Authority** – Code of Virginia § 58.1-3510.4 through 58.1-3510.7; Loudoun County Ordinances § 4-880.
- **Description** – This tax is imposed on the rental of short-term rental property, which while tangible would normally be taxable as business personal property. Property normally subject to this tax includes party rental equipment, tools, and clothing rentals. The tax is paid by the person renting the property, not the owner of the business.
- **Administration** – Quarterly tax returns and payments must be filed with the Commissioner of the Revenue with payment to the Treasurer.
- **Tax Rate** – The tax rate is 1.0 percent of the proceeds from short-term rentals in addition to the Virginia state sales tax.
- **Supplemental Information** – This tax does not apply to the daily rental of passenger vehicles.

¹ More information can be found in Volume 2 of this document.



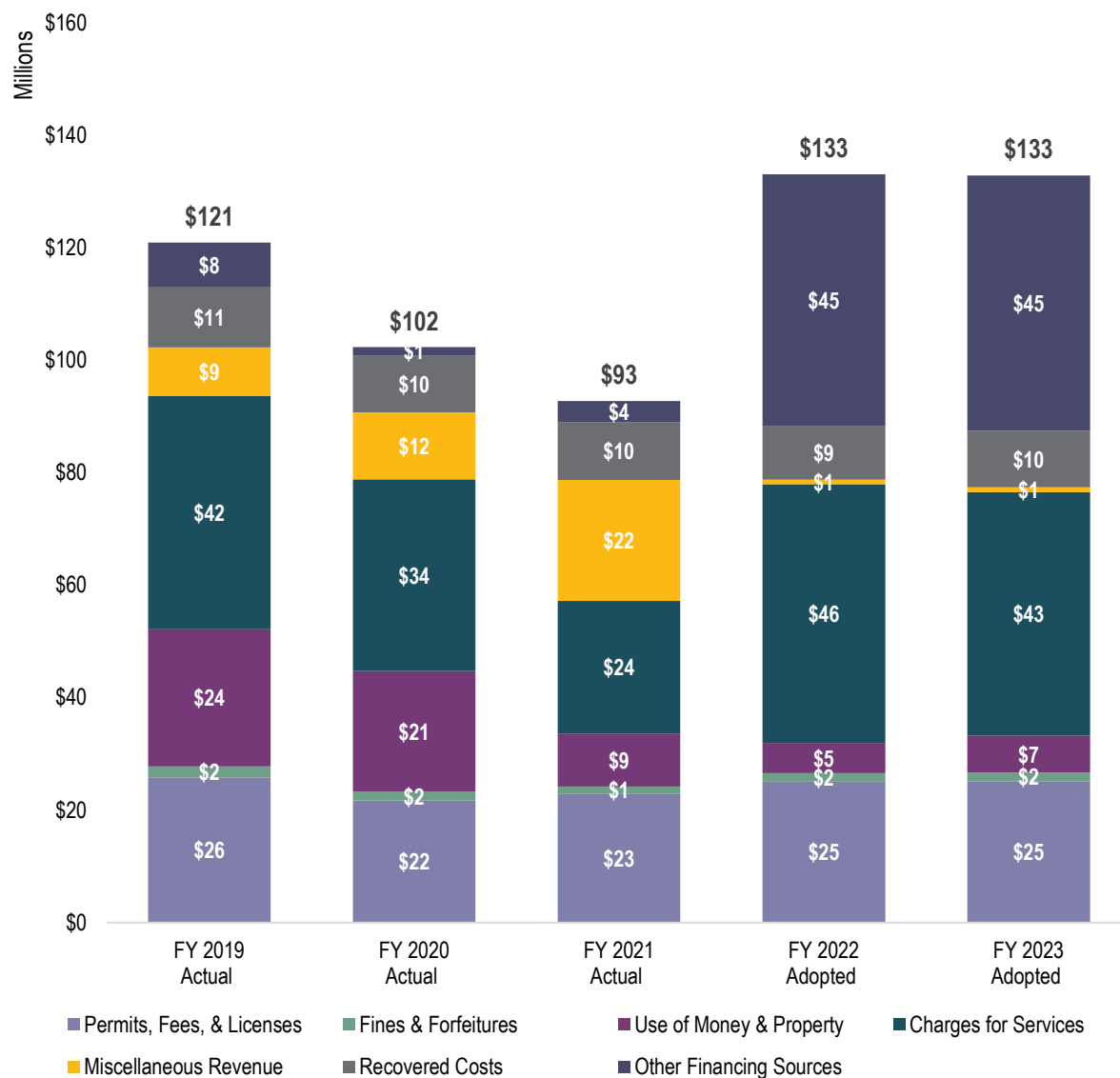
Local Non-Property Taxes

Cigarette Tax

- **Legal Authority** – Code of Virginia § 58.1-3830; Loudoun County Ordinances § 4-884.
- **Description** – All cigarette retailers in the County must ensure that the cigarettes placed for sale in their establishments are property stamped and that the cigarette tax is paid.
- **Administration** – The Northern Virginia Cigarette Tax Board (NVCTB) administers, collects, and enforces the cigarette tax on behalf of the County. In exchange for their services, the NVCTB withholds a portion of revenues for administrative costs. The amounts reflected in this document are net of the withholding.
- **Tax Rate** – The tax rate is \$0.40 per pack of twenty cigarettes and is in addition to any state taxes. The County tax does not apply within the limits of any town which imposes their own cigarette tax.



Other Local Sources of Revenue



Use of Money & Property is primarily comprised of revenues from interest on investments. Revenues declined significantly beginning in FY 2021 as rates dropped to historic lows. This trend continued in FY 2022 and while expected to begin recovering in FY 2023, interest from investment revenue is anticipated to remain well below pre-pandemic levels. Also reflecting some of the negative impacts of the COVID-19 pandemic, **Charges for Services** for FY 2023 includes a decrease of approximately \$4 million for transit services anticipated as ridership remains lower than pre-pandemic levels and reflecting the Board's suspension of the revenue neutrality policy for such services through FY 2023¹. Further, this category includes an increase of \$1.0 million for landfill operations (restricted for use at the landfill). To offset the loss anticipated for commuter

¹ Item 4, Extension of Authorization of the County Administrator to Adjust Transit Service Programming and the Suspension of Revenue Neutrality Policy for Commuter Bus Service Through FY 2023, October 19, 2021, Business Meeting



Other Local Sources of Revenue

bus fares, **Other Financing Sources** includes \$4.2 million of gasoline tax revenue from the Transportation District Fund. Funds will only be used if expenditure savings are not sufficient to offset the loss of commuter fare revenue.

Miscellaneous Revenue for prior years includes the return of unspent funds to the County by LCPS at the end of the fiscal year. These funds are not part of the adopted budget. **Recovered Costs** includes an increase of \$764,000 in reimbursements from Medicaid in support of the youth crisis stabilization facility for Mental Health, Substance Abuse, and Developmental Services. The increase in **Other Financing Sources** shown in adopted budget columns is reflective of the use of prior-year fund balance in the amount of \$40 million in each year. This is a budget only account. Additionally, prior years included a transfer from the Capital Projects Fund to fund staff associated with the Capital Improvement Program (CIP). Beginning in FY 2020, those staff were directly funded in the CIP.

PERMITS, FEES, AND LICENSES

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Animal Services					
Dog Licenses	\$487,065	\$464,930	\$472,699	\$430,000	\$460,000
Pet Shop and Dealer Fees	550	500	550	250	250
Vicious & Dangerous Dog Lic.	4,470	4,130	3,810	2,500	2,500
Subtotal – Animal Services	\$492,085	\$469,560	\$477,059	\$432,750	\$462,750
Sheriff					
False Alarm Fees	\$297,098	\$314,913	\$260,943	\$300,000	\$300,000
Pawn Broker License Fees	2,000	2,000	2,000	1,200	1,200
Solicitor Permits	3,045	2,175	2,430	4,000	4,000
Weapons Permit	70,614	98,320	129,511	70,000	70,000
E-Citation Service Fee	116,438	96,420	89,252	0	0
LEOSA ¹ Fees	\$100	\$140	480	0	0
Subtotal – Sheriff	\$489,294	\$513,967	\$484,616	\$375,200	\$375,200
Health					
BOCA Clearance Fees	\$10,525	\$12,375	\$14,500	\$10,000	\$10,000
Health and Sites Evaluation	6,207	3,727	5,733	4,000	4,000
Perc Test Monitor Fees	0	0	0	1,000	1,000
Replacement Well Fees	600	600	1,100	500	500
Sanitation and Water Permits/Fees	53,790	43,256	49,978	40,000	40,000
Sanitation Licenses	8,520	10,508	10,508	14,200	14,200
Septic Tank Permits	42,050	41,950	49,400	40,000	40,000
Swimming Pools and Permits	63,580	56,320	55,660	55,000	55,000
Tech Sewage Plan Review	13,800	10,950	18,450	8,000	8,000
Water Supply Licenses	4,090	3,238	3,697	4,000	4,000
Well and Septic Re-inspection	475	1,250	225	400	400

¹ LEOSA: Law Enforcement Officers Safety Act

**Other Local Sources of Revenue**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Subtotal – Health	\$203,637	\$184,174	\$209,251	\$177,100	\$177,100
Building					
Appeals	\$2,800	\$2,100	\$350	\$1,560	\$1,561
As-Built Submission Fees	28,500	33,600	27,300	33,000	38,730
Boundary Line Adjustments	103,775	88,675	87,750	100,000	115,038
Bond Final Release Fees	184,156	168,783	216,687	230,000	235,000
Bond Reduction Processing Fees	34,460	24,830	33,385	38,800	69,000
Building Permits	14,474,666	10,960,080	10,917,843	13,423,784	12,000,000
Cert of Approp. Admin	900	600	600	0	0
CAPP – Cert of Approp. HDRC ¹	720	540	960	0	0
Commission Permits	13,980	13,980	20,970	12,510	12,510
Construction Plans & Profiles	313,055	482,930	527,550	400,100	587,347
Electrical Permits	791,055	939,985	1,108,359	1,000,000	1,043,348
Erosion and Sediment Control Permits	878,452	836,734	1,154,578	1,050,000	1,352,500
Easement	66,530	79,055	111,380	89,940	146,783
Final Development Plan Fee	24,020	36,030	0	45,050	12,935
Fire Permits	545,973	550,864	516,788	590,000	548,471
Floodplain Alterations	40,050	38,850	43,150	40,000	64,100
Floodplain Study Fees	47,800	87,625	84,300	90,000	113,900
Base Density Division	5,470	2,735	440	2,048	4,521
Mechanical Fees	380,410	411,230	473,714	450,000	467,799
Occupancy Permits	317,640	223,170	188,220	300,000	300,000
Overlot Grading Fees	591,480	402,070	394,630	500,000	507,146
Performance Bond Ext. Fees	164,100	114,900	147,900	160,000	154,000
Plumbing Permits	728,095	738,245	785,550	800,000	805,141
Plat of Correction	7,875	1,890	3,780	1,992	6,386
Rural Site Plan Fees	4,600	6,900	4,600	3,609	4,411
Road Dedication Plats	39,275	78,457	94,415	64,935	142,165
Subdivision Exceptions	0	0	1,490	0	1,120
Family Subdivisions	0	6,620	3,040	4,090	2,199
Preliminary Subdivisions	162,476	216,500	104,725	218,540	180,432
Preliminary Record Subdivisions	256,040	101,271	132,120	100,000	209,682
Record Subdivisions	122,380	101,208	241,995	100,010	294,777
Subdivision Waiver	42,345	42,345	51,899	44,600	62,139
Special Exception – Sign Dev Plan	15,360	30,720	10,240	29,960	20,480

¹ HDRC: Historic District Review Committee



Other Local Sources of Revenue

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Sign Permits	118,635	117,870	92,025	120,000	104,952
Soils Map Reviews and Map Fees	11,538	4,275	13,841	3,000	5,000
Site Plan Amendments	322,113	301,002	258,780	330,525	370,780
Special Exceptions	139,140	99,225	120,640	151,120	120,288
Minor Special Exception	26,010	(5,995)	10,435	10,056	10,056
Final Site Plans	802,235	761,570	832,107	700,340	866,058
Zoning Variances	805	4,025	2,415	650	0
FMS Waiver Fees	49,980	42,840	49,980	39,980	29,808
Zoning Correspondence	65,435	59,960	72,590	40,000	64,985
Zoning Concept Plan Amend.	247,081	118,180	188,469	199,270	175,939
Rezoning	574,605	470,995	417,034	533,900	408,582
Rezoning Ordinance Modification	40,570	14,895	41,045	25,990	29,706
Zoning Permits	1,345,132	1,173,400	1,270,736	1,400,000	1,300,000
Rezone – Rt. 28 Tax District	11,900	11,900	4,760	9,450	9,450
VSMP ¹ Application Fee	175,075	183,294	240,375	250,000	300,000
VSMP Modification Transfer	164,588	220,077	181,999	200,000	380,675
VSMP Renewal – Annual	19,552	27,000	39,254	20,000	50,000
FMS Waiver Fees – PZ	\$4,760	\$7,140	7,140	0	0
Permit Levy	0	0	\$277,400	0	\$270,100
Subtotal – Building	\$24,507,592	\$20,435,174	\$21,611,731	\$23,958,809	\$24,000,000
Other					
Agricultural and Forestal District Withdraw Fee	\$500	\$1,000	\$500	\$0	\$0
Alcohol Permit Fee	100	200	\$0	0	0
Land Use Tax Application Fee	109,743	91,429	\$109,339	\$100,000	\$100,000
Refuse Vehicle Hauling Licenses	24,440	16,640	\$29,218	\$15,000	\$15,000
Res Parking Permit Decals	1,565	1,440	\$0	0	0
Res Parking Permits Fees	45	0	0	0	0
Solid Waste Facility Permits	9,432	7,930	\$7,890	\$10,000	\$10,000
Transfer Fees	12,060	12,451	\$15,784	\$10,000	\$10,000
Subtotal – Other	\$157,885	\$131,090	\$162,731	\$135,000	\$135,000
Total – Permits Fees, & Licenses	\$25,850,493	\$21,733,966	\$22,945,387	\$25,078,859	\$25,150,050

¹ VSMP: Virginia Stormwater Management Program



Other Local Sources of Revenue

- **Description** – The County charges fees for permits and licenses required to regulate a variety of activities within the County related to building construction, public health, and public safety. The permit fees are listed in the table above and are organized into five groups according to their purpose and/or permitting source. Of the five groups, building fees represent the greatest amount of revenue, with Building Permits being the largest single source of annual permit revenue.
- **Administration** – Fees for licenses and permits are approved by the Board of Supervisors and are collected by the County departments having regulatory authority for a particular activity.
- **Supplemental Information** – Forecasts of future permit and license fee revenue are prepared using an economic model and in consultation with the departments that are responsible for issuing the permit(s) based upon their expertise and knowledge of the activities for which they are responsible. An updated land development fee schedule is anticipated to take effect July 1, 2022, and is incorporated in the amounts shown in the previous table. While the increases in fees would have yielded a positive revenue change of \$2.2 million, declines in construction activity are anticipated to result in an offsetting decline in revenue, leaving overall development permit revenues fairly flat.

FINES AND FORFEITURES

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Animal Law Violation Fees	\$6,388	\$2,067	\$4,351	\$6,000	\$6,000
Court Fines and Forfeitures	1,141,822	1,064,442	1,006,599	1,100,000	1,100,000
Delinquent & Late Fees	11,977	7,513	6,763	15,000	15,000
Environmental Health Violation Fines	19,666	14,986	5,829	50	50
Fire Lane Violation Fines	207,105	227,457	134,617	221,650	221,650
Overdue Book Fines	254,755	31,459	2,323	0	0
Parking and Traffic Fines – Dulles Airport	218,056	150,165	89,031	140,000	140,000
Parking Fines	5,903	2,197	1,980	600	600
Zoning Violation Fines	64,124	30,748	10,422	60,000	60,000
Erosion and Sediment Control Violation	0	10,000	2,000	0	0
Total – Fines & Forfeitures	\$1,929,794	\$1,541,034	\$1,263,916	\$1,543,300	\$1,543,300

- **Description** – State law authorizes the County to impose various monetary fines for violating County ordinances 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 associated with 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. In May 2019, the Board of Supervisors approved the elimination of fines for overdue library materials effective July 1, 2019.



Other Local Sources of Revenue

USE OF MONEY AND PROPERTY

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Interest on Investment ¹	\$20,920,524	\$19,441,385	\$5,329,776	\$2,300,000	\$3,500,000
Interest on Loans	27,236	20,724	17,763	0	0
Gain on Sale of Investments – Unrealized	543,263	89,905	2,086,605	0	0
Interest on Investment Contra Account	(17,368)	(50,965)	(89,307)	0	0
General Property Rental	1,124,006	525,106	532,517	532,595	529,716
Recreational Property Rental	1,468,841	1,131,585	1,288,709	2,188,967	2,188,967
Concessions and Commissions	30,433	20,130	18,891	23,703	23,703
Sale of Artwork	4,539	1,016	1,004	4,000	4,000
Sale of Concessions	65,367	108,055	16,592	93,189	93,189
Sale of Materials & Supplies	60,441	50,281	5,014	48,108	48,108
Sale of Salvage & Surplus	186,335	143,657	222,221	150,000	175,000
Total – Use of Money & Property	\$24,414,455	\$21,480,879	\$9,429,784	\$5,340,562	\$6,562,683

- **Description** – The County realizes revenue from the investment of General Fund balances during the fiscal year. The rental of County facilities for public use and the sale of concessions at various events also generate revenue for the County.
- **Administration** – Individual departments administer the realization of money from the use of County money and property. Historic and projected revenue from this source is reported in the budget pages of 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. General property revenue is typically attributed to the Department of General Services.
- **Supplemental Information** – Forecasts of future revenue from the use of money and property are projected by the responsible department in County government. The forecast of revenue from Interest on Investments is regularly reviewed by the Revenue Committee. The significant decline in the FY 2022 budget is a reflection of lower interest rates attributable to the Federal Reserve's response to the COVID-19 pandemic. While revenues are anticipated to begin recovery in FY 2023, revenue will remain well below pre-pandemic levels.

¹ Includes restricted interest revenue on LOSAP funds which become part of the LOSAP Committed Fund Balance at the end of the fiscal year.

**Other Local Sources of Revenue****CHARGES FOR SERVICES**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Clerk of the Circuit Court					
Copy Fees	\$33,214	\$27,582	\$27,716	\$45,000	\$45,000
Excess Fees of Clerks	768,661	1,322,547	1,828,034	950,000	950,000
Subtotal – Clerk of the Circuit Court	\$801,875	\$1,350,129	\$1,855,750	\$995,000	\$995,000
Public Safety					
Accident Report Charges	\$34,750	\$27,978	\$26,697	\$27,000	\$27,000
Courthouse Security Fees	424,218	342,409	221,707	400,000	400,000
DNA Analysis Fees	5,079	3,958	2,589	4,200	4,200
Fingerprinting	4,852	3,607	5,443	9,900	9,900
Good Conduct Letters	280	210	170	550	550
House Arrest Fees	2,145	4,410	3,450	5,000	5,000
Incident Reports	1,970	1,550	1,930	2,000	2,000
Loss of Summons Copy	25	5	0	30	30
Record Checks	4,412	2,849	2,502	6,400	6,400
Adult Detention Center Fees	20,166	13,313	9,924	23,000	23,000
Civil Process Fees	7,907	7,907	7,907	7,907	7,910
Supervision Fees	59,425	53,035	0	65,000	65,000
Subtotal – Public Safety	\$565,229	\$461,231	\$282,320	\$550,987	\$550,990
Animal Services					
Animal Adoption Fees	\$115,418	\$118,642	\$115,505	\$75,000	\$100,000
Animal Protection Charges	14,887	10,218	9,202	15,200	15,200
Board of Animals	5,870	3,625	3,266	8,000	8,000
ORE Disposal Fees	1,175	700	325	750	750
Subtotal – Animal Services	\$137,350	\$133,184	\$128,298	\$98,950	\$123,950
Landfill					
Municipal Solid Waste	\$8,554,772	\$9,455,064	\$11,925,312	\$10,595,656	\$11,683,070
Sale/Recycle – Scrap Metal	202,727	89,715	89,108	100,000	100,000
Sale/Recycle – Oil/Battery/ Antifreeze	3,133	3,011	3,658	5,000	3,000
Subtotal – Landfill	\$8,760,632	\$9,547,790	\$12,018,078	\$10,700,656	\$11,786,070
Library Services					
Inter-Library Loan Fees	\$2,676	\$1,872	\$1,521	\$4,674	\$4,674
Damaged & Lost Book Fees	39,171	28,240	9,711	35,049	35,049
Passport Processing Fees	126,900	113,470	25,445	155,750	155,750



Other Local Sources of Revenue

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Passport Application Photo Fees	23,790	27,525	7,980	29,850	29,850
Subtotal – Library Services	\$192,537	\$171,107	\$44,657	\$225,323	\$225,323
Mental Health, Substance Abuse, and Developmental Services (MHSADS)					
Aftercare Service Fees	\$1,832	\$1,467	\$198	\$4,000	\$4,000
Court Evaluation Charges	93,999	83,688	74,040	100,000	100,000
Day Treatment Clinic Fees	6,448	6,113	4,053	5,000	5,000
Labs and Meds	956	1,015	1,539	0	0
Outpatient Clinic Fees	78,872	66,736	45,103	78,000	78,000
Parent-Infant Development	115,373	136,691	75,921	110,000	110,000
Residential Services	289,673	285,732	299,853	300,000	300,000
Substance Abuse Counselor	48,644	36,860	21,959	50,000	50,000
Subtotal – MHSADS	\$635,797	\$618,300	\$522,667	\$647,000	\$647,000
Parks, Recreation, and Community Services (PRCS)					
Admission Charges	\$1,818,747	\$1,656,876	\$886,365	\$3,475,282	\$3,475,282
After School Activities	7,025,615	5,301,526	306,136	9,222,064	9,550,424
Cafeteria Sales	20,461	14,729	28,258	22,544	22,544
Community Center Fees	1,954,376	970,194	712,223	2,854,074	2,854,074
Daycare Fees	1,016,659	720,692	1,097,979	1,492,029	1,492,029
Group Events	943,336	390,946	281,257	567,189	567,189
League Sports	170,686	174,687	153,042	315,556	315,556
Preschool Fees	2,332,329	1,539,848	1,096,838	3,175,959	3,175,959
Recreation Fees	827,216	210,619	280,559	648,375	648,375
Respite Care Fees	413,050	349,798	111,434	326,636	326,636
Summer Camp	2,229,789	763,461	1,472,683	2,982,479	2,982,479
Swimming Pool	355,789	154,083	185,675	278,658	278,658
Tournaments	56,834	27,992	3,743	57,535	57,535
Transportation Fees – Group Events	41,989	25,036	1,452	75,174	75,174
Youth Sports User Fees	575,449	497,975	563,043	809,486	809,486
Subtotal – PRCS¹	\$19,782,323	\$12,798,461	\$7,180,687	\$26,303,040	\$26,631,400
Other Service Fees					
Administration Fees	\$11,027	\$12,895	\$10,854	\$1,500	\$0
Case Management Fees	53,540	62,534	180,510	65,000	65,000

¹ PRCS experienced significant declines in Charges for Services revenue in FY 2020 and FY 2021 as a result of the COVID-19 pandemic. Many PRCS programs were either cancelled temporarily and/or operated at reduced capacity to ensure proper social distancing. While not accounted for in the FY 2022 Adopted Budget, this lower than normal activity is anticipated to continue for FY 2022; revenue shortfalls will likely be offset by expenditure savings.

**Other Local Sources of Revenue**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Collection Fees – Bad Checks	14,856	16,965	16,370	13,000	13,000
Collection Fees – Delinquent Taxes	567,546	484,562	665,322	400,000	425,000
Commonwealth's Attorney Fees	9,739	8,215	6,136	10,000	10,000
Commuter Bus Advertising	105,829	30,000	17,884	88,700	50,000
Commuter Bus Fares	9,406,245	7,775,854	151,920	5,304,611	1,177,832
Court Fines	172,009	225,506	94,044	100,000	0
Electric Vehicle Charging Service Fees	43	0	0	0	0
Emergency Service Fees	76,876	74,371	47,439	99,800	99,800
Freedom of Information Fees	36,606	85,332	34,929	12,600	15,500
Hydrogeologic Fees	5,226	1,742	871	850	850
Well and Septic Evaluation	3,300	1,540	1,760	5,300	5,300
Credit Card Fees	57,092	35,698	27,843	85,500	85,500
Cartographic Map Sales	3,754	2,122	1,208	1,500	1,500
Digital Data Sales	3,470	3,095	4,904	3,500	3,500
Publication Sales	12,125	22,350	33,036	4,000	24,000
Other Charges for Services	4,377	1,000	0	99,484	99,484
Collection Fees – Towns	89,669	207,820	243,874	204,200	291,500
Subtotal – Other	\$10,633,328	\$9,051,601	\$1,538,904	\$6,499,545	\$2,367,766
Total – Charges for Svcs.	\$41,509,070	\$34,131,804	\$23,571,362	\$46,020,501	\$43,327,499

- **Description** – Several 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 or service line.
- **Administration** – Individual departments administer the charges for the services that they provide. Historic and projected revenue is reported in the budget pages of the responsible department. The departments of General Services (landfill); Parks, Recreation, and Community Service; and Transportation and Capital Infrastructure are the largest sources of this revenue. Landfill revenues are typically reserved for current and future landfill operations and capital expenditures and not for general government purposes.
- **Supplemental Information** – Forecasts of future revenue from charges for services are prepared by the responsible department in County government.



Other Local Sources of Revenue

MISCELLANEOUS REVENUE

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Private Donations	\$172,075	\$57,211	\$53,352	\$40,500	\$46,000
Other Donations	0	5,000	355,760	0	0
Sale of Machinery & Equipment	183,040	69,786	45,449	5,000	5,000
Sale of Vehicles	79,100	45,301	0	0	0
Rebate – Solar Energy Credits	4,054	2,455	7,383	6,000	6,000
Other Rebate	252,643	296,736	217,459	120,000	120,000
Discount Taken	0	9,619	0	0	0
Overpayment to be Refunded	104	(309)	205	0	0
Payments for Damaged Property	4	0	0	0	0
Primary Fees	12,475	0	0	0	0
Other Misc. Revenue	122,081	95,878	1,441,477	20,900	20,900
Payment from LCPS	6,881,758	11,537,377	17,886,572	0	0
I-66 Toll Revenue	933,407	(197,385)	1,564,326	632,037	701,434
Total – Misc. Revenue	\$8,640,741	\$11,921,670	\$21,571,983	\$824,437	\$899,334

- **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). The payment from LCPS reflects the excess LCPS funding for the previous fiscal year. I-66 Toll revenues are restricted for regional transit projects.
- **Administration** – These revenues are administered by individual departments.



Other Local Sources of Revenue

RECOVERED COSTS

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Extradition of Prisoners	\$49,543	\$37,414	\$14,798	\$45,000	\$45,000
Housing of Prisoners (Federal)	990	330	660	1,000	1,000
Housing of Prisoners (State)	856,607	726,427	473,018	800,000	800,000
Medical Co-Payments	12,106	10,226	7,430	9,000	9,000
Prisoner Per-Diem (State)	117,369	97,282	70,548	115,000	115,000
Work Release Room & Board	63,257	39,416	9,660	60,000	60,000
DOC Inmate Medical Care Reimbursements	(1,691)	11,830	4,969	5,000	5,000
Inmate Medical Transport Fee	500	200	0	0	0
CSA – Mental Health Svc	26,374	72,471	9,971	30,000	30,000
Medicaid Reimbursements ¹	3,308,483	3,575,879	3,238,507	3,813,800	4,577,800
Charges to Other Insurance	393,664	312,339	296,678	375,000	375,000
Friendship House Food Unit	1,135	528	0	0	0
Juvenile Detention Center – Contract	60,225	84,490	130,654	84,315	0
Juvenile Detention Center – Food	9,504	16,500	106,700	10,644	94,960
Loudoun Hospital	837	341	651	0	0
MHSADS Services	16,846	12,240	5,563	22,500	22,500
SWCDB ² Personnel	504,161	530,141	537,334	574,751	580,454
PRCS Facility Supervisors	218,384	122,954	144,954	204,700	204,700
Protective Services	967,092	620,244	647,118	750,000	750,000
Misc. Recovered Costs	4,053,902	3,802,653	4,530,297	2,583,513	2,354,564
Task Force Reimbursement	24,966	64,035	38,574	0	0
Total – Recovered Costs	\$10,684,252	\$10,137,940	\$10,268,082	\$9,484,223	\$10,024,978

- **Description** – Several County departments perform services on behalf of the Federal Government, the Commonwealth, and other entities.
- **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 including the Sheriff's Office, MHSADS, and PRCS.
- **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. All the individual Medicaid reimbursements categories are grouped here into a single total called Medicaid Reimbursements.

¹ Increase in Medicaid Reimbursements shown for FY 2023 Adopted reflects the anticipated revenues from the Youth Crisis Stabilization Center. More information can be found in the department pages for Mental Health, Substance Abuse, and Developmental Services.

² SWCDB: Soil and Water Conservation District



Other Local Sources of Revenue

OTHER FINANCING SOURCES

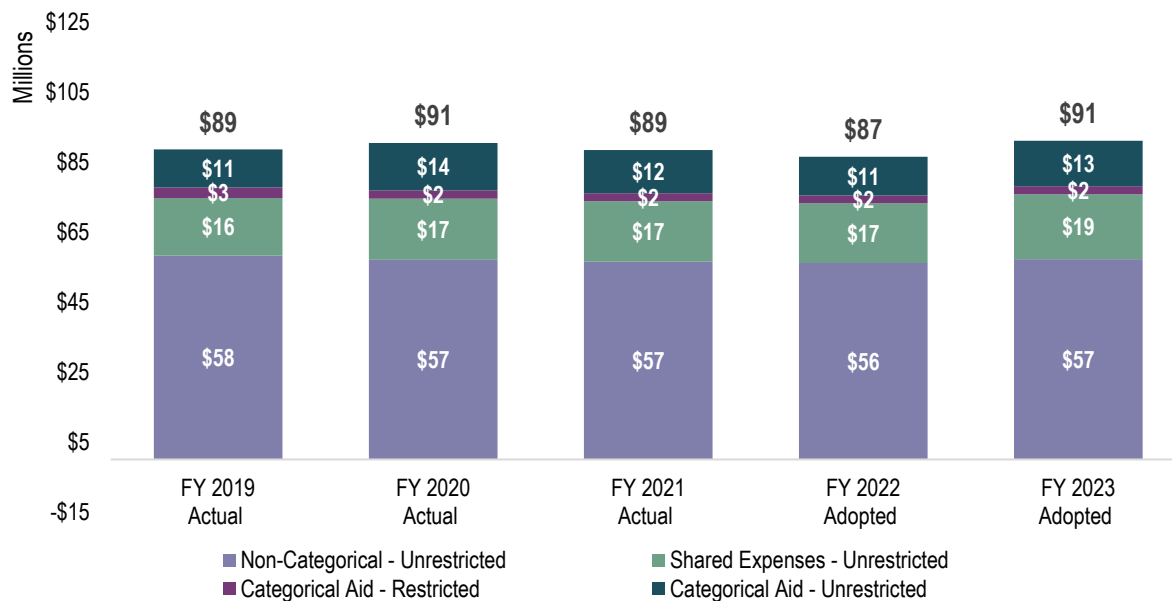
	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Transfer from the TOT Fund	\$415,817	\$412,119	\$113,704	\$447,678	\$468,584
Transfer from the Animal Trust Fund	19,611	38,500	35,820	0	0
Transfer from the TDF	0	0	2,732,885	3,267,852	4,228,306
Transfer from EMS Transport Fund	768,355	600,011	709,951	725,881	725,881
Transfer from the Capital Projects Fund	6,645,632	44,000	0	0	0
Transfer from the Debt Service Fund	137,151	143,323	153,487	421,358	0
Transfer from Central Services Fund	0	\$204,409	\$0	0	0
Use of Prior Year Fund Balance	0	0	0	40,000,000	40,000,000
Total – Other Financing Sources	\$7,986,566	\$1,442,362	\$3,745,847	\$44,862,769	\$45,422,771

- **Description** – Other Financing Sources is revenue arising from the issuance of bonds and capital leasing agreements, as well as transfers of money between the General Fund and various other funds. The FY 2023 Adopted Budget transfers \$5.4 million from other funds into the General Fund, including a transfer from The Transportation District Fund (TDF) to offset the anticipated revenue losses for transit services. The FY 2023 Adopted Budget also authorizes the use of \$40.0 million of unused money (fund balance) from prior years.
- **Administration** – Fund transfers are approved by the Board of Supervisors when adopting the final budget.
- **Supplemental Information** – The CSA Fund refers to the Children’s Services Act Fund; the TOT Fund is the Restricted Use Transient Occupancy Tax Fund; the TDF is the Transportation District Fund; and EMS refers to the Emergency Medical Services (EMS) Transport Fund.

Previous years budget includes transfers from the Capital Projects Fund and the Debt Service Fund in support of positions charged to the General Fund but that supported those functions. These positions are now directly funded in the respective fund they support, and no transfers are included in the FY 2023 Adopted Budget.



Commonwealth Aid



	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Non-Categorical Aid – Unrestricted	\$58,369,174	\$57,191,811	\$56,634,953	\$56,236,693	\$57,321,700
Shared Expenses	16,485,903	17,446,317	17,252,286	17,160,105	18,585,634
Categorical Aid – Unrestricted	3,020,784	2,370,003	2,308,711	2,142,591	2,314,135
Categorical Aid – Restricted	10,864,378	13,623,571	12,349,041	11,142,986	13,058,232
Total – Commonwealth Aid	\$88,740,239	\$90,631,702	\$88,544,991	\$86,682,375	\$91,279,701

- **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.
- **Administration** – The County obtains some of this aid on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the specific aid program.
- **Supplemental Information** –
 - Non-Categorical Aid represents unrestricted state revenues and includes \$48 million in Personal Property Tax Relief funds from the State as well as four percent state-imposed daily vehicle rental revenues, and the localities share of a 50 cent (per \$500 of value) grantor’s tax on the filing of deeds of real property. In accordance with the Code of Virginia § 58.1-802, one-half of the funds collected from the grantor’s tax are deposited into the state treasury and one-half remitted to the locality.

Personal Property Tax Relief monies 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 2021, the State’s contribution covered an estimated 35 percent of the personal property tax levy on qualifying vehicle value. Over time, this percentage will decline as the fixed value of the State’s annual contribution is spread across a growing number of vehicles registered in the County.



Commonwealth Aid

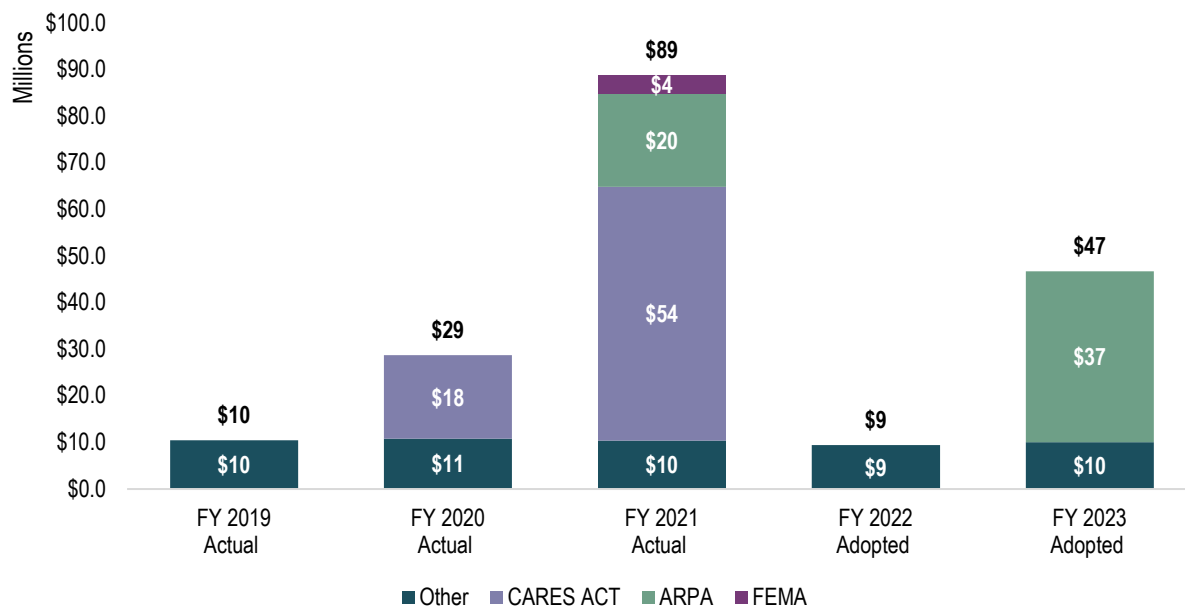
The four percent state-imposed daily vehicle rental tax is primarily generated through passenger traffic at Dulles International Airport.

While the General Fund receives the tax revenues from a 3 percent grantor's tax on the filing of deeds of real property, there is also a regional grantor's tax, referred to as the regional congestion relief fee, that is remitted to the NVTa. This additional tax was effective July 1, 2020, at a rate of \$0.005 per \$100 of recorded value and was subsequently increase dot \$0.010 per \$100 of recorded value effective May 1, 2021. Revenue from the regional tax is directed to the NVTa for regional transportation projects. The County receives 30 percent of the regional congestion relief fee revenues generated in the County; these revenues are a component of the NVTa 30% funding source reflected in the Six-Year Capital Improvement Program.

- Shared Expenses partially reimburse the County for the costs to operate the county offices established in the State Constitution: the Commissioner of the Revenue, the Treasurer, the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff. Additionally, these revenues include reimbursements for Elections and Voter Registration.
- Categorical Aid must be used for State-designated programs or purposes.
 - Unrestricted aid gives localities broader discretion on how funds are used. Unrestricted Categorical Aid in the FY 2023 Adopted Budget includes funding for the Juvenile Court Services Unit; the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS); and the Department of Transportation and Capital Infrastructure (DTCI).
 - Restricted aid specifies how the funds must be spent. Restricted Categorical Aid in the FY 2023 Adopted Budget includes funding for mandated social service programs in the Department of Family Services (DFS) and MHSADS as well as grant funding for DTCI; Parks, Recreation, and Community Services; and Loudoun County Fire and Rescue.



Federal Aid



	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted
Non-Categorical Aid	\$3,435	\$3,509	\$3,559	\$1,800	\$3,550
Categorical Aid – Restricted ^{1, 2}	10,444,898	28,716,740	88,691,214	9,440,401	46,720,596
Total – Federal Aid	\$10,448,333	\$28,720,249	\$88,694,773	\$9,442,201	\$46,724,146

- **Description** – Federal Aid comes to the County as either Non-Categorical Aid or Categorical Aid. Categorical Aid must be used for federally designated programs or purposes; whereas the Board of Supervisors determines the programs that will receive Non-Categorical Aid.
- **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.

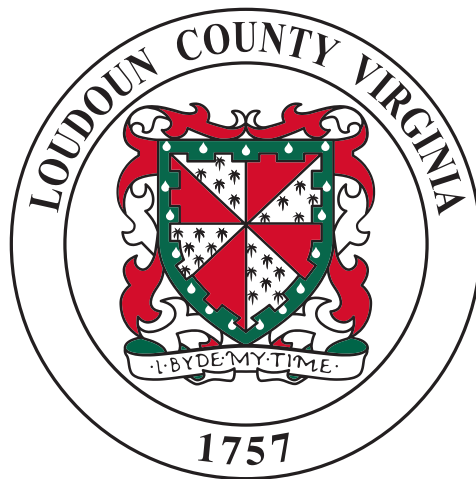
¹ FY 2020, FY 2021, and FY 2023 revenues are influenced by federal funding, in response to the pandemic, including funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA) as well as reimbursements from the Federal Emergency Management Agency (FEMA).

² In total, the County was allocated \$80 million in federal ARPA funding, split in two tranches of \$40 million. A shown, \$20 million was recognized in FY 2021 (revenue loss). Another \$20 million will be recognized in FY 2022 for purposes identified by the Board in the June 2021 (Item 11, Appropriation and Allocation of ARPA Funding). The second tranche of \$40 million is anticipated in the spring of 2022 and is included in the FY 2023 Adopted Budget; \$36.5 million in the General Fund and \$3.5 million in the Capital Projects Fund. Additional information can be found in the Non-Departmental section of this document.



Federal Aid

- **Supplemental Information** – Federal Aid traditionally comprises a negligible portion of General Fund revenue, and it has generally declined over the last several years. Given the influx of federal funds in recent years, the above chart separately identifies funds from ARPA, FEMA, and CARES, to more accurately reflect the “ongoing” federal revenues.
 - 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.
 - Categorical Aid-Restricted revenues are primarily comprised of reimbursements DFS for costs incurred for mandated programs; funding for mandated programs in MHSADS, and grants for DTCL.





Tax Exemptions by Board Action

Tax exemption may be provided in accordance with Virginia law for entities who property is exempt “by classification” or at the discretion of the local governing body (“by designation”) as permitted by a 2002 amendment to the State Constitution, effective January 1, 2003¹. 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 (Board) imposed a moratorium on new applications for tax exemption “by designation,” but the Board lifted the moratorium on December 4, 2013.

The table below identifies the organizations granted tax-exempt status by the Board of Supervisors, along with current assessments and associated forgone revenue for calendar year (CY) 2022. The table does not include entities whose property is tax exempt “by classification” pursuant to Virginia law, which includes the state and federal governments, religious organizations (provided the property is devoted to religious purposes), nonprofit burial grounds, etc. In 2022, the total assessed value of all tax-exempt real property in the County amounts to \$8.4 billion².

Organization	Real Property		Personal Property		TOTAL
	CY 2022 Assessment	CY 2022 Foregone Revenue ³	CY 2022 Assessment	CY 2022 Foregone Revenue ³	CY 2022 Foregone Revenue
Air Force Retired Officers Community	\$103,621,380	\$922,230	\$1,825,561	\$60,156	\$982,386
Americas 9/11 Foundation, Inc.	n/a	0	74,656	1,691	1,691
ARC of Loudoun	n/a	0	87,868	3,312	3,312
Archaeological Conservancy	226,000	303	n/a	0	303
Automotive Coalition for Traffic Safety, Inc.	n/a	0	387,659	12,941	12,941
Between the Hills Community Association, Inc.	351,310	3,127	n/a	0	3,127
Birthright of Loudoun County	n/a	0	1,201	50	50
Boulder Crest Foundation	4,489,870	39,960	208,794	6,978	46,938
Broad Run Crew, Inc.	n/a	0	10,607	150	150
Dulles South Food Pantry	n/a	0	10,811	454	454
Dulles South Neighborhood Closet	n/a	0	1,397	59	59
Endeppendence Center of Northern Virginia, Inc.	n/a	0	427	18	18
Equine Rescue League Foundation ⁴	591,350	5,263	n/a	0	5,263
Evelyn Alexander Home for Animals Foundation, Inc.	n/a	0	44,345	1,210	1,210
Faith and Family Foundation, Inc.	2,600,130	23,141	n/a	0	23,141
Friends of Homeless Animals, Inc.	1,188,960	10,582	12,139	423	11,005

¹ Article X, Section 6(a) 6 of the Virginia Constitution and Code of Virginia § 58.1-3651.

² Source: Commissioner of the Revenue’s Loudoun County Assessment Summary (1/22/2021).

³ CY 2022 foregone revenue estimates assume that currently owned property of each organization is owned for all of CY 2022, unless the property was disposed of prior to May 17, 2022, when the reports were generated.

⁴ The Equine Rescue League Foundation was granted an Exemption by Designation by the General Assembly in 1998 for personal property. Subsequently, the Board of Supervisors granted an exemption from real property beginning in 2015.

**Tax Exemptions by Board Action**

Organization	Real Property		Personal Property		TOTAL
	CY 2022 Assessment	CY 2022 Foregone Revenue	CY 2022 Assessment	CY 2022 Foregone Revenue	CY 2022 Foregone Revenue
Habitat for Humanity International	n/a	0	4,778	177	177
Hero Homes, Inc.	256,300	2,281	8,697	72	2,354
Home School Foundation	n/a	0	210,570	8,844	\$8,844
Howard Hughes Medical Institute	194,369,520	1,729,889	32,749,520	1,375,327	3,105,215
Integrated Justice Information Systems Institute	n/a	0	30,323	1,274	1,274
Jack Kent Cooke Foundation	11,833,920	105,322	213,521	8,968	114,290
Journey Through Hallowed Ground Partnership	n/a	0	11,342	476	476
Life Line, Inc.	759,500	6,760	6,338	266	7,026
Little League Baseball /Dulles Little League Inc	374,180	3,330	20,529	862	4,192
Loudoun Cares	1,136,420	10,114	4,163	175	10,289
Loudoun Community Health Center	9,038,750	80,445	220,298	9,253	89,697
Loudoun Habitat for Humanity	420,190	3,740	43,500	1,008	4,747
Loudoun Hunger Relief, Inc.	n/a	0	384,399	13,581	13,581
Loudoun Serenity House Corporation	n/a	0	18,719	786	786
Loudoun Therapeutic Riding Foundation, Inc.	n/a	0	31,380	645	645
Loudoun Wildlife Conservancy	851,900	4,234	n/a	0	4,234
Loudoun Youth Soccer Association	4,179,670	37,199	92,484	2,511	39,710
Lovettsville Lions Charities, Inc.	n/a	0	6,960	29	29
Makersmiths, Inc.	n/a	0	91,310	3,835	3,835
Margaret Paxton Memorial for Convalescent Children	3,429,340	30,521	n/a	0	30,521
Mobile Hope, Association	n/a	0	59,173	1,203	1,203
Northern Virginia Dental Clinic, Inc.	n/a	0	28,509	1,197	1,197
Oatlands, Inc.	n/a	0	14,807	622	622
Old Dominion Land Conservancy, Inc.	3,208,870	8,779	13,775	463	9,241
Prison Fellowship Ministries Foundation	n/a	0	307,202	12,902	12,902
Station Stitchers	n/a	0	8,492	357	357
Sterling Playmakers	298,820	2,660	n/a	0	2,660
Stones of Herndon, Inc.	485,180	4,318	n/a	0	4,318
TOL Ministries, Inc.	n/a	0	29,449	932	932
Unison Preservation Society, Inc.	277,240	2,467	n/a	0	2,467
Virginia Regional Transportation Association	n/a	0	2,413,890	21,269	21,269
Virginia Rides	n/a	0	237,368	1,024	1,024
Total	\$343,988,800	\$3,036,663	\$39,926,961	\$1,555,500	\$4,592,163

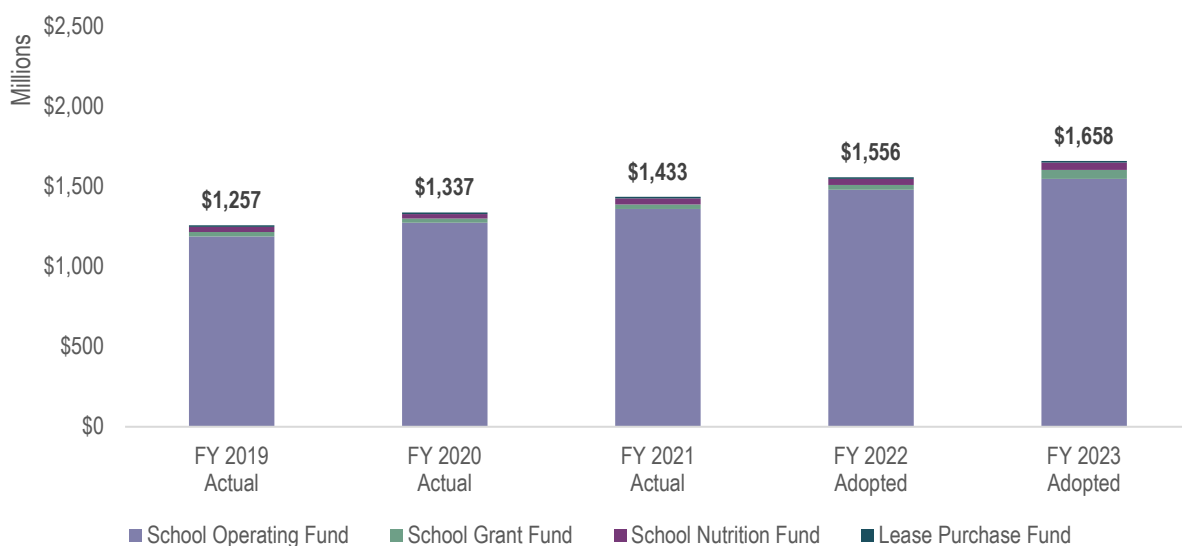


School Funds

School operating appropriations include the School Operating Fund, School Grant Fund, School Nutrition Fund, and Lease Purchase Fund. The tables below summarize the appropriation by fund and the revenues by source. The General Fund transfer to the Schools Division is \$1,067,759,336 for FY 2023. This represents 69.1 percent of the School Operating Fund appropriation, or 64.4 percent of all School operating appropriations.

SCHOOL OPERATING APPROPRIATIONS

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
School Operating Fund	\$1,186,998,418	\$1,273,172,718	\$1,358,167,039	\$1,478,555,712	\$1,545,949,152
School Grant Fund	27,956,473	25,872,405	26,827,614	29,918,335	56,415,746
School Nutrition Fund	32,087,793	27,587,068	38,114,553	37,162,564	45,815,771
Lease Purchase Fund	10,130,206	10,024,373	10,000,439	10,002,000	10,002,000
Total School Funds	\$1,257,172,890	\$1,336,656,564	\$1,433,109,645	\$1,555,638,611	\$1,658,182,669



SCHOOL REVENUES

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Local Funding					
General Fund Transfer	\$797,325,815	\$862,120,976	\$912,225,228	\$1,014,059,336	\$1,067,759,336
Rebates and Refunds	339,644	370,451	478,881	335,000	470,000
Sales of Textbooks	7,792	60,970	12,391	10,000	12,639
E-Rate Reimbursement	0	485,673	3,689,669	1,300,000	1,554,807
Tuition	1,858,511	1,000,122	1,065,342	2,048,800	2,094,795
Use of Buildings	1,151,429	839,318	364,546	958,333	958,333

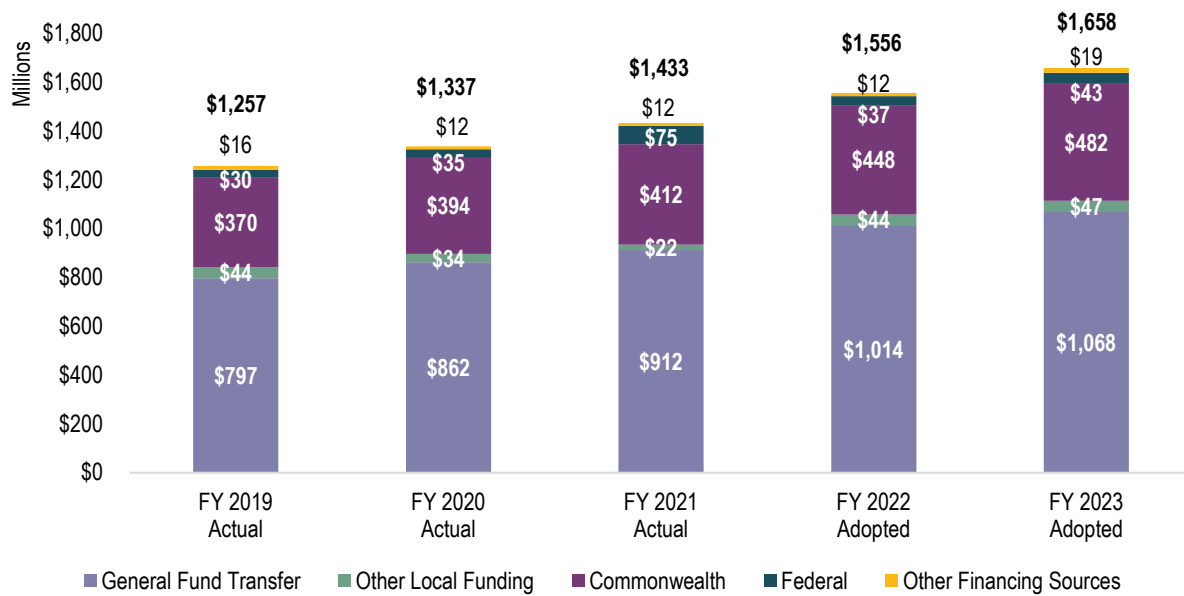


School Funds

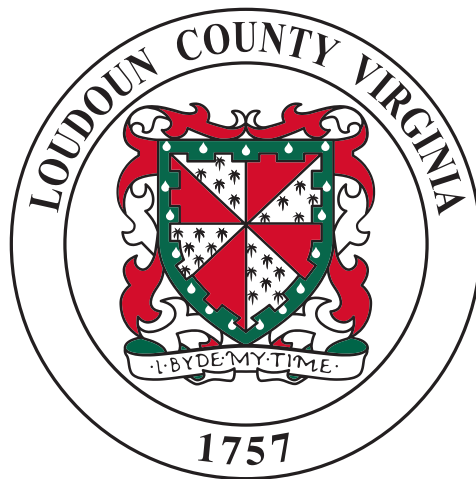
	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted
Athletic, Parking, AP Test Fee	3,539,399	2,330,278	2,468,375	2,050,000	1,400,000
Hughes Foundation	2,387,877	1,163,404	289,967	1,000,000	1,000,000
PAVAN ¹	12,980	47,843	0	0	57,000
Sales of Equip. & Supplies	152,383	137,940	174,394	365,000	383,000
Cafeteria Sales	21,108,566	14,850,501	803,493	22,987,173	24,541,637
Lease Proceeds	10,000,000	10,000,000	10,000,000	10,002,000	10,002,000
Miscellaneous	3,208,637	2,998,196	2,674,193	2,965,209	4,034,717
Subtotal – Local Funding	\$841,093,033	\$896,405,672	\$934,246,479	\$1,058,080,851	\$1,114,268,264
Commonwealth Funding					
Sales Tax	\$82,103,621	\$91,396,911	\$102,936,837	\$99,920,122	\$110,601,158
Basic Aid	190,636,555	192,457,324	193,168,951	215,376,087	210,468,459
Fringe Benefits	35,510,830	36,371,374	38,110,449	41,176,506	40,879,292
Textbooks	3,791,713	3,871,283	3,930,643	4,218,531	4,937,592
Special Education	22,639,742	24,094,743	23,815,202	25,171,591	23,727,710
Vocation Education	1,494,030	1,543,275	1,660,405	1,901,580	2,002,962
Supplemental Support	13,712,904	25,433,605	15,252,168	28,687,754	28,863,910
SOL Materials/Training	292,472	307,059	338,025	345,188	390,661
Technology Plan	4,536,306	2,390,000	2,494,000	2,494,000	2,520,000
School Nutrition	431,738	453,597	305,241	500,000	637,228
No Loss Funding	0	0	12,087,554	9,274,795	0
Learning Loss Instruct. Sup	0	0	802,233	0	0
Hold Harmless Funding	0	0	0	0	12,295,859
Other State Funds	15,067,418	15,313,220	17,074,874	19,317,955	44,394,285
Subtotal – Commonwealth	\$370,217,329	\$393,632,391	\$411,976,582	\$448,384,109	\$481,719,116
Federal Funding					
Title I	\$1,619,375	\$1,773,802	\$1,618,614	\$1,728,595	\$1,972,656
Head Start	923,972	1,017,533	1,103,734	1,024,375	1,041,651
Handicapped Education	12,430,708	13,181,935	14,281,743	14,805,707	19,079,612
School Nutrition	10,547,489	12,282,970	37,005,819	13,267,228	13,364,187
Other Federal Funds	4,840,982	6,362,260	20,876,675	5,939,582	7,464,464
Subtotal – Federal	\$30,362,526	\$34,618,500	\$74,886,585	\$36,765,487	\$42,922,570
Other Financing Sources	\$15,500,000	\$12,000,000	\$12,000,000	\$12,408,163	\$19,272,719
Total – School Funds	\$1,257,172,888	\$1,336,656,563	\$1,433,109,646	\$1,555,638,610	\$1,658,182,669
Student Enrollment	82,485	84,175	81,504	81,642	83,039



School Funds



- Administration** – The School Superintendent first presents a proposed budget to the School Board. The Board may adopt or modify the Superintendent’s proposal to arrive at its own proposed budget, including the General Fund Transfer amount. The Board of Supervisors must appropriate the General Fund Transfer from the County to the School System, which may or may not fully fund the School Board’s request.
- Supplemental** – The School Operating Fund is largely influenced by student enrollment. More information on student enrollment can be found in the Fiscal Trends section of Volume 2.





Forecast Discussion and Analysis

The Economic Outlook

In FY 2022 the County, and much of the world, has continued to recover from the recession that occurred in the spring of calendar year 2020, during the initial phase of the COVID-19 pandemic. Staff developed the FY 2022 budget within the context of uncertainty over how quickly economic conditions would recover from the disruption that resulted from the pandemic. The economy, fortunately, experienced robust growth in the first half of FY 2022, and staff expects that expansion will continue, albeit at a slower pace, through the rest of the year and into FY 2023. Note that activity in certain sectors of the economy, such as accommodations and food services, has not returned to pre-pandemic levels and these sectors likely will face a longer road to recovery than other industries, especially as the coronavirus continues to evolve. There exist, additionally, emerging headwinds that staff acknowledges likely will have an impact on overall economic growth, including interest rate hikes that the U.S. Federal Reserve is implementing in response to inflationary pressures in the economy; supply chain issues that continue to impede the ability of certain industries to return to normal levels of production and distribution; rising energy costs resulting from the war in Ukraine, and imbalances in the labor market that present challenges for businesses in some sectors to achieve optimal staffing levels. These caveats aside, staff remains cautiously optimistic that strong overall jobs growth, and concurrent growth in consumer spending, will carry forward and result in positive revenue results for FY 2023. The following table highlights the change from the previous fiscal year in key national economic indicators (as reported and forecasted by Moody's Analytics¹) that staff has considered while developing the FY 2023 budget.

National Economic Indicators – Change from Previous Fiscal Year

Fiscal Year	Real Gross Domestic Product (GDP)	Non-Farm Employment	Retail Sales	Median Single-Family Home Price
2020	(0.9%)	(1.9%)	1.3%	5.9%
2021	1.6%	(2.8%)	14.6%	16.4%
2022	4.8%	4.6%	11.4%	12.7%
2023	3.6%	2.6%	4.9%	3.1%

The FY 2023 revenue forecast assumes that Loudoun's economy will continue to grow in 2022 and 2023. Forecasted numbers from Moody's Analytics suggest that the rate of growth in Loudoun's Gross Domestic Product (GDP), which measures the total dollar value of goods and services produced in the County during a particular time period, will outperform the rates of increase in GDP at the national, state, and regional levels in FY 2022 and FY 2023. The table below displays the actual and forecasted year-over-year changes in GDP for the U.S.; Virginia; the Washington, D.C. Metropolitan Statistical Area (MSA); and Loudoun County.

Gross Domestic State/Metro/County Product – Change from Previous Fiscal Year

Fiscal Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2020	(0.9%)	(0.8%)	(1.2%)	(1.8%)
2021	1.6%	1.2%	1.7%	-0.6%
2022	4.8%	3.8%	4.5%	8.3%
2023	3.6%	3.4%	3.7%	4.6%

¹ Based on January 2022 Baseline Forecasts.



Forecast Discussion and Analysis

As the economy has continued to recover from the recession of 2020, total non-farm employment in Loudoun County has grown. The number of jobs decreased by about 2 percent between FY 2020 and FY 2021, but total non-farm employment in Loudoun is forecasted to increase by nearly 7 percent between FY 2021 and FY 2022 and grow again by about 4.7 percent between FY 2022 and FY 2023. This improvement in the *total number of jobs* in the County is related to the decline in Loudoun's multi-year *unemployment rate*, shown in the last column of the table below. This number is expected to fall to 3.2 percent in FY 2022 and, by FY 2023, Loudoun's forecasted unemployment rate of 2.5 percent would be at a level that many economists would consider "full employment." It is important to point out, however, that the unemployment rate includes only people who have remained in the job market and are seeking employment; the figure does not include people who have dropped out of the labor market. Note that the unemployment rate among Loudoun County residents is projected to be lower than the corresponding rates in the U.S.; Virginia; and Washington, D.C. MSA.

Unemployment Rate

Fiscal Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2020	6.0%	4.3%	4.4%	3.9%
2021	6.9%	5.7%	6.4%	5.3%
2022	4.2%	3.3%	4.3%	3.2%
2023	3.4%	2.6%	3.2%	2.5%

As with any economic forecast, there are upside and downside risks to the forecast. Upside risks currently include potential additional federal stimulus to the economy; an overall increase in household net worth during the pandemic that could translate into elevated consumption in coming quarters; and the possibility that the COVID-19 pandemic might have a diminishing impact on economic activity as consumers and firms find ways to continue conducting business during periodic surges in the virus, i.e., become more resilient in the face of outbreaks. Downside risks to the forecast, as mentioned previously, include rising interest rates that might constrain economic activity; supply chain issues that hinder the flow of goods and slow the volume of business transactions; the recent jump in energy costs related to the war in Ukraine, and labor shortages that prevent firms from becoming fully staffed and, consequently, operating at optimal levels of output.

Preliminary estimates¹ for 2021 indicate that the County issued building permits for 2,103 new residential dwelling units (excluding group quarters units). This level compares to just under 2,164 units for 2020, a drop of about one quarter. The 2021 figures reflect a continuing of a decline from the levels through most of the past decade, when about 3,500 permits were issued most years. According to Bright MLS data, the number of sales of existing homes in the County increased by 10.3 percent in 2021 while the average median sale price increased 13 percent. While the number of sales was up compared to 2020, the inventory remained limited with homes remaining on the market an average of just 19 days. On average, there were 346 active listings each month compared to an average of 557 active listings each month in 2020. The FY 2023 Adopted Budget reflects appreciation of existing residential homes of 14.55 percent as of January 1, 2022, as estimated by the Commissioner of the Revenue² and forecasts appreciation of 3 percent as of January 1, 2023.

The assessed value of existing taxable commercial and industrial property jumped by 23.48 percent during 2021 in the wake of the pandemic-induced recession of calendar year 2020. Revaluation across the commercial portfolio varied by property type with hotel and retail properties generally lagging the performance of other types of properties. The County continues to attract data centers with several site acquisitions and development plans announced in the past year. During 2021, the County issued building permits for approximately 2.6 million square feet of new flex space, which includes data center space. The value of multi-family properties experienced appreciation of 7.35 percent.

¹ Final data are typically a little lower, reflecting permit cancellations occurring early the following year.

² Source: January 21, 2022, Assessment Summary



Forecast Discussion and Analysis

General Property Taxes – Methodology

Forecasts for both real and personal property tax revenues are developed in consultation with the Commissioner of the Revenue, the Clerk of the Circuit Court, and the County Treasurer among others. 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, forecasted new construction, information regarding broader trends in market values, and economic forecasts. In developing forecasts, staff considers historical trends for deferrals, tax relief programs, collections rates, and adjustments to assessments in order to estimate actual revenue collections for a given fiscal year. Each fiscal year encompasses two different tax years. The FY 2023 (July 1, 2022 to June 30, 2023) forecast combines the forecasts for Tax (Calendar) Year 2022 and Tax (Calendar) Year 2023.

Real Property Taxes – Assessed Value, Equalization, and Rates

Real property taxes are levied on the value of land and structures. All real property is classified according to its mode of use as residential, commercial/industrial, or agricultural. The following table shows the assessed valuations of taxable real property within the County (exclusive of Public Service property, both real and non-motor vehicle personal, valued at \$3.3 billion on January 1, 2021). Valuations reflecting the condition of the property and market valuations are shown as of January 1 for each calendar year or TY as required by the Code of Virginia. The table also shows the estimated contributions of property equalization (or revaluation) and new development to the change in assessed value. During TY 2021, the taxable value of real property is estimated to have increased by \$17.5 billion or 18.31 percent, with 16.04 percentage points coming from revaluation and 2.27 percentage points coming from new development. The value of residential property increased by 16.48 percent of which 1.93 percentage points were due to new development while existing properties appreciated in value by 14.55 percent. In TY 2021, commercial/industrial property (including multi-family apartments) gained 24.55 percent, 20.99 percentage points of their 2022 values resulted from revaluation, primarily due to the recovery from pandemic lows as business reopened; new development accounted for 3.56 percentage points of overall growth.

Real Property Class	Taxable Assessed Value (billions)		Overall \$	Overall %	Equalized %	Develop. %
	Jan 1, 2021	Jan 1, 2022 ¹	Change	Change	Change	Change
Residential	\$71.95	\$83.80	\$11.85	16.48%	14.55%	1.93%
Comm. & Industrial ²	22.24	27.70	5.46	24.55%	20.99%	3.56%
Agricultural ³	1.40	1.59	0.19	13.25%	14.08%	-0.83%
Total Taxable	\$95.60	\$113.10	\$17.50	18.31%	16.04%	2.27%

The “Equalized % Change” in the value of real property results from market forces as properties are transferred from sellers to buyers at sale prices negotiated in arms-length transactions. A positive (negative) equalized change indicates that recent buyers of properties have generally paid more (less) for the property than was true a year ago, even in the absence of significant property improvements. The remainder of the increase in property value is labeled “Development % Change” which reflects the building of new structures, the sub-division of large parcels of land, and improvements such as grading and landscaping. The percentage change in taxable value due to development during TY 2021 is 2.27 percent overall and 1.93 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 16.04

¹ Source: Commissioner of the Revenue’s Loudoun County Preliminary Assessment Summary (1/22/2022). Individual values may not sum to totals due to rounding.

² Includes commercial apartment buildings.

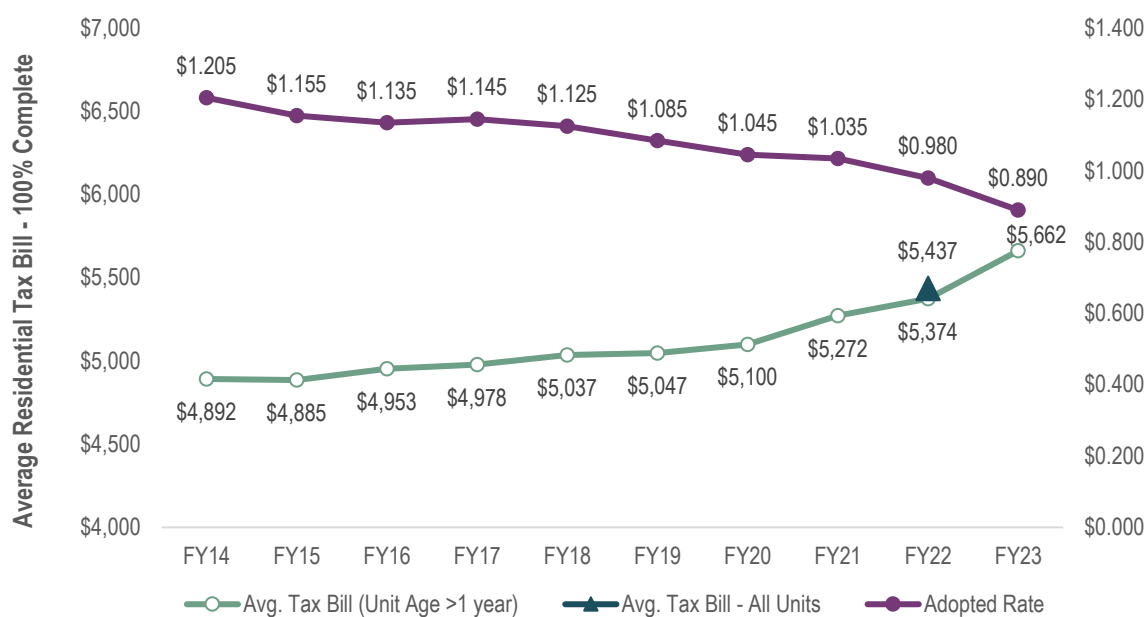
³ Taxable value is land use value, not fair market value for properties in the land use program.



Forecast Discussion and Analysis

percent during TY 2021¹ with strong revaluation in both residential and commercial properties. The FY 2023 Adopted Budget is predicated on a real property tax rate of \$0.890 effective January 1, 2022. The estimated equalized tax rate – the rate that would yield approximately the same tax revenue in Tax Year 2022 from completed properties in existence in Tax Year 2021 as that yielded by the actual 2021 tax rate – is \$0.845². While the equalized tax rate typically still generates new revenue as a result of new construction and improvements, lower levels of construction in growth during 2021 resulted in less gains from such development. If overall equalization in 2021 had been 2.0 percent, the 2022 equalized tax rate would have been 2.0 percent below the existing tax rate. The graph below shows the history of Loudoun’s real property tax rate (purple line) along with the associated average tax bill for homes that were completed at least one year prior to January 1 of the year shown (green line).

Given the large rates of appreciation, the homeowner’s equalized rate is \$0.855 and \$0.810 for commercial and industrial (including multi-family). The graph below shows that the tax rate of \$0.890 increases the annual tax bill for the average home in existence as of January 1, 2022, by \$225, from \$5,437 in 2021 to \$5,662 in 2022.



Personal Property Taxes

The table of General Property Taxes on page R-3 contains nine different categories of personal property tax revenues each corresponding to a specific category of personal property specified in State law. The two largest categories are “Computer Equipment” and “Vehicles”. State law specifies at least 20 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).

¹ The equalized percentage change is an *average* value for the set of properties being assessed. The equalized change in value of individual properties will generally differ from the average depending upon the specific characteristics of the property (e.g., location, age, size, condition).

² The County’s practice is to round the tax rate up to an even half-cent (\$0.005) value which can cause the percentage difference between the existing and equalized tax rate to differ slightly from the reported equalized percentage for taxable real property.



Forecast Discussion and Analysis

Business Tangible Personal Property Taxes

Business tangible personal property is assessed at 50 percent of original cost in the first year, decreasing each year to 10 percent for property at least five years old. The largest component of business tangible personal property is computer equipment taxes which are primarily attributable to data centers. This revenue has been a significant source of tax revenue in the past decade, experiencing annual increases of between 16 and 38 percent.

During the summer of 2021, DFB collaborated with the Office of the Commissioner of the Revenue and the Department of Economic Development and engaged a consultant to solicit feedback from the data center industry in order to develop a more sophisticated model to forecast this highly complex revenue. The resulting work serves as the foundation for the FY 2023 Adopted Budget for computer equipment taxes. The overhauled model focuses more deliberately on a phased-in approach to outfitting new facilities based on the evolution of the industry in Loudoun and a more deliberate approach to accounting for refreshment rates.

Vehicle Taxes

Vehicle personal property tax 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 along with the growth in population. 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). Forecasts for vehicle personal property tax revenues are undertaken econometrically and are based on factors such as the size of Loudoun's Gross Domestic Product, the level of consumer borrowing costs, and the value of the previous year's levy. Although recessions are often followed by declines in vehicle values (as consumers tend to purchase fewer new vehicles during times of difficult economic conditions and keep their aging old vehicles) the supply chain constraints that the world has been experiencing during the COVID-19 pandemic have put upward pressure on both new and used automobile values. Staff does not anticipate an overall decline in vehicle tax revenues as declines in used car values after the pandemic – and the return to a more “normal” automobile market – are anticipated to be offset by increases in overall value as residents purchase new vehicles.

Personal Property Tax Relief

In FY 1999, the State began a phased reduction of personal property taxes on the first \$20,000 in value of private vehicles. During the 2004 General Assembly session, the reduction was held to 70 percent, with the foregone revenue reimbursed to localities. In 2006, the State's reimbursement to localities was capped, with Loudoun's set at \$48,071,701. 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 TY 2021, the estimated percentage in Loudoun was 35 percent. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.

Other Local Taxes

Other local tax revenues, including sales and use tax; consumer taxes; business, professional, and occupational license taxes, and recordation tax, are forecasted based on historical trends and future economic forecasts. These tax revenues tend to be driven by prices, income, employment, and consumer sentiment. In the case of recordation tax, home prices and interest rates are also significant contributors to revenue changes. Staff relies on regression analysis and past historical relationships to forecast future revenues.



Forecast Discussion and Analysis

Permits, Fees, and Licenses

Permit, fee, and license revenue forecasts are generally the result of forecasted development in Loudoun County, forecasted residential and non-residential construction, employment, and home prices. Staff relies on regression analysis and past historical relationships to forecast future revenues. These forecasts are prepared in coordination with the Departments of Building & Development and Planning & Zoning.

Fines & Forfeitures

Fines & forfeiture revenue comprise a small share of General Fund revenues and are generally consistent from one year to the next.

Use of Money and Property

Use of money and property revenue consists of interest revenue from investments and property rental revenues. Interest forecasts are prepared in consultation with the Office of the Treasurer and consider average portfolio balances and interest rates. Property rental revenues are not a significant source of General Fund revenue and are generally forecasted based on historical information, including leases.

Charges for Services

Charges for services revenue is typically generated by department programs and is reviewed annually in consultation with the respective departments. While long-term forecasts have been considered for this revenue, economic forecasts traditionally do not tend to provide accurate forecasts for these types of behavior-driven revenues. Population can be a helpful indicator, but revenue levels are often more dependent on the level of programming offered – i.e., expansion of after-school programs, opening of new community facilities, increased ridership on transit services, etc.

Recovered Costs and Miscellaneous Revenues

Recovered costs and miscellaneous revenues are typically generated by department programs and are reviewed annually in consultation with the respective departments. Long-term forecasts for these revenues are generally flat with some consideration given to population growth. As is the case with Charges for Services, however, these revenues are more often connected to service delivery. The largest single source of revenue in this category is Medicaid reimbursements, which is largely dependent on the number of Medicaid waiver slots allocated by the State to the Department of Mental Health, Substance Abuse, and Developmental Services.

Commonwealth Aid

Commonwealth aid is primarily comprised of the State's annual reimbursement of \$48,071,700 from the PPTR Act, reimbursements for constitutionally mandated offices, daily vehicle rental taxes, grantors' tax, and grants for mandated programs such as social service activities and transit activities. Daily vehicle rental tax revenue is typically forecasted based on anticipated passenger activity at Washington Dulles International Airport while the grant revenues for mandated programs can be loosely tied to population growth or expanded services.

Federal Aid

Federal aid is primarily comprised of grants for mandated programs. Revenues vary from one year to the next based on the funding available in the federal budget. These funds are most often reimbursement based.



General Government Administration FY 2023 Adopted Budget

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General Government Administration Summary

FY 2023 Adopted Expenditures¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Board of Supervisors	\$2,952,886	\$3,377,062	\$4,087,886	\$4,349,105	\$4,426,324
Commissioner of the Revenue	8,406,823	9,206,902	10,150,937	11,243,867	11,566,352
County Administrator	6,629,712	23,186,005	21,892,369	12,902,296	13,211,039
County Attorney	4,110,319	4,641,886	4,583,236	4,613,107	4,741,951
Elections and Voter Registration	2,135,144	3,456,195	2,718,507	2,897,826	2,968,898
Finance and Budget	8,487,138	11,171,119	10,614,923	11,565,938	11,889,199
General Services	54,179,962	63,049,967	65,668,198	74,359,282	74,758,390
Human Resources	7,350,752	8,021,895	9,974,617	10,907,175	11,146,213
Information Technology	38,607,394	41,143,768	46,056,138	49,922,468	50,462,945
Treasurer	6,419,018	6,635,554	7,812,205	7,954,965	8,156,138
Total	\$139,279,148	\$173,890,352	\$183,559,016	\$190,716,029	\$193,327,449

¹ Sums may not equal due to rounding.



Board of Supervisors

Loudoun County is governed by a nine-member Board of Supervisors (Board). The Chair of the Board is elected by the voters at-large while the other supervisors are elected each from eight election districts in the County. All nine members serve concurrent four-year terms. The current term is January 1, 2020, through December 31, 2023.

The Board sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled Business Meetings throughout the year to carry out these duties. Public hearings held by the Board afford the public the opportunity to participate in the policy making process. The Board has public comment sessions at its Business Meetings to receive input from residents and other stakeholders. Additionally, the Board has established standing committees to discuss and make recommendations on major items on which the Board takes action. Meeting schedules, agendas, minutes, and other information for the Board are made available to the public online at <http://www.loudoun.gov/bos>.

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

Board's Programs

Corporate Board and District Budgets

Represents corporate funds for operating the Board of Supervisors' (Board) offices and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries, health and dental benefits for up to two Board aides, the County's accounting and auditing services, legal advertising, and internal services. Each district office is allocated Board-approved funds for Board aide salaries and operating costs.



Board of Supervisors

Budget Analysis

Department Financial and FTE Summary¹

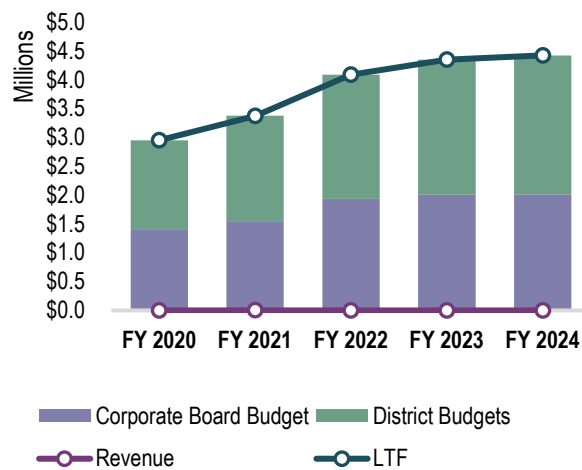
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Corporate Board Budget	\$1,396,519	\$1,535,904	\$1,937,755	\$2,007,468	\$2,014,437
District Budgets	1,556,368	\$1,841,158	2,150,131	2,341,638	2,411,887
Total – Expenditures	\$2,952,886	\$3,377,062	\$4,087,886	\$4,349,105	\$4,426,324
Revenues					
Charges for Services	\$0	\$928	\$0	\$0	\$0
Total – Revenues	\$0	\$928	\$0	\$0	\$0
Local Tax Funding	\$2,952,886	\$3,376,134	\$4,087,886	\$4,349,105	\$4,426,324
FTE	0.00	0.00	0.00	0.00	0.00

¹ Sums may not equal due to rounding.



Board of Supervisors

Revenue and Expenditure History



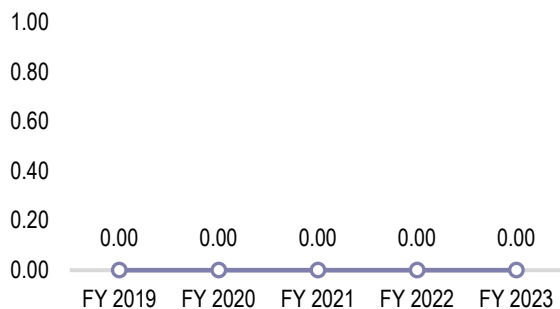
Revenue/Local Tax Funding

As shown, the Board's FY 2023 budget is 100 percent funded by local tax funding and generally does not have program-generated revenues.

Expenditure

For ease of understanding, the budget summary is represented comparing the Corporate Board budget and the aggregation of all district budgets. The Corporate Board budget includes previously authorized increases in Board member salaries for calendar years 2020 through 2023. To account for inflation, district budgets are increased by 3 percent each year.

Staffing/FTE History



The Board's budget has no authorized regular positions. Board members are elected officials. Staff aide positions are unclassified positions that are neither temporary nor regular positions under the County personnel system.

The Board held its Strategic Planning Retreat on October 26, 2020 to discuss the strategic focus areas for the remainder of the Board's term and identify outcomes to be achieved for each focus area.¹ As approved at the January 19, 2021 Business Meeting, the Board's 2020-2023 Strategic Work Plan focuses on five strategic areas²:

- Open Spaces and Environment
- Connecting Loudoun
- Collective Bargaining
- Equitable Communities
- Economic Development

The Strategic Initiatives Work Plan provides a framework through which progress on the Board's goals and objectives can be tracked, the public can stay informed, and staff can receive additional direction and guidance.

¹ October 20, 2020, Business Meeting Item I-1, Preparation for Board of Supervisors Strategic Planning Retreat.

² January 19, 2021, Business Meeting Item 6, Board of Supervisors 2020-2023 Strategic Work Plan Guidance.



Board of Supervisors

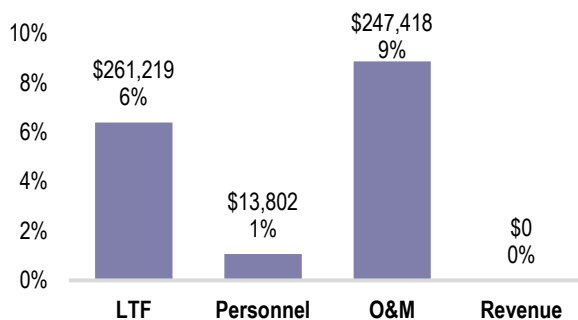
Board Compensation and District Budgets

Expenditures have increased primarily due to increased Board member salaries and district budgets. On July 20, 2017, the 2016 – 2019 Board approved compensation increases for the 2020 – 2023 Board effective January 1, 2020. The 2016 to 2019 Board formally adopted a compensation schedule for the 2020 – 2023 Board as follows: Chair \$81,100 (increase from \$50,000), Vice Chair \$73,363 (increase from \$45,320), and Board members \$66,826 (from \$41,200). The 2016 to 2019 Board also voted to increase Board compensation by 2 percent for calendar years 2020 through 2023.¹ Board member salaries are budgeted in the Corporate Board budget.

The FY 2022 Adopted Budget included a 3 percent increase, or approximately \$62,200, to district budgets, resulting in the Chair-at-Large district budget of \$290,182 and all other District Board offices of \$231,868. The 3 percent increase is included on an annual basis to account for inflation.

At the September 8, 2021, Business Meeting, the Board approved an increase of \$45,000 for the Chair-At-Large office budget from the FY 2022 Adopted Budget unallocated balance (8-0-1; Supervisor Kershner absent).² This amount is included in the Chair-At-Large office budget for FY 2023. The FY 2023 Adopted Budget includes a 3 percent increase to district budgets, resulting in the Chair-at-Large district budget of \$356,845 and all other District Board offices of \$248,099.

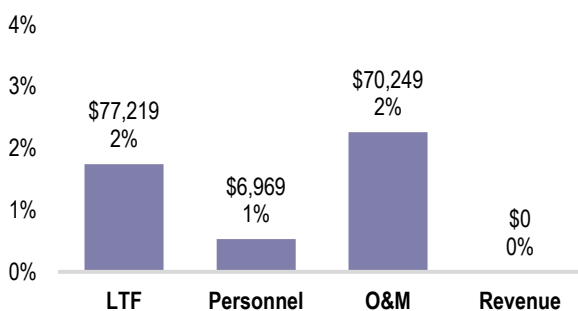
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 2 percent calendar year increase in Board salaries || **O&M:** ↑ 3 percent increase in district budget increases, one-time \$45,000 to Chair-At-Large office budget || **Revenue:** ↔

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

Personnel: ↑ 2023 calendar year increase in Board salaries || **O&M:** ↑ || 3 percent increase in district budgets **Revenue:** ↔

¹ July 20, 2017, Business Meeting, Item 12a, Annual Compensation for the Board of Supervisors & Planning Commission.

² September 8, 2021, Business Meeting, Item 10, Request to Increase the Chair At-Large's Office Budget.



Board of Supervisors

Board of Supervisors Priority

The FY 2023 Adopted Budget includes five Board priority resources, totaling 20 positions (20.00 FTE). These resources are narratively described in the section below, and the resources, if approved, will be structured and budgeted in their respective department budgets. These priorities were identified either through the FY 2023 budget development process or closely align with the Board's strategic initiatives.

Collective Bargaining Staffing

Effective May 1, 2021, changes to the [Code of Virginia § 40.1-57.2](#) provide localities with the option to engage in collective bargaining with their employees through the adoption of a local ordinance or resolution. Pursuant to the new law, on December 7, 2021, the Board adopted a new chapter of the Codified Ordinances of Loudoun County, Chapter 259 – Labor Relations, which authorizes the County to recognize, bargain with, and enter into written collective bargaining agreements with labor unions or employee organizations.¹

At the FGOEDC meeting on November 9, 2021, staff presented committee members with anticipated service level impacts and staffing needs associated with administering a collective bargaining environment.² Previously approved resources for collective bargaining support, as of the FY 2022 Adopted Budget, included a total of eight positions (8.00 FTE) in the departments of Human Resources (HR) and Finance and Budget (DFB) and the County Attorney's Office, along with \$300,000 of recurring operating funds to support a Labor Relations Administrator contract, third-party arbitration services, and other anticipated operating costs. For FY 2023, the Board approved two additional positions (2.00 FTE): a benefits specialist (1.00 FTE) in HR and a payroll systems analyst (1.00 FTE) in DFB. The benefits specialist will help implement, maintain, and administer any benefit-related impacts from collective bargaining. The payroll systems analyst will coordinate any changes to the payroll system that are needed to operationalize aspects of bargaining agreements affecting earnings, leave, and/or benefits.

The November 9, 2021 FGOEDC item outlined additional anticipated service level impacts that would accompany the full implementation of collective bargaining for the bargaining units authorized by the County's ordinance. Three additional positions were originally included in the FY 2023 Proposed Budget to address the full scope of these impacts, but were not included in the Adopted Budget. Depending on how the collective bargaining environment continues to evolve, these positions may be requested again in future budget cycles.

Equity and Inclusion Specialist

Equity and inclusion efforts within Loudoun County aim to implement strategies to help eliminate disparities experienced by marginalized populations. This work will ensure each member of the community has full opportunity to thrive, as diversity is vital to addressing issues such as community safety, access to health and human services, education, equal employment, and affordable housing. To provide a concerted, focused effort for equity and inclusion work, the FY 2021 Adopted Budget added a chief equity officer position. In addition, the FY 2021 Adopted Budget included \$125,000 in contractual funds to assist in making recommendations on a specific work plan for Loudoun County government, including staffing to implement the work plan. These contractual funds and the position were frozen for most of FY 2021. Therefore, the one-time contractual funds were carried into FY 2022. While the work plan may result in resource requests in future fiscal years, the Board approved the addition of an equity and inclusion specialist (1.00 FTE) in FY 2023.

The primary focus of the equity and inclusion specialist will be internal, supporting departments in normalizing concepts of equity building and sustaining a culture of equity and inclusion through advancing equitable policies, practices,

¹ December 7, 2021, Business Meeting, Item 7, Ordinance to Establish a New Chapter of the Codified Ordinances of Loudoun County – New Chapter 259, Labor Relations.

² November 9, 2021, Finance/Government Operations, and Economic Development Committee, Item 11, FY 2023 Budget Development: Collective Bargaining.



Board of Supervisors

and procedures and providing training and communication for these efforts across the organization. Equity training and education is important to cultivating an equity mindset and helping County staff understand how to use an equity lens in their work. The equity and inclusion specialist will assist in the development, design, and delivery of equity trainings for staff and service providers. This position will identify opportunities for continuous process improvements and provide coordination and support to equity projects, initiatives, and programs.

Health Insurance Portability and Accountability Act Project Manager

The FY 2023 Adopted Budget includes one Health Insurance Portability and Accountability Act (HIPAA) project manager (1.00 FTE) in the Office of the County Administrator. At the May 11, 2021, FGOEDC meeting, staff presented findings from the County's external assessment of the current processes, policies, and practices that Loudoun County departments use to comply with the HIPAA Security Rule.¹ The assessment identified potential risks and made recommendations to improve interdepartmental coordination and oversight of HIPAA security safeguards. The HIPAA assessment highlighted the need for unified application of HIPAA standards and centralized protocols and oversight.

The HIPAA project manager will begin leading the effort to address the HIPAA audit findings and recommendations. The HIPAA project manager will create efficiencies by administering overarching policies and protocols, as well as mediating complex issues that might arise in individual departments. In addition, this position will support the transition of the Health Department from state to local administration, which increases County responsibilities regarding HIPAA administration.

Local Administration of Health Department

On October 6, 2020, the Board adopted the 2021 Legislative Program, which included a legislative initiative seeking enabling authority from the Virginia General Assembly that authorizes Loudoun County to enter into a contract with Virginia Department of Health (VDH), acting for the State Board of Health, to operate and locally administer the Loudoun Health Department (LHD). Senate Bill 1221 (Senator Favola) was approved on April 7, 2021 as Chapter 521 of the Virginia Acts of Assembly – 2021 Reconvened Special Session I and became effective on July 1, 2021. The legislation allows the local governing body of Loudoun County, in addition to Prince William County and cities of Manassas and Manassas Park, to enter into a contract with the Board of Health for local administration of the Health Department. At the July 20, 2021 Business Meeting, the Board adopted a resolution authorizing the County Administrator or designee to initiate local administration of the LHD and develop a contract with the VDH.²

Per the legislation (SB 1221), and as is the case with the state's contracts with Arlington and Fairfax counties, the proposed contract will not eliminate or reduce any service required by law. In addition, the proposed contract will not eliminate or reduce the level of any service currently delivered in connection with the Commonwealth's program of medical assistance. Transitioning to operate and locally administer the LHD will allow the County to align organizational structure to operate as a county department, to allow the County to locally manage the department and its services, to address equity and parity issues among employees, and to address the need for certain dual systems in the areas of training, technology, and human resources. At the FGOEDC meeting on November 9, 2021, staff presented committee members with anticipated service level impacts and staffing needs associated with the local administration of the health department.³ During the FY 2023 Budget Work Sessions, the Health Department's transition to local administration was delayed until FY 2024. However, the FY 2023 Adopted Budget includes the following 11 positions for the month of June 2023 to begin the transition process: a

¹ May 11, 2021, Finance/Government Operations, and Economic Development Committee, Item 5, Internal Audit/Health Insurance Portability and Accountability Act (HIPAA) Security Rule Program Assessment.

² July 20, 2021, Business Meeting, Item 5, Resolution of the Board of Supervisors of Loudoun County Virginia Authorizing the County Administrator to Initiate Local Administration of the Loudoun Health Department.

³ November 9, 2021, Finance/Government Operations, and Economic Development Committee, Item 10, FY 2023 Budget Development: Transition to Local Administration of Loudoun Health Department.



Board of Supervisors

HIPAA department officer (1.00 FTE), a grant coordinator (1.00 FTE), a data analyst (1.00 FTE), a human resources specialist (1.00 FTE), an operations/training coordinator (1.00 FTE), an environmental health program manager (1.00 FTE), and five administrative assistants (5.00 FTE).

Unmet Housing Needs Strategic Plan

At the September 8, 2021, Business Meeting, the Board adopted the Unmet Housing Needs Strategic Plan (UHNSP) (7-0-2: Buffington and Kershner absent).¹ The UHNSP includes 133 key action items that focus on establishing new methods, programs, and policies and enhancing existing programs to address the County's unmet housing needs. Seventy-six of the 133 key actions are prioritized in the short-term timeframe (one to two years), and of the 76 short-term key actions, more than 40 are prioritized to begin within six months of the UHNSP adoption. Therefore, resource requests are focused in FY 2022, FY 2023, and FY 2024 to support enhanced service levels.² To support the County's implementation of the UHNSP, the FY 2023 Adopted Budget includes five positions (5.00 FTE) in the departments of Building and Development, Planning and Zoning, and Housing and Community Development (DHCD).

In the Department of Building and Development, the FY 2023 Adopted Budget includes an affordable housing ombudsman (1.00 FTE) to serve as the department's affordable housing subject matter expert, develop and manage an Affordable Housing Fast Track Program, and assist with multiple key actions identified in the UHNSP (UHNSP Objective 4).

In the Department of Planning and Zoning (DPZ), the FY 2023 Adopted Budget includes a total of two positions to support implementation of the UHNSP. A senior planner (1.00 FTE) in the Community Planning Division will be dedicated to implementing policy changes to support affordable housing production and preservation (UHNSP Objective 5) and serve as a member of an interdepartmental team that evaluates and selects potential land that is well suited for affordable housing projects by offering 2019 General Plan expertise and guidance. A proffer management senior planner (1.00 FTE) will aid in obtaining viable funding sources for UHNSP projects through administration of the County's housing cash proffers (UHNSP Objective 3).

At the January 4, 2022 Business Meeting, the Board authorized the mid-year addition of three positions in DHCD: UHNSP interdepartmental coordinator, an UHNSP project manager, and a deputy housing officer.³ The FY 2023 Adopted Budget includes an additional two positions to support implementation of the UHNSP in DHCD: a fair housing coordinator (1.00 FTE) and housing analyst/accountant (1.00 FTE).

DHCD receives approximately 50 to 70 complaints each year related to fair housing and program eligibility including the affordable dwelling unit and housing choice voucher programs. Currently, allegations related to County operated programs are addressed by program managers and the housing coordinator. Researching complaints, including review of program policies and legislative code and subsequent communication, requires time and focus for response and resolution. A dedicated fair housing coordinator (1.00 FTE) will provide expertise in responding to complaints and will address span of control issues, allowing program managers to focus on existing and expanding program activities related to the UHNSP. The position will implement key on-going activities in the UHNSP to include: working with a consultant to review current program application materials to streamline the application process; sharing information, addressing issues, and improving opportunities for higher barrier households; regularly meeting with renters, renter advocates, and landlords to devise a local rental housing protocol to address issues; partnering with financial planning and credit counseling programs to offer programs to renters to improve financial literacy; and working with landlords and tenants on maintenance issues.

The housing accountant and analyst (1.00 FTE) will provide a quality assurance function by conducting risk-based reviews of program activities and processes, identifying any gaps in training and policies and procedures, and creating

¹ September 8, 2021, Board Business Meeting, Item 12a, TLUC-Adoption of Unmet Housing Needs Strategic Plan.

² October 12, 2021, Finance/Government Operations, and Economic Development Committee, Item 10, FY 2023 Budget Development: Unmet Housing Needs Strategic Plan.

³ January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.

**Board of Supervisors**

consistency in program management, with a focus on effective internal controls. The position will also provide for and support audits and manage post-audit activities and follow-up. The position will manage regular consultant contracts that include Fair Housing testing, Community Development Block Grant (CDBG) management assistance, the Regional Analysis of Impediments, underwriter for loan programs, and new contracts associated with UHNSP implementation. This position will provide a consistent methodical approach to contract management and ensure proper record keeping.

The October 12, 2021, FGOEDC item outlined additional anticipated service level impacts that would accompany the full implementation of the UHNSP. Two additional positions were included in the FY 2023 Proposed Budget to address the full scope of these impacts but were not included in the Adopted Budget. Staff anticipate requesting a minimum of seven positions in FY 2024 to support the implementation of the UHNSP in DFB, the Office of the County Attorney, DPZ, and DHCD. DFB's participation is needed to achieve more than 25 of the short-term key actions. This includes key actions related to affordable housing proffers and the expansion of existing and addition of new loan programs. Therefore, DFB anticipates requesting an accountant in FY 2024 to provide additional financial management support. The Office of the County Attorney's participation is essential to the design, planning, execution, and ongoing support of key actions. The Office anticipates requesting an additional assistant county attorney in FY 2024 to provide legal support to many proposed affordable housing policy changes, new program support, and federal compliance issues, as well as serve as a reviewer in the expedited process for affordable housing development applications. In DPZ, a zoning administration planner (1.00 FTE) would evaluate potential affordable housing benefits or harm of rezoning applications, support the key action to expedite affordable housing development applications, and review and interpret policy and zoning decisions to ensure they align with County policies and regulations. In DHCD, staff anticipate requesting an administrative assistant and CDBG accounts assistant in FY 2024.

At the December 7, 2021 meeting, the Board recommended (6-2-1, Supervisors Kershner and Letourneau opposed; Supervisor Buffington absent) staff include one-half cent (\$0.005) of the real property tax rate be dedicated to affordable housing programming in the FY 2023 Proposed Budget.¹ Therefore, the FY 2023 Adopted Budget includes \$2.2 million in anticipated local tax revenue transferred from the General Fund, dedicated to any affordable housing needs in alignment with the UHNSP, to the Housing Fund.² In addition to this money, to meet the targeted funding level of an amount equivalent to one-half cent of the real property tax rate (\$5.9 million for FY 2023), proffer funds will be transferred to the Housing Fund in FY 2023. Dedicating local tax funding to affordable housing programming is a key action identified in the UHNSP's Strategy 3.9, dedicate general funds to housing programs and services including (but not limited to) the housing trust to support more and larger loans. At the January 4, 2022, Business Meeting, the Board approved (9-0) that \$5 million in FY 2021 Fund Balance be used to establish the Rental Housing Acquisition and Preservation Loan Program.³ While the one-time use of fund balance will establish the new program, this program will require additional resources to implement. For FY 2023, staff recommend dedicating the majority of the approximately \$5.9 million to the newly established Rental Housing Acquisition and Preservation Loan Program.⁴ DHCD staff will prepare annual spending plans for this dedicated source of local tax funding.

¹ December 7, 2021, Business Meeting, Item 13a, FY 2023 Budget Development: Budget Guidance.

² September 8, 2021, Unmet Housing Needs Strategic Plan.

³ January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.

⁴ January 18, 2022, Business Meeting, Item 20d, Rental Housing Acquisition and Preservation Loan Program Guidelines.



Commissioner of the Revenue

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

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

Commissioner of the Revenue's Programs

Tax Assessment

Identify, assess, value, and defend valuations for real estate; identify, classify, and assess personal property, business license taxes, and business personal property taxes. Tax assessment also includes tax account reviews and field inspections to ensure proper tax classification and equitable assessment of taxes among like businesses.

Tax Exemptions and Deferrals

Administer the County's Tax Relief for the Elderly and Disabled program and Tax Exemptions for Disabled Veterans and their surviving spouses by processing applications, qualifying applicants, and adjusting tax accounts; administer property tax exemptions by classification and designation; administer the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land.

Tax Compliance

Conduct in-depth tax audits and field inspections to ensure accurate and equitable assessment of business taxes and compliance with the County Ordinance and State Tax Code and process all business tax appeals cases.

Administration

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



Commissioner of the Revenue

Budget Analysis

Department Financial and FTE Summary¹

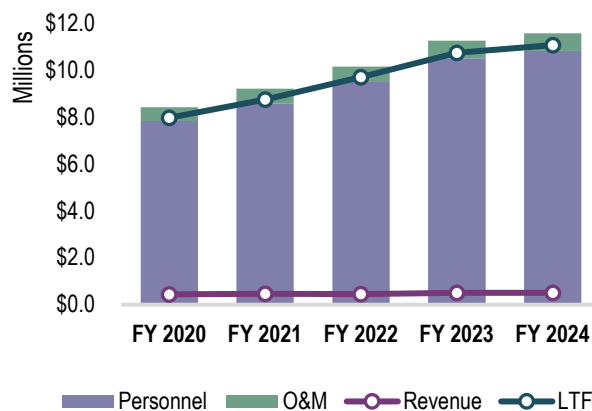
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$7,826,984	\$8,567,182	\$9,486,989	\$10,502,306	\$10,817,375
Operating and Maintenance	579,839	639,720	663,948	741,561	748,977
Total – Expenditures	\$8,406,823	\$9,206,902	\$10,150,937	\$11,243,867	\$11,566,352
Revenues					
Permits, Fees, and Licenses	\$91,429	\$109,339	\$100,000	\$100,000	\$100,000
Intergovernmental – Commonwealth	351,199	352,550	355,122	406,758	406,758
Total – Revenues	\$442,628	\$462,416	\$455,122	\$506,758	\$506,758
Local Tax Funding	\$7,964,195	\$8,744,486	\$9,695,815	\$10,737,109	\$11,059,594
FTE	78.93	81.93	83.93	89.93	89.93

¹ Sums may not equal due to rounding.



Commissioner of the Revenue

Revenue and Expenditure History



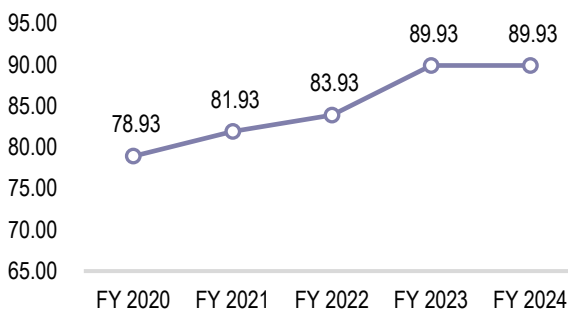
Revenue/Local Tax Funding

As shown, the Office operates primarily with local tax funding (over 95 percent). Program-generated revenue consists of land use application fees. The Office also receives funding from the Virginia Compensation Board.

Expenditure

The majority of the Office's expenditures are personnel costs (93 percent). Major drivers of personnel expenditure increases are additional staffing as outlined in the Staffing/FTE History section and market adjustments and/or merit increases in each fiscal year.

Staffing/FTE History



FY 2020: 2.00 FTE real estate appraisers, 1.00 FTE residential supervising appraiser, 1.00 FTE senior business tax auditor, 1.00 FTE senior compliance officer

FY 2021: 1.00 FTE real estate appraiser, 2.00 systems analysts

FY 2022: 1.00 FTE senior business tax assessor, 1.00 FTE business tax assessor

FY 2023: 4.00 FTE residential real estate appraisers, 1.00 FTE tax exemptions and deferrals specialist, 1.00 FTE business tax auditor

The Office of the Commissioner of the Revenue's expenditure increases are primarily attributed to personnel costs, which have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The FY 2022 Adopted Budget added two positions (2.00 FTE), one business tax assessor and one senior business tax assessor, both of which have been filled. Since Business Tangible Personal Property (BTPP) is self-reported, it is imperative that staff review individual filings to verify the accuracy of assessments. These positions will help maintain current quality of services to the expanding tax base and increase the Business Tax Division's ability to verify the accuracy of BTPP assessments.

In operating and maintenance expenditures, the FY 2023 Adopted Budget includes a base adjustment of approximately \$65,000 for postage and mailing services and electronic subscriptions. Increases for postage and mailing services are due to the increased number of parcels, vehicle and business accounts, and the increased cost of postage. Since many tax assessment tools and services have transitioned from printed publications to electronic subscriptions, the Adopted Budget also includes a base budget increase for electronic subscriptions. The ability to control costs for mailing and valuation resources is limited since the associated costs are generally driven by County's growth.

Included in the Department's FY 2023 Adopted Budget are 6.00 FTE focused on the thematic area of fiscal responsibility.



Commissioner of the Revenue

Fiscal Responsibility

As the County's population continues to grow and as development increases, the number of real property parcels to be assessed also increases. Based on a workload study completed in FY 2018, it was determined that there was an overall need in the Real Property Tax Assessment Division for additional appraisers. While appraisers have been added over the past several years, an update of the study in calendar year 2021 indicated additional positions are still needed.

The FY 2023 Adopted Budget includes four additional real property appraisers (4.00 FTE). The appraiser positions assist the Office in addressing the general growth in overall parcels as well as the evolution in the complexity of properties to be assessed – particularly in the commercial and rural sectors. Work assignments, on average, have exceeded 7,500 parcels per appraiser, significantly above the industry standard target of 3,500 - 5,000. Additional staff capacity will help to address the sketching backlog and increase the frequency of parcel and field reviews. The Office has a backlog of approximately 20,000 residential parcels that need to be confirmed in the County's assessment system with a new or revised sketch – a digital rendering of the building's exterior dimensions and size calculations. At current staffing levels, the sketching component would take approximately five years to complete. The optimal service level for field and parcel reviews is at least one review every four to five years per parcel to reconcile previously collected data, capture alterations to existing structures, and guarantee accuracy. However, current staffing levels do not provide for the adequate reconciliation of this important information, and the review schedule is six to seven years. Reducing the sketching backlog and increasing the frequency of neighborhood reviews will improve the accuracy of assessments completed by the Office. This ultimately serves to reduce assessment appeals and improves staff's ability to forecast and capture future revenue and assessment growth. The Office will continue to review staffing levels and workload in anticipation of future budget cycles.

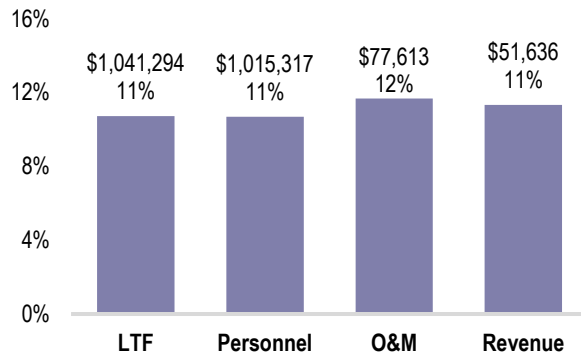
The FY 2023 Adopted Budget also includes the addition of a tax exemptions and deferrals specialist (1.00 FTE). The Office manages the Tax Relief program for the Elderly and Disabled for Real and Personal Property, the Tax Exemption for Disabled Veterans and their Surviving Spouses, Solar Exemptions, the Land Use Assessment Program, Exemptions by State Classification and Designation, and Exemption by local (Board of Supervisors) Designation. This position will support the increased number of applications for disabled veteran exemptions (a mandated exemption), the expansion of the Elderly and Disabled Program, and implementation of a review process of tax exemptions by designation and classification. The number of taxpayers receiving real property tax exemptions has grown exponentially, increasing 300 percent in the past five years (primarily in the area of real property exemptions for programs related to disabled veterans). Effective January 1, 2021, the State also mandated personal property tax exemption for disabled veterans. The real property tax exemptions for disabled veterans can be applied retroactively back as far as 2011 depending on the date of the disability rating or the date the home was purchased (whichever was later). When these retroactive exemptions occur, it requires that each year's exemption be processed separately. As noted, this position will also assist with the implementation of a scheduled review of tax exemptions by designation and classification every few years. The Commissioner of the Revenue is seeking to establish a triennial review process authorized under the Code. Currently there are 1,434 real estate parcels in Loudoun County exempt from real estate taxes and 1,000 personal property accounts receiving an exemption. This position will be responsible for monitoring these accounts as well as administering the review and compliance of organizations receiving tax exemptions by classification and designation. The position will also be responsible for working with the IT Division to maintain a centralized repository for the documentation provided by the applicants.

The FY 2023 Adopted Budget also includes an auditor (1.00 FTE) for the Tax Compliance Program. This position will support the reviews of business tax filings, including those for business personal property taxes. With the complexity of these audits and the length of the filings, it can take months to complete an audit. It is estimated that the addition of this position would allow an additional 30 in-depth audits/appeals to be completed annually.



Commissioner of the Revenue

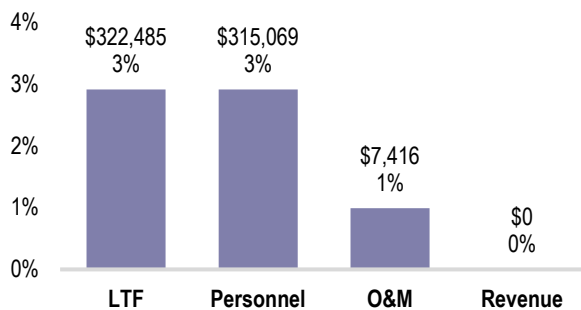
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 6.00 FTE, general pay changes ||
O&M: ↑ Base adjustment for mailing and postal services and electronic subscriptions, costs for new positions || **Revenue:** ↑ reimbursements from Virginia Compensation Board

Percent Change from Adopted FY 2023 to Projected FY 2024

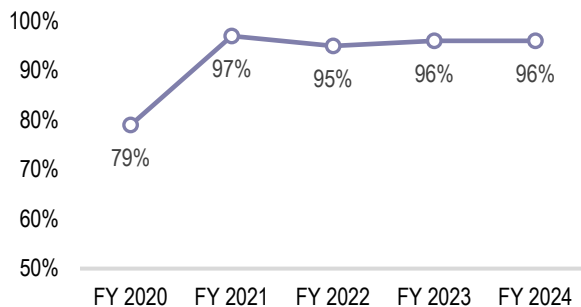


Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔



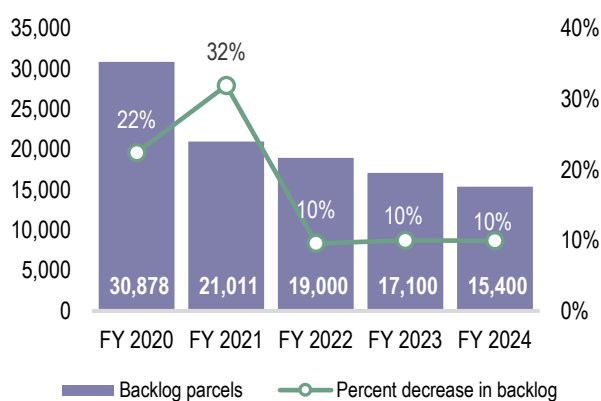
Commissioner of the Revenue

Key Measures¹

Objective: Verify 96 percent of sales annually.

Measure: Percent of sales verified.

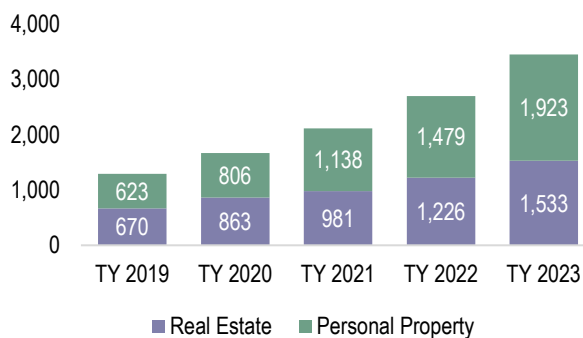
With appraisers approved in the FY 2021 Adopted Budget, the Office increased the percent of sales verified.² The four appraisers (4.00 FTE) approved in FY 2023 will maintain current service level. An inability to verify sales could result in less accurate assessments.



Objective: Reduce the backlog of residential parcels that need to be sketched by 10 percent each year.

Measure: Number of backlog parcels; Percent decrease in residential parcels that need to be sketched.

With appraisers added in previous fiscal years, the Office has reduced the number parcels that need to be sketched. The four appraisers (4.00 FTE) approved in FY 2023 will maintain the Office's ability to reduce the number of residential parcels that need to be confirmed in the County's assessment system with a new or revised sketch.



Objective: Administer the County's real property tax exemptions for service-connected disabled veterans their surviving spouse and alternative personal property tax rate for disabled veterans.

Measure: Number of veteran real property tax relief and alternative personal property tax rates processed.

The County has experienced a significant increase in applicants for veteran tax relief programs. As of January 1, 2021, the County is mandated to provide personal property tax exemption for disabled veterans. The FY 2023 Adopted Budget includes a tax exemptions and deferrals specialist to address the significant increase in the number of tax exemption applications.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

² The percent of sales verified in FY 2020 was lower than normal as a result of the COVID-19 pandemic.



County Administrator

The County Administrator supports the Board of Supervisors (Board) in determining the strategic and policy direction for the County and manages the daily operations of County government. The Administration Program provides management oversight of departments and agencies under the direct control of the Board to ensure effective and efficient performance and compliance with County ordinances and regulations. In this capacity, the County Administrator serves as the Board's official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations. The Administration Program also provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program develops and executes strategic internal and external communications and constituent service initiatives that support the Board and the County Administrator's priorities and coordinates countywide emergency communications. The Emergency Management Program is charged with the County's response to human-made and natural disasters as well as special event planning and provides workplace safety and organizational security services.

Office of the County Administrator's Programs¹

Administration

Exercises daily management and supervision of all County operations. Assists the Board in developing its strategic priorities and provides guidance in achieving them. Manages the agenda/packet process for the Board's business meetings, committee meetings, and public hearings. Centrally manages requests to the County for public information through the Freedom of Information Act (FOIA). Coordinates the review of legislation before the General Assembly and the U.S. Congress.

Public Affairs and Communications

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

Emergency Management

Facilitates the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives. Coordinates and facilitates the activation and management of the County's Emergency Operations Center during local emergencies. Conducts community outreach and education as well as training. Works to improve the safety and security of County employees, facilities, and customers by providing comprehensive training, performing security assessments and screenings, updating policies and procedures, and investing in countywide emergency medical equipment.

¹ Effective March 31, 2022, the Office of Housing was reorganized from the Office of the County Administrator to the independent Department of Housing and Community Development (DHCD).



County Administrator

Budget Analysis

Department Financial and FTE Summary^{1,2,3}

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$5,781,011	\$9,584,420	\$10,399,316	\$8,985,984	\$9,255,564
Operating and Maintenance	848,701	13,571,728	11,250,663	3,916,312	3,955,475
Other Uses of Funds	0	29,857	242,390	0	0
Total – Expenditures	\$6,629,712	\$23,186,005	\$21,892,369	\$12,902,296	\$13,211,039
Revenues					
Use of Money and Property	\$0	\$18,495	\$4,400	\$0	\$0
Charges for Services	7,674	766	0	0	0
Miscellaneous Revenue	0	74,668	131,000	0	0
Recovered Costs	0	1,523,718	750,000	0	0
Intergovernmental – Commonwealth	0	299,028	0	0	0
Intergovernmental – Federal	219,224	10,818,376	9,974,463	0	0
Other Financing Sources	80,140	122,557	341,610	110,308	110,308
Total – Revenues	\$307,038	\$12,857,608	\$11,201,473	\$110,308	\$110,308
Local Tax Funding	\$6,322,674	\$10,328,397	\$10,690,896	\$12,791,988	\$13,100,731
FTE	43.00	74.53	79.53	62.60	62.60

¹ Sums may not equal due to rounding.

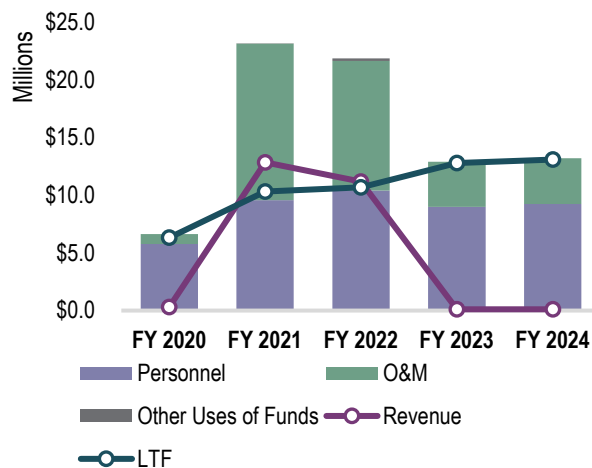
² The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 and FY 2022 adopted budgets reflect all changes related to that reorganization. Effective March 31, 2022, the Office of Housing was reorganized from the Office of the County Administrator to the independent DHCD.

³ Effective May 12, 2022, the Safety and Security Program moved from the Department of General Services to the County Administrator's Office under the Emergency Management Program. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.



County Administrator

Revenue and Expenditure History



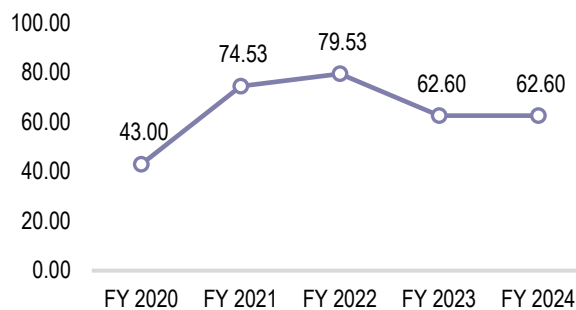
Revenue/Local Tax Funding

As shown, the Office operates primarily with local tax funding (over 99 percent). With the addition of the Office of Housing in FY 2021, federal revenue in the table above is composed of funding for the Housing Choice Voucher program in the Rental Assistance Program Fund and the Community Development Block Grant program in the State and Federal Grant Fund (discussed in Volume 2). Revenues decrease in FY 2023 due to the creation of the Department of Housing and Community Development (DHCD). A portion of the Emergency Management Program is funded through a transfer from the Restricted Transient Occupancy Tax Fund.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (70 percent). Due to the transfer of the Office of Housing from the Department of Family Services (DFS) to the Office of the County Administrator expenditures, increased in FY 2021. In FY 2023, expenditures decreased due to the creation of DHCD and increased due to the transfer of the Office of Safety and Security from the Department of General Services (DGS) to the Office of the County Administrator. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increase for the general workforce/public safety in each fiscal year.

Staffing/FTE History



FY 2020: 2.00 FTE assistant deputy clerks, 1.00 FTE communications specialist, 2.00 FTE authority for emergency preparedness specialists

FY 2020 Mid-Year: 1.00 FTE juvenile probation officer transferred from Department of Juvenile Court Service and reclassified as project manager

FY 2021: 0.53 FTE television and video production specialist, 1.00 FTE authority for emergency preparedness specialist, 1.00 FTE equity officer, 1.00 FTE

communications manager, 27.00 FTE transferred from DFS to reorganize the Housing Division as the Office of Housing under the Office of the County Administrator, including 1.00 FTE financial supervisor/accountant approved in FY 2021

FY 2022: 1.00 FTE outreach coordinator, 1.00 FTE loan programs compliance specialist, 1.00 FTE Office of Emergency Management systems administrator, 2.00 FTE communications team (social media manager and videographer)

FY 2022 Mid-Year: 2.00 FTE transferred from DGS to reorganize the Safety and Security Program in the Emergency Management Program under the Office of the County Administrator, including a program manager and a safety and security specialist; 5.00 FTE, including a safety and security officer, an occupational health and safety program manager, an occupational health and safety specialist, a safety and security specialist, and an administrative assistant

FY 2023: 1.00 FTE policy analyst, 1.07 FTE electronic public input clerks, 1.00 FTE equity and inclusion specialist, 1.00 FTE HIPAA program manager, transfer of 31.00 FTE to DHCD



County Administrator

The Department's expenditures have fluctuated over time due to both O&M and personnel costs. Expenditure increases are largely due to reorganizations between departments, the addition of the Office of Housing in FY 2021, the transfer of the Office of Housing to an independent department (DHCD) in FY 2022, and the addition of the Office of Safety and Security, which transferred from DGS in FY 2022. Personnel costs have varied each fiscal year with the transferred positions associated with these reorganizations and new positions added each fiscal year as outlined in the FTE history. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

Approximately 45 percent of the O&M budget lies in the Emergency Management program for workplace safety and organizational security services. FY 2021 O&M actuals are greater than FY 2022 Adopted Budget because of expenditures related to COVID-19 and covered by the CARES Act. The FY 2022 Adopted and FY 2023 Adopted budgets may see actuals greater than budget due to continued pandemic-related expenditures.

Revenues increased starting in FY 2021 with the addition of the Office of Housing, which contains the Rental Assistance Program Fund and the State and Federal Grant Fund. Revenues decreased in FY 2023 with the create of the independent DHCD.

The FY 2023 Adopted Budget includes approximately \$2.2 million in base adjustments for the O&M budget. Over \$1 million of this amount is attributed to increases needed for Safety and Security contracts needed to provide security screening. Eight hundred thousand is dedicated to one-time consulting services to update the County's evaluation of programs and facilities as outlined in the Americans with Disabilities Act (ADA), an evaluation recommended to be performed every 10 years by the U.S. Department of Justice. The evaluation will detail any structural or programmatic changes needed to achieve access and the transition plan will specify a time frame for completion for recommended changes. One-time funding (\$100,000) is also provided in contracting funds to update the employee intranet website.

The FY 2022 Adopted Budget included five positions (5.00 FTE): an outreach coordinator position (1.00 FTE) in the Public Affairs and Communications Program, one loan programs compliance specialist (1.00 FTE) in the Office of Housing, an emergency management systems administrator position (1.00 FTE) to support countywide systems, including the County's two primary platforms: Everbridge, the public and internal emergency notification system, and WebEOC, the incident management system, and two positions (2.00 FTE) to add to the communications team (social media manager and videographer). In addition, during FY 2022, the Board authorized the following positions were authorized in the fund balance discussion: five positions (5.00 FTE) for a safety and security officer, an occupational health and safety program manager, an occupational health and safety specialist, a safety and security specialist, and an administrative assistant.¹ Additionally, two positions (2.00 FTE), a program manager and a safety and security specialist, were transferred from DGS to reorganize the safety and security functions in the Emergency Management Program under the Office of the County Administrator.

This department has five positions (2.00 FTE) included in the FY 2023 Adopted Budget within Board of Supervisors' Priorities (Equity and Inclusion Specialist and HIPAA Program Manager), located in the Board's narrative in the General Government section.

The FY 2023 Adopted Budget includes five positions (4.07 FTE), a policy analyst and two part-time electronic input clerks, that support the internal support theme and, an equity and inclusion specialist and a HIPAA program manager, that support the Board's strategic initiatives.²

¹ [January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.](#)

² More information on the positions added for Board strategic initiatives can be found in the Board of Supervisors section, which starts on page 1-2.



County Administrator

Internal Support

The FY 2023 Adopted Budget includes one position (1.00 FTE) for a policy analyst for the legislative program. This position will support the state and federal appropriations process, help support research and analysis on proposed legislative items by departments and Board, and assist in writing staff reports, talking points, and letters. The position also will maintain databases and internal systems critical to the program, follow studies being done at the state level, and regulatory actions related to federal and state programs.

The purpose of the legislative program is to assist the Board in formulating and implementing positions and priorities before the General Assembly and Congress. Program staff represents the Board's position on legislation, administrative policies, and procedures before the Virginia General Assembly and before the executive and independent state agencies, study commissions, and advisory bodies. The program also monitors federal legislation for impact on County operations, including appropriations, and works to effectuate priorities of the Board at the federal level. Loudoun has become a leader in the region and state, and works cooperatively with regional, state, and national organizations on issues that affect the County. These are generally complex issues with multiple partners, funding sources or regionwide impact.

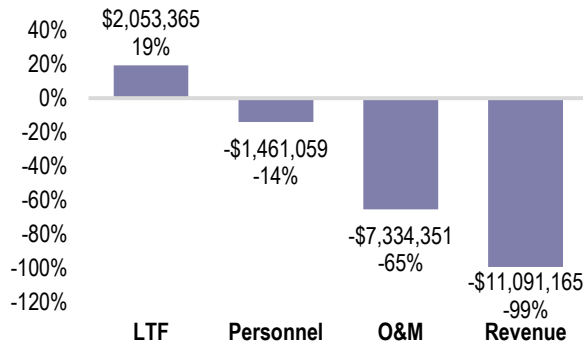
The policy analyst position is needed to support the growing workload of the legislative liaison to monitor and maintain the program successfully. The workload has grown due to additional General Assembly special sessions. The number of studies and workgroups between General Assembly sessions has also increased. For example, during the 2021 session, there were over 70 studies and reports that were identified by the legislative team. These studies often can result in legislation or appropriations requests, so it is important to understand their progress and how discussions and results impact the County. In addition, the legislative liaison provides staff reports to the Board for all meetings between September and May, while the liaison is working with contract lobbyists and partners to achieve the Board's direction on bills at the same time. The policy analyst will provide the legislative liaison with support on these overlapping duties.

The FY 2023 Adopted Budget includes two part-time positions (1.07 FTE) for electronic public input clerks to support Board meetings and public hearings, as the use of virtual meetings has increased. Over the course of the COVID-19 pandemic, the County has grown its digital offerings for participation in public meetings of the Board and its committees, including taking public input by electronic means for both business meetings and public hearings. Between March 2020 and September 2021, 482 speakers have used the electronic option for Board business meetings, public hearings, and joint Board of Supervisors/School Board committee, and 58 meetings had electronic speakers during the same time. Public hearings offer a particular challenge in that electronic public input must be accepted live during the hearing, much like a radio or television call-in program. Calls must be screened, speaker instructions must be given, and callers placed in a speaker queue without disrupting the proceedings. Originally envisioned as a temporary measure to respond to the pandemic, the Board amended the rules of order and made the option of electronic public input a regular part of its meetings. Until this point, project managers, assistant deputy clerks, and others have filled the role of public input moderator (the staff member running electronic public input); however, this is not a sustainable staffing model for the level of service expected by the Board and the public. Due to this increased and now permanent workload, these two part-time positions will allow continued clerk operations and smooth operating of Board meetings, public hearings, and committees.



County Administrator

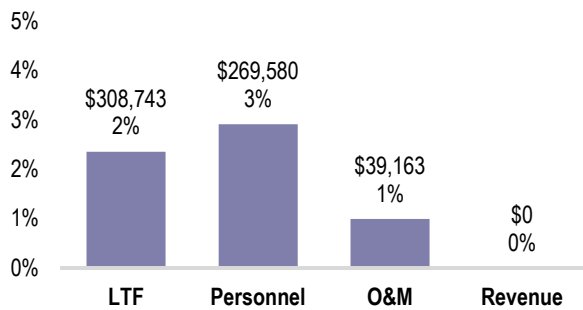
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↓ net reduction of 16.93 FTE¹, general pay changes || **O&M:** ↓ transfer of Office of Housing to DHCD || **Revenue:** ↓ transfer of Office of Housing to DHCD

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

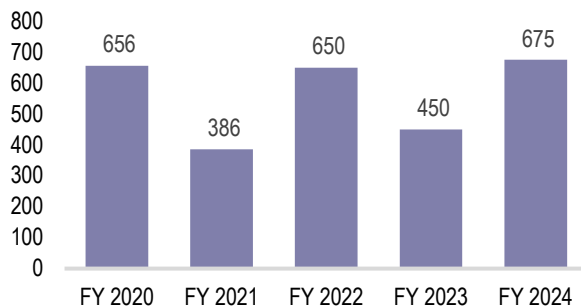
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ The negative net change from FY 2022 to FY 2023 reflects the transfer of the Office of Housing (33.00 FTE) from the Office of the County Administrator to DHCD. Excluding these changes, seven positions (7.00 FTE) were added as mid-year additions and transfers and five positions (4.07 FTE) were added for FY 2023.



County Administrator

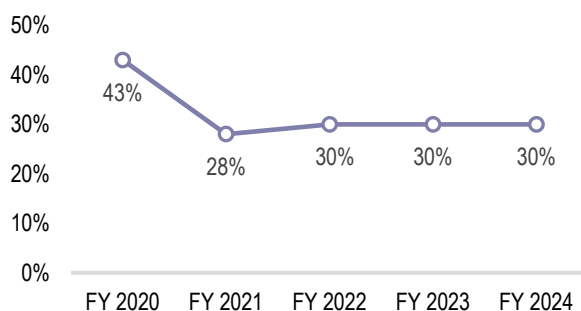
Key Measures¹



Objective: Analyze all state legislation with a potential impact on County operations.

Measure: Legislative bills with impact analyzed.

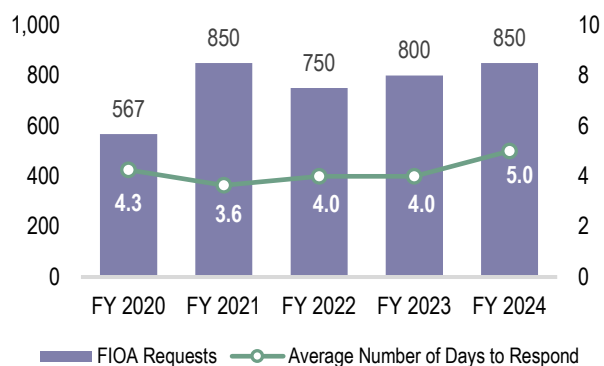
All introduced state bills, approximately 3,000 bills during both the short and long sessions, are screened and approximately 300 to 600 pieces of legislation are analyzed for impact.



Objective: Publish 95 percent of the Board's meeting packets by established deadline.

Measure: Percent of agenda packets published by deadline.

Accurate, thorough, and prompt information about issues under consideration by the Board and their action on those issues is the bedrock of transparency in government operations.



Objective: Respond to Freedom of Information Act (FOIA) requests within five business days.²

Measure: Number of FOIA requests coordinated by the FOIA officer; Average number of days to respond to FOIA requests.

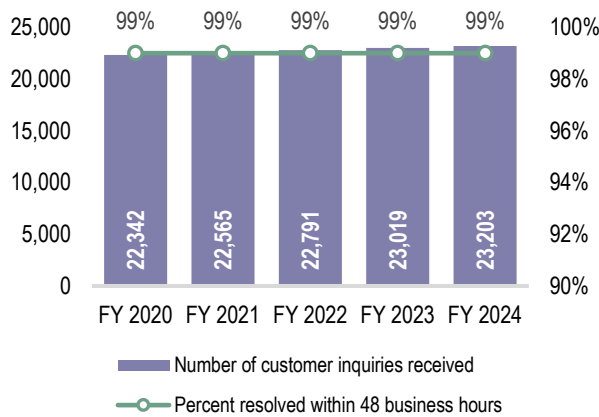
In FY 2020, the Board approved one additional assistant deputy clerk to assist with FOIA management, improving the average number of days to respond to FOIA requests.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

² Code of Virginia § 2.2-3704(B) states that a government body has five business days to respond to a FOIA request and Code of Virginia § 2.2-3704(B)(4) states that a government body may invoke a seven-business day extension if necessary to respond to a request.



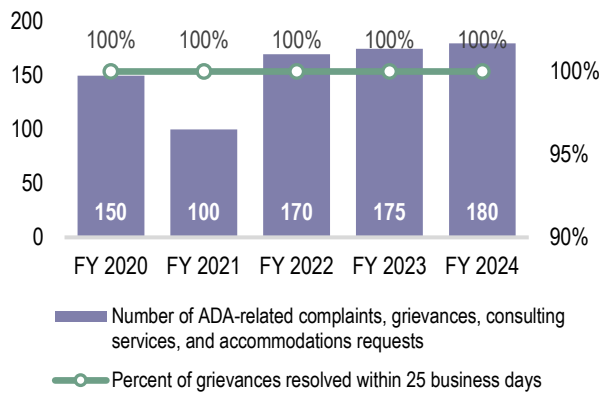
County Administrator



Objective: Resolve public inquiries within 48 business hours.

Measure: Number of customer inquiries received through all communication channels; Percentage of public inquiries resolved within 48 business hours.

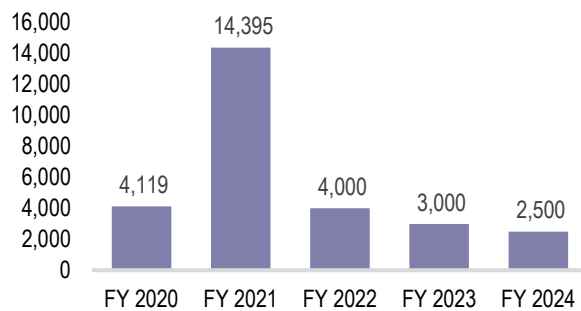
Current service level reflects approximately 20,000 customer inquiries received annually through all communication channels, with 99 percent of inquiries resolved within 48 business hours.



Objective: Resolve 100 percent of the Americans with Disabilities Act (ADA) complaints and/or grievances within the mandated 25 business days.

Measure: Number of ADA-related complaints, grievances, consulting services, and accommodations requests; Percentage of grievances resolved within 25 business days.

The County resolves between 100 to 200 requests for ADA-related services, with 100 percent of ADA grievances resolved within the mandated 25 business days.



Objective: Conduct response activities associated with significant events.

Measure: Number of operational hours.

The FY 2022 approved emergency management systems administrator supports operational hours, since the number of hours spent maintaining, administering, training, and developing systems are tracked under operational hours. The volume of operational hours in FY 2021 is abnormal and is associated with COVID-19.



County Administrator

Department Programs

Department Financial and FTE Summary by Program^{1,2,3}

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Executive Management	\$2,363,880	\$2,777,800	\$3,170,068	\$3,631,652	\$3,734,650
Support to the Board	1,310,046	1,319,932	1,464,503	1,717,936	1,761,446
Public Affairs and Communication	1,707,483	1,957,965	2,468,240	3,513,506	3,595,256
Emergency Management	1,230,050	2,414,675	1,299,399	4,039,202	4,119,687
Office of Housing	18,253	14,715,633	13,490,159	0	0
Total – Expenditures	\$6,629,712	\$23,186,005	\$21,892,369	\$12,902,296	\$13,211,039
Revenues					
Executive Management	\$7,674	\$32	\$0	\$0	\$0
Support to the Board	0	734	0	0	0
Public Affairs and Communication	0	0	0	0	0
Emergency Management	299,364	431,024	99,220	110,308	110,308
Office of Housing	0	12,425,818	11,102,253	0	0
Total – Revenues	\$307,038	\$12,857,608	\$11,201,473	\$110,308	\$110,308
Local Tax Funding					
Executive Management	\$2,356,207	\$2,777,768	\$3,170,068	\$3,631,652	\$3,734,650
Support to the Board	1,310,046	1,319,198	1,464,503	1,717,936	1,761,446
Public Affairs and Communication	1,707,483	1,957,965	2,468,240	3,513,506	3,595,256
Emergency Management	930,686	1,983,651	1,200,179	3,928,894	4,009,379
Office of Housing	18,253	2,289,815	2,387,906	0	0
Total – Local Tax Funding	\$6,322,674	\$10,328,397	\$10,690,896	\$12,791,988	\$13,100,731

¹ Sums may not equal due to rounding.

² The Safety and Security Program moved from the Department of General Services to the Emergency Management Program under the Office of the County Administrator, effective May 12, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.

³ The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 and FY 2022 adopted budgets reflect all changes related to that reorganization. Effective March 31, 2022, the Office of Housing was reorganized from the Office of the County Administrator to the independent DHCD.

**County Administrator**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
FTE					
Executive Management	13.00	15.00	15.00	17.00	17.00
Support to the Board	8.00	8.00	8.00	10.07	10.07
Public Affairs and Communication	13.00	14.53	17.53	17.53	17.53
Emergency Management	9.00	10.00	11.00	18.00	18.00
Office of Housing	0.00	27.00	28.00	0.00	0.00
Total – FTE	43.00	74.53	79.53	62.60	62.60



County Attorney

The Office of the County Attorney has several functions: to advise County boards, commissions, agencies, officials, and the Economic Development Authority; to represent the County in judicial proceedings and before administrative agencies; and to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, and 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 Services

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.



Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Estimated
Expenditures					
Personnel	\$3,267,100	\$3,569,814	\$4,089,591	\$4,135,663	\$4,259,733
Operating and Maintenance	843,219	1,072,072	493,645	477,444	482,218
Total – Expenditures	\$4,110,319	\$4,641,886	\$4,583,236	\$4,613,107	\$4,741,951
Revenues					
Permits, Fees, and Licenses	\$192,214	\$223,628	\$226,660	\$260,477	\$260,477
Fines and Forfeitures	867	40	4,400	4,400	4,400
Charges for Services	6,469	1,091	0	0	0
Miscellaneous Revenue	3,224	6,565	10,000	10,000	10,000
Other Financing Sources	0	0	0	0	0
Total – Revenues	\$202,773	\$231,325	\$241,060	\$274,877	\$274,877
Local Tax Funding	\$3,907,545	\$4,410,561	\$4,342,176	\$4,338,230	\$4,467,074
FTE	23.00	24.00	26.00	26.00	26.00

Department Financial and FTE Summary – Capital Projects Fund¹

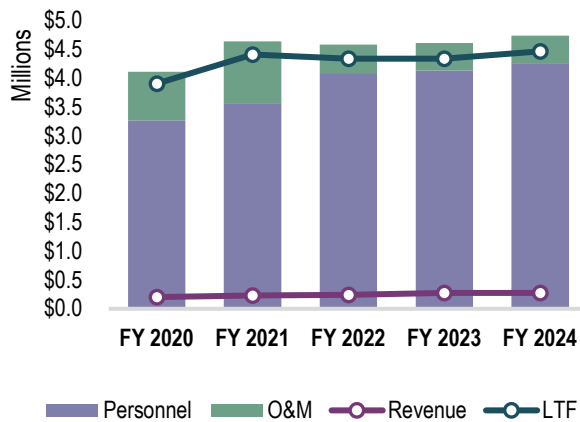
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Estimated
Expenditures					
Personnel	\$79,296	\$42,554	\$174,865	\$139,125	\$143,299
Total – Expenditures	\$79,296	\$42,554	\$174,865	\$139,125	\$143,299
Revenues					
Revenue	\$79,296	\$42,554	\$174,865	\$139,125	\$143,299
Total – Revenues	\$79,296	\$42,554	\$174,865	\$139,125	\$143,299
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	1.00	1.00	1.00	1.00	1.00

¹ Sums may not equal due to rounding.



County Attorney

Revenue and Expenditure History



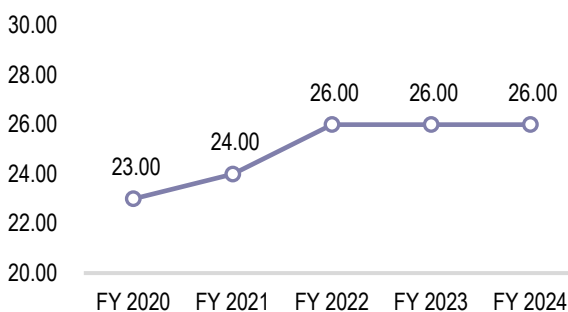
Revenue/Local Tax Funding

As shown, the Office of County Attorney is primarily funded by local tax funding (94 percent). Program-generated revenue consists of permits and fees generated from a portion of land development applications.

Expenditure

Most of the Office of County Attorney's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increase for the general workforce/public safety in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE paralegal, 1.00 FTE attorney moved to the Capital Projects Fund

FY 2021: 1.00 FTE assistant county attorney

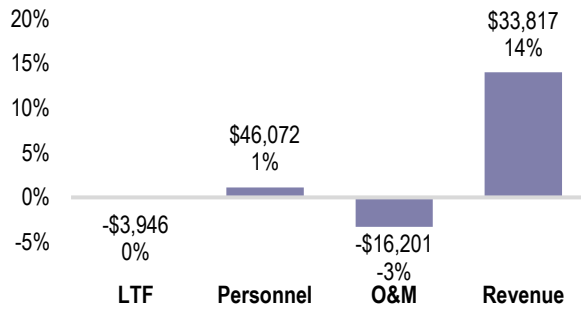
FY 2021 Mid-Year: 1.00 FTE assistant county attorney

FY 2022: 1.00 FTE assistant county attorney

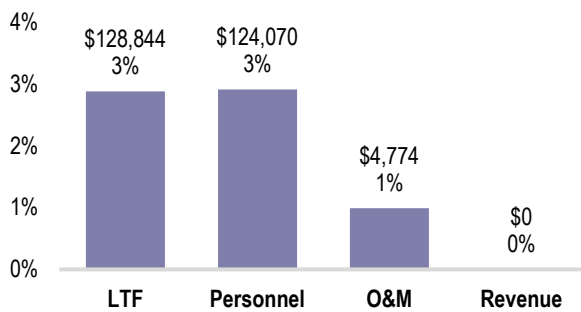
The Office of the County Attorney's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditures. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The Department's revenues are forecasted to increase due to a realignment of the percentage of fee revenue distributed among departments. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in an increase in the percentage of permit revenue received.

The FY 2022 Adopted Budget included an additional assistant county attorney (1.00 FTE) to support the Board initiative for a collective bargaining structure. The position will provide legal support for collective bargaining agreements, dispute resolution and general administration of collective bargaining.

**County Attorney****Percent Change from Adopted FY 2022 to Adopted FY 2023****Reasons for Change:**

Personnel: ↑ general pay changes || **O&M:** ↓ removal of one-time costs || **Revenue:** ↑ permit revenue distribution between county departments updated to reflect hours worked per application

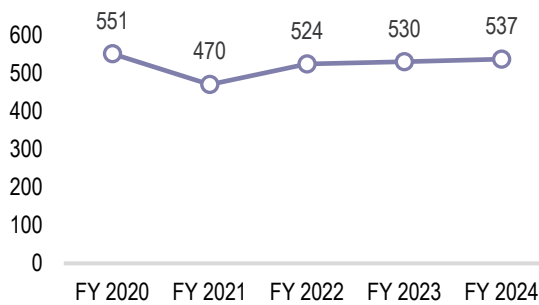
Percent Change from Adopted FY 2023 to Projected FY 2024**Reasons for Change:**

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



County Attorney

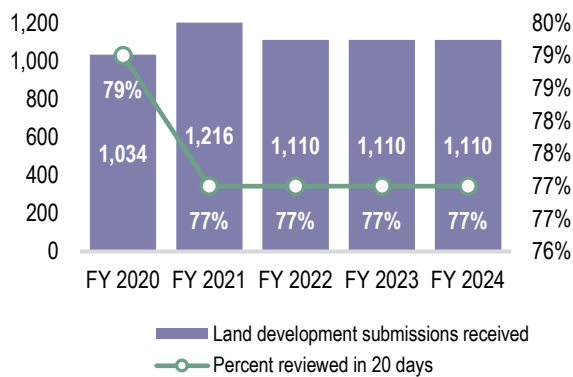
Key Measures¹



Objective: Provide legal services for real estate, contracts and procurement, and tax, budget, and finance matters.

Measure: Number of transactional matters (tax collection, leases, contracts, and property acquisition) per attorney.

Number of transactional matters anticipated to increase over the following fiscal years resulting in workload distribution of less than 600 transactional matters per attorney.

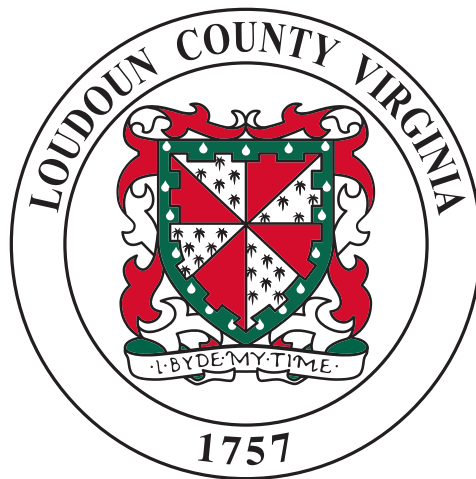


Objective: Review 85 percent of land development submissions within 20 days.

Measure: Number of land development submissions received; percent of land development submissions reviewed in 20 days.

Continuing to work toward the goal of reviewing 85 percent of land development submissions within 20 days.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.





Elections and Voter Registration

To provide each resident of Loudoun County with the opportunity to exercise his or her right to vote in an efficient and equitable manner and in accordance with the Constitution of the United States and the Code of Virginia.

Elections and Voter Registration's Programs

Voter Registration

Provides a comprehensive year-round program of voter registration, outreach, and voter education to ensure that Loudoun voters are well served and informed; works with Loudoun County Public Schools to enable eligible high-school students to register and to serve as student election pages to gain real-world election experience.

Elections

Manages all aspects of operating the County's voting precincts during each election, processes election results, recruits and trains election officers, processes candidate filings, and manages absentee and early voting during the forty-five days prior to each election.

**Elections and Voter Registration****Budget Analysis****Department Financial and FTE Summary¹**

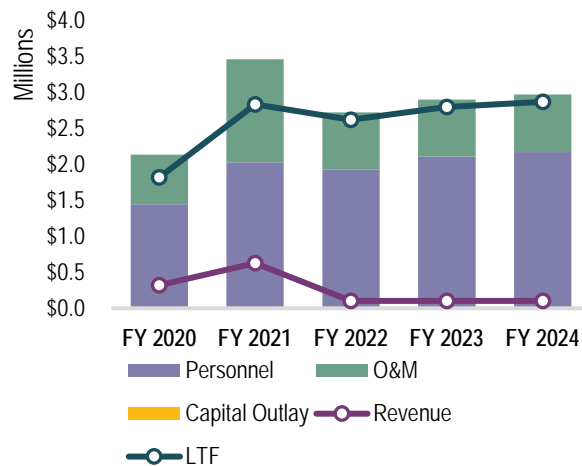
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$1,443,160	\$2,028,054	\$1,925,996	\$2,104,708	\$2,167,849
Operating and Maintenance	691,983	1,428,141	792,511	793,118	801,049
Capital Outlay	0	0	0	0	0
Total - Expenditures	\$2,135,144	\$3,456,195	\$2,718,507	\$2,897,826	\$2,968,898
Revenues					
Miscellaneous Revenue ²	\$0	\$355,760	\$0	\$0	\$0
Recovered Costs	30,161	3,548	15,000	15,000	15,000
Intergovernmental - Commonwealth	289,112	92,319	87,762	87,762	87,762
Intergovernmental - Federal	0	175,055	0	0	0
Total - Revenues	\$319,273	\$626,682	\$102,762	\$102,762	\$102,762
Local Tax Funding	\$1,815,870	\$2,829,513	\$2,615,745	\$2,795,064	\$2,866,136
FTE	12.00	13.00	13.00	13.00	13.00

¹ Sums may not equal due to rounding.² The FY 2021 miscellaneous revenue was for grant funding received.



Elections and Voter Registration

Revenue and Expenditure History



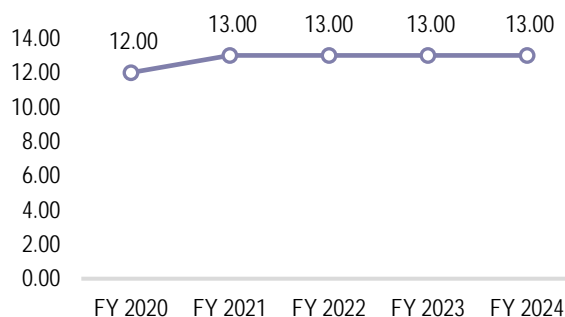
Revenue/Local Tax Funding

As shown, the Department of Elections and Voter Registration is primarily funded by local tax funding (96 percent). The largest source of revenue is reimbursement from the state. Program-generated revenue fluctuates based on the number of elections each year.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (73 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2021: 1.00 FTE training and compliance position

The Department of Elections and Voter Registration's expenditure increases are primarily attributed to personnel costs, which make up most of the Department's expenditures. The overall personnel costs increased by \$75,000 for a stipend increase for election officers. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

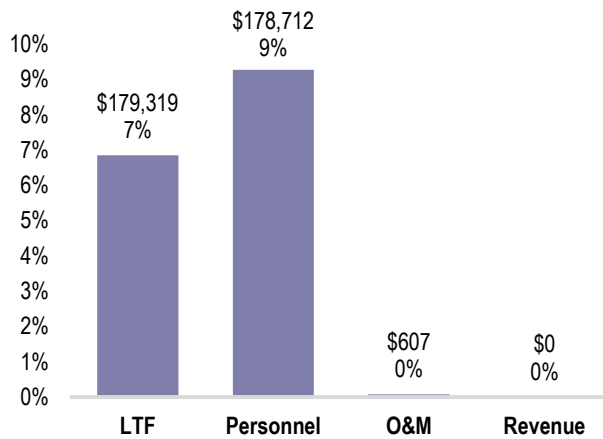
In FY 2022, the Virginia Department of Elections implemented an opt-out voter registration system through the Department of Motor Vehicles. Any eligible voter that completes a transaction at the Department of Motor Vehicles is automatically registered unless they request not to be. Additionally, absentee voting by mail was permanently implemented in FY 2022, which allowed voters to sign up to receive a mail-in ballot for all elections. To provide additional temporary staff and election officers needed for early voting and assisting with the mailing and receiving of ballots for voters voting absentee by mail, the FY 2022 Adopted Budget increased personnel costs by \$105,000. The FY 2022 Adopted Budget also included a \$105,000 base budget operating and maintenance expenditure increase to cover the additional mailing costs related to the mailing of ballots and the implementation of permanent absentee voting by mail.

For FY 2023, the Department's operating and maintenance expenditure base budget increased by \$34,000 to cover costs related to reporting absentee election results by precinct. In FY 2023, the Department will implement same day voter registration, allowing eligible residents to register and vote on election day.



Elections and Voter Registration

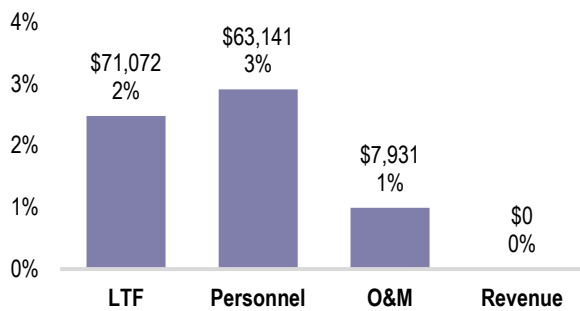
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ general pay changes and increases for election officers and temporary election staff || **O&M:** ↑ additional costs for reporting of mail and early voting ballots by precinct || **Revenue:** ↔

Percent Change from Adopted FY 2023 to Projected FY 2024



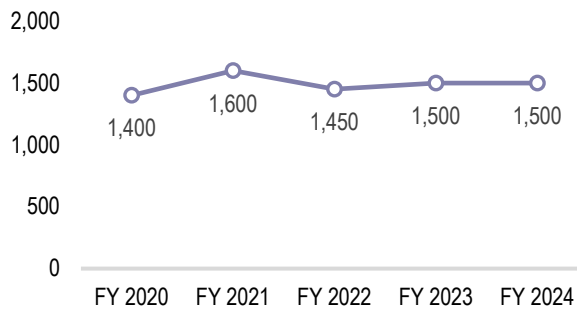
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



Elections and Voter Registration

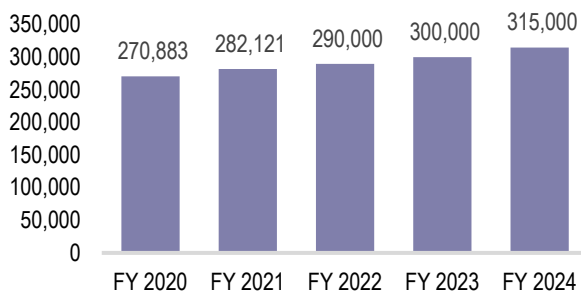
Key Measures¹



Objective: Provide each citizen of the County with the opportunity to exercise their right to vote.

Measure: Number of election officers used.

As the County's population and number of voting precincts have increased, the number of election officers needed has increased. The number of election officers needed depends on the number of elections held and the projected voter turnout for each election.



Objective: Provide each citizen of the County with the opportunity to exercise his or her right to vote.

Measure: Number of registered voters.

The County's population growth leads to an increasing number of registered voters, which increases the need for more election officers.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

**Elections and Voter Registration****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Voter Registration	\$905,574	\$1,310,522	\$1,135,109	\$1,200,302	\$1,231,050
Elections	1,229,569	2,145,673	1,583,398	1,697,524	1,737,848
Total - Expenditures	\$2,135,144	\$3,456,195	\$2,718,507	\$2,897,826	\$2,968,898
Revenues					
Voter Registration	\$79,100 ¹	\$217,323	\$73,720	\$73,720	\$73,720
Elections	240,173	409,359	29,042	29,042	29,042
Total – Revenues	\$319,273	\$626,682	\$102,762	\$102,762	\$102,762
Local Tax Funding					
Voter Registration	\$826,474	\$1,093,199	\$1,061,389	\$1,126,582	\$1,157,330
Elections	989,396	1,736,314	1,554,356	1,668,482	1,708,806
Total – Local Tax Funding	\$1,815,870	\$2,829,513	\$2,615,745	\$2,795,064	\$2,866,136
FTE					
Voter Registration	10.00	10.00	10.00	10.00	10.00
Elections	2.00	3.00	3.00	3.00	3.00
Total - FTE	12.00	13.00	13.00	13.00	13.00

¹ Sums may not equal due to rounding.



Finance and Budget

The Department of Finance and Budget (DFB) 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 capital and operating budget management; revenue forecasting; demographic, economic, and fiscal impact analysis; long range fiscal planning; program evaluation and improvement; accounting and financial analysis; procurement; accounts payable and receivable; capital financing; debt management; and support of the County's financial reporting and payroll systems. In addition, the department functions as the County liaison to the Board of Equalization and the Fiscal Impact Committee.

Finance and Budget's Programs

Accounting, Finance, and Operations

Provides timely and accurate financial analysis; processing and reporting of financial transactions; processing of employee payroll, accounts payable, and accounts receivable; and support of the Oracle system. Coordinates the annual audit and produces the Annual Comprehensive Financial Report and Citizens Popular Report to provide financial transparency to residents, bond holders, and grantors.

Procurement

Responsible for the acquisition of all goods and services, including professional services and construction, required to meet the service needs of the growing population and County Government operations.

Finance and Budget Administration

Responsible for the department's administration, debt management, program evaluation, and the Board of Equalization.

Operating Budget Planning and Policy

Provides 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.

Capital Budget Planning and Policy

Provides support to the County Administrator in the development, analysis, review, planning and monitoring of the County's capital budget; Uses research methods and demographic and economic analysis to perform long-range fiscal planning.

**Finance and Budget****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$7,736,359	\$7,824,408	\$9,436,430	\$10,380,104	\$10,691,507
Operating and Maintenance ²	750,779	3,346,711	1,178,493	1,185,834	1,197,692
Total – Expenditures	\$8,487,138	\$11,171,119	\$10,614,923	\$11,565,938	\$11,889,199
Revenues					
Charges for Services	\$67	\$0	\$0	\$0	\$0
Miscellaneous Revenue	302,734	223,230	124,500	124,500	124,500
Recovered Costs	390	0	0	0	0
Intergovernment – Commonwealth	0	255,000	0	0	0
Other Financing Sources	143,323	153,487	421,358	0	0
Total – Revenues	\$446,514	\$631,717	\$545,858	\$124,500	\$124,500
Local Tax Funding	\$8,040,625	\$10,539,401	\$10,069,065	\$11,441,438	\$11,764,699
FTE	72.00	75.00	78.00	80.00	80.00

Department Financial and FTE Summary – Capital Improvement Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$711,841	\$1,302,995	\$1,557,029	\$2,365,125	\$2,436,079
Total – Expenditures	\$711,841	\$1,302,995	\$1,557,029	\$2,365,125	\$2,436,079
Revenues					
Revenue	\$711,841	\$1,302,995	\$1,557,029	\$2,365,125	\$2,436,079
Total – Revenues	\$711,841	\$1,302,995	\$1,557,029	\$2,365,125	\$2,436,079
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	9.00	10.00	11.00	17.00	17.00

¹ Sums may not equal due to rounding.² FY 2021 actual operating and maintenance expenditures posted include \$1,971,896 of COVID-19 payments to community regional organizations.



Finance and Budget

Department Financial and FTE Summary – Debt Service Fund¹

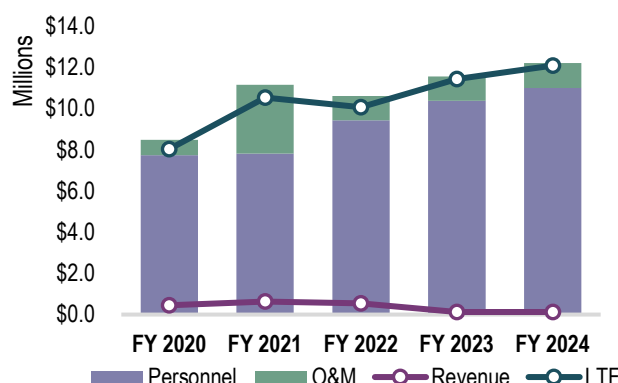
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$0	\$0	\$0	\$458,000	\$471,740
Total – Expenditures	\$0	\$0	\$0	\$458,000	\$471,740
Revenues					
Revenue	\$0	\$0	\$0	\$458,000	\$471,740
Total – Revenues	\$0	\$0	\$0	\$458,000	\$471,740
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	0.00	0.00	3.00	3.00

¹ Sums may not equal due to rounding.



Finance and Budget

Revenue and Expenditure History



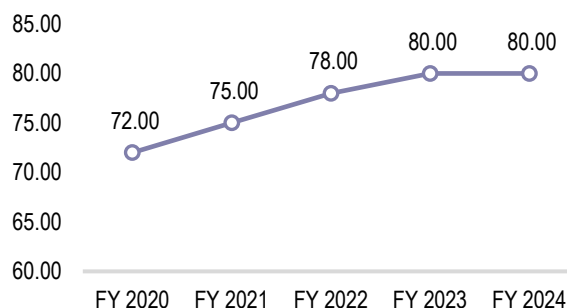
Revenue/Local Tax Funding

As shown, DFB is primarily funded by local tax funding (over 98 percent). Miscellaneous revenue is primarily rebates from purchasing card (PCard) use. Other financing sources include a transfer from the Debt Service Fund to offset personnel expenditures of the Debt Management and Financing positions.¹

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (89 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History²



FY 2020: 2.00 FTE contracting officers, 1.00 FTE capital budget manager, 1.00 FTE capital budget analyst, and 1.00 FTE capital budget specialist transferred from the General Fund to the Capital Projects Fund; 1.00 FTE assistant purchasing agent, 2.00 FTE contracting officers, and 1.00 FTE senior buyer added to the Capital Projects Fund; 1.00 FTE financial analyst, 1.00 FTE revenue analyst, and 1.00 FTE for the unclassified, unfunded FTE pool position for the exclusive use by LCFR to provide FTE authority for a uniformed captain to fill an externally funded liaison

position with the Federal Bureau of Investigation (FBI) Washington Field Office's Joint Terrorism Task Force added to the General Fund

FY 2021¹: 1.00 FTE budget technician added to the Capital Projects Fund; 1.00 FTE functional systems analyst, 1.00 FTE grants management analyst, and 1.00 FTE grants financial analyst were added to the General Fund

FY 2021 Mid-Year: 1.00 FTE senior management analyst for the collective bargaining initiative; 1.00 FTE demographer position was reclassified to a capital budget analyst position and transferred from the General Fund to the Capital Projects Fund

FY 2022: 1.00 FTE senior management analyst – debt, 2.00 FTE collective bargaining staffing (senior management analyst and payroll accountant)

FY 2023: 2.00 FTE capital budget management analysts, 1.00 FTE accountant IV, and 1.00 FTE accountant III added to the Capital Projects Fund; 2.00 FTE contracting officers, 1.00 FTE demographer, 1.00 FTE collective bargaining systems analyst, and 3.00 FTE unfunded added to the General Fund; 2.00 FTE in the General Fund were moved to the Capital Projects Fund; 3.00 FTE in the General Fund were moved to the Debt Service Fund for FY 2023

¹ Effective FY 2023, the transfer to the debt service fund will no longer take place and is no longer budgeted. Debt management positions will be funded directly by the Debt Service Fund.

² The chart reflects the General Fund FTE of DFB and does not reflect DFB's FTE in the Capital Fund and Debt Service Fund.



Finance and Budget

DFB's FY 2023 expenditures increases are primarily attributed to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

Operating and maintenance expenditures have grown due to resource requests included in the budget. Actual operating and maintenance expenditures increased in FY 2021 due to the Program Evaluation section's actual expenditures of \$2,226,896 for payments to community regional organizations, which were posted to the Finance and Budget Administration Division.

Revenues decreased due to the FY 2023 change in budgeting three Debt Management and Finance positions (3.00 FTE) from the General Fund to the Debt Service Fund. DFB's General Fund FTE also decreased by 1.00 FTE for a financial analyst position in accounting and by 1.00 FTE for the capital budget manager position which were changed from the General Fund to the Capital Projects Fund, effective FY 2023.

The FY 2022 Adopted Budget included a senior management analyst for debt management (1.00 FTE) which provides support to the debt manager and establishes a fully formed debt management team to maintain current service levels, with the significant growth of the CIP. The senior management analyst is fully dedicated to the ongoing non-accounting, debt related activities and analyses. This position serves as the primary contact for the DFB capital budget analysts and assists with the administrative aspects of the debt issuance process; performs debt modeling and analysis for CIP development; analyzes the use of bond proceeds for eligible projects to identify funding for projects in need of supplemental funding; and insures the optimal use of outstanding bond proceeds.

The FY 2023 Adopted Budget includes ten positions (10.00 FTE) – four in the CIP and six in the General Fund. Similar to some positions requested by DFB in recent fiscal years, four positions (4.00 FTE) relate to the thematic area of support to the capital improvement program (CIP), including two management analysts and two accountants. With the continued growth of the CIP, DFB continues to need more support in this area. Also, the department's FY 2023 budget includes three unclassified, unfunded FTE (3.00 FTE) for the FTE Authority theme, two contracting officers (2.00 FTE) for the fiscal responsibility thematic area, and one demographer (1.00 FTE) for the internal support thematic area.

In addition, this department has one systems analyst position (1.00 FTE) included in the FY 2023 Adopted Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.¹

Support to the Capital Improvement Program

The FY 2023 Adopted Budget includes four positions (4.00 FTE) to support the CIP for the Capital Budget team and the Accounting, Finance, and Operations division. DFB has been unable to maintain the current service level in supporting the CIP with existing staff due to the increasing workload. The number of active CIP projects was 361 in FY 2020 and is projected to be 514 in FY 2023. The Capital Budget team includes three senior management analysts, one budget technician, and one capital budget manager. The two management analyst positions (mid-level) included in the FY 2023 budget will create capacity to handle the increased workload. The Accounting, Finance, and Operations division has one full-time financial analyst dedicated to capital projects. Two accountant positions included in the FY 2023 Adopted Budget will decrease the CIP projects per financial analyst to more manageable levels from 458 in FY 2022 to 171 in FY 2023 and the relief to the existing accountant, and the other accountant position will serve as a team lead over the existing accountant and the additional accountant position. The team lead position will create capacity for the mid-level accountants to manage the day-to-day processes while allowing the senior level accountant/team lead to collaborate cross departmentally on the more complex

¹ More information on the positions added for Board strategic initiatives can be found in the Board of Supervisors section, which starts on page 1-2.



Finance and Budget

projects and issues. The senior level accountant also will monitor the capital funds for compliance with generally accepted accounting principles and assist in the annual audit, year-end close and financial reporting process for all capital programs

FTE Authority

The Department maintains a pool of unclassified, unfunded FTE for the organization (total of 5.00 FTE). Periodically and on a case-by-case basis, the Department loans FTE authority to departments to support short-term position needs. Included in the FY 2023 Adopted Budget for DFB are an additional 3.00 FTE for the unclassified, unfunded FTE pool, increasing the total to 8.00 FTE. Additional FTE authority is being requested to ensure sufficient personnel resources. Most department requests to borrow an FTE are to hire the replacement for a retiring employee before the retiring employee terminates employment. Recently, the number of retirements has increased. From FY 2016 to FY 2022, the number of County FTE increased 18%.

Fiscal Responsibility

The FY 2023 Adopted Budget includes two contracting officers (2.00 FTE). The Operations Contracting Team has had 125 percent turnover in the contracting officer positions in the last four years, largely due to heavy workload. The turnaround time for formal Invitations for Bid (IFBs) and Requests for Payment (RFPs) has increased significantly in FY 2021, increasing from an average of 18 weeks to 27 weeks, causing some delay in service delivery for departments. Purchases that could previously be processed with a purchase order or PCard transaction are now requiring the review and negotiation of agreements as vendors have developed more sophisticated operations that include protecting their liability through formalizing of contracts. As new programs and buildings are brought on each year, multiple procurement activities are generated both as one-time purchases and on-going requirements, such as janitorial IFBs and contracts, maintenance contracts, and other operating supplies and services.

With the inclusion of the two contracting officers for the Operations Contracting team, acquisition of goods and services will occur in a more timely manner due to decreased workload per staff member; additionally, the assistant purchasing agent (APA) and assistant director over Procurement (PA) will be able to refocus from task-based duties to management of the operations contracting program. With these resources, the average number of active contacts per staff member per month will decrease from 100 in FY 2022 to 95 in FY 2023.

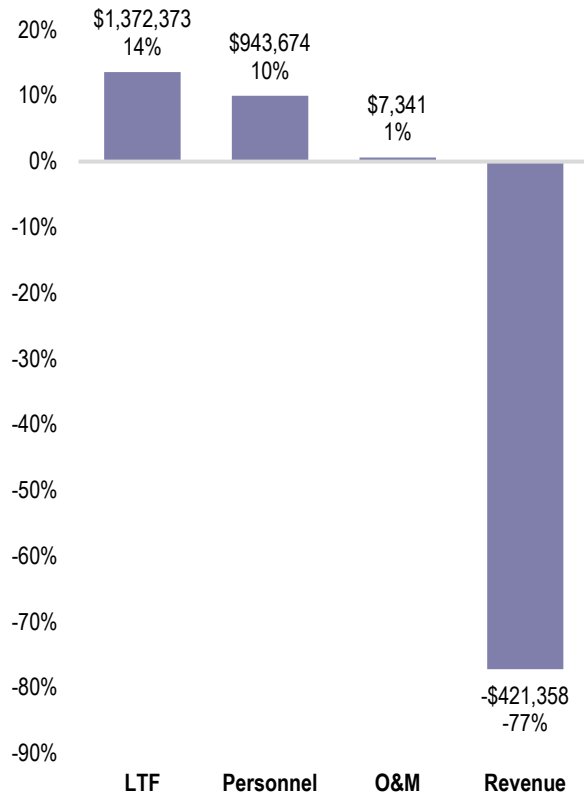
Internal Support

The FY 2023 Adopted Budget includes a demographer (1.00 FTE). This position will help to stand up and maintain routine demographic analysis. The quality of the County's forecasting efforts, including contributions to support capital facility planning, the Board's Fiscal Impact Committee, and the Metropolitan Washington Council of Governments' cooperative forecasting will be enhanced. This position will provide analysis of U.S. Census Bureau and other data sources to better understand the changing nature of communities and needs in Loudoun. Improvements and enhancement to current data and methods will also occur.



Finance and Budget

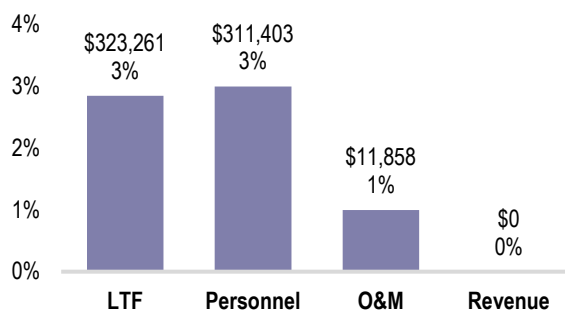
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 2.00 FTE¹, general pay changes and resource requests || **O&M:** ↑ increased expenditures for resource requests included in budget || **Revenue:** ↓ eliminated transfer from the Debt Service Fund to the General Fund to cover the personnel expenditures for three debt management positions since positions budgeted directly in the Debt Service Fund in FY 2023.

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

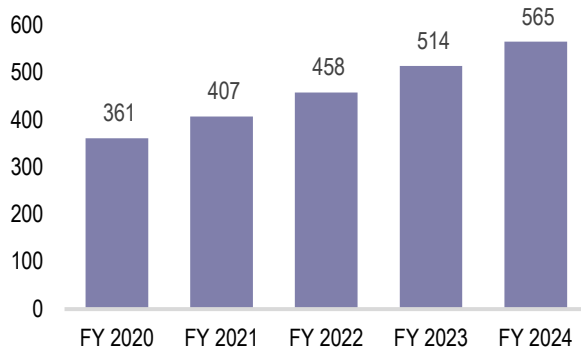
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ Three General Fund positions (3.00 FTE) were transferred to the Debt Service Fund and two General Fund positions (2.00 FTE) were transferred to the Capital Projects Fund effective FY 2023.



Finance and Budget

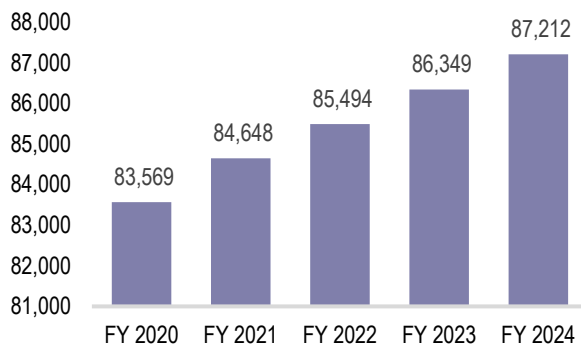
Key Measures¹



Objective: Measure the volume of financial transactions processed.

Measure: Number of active CIP projects.

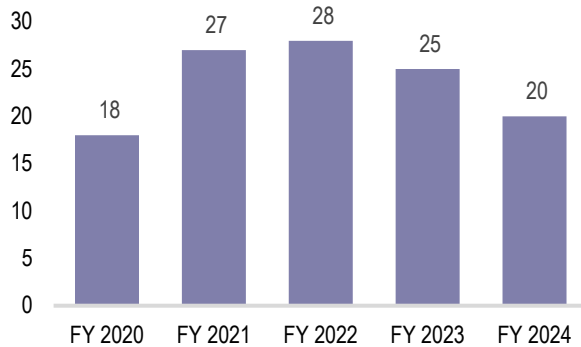
The number of active CIP projects is projected to continue to increase significantly, causing the need for additional CIP staffing included in the FY 2023 budget.



Objective: Measure the volume of financial transactions processed.

Measure: Number of CIP Fund general ledger transactions.

The number of CIP Fund general ledger transactions is projected to continue to increase significantly, causing the need for additional CIP staffing included in the FY 2023 budget.



Objective: Provide continuous innovation and improvements in efficiency and effectiveness.

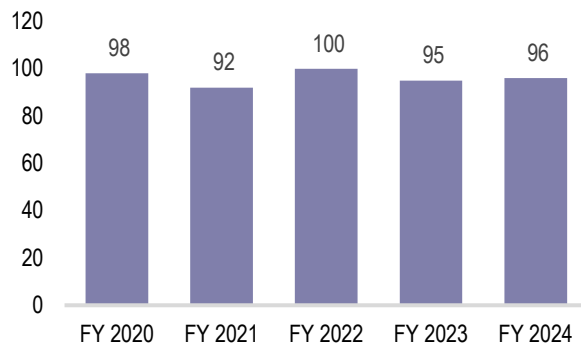
Measure: Average number of weeks to process IFBs/RFPs.

Two contracting officers are included in the FY 2023 Adopted Budget to help reduce the average number of weeks to process IFBs/RFPs.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Finance and Budget



Objective: Provide continuous innovation and improvements in efficiency and effectiveness.

Measure: Average number of active contracts per staff member per month.

Two contracting officers are included in the FY 2023 Adopted Budget to help reduce the average number of active contracts per staff member per month.

**Finance and Budget****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Accounting, Finance, & Operations	\$3,966,333	\$4,018,929	\$4,183,809	\$4,804,705	\$4,939,257
Procurement	1,445,948	1,384,038	1,738,132	2,088,959	2,149,876
Operating Budget	2,312,680	1,531,526	2,237,575	2,365,442	2,432,792
Finance and Budget Administration ²	351,424	3,724,497	2,067,621	1,779,025	1,824,562
Capital Budget and Planning	410,753	512,129	387,786	527,807	542,714
Total – Expenditures	\$8,487,138	\$11,171,119	\$10,614,923	\$11,565,938	\$11,889,199
Revenues					
Accounting, Finance, & Operations	\$6,454	\$5,771	\$4,500	\$4,500	\$4,500
Procurement	296,736	217,459	120,000	120,000	120,000
Finance and Budget Administration	143,323	408,487	153,487	0	0
Total – Revenues	\$446,514	\$631,717	\$277,987	\$124,500	\$124,500
Local Tax Funding					
Accounting, Finance, & Operations	\$3,959,879	\$4,013,158	\$4,179,309	\$4,800,205	\$4,934,757
Procurement	1,149,212	1,166,579	1,618,132	\$1,968,959	\$2,029,876
Operating Budget	2,312,680	1,531,526	2,237,575	\$2,365,442	\$2,432,792
Capital Budget and Planning	410,753	512,129	387,786	527,807	542,714
Finance and Budget Administration	208,101	3,316,010	1,646,263	1,779,025	1,824,562
Total – Local Tax Funding	\$8,040,625	\$10,539,401	\$10,069,065	\$11,441,438	\$11,764,699
FTE					
Accounting, Finance & Operations	29.00	27.00	28.00	27.00	27.00
Procurement	12.00	12.00	12.00	12.00	12.00
Operating Budget ³	29.00	25.00	26.00	29.00	29.00
Finance and Budget Administration	2.00	10.00	11.00	11.00	11.00
Capital Budget and Planning	0.00	1.00	1.00	1.00	1.00
Total - FTE	72.00	75.00	78.00	80.00	80.00

¹ Sums may not equal due to rounding.² FY 2021 actual expenditures posted to the Finance and Budget Administration Division include \$1,971,896 of COVID-19 payments to community regional organizations.³ The Operating Budget Program includes the 6.00 FTE for the unclassified, unfunded pool available for temporary use by LCFR and the 8.00 FTE for the unclassified, unfunded pool available for temporary use by other County departments, which includes the department's requested increase of 3.00 FTE.



General Services

The Department of General Services (DGS) operates and maintains County-owned facilities and land, acquires and manages leased facilities, provides internal support, and acquires and manages the public safety and general vehicle fleet. DGS also provides direct support to residents through the Stormwater Management Program, Waste Management Program (including County landfill operations and County recycling programs), the County Public Works, and Environmental Programs. As an integral part of the County's emergency response and recovery operations, DGS is designated as one of the "first responders" to major County emergencies resulting from natural or man-made disasters.

General Services' Programs

Public Works

Performs maintenance and inspections on stormwater facilities Countywide, administers the County Asphalt Maintenance and Repair Program, responds to County emergencies, maintains street name signs and certain traffic calming measures, maintains water and wastewater systems, manages County-owned parking garages and parking operations, and provides other essential public works functions.

Facilities Support

Operates, manages, and maintains County-owned and leased facilities.

Space Planning, Design, and Renovation

Provides space planning, design, and construction services for County facility renovation projects, and manages the Countywide space strategy and associated policies.

Fleet Management

Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles, and manages vehicle replacement and maintenance funds.

Management Support Services

Manages mail distribution, central records, and surplus property programs Countywide; provides internal administrative support, including financial and budget analysis, procurement functions, and coordinating DGS' technology infrastructure; manages the Metro Parking Garages contracts; coordinates the acquisition of leased space; and oversees the County's real estate asset management functions for County-owned and leased properties and facilities.

Water and Environmental

Develops and implements the Stormwater Management Program, manages water and wastewater projects, performs energy and environmental management functions, supports the County Environmental Commission, and provides coordination for compliance with state and federal mandates.

Waste Management

Constructs, operates, and maintains the County landfill, provides education and guidance pertaining to the County recycling ordinance and programs, and provides recycling facilities and opportunities for citizens and businesses.

**General Services****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$13,603,727	\$15,160,852	\$17,561,081	\$20,098,469	\$20,701,423
Operating and Maintenance	32,299,651	38,145,170	41,253,775	47,070,395	47,541,099
Capital Outlay	438,592	383,964	1,166,000	674,550	0
Other Uses of Funds	7,837,992	9,359,981	5,687,342	6,515,868	6,515,868
Total – Expenditures	\$54,179,962	\$63,049,967	\$65,668,198	\$74,359,282	\$74,758,390
Revenues					
Fines and Forfeitures	\$318	\$1,797	\$600	\$600	\$600
Use of Money and Property	667,662	756,773	681,095	703,216	703,216
Charges for Services	9,551,030	12,022,801	10,700,656	11,786,070	11,786,070
Miscellaneous Revenue	23,322	11,557	11,200	11,200	11,200
Intergovernmental – Commonwealth	57,486	65,394	120,000	60,000	60,000
Total – Revenues	\$10,299,819	\$13,815,615	\$11,513,551	\$12,561,086	\$12,561,086
Local Tax Funding	\$43,880,143	\$49,234,351	\$54,154,647	\$61,798,196	\$62,197,304
FTE	133.73	142.53	158.53	175.05	175.05
Central Services FTE²	3.53	3.53	3.53	4.30	4.30

Department Financial and FTE Summary – Metro Garages Fund

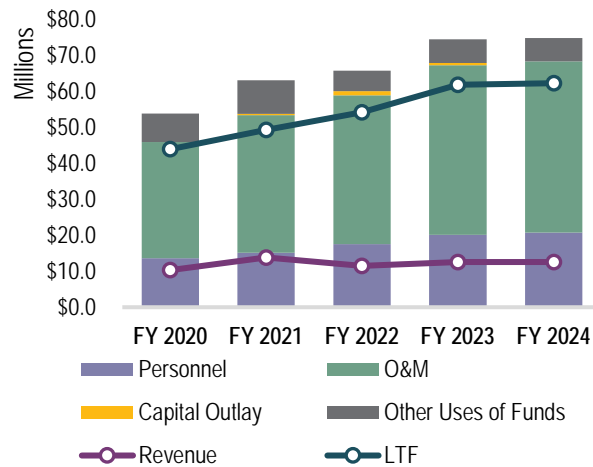
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$100,771	\$168,423	\$190,637	\$222,237	\$228,904
Total – Expenditures	\$100,771	\$168,423	\$190,637	\$222,237	\$228,904
Revenues					
Revenue	\$0	\$0	\$1,995,578	\$2,251,178	\$2,317,496
Total – Revenues	\$0	\$0	\$1,995,578	\$2,251,178	\$2,317,496
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	1.00	2.00	2.00	2.00	2.00

¹ Sums may not equal due to rounding.² Central Services positions are only shown for illustrative purposes; these positions are budgeted in the Central Services Fund, the cost of which are distributed across department operating budgets.



General Services

Revenue and Expenditure History



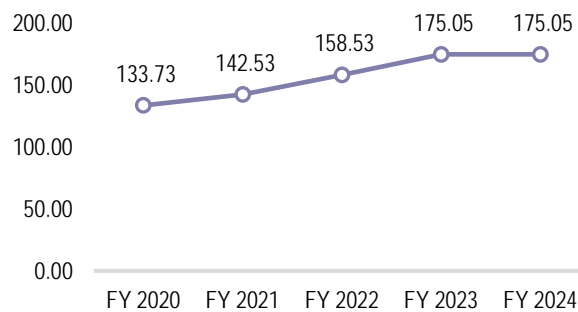
Revenue/Local Tax Funding

As shown, DGS is primarily funded by local tax funding (over 83 percent). Programmatic revenue consists primarily of landfill tipping fees and revenue from tenant leases.

Expenditure

The majority of the DGS' expenditure budget is dedicated to operating and maintenance costs (63 percent). Recent increases can mainly be attributed to the growth in cost of leased space, along with escalating costs of utilities, janitorial, and other contractual obligations. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 2.00 FTE senior maintenance technicians, 1.00 FTE assistant division manager, 1.00 FTE crew chief, 1.00 FTE systems maintenance technician, 2.00 FTE landfill maintenance technicians

FY 2020 Mid-year: 1.00 FTE recycling program maintenance helper

FY 2021 1.00 FTE systems maintenance technician, 1.00 FTE security maintenance technician, 1.00 FTE stormwater civil engineer, 1.80 FTE scale house operator, 1.00 FTE safety flagger, 1.00 FTE administrative assistant, 1.00 FTE fleet division manager

FY 2021 Mid-Year: 1.00 FTE program manager

FY 2022: 2.00 FTE systems maintenance technicians, 1.00 FTE fleet administrative coordinator, 1.00 FTE quality assurance inspector, 1.00 FTE safety and security specialist, 1.00 FTE landfill assistant division manager, 1.00 FTE landfill IT technician, 1.00 FTE landfill heavy equipment operator, 1.00 FTE landfill engineering assistant, 1.00 FTE surplus support services technician, 1.00 FTE public works technician, 1.00 FTE projects & planning project manager, 1.00 FTE facilities administrative coordinator, 1.00 FTE stormwater engineering technician, 1.00 FTE public works project manager

FY 2023: 2.00 FTE transferred from DGS to reorganize the Safety and Security Program in the Emergency Management Program under the Office of the County Administrator, 0.77 FTE mail courier¹, 1.00 FTE interior designer, 1.00 FTE space planning analyst, 1.00 FTE planning and design division manager, 1.00 FTE human resources assistant, 0.47 FTE conversion of procurement assistant from part-time to full-time², 0.77 FTE support services technician, 0.77 FTE vehicle preparation

¹ This position is a Central Services position and is only included for illustrative purposes; this position is budgeted in the Central Services Fund, the cost of which is distributed across department operating budgets.

² This position was incorrectly identified as 1.00 FTE in the FY 2023 Proposed Budget; the FTE value has been corrected here to reflect that it is a conversion of an existing part-time position.



General Services

assistant, 2.00 FTE building systems engineers, 3.00 FTE systems maintenance technicians, 2.00 FTE facility security technicians, 2.00 FTE crew chiefs, 1.00 FTE landfill heavy equipment operator, 1.00 FTE landfill maintenance technician, 0.51 FTE scale house operator, 1.00 FTE recycling attendant.

DGS' expenditures have increased primarily due to operating and maintenance costs, which make up approximately 63 percent of the Department's budget. Increases in this category reflect the growing cost of maintaining County facilities and managing janitorial services, lease payments, and utility costs for both existing and new facilities. Additionally, as the County fleet grows, costs associated with fleet maintenance and vehicle fuel are expected to increase. Personnel costs are also a significant component of DGS' expenditure budget. Personnel costs have grown with additional staffing and compensation increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The primary source of revenue for DGS is landfill fees, which saw its largest revenue increase in FY 2021 due to the opening of the construction demolition debris cell and external market factors. These fees offset the cost of operations, including personnel costs tied to disposal operations and Landfill CIP projects. The other major source of revenue is rent from tenants on County property. Another smaller source of revenue comes from the DGS operated County surplus program, which consistently ranks in the top five surplus programs by volume in the country. Revenue from this program that is not related to vehicles or capital assets is returned to the Department; vehicle surplus revenue is used to supplement the purchase of replacement vehicles.

The FY 2023 Adopted Budget includes several base adjustments for DGS, totaling \$6.5 million, largely tied to the growing space needs of the County workforce and supply chain related impacts to the County fleet and facility maintenance operations. These increases include maintenance, lease, janitorial, and utility costs for existing and new facilities, as well as the funding for increased vehicle fuel and maintenance.

The Department's FY 2023 budget reflects new resources focused on the thematic areas of capital facility openings, FTE authority, space planning and design, and internal support.

Capital Facility Openings

In FY 2023, the County will add an additional 135,800 square feet of office space for the new Youth Services Center and Courts Complex Phase III, as well adding restrooms and concessions facilities to the Phil Bolen Memorial Park. DGS follows the International Facility Management Association (IFMA) standard of one technician per 45,000 square feet of space; however, due to the size and complexity of these new facilities in conjunction with increased service needs related to the firing range and animal shelter, additional personnel are being requested. With this request, DGS is still well below the IFMA standard.

The FY 2023 Adopted Budget includes 9.00 FTE for three systems maintenance technicians, two building system engineers, two facility security technicians, and two crew chiefs. The systems maintenance technicians will perform standard maintenance, both responding to work orders and carrying out preventative maintenance. The building system engineers will provide dedicated support to large and complex facilities, including the increased service needs arising from the Youth Services Center, the newly constructed LCSO firing range, and animal shelter; and will ensure continuity of operations. The facility security technicians will perform specialized maintenance, repair, and technical tasks necessary to support the additional security equipment and security measures deployed across the County. The crew chiefs will provide effective span of control for the diverse facility and security maintenance teams. As County facilities open, staff must be available to provide a consistent level of service to maintain these investments and provide a safe and ergonomically sound work environment for County employees.



General Services

FTE Authority

The following positions (2.51 FTE) are included in the FY 2023 Adopted Budget for General Services and are revenue offset positions that are funded through landfill fees collected by the department. These positions include a heavy equipment operator, a general maintenance worker, and the addition of work hours to the existing part-time scalehouse operator position.

The heavy equipment operator (1.00 FTE) and the general maintenance worker (1.00 FTE) will maintain current service operations as both the number of customers and tonnage processed has increased. Each year, this marked growth has put pressure on current staffing and equipment. The tons of material handled per equipment operator per day is projected to hold steady at 62 tons with this added operator position versus the unsustainable projected 67-ton rate without it. The general maintenance worker will help maintain a safe, serviceable environment for customers and employees while providing recycling center maintenance and landscaping maintenance at the landfill.

The FY 2023 Adopted Budget also includes additional working hours to be added to an existing position for part-time scalehouse operators (0.51 FTE). The number of scalehouse transactions has increased by 22 percent since FY 2020 and is expected to increase over the next three fiscal years. These additional hours will create more flexibility in shift scheduling and allow the scalehouse operator staffing to be more reliable and service focused. This will result in a more balanced workload and safer working environment.

Space Planning and Design

The FY 2023 Adopted Budget includes the following positions (3.00 FTE) related to Space Planning and Design: a design program manager (division manager), an interior designer, and a space planning analyst. These positions are included as part of the creation of a new Space Planning, Design, and Renovation Division within DGS by separating the design and planning function from the existing Facilities division. This new division will be focused specifically on space planning and design to accommodate the increased volume of projects requiring renovations in the County.

The space planning and design program manager (division manager, 1.00 FTE) will provide direct oversight of design project assignments and workflow for the new division. This position will work directly with the end users and County Administration to receive project requests and systematically manage task assignments across the design team. This position will be a working architectural supervisor ensuring the professional veracity of project design and the intricate interface with architectural renovation consultants. Additionally, this position will have the dedicated responsibility to manage, monitor, and modify the County Space Strategy in coordination with the County Space Committee.

The interior designer position (1.00 FTE) will help manage the increased renovation-related workload. Specifically, this position will address needs arising from increased staffing across the County. Over the past three fiscal years, the County has added over 500 positions which has driven the need for accelerated space planning, renovations, and relocation of staff and offices. The interior designer will work on test fits (a method to confirm a customer's requirements and ensure that a space accommodates needs appropriately), execute planning studies, and lead collaborative efforts across multiple departments. This position will also make sure all plans are Building Code and Americans with Disabilities Act (ADA) compliant, ensuring that the end user receives a well-executed product.

The space planning analyst position (1.00 FTE) will be responsible for managing the building and department space inventory and managing the allocation and assignment of all furniture, to include systems furniture, office furniture, and specialized location furniture for County entities such as Group Homes. The Space Planning, Design, and Renovation Division will monitor and manage space and furniture inventory across the County and plan for furniture inventory replacement, as well as monitor all sub-contracted furniture installation. The space planning analyst will assist with the management of the entire space allocation and furniture portfolio across the County, including the management, placement, and delivery of furniture orders as well as coordinating the inventory in the warehouse.



General Services

Internal Support

The FY 2023 Adopted Budget also includes five positions (3.78 FTE) related to internal support. These positions include a human resources assistant, a support services technician, a mail courier, a vehicle preparation assistant, and the conversion of an existing part-time procurement assistant position to full-time. These positions are included to address critical internal support needs within the department.

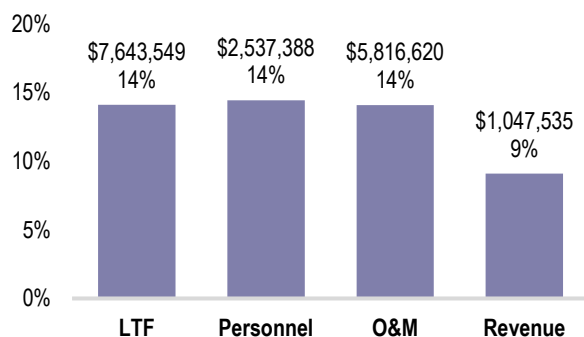
The two positions are included to address administrative functions including human resources needs and procurement needs. The human resources assistant (1.00 FTE) will handle administrative human resource tasks and will assist with routine workforce planning activities. DGS has had a 25 percent increase in staff since FY 2019 which has increased the number of human resource-related tasks and deliverables. This additional position will distribute the workload of the existing human resources specialist position, allowing that role to focus on other core human resource functional areas, including having more capacity to handle complex human resource issues. The procurement assistant position (0.47 FTE) will convert an existing part-time position to a full-time position. The DGS procurement team has experienced an increase in workload that is expected to continue, driving an increased volume of purchase orders and requisitions to process. A full-time procurement assistant is needed to meet current service level demands.

Three part-time positions are included to support various services important to internal County operations. The support services technician (0.77 FTE) will assist the Records and Surplus programs to meet current service level demands. The number of surplus work orders and surplus sales transactions has increased since FY 2020 and that trend is expected to continue. Loudoun County is currently the number five county program in the US for surplus sales volume. This position will be responsible for the receipt of monthly surplus shipments, screening of serviceable items for redistribution among County departments, assisting with auctioning of surplus items, and assisting with records destruction. This position will also serve as backfill for when other staff is out, to avoid accumulating greater backlogs of work. The mail courier position (0.77 FTE) is needed to maintain internal service level demands. This additional position will help manage increased workload related to the volume of Amazon deliveries received and the increased number of County facilities receiving mail and courier service. This position will also serve as backup to mail operations when full-time staff is out. The vehicle preparation assistant position (0.77 FTE) is needed to maintain current service levels related to the cleaning, cosmetic maintenance, preparation, and timely delivery of County vehicles to various locations (including critical vehicles such as Sheriff's deputy vehicles and vehicles used by front-line workers in MHSADS and DFS).



General Services

Percent Change from Adopted FY 2022 to Adopted FY 2023



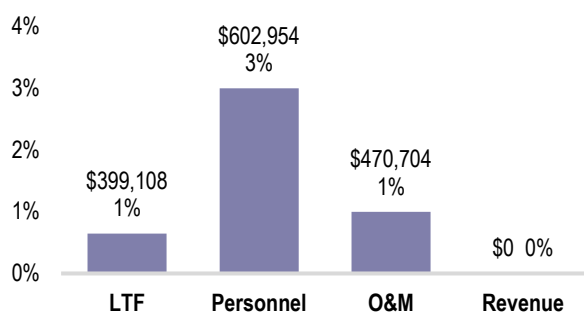
Reasons for Change:

Personnel: ↑ 16.52 FTE^{1,2}, general pay changes ||

O&M: ↑ base adjustments for lease, utility, janitorial, and other contractual increases ||

Revenue: ↑ landfill revenue

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

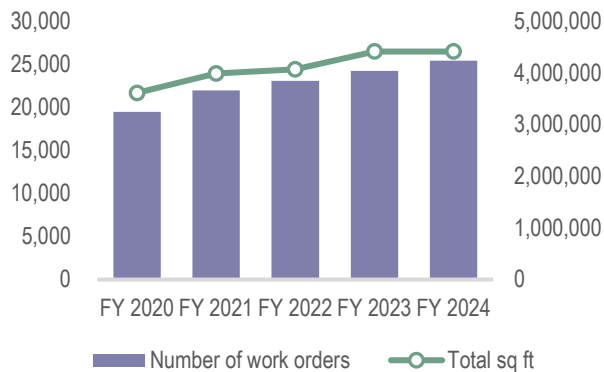
Revenue: ↔

¹ This chart is representative of only the General Fund. This excludes changes to costs and FTE in the Metro Garages Fund and the Central Services Fund.

² 2.00 FTE were transferred from DGS to reorganize the Safety and Security Program in the Emergency Management Program under the Office of the County Administrator.



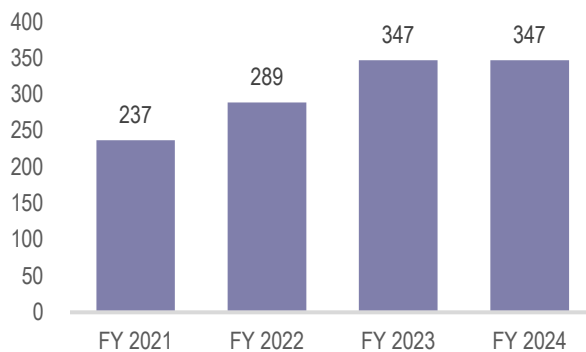
General Services

Key Measures¹

Objective: Repair and maintain County facilities to provide a safe, healthy, and functional work environment.

Measure: County square footage versus the number of work orders completed.

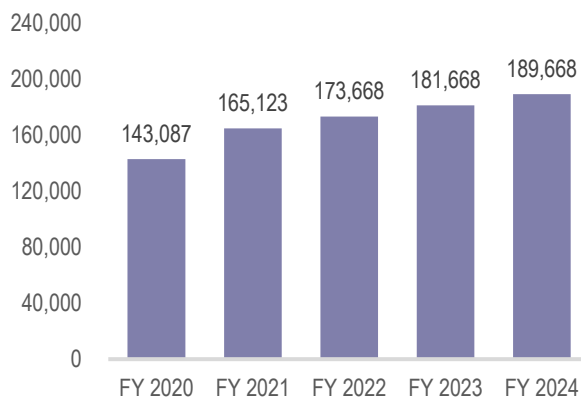
This measure shows the growth in the number of work orders over the years. This is anticipated to increase as square footage increases and as facilities age. This also shows the need for more maintenance technicians as square footage increases.



Measure: Number of renovation projects that require design.

The county organization is experiencing a significant increase in the volume of renovation and design projects. The new Planning and Design division would accommodate this increased workload and provide dedicated staff for the county's space planning needs.

FY 2020 data are not available.



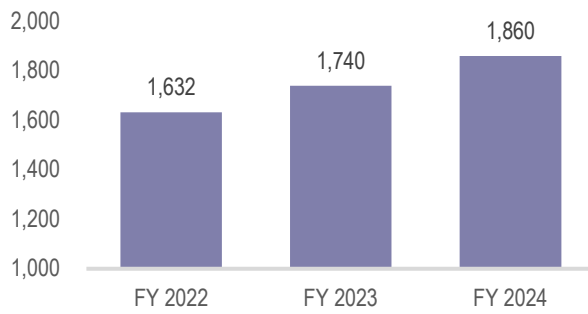
Measure: Number of scale transactions annually.

With scale transactions rising, additional work hours for scalehouse operators are needed to maintain reasonable and safe workload levels.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



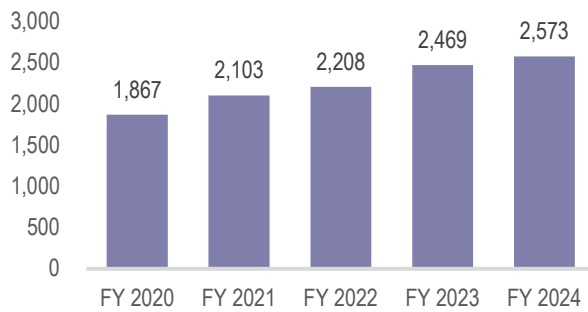
General Services



Measure: Number of Amazon Boxes.

The mail courier will help keep up with the growing demand on mail delivery and courier services as the volume of Amazon boxes grow, the number of County facilities delivered to increases, and volume of mail increases.

FY 2020 and FY 2021 data are not available.



Measure: Number of surplus sales transactions.

The surplus support services technician will help keep up with the growing demand on the Management and Support Services Division and its surplus property program, which continues to experience an increase in demand.

**General Services****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Public Works	\$2,384,120	\$3,307,899	\$3,431,088	\$3,687,659	\$3,761,013
Facilities Support	28,769,180	33,452,242	35,486,561	38,103,520	38,625,041
Fleet Management	4,457,067	5,460,479	7,315,523	9,000,371	9,111,895
Management Support Services	4,683,870	3,981,786	3,371,144	3,254,530	3,255,837
Water and Environmental	2,044,504	2,302,155	2,452,251	2,747,049	2,808,806
Waste Management	11,841,220	14,545,405	13,611,631	15,040,118	14,615,552
Space Planning, Design, and Renovation	0	0	0	2,526,035	2,580,246
Total – Expenditures	\$54,179,962	\$63,049,967	\$65,668,198	\$74,359,282	\$74,758,390
Revenues					
Public Works	\$1,050	\$62,800	\$0	\$0	\$0
Facilities Support	548,069	1,441,787	542,095	539,216	539,216
Fleet Management	0	0	0	0	0
Management Support Services	144,925	226,727	150,600	175,600	175,600
Water and Environmental	78	59	0	0	0
Waste Management	9,605,696	12,084,242	10,820,856	11,846,270	11,846,270
Space Planning, Design, and Renovation	0	0	0	0	0
Total – Revenues	\$10,299,819	\$13,815,615	\$11,513,551	\$12,561,086	\$12,561,086
Local Tax Funding					
Public Works	\$2,383,070	\$3,245,099	\$3,431,088	\$3,687,659	\$3,761,013
Facilities Support	28,221,111	32,010,455	34,944,466	37,564,304	38,085,825
Fleet Management	4,457,067	5,460,479	7,315,523	9,000,371	9,111,895
Management Support Services	4,538,945	3,755,059	3,220,544	3,078,930	3,080,237
Water and Environmental	2,044,426	2,302,096	2,452,251	2,747,049	2,808,806
Waste Management	2,235,523	2,461,163	2,790,775	3,193,848	2,769,282
Space Planning, Design, and Renovation	0	0	0	2,526,035	2,580,246
Total – Local Tax Funding	\$43,880,143	\$49,234,351	\$54,154,647	\$61,798,196	\$62,197,304

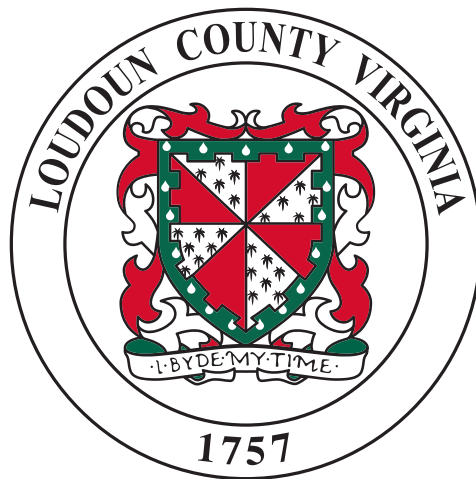
¹ Sums may not equal due to rounding.



General Services

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
FTE¹					
Public Works	20.00	21.00	16.00	17.00	17.00
Facilities Support	59.00	61.00	65.00	64.00	64.00
Fleet Management	6.00	7.00	9.00	9.77	9.77
Management Support Services	17.00	18.00	20.00	21.77	21.77
Water and Environmental	3.00	3.00	12.00	12.00	12.00
Waste Management	28.73	32.53	36.53	39.51	39.51
Space Planning, Design, and Renovation	0.00	0.00	0.00	11.00	11.00
Total – FTE	133.73	142.53	158.53	175.05	175.05

¹ Changes in FTE by Program between FY 2022 and FY 2023 include some reallocations between program areas to reflect the department's current reporting structures and establish the Space Planning, Design, and Renovation division.





Human Resources

The Department of Human Resources (HR) provides centralized support to County agencies and the County Administrator in human resources management. The 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.

Department's Programs

Employee and Management Services

Provide human resources related customer service to employees and management.

Administration and Internal Operations

Ensure updating, maintenance, and compliance of all human resources, benefits, and risk related systems.

**Human Resources****Budget Analysis****Department Financial and FTE Summary¹**

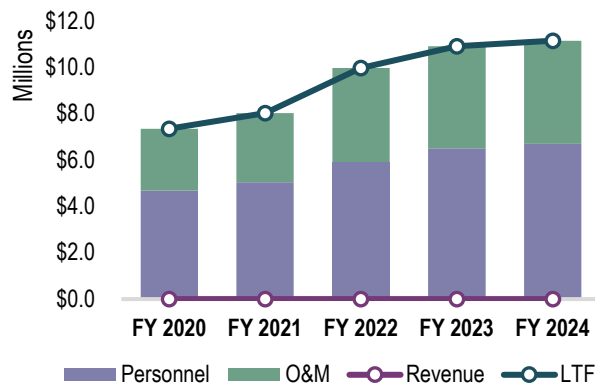
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$4,680,834	\$5,041,805	\$5,912,793	\$6,498,299	\$6,693,248
Operating and Maintenance	2,669,918	2,980,089	4,061,824	4,408,876	4,452,965
Total – Expenditures	\$7,350,752	\$8,021,895	\$9,974,617	\$10,907,175	\$11,146,213
Revenues					
Charges for Services	\$0	\$1,046	\$0	\$0	\$0
Total – Revenues	\$0	\$1,046	\$0	\$0	\$0
Local Tax Funding	\$7,350,752	\$8,020,849	\$9,974,617	\$10,907,175	\$11,146,213
FTE	38.00	38.00	43.00	46.00	46.00

¹ Sums may not equal due to rounding.



Human Resources

Revenue and Expenditure History



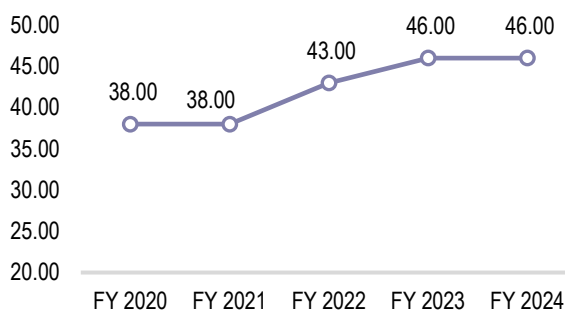
Revenue/Local Tax Funding

As shown, HR is fully funded by local tax funding. The Department does not have program-generated revenues.

Expenditure

The majority (60 percent) of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE HRIS specialist, 1.00 FTE classification and compensation analyst, 1.00 FTE training specialist, 2.00 FTE administrative assistants

FY 2021 Mid-Year: 1.00 FTE labor relations manager

FY 2022: 1.00 FTE employee relations analyst; 1.00 FTE compensation analyst, 2.00 FTE labor relations analysts

FY 2023: 1.00 FTE workforce planning specialist, 2.00 FTE benefits specialists

The Department's expenditures have increased over the last few fiscal years primarily due to personnel costs. Personnel costs make up the majority (60 percent) of HR's expenditures and have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Personnel costs have also increased due to additional staffing needs, as approved by the Board in previous fiscal years. Additional staffing needs have been driven by growth in the organization, with an employee relations analyst (1.00 FTE) and a compensation analyst (1.00 FTE) approved in FY 2022 to maintain service levels. Staffing has also been added to support the implementation of collective bargaining, including a labor relations manager (1.00 FTE) approved at FY 2021 mid-year and two labor relations analysts (2.00 FTE) approved for FY 2022.

The Department also has a substantial level of operating and maintenance expenditures. These operating expenditures are primarily contractual costs and include items such as the occupational health contract, which is managed by HR for other departments and covers annual physicals for all public safety personnel. These resources support HR's mission as an internal operations agency. The FY 2023 Adopted Budget includes base adjustments associated with various professional and contractual services, including the occupational health contract.

The Board approved a total of 3.00 FTE for Human Resources in FY 2023, focused on the themes of internal support and support to the Board's strategic initiatives. A workforce planning specialist (1.00 FTE) and a benefits specialist (1.00 FTE)



Human Resources

were added to keep pace with internal service needs to support the County's workforce. An additional benefits specialist (1.00 FTE) was added to help administer benefit-related impacts of collective bargaining.¹

Internal Support

The FY 2023 Adopted Budget includes two new positions (2.00 FTE) that relate to the theme of internal support: a workforce planning specialist and a benefits specialist. These positions will allow HR to maintain current service levels and support the growing County workforce.

The workforce planning specialist will help address a steady increase in workload for HR's Workforce Planning Division. This division provides service to all County departments, to include managing the full-cycle recruitment and selection process, supporting classification and compensation functions, managing HR data and reporting, and facilitating solutions to a variety of workforce planning issues. The current workload has resulted in delays in service to departments, particularly in the areas of recruiting for vacancies and responding to department requests for information and guidance on policies and procedures. The new workforce planning specialist position will help address workload issues, allowing for faster and more efficient responses to departments and fewer delays in recruitment and hiring.

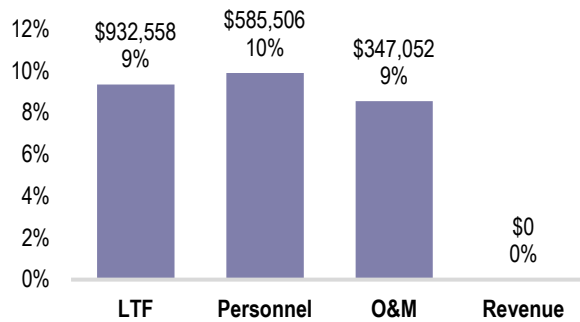
The benefits specialist position will allow HR to continue meeting the needs of the County workforce. As of FY 2022, only two benefits specialists were responsible for all benefits enrollments and changes, onboarding new employees, processing retirements, processing and auditing payments to benefit providers, administering wellness programs, and providing benefits-related customer service to employees. As the County workforce has grown, the workload associated with benefits administration has increased, with a higher volume of transactions to be processed and an increased number of inquiries from employees. Further, the majority of new hires are enrolled in the Virginia Retirement System (VRS) hybrid plan, which is more complex to administer due to a combination of voluntary and mandatory contributions, all of which impact payroll and must be audited. The new benefits specialist position will provide capacity to keep up with the increased workload demands. The Board approved a separate benefits specialist position for HR in FY 2023 to address impacts associated with collective bargaining. Collective bargaining support resources are described in more detail in the Board of Supervisors section.

¹ More information on positions added for collective bargaining support can be found in the Board of Supervisors section, which starts on page 1-2.



Human Resources

Percent Change from Adopted FY 2022 to Adopted FY 2023



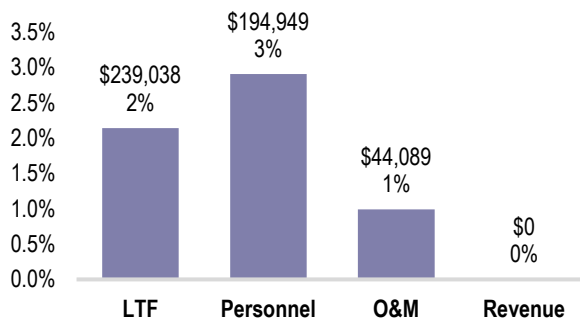
Reasons for Change:

Personnel: ↑ 3.00 FTE, general pay changes ||

O&M: ↑ Base adjustments for contractual services

Revenue: ↔

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

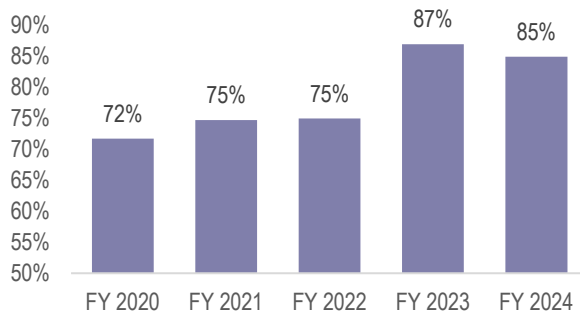
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Human Resources

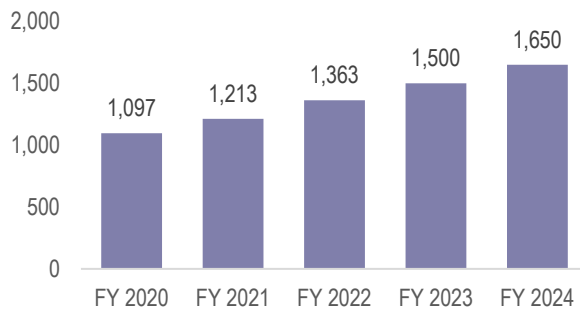
Key Measures¹



Objective: Refer 95 percent of qualified applicants to County departments within 3 business days.

Measure: Percentage of qualified applications referred to County departments within 3 business days of close date.

The workload for the Workforce Planning Division has increased with the growth of the County workforce, making it difficult to meet targeted turnaround times for screening applications during the recruitment process. An additional workforce planning specialist will help reduce delays in recruiting for vacancies.



Measure: Number of Virginia Retirement System (VRS) hybrid members.

The workload for the Benefits Division has increased as the County workforce has grown. Most new hires (both from new positions and regular turnover) are in the VRS hybrid plan which is more complex to administer. The benefits specialist position will help meet the increased workload demands and maintain the current service level.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



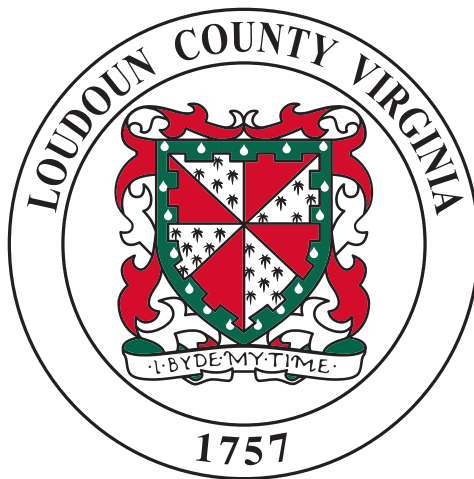
Human Resources

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Operations	\$3,728,300	\$3,994,294	\$4,233,883	\$4,659,786	\$4,783,158
Benefits and Risk	3,021,816	3,492,893	4,638,002	5,111,556	5,200,403
Learning and Organizational Development	600,637	534,708	1,102,732	1,135,833	1,162,652
Total – Expenditures	\$7,350,752	\$8,021,895	\$9,974,617	\$10,907,175	\$11,146,213
Revenues					
Operations	\$0	\$1,046	\$0	\$0	\$0
Benefits and Risk	0	0	0	0	0
Learning and Organizational Development	0	0	0	0	0
Total – Revenues	\$0	\$1,046	\$0	\$0	\$0
Local Tax Funding					
Operations	\$3,728,300	\$3,993,248	\$4,233,883	\$4,659,786	\$4,783,158
Benefits and Risk	3,021,816	3,492,893	4,638,002	5,111,556	5,200,403
Learning and Organizational Development	600,637	534,708	1,102,732	1,135,833	1,162,652
Total – Local Tax Funding	\$7,350,752	\$8,020,849	\$9,974,617	\$10,907,175	\$11,146,213
FTE					
Operations	25.00	25.00	30.00	31.00	31.00
Benefits and Risk	10.00	10.00	10.00	12.00	12.00
Learning and Organizational Development	3.00	3.00	3.00	3.00	3.00
Total – FTE	38.00	38.00	43.00	46.00	46.00

¹ Sums may not equal due to rounding.





Department of Information Technology

The Department of Information Technology (DIT) provides enterprise data center infrastructure services, technologies in support of County department business operations, enterprise data solutions, broadband support, communication systems, and technology services to the County Government and Loudoun County Public Schools. DIT also provides radio services and Emergency Communications Center (ECC) technology support to the County's public safety agencies, 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 24 hours per day, seven days per week.

Department of Information Technology's Programs

Infrastructure and Customer Service

Provides support, troubleshooting, and assistance to County staff for mainframe and data center support, management of desktop performance, training, and broadband and cable TV oversight. Supports all networks providing connectivity to County staff and administration of the County's virtual infrastructure and physical data server systems. Conducts asset management and manages telephone and duplicating services for the County.

Public Safety Support

Provides server support and Computer Aided Dispatch support for public safety departments. Supports the radio system and the Emergency Communications Center (ECC).

Enterprise Systems Support

Provides support, troubleshooting, consultation, and analysis of all County enterprise application systems and data across the Software Development Life Cycle (SDLC).

Technology Services

Provides the Department with business operation services, including budget, accounting, administrative, human resources, and buyer support.

Security

Monitors and manages security, risk analysis, and vulnerability assessment for all incoming technologies, infrastructure, and data traveling through County networks.

Project Analysis and Management

Provides the Department with project portfolio analysis and strategic direction as well as training on processes and tools, including meeting with departments to understand their technology related needs. Helps with the management of projects, including administration, reporting, and overall communication of schedule, costs, and risks.



Information Technology

Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$15,357,781	\$15,893,350	\$17,599,310	\$19,301,188	\$19,880,224
Operating and Maintenance	22,588,373	24,072,500	27,504,463	30,279,922	30,582,721
Capital Outlay	661,240	1,177,917	952,365	341,358	0
Total – Expenditures	\$38,607,394	\$41,143,768	\$46,056,138	\$49,922,468	\$50,462,945
Revenues					
Other Local Taxes	\$1,953,737	\$1,712,593	\$1,814,000	\$1,465,280	\$1,465,280
Charges for Services	99	108	0	0	0
Miscellaneous Revenue	111	954	0	0	0
Recovered Costs	0	29,900	0	0	0
Intergovernmental – Federal	0	132,929	0	0	0
Total – Revenues	\$1,953,947	\$1,876,483	\$1,814,000	\$1,465,280	\$1,465,280
Local Tax Funding	\$36,653,447	\$39,267,285	\$44,242,138	\$48,457,188	\$48,997,665
FTE	108.47	110.47	114.47	118.47	118.47

Department Financial and FTE Summary – Capital Projects Fund¹

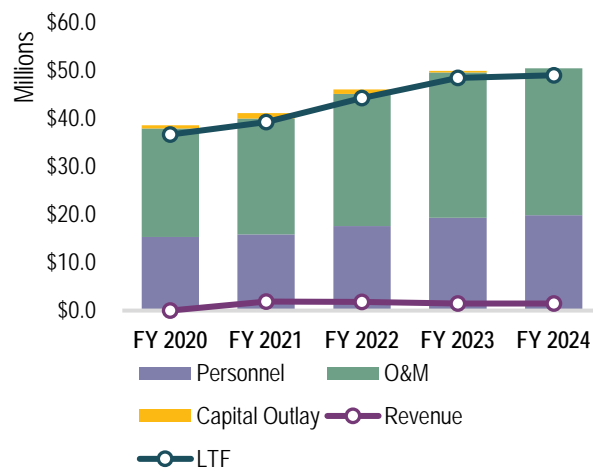
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$143,830	\$142,336	\$148,145	\$142,696	\$146,978
Total – Expenditures	\$143,830	\$142,336	\$148,145	\$142,696	\$146,978
Revenues					
Revenue	\$143,830	\$142,336	\$148,145	\$142,696	\$146,978
Total – Revenues	\$143,830	\$142,336	\$148,145	\$142,696	\$146,978
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	1.00	1.00	1.00	1.00	1.00

¹ Sums may not equal due to rounding.



Information Technology

Revenue and Expenditure History



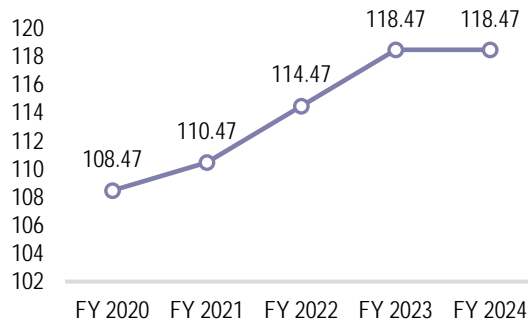
Revenue/Local Tax Funding

As shown, DIT is primarily funded by local tax funding (97 percent). Program-generated revenue consists of communication tax revenue which has been steadily decreasing.

Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs. The increase in operating and maintenance reflects the increasing cost of contracts and consulting services. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE public safety project manager (Capital Projects Fund)

FY 2021: 1.00 FTE radio engineer, 1.00 FTE network engineer

FY 2022: 1.00 FTE GIS systems administrator; 1.00 FTE cybersecurity policy, risk, and compliance analyst; 1.00 FTE junior security analyst; 1.00 FTE project manager

FY 2023: 1.00 FTE technology specialist, 1.00 FTE A/V technician, 1.00 FTE public safety program manager, 1.00 FTE e-records manager

Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

Operating and maintenance costs make up most of the Department's expenditures. The Department of Information Technology's expenditures have increased primarily due to operating and maintenance costs associated with the operationalization of several large enterprise systems implemented during the past five years, the increasing use of technology and growth in the number of County facilities, and costs associated with the Board of Supervisors' Body-Worn Cameras priority¹. Specific cost increases are attributable to the contracts used to provide enterprise systems and services to Loudoun County Government and to Loudoun County Public Schools. Large contracts with Microsoft and its licensing, the Oracle Enterprise system, and Motorola services for public safety make up a large portion of the Department's operating expenditures. As the County grows and staff increasingly uses available technology products, licensing fees correspondingly increase each year.

¹ For more information regarding resources included in the FY 2023 Adopted Budget for Body-Worn Cameras, please see the Board of Supervisors' narrative in the General Government section.



Information Technology

The Department's revenues are solely reliant upon communication tax, budgeted at \$1.5 million for FY 2023, which the Commonwealth distributes to each locality based on a determined percentage. This revenue is split between DIT, Loudoun County Fire and Rescue (LCFR), and the Sheriff's Office. The state sales and use tax is 5 percent of the amount billed for taxable services which includes landline, wireless, and satellite telephone services; cable and satellite television; and satellite radio. DIT's portion of communication tax revenue has been below the \$2 million mark for the past several fiscal years, with an overall downward trend as these services have declined. This revenue continues to decline as consumers transition away from landline telephones, traditional cable video services, and prepaid telecommunications.

The FY 2023 Adopted Budget includes a base adjustment totaling approximately \$3.3 million for increases in technology system contracts, licensing, and costs associated with an increase in the number of users. Certain licensing increases are associated with upgraded Microsoft licenses allowing for continued teleworking and collaboration for the County workforce. General contract increases relate to vital public safety systems among other needs to continue services.

The FY 2022 Adopted Budget for DIT included a GIS systems administrator; cybersecurity policy, risk, and compliance analyst; junior security analyst; and project manager for a total of 4.00 FTE.

Included in the FY 2023 Adopted Budget are four positions (4.00 FTE) to address the themes of capital facility openings, public safety, and internal support.

Capital Facility Opening

DIT's FY 2023 Adopted Budget includes a technology specialist and an audio visual (A/V) technician (2.00 FTE) in support of the 92,000-square-foot Courthouse Complex set to be completed in FY 2023. The Courthouse requires a dedicated technology specialist and A/V technician because of the size and complexity of the facility. The Courthouse will have restrictions to gain access to the building. Having either of these positions not fully dedicated to the facility would not be tenable due to the physical restrictions of the building and the number of customers supported.

The technology specialist will be dedicated to desktop and general technology issues resolution. This position will respond immediately to system failures, plan and schedule routine maintenance, and build site-based knowledge for Courthouse technology operations. This position will allow for quick resolution and first contact resolution for technology issues as they arise.

The A/V technician will be dedicated to supporting the increasing use of audio-visual equipment used at the Courthouse. A/V support for audio visual equipment used in conference rooms Countywide is currently handled by one position for the County. The Courthouse adds numerous meeting rooms with state-of-the-art equipment, and the A/V technician is crucial to support staff and residents using this equipment in proceedings.

Public Safety

The FY 2023 Adopted Budget includes a public safety program manager position (1.00 FTE) to support all public safety-related infrastructure and enterprise systems. Currently, projects are maintained in a decentralized way, with reporting up to different assistant directors who then report to the director. DIT needs to partner closely with public safety departments and County Administration, and the current delivery model/organizational structure does not allow for this needed level of support. The internal coordination and communication follow-through with multiple public safety departments and County Administration requires a significant level of effort that compounds an already heavy workload for DIT resources across levels. The growth in size and complexity associated with public safety technology operations and projects is significant. The operations and projects require dedicated focus to ensure no unplanned service interruptions and comprehensive planning and rollout of technology changes to public safety staff. The program manager will report to the Director to ensure proper attention is provided in a timely and effective manner and improve the communications and coordination of new and ongoing technology efforts. Public safety departments and County Administration will see improvements in cross



Information Technology

communications and rollout of technology solutions with this dedicated position. The chain of command within DIT will be more concise, allowing for better planning, implementations, and issue resolution. Additionally, the program manager will ensure that technical resources focus on the delivery and continuity of technology services. The position will improve the efficiency and the quality of work delivered to public safety departments.

Internal Support

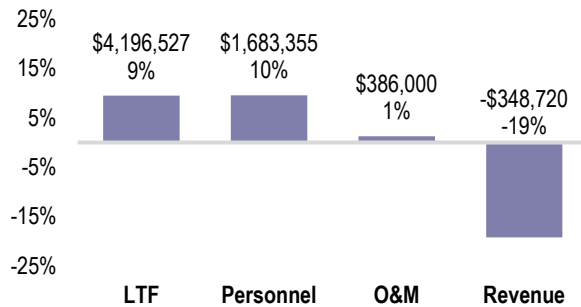
The FY 2023 Adopted Budget includes an e-records manager position (1.00 FTE) which will lead the department in developing and implementing retention strategies, policies, and procedures for managing the County's electronic records to ensure integrity, accuracy, and compliance to local, state, and federal regulations. The policies and processes will establish and implement this program along with the position.

The position will provide technical guidance in business process engineering, records management, and the development of related business solutions across the County. The e-records manager will work directly with County departments to ensure their continued compliance with related County, state, and federal policies and regulations regarding electronic records. The position will collaborate with departmental records administrators, Office of the County Attorney, and information management staff to develop new technology solutions and assist with policies and procedures for e-records management programs. The e-records manager will collaborate with IT staff and department stakeholders to ensure enterprise content management and collaboration tools are leveraged.



Information Technology

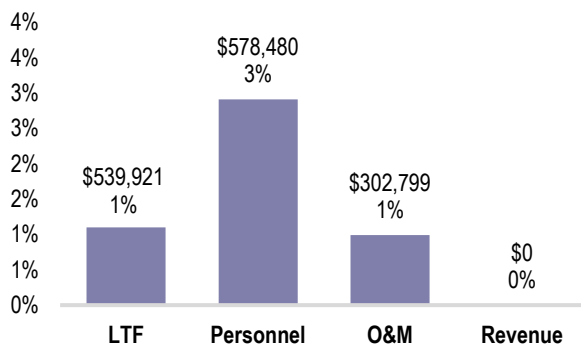
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 4.00 FTE, general pay changes ||
O&M: ↑ base adjustments for enterprise systems, licensing || **Revenue:** ↓ decrease in communication tax revenue

Percent Change from Adopted FY 2023 to Projected FY 2024



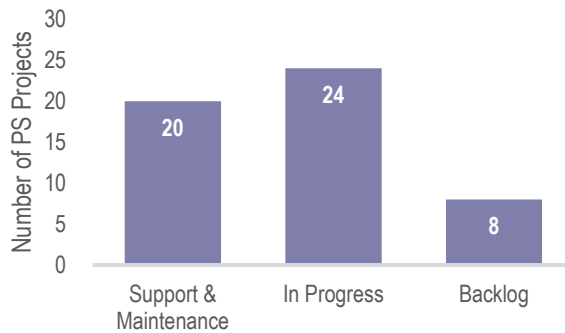
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
|| **Revenue:** ↔



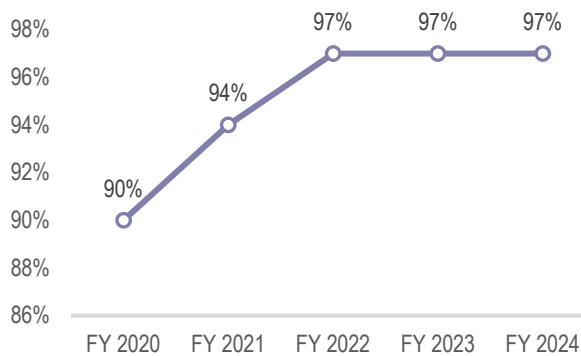
Information Technology

Key Measures¹



Measure: Number of current public safety projects.

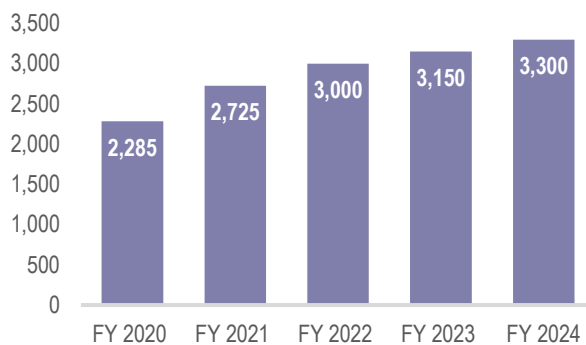
The public safety program manager will support communication and coordination for public safety technology projects, including those that are being supported and maintained, in progress, and in backlog due to resource constraints.



Objective: Close 90 percent of service call requests within two business days.

Measure: Customer satisfaction rating for endpoint services.

The technology specialist dedicated to the Courthouse Complex will allow DIT to maintain customer satisfaction ratings for its Countywide support.



Objective: Maintain mobile device related threats.

Measure: Number of managed iOS devices.

The number of managed iOS devices is steadily increasing, one of many items that the Information Technology Operating Management system will be able to track for the Department.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

**Information Technology****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Infrastructure and Customer Service	\$15,268,212	\$16,515,139	\$16,524,992	\$19,397,048	\$19,437,447
Enterprise Systems Support	12,152,321	12,161,625	13,250,361	14,304,435	14,570,430
Public Safety Support	6,495,554	7,896,446	9,641,527	10,130,934	10,236,719
Technology	3,494,105	2,878,054	3,070,055	3,416,187	3,507,894
Security	1,061,789	1,567,575	3,287,335	2,395,641	2,426,985
Project Analysis and Management	130,304	124,929	281,868	278,223	283,470
Total – Expenditures	\$38,607,394	\$41,143,768	\$46,056,138	\$49,922,468	\$50,462,945
Revenues					
Infrastructure and Customer Service	\$210	\$147,456	\$0	\$0	\$0
Enterprise Systems Support	0	0	0	0	0
Public Safety Support	1,953,737	1,729,026	1,814,000	1,465,280	1,465,280
Technology	0	0	0	0	0
Security	0	0	0	0	0
Project Analysis and Management	0	0	0	0	0
Total – Revenues	\$1,953,947	\$1,876,483	\$1,814,000	\$1,465,280	\$1,465,280
Local Tax Funding					
Infrastructure and Customer Service	\$15,268,002	\$16,367,683	\$16,524,992	\$19,397,048	\$19,437,447
Enterprise Systems Support	12,152,321	12,161,624	13,250,361	14,304,435	14,570,430
Public Safety Support	4,541,817	6,167,421	7,827,527	8,665,654	8,771,439
Technology	3,494,105	2,878,054	3,070,055	3,416,187	3,507,894
Security	1,061,789	1,567,575	3,287,335	2,395,641	2,426,985
Project Analysis and Management	130,304	124,929	281,868	278,223	283,470
Total – Local Tax Funding	\$36,653,447	\$39,267,285	\$44,242,138	\$48,457,188	\$48,997,665
FTE					
Infrastructure and Customer Service	48.07	45.07	46.07	48.07	48.07
Enterprise Systems Support	32.60	35.40	35.40	35.40	35.40
Public Safety Support	10.80	11.00	11.00	11.00	11.00
Technology	17.00	12.00	12.00	13.00	13.00
Security	0	4.00	6.00	7.00	7.00
Project Analysis and Management	0	3.00	4.00	4.00	4.00
Total – FTE	108.47	110.47	114.47	118.47	118.47

¹ Sums may not equal due to rounding.



Treasurer

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

Treasurer's Programs

Administration of the Revenue

Collect County and School revenue, including real and tangible personal property taxes for the County and all seven incorporated towns, and serve as the depository for cash receipts for all County and School agencies.



Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$4,864,544	\$5,368,482	\$5,941,383	\$6,081,190	\$6,263,626
Operating and Maintenance	1,554,474	1,267,072	1,870,822	1,873,775	1,892,513
Total – Expenditures	\$6,419,018	\$6,635,554	\$7,812,205	\$7,954,965	\$8,156,138
Revenues					
Other Local Taxes	\$7,296,326	\$7,295,780	\$7,591,000	\$7,591,000	\$7,591,000
Fines and Forfeitures	1,879	183	0	0	0
Use of Money and Property	18,031,674	3,878,711	2,300,000	3,500,000	3,500,000
Charges for Services ²	972,410	1,052,254	702,300	814,500	814,500
Miscellaneous Revenue	42,754	1,336	2,500	2,500	2,500
Recovered Costs	669,312	411,878	650,000	650,000	650,000
Intergovernmental – Commonwealth	346,224	347,083	347,674	361,554	361,554
Total – Revenues	\$27,360,579	\$12,987,225	\$11,593,474	\$12,919,554	\$12,919,554
Local Tax Funding	\$(20,941,561)	\$(6,351,671)	\$(3,781,269)	\$(4,964,589)	\$(4,763,416)
FTE	53.00	55.00	56.00	56.00	56.00

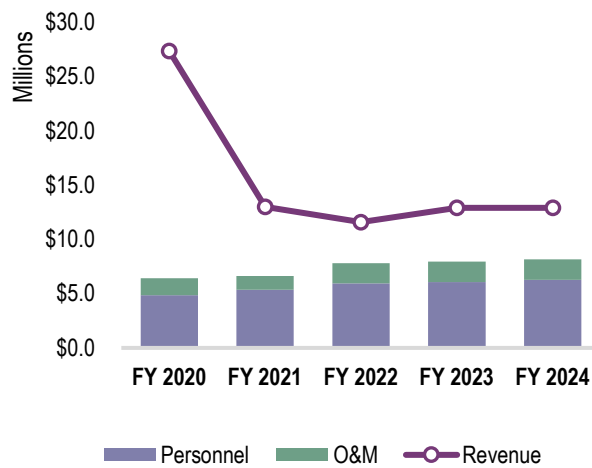
¹ Sums may not equal due to rounding.

² Effective January 1, 2021, the Treasurer ceased collection of court fines on behalf of the Commonwealth's Attorney.



Treasurer

Revenue and Expenditure History



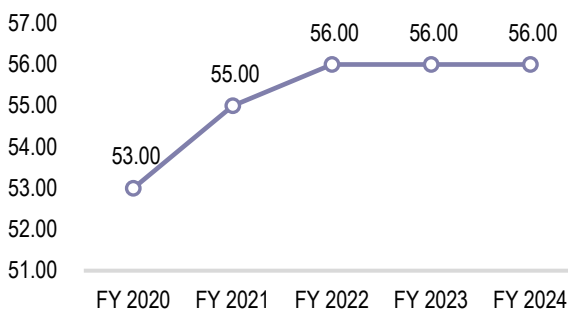
Revenue/Local Tax Funding

As shown, the Office of the Treasurer generates more revenue than necessary to support its operations. Interest revenue, previously the largest revenue source, decreased significantly in FY 2021 as interest rates declined and are anticipated to remain below pre-pandemic levels through FY 2023. Despite this decline, the Office is still anticipated to generate more revenue than expenditures because of vehicle license fees.

Expenditure

The majority of the Office of the Treasurer's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increase for the general workforce/public safety in each fiscal year.

Staffing/FTE History



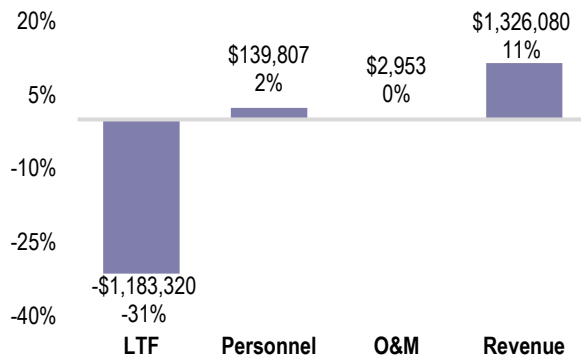
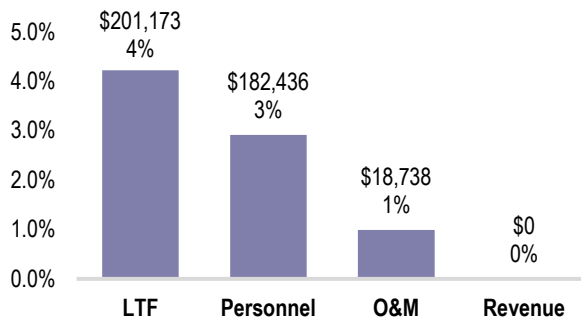
FY 2020: 1.00 FTE banking specialist, 1.00 FTE collections program assistant for town billing

FY 2021: 1.00 FTE investment analyst, 1.00 FTE program specialist

FY 2022: 1.00 FTE operations manager

The Office of the Treasurer's expenditures have increased over time primarily due to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. The FY 2023 Adopted Budget also includes a base adjustment to increase interest revenue by \$1.2 million as returns begin to recover from the declines experienced since mid-2020 as interest rates declined. Additionally, the Office is anticipated to recover more in service charges to the towns for billing, collection, and administration of real and personal property taxes coincident with increasing property values.

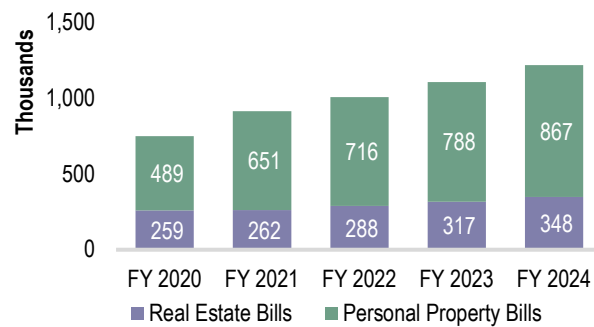
There are no additional resources requested for FY 2023.

**Percent Change from Adopted FY 2022 to Adopted FY 2023****Reasons for Change:****Personnel:** ↑ general pay changes || **O&M:** ↔ ||**Revenue:** ↑ interest revenue; increased charges to the towns for tax collections**Percent Change from Adopted FY 2023 to Projected FY 2024****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔



Treasurer

Key Measures



Measure: Number of real estate bills issued; number of personal property tax bills issued.

The Treasurer's Office issues property tax bills twice a year ahead of major due dates as well as supplemental tax bills and reminders for delinquent tax bills as appropriate and as needed. Real property taxes are due in June and December; personal property taxes are due in May and October.



Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Administration of the Revenue	\$6,419,018	\$6,635,554	\$7,812,205	\$7,954,965	\$8,156,138
Project Fairness ²	0	0	0	0	0
Total – Expenditures	\$6,419,018	\$6,635,554	\$7,812,205	\$7,954,965	\$8,156,138
Revenues					
Administration of the Revenue	\$27,358,700	\$12,987,042	\$11,593,474	\$12,919,554	\$12,919,554
Project Fairness ²	1,879	0	0	0	0
Total – Revenues	\$27,360,579	\$12,987,225	\$11,593,474	\$12,919,554	\$12,919,554
Local Tax Funding					
Administration of the Revenue	\$(20,939,682)	\$(6,351,488)	\$(3,781,269)	\$(4,964,589)	\$(4,763,416)
Project Fairness ²	(1,879)	0	0	0	0
Total – Local Tax Funding	\$(20,941,561)	\$(6,351,671)	\$(3,781,269)	\$(4,964,589)	\$(4,763,416)
FTE					
Administration of the Revenue	53.00	55.00	56.00	56.00	56.00
Project Fairness ²	0.00	0.00	0.00	0.00	0.00
Total – FTE	53.00	55.00	56.00	56.00	56.00

¹ Sums may not equal due to rounding.

² Project Fairness ended June 30, 2018, with the Board of Supervisors' elimination of the requirement for a vehicle decal.



Public Safety and Judicial Administration FY 2023 Adopted Budget

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Public Safety and Judicial Administration Summary

FY 2023 Adopted Expenditures¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Animal Services	\$3,662,841	\$4,137,036	\$5,076,156	\$5,098,975	\$5,239,652
Clerk of the Circuit Court	4,904,416	5,345,921	5,543,924	5,719,759	5,885,625
Commonwealth's Attorney	4,303,318	4,333,130	6,045,701	6,988,885	7,192,972
Community Corrections	3,117,702	3,490,043	4,215,638	4,810,918	4,947,625
Courts	1,523,509	1,573,504	1,987,169	2,112,149	2,167,537
Fire and Rescue	96,574,069	111,035,728	114,354,083	129,855,794	136,113,546
Juvenile Court Service Unit	2,102,358	5,235,306	5,965,288	7,374,896	8,612,984
Sheriff's Office	93,342,797	98,610,639	109,001,917	115,286,143	118,241,859
Total	\$209,531,009	\$233,761,307	\$252,189,876	\$277,247,519	\$288,401,800

¹ Sums may not equal due to rounding.



Animal Services

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

Animal Services' Programs

Animal Shelter

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

Humane Law Enforcement

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

**Animal Services****Budget Analysis****Department Financial and FTE Summary¹**

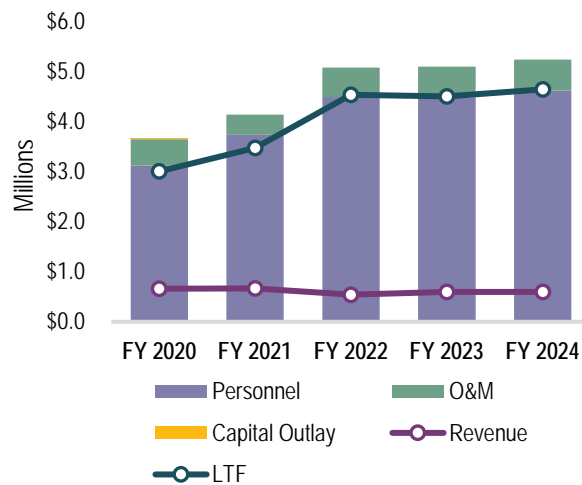
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$3,123,557	\$3,736,276	\$4,489,804	\$4,484,349	\$4,618,879
Operating and Maintenance	523,918	400,760	586,352	614,626	620,772
Capital Outlay	15,365	0	0	0	0
Total – Expenditures	\$3,662,841	\$4,137,036	\$5,076,156	\$5,098,975	\$5,239,652
Revenues					
Permits, Fees, and Licenses	\$ 469,560	\$ 477,059	\$ 432,750	\$ 462,750	\$ 462,750
Fines and Forfeitures	2,067	4,351	6,000	6,000	6,000
Use of Money and Property	1,100	290	1,500	1,500	1,500
Charges for Services	135,034	128,298	101,950	126,950	126,950
Recovered Costs	13,273	20,459	0	0	0
Other Financing Sources	38,500	35,820	0	0	0
Total – Revenues	\$659,534	\$666,277	\$542,200	\$597,200	\$597,200
Local Tax Funding	\$3,003,307	\$3,470,759	\$4,533,956	\$4,501,775	\$4,642,452
FTE	35.53	42.00	42.00	42.00	42.00

¹ Sums may not equal due to rounding.



Animal Services

Revenue and Expenditure History



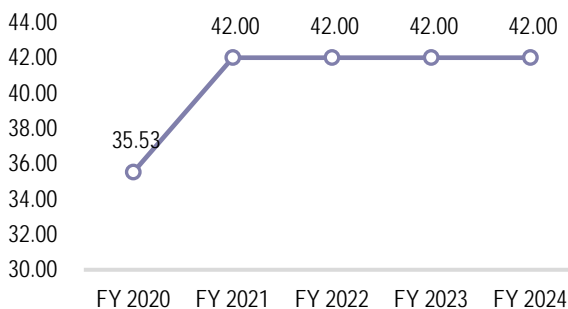
Revenue/Local Tax Funding

As shown, the Department of Animal Services is primarily funded by local tax funding (over 85 percent). Program-generated revenue consists primarily of permits, fees (including adoption), and licenses.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce and step increases for uniformed public safety personnel in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 shelter veterinarian

FY 2021: 3.00 FTE animal care technician, 2.00 FTE customer service assistant, 1.00 veterinary technician, 0.47 FTE humane education coordinator

Loudoun County Animal Services' expenditures have grown steadily over the past few years. Increases in personnel are primarily due to market and merit increases each fiscal year, namely for Animal Services, a 3.5 percent increase in FY 2021 and a 3 percent raise in FY 2022. Personnel costs make up most of the Department's expenditures – over 85 percent. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce, a step increase for uniformed public safety personnel, and a 3 percent increase to the public safety grade and step plans.

In summer 2021, LCAS opened its new facility in Leesburg. The new facility, twice the size of the previous facility, is the first publicly run animal shelter to meet all Association of Shelter Veterinarians' (ASV) guidelines. This includes providing comprehensive preventative care to reduce transmission of disease and mitigate suffering for all animals who arrive at the new shelter. All animals adopted through the Department will continue to be vaccinated and sterilized in accordance with the Code of Virginia, as well as microchipped and dewormed.

The new facility brings most veterinary services into the control of the Department, rather than with contractors. The new facility has adequate staff to maintain service levels while expanding hours seven days a week until 6:00 p.m. and



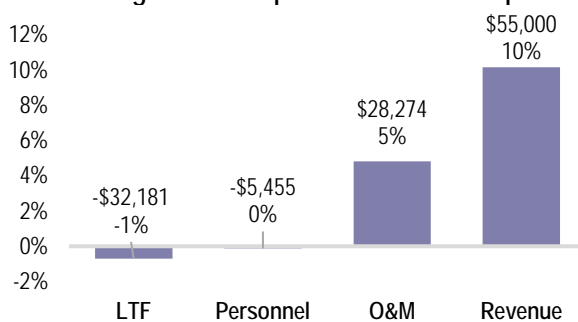
Animal Services

maintaining weekend hours to provide licensing, lost pet reclaims and pet adoptions during hours when working citizens are most available.

The FY 2023 Adopted Budget includes an increase in operating and maintenance costs due to adjustments to the internal service charges for vehicle replacement, based on an annual review of the funding required in the Vehicle Replacement Fund for the vehicle replacement plan. The FY 2023 Adopted Budget for personnel shows a slight decrease due to right sizing the personnel budget based on position data.

The revenue in the FY 2023 Adopted Budget includes an increase of \$55,000 in permit, fee, and license revenue. This adjustment was made based on past actuals and future projections. Animal Services does not have any resource requests included in the FY 2023 Adopted Budget.

Percent Change from Adopted FY 2022 to Adopted FY 2023



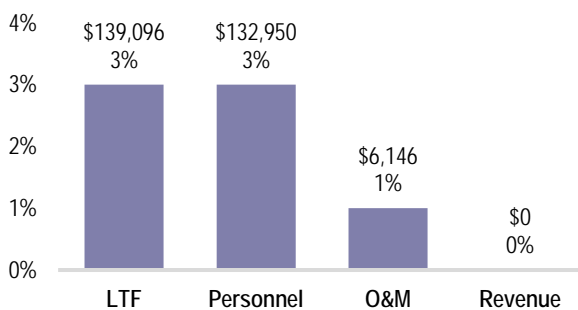
Reasons for Change:

Personnel: ↓ right sizing of personnel budget ||

O&M: ↑ central service vehicle replacement||

Revenue: ↑ increase in permit, fee, and license revenue

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

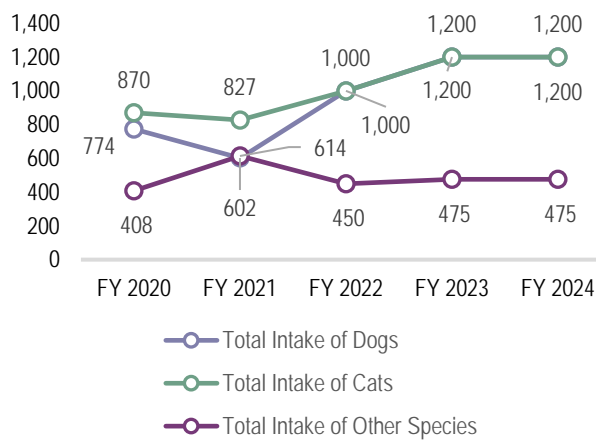
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Animal Services

Key Measures



Objective: Achieve an 85 percent or higher rate of live animal outcomes.

Measures: Total intake of dogs, cats, and other species.

The Department anticipates steady growth of intakes of dogs, cats, and other species. With the opening of the new shelter in FY 2021 in a larger, more centrally located facility, intake numbers are projected to increase in future fiscal years. Reduced numbers for dog and cat intake in FY 2020 and 2021 are a result of shelter disruptions due to COVID-19 and the move to the new shelter.

**Animal Services****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Animal Shelter	\$1,893,476	\$2,207,545	\$3,018,304	\$2,887,909	\$2,965,624
Humane Law Enforcement	1,769,364	1,929,491	2,057,852	2,211,066	2,274,028
Total – Expenditures	\$3,662,841	\$4,137,036	\$5,076,156 ²	\$5,098,975	\$5,239,652
Revenues					
Animal Shelter	\$147,441	\$145,665	\$88,250	\$113,250	\$113,250
Humane Law Enforcement	512,093	520,611	453,950	483,950	483,950
Total – Revenues	\$659,534	\$666,277	\$542,200	\$597,200	\$597,200
Local Tax Funding					
Animal Shelter	\$1,746,036	\$2,061,880	\$2,930,054	\$2,774,659	\$2,852,374
Humane Law Enforcement	1,257,271	1,408,879	1,603,902	1,727,116	1,790,078
Total – Local Tax Funding	\$3,003,307	\$3,470,759	\$4,533,956	\$4,501,775	\$4,642,452
FTE					
Animal Shelter	19.53	26.00	26.00	26.00	26.00
Humane Law Enforcement	16.00	16.00	16.00	16.00	16.00
Total – FTE	35.53	42.00	42.00	42.00	42.00

¹ Sums may not equal due to rounding.² This amount includes personnel adjustments not captured in the FY 2022 Adopted Budget.



Clerk of the Circuit Court

The Clerk of the Circuit Court is a Constitutional Officer. The Clerk's Office performs multiple services for residents, business professionals, and judges. The Clerk's Office works to facilitate the orderly conduct of governmental, judicial, commercial, and quasi-legal affairs for the residents 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. The Code of Virginia mandates more than 800 duties for the Clerk of the Circuit Court meaning this entity offers a wide variety of services to the residents of Loudoun County.

Clerk of the Circuit Court's Program

Clerk of the Circuit Court

Provides services including issuance of marriage licenses, recording of deeds and land documents, coordinating juror services for jury trials, probate of wills and estates, assisting judges with courtroom proceedings, managing court files and legal documents, preserving historic court papers and many other services. The Clerk of the Circuit Court is organized into nine divisions: Criminal Case Management, Civil Case Management, Deed and Judgment Recording, Probate, Judicial Services, Jury Management, Historic Records and Deed Research, Administrative, and Public Services.



Clerk of the Circuit Court

Budget Analysis

Department Financial and FTE Summary¹

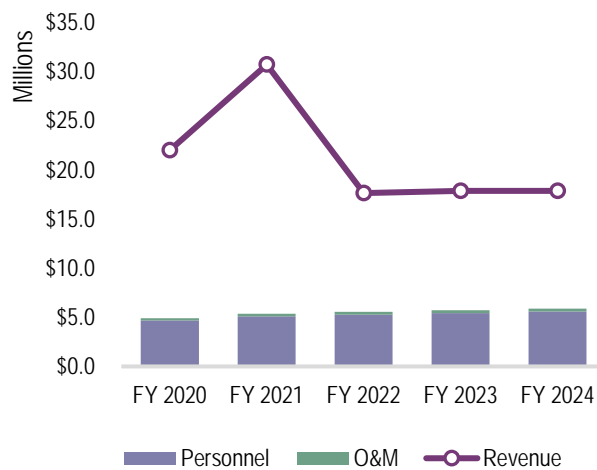
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$4,690,268	\$5,110,309	\$5,268,631	\$5,433,415	\$5,596,417
Operating and Maintenance	214,148	235,613	275,293	286,344	289,207
Total – Expenditures	\$4,904,416	\$5,345,921	\$5,543,924	\$5,719,759	\$5,885,625
Revenues					
Other Local Taxes	\$15,579,156	\$23,082,167	\$12,050,000	\$12,050,000	\$12,050,000
Permits, Fees, and Licenses	\$12,451	\$15,784	\$10,000	\$10,000	\$10,000
Charges for Services	1,350,129	1,855,750	995,000	995,000	995,000
Recovered Costs	96,714	115,603	39,513	39,513	39,513
Intergovernmental – Commonwealth	4,937,986	5,625,794	4,536,585	4,758,095	4,758,095
Total – Revenues	\$21,976,435	\$30,695,100	\$17,631,098	\$17,852,608	\$17,852,608
Local Tax Funding	\$(17,072,019)	\$(25,349,178)	\$(12,087,174)	\$(12,132,849)	\$(11,966,983)
FTE	50.00	51.00	52.00	52.00	52.00

¹ Sums may not equal due to rounding.



Clerk of the Circuit Court

Revenue and Expenditure History



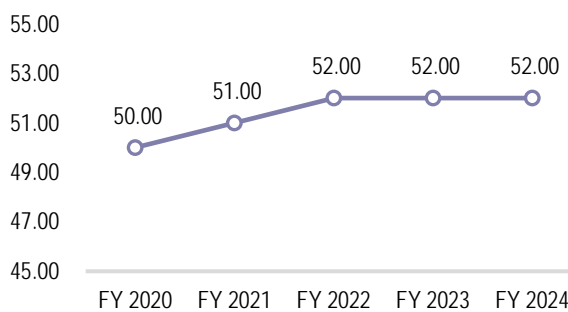
Revenue/Local Tax Funding

As shown, the Office of the Clerk of the Circuit Court is funded by program-generated revenue (100 percent). Program-generated revenue consists primarily of recordation taxes (68 percent).

Expenditure

The majority of the Clerk's expenditure budget (95 percent) is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increases for the general workforce/public safety in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE jury management team lead

FY 2021: 1.00 FTE courtroom clerk supervisor

FY 2022: 1.00 FTE recording clerk

The Clerk of the Circuit Court's expenditures have increased primarily due to personnel costs, which make up 95 percent of the Office's expenditures. Increases in personnel have been driven by higher compensation and the addition of new positions in the last several years. Revenue estimates for FY 2023 have increased primarily in Intergovernmental – Commonwealth as a result of the FY 2022 allocations from the Virginia Compensation Board which included funding to address pay equity with district court clerk positions. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

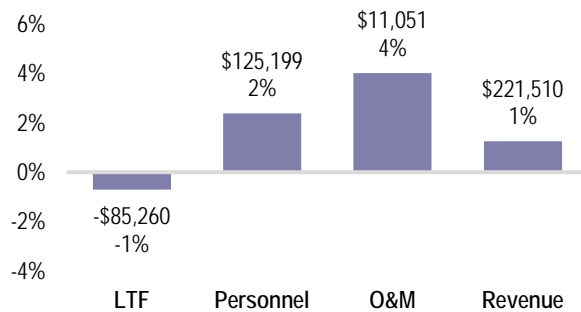
The FY 2022 Adopted Budget included a position focused on the thematic area of judicial administration. The FY 2022 Adopted Budget included a recording clerk (1.00 FTE), to address increased workload related to land records recordings and public services, including notary oaths and marriage licenses. This position was essential because of the significant increases in land records recordings. It was integral for not only the increased land records recordings, which remain at a high volume, but also with the ability to continue to provide virtual appointments for the issuance of marriage licenses and notary oaths. These services could not be sustained without this additional position, as these services are also provided in-person at the public services counter. During FY 2021 the Office was forced to use overtime to ensure that all land records recordings were processed in a timely manner, however since obtaining this position in the FY 2022 budget process it has been able to eliminate the need for overtime.

There were no additional resources requested for FY 2023.



Clerk of the Circuit Court

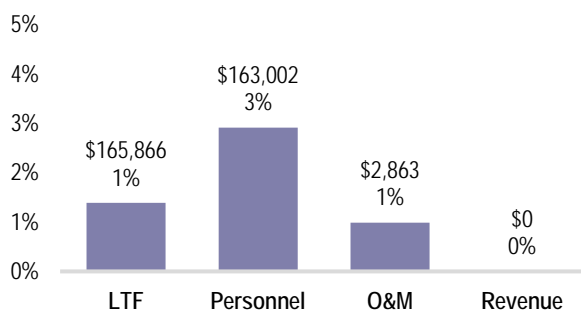
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ general pay changes || O&M: ↑ internal services || Revenue: ↑ Compensation Board reimbursements

Percent Change from Adopted FY 2023 to Projected FY 2024



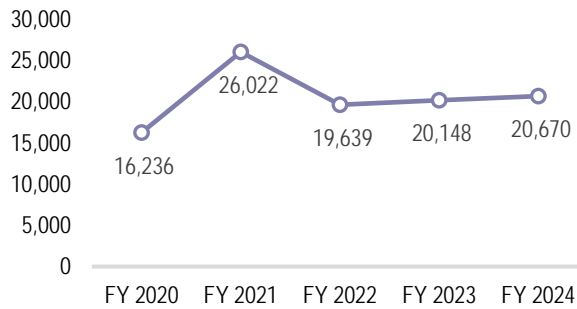
Reasons for Change:

Personnel: ↑ 3 percent || O&M: ↑ 1 percent || Revenue: ↔



Clerk of the Circuit Court

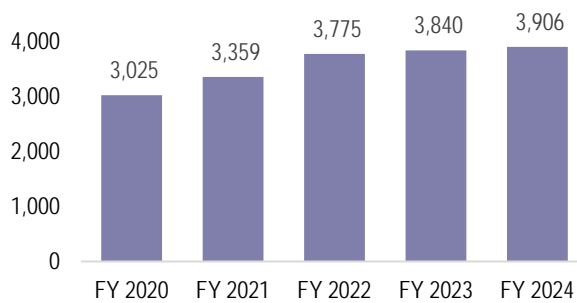
Key Measures¹



Objective: Review deed recordings to ensure compliance with law, collect the appropriate amount of state and county taxes for the transactions, and record the deeds among the land records for public inspection.

Measure: Number of land records recordings per deputy clerk.

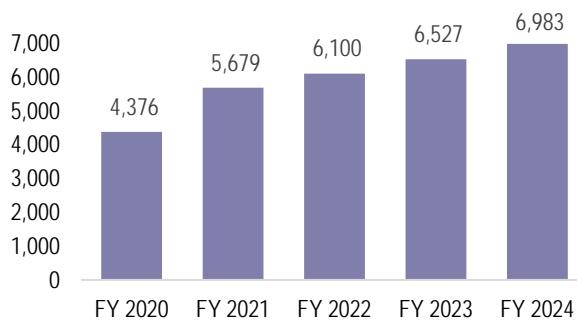
Land records recordings are anticipated to steadily rise over the following fiscal years, resulting in a workload distribution of approximately 20,000 land records recordings per deputy clerk.



Objective: Issue marriage licenses and notary commissions and oaths.

Measure: Number of marriage licenses and notary oaths issued.

Issuance of notary oaths and marriage licenses are anticipated to steadily increase over the following fiscal years.



Objective: Annually issue Concealed Handgun Permits within 45 days per the Code of Virginia.

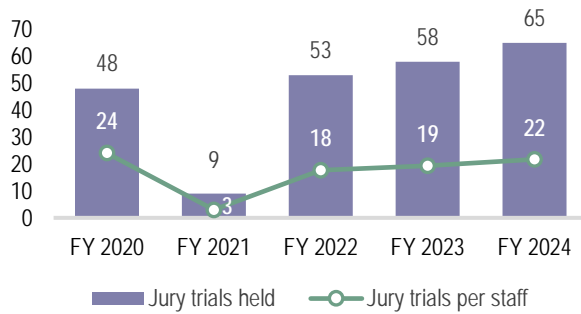
Measure: Number of concealed handgun permits issued.

Number of concealed handgun permits issued is anticipated to steadily increase over the following fiscal years.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



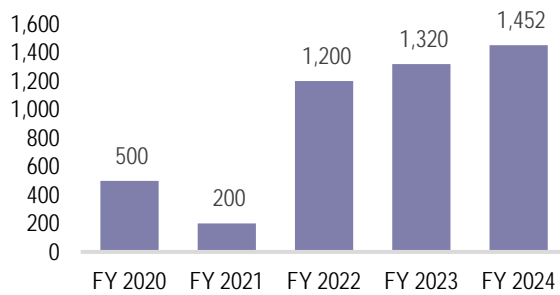
Clerk of the Circuit Court



Objective: Provide jury management services to support criminal and civil jury trials.

Measure: Jury trials held and jury trials per staff.

Due to COVID-19 social distancing guidelines, jury trials were not held from March 4, 2020 to January 5, 2021, reducing the number of trials per staff.



Objective: Support preservation and public access to historic court records of Loudoun through the use of the latest conservation, storage, and electronic technology.

Measure: Number of visitors to historic records division public outreach and education programs.

Starting in April 2020, this division only accepted phone and email requests due to COVID-19. In October 2020, the division opened to the public by appointment only. The division has been open to the public since March 2021, however due to COVID restrictions have only been able to hold virtual programs.



Commonwealth's Attorney

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

A unique aspect of the Office is its proximity to Washington, D.C. and Dulles International Airport. As such, coordination with federal law enforcement agencies and the U.S. Attorney's Office is essential. To this end, attorneys collaborate with the Special Assistant U.S. Attorneys and assist with multi-jurisdictional prosecutions. The use of a multi-jurisdictional grand jury is another tool often used cooperatively with neighboring jurisdictions. The Office is required to provide Special Prosecutor services to other Commonwealth's Attorneys in cases where there is a conflict for that office. Additional responsibilities are expected as a result of the extension of the Metrorail service to Loudoun County in the near future.

The Office of the Commonwealth's Attorney also oversees the Loudoun County Victim and Witness Assistance Program. The Program serves as an interface between the judicial system and crime victims and witnesses to help ensure victim and witness cooperation in prosecution, to increase witness safety, and to reduce the level of trauma often associated with criminal cases. The Office and its Victim and Witness Assistance Program work collaboratively with other agencies to provide referrals for services and cooperation amongst community programs.

Commonwealth's Attorney's Programs

Office of the Commonwealth's Attorney

Represent the interests of the Commonwealth of Virginia in a statutorily defined scope of duties. There are over 300 statutory mandates, duties and responsibilities of the Commonwealth's Attorney as prescribed in the Code of Virginia.

Victim and Witness Assistance Program

Assist victims and witnesses of crime as they navigate the court system; seek to enhance witness safety and attempts to reduce the level of trauma often associated with criminal cases; advise victims of rights as outlined in the Code of Virginia. Engages with the community to provide information and services to prevent and reduce victimization; and enhances the safety of the community through preventative and protective presentations.



Commonwealth's Attorney

Budget Analysis

Department Financial and FTE Summary¹

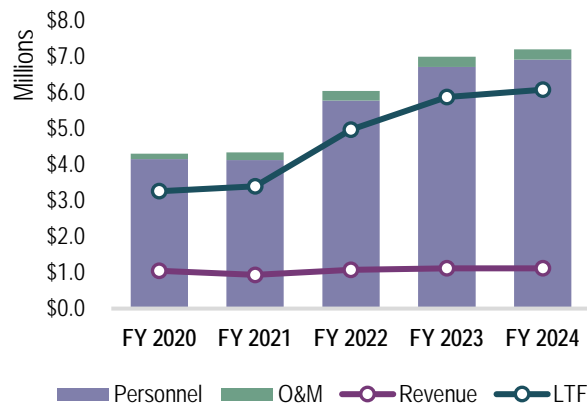
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$4,150,574	\$4,118,839	\$5,776,201	\$6,709,911	\$6,911,208
Operating and Maintenance	152,745	214,291	269,500	278,974	281,764
Total – Expenditures	\$4,303,318	\$4,333,130	\$6,045,701	\$6,988,885	\$7,192,972
Revenues					
Charges for Services	\$8,215	\$7,378	\$110,000	\$10,000	\$10,000
Intergovernmental – Commonwealth	1,037,978	850,398	965,589	1,106,655	1,106,655
Total – Revenues	\$1,046,193	\$936,012	\$1,075,589	\$1,116,655	\$1,116,655
Local Tax Funding	\$3,257,125	\$3,397,118	\$4,970,112	\$5,872,230	\$6,076,317
FTE	36.00	39.00	48.00	54.00	54.00

¹ Sums may not equal due to rounding.



Commonwealth's Attorney

Revenue and Expenditure History



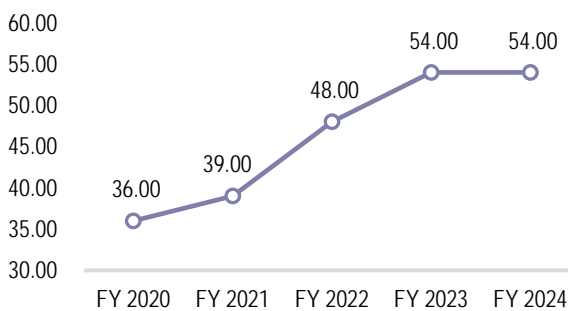
Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (84 percent). Program-generated revenue consists of attorney fees, reimbursements from the Virginia Compensation Board, and multiple grants.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (96 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2021: 1.00 FTE deputy commonwealth's attorney, 2.00 FTE senior assistant attorneys

FY 2022: 1.00 FTE Victim Witness Program team lead, 2.00 FTE Victim Witness Program case managers, 1.00 FTE paralegal and 1.00 FTE attorney (Adult Drug Court Expansion), 2.00 FTE commonwealth's attorney and 1.00 FTE paralegal (Body-Worn Cameras), 1.00 FTE assistant commonwealth's attorney (Conviction Integrity and Post-Conviction Unit)

FY 2023: 1.00 FTE deputy commonwealth's attorney, 4.00 FTE assistant commonwealth attorneys, 1.00 FTE investigator

The majority of the Commonwealth's Attorney's Office expenditure budget is dedicated to personnel. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The Office continues to support the departments of Community Corrections and Mental Health, Substance Abuse, and Developmental Services in the implementation of the Adult Drug Court and Mental Health (MH) Docket. During FY 2022, the Office continued utilization of a \$340,000 grant from the U.S. Department of Justice for innovative prosecution solutions for combating violent crime which provides support to the SART and Victim Witness related activities that was awarded in FY 2021. Additionally, in calendar year 2022, the Office received \$45,000 from the Virginia Department of Criminal Justice towards the salary of a domestic violence prosecutor.

The FY 2022 Adopted Budget for the Office of the Commonwealth's Attorney included a total of nine new positions (9.00 FTE). The Commonwealth's Attorney's goal is to establish programs and opportunities that are solution-based and reduce recidivism as opposed to more traditional programs that are incarceration-based. Studies show that treatment and community stabilization decrease recidivism. The Office is reallocating resources towards programs that include increases in victim-centric services, pre-charge/pre-plea diversion programs, specialty courts (Veteran's Docket, MH Docket and Adult



Commonwealth's Attorney

Drug Court), and post-conviction community programs. The positions added in FY 2022 were aligned with those goals and pertained to the thematic area of public and life safety.

Leading into FY 2023, the Commonwealth's Attorney continues to analyze workloads and the needs of a growing community. In the first quarter of calendar year 2022, the OCA participated in a Commonwealth Attorney's Office Staffing study authorized by the Virginia Assembly. The purpose of this study is to determine the number of positions needed for allocation to Commonwealth Attorney's offices statewide and to evaluate the duties and measures that are used to determine the allocation of new positions. The full statewide study is due for release in November 2022.

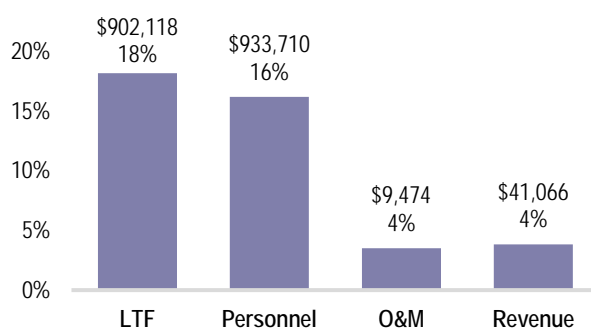
For FY 2023, the Office's budget request focuses on the thematic area of public and life safety.

Public and Life Safety

The FY 2023 Adopted Budget includes the following positions (4.00 FTE) to establish a new team within the OCA dedicated to Sexual Assault Response: a deputy commonwealth attorney, two assistant commonwealth attorneys III, and an investigator. The deputy commonwealth attorney (1.00 FTE) will supervise all sexual assault cases, allowing for greater consistency in how cases are received, prepared, and prosecuted. This position will also play a critical role in furthering community outreach by working with county and community organizations to develop training programs on the identification of victims, collection and preservation of evidence, and investigative processes, giving public presentations, and working to centralize information for victims. The assistant commonwealth attorney III positions (2.00 FTE) will build out this division by providing dedicated, experienced attorneys for these sensitive and complex cases. In addition to in-court responsibilities, these attorneys will be in frequent consultation with law enforcement and victims. The requested investigator position (1.00 FTE) will assist in the successful prosecution of these crimes by reaching out to victims and following up with witnesses and other investigative leads.

Additionally, two positions (2.00 FTE) were added to support the demands of the General District Court workload. These positions include an assistant commonwealth attorney III and an assistant commonwealth attorney II, and they are needed to maintain reasonable attorney caseloads as the Office deals with an influx of General District Court cases post-COVID. It is anticipated that the volume of cases will continue to rise as the County's population increases.

Percent Change from Adopted FY 2022 to Adopted FY 2023



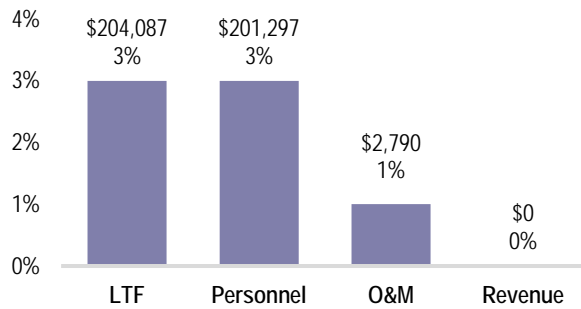
Reasons for Change:

Personnel: ↑ 6.00 FTE, general pay changes ||
O&M: ↑ base adjustments for training and education || **Revenue:** ↑ Reimbursements from the Virginia Compensation Board



Commonwealth's Attorney

Percent Change from Adopted FY 2023 to Projected FY 2024



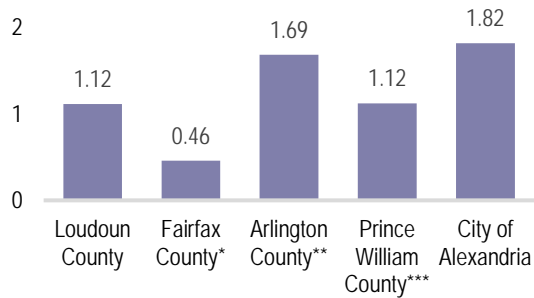
Reasons for Change:

Personnel: ↑ 3 percent || O&M: ↑ 1 percent ||

Revenue: ↔



Commonwealth's Attorney

Key Measures¹

Measure: Staffing per capita comparison of local jurisdictions FY 2022 (per 10,000 people)

This measure shows the staffing per capita ratio of Loudoun County and other local jurisdictions' Offices of the Commonwealth's Attorney as of FY 22. With the positions included in the FY 2023 Adopted Budget, Loudoun's ratio will increase to 1.26.

**Includes independent City of Fairfax*

***Includes independent City of Falls Church*

****Includes independent cities of Manassas and Manassas Park*

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Community Corrections

The Department of Community Corrections (DCC) is comprised of two primary duty areas responsible for providing pretrial and post-trial (Probation) services to the Loudoun County Courts by supervising defendants and offenders for whom Loudoun County is responsible. Probation and pretrial supervision provide alternatives 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 assessment and treatment, batterer intervention/domestic violence counseling, drug testing, GPS monitoring, remote breath alcohol monitoring, shoplifting group, life skills groups, anger management, and re-entry planning. Within the Department, specialized programs exist for Driving While Intoxicated (DWI)/victim impact panels and enhanced supervision for repeat DWI offenders, domestic violence supervision, Mental Health Docket, and Adult Drug Court.

Community Corrections' Programs

Pretrial Services

Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning defendants' suitability for supervised release, and supervises defendants released to the custody of the Department by the Magistrate or any of the three Loudoun County Courts.

Probation Services

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts. Probation officers supervise specialized caseloads of offenders with convictions such as domestic assault and battery, driving while intoxicated, and sex offenses. Additionally, there are designated probation officers for Spanish-speaking offenders, as well as Mental Health Docket and Adult Drug Court participants.



Community Corrections

Budget Analysis

Department Financial and FTE Summary¹

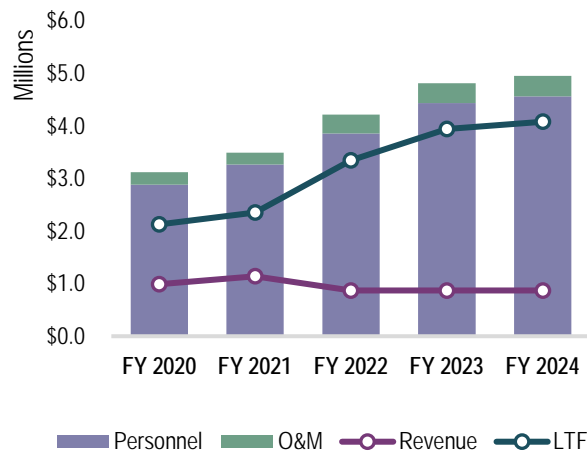
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$2,879,917	\$3,266,771	\$3,852,658	\$4,429,909	\$4,562,806
Operating and Maintenance	237,785	223,272	362,980	381,009	384,819
Total - Expenditure	\$3,117,702	\$3,490,043	\$4,215,638	\$4,810,918	\$4,947,625
Revenues					
Charges for Services	\$73,451	\$86,376	\$80,000	\$80,000	\$80,000
Recovered Costs	102,037	154,398	98,585	98,585	98,585
Intergovernmental - Commonwealth	698,375	692,652	691,511	691,511	691,511
Intergovernmental - Federal	117,837	205,896	0	0	0
Total - Revenue	\$991,699	\$1,139,322	\$870,096	\$870,096	\$870,096
Local Tax Funding	\$2,126,003	\$2,350,721	\$3,345,542	\$3,940,822	\$4,077,529
FTE	28.33	31.33	37.33	40.33	40.33

¹ Sums may not equal due to rounding.



Community Corrections

Revenue and Expenditure History



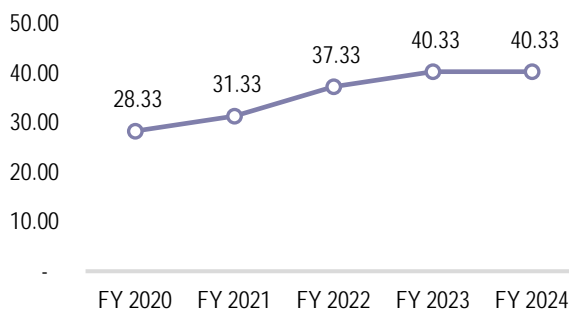
Revenue/Local Tax Funding

DCC is primarily funded by local tax funding. Program-generated and intergovernmental revenues are also significant sources of funding (offsetting approximately 18 percent of total expenditures). Intergovernmental revenue has grown as additional grants have been awarded to the Department.

Expenditure

The majority of DCC's expenditure budget is dedicated to personnel costs (more than 91 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2021: 1.00 FTE financial analyst, 1.00 FTE domestic violence probation officer, and 1.00 FTE pretrial officer

FY 2022: 2.00 FTE probation officers, 1.00 FTE pretrial officer, 1.00 FTE administrative assistant, 1.00 FTE assistant probation officer, 1.00 FTE probation officer

FY 2023: 1.00 FTE assistant probation officer, 1.00 FTE electronic monitoring supervisor, 1.00 FTE victim outreach officer

The DCC's expenditures have increased due to personnel costs and programmatic demands from external stakeholders including the Circuit and District Courts and the Board of Supervisors (Board). Personnel costs make up most of the Department's expenditures (more than 91 percent) and some increases in prior fiscal years can be attributed to positions added to address service demands resulting from new alternatives to incarceration, discussed below. Personnel costs have also grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Operating and maintenance costs have increased due to adjustments to the internal service charges for vehicle replacement, based on an annual review of the funding required in the Vehicle Replacement Fund for the vehicle replacement plan.

The FY 2022 Adopted Budget included 2.00 FTE Probation Officers, 1.00 FTE assistant probation officer, 1.00 FTE administrative assistant, 1.00 FTE pretrial officer, and 1.00 FTE probation officer for the Adult Drug Court expansion. Total new offenders referred to the Department slightly declined when a judicial emergency was declared in early 2020 at the beginning of the Covid-19 pandemic, however, the intensity and severity of cases increased because of policy changes in partner agencies. Supervision and case management needs for specialized dockets continues to be intensive. Loudoun County Courts and the Magistrate's Office continue to heavily rely upon the Pretrial Office when making bond decisions.

Revenue for the Department has also grown over the last few fiscal years through program-generated revenue and intergovernmental revenue from the Commonwealth and the federal government. Similarly, Community Corrections has



Community Corrections

secured several multi-year federal grants in support of specialty dockets and additional funding from the State for service needs associated with Department clients.

In future fiscal years, the greatest challenges for the Department will be continuing to meet the needs of external stakeholders, serving existing and expanding specialty docket programs at the direction of the Board. Internal departmental support is also an area vital to the success of the Department and resources may be needed to ensure these needs are met. Additionally, an increased awareness of and the success of the services provided by the Department have increased demand and dramatically affected workloads.

For FY 2023, the Adopted Budget includes resources focused on the thematic area of public and life safety.

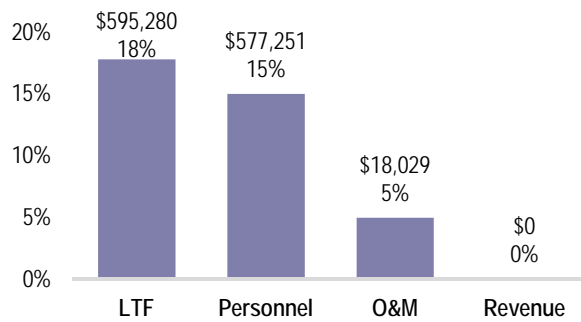
Public and Life Safety

The FY 2023 Adopted Budget includes three new positions for electronic monitoring support: an assistant probation officer (1.00 FTE), an electronic monitoring supervisor (1.00 FTE), and a victim outreach officer (1.00 FTE). Increases in the number of electronic monitoring referrals, the number of days on electronic monitoring, and the number of referrals for high risk/violent crimes has created a need for these positions. The electronic monitoring supervisor position will manage the department's electronic monitoring program, which encompasses both GPS ankle bracelets and remote alcohol monitoring. This position will develop on-call schedules, maintain the inventory of electronic monitoring devices, respond to violations of electronic monitoring conditions, troubleshoot violations with department staff, and assist with installations/removals of equipment as necessary. The assistant probation officer position will be responsible for installations, surveillance, and removal of electronic monitoring devices (GPS), while also serving as a member of the on-call rotation. This position will also be responsible for responding to violations of Court-ordered electronic monitoring conditions and assisting in the maintenance of the department inventory of electronic monitoring devices. The outreach officer will provide both pre- and post-dispositional services as a liaison between victims of crime and the Probation/Pretrial Offices. The position will serve as a point of contact for victims regarding violations of protective/no contact orders, bond, and/or probation conditions; explain supervision dispositions, conditions, and potential impacts to victims; work with law enforcement community partners to fill in gaps in services in domestic violence/sex offense cases; and assist with electronic monitoring of certain defendants/offenders, namely domestic violence and sexual offense cases.



Community Corrections

Percent Change from Adopted FY 2022 to Adopted FY 2023

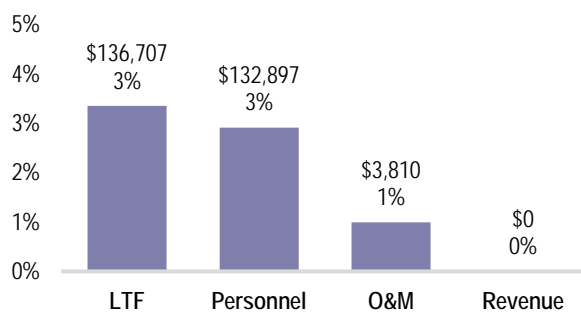


Reasons for Change:

Personnel: ↑ 3.00 FTE, general pay changes ||

O&M: ↑ internal services || Revenue: ↔

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

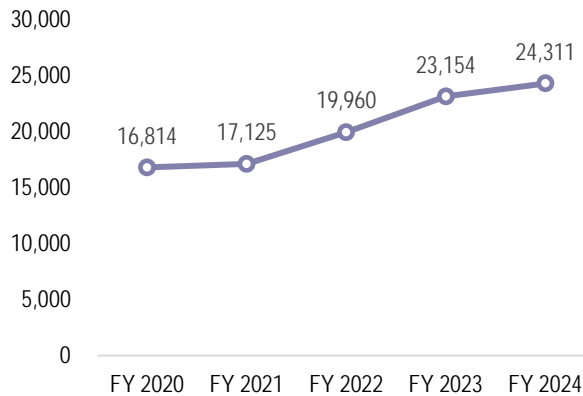
Personnel: ↑ 3 percent || O&M: ↑ 1 percent

|| Revenue: ↔



Community Corrections

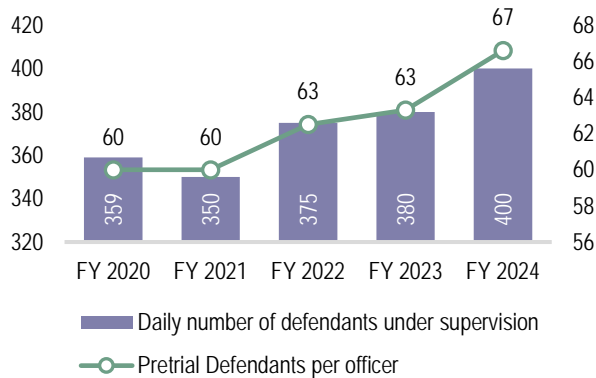
Key Measures¹



Objective: Promote public safety by ensuring compliance with all conditions of pre-trial, probation and court ordered conditions.

Measure: The number of days defendants are on electronic monitoring.

Referrals for electronic monitoring are expected to continue to increase as diversionary practices are growing in popularity.



Objective: Promote public safety by enforcing all conditions associated with pre-trial release.

Measure: Average daily number of defendants; Average daily caseload per pretrial officer (excluding managers).

Caseload demand for pretrial supervision is expected to grow as interest in pre-trial alternatives to incarceration grow in popularity. The recommended caseload for pretrial supervision is 40 cases per officer.



Objective: Promote public safety by enforcing all general and special conditions of probation for offenders.

Measure: Average daily number of offenders under supervision; Average daily number of offenders under supervision per probation officer (excluding managers).

Caseload demand for probation supervision is expected to grow as new inter-agency projects and programs drive additional referrals for supervision. The recommended caseload for probation supervision is 60 cases per officer.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Courts

The Courts serve the public through support of the judicial system of Loudoun County by providing an independent, accessible, and responsive forum for the just resolution of disputes. Both the State Constitution and the Code of Virginia require the County to provide suitable facilities for the Courts, including the Circuit Court, General District Court, the Juvenile and Domestic Relations Court, and the Magistrates, although the County is not required to provide any personnel or related expenses. The County provides employees for the Circuit Court while the Commonwealth of Virginia provides the employees to staff the General District Court, Juvenile and Domestic Relations Court, and the Magistrates Office. The Commonwealth also provides the judges for the courts.

Courts' Programs

Circuit Court

Serves as the court of record with original jurisdiction (i.e., the matter can only originate in the Circuit Court); tries civil cases involving disputes between private parties with claims in excess of \$25,000, divorces, wills and estate cases, cases involving real property, felonies, and indicted misdemeanors. Criminal and civil appeals from the General District and the Juvenile and Domestic Relations District Courts are tried de novo, as new trials, in this court. The court hears appeals from various administrative agencies.

General District Court

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

Juvenile and Domestic Relations Court

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

Magistrates

Conducts probable cause and bail hearings; commits and releases offenders to and from jail; and issues arrest warrants, search warrants, emergency custody orders, temporary detention orders, medical emergency detention orders, and emergency protective orders.



Courts

Budget Analysis

Department Financial and FTE Summary¹

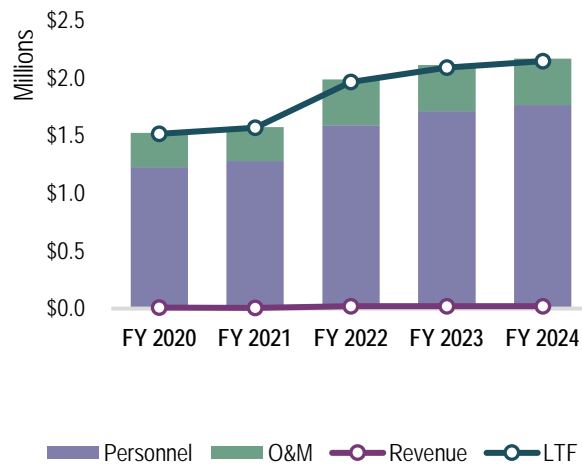
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$1,228,029	\$1,280,529	\$1,592,052	\$1,713,315	\$1,764,714
Operating and Maintenance	295,480	292,975	395,117	398,834	402,822
Total - Expenditures	\$1,523,509	\$1,573,504	\$1,987,169	\$2,112,149	\$2,167,537
Revenues					
Recovered Costs	\$7,417	\$5,724	\$20,768	\$20,768	\$20,768
Total - Revenues	\$7,417	\$5,724	\$20,768	\$20,768	\$20,768
Local Tax Funding	\$1,516,092	\$1,567,781	\$1,966,401	\$2,091,381	\$2,146,769
FTE	10.00	11.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.



Courts

Revenue and Expenditure History



additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

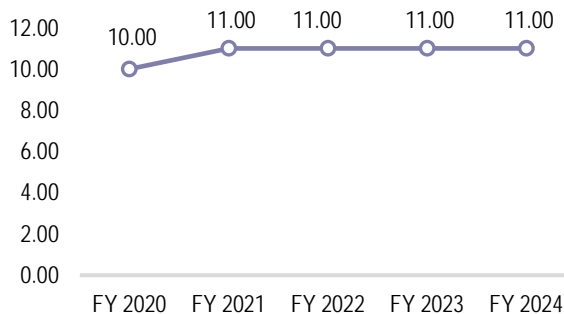
Revenue/Local Tax Funding

As shown, the Courts Department is primarily funded by local tax funding (over 98 percent). Program-generated revenues are limited to the General District Court's recovered costs for court appointed attorney fees.

Expenditure

The majority of the expenditure budget is dedicated to personnel costs, including the County employees of the Circuit Court Judges' office and the County salary supplements for the qualifying state employees of the General District Court, Juvenile and Domestic Relations Court, and one remaining magistrate grandfathered in before the state prohibited local government supplements for magistrates. Major drivers of personnel increases are

Staffing/FTE History



The Circuit Court Judges' office is the only entity in this Department with County positions. Staffing increased by 1.00 FTE in FY 2021. State positions in the General District Court, Juvenile and Domestic Relations Court, and the Magistrate's office are not presented in the Staffing/FTE History chart.

FY 2021: 1.00 FTE chief of staff position was approved for the Circuit Court Judges' office.

The Department's FY 2023 expenditures have increased primarily because of personnel costs, which make up most of the Department's expenditures. Personnel costs consist of salary and fringe benefits for the County employees of the Circuit Court Judges' office and the County salary supplement for the state employees of the General District Court, Juvenile and Domestic Relations Court, and Magistrate's office. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. The operating and maintenance expenditures budget increased primarily due to higher central services costs. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Personnel expenditures have also increased due to the resource request approved for FY 2023 that increased the County salary supplement for the General District Court and the Juvenile and Domestic Relations Court staff from 10 percent to 15 percent.

The General District Court and to a lesser extent, the Juvenile and Domestic Relations District Court, collect a variety of revenues, including County revenue for traffic fines and tickets written by Loudoun County Sheriff's Office's (LCSO) deputies, fees for courthouse maintenance and security, court fines, and interest on delinquent fines. These revenues are budgeted and recorded in the departments and programs that generate these revenues (e.g., LCSO budgets revenue for traffic



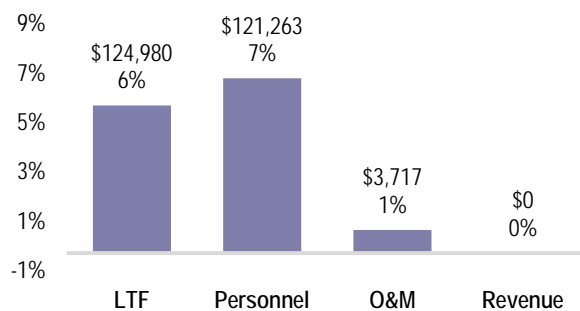
Courts

finer). In addition, the General District Court collects revenue for traffic tickets written by police officers for the towns of Leesburg, Middleburg, and Purcellville and remits those revenues back to each respective town. The Court also collects revenue on behalf of the Metropolitan Washington Airports Authority Police at Washington Dulles International Airport and the Virginia State Police, remitting those revenues to the Commonwealth of Virginia.

The Adult Drug Court, a specialty docket in the Circuit Court, has the capacity to serve up to 50 participants. This program is a cooperative effort involving the Circuit Court; the Clerk of the Circuit Court; the Department of Community Corrections; the Office of the Commonwealth's Attorney; County Administration; the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS); and Loudoun County Sheriff's Office (LCSO).

The Mental Health (MH) Docket of the General District Court has the capacity to serve up to 25 participants. The goal of the program is to increase public safety, reduce recidivism among high-risk individuals, divert individuals with serious mental illness from further progressing through the criminal justice system, and improve clinical outcomes for individuals with serious mental illness by connecting them with evidence-based treatment. This specialty docket is a collaborative effort between the departments of Community Corrections and MHSADS. Other partner agencies include LCSO, the Office of the Commonwealth's Attorney, and the Office of the Public Defender.

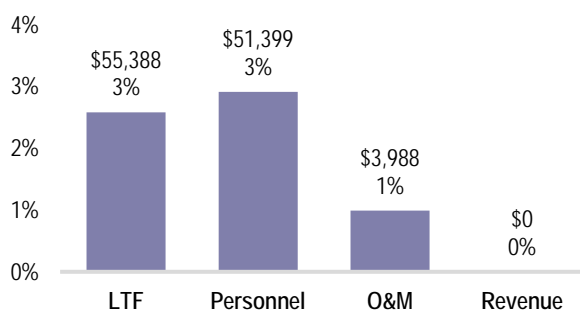
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ General pay changes and County salary supplements increase || **O&M:** ↑ internal services increase || **Revenue:** ↔

Percent Change from Adopted FY 2023 to Projected FY 2024



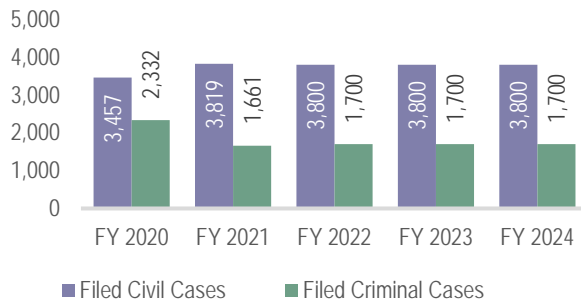
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



Courts

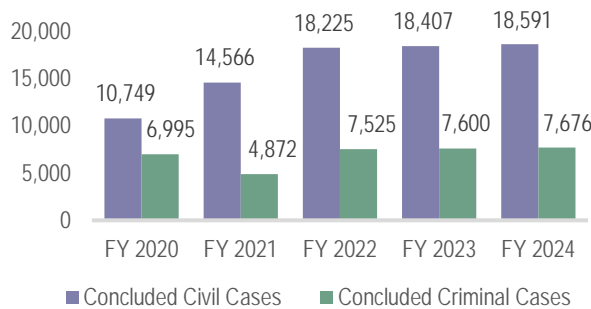
Key Measures¹



Objective: Maintain judicious, prompt, and efficient handling of Circuit Court cases by concluding cases.

Measure: Number of filed civil cases and criminal cases in the Circuit Court.²

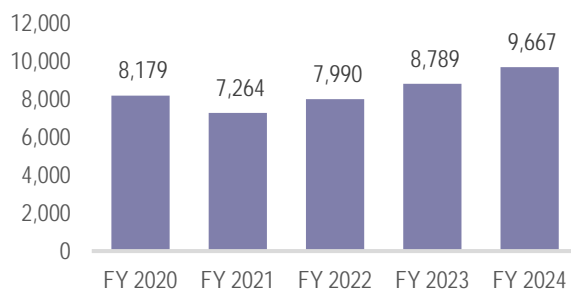
The number of Circuit Court cases filed is expected to remain relatively stable.



Objective: Ensure General District Court cases are resolved promptly and efficiently by processing all court cases.

Measure: Number of concluded civil and criminal cases in the General District Court.

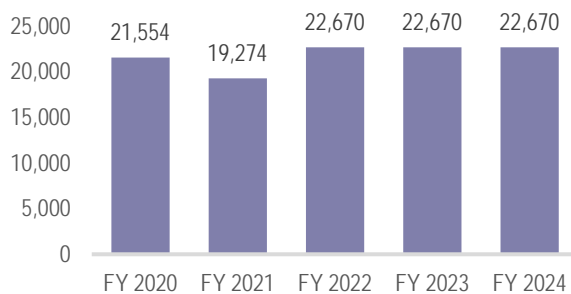
The number of General District Court cases are projected to increase in FY 2023 and FY 2024.



Objective: Provide equitable services for juveniles and families in the judicial system for Loudoun County residents.

Measure: Number of Juvenile and Domestic Relations Court juvenile cases.

The number of Juvenile and Domestic Relations Court juvenile cases is expected to steadily increase to the historical trend, having decreased in FY 2021 due to the pandemic.



Objective: Provide judicial services and accomplish statutory responsibilities of the Magistrate's Office on a 24 hours per day/7 days per week/365 days per year basis.

Measure: Number of magistrate processes.

The number of magistrate processes is expected to remain stable through FY 2024. Position vacancies in the Magistrate's Office also affect this measure's data.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

² Commenced civil cases include garnishments, civil cases filed, juvenile appeals, and adoptions filed. Commenced criminal cases include indictments, waivers, bench trials, misdemeanor appeals, criminal juvenile appeals, and capias/rules.



Courts

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Circuit Court	\$1,215,490	\$1,268,343	\$1,574,090	\$1,622,383	\$1,667,800
Juvenile and Domestic Relations Court	93,363	96,917	124,756	136,570	139,248
General District Court	166,411	157,460	226,303	296,367	302,592
Magistrate's Office	48,246	50,784	62,020	56,829	57,897
Total - Expenditures	\$1,523,509	\$1,573,504	\$1,987,169	\$2,112,149	\$2,167,537
Revenues					
General District Court	\$7,417	\$5,724	\$20,768	\$20,768	\$20,768
Total - Revenues	\$7,417	\$5,724	\$20,768	\$20,768	\$20,768
Local Tax Funding					
Circuit Court	\$1,215,490	\$1,268,343	\$1,574,090	\$1,622,383	\$1,667,800
Juvenile and Domestic Relations Court	93,363	96,917	124,756	136,570	139,248
General District Court	158,994	151,736	205,535	275,599	281,824
Magistrate's Office	48,246	50,784	62,020	56,829	57,897
Total – Local Tax Funding	\$1,516,092	\$1,567,781	\$1,966,401	\$2,091,381	\$2,146,769
FTE					
Circuit Court	10.00	11.00	11.00	11.00	11.00
Total – FTE	10.00	11.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.



Loudoun County Fire and Rescue

Loudoun County Fire and Rescue (LCFR) is a component of the Loudoun County Combined Fire and Rescue System (LC-CFRS). The Combined System (System) was established by the Board of Supervisors in July 2014 and codified by ordinance in Chapter 258 of the Loudoun County, Virginia, Codified Ordinances. This ordinance created a governance structure to coordinate Fire, Rescue, and Emergency Medical Services (EMS) service provision between LCFR and the established volunteer Fire and EMS agencies in the County. The LC-CFRS provides residents and visitors with efficient and cost-effective fire protection, rescue, and emergency medical services. LC-CFRS also responds to and mitigates hazardous materials and related life safety and property threatening incidents, using state-of-the-art equipment and a staff of highly trained volunteer and career personnel located in strategically placed facilities, 24 hours a day, seven days a week.

As part of the Combined System, LCFR provides full 24-hour or partial 24-hour staffing of fire/EMS apparatus at 18 of the 20 Fire/Rescue stations; further, its role includes providing System-wide operational medical direction, administrative, and logistical support for the 15 volunteer companies, as well as supporting the LC-CFRS Executive Committee and the overall LC-CFRS governance structure. Additionally, LCFR manages many functions for the Combined System, including but not limited to financial affairs (including EMS billing); career employee and volunteer member human resources; health, safety, wellness, and respiratory protection programs; public information; records management and Freedom of Information Act (FOIA) processing; facilities and apparatus support; logistics and supply distribution; and capital planning services. The Department also coordinates and provides certification and continuing education training for career and volunteer providers through the Training Division at the Oliver Robert Dubé Fire and Rescue Training Academy.

Loudoun County Fire and Rescue's Programs

Administrative Services

Includes the Office of the System-wide Fire and Rescue Chief, Assistant Chief of Operations and Assistant Chief of Support Services, Public Information, Financial and Budget Management, and the Office of Professional Standards. This division also houses the Planning and Data Analytics function, which monitors operational data and oversees short-and long-range planning for public safety projects to ensure the County's service needs are met. Further, this division provides support for all program areas with administrative and management services, financial management, grant administration, procurement, payroll, and records management; and administers the EMS transport reimbursement program.

Volunteer Administration

Supports volunteer fire and rescue System members by providing oversight, assistance and guidance in various policy and procedural matters and human resource aspects including pre-placement physicals, training, benefits, recruitment, retention, and recognition. This division also assists in the overall management of the Length of Service Awards Program (LOSAP) administered by the County.

Fire Marshal's Office

Provides critical programs to ensure a safe living and working environment for residents, workers, and visitors within Loudoun County through the development and application of fire prevention engineering, education, and enforcement activities. This includes response and overall management of the joint Fire Marshal/Sheriff Office Explosive Ordinance Disposal (EOD) team.



Loudoun County Fire and Rescue

Communications and Support Services

Provides timely and accurate data and technologies supporting local and regional interoperability and emergency response through the Emergency Communications Center (ECC), which serves as the County's Public Safety Answering Point (PSAP) for all 9-1-1 calls using the County's Enhanced 9-1-1 system. The ECC processes all incoming 9-1-1 calls and texts through the PSAP with personnel dispatching Fire and Rescue assets for incidents that require LCFR services. Routes calls for other public safety incidents to the appropriate agency.

Operations

Provides an all-hazards response to fire, rescue, hazardous materials, water rescue, and emergency medical incidents 24 hours per day, seven days per week throughout Loudoun County. In addition to responses within Loudoun County, mutual aid is provided (and received) from surrounding jurisdictions.

Emergency Medical Services

Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance/improvement in conjunction with the Operational Medical Director (OMD). Provides daily oversight of patient care delivery through the EMS Supervisor program and ensures compliance with applicable regulations, codes and industry standards.

Fire and Rescue Training

Provides the LC-CFRS with high quality and comprehensive certification and continuing educational programs in a variety of disciplines to facilitate excellent service to residents and visitors.

Health, Safety and Asset Management

Provides critical support services to include facilities development and management, apparatus and fleet management, logistics and supply distribution services, health, safety and wellness, and respiratory protection program management.

Human Resources

Provides management of the function of Human Resources (HR) for LCFR employees. Specifically, this division is responsible for the coordination and administration of the Department's promotional examinations and manages the Department's recruitment and retention activities. In collaboration with County HR, this division assists with other workforce planning initiatives and employee relations matters. Lastly, this division assists the System Chief and staff in the collective bargaining and labor relations process. For FY 2023, this program is reflected within the budget and FTE counts for Administrative Services.



Loudoun County Fire and Rescue

Budget Analysis

Department Financial and FTE Summary¹

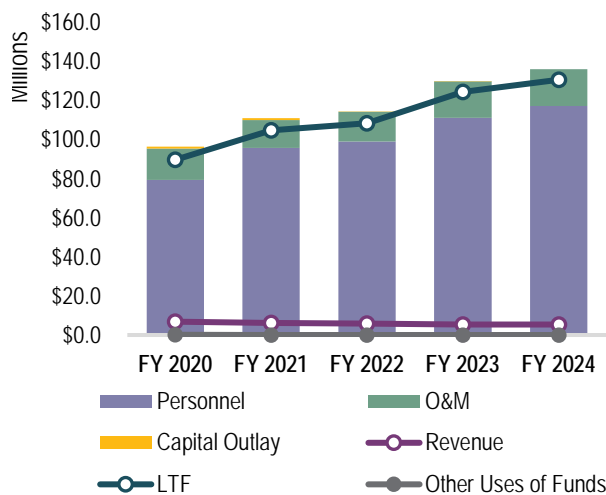
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$79,443,474	\$95,890,955	\$99,189,437	\$111,165,980	\$117,238,449
Operating and Maintenance	15,987,670	14,231,380	15,163,046	18,688,214	18,875,096
Capital Outlay	1,016,607	913,393	1,600	1,600	0
Other Uses of Funds	126,318	0	0	0	0
Total - Expenditures	\$96,574,069	\$111,035,728	\$114,354,083	\$129,855,794	\$136,113,546
Revenues					
Other Local Taxes	\$3,856,209	\$3,425,186	\$3,628,000	\$2,930,560	\$2,930,560
Permits, Fees, and Licenses	153,536	165,364	174,611	360,945	360,945
Fines and Forfeitures	5,990	1,726	6,650	6,650	6,650
Charges for Services	4,989	3,474	0	0	0
Miscellaneous Revenue	10,923	1,808	0	0	0
Recovered Costs	52,438	31,317	0	0	0
Intergovernmental – Commonwealth	1,538,079	1,299,088	1,349,894	1,349,894	1,349,894
Intergovernmental – Federal	607,000	548,673	0	0	0
Other Financing Sources	600,011	709,951	725,881	725,881	725,881
Total – Revenues	\$6,829,175	\$6,186,587	\$5,885,036	\$5,373,930	\$5,373,930
Local Tax Funding	\$89,744,894	\$104,849,141	\$108,469,047	\$124,481,864	\$130,739,616
FTE	673.14	682.14	696.14	729.14	752.14

¹ Sums may not equal due to rounding.



Loudoun County Fire and Rescue

Revenue and Expenditure History



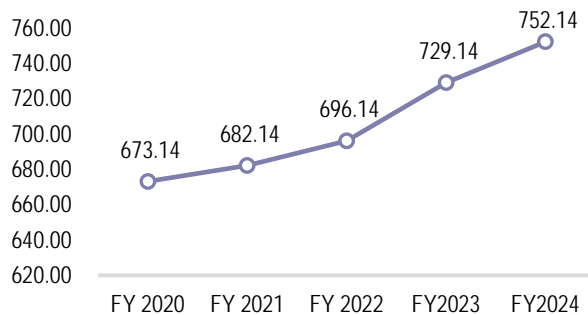
Revenue/Local Tax Funding

As shown, LCFR is primarily funded by local tax funding (approximately 96 percent). Programmatic revenue consists of grants, permits, fines, as well as a transfer of \$725,881 from the EMS Transport Reimbursement Fund to the General Fund.

Expenditure

The majority of LCFR's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce and step increases for uniformed public safety personnel in each fiscal year.

Staffing/FTE History



FY 2020: (Total 24.00 FTE) 16.00 FTE Sterling staffing, 1.00 FTE HR specialist, 1.00 FTE communications specialist, 1.00 physicals coordinator, 1.00 administrative assistant (fleet/logistics/ health and wellness), 1.00 wellness center manager, 2.00 civilian fire marshals, and 1.00 FTE firefighter.

FY 2020 Mid-Year: 1.00 FTE was moved from non-departmental to LCFR for the communications training coordinator position associated with universal call taking, 5.00 FTE approved for tanker staffing at the Loudoun

Heights Station.

FY 2021: 1.00 FTE technology manager, 1.00 FTE payroll specialist, 1.00 FTE EMS clinical coordinator (funded by EMS Transport revenue)

FY 2022: 4.00 FTE ECC uniformed fire officers, 1.00 FTE executive assistant – Office of the Chief, 1.00 FTE logistics technician – driver, 1.00 FTE fire inspections supervisor, 1.00 FTE distance learning administrator, 1.00 FTE accounting and finance specialist, 3.00 FTE dispatchers, 1.00 FTE senior plans reviewer, 1.00 FTE administrative assistant - Volunteer Administration.

FY 2023: 33.00 FTE uniformed staffing (29.00 FTE firefighter 2, 4.00 FTE lieutenant)

LCFR continues to deliver robust emergency medical and fire suppression services to a growing and evolving community. In April 2021, LCFR transitioned from a 42-hour average workweek to a 48-hour average workweek, where operational personnel work one 24-hour period followed by two 24-hour periods off with a Kelly Day, or scheduled day off, every seven shifts, resulting in a five consecutive day period off. This allowed LCFR to transition to a single shift, a longstanding goal of



Loudoun County Fire and Rescue

the organization as well as align the salaries of LCFR employees with the County's comparator jurisdictions.¹ Since early 2020, LCFR began providing permanent coverage for two volunteer companies equivalent to 33 career personnel. These 33.00 FTE were absorbed from within the current staffing of LCFR, thus resulting in a reduction of the Department's staffing factor positions and by association, increasing the reliance on overtime and mandatory holdovers. A mandatory holdover is a non-elective, unscheduled period (often a 12-hour shift) at the end of a scheduled 24-hour shift. If sufficient additional operational resources are not added, the reliance on overtime and mandatory holdovers will continue to strain the budget and operational workforce.

As noted above, LCFR's expenditures have increased primarily because of rising personnel costs, which make up approximately 85 percent of the Department's costs. Increases in personnel costs are primarily due to market and merit increases each fiscal year, a one-step merit increase for uniformed staff and a 3.5 percent increase for civilian personnel in FY 2021, a one-step merit increase for uniformed staff and 3 percent increase for civilian personnel in FY 2022, and a one-step merit increase for uniformed staff and a 5 percent increase for civilian personnel in FY 2023. Further, the full implementation of classification and compensation in FY 2021 resulted in a significant increase in personnel costs. With this implementation, starting annual salaries for firefighters are now competitive with Loudoun County's comparator jurisdictions (including counties of Fairfax, Prince William, and Arlington and the City of Alexandria) and market competitive grade and step plans are implemented for existing operational personnel.

In FY 2022, the Board approved a total of 14.00 FTE for LCFR including 4.00 FTE uniformed fire officers in the Emergency Communications Center (ECC), 1.00 FTE executive assistant in the Office of the Chief, 1.00 FTE logistics technician – driver, 1.00 FTE fire inspection supervisor, 1.00 FTE distance learning administrator, 1.00 FTE accounting and finance specialist, 3.00 FTE dispatchers, 1.00 FTE senior plans reviewer, 1.00 FTE administrative assistant- Volunteer Administration. The uniformed fire officers, a new position in FY 2022, serve as liaisons between field staff and communications personnel, with the primary responsibility to work in conjunction with the on-duty Shift Commander and the ECC Supervisor to monitor the deployment of System resources, ensure adequate emergency coverage across the County, and keep relevant staff informed of significant incidents or events. The 4.00 FTE provide 24/7 coverage on a 42-hour workweek, which aligns with the current shift schedule for ECC personnel.

The executive assistant in the office of the chief (1.00 FTE) not only provides dedicated administrative support for the Office of the Chief within Administrative Services Division but also serves as the lead for administrative support within LCFR responsible for the creation and refinement of administrative standards, procedures, and guidelines for the Department. This position provides training and guidance to administrative support personnel working in other functional areas. The 1.00 FTE administrative assistant provides dedicated administrative support to the area of Volunteer Administration, specifically providing support for state-mandated fingerprinting for prospective volunteers, creating ID badges, and general support for volunteer orientations and events.

FY 2023 Adopted operating and maintenance budgeted expenditures are higher than FY 2022 due to operating and maintenance costs associated with approved resource requests. In addition, operating and maintenance costs have increased due to adjustments to the internal service charges for vehicle replacement (approximately \$2.73 million for LCFR), based on an annual review of the funding required in the Vehicle Replacement Fund for the vehicle replacement plan.

The FY 2023 Adopted Budget incorporates a decrease in revenue of approximately \$700,000 due to a projected decrease in state communications taxes collected on landline telephone services. This is partially offset by an increase in building permit revenue forecasted, which was updated to reflect the distribution of hours worked per application. The result is a net decrease in total revenue of approximately \$500,000. More information on revenue estimates is available in the Revenue section of the Adopted Budget. LCFR's FY 2023 Adopted Budget reflects the priority of public and life safety.

¹ November 9, 2021, Finance/Government Operations and Economic Development Committee, Item 12, FY 2023 Budget Development: Loudoun County Fire and Rescue FY 2023 Operational Staffing,



Loudoun County Fire and Rescue

Public and Life Safety

LCFR's Adopted Budget includes the addition of a total of 33.00 FTE. This total includes 15.00 FTE to recoup positions previously reassigned when career coverage at the Lovettsville Volunteer Fire and Rescue Station #612 transitioned from a 7/12 shift, where career staff provided minimum staffing seven days per week, 12 hours per day (6:00 AM to 6:00 PM) to 24 hour-per-day, seven days per week career coverage in November 2020 at the request of the Lovettsville Volunteer Fire & Rescue Company (LVFR).

In the months prior to assigning permanent staffing, LVFR consistently requested temporary assistance from LCFR to provide coverage during the period of 6:00 PM to 6:00 AM. To initially accommodate this request, overtime was used to provide minimum staffing. Subsequently, discussions between LVFR and LCFR occurred regarding LVFR's ability to meet their obligation to staff their station and associated apparatus for their assigned operational period. Based upon these discussions and a formal request from LVFR to staff their station with career personnel on a 24/7 basis, personnel were reassigned from existing career staffing to the Lovettsville Fire and Rescue station, thus reducing LCFR staffing factor positions and increasing LCFR's reliance on overtime for minimum staffing assignments.

In addition, in January 2020, the Sterling Volunteer Rescue Squad requested temporary career coverage of Medic 615 in Sterling Park. This coverage, initially intended to be temporary, was assigned in February 2020 and remains in place today. Ten (10.00) FTE were added in FY 2023 to maintain minimum staffing for this service. Finally, in April 2021, Rescue 635 at the Kincora station (served by the Sterling Volunteer Rescue Squad) transitioned to 24-hour career coverage, resulting in eight additional personnel (8.00 FTE) added in FY 2023 for this purpose.

As noted in the November 2021 budget development item¹, beginning on April 1, 2021, LCFR transitioned to a 48-hour workweek. While this shift resulted in some operational efficiencies, the combination of declining volunteer coverage and an increased reliance on overtime and associated mandatory holdovers has resulted in the need for increased staffing. Several key factors contribute to the increased reliance on overtime and associated mandatory holdovers. As articulated in the staffing analysis brought to the Board during the FY 2018 budget process, those factors include: vacant positions either due to true vacancies or temporary vacancies during recruit schools; temporary restricted duty, military leave, injuries, or other long-term leave categories; authorized annual leave, employee sick leave, bereavement leave, civic leave and other leave types; required trainings; and a reduction in voluntary overtime potentially attributed to the increase in weekly working hours. In addition, the recently implemented paid family leave benefit will increase the amount of leave operational personnel are eligible to take, which will increase the need to fill those minimally staffed positions. Between FY 2019 and FY 2021, leave usage (all types) increased from 131,573 hours to 174,717 hours. Further, new capital facilities and other issues, such as those identified in the 2019 Service Plan², will continue to strain available operational personnel resources. While a total of 33.00 FTE are included in the FY 2023 Adopted Budget, a total of 69.00 were recommended for FY 2023 based on current staffing needs. Additional FTE will be requested in future budget years to continue to work toward filling the gap in operational staffing.

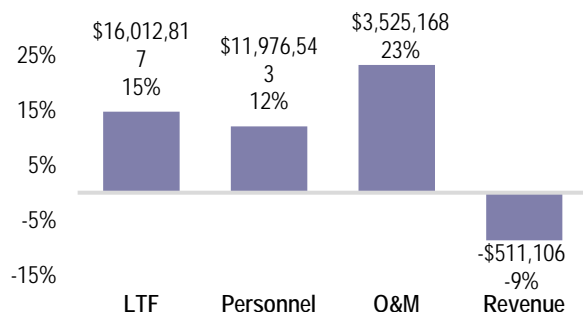
¹ November 9, 2021, Finance/Government Operations and Economic Development Committee, Item 12, FY 2023 Budget Development: Loudoun County Fire and Rescue FY 2023 Operational Staffing.

² Loudoun County Fire and Rescue Emergency Operations Service Plan, October 2019.



Loudoun County Fire and Rescue

Percent Change from Adopted FY 2022 to Adopted FY 2023



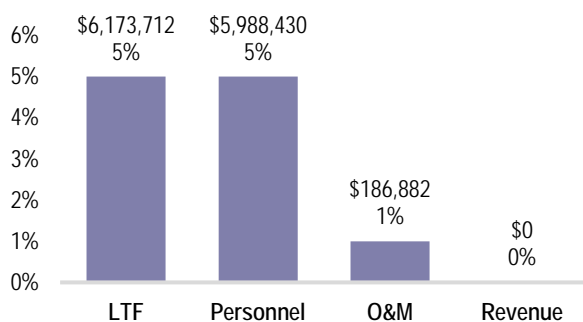
Reasons for Change:

Personnel: ↑ 33.00 FTE, general pay changes ||

O&M: ↑ increase in vehicle replacement costs, O&M associated with resource requests ||

Revenue: ↓ decrease in other local taxes (communication tax)

Percent Change from Adopted FY 2023 to Projected FY 2024



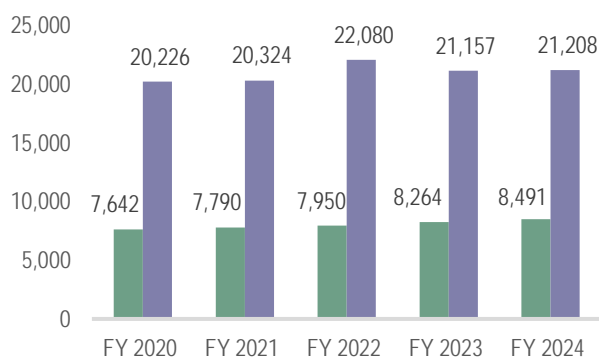
Reasons for Change:

Personnel: ↑ general pay changes, 23.00 FTE

Leesburg South || **O&M:** ↑ 1 percent || **Revenue:**

↔

Key Measures¹



Objective: Provide delivery of Emergency Medical Services to the community.

Measure: Number of Fire Incidents (green), Number of Emergency Medical Service (EMS) incidents (purple)

As the numbers of both fire and EMS incidents continue to grow, the demand for fire and EMS services increases correspondingly. Without adequate staffing, LCFR relies on the use of overtime to provide minimum staffing.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Loudoun County Fire and Rescue

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Emergency Medical Services	\$3,034,596	\$3,713,202	\$3,231,768	\$3,506,756	\$3,599,957
Operations	61,963,518	72,920,628	74,889,621	86,807,286	\$92,058,902
Communications and Support Services	5,501,092	6,708,704	7,751,039	8,270,367	\$8,507,356
Volunteer Administration	6,957,369	7,055,659	7,193,389	7,227,906	\$7,312,779
Fire-Rescue Training	6,407,242	6,277,126	6,736,870	7,646,250	\$7,826,188
Fire Marshal's Office	3,698,030	3,768,350	4,404,543	4,689,426	\$4,821,287
Administrative Services	2,288,042	3,837,740	4,296,019	4,796,953	\$4,925,873
Health, Safety and Asset Management	6,724,179	6,754,318	5,850,834	6,910,850	\$7,061,204
Total – Expenditures	\$96,574,069	\$111,035,728	\$114,354,083	\$129,855,794	\$136,113,546
Revenues					
Emergency Medical Services	\$569,037	\$641,031	\$470,083	\$470,083	\$470,083
Operations	184,310	61,185	0	0	0
Communications and Support Services	3,945,310	3,434,787	3,628,000	2,930,560	2,930,560
Volunteer Administration	0	0	0	0	0
Fire-Rescue Training	1,881,371	1,770,068	1,605,692	1,605,692	1,605,692
Fire Marshal's Office	150,179	165,442	159,650	310,128	310,128
Administrative Services	4,119	107,696	10,161	46,244	46,244
Health, Safety and Asset Management	94,847	6,378	11,450	11,223	11,223
Total - Revenues	\$6,829,175	\$6,186,587	\$5,885,036	\$5,373,930	\$5,373,930
Local Tax Funding					
Emergency Medical Services	\$2,465,559	\$3,072,171	\$2,761,685	\$3,036,673	\$3,129,874
Operations	61,779,207	72,859,444	74,889,621	86,807,286	\$92,058,902
Communications and Support Services	1,555,782	3,273,918	4,123,039	5,339,807	\$5,576,796
Volunteer Administration	6,957,369	7,055,659	7,193,389	7,227,906	\$7,312,779
Fire-Rescue Training	4,525,871	4,507,058	5,131,178	6,040,558	\$6,220,496
Fire Marshal's Office	3,547,851	3,602,907	4,244,893	4,379,298	\$4,511,159
Administrative Services	2,283,923	3,730,044	4,285,858	4,750,709	\$4,879,629
Health, Safety and Asset Management	6,629,332	6,747,940	5,839,384	6,899,627	\$7,049,981
Total – Local Tax Funding	\$89,744,894	\$104,849,141	\$108,469,047	\$124,481,864	\$130,739,616

¹ Sums may not equal due to rounding.

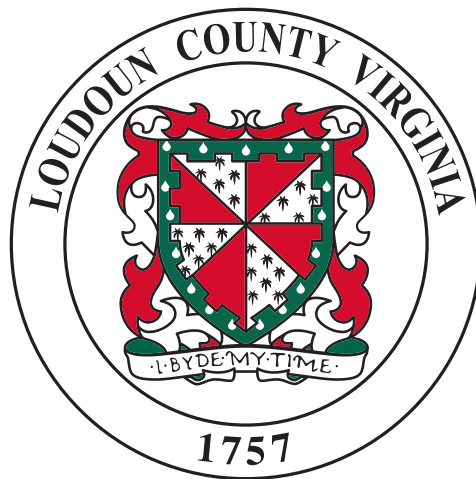


Loudoun County Fire and Rescue

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
FTE¹					
Emergency Medical Services	13.00	13.00	13.00	13.00	13.00
Operations	513.00	517.00	517.00	550.00	573.00 ²
Communications and Support Services	49.00	50.00	57.00	57.00	57.00
Volunteer Administration	4.00	4.00	5.00	5.00	5.00
Fire-Rescue Training	23.08	23.08	23.08	23.08	23.08
Fire Marshal's Office	25.06	25.06	27.06	27.06	27.06
Administrative Services	18.00	20.00	30.00	30.00	30.00
Health, Safety and Asset Management	28.00	30.00	24.00	24.00	24.00
Total – FTE	673.14	682.14	696.14	729.14	752.14

¹ Due to payroll costing adjustments done in FYs 2020 and 2021 to re-align FTE with reporting structures, some FTE have shifted in FYs 2020 through 2022.

² The increase in FTE projected in FY 2024 is due to a planned staffing request associated with the opening of Leesburg South Station.





Juvenile Court Service Unit

To serve the Loudoun County Juvenile and Domestic Relations Court by allowing individuals access to the court to resolve domestic relations matters, the Juvenile Court Service Unit (JCSU) is a statutorily mandated agency that also assists the Virginia Department of Juvenile Justice (DJJ) with the protection of the public by preparing court-involved youth to be productive members of society through professional supervision and services to juvenile offenders and their families.

The Juvenile Court Service Unit screens and processes requests in the areas of juvenile complaints, custody, support, visitation, and protective orders. The unit provides juvenile probation and parole services to the court. Special programs augment probation services and can be used for diverting first-time offenders. The JCSU also operates the Loudoun County Juvenile Detention Center (JDC).

Department's Programs¹

Intake

Receives and reviews delinquency complaints 24 hours a day. Determines whether a delinquency petition is to be filed with the juvenile court and, if so, whether the youth should be released to family or detained. Provides diversion and referrals to other community resources for first-time offenders; determines jurisdiction, venue, and controversy in domestic relations matters.

Probation and Parole Services

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach," focused on the principles of community protection, accountability, and competency development. Provides parole services to help transition offenders back to the community. Initiates transitional services, provides case management, and monitors the offender's re-entry to ensure a smooth transition to the community. Provides referrals for family and individual counseling and other resources, including vocational or specialized educational services.

Intervention Programs

Intervention programs assist juveniles and their families prior to Court involvement. Program participation can also be court-ordered. Intervention programs include restorative justice sessions, evidence-based prevention and education programming, and community service.

Juvenile Detention Center

The Juvenile Detention Center (JDC) is a secure facility that provides pre- and post-dispositional detention of youth as ordered by the Juvenile and Domestic Relations Court. This is accomplished in a safe, secure, and humane setting with policies, programs, and an environment that supports good mental and physical health.

¹ Starting in FY 2021, the Juvenile Detention Center (JDC) was shifted under the JCSU as part of planned County re-organizations. Historical data related to the JDC for FY 2020 can be found under the Department of Family Services.



Juvenile Court Service Unit

Budget Analysis

Department Financial and FTE Summary^{1,2,3}

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel ⁴	\$1,763,691	\$4,733,125	\$5,217,938	\$6,433,860	\$7,662,538
Operating and Maintenance	338,667	502,180	747,350	941,036	950,446
Total – Expenditures	\$2,102,358	\$5,235,306	\$5,965,288	\$7,374,896	\$8,612,984
Revenues					
Miscellaneous	\$0	\$250	\$0	\$0	\$0
Recovered Costs	0	243,769	95,459	95,460	95,460
Intergovernmental - Commonwealth	0	729,694	752,255	875,961	875,961
Intergovernmental – Federal	0	7,604	12,500	12,500	12,500
Total – Revenues	\$0	\$981,317	\$860,214	\$983,921	\$983,921
Local Tax Funding	\$2,102,358	\$4,253,989	\$5,105,074	\$6,390,975	\$7,629,063
FTE					
County FTE	17.53	44.69	44.69	68.69	68.69
State FTE	13.00	13.00	13.00	13.00	13.00
Total - FTE	30.53	57.69	57.69	81.69	81.69

¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for JCSU; which also has a State budget and State employees; however, those costs are not reflected in the County budget document.

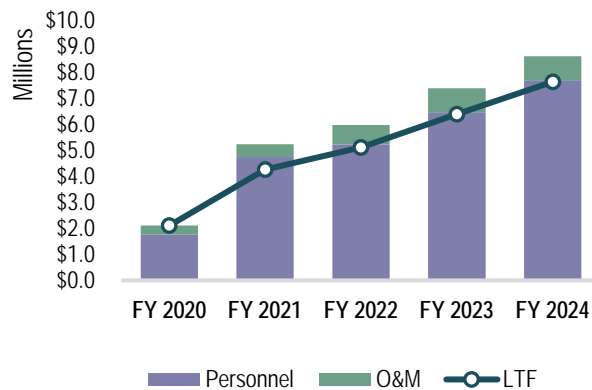
³ FY 2021, 2022 and 2023 data reflect the reorganization of the Juvenile Detention Center (JDC) into JCSU. Historic data for FY 2020 reflects JCSU before the reorganization.

⁴ FY 2023 personnel expenditures reflect pro-rated expenditures for the 24.00 FTE for the scheduled opening of the Youth Services Center in the 4th quarter of FY 2023. The FY 2024 personnel expenditures reflect the full year costs for these positions.



Juvenile Court Service Unit

Revenue and Expenditure History



Revenue/Local Tax Funding

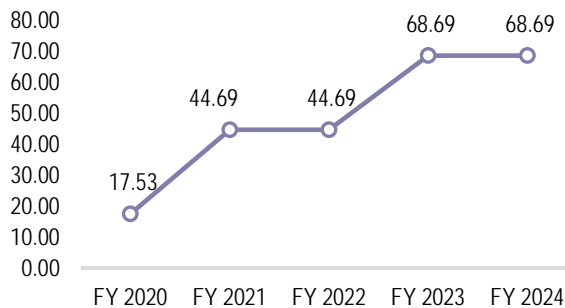
JCSU has historically been funded by local tax funding for those positions supported by the County. With the JDC reorganization, non-tax revenues are also available to the Department. State FTE are funded by the Commonwealth with salary supplements provided by the County.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (87 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year. The significant increase for FY 2021 reflects the

Department's reorganization that added the JDC to the Department.

Staffing/FTE History¹



FY 2020 Mid-Year: Shift of one position (-1.00 FTE) to County Administration

FY 2021: Transfer of 28.16 FTE from the Department of Family Services to JCSU for the JDC reorganization

FY 2023: 18.00 FTE youth services specialists, 1.00 FTE registered nurse, 1.00 FTE food services manager, 3.00 FTE cooks, and 1.00 FTE program specialist

JCSU has continued to implement juvenile justice system "transformation" efforts, guided by the Virginia Department of Juvenile Justice (DJJ), which includes the implementation of a number of initiatives, tools, and services focused on assessment and treatment of juvenile offenders. Since 2019, the JCSU has used the Standardized Disposition Matrix (SDM). This tool is an evidence-based system, introduced by DJJ, that is used to promote consistency and equity in dispositional recommendations. In determining service needs, the JCSU uses the Youth Assessment and Screening Instrument (YASI) to assess a youth's risk level for re-offending (low, moderate, and high) and need for formal court supervision. JCSU operates several diversion programs, which aim to provide interventions to youth and families to prevent further delinquent behavior. JCSU remains an active participant in the Juvenile Detention Alternative Initiative. The Department's participation in this initiative has perpetuated the implementation of the Supervised Release Program (SRP). The SRP allows participating youth a pre- or post-dispositional supervision alternative to detention. Monitoring for program participants is tailored on a continuum dependent on the seriousness and risk associated with a given offender or defendant.

The JDC is a secure facility that provides pre- and post-dispositional detention of youth. JDC youth participate in educational, recreational, and health and wellness programming, and may receive additional treatment services as ordered by the Court. In addition to serving youth before the Loudoun County Juvenile and Domestic Relations District Court, the JDC

¹ The FTE presented are for County positions only.



Juvenile Court Service Unit

provides secure detention for youth before the Juvenile and Domestic Relations District Courts in Rappahannock and Fauquier Counties, under established contractual agreements.

JCSU is a key participant in regional initiatives and staff chair the Gang Response and Intervention Team (GRIT). GRIT is a collaboration of federal, state, and local agencies aimed at preventing at-risk youth from becoming involved in gang activities.

In FY 2022, JCSU continued to provide evidence-based intervention programs for youth offenders and defendants, while also operating the Juvenile Detention Center following its FY 2021 reorganization into the Department. Additional resources may be needed in future fiscal years to continue to support these programs.

JCSU's personnel costs have grown with the merit increases approved each fiscal year and for added positions, as indicated in the Staffing/FTE History graph above. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce and additional staffing needed to open the Youth Services Center, a County capital project. The FY 2023 personnel expenditures for the additional staffing are pro-rated for the opening of the facility in the 4th quarter of FY 2023 and the FY 2024 personnel expenditures are for the full-year cost of that staffing. The FY 2023 operating and maintenance expenditures also increased due to the opening of the Youth Services Center.

The FY 2023 revenues increased as a result of moving Virginia Juvenile Community Crime Control Act (VJCCCA) funds from the Department of Family Services to the JCSU. Both revenues and the operating and maintenance expenditures were increased because of this reorganization. The operating and maintenance expenditures budget also increased \$29,000 for the base budget increase for the County salary supplements for the JCSU state employees.

For FY 2023, the Department's Adopted Budget includes new resources approved in the thematic area of Capital Facility Opening.

Capital Facility Opening

The FY 2023 Adopted Budget includes staff for the opening of the new capital facility, the Youth Services Center. This staff include the following: 18 youth services specialists (18.00 FTE), one registered nurse (1.00 FTE), one food services manager (1.00 FTE), three cooks (3.00 FTE), and one program specialist (1.00 FTE). The new Center, which will replace the existing JDC, is expected to open to clients in April 2023, based on the current construction schedule. The new facility will serve the following: JDC clients, Youth Shelter (Court Ordered Youth) clients who are currently served by a Department of Family Services contract, and a new Youth and Family Resource Center. The new facility design requires staffing for two separate programs for the secure juvenile detention and the non-secure youth shelter, with additional nurse coverage for the clients and the expansion of hours available, and the establishment of the kitchen staff to prepare meals for clients and the programming position to support the development and scheduling of youth programs and activities.

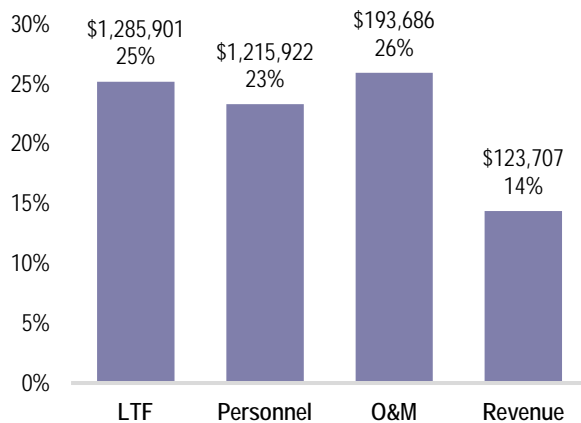
The FY 2023 funding for the facility opening is prorated to reflect budgeting the positions for the April 2023 opening during the 4th quarter of FY 2023.

The total capacity of secure beds (20) and non-secure shelter beds (16) in the Youth Services Center will increase to 36 (50 percent increase), up from the current capacity of 24 secure beds. Services directly provided by the JCSU in the new facility will include the operation of secure detention, a youth shelter, a full-service commercial kitchen to provide residents with meals, and prevention services targeting at-risk youth. Staffing must be based on the operational needs and capacity of the facility, not its utilization or average daily population. The two residential populations of youth are statutorily prohibited from co-mingling. The Youth Services Center will be a 24-hour facility with critical responsibilities that include youth safety, security, and supervision; youth intake/admission; medical and nursing services; kitchen management and food preparation; and youth transport.



Juvenile Court Service Unit

Percent Change from Adopted FY 2022 to Adopted FY 2023

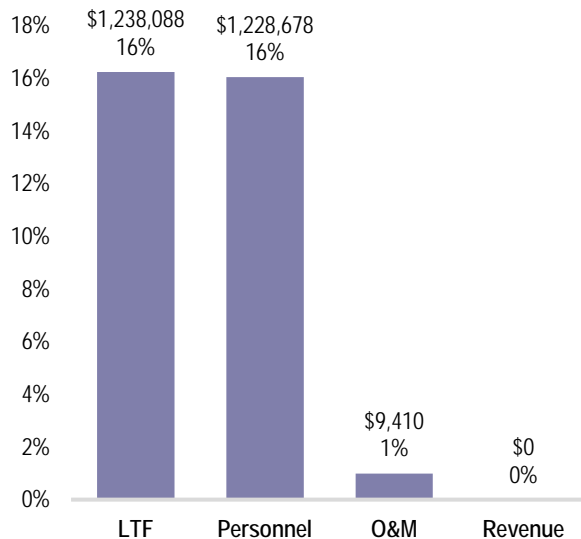


Reasons for Change:

Personnel: ↑ General pay changes and resource request for the opening of the new Youth Services Center. || **O&M:** ↑ || Resource request for the opening of the new Youth Services Center.

Revenue: ↑ Virginia Juvenile Community Crime Control Act (VJCCCA) funds moved from Department of Family Services to JCSU.

Percent Change from Adopted FY 2023 to Projected FY 2024¹



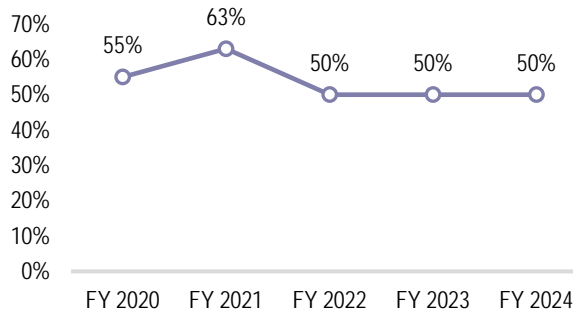
Reasons for Change:

Personnel: ↑ 16 percent, annualized personnel costs from FY 2023 resources || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ The FY 2024 personnel data reflects the full year costs associated with the resource request positions added for FY 2023.



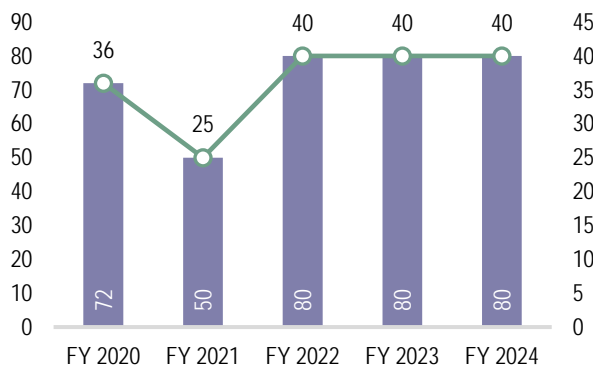
Juvenile Court Service Unit

Key Measures¹

Objective: Maintain a 40 percent diversion rate for juvenile complaints.

Measure: Percent of juvenile complaints diverted.

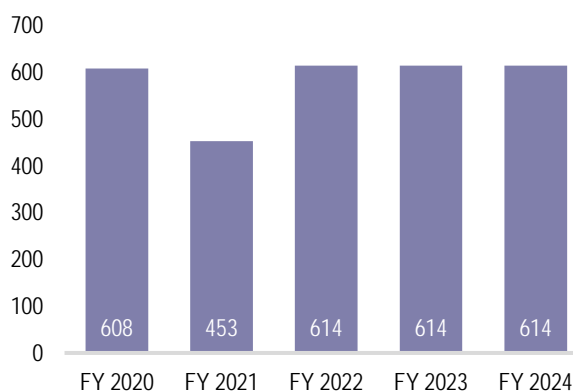
As JCSU receives juvenile complaints, the Department will continue to process and divert more than 40 percent of complaints from further penetration into the justice system.



Objective: Maintain a caseload of 100 reports or less per officer.

Measure: Number of pre-dispositional reports completed; Number of reports completed per officer.

As the Juvenile and Domestic Relations Court continues to need investigative reports for supervision determinations, JCSU will maintain a caseload of 100 or less reports per officer to service those reporting needs.



Objective: Meet County residents' needs related to the resolution of domestic violence matters.

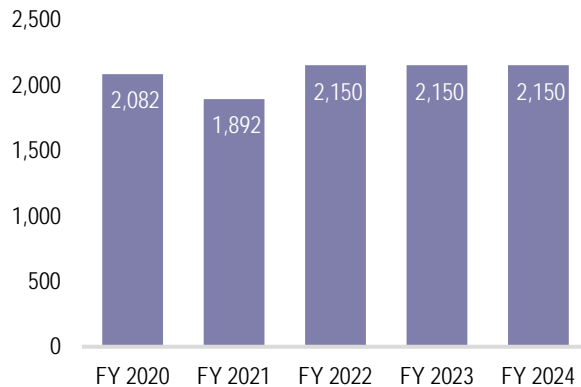
Measure: Total number of civil domestic violence complaints issued.

As domestic violence complaints continue, the JCSU will support County residents and the Juvenile and Domestic Relations Court by issuing civil domestic violence complaints.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



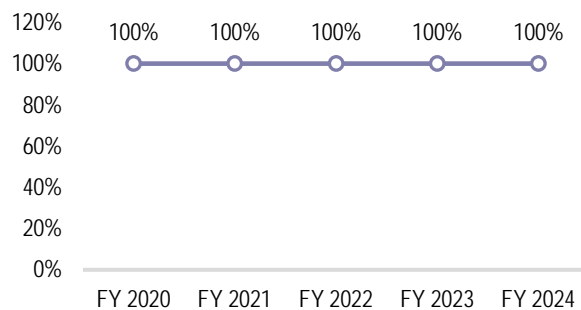
Juvenile Court Service Unit



Objective: Operate the JDC within State mandates and licensure requirements.

Measure: Total number of JDC childcare days utilized¹.

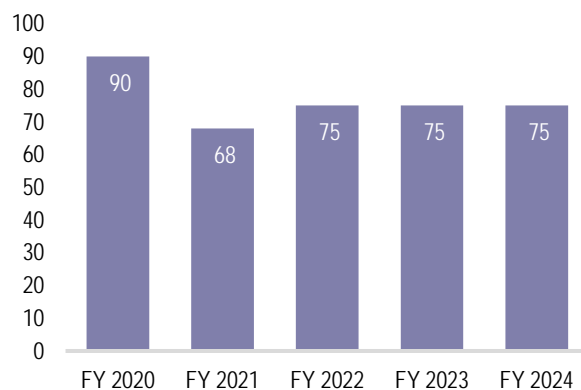
The number of childcare days utilized is projected to be stable.



Objective: Operate the JDC within State mandates and licensure requirements.

Measure: Maintain Department of Juvenile Justice (DJJ) and Prison Rape Elimination Act (PREA) required youth: staff ratios 100% of the time.

Full compliance is projected for this measure.



Objective: Operate the JDC within State mandates and licensure requirements.

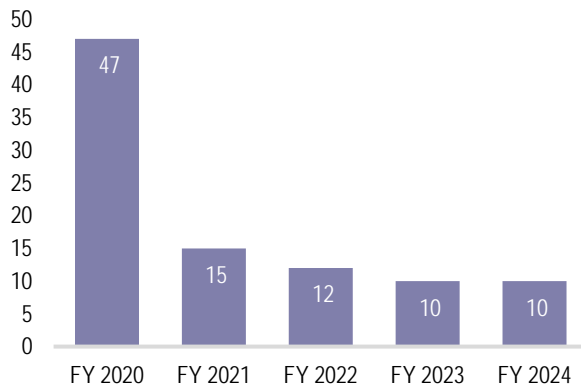
Measure: Total youth served at the JDC.

The number of youth served at the JDC is projected to be stable.

¹ During the COVID pandemic, beginning in March 2020, the JCSU and the Juvenile and Domestic Relations District Court aggressively sought alternative placement options for alleged delinquent youth in order to limit detention placements and manage the risk for COVID outbreaks. In addition, the Court operated with an emergency-only docket for the first three months of the pandemic, limiting the number of youths before the Court.



Juvenile Court Service Unit



Objective: Operate the Youth Shelter for court ordered youth in accordance with State licensure requirements.

Measure: Total number of court-ordered youth served at the Youth Shelter in the new Youth Services Center.

Due to the start of the COVID-19 pandemic in March 2020, the Loudoun County Juvenile Court Service Unit and the Juvenile and Domestic Relations Court deliberately reduced the use of court-ordered Shelter placement (congregate care setting) in an effort to prevent COVID-19 spread. These efforts continued in FY 2021, are continuing in FY 2022, and are projected to continue in FY 2023. Until the pandemic subsides, lower utilization rates are projected. The number of court-ordered youth at the Youth Shelter in the new Youth Services Center is projected to be stable in FY 2024.



Juvenile Court Service Unit

Department Programs

Department Financial and FTE Summary by Program¹

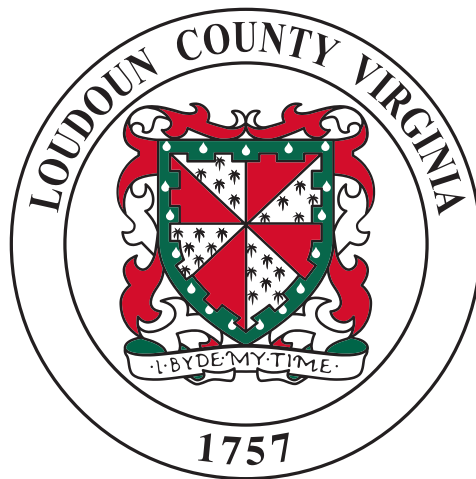
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Juvenile Court Service Unit	\$2,069,218	\$2,269,628	\$2,488,420	\$2,814,552	\$2,887,881
Juvenile Detention Center ^{2,3}	33,140	2,965,678	3,476,868	4,560,344	5,725,103
Total – Expenditures	\$2,102,358	\$5,235,306	\$5,965,288	\$7,374,896	\$8,612,984
Revenues					
Juvenile Court Service Unit	\$0	\$2,280	\$0	\$145,706	\$145,706
Juvenile Detention Center ²	0	979,037	860,214	838,215	838,215
Total – Revenues	\$0	\$981,317	\$860,214	\$983,921	\$983,921
Local Tax Funding					
Juvenile Court Service Unit	\$2,069,218	\$2,267,348	\$2,488,420	\$2,668,846	\$2,742,175
Juvenile Detention Center ²	33,140	1,986,641	2,616,654	3,722,129	4,886,888
Total – Local Tax Funding	\$2,102,358	\$4,253,989	\$5,105,074	\$6,390,975	\$7,629,063
County FTE					
Juvenile Court Service Unit	17.53	16.53	16.53	16.53	16.53
Juvenile Detention Center ²	0.00	28.16	28.16	52.16	52.16
Total – County FTE⁴	17.53	44.69	44.69	68.69	68.69

¹ Sums may not equal due to rounding.

² The transfer of 28.16 FTE from the Department of Family Services to JCSU for the JDC reorganization occurred in FY 2021.

³ FY 2023 expenditures reflect pro-rated personnel expenditures for the 24.00 FTE for the scheduled opening of the Youth Services Center in the 4th quarter of FY 2023. The FY 2024 expenditures reflect the full year personnel costs for these positions.

⁴ This data is for County FTE. The State FTE for the Juvenile Court Service Unit are not reflected in this data.





Sheriff's Office

The Sheriff is a locally elected constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities that 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.

Department's Programs

Criminal Investigations

Proactively investigates criminal offenses and provides comprehensive follow-up investigation of criminal cases referred from other Divisions within the Sheriff's Office, other County Departments, and other federal, state, and local law enforcements partners.

Field Operations

Provides responsive law enforcement services to the County 24-hours a day, 365 days a year. Utilizing 4 Patrol stations that are placed in different areas of the county, Field Operations is responsible for pro-active patrol, response to calls for service and routine traffic enforcement. Patrol staff and leadership engages the community through outreach and communication strategies that improve the quality of life for County residents, businesses, and visitors.

Operational Support

Provides support services through Traffic Safety and Enforcement, supports Field Operations staff, manage and deploy several support/ response teams, provide Juvenile Education Services, Adult Crime Prevention, and maintain the Crossing Guard section. Emergency Management staff assigned to the Operational Support Division work with county and staff leadership for contingency planning.

Emergency Communications

Provides Sheriff's Office emergency 911 dispatch services, non-emergency telecommunicator support, and manages administrative calls for service. Emergency Communications staff enables 24/7 access to all Loudoun County law enforcement activity and works closely with Loudoun County Fire Rescue staff to implement Universal Call-Taking.

Corrections

Manages the Adult Detention Center (ADC) and Work Release Program by providing a safe, secure, and healthy environment to house both pretrial and sentenced inmates. Works closely with Community Services Board (CSB) and local partners to provide educational and occupational program support for inmates.

Court Services

Provides Court Security functions for the Loudoun County Courthouse Complex and Civil Process enforcement for Loudoun County.



Sheriff's Office

Administrative and Technical Services

Provides support functions to Sheriff's Office divisions related to records management, property and evidence management, accreditation and training, human resources, IT support, the False Alarm Reduction Unit (FARU), Employment Services, and finance and administration.

Office of the Sheriff

Provides senior command and leadership, strategic planning, internal review, and Public Information Officer functions for the Sheriff's Office.



Sheriff's Office

Budget Analysis

Department Financial and FTE Summary¹

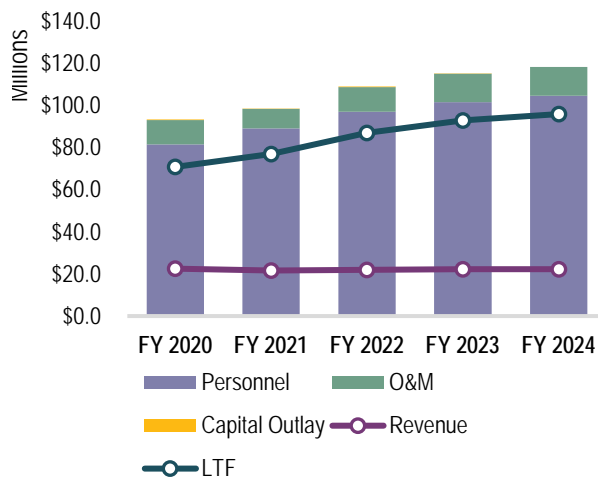
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$81,471,107	\$89,105,683	\$97,021,481	\$101,594,864	\$104,642,710
Operating and Maintenance	11,535,880	9,284,726	11,756,420	13,464,504	13,599,149
Capital Outlay	335,811	220,230	224,016	226,775	0
Total - Expenditures	\$93,342,797	\$98,610,639	\$109,001,917	\$115,286,143	\$118,241,859
Revenues					
Other Local Taxes	\$3,856,209	\$3,425,186	\$3,628,000	\$2,930,560	\$2,930,560
Permits, Fees, And Licenses	513,967	484,616	375,200	375,200	375,200
Fines and Forfeitures	1,293,422	1,146,253	1,330,000	1,330,000	1,330,000
Charges for Services	414,433	294,189	490,987	490,990	490,990
Miscellaneous Revenue	1	19,865	0	0	0
Recovered Costs	1,734,548	1,352,733	1,786,100	1,786,100	1,786,100
Intergovernmental - Commonwealth	14,424,647	14,613,689	14,362,373	15,409,810	15,409,810
Intergovernmental - Federal	278,636	299,060	0	0	0
Total - Revenues	\$22,515,864	\$21,635,591	\$21,972,660	\$22,322,660	\$22,322,660
Local Tax Funding	\$70,826,933	\$76,975,048	\$87,029,257	\$92,963,483	\$95,919,199
FTE²	758.48	786.49	807.49	812.49	812.49

¹ Sums may not equal due to rounding.



Sheriff's Office

Revenue and Expenditure History



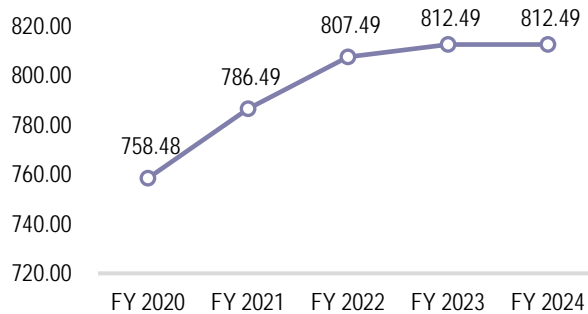
Revenue/Local Tax Funding

The Loudoun County Sheriff's Office (LCSO) is primarily funded by local tax funding (81 percent). Programmatic and intergovernmental revenue makes up the remaining 19 percent and primarily consists of reimbursements from the Virginia Compensation Board.

Expenditure

The majority of the Sheriff's Office's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce and step increases for uniformed public safety personnel in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE firing range sergeant, 2.00 FTE firing range deputies, 1.00 FTE court services major, 1.00 FTE court services 1st lieutenant, 12.00 court security deputies, 1.00 FTE administrative assistant, 1.00 FTE SRO sergeant, 1.00 FTE SRO, 2.00 FTE juvenile resource officers (JRO), 3.09 FTE background investigators, 0.77 FTE video technician, 0.77 FTE computer technician

FY 2020 Mid-Year: 1.00 FTE executive detail sergeant, 2.00 FTE executive detail deputies, 1.00 FTE domestic violence detective

FY 2021: 1.00 FTE school resource officer, 10.00 FTE court services deputies, 3.00 FTE court services sergeants, 1.00 FTE Court Services IT technician, 1.00 FTE latent print examiner, 1.00 FTE property evidence technician

FY 2022: 17.00 FTE phase 3 Courthouse Expansion Project staffing, 1.00 FTE FOIA Coordinator, 1.00 FTE drug court deputy, 2.00 FTE body worn camera expansion staffing (one technician and one supervisor)

FY 2023: 1.00 FTE inmate programs coordinator, 4.00 FTE traffic deputies

Personnel expenditures make up approximately 88 percent of LCSO's budget and changes to staffing and compensation, including the merit and step increases approved each fiscal year, are responsible for most of the expenditure increases in LCSO's overall budget. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce, a step increase for uniformed public safety personnel, and a 3 percent increase to the public safety grade and step plans.

The Board of Supervisors (Board) authorized several positions for LCSO in the FY 2022 Adopted Budget. The FY 2022 Adopted Budget included 17.00 FTE for the final phase of staffing for the Courthouse Expansion Project. The Board previously approved 15.00 FTE in FY 2020 and 14.00 FTE in FY 2021. All FY 2022 Courthouse positions for the Sheriff's Office are bailiffs, who are responsible for escorting inmates inside court rooms, providing general care and custody of inmates while present in the County Courthouse, and safely transporting inmates from the Adult Detention Center (ADC). Additionally, bailiffs provide facility security by securing entrances to the facility and inspecting persons entering.



Sheriff's Office

The FY 2022 Adopted Budget also included one Freedom of Information Act (FOIA) coordinator (1.00 FTE). This position addresses a growing volume of FOIA requests submitted to the Sheriff's Office. The number of requests is anticipated to grow by 27 percent from the level experienced in FY 2020 to 525 requests in FY 2022. The FY 2022 Adopted Budget also funded one drug court deputy (1.00 FTE) to support an expanded docket, and two positions—one body worn camera technician (1.00 FTE) and one video systems supervisor (1.00 FTE)—to support the first phase of the Body Worn Camera Expansion Program.

The FY 2023 Adopted Budget includes resources focused on the thematic areas of internal support and public and life safety.

Internal Support

The FY 2023 Adopted Budget includes one inmate programs manager (1.00 FTE). This civilian position will oversee all inmate programs at the Adult Detention Center (ADC). A variety of programs are available, including educational, religious, and specialized re-entry programs. This position will be responsible for the development, implementation, and integration of all inmate programming that supports rehabilitation for inmates. Another important role for this position is to oversee several hundred individual volunteers that provide and augment programming at the ADC. Finally, a centralized position to manage this workload will provide the resources necessary to develop and monitor statistical and performance data showing the impact and effectiveness of various programs on recidivism and other positive outcomes. At present, volunteer coordination is a collateral duty for other Sheriff's Office personnel with other primary responsibilities.

Public and Life Safety

The FY 2023 Adopted Budget includes four Traffic Deputies (4.00 FTE). Each traffic deputy will be assigned to a station to address a growing volume of traffic-related complaints and issues. Traffic and parking-related calls for services are among the most frequent received by the Sheriff's Office. In-progress traffic calls are currently addressed by on-duty patrol units and issues submitted online are addressed by the Traffic Safety Unit, which is located at the Sheriff's Office Headquarters in Leesburg. Parking calls are also addressed by patrol units or the nearest available Community Resource Officer. These positions will allow a more focused and proactive approach to addressing this growing issue. It will also align deputies with specific geographic knowledge at each station. Finally, each position will serve as a single point of contact for various parties, including the Virginia Department of Transportation (VDOT), members and staff of the Board of Supervisors, and homeowner associations.

FY 2024 Outlook

The Sheriff's Office expects a state mandate in FY 2024 or FY 2025 to establish a Community Care Team which will serve as a mobile response team for individuals experiencing a behavioral health crisis who do not need immediate medical treatment. The establishment of this team is required under the Marcus David-Peters Act (2020), which requires all community service boards and behavioral health authorities throughout Virginia to establish a Marcus Alert System that uses a community care or mobile crisis team by July 1, 2026.¹ The Sheriff's Office will request four (4.00 FTE) deputies and expects the need for one year to hire, train, equip, and implement the program before the mandated deadline. The Board of Supervisors strategic plan impresses the importance of law enforcement working collaboratively in the community in partnership with the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS).

¹ Comprehensive crisis system, VA Code § 37.2-311.1 (C.3.) (2020). By July 1, 2026, all community service boards and behavioral health authorities throughout Virginia are required to comply with requirements of the Marcus David-Peters Act regarding the establishment of a Marcus Alert System that uses a community care or mobile crisis team.



Sheriff's Office

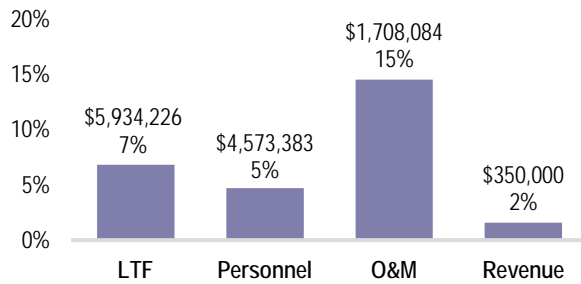
The Sheriff's Office continually strives to identify, analyze, and evaluate potential threats to the County to better focus enforcement operations and initiatives. To further enhance efforts in this area, a civilian Intelligence analyst will be sought to increase collaboration with local, state, and international law enforcement and intelligence partners, studying information and data that pertains to the identification and mitigation of security threats.

Additionally, Sheriff's Office staff continues to focus on Inmate Programs within the Adult Detention Center (ADC) to include work force, work release, educational opportunities, religious, and mental health services. Over the past two years, LCSO has seen an increase in services provided to the inmates within the ADC to support skills development that is needed for productive and practical work experiences within the correctional setting and the transition back into the community upon release. The Sheriff's Office will seek three sworn correctional officers that will be utilized to maintain ADC staffing levels and meet the growing needs for inmate programs, while continuing to meet Virginia Department of Corrections local and state mandates for inmate services.



Sheriff's Office

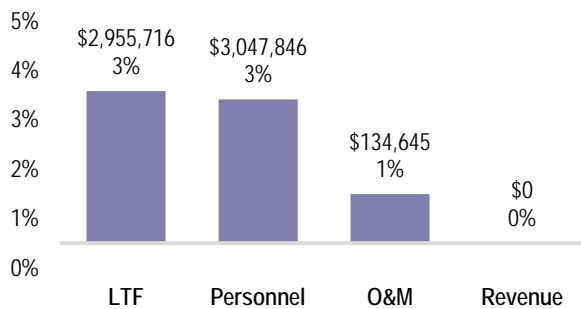
Percent Change from Adopted FY 2022 to Adopted FY 2023¹



Reasons for Change:

Personnel: ↑ 5.00 FTE, general pay changes ||
O&M: ↑ base adjustments for contractual services, vehicle replacement fund adjustments ||
Revenue: ↑ projected increased Commonwealth revenue

Percent Change from Adopted FY 2023 to Projected FY 2024



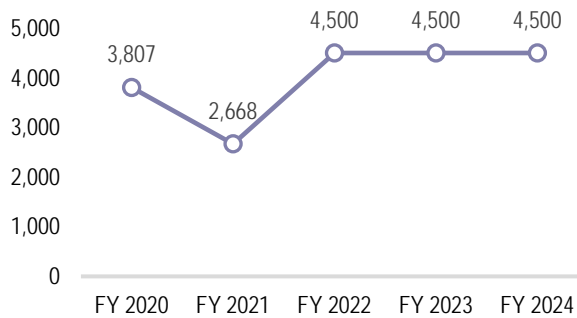
Reasons for Change:

Personnel: ↑ 3 percent increase
 || **O&M:** ↑ 1 percent increase || **Revenue:** ↔

¹ Operating and maintenance costs have increased due to planned adjustments to internal service charges for vehicle replacement.



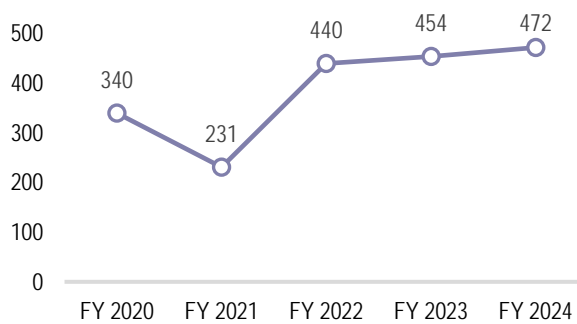
Key Measures¹



Objective: Protect individuals in custody and care by providing a safe and humane environment in the most cost-effective manner possible.

Measure: Number of Inmate Bookings per year.

Inmate booking were impacted by the COVID-19 pandemic but are anticipated to grow.



Measure: Number of Daily Inmates Housed at the ADC.

The number of daily inmates housed at the ADC were impacted by the COVID-19 pandemic but are anticipated to grow.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Sheriff's Office

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Office of The Sheriff	\$1,549,357	\$1,906,671	\$1,997,704	\$2,060,126	\$2,120,380
Field Operations	29,846,039	30,212,901	32,329,278	35,492,096	36,502,944
Criminal Investigations	8,913,358	9,725,870	10,269,961	10,885,004	11,188,023
Operational Support	10,216,215	10,693,768	11,465,887	11,906,956	12,247,229
911-Emergency Communications	4,634,919	5,682,633	5,552,151	5,760,369	5,927,146
Administrative-Technical Services	9,305,405	9,384,283	12,126,764	12,789,634	12,865,430
Corrections	23,294,894	24,197,620	25,602,654	26,354,086	27,053,334
Court Services	5,582,611	6,806,894	9,657,518	10,037,872	10,337,375
Total - Expenditures	\$93,342,797	\$98,610,639	\$109,001,917	\$115,286,143	\$118,241,859
Revenues					
Office of The Sheriff	\$454,465	\$457,937	\$390,477	\$418,955	\$418,955
Field Operations	5,311,555	5,240,047	5,268,453	5,500,200	5,500,200
Criminal Investigations	1,632,728	1,699,193	1,443,247	1,548,415	1,548,415
Operational Support	2,302,225	2,379,354	2,348,258	2,519,515	2,519,515
911-Emergency Communications	3,856,209	3,425,724	3,628,000	2,930,560	2,930,560
Administrative-Technical Services	1,415,626	1,458,191	1,034,076	1,079,285	1,079,285
Corrections	7,192,740	6,192,538	7,452,242	7,917,820	7,917,820
Court Services	350,316	782,607	407,907	407,910	407,910
Total - Revenues	\$22,515,864	\$21,635,591	\$21,972,660	\$22,322,660	\$22,322,660
Local Tax Funding					
Office of The Sheriff	\$1,094,892	\$1,448,734	\$1,607,227	\$1,641,171	\$1,701,425
Field Operations	24,534,485	24,972,854	27,060,825	29,991,896	31,002,744
Criminal Investigations	7,280,629	8,026,676	8,826,714	9,336,589	9,639,608
Operational Support	7,913,991	8,314,413	9,117,629	9,387,441	9,727,714
911-Emergency Communications	778,710	2,256,909	1,924,151	2,829,809	2,996,586
Administrative-Technical Services	7,889,779	7,926,092	11,092,688	11,710,349	11,786,145
Corrections	16,102,153	18,005,082	18,150,412	18,436,266	19,135,514
Court Services	5,232,295	6,024,288	9,249,611	9,629,962	9,929,465
Total – Local Tax Funding	\$70,826,933	\$76,975,048	\$87,029,257	\$92,963,483	\$95,919,199

¹ Sums may not equal due to rounding.



Sheriff's Office

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
FTE					
Office of the Sheriff	11.00	11.00	11.00	11.00	11.00
Field Operations	242.56	251.56	251.56	255.56	255.56
Criminal Investigations	71.30	73.30	74.30	106.30	106.30
Operational Support	94.99	88.99	88.99	56.99	56.99
911-Emergency Communications	42.00	49.00	49.00	49.00	49.00
Administrative-Technical Services	55.63	57.64	60.64	60.64	60.64
Corrections	183.00	183.00	183.00	184.00	184.00
Court Services	58.00	72.00	89.00	89.00	89.00
Total – FTE	758.48	786.49	807.49	812.49	812.49



Health and Welfare FY 2023 Adopted Budget

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Health and Welfare Summary

FY 2023 Adopted Expenditures¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Extension Services	\$552,315	\$558,768	\$643,364	\$670,973	\$688,824
Family Services	38,684,498	26,824,654	31,070,708	34,836,527	35,668,997
Health	5,956,125	6,661,265	7,292,618	8,040,672	9,167,113
Mental Health, Substance Abuse, and Developmental Services	46,956,255	48,356,313	59,184,794	66,468,112	68,168,958
Total	\$92,149,192	\$82,401,000	\$98,191,484	\$110,016,284	\$113,693,892

¹ Sums may not equal due to rounding.



Extension Services

The Department of Extension Services (DES) provides research-based education programs that promote residents' health, effective food systems, youth development, and environmental stewardship. DES' life-long learning programs create collaborative relationships with community stakeholders that focus on nutrition and physical activity, food safety, youth learning, farm to school programming, agriculture (horticulture, animal science, and forestry), and natural resources conservation. The department serves as Loudoun County's office of Virginia Cooperative Extension (VCE) representing the Commonwealth's land-grant universities: Virginia Tech and Virginia State University. As such, DES serves as the portal through which the county government can access 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. DES employees are supported by as many as 150 volunteers who are trained to serve as key participants in the Department's success.

Department's Programs

Family and Consumer Sciences

Provides education and technical information to increase residents' understanding of where their food originates, how it is grown, purchased, safely prepared, and its environmental, social, and economic impact. Family and consumer sciences programming also teaches SNAP eligible English and Spanish speaking residents nutrition and physical activity best practices to reduce the rate of chronic disease and obesity.

4-H Youth Development

Provides hands-on, experiential learning in the areas of science, healthy living, and citizenship to help Loudoun youth (ages five to eighteen) develop vital life skills and reduce the prevalence of youth depression.

Agriculture and Natural Resources

Provides education programs and technical information relating to production agriculture, recreational farming, agripreneurship, horse ownership, horticulture, pesticide application safety, natural resource conservation, water quality management, and soil health. This instruction helps residents implement best management practices to increase farm sustainability, protect the environment and assist the Loudoun County Government comply with federal and state Total Maximum Daily Load mandates.

**Extension Services****Budget Analysis****Department Financial and FTE Summary^{1,2}**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$471,103	\$481,985	\$528,308	\$557,057	\$573,769
Operating and Maintenance	81,211	76,783	115,056	113,916	115,055
Total – Expenditures	\$552,315	\$558,768	\$643,364	\$670,973	\$688,824
Total – Revenues	\$0	\$0	\$0	\$0	\$0
Local Tax Funding	\$552,315	\$558,768	\$643,364	\$670,973	\$688,824
FTE	5.00	5.00	5.00	5.00	5.00

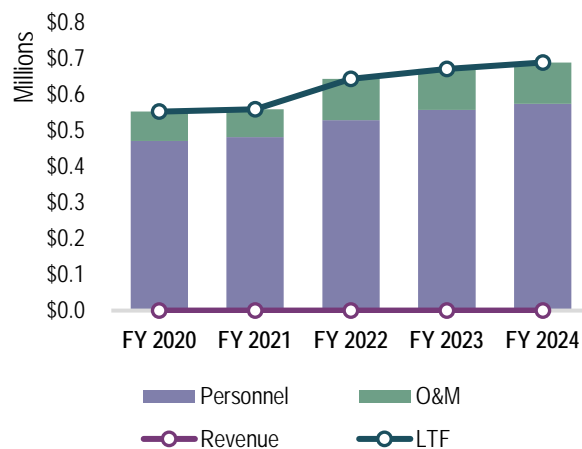
¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the DES; DES also has a State budget and State employees; however, those costs are not reflected in the County budget document.



Extension Services

Revenue and Expenditure History



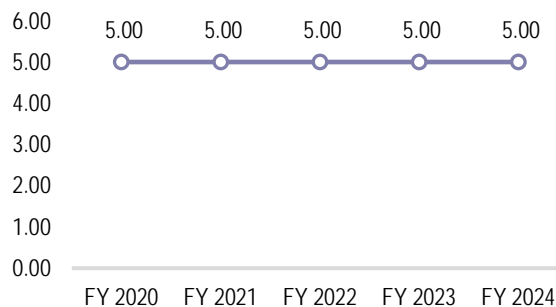
Revenue/Local Tax Funding

As shown, DES's budget is funded by local tax funding (100 percent). There is no program-generated revenue associated with this Department.

Expenditure

The majority of DES's expenditure budget is dedicated to personnel costs (83 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

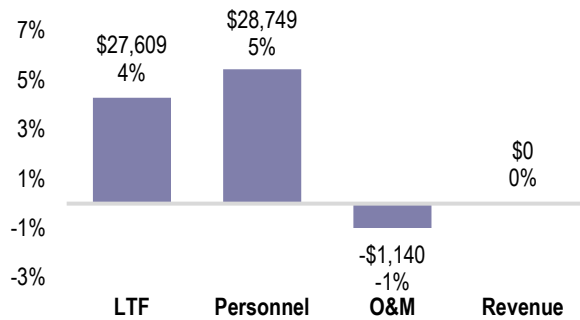
Staffing/FTE History



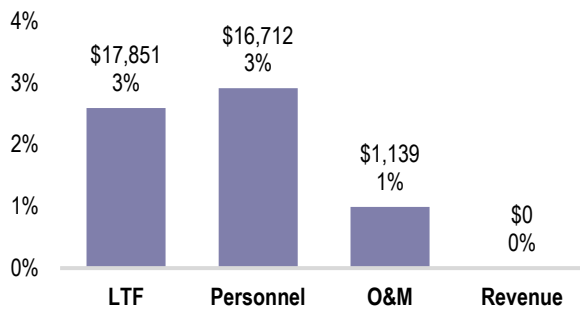
FY 2020: 1.00 FTE community engagement coordinator

The Department has three state positions (3.00 FTE) and one federally funded position (1.00 FTE); those are not reported in the Staffing/FTE History chart.

The Department's expenditures have increased primarily due to personnel costs, which make up 83 percent of its expenditures. Personnel costs have grown with the merit increases approved each fiscal year. Operating and maintenance decreased slightly in FY 2023 due to costs associated with telephone and mailing internal services. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. DES has no program-generated revenue.

**Extension Services****Percent Change from Adopted FY 2022 to Adopted FY 2023****Reasons for Change:**

Personnel: ↑ general pay changes || **O&M:** ↓ internal services || **Revenue:** ↔

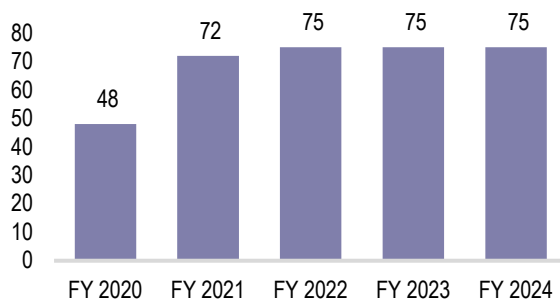
Percent Change from Adopted FY 2023 to Projected FY 2024**Reasons for Change:**

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



Extension Services

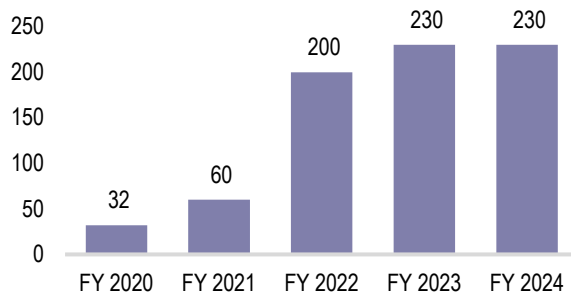
Key Measures¹



Objective: Increase the number of Supplemental Nutrition Assistance Program (SNAP)-eligible participants who enroll in the Family Nutrition Program (FNP).

Measure: Number of new eligible adult clients enrolled in comprehensive nutrition education, including a combination of in-person, Zoom (remote), phone, and NC State Cooperative Extension lessons.

FNP teaches families how to become better managers of their food resources, such as their SNAP benefits. Participants learn how to make food and physical activity choices for optimal health and growth. FY 2020 experienced a decline due to a programming decision to focus on longer-term, comprehensive education, which is more closely aligns with SNAP grant goals.



Objective: Increase awareness of natural resources conservation practices that help the County attain its mandated Total Maximum Daily Load (TMDL) goals.

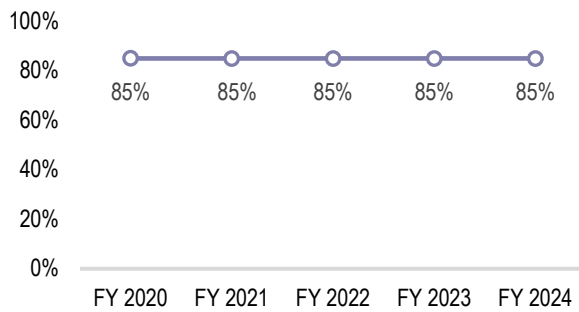
Measure: Number of participants in a TMDL related soil conservation, water quality, or nutrient management education program/consultation.

This activity supports the County's efforts to address stormwater run-off and attainment of Chesapeake Bay TMDL mandates. Due to social distancing requirements related to COVID-19, DES was precluded from marketing and in-person education in FYs 2020 and 2021.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



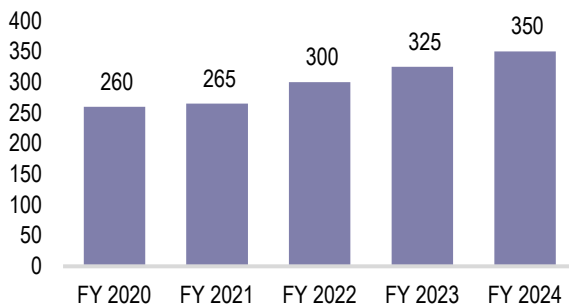
Extension Services



Objective: Increase awareness of best management and safety practices associated with agriculture and horticulture.

Measure: Percentage of participants who indicated that they will adopt a best management practice and/or best safety practice following their participation in an agriculture or horticulture program/consultation.

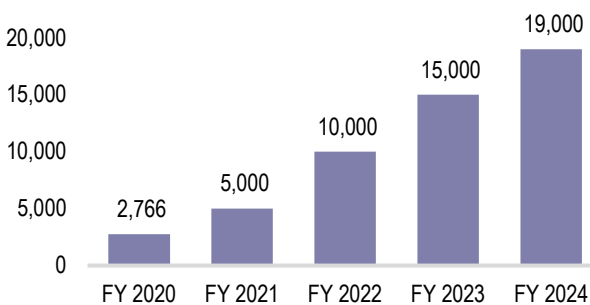
Through instructional programs and consultation, this activity helps sustain the profitability of agricultural production in the County and enhance the quality of Loudoun's natural resources.



Objective: Increase knowledge of safe food handling processes and methods for preventing food-borne illness.

Measure: Number of commercial and residential participants in a food production or safety program/consultation.

Through programing, this activity helps mitigate the common factors of foodborne illness, such as purchasing food from unsafe sources, failing to adequately cook and store food, using contaminated equipment and supplies, and poor personal hygiene, in turn, reducing the incidence of illness.



Objective: Develop and present 4-H in-school programs.

Measure: Number of in-school participants.

At little to no cost for the youth of Loudoun County, the 4-H program provides hands-on learning experiences. This program serves as an educational vehicle for youth and helps develop them into contributing members of their community. By 2024, 4-H in school participants should be back to its pre-pandemic levels.



Extension Services

Department Programs

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Agriculture and Natural Resources	\$315,071	\$329,165	\$378,151	\$393,409	\$404,156
4-H Youth Development	166,547	162,948	184,227	195,593	200,746
Family and Consumer Sciences	70,696	66,654	80,986	81,971	83,922
Total – Expenditures	\$552,315	\$558,768	\$643,364	\$670,973	\$688,824
Total – Revenues					
	\$0	\$0	\$0	\$0	\$0
Local Tax Funding					
Agriculture and Natural Resources	\$315,071	\$329,165	\$378,151	\$393,409	\$404,156
4-H Youth Development	166,547	162,948	184,227	195,593	200,746
Family and Consumer Sciences	70,696	66,654	80,986	81,971	83,922
Total – Local Tax Funding	\$552,315	\$558,768	\$643,364	\$670,973	\$688,824
FTE					
Agriculture and Natural Resources	4.00	4.00	4.00	4.00	4.00
4-H Youth Development	1.00	1.00	1.00	1.00	1.00
Family and Consumer Sciences	0.00	0.00	0.00	0.00	0.00
Total – FTE	5.00	5.00	5.00	5.00	5.00

¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the DES; DES also has a State budget and State employees; however, those costs are not reflected in the County budget document.





Family Services

The Department of Family Services (DFS) protects and advocates for those most vulnerable in the community and administers programs and services that support all individuals and families to live their best lives. DFS partners with community groups, businesses, nonprofits, the faith community, and other County entities to develop an array of high-quality human services and employment resources. The Department's vision is to better the health, safety, and well-being of all Loudoun County residents.

Family Services' Programs

Clinical Programs and Protective Services

Provides protective services for vulnerable children and adults, foster care and adoption services, temporary and emergency residential services, and community-based services to improve and support the safety and well-being of youth at risk, and their families.

Community Services and Outreach

Links Loudoun residents to county and community health, and human service-related programs, services, and resources. Provides financial assistance and supportive services to eligible individuals and families for basic human needs such as food, emergency shelter, medical care, and employment.

Administration, Finance, and Quality Assurance

Manages the efficiency and effectiveness of the Department of Family Services and its operations by maintaining a high-performing organization, maximizing available resources, and meeting or exceeding federal, state, and local compliance requirements while being fiscally sound. Provides no-cost resources and equipment to both job seekers and businesses via the Workforce Resource Center.

**Family Services****Budget Analysis****Department Financial and FTE Summary^{1,2}**

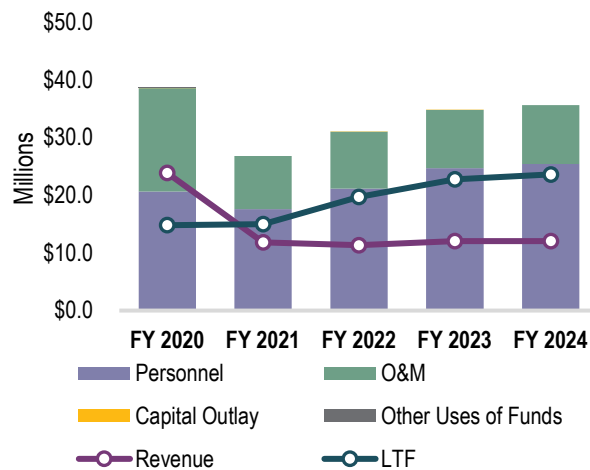
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$20,665,836	\$17,582,723	\$21,161,209	\$24,710,220	\$25,451,527
Operating and Maintenance	17,911,107	9,241,931	9,899,499	10,116,307	10,217,470
Capital Outlay	20,304	0	10,000	10,000	0
Other Uses of Funds	87,251	0	0	0	0
Total – Expenditures	\$38,684,498	\$26,824,654	\$31,070,708	\$34,836,527	\$35,668,997
Revenues					
Use of Money and Property	\$21,468	\$0	\$0	\$0	\$0
Charges for Services	0	256	0	0	0
Miscellaneous Revenue	47,507	686	3,500	0	0
Recovered Costs	1,375,410	140	3,280	3,280	3,280
Intergovernmental – Commonwealth	3,783,104	2,564,150	3,019,569	3,096,882	3,096,882
Intergovernmental – Federal	18,557,219	9,249,995	8,322,853	8,940,593	8,940,593
Other Financing Sources	87,251	0	0	0	0
Total – Revenues	\$23,871,959	\$11,815,227	\$11,349,202	\$12,040,755	\$12,040,755
Local Tax Funding	\$14,812,539	\$15,009,427	\$19,721,506	\$22,795,772	\$23,628,242
FTE	241.23	194.53	203.53	229.53	229.53

¹ Sums may not equal due to rounding.² All amounts shown for FY 2021 and beyond account for County reorganizations and the transition of the Office of Housing and the Juvenile Detention Center out of the Department of Family Services and into the Office of the County Administrator and the Juvenile Court Service Unit, respectively.



Family Services

Revenue and Expenditure History



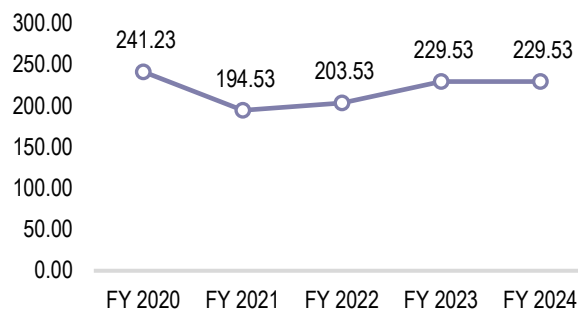
Revenue/Local Tax Funding

As shown, funding for DFS is split between program-generated revenue (35 percent) and local tax funding (65 percent). Program-generated revenue consists primarily of reimbursements from the Federal government and Commonwealth of Virginia.

Expenditure

The majority of DFS's expenditure budget is dedicated to personnel costs (71 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE Medicaid pre-screener, 2.00 FTE investigative/assessment child protective services (CPS) workers, 4.00 FTE ongoing CPS workers, 1.00 FTE CPS supervisor, 1.00 FTE CPS trainer, 2.00 FTE CPS hotline/intake workers, 1.00 FTE hotline/intake supervisor, 1.00 FTE family partnership meeting facilitator, 1.00 FTE APS worker, 1.00 FTE APS supervisor, 1.00 FTE contract specialist, 1.00 FTE data administrator

FY 2020 Mid-Year: 0.46 FTE foster care worker

FY 2021: 1.00 FTE accountant, 1.00 FTE foster care accounts payable technician, 1.00 FTE emergency management/facilities coordinator, 1.00 FTE foster care supervisor, 1.00 FTE kinship care specialist, 1.00 FTE homeless services case manager, 1.00 FTE housing locator, transfer of 28.16 FTE to the Juvenile Court Service Unit for the Juvenile Detention Center, 1.00 FTE finance manager for the Office of Housing (County Administration), transfer of 27.00 FTE to the Office of Housing under the Office of the County Administrator

FY 2022: 1.00 FTE internal auditor, 1.00 FTE accounts payable specialist, 1.00 FTE accounting supervisor, 1.00 FTE assistant director, 1.00 FTE family engagement and preservation supervisor, 1.00 FTE fatherhood specialist, 1.00 FTE Homeless Management Information System (HMIS) data administrator, 1.00 FTE homeless assistance team supervisor, 1.00 FTE CSA supervisor

FY 2022 Mid-Year: 2.00 FTE CPS in-home family service specialists (FSS)¹, 1.00 FTE CPS supervisor, 6.00 FTE CPS investigative/assessment FSS²

FY 2023: 1.00 FTE CPS FSS, 1.00 FTE CPS case aide, 2.00 FTE CPS records clerks, 1.00 FTE CPS program assistant, 1.00 FTE executive assistant, 5.00 FTE administrative assistants, 1.00 FTE human resources program manager, 1.00 FTE adult and aging services supervisor, 4.00 FTE adult and aging services FSS

¹ May 18, 2021, Finance/Government Operations and Economic Development Committee Report, Item 8g, FY 2022 In-Home Family Services Specialists Budget Allocations.

² January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.



Family Services

The Department's expenditures have increased primarily due to increased personnel costs, which account for over 71 percent of DFS's annual budget, and drive the use of local tax funding. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Staffing changes since FY 2020 can be found in the Staffing/FTE History section above.

The FY 2022 Adopted Budget included the addition of 9.00 FTE to address issues of internal support and span of control as well as positions required to continue to address community wellness and resiliency. In addition, the Board of Supervisors (Board) approved mid-year staffing changes including two in-home family services specialists (FSS) (2.00 FTE), funded with state and federal funds, and 7.00 FTE to address critical needs in CPS, funded with use of FY 2021 fund balance.^{1,2} Six (6.00 FTE) FSS and one (1.00 FTE) supervisor were authorized for the investigation and assessment team. These resources were approved to address increasing caseloads that are inconsistent with state and best-practice standards. In FY 2021, caseload referrals increased 26 percent from approximately 2,100 to 2,650. At previous staffing levels, the ratio of family service specialists to new monthly case assignments was approximately 1:19—the highest in the state and nearly double the National Association of Social Workers recommended standard of 1:10.

The FY 2023 Adopted Budget includes 17 positions (17.00 FTE), that support the community wellness and resiliency and internal support themes.

Community Wellness and Resiliency

The FY 2023 Adopted Budget includes the addition of 10 positions (10.00 FTE) supporting several mandated services in CPS (5.00 FTE) and adult and aging services (5.00 FTE).

The past two years were extremely challenging nationwide in the employment sector, especially in the CPS field and other social services professions. The effects of trauma, familial, and societal factors have become much more complex in recent times, and the issues identified in families are increasingly more severe. With the growth of Loudoun's population, employees have caseloads that currently far outweigh the ability to serve the community well. Additionally, extreme stress and other issues associated with the pandemic, coupled with high caseloads, 100 percent telework opportunities with other employers, targeted recruitments by neighboring jurisdictions, transfers, retirements, and other employment separations contributed to staff turnover in CPS. These compounded factors significantly impacted dedicated employees personally and professionally. The requested five (5.00 FTE) CPS positions are intended to begin approaching appropriate levels of support to meet mandated timelines, program goals, and objectives by building on the previously discussed FY 2022 mid-year resources. This request includes one family services specialist (1.00 FTE), one case aide (1.00 FTE), two records clerks (2.00 FTE), and one program assistant (1.00 FTE).

This request will increase the capacity of the team, providing staff with more time to complete assessments, service planning, close cases, and meet critical mandates, thereby reducing risk to children identified for services. From FY 2018 to FY 2020, the average annual referrals determined valid for child abuse and neglect investigations and assessments was 2,125. In FY 2021, the CPS Hotline screened 2,666 valid referrals for child abuse and neglect investigations and family assessments. The FY 2023 approved FSS will receive, screen, and validate referrals for CPS. The case aide will provide support service coordination for families. The records clerks will conduct mandated records management activities and receive and coordinate valid records requests. Program assistants will support the administrative duties of CPS supervisors, which allows supervisors adequate time to provide clinical supervision to mitigate moderate to high-risk family situations and monitor compliance to achieve critical mandates and outcomes. The state provides some funding for positions supporting mandated programs, reducing the local tax funding necessary to support these positions. While the seven FY 2022 mid-year additions

¹ May 18, 2021, Finance/Government Operations and Economic Development Committee Report, Item 8g, FY 2022 In-Home Family Services Specialists Budget Allocations.

² January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.



Family Services

and five positions included in the FY 2023 Adopted Budget provide critical capacity to CPS investigations and assessments unit, the Department will request additional teams in other CPS units in future fiscal years.

The FY 2023 Adopted Budget also includes a request for five (5.00 FTE) positions for the Adult and Aging Services activity, which includes Adult Protective Services (APS), Companion Services, Long-Term Services and Supports (LTSS), and Guardianship programs for those aged 60 and older and individuals 18 years of age and older who are incapacitated. APS provides 24/7/365 on-call services to receive, investigate, and intervene in community reports of abuse, neglect, and exploitation of adults. Service demands increased with greater complexity. The Companion Services program facilitates aging in place for eligible adults through in-home, task-based services. These services assist vulnerable, income-eligible adults with living safely in their homes to prevent out of home placements in facilities like nursing homes. From FY 2019 to FY 2021, adult program participation increased 13 percent. LTSS screenings determine if a resident meets criteria for nursing home level of care. The LTSS program is mandated to conduct screenings within 30 days and the number of requests for screenings is projected to continue to increase as the population continues aging. Not meeting critical mandates may result in eligible residents being unable to access critical services, which may jeopardize safety. By state mandate, the Guardianship program monitors annual guardianship reports to ensure the safety and well-being of the County's incapacitated residents. From FY 2019 to FY 2021, the number of guardianship program cases increased 22 percent. Guardianship cases will continue to increase due to the population aging.

As addressed above, the four Adult and Aging Services programs have experienced significant growth. Therefore, four (4.00 FTE) family services specialists are included in the FY 2023 Adopted Budget to support APS, Companion Services, LTSS, and Guardianship. Additionally, one (1.00 FTE) supervisor is included to oversee case work, monitor compliance and mandates, and oversee investigations accurately and effectively.

Internal Support

The FY 2023 Adopted Budget also includes seven (7.00 FTE) positions to address critical internal support staffing needs. DFS currently has one administrative support position assigned to department leadership, which is inadequate for the size and nature of programs administered. Supervisors, program managers, and department leadership spend a significant amount of time addressing administrative demands. To support department leadership, the FY 2023 Adopted Budget includes one (1.00 FTE) executive assistant to support the department director and two (2.00 FTE) administrative assistants to support two assistant directors. These positions will directly support the assistant directors of the Clinical and Residential Services and Internal Operations divisions on organizing and planning daily operations, workflow processes for data and recordation purposes, meeting documentation and preparation, internal and external outreach, assist with the creation and monitoring of board items, support with reviewing grants, and coordination with Division activities. In addition to these tasks, the Internal Operations administrative assistant will support associated activities for the programs within the Division.

To address similar demands throughout the department and streamline workflow processes, the adopted budget includes one additional administrative assistant for each of the three department programs (3.00 FTE): Clinical Programs and Protective Services, Community Services and Outreach, and Administration, Finance, and Quality Assurance. These positions will support the administrative needs of the programs to include (but not limited to): register participants for trainings and community outreach events, prepare program materials, schedule events and meetings, maintain databases, pull data and create reports, answer phones, direct mail, manage the Family Services Newsletter, schedule employee trainings and exit interviews, manage the logistics for the DFS onboarding program, support recruitment and retention efforts, format procedures, and assist in managing the volunteer and intern process as well as responding to emails from the community.

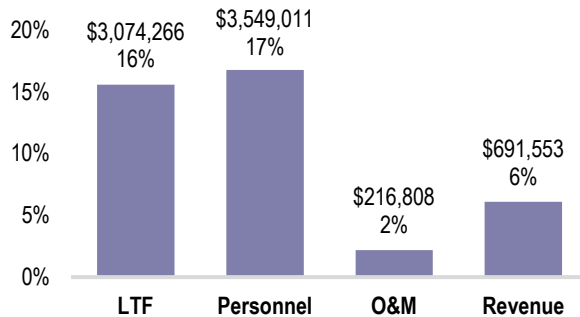
In addition to the six requested administrative support positions, the adopted budget includes one (1.00 FTE) human resources program manager to support the unique and demanding recruitment, retention, and training needs for the Department. The current structure of the Human Resources & Organizational Development (HROD) activity cannot meet the demands of a large, growing, and evolving department. HROD currently consists of just two positions. Many of the positions required to support DFS programs and activities have been and will continue to be in demand and competitive. To



Family Services

this end, the human resources program manager will develop and execute strategies that are focused on talent management, organizational effectiveness, workforce planning, and employee engagement. This position will drive key initiatives and projects in areas such as diversity, equity, inclusion, recognition, management capability, and leadership development. In addition, the HR liaison role will be incorporated into this position's responsibility and partner with the County's Department of Human Resources to build stronger relationships, improve workflow processes, and strengthen collaboration. The position will also play a key role in preparing for collective bargaining.

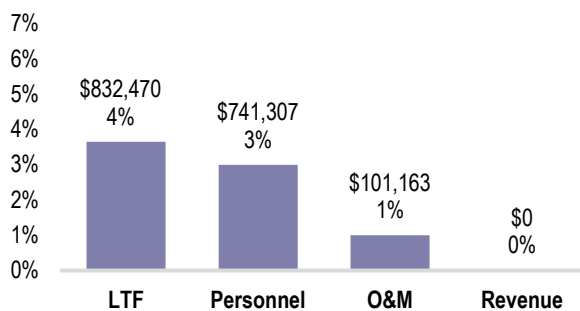
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 26.00 FTE¹, general pay changes ||
O&M: ↑ base adjustments for adoption subsidies and companion care || **Revenue:** ↑ state and federal reimbursements for adoption subsidies, companion care, and staff supporting mandated programs

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

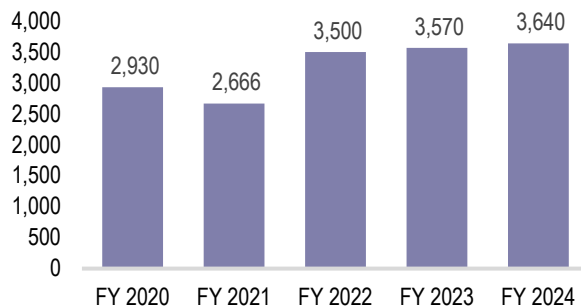
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔

¹ The department added nine positions (9.00 FTE) as mid-year additions and transfers.



Family Services

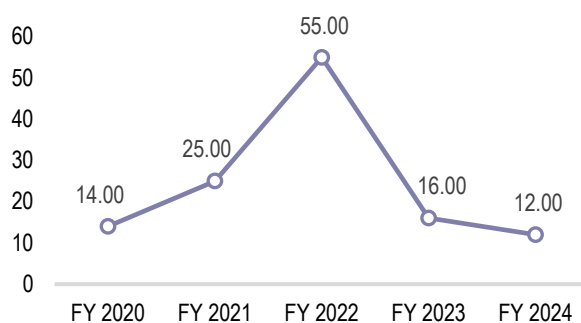
Key Measures¹



Objective: Receive and assess all requests for Child Protective Services (CPS).

Measure: Number of new CPS referrals.

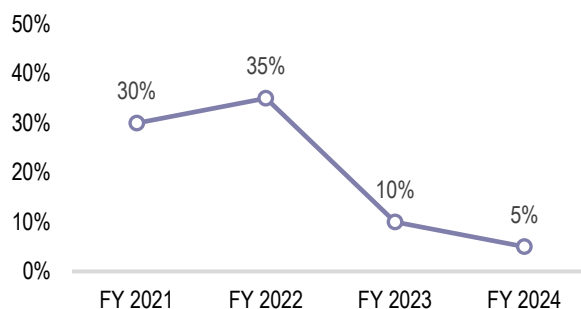
The total number of CPS cases referred is commensurate with the County's population growth and reflects life complexities and stressors that increase safety risks of children, youth, and their families.



Objective: Achieve an average monthly caseload of 10 cases per family services specialist (FSS).

Measure: Average CPS investigative/assessment monthly caseload.²

The Board approved six FSS and one supervisor as mid-year FY 2022 additions to help provide adequate time to complete service planning, assessments, and cases and meet critical mandates, thus reducing risk to children identified for CPS.



Objective: Reduce the percent of program managers and executive leaderships' time spent on administrative tasks.

Measure: Percent of program managers time spent on administrative tasks.

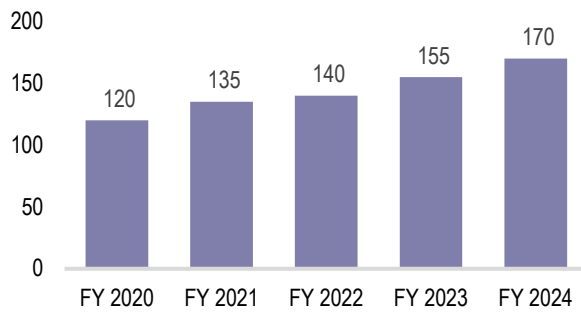
The addition of six administrative support staff, will significantly reduce Assistant Director's and Program Manager's time spent on administrative tasks.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

² National Association of Social Workers recommended standard ratio of family service specialists to new monthly CPS case assignments is 1:10.



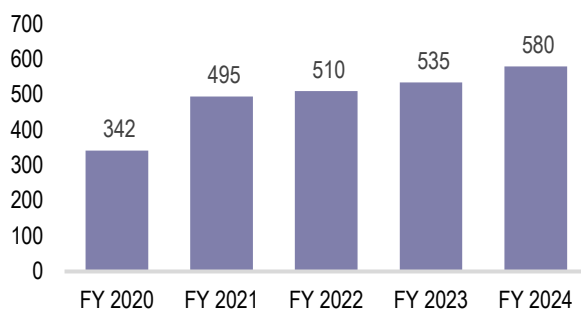
Family Services



Objective: Provide companion services to eligible older and/or disabled adults.

Measure: Number of persons receiving Companion Care services.

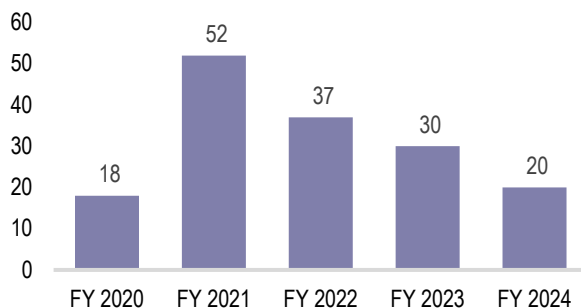
The requested Family Support Specialist for Companion Care services will support the complex and increased demand for services to support residents maintaining or regaining independence in their homes and communities.



Objective: Complete Long-Term Support and Services (LTSS) screenings within mandated 30 days.

Measure: Number of LTSS screenings completed.

As the number of LTSS screening requests is projected to continue to increase, the FY 2023 requested FSS specialist will maintain current service level.



Objective: Review Guardianship reports.

Measure: Number of delinquent Guardianship cases.

By state mandate, the Guardianship program monitors guardianship reports to manage the ongoing safety and well-being of the County's incapacitated residents. The FY 2023 requested FSS position dedicated to Guardianship cases is necessary to meet critical mandates to decrease Adult Protective Services cases and reduce risk for incapacitated residents.



Family Services

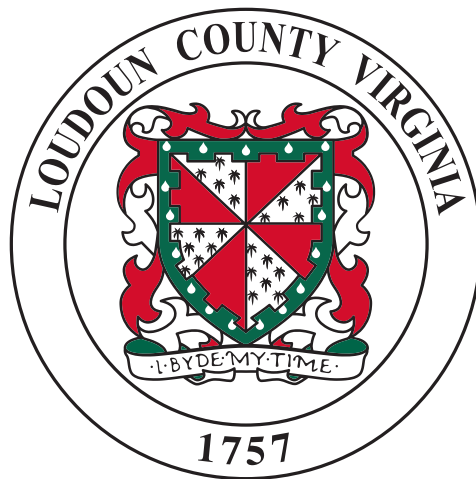
Department Programs

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Clinical Programs & Protective Services	\$7,102,110	\$7,683,508	\$9,468,703	\$11,353,721	\$11,646,898
Community Services & Outreach	9,597,175	12,487,878	13,042,017	14,213,365	14,563,890
Housing & Community Development	13,846,445	134,794	0	0	0
Administration, Finance, & Quality Assurance	8,138,767	6,518,474	8,559,988	9,269,441	9,458,209
Total – Expenditures	\$38,684,498	\$26,824,654	\$31,070,708	\$34,836,527	\$35,668,997
Revenues					
Clinical Programs & Protective Services	\$3,368,651	\$3,077,576	\$3,762,804	\$4,427,368	\$4,427,368
Community Services & Outreach	5,164,409	5,324,722	5,052,383	5,225,078	5,225,078
Housing & Community Development	11,403,535	0	0	0	0
Administration, Finance, & Quality Assurance	3,935,363	3,412,929	2,534,015	2,388,309	2,388,309
Total – Revenues	\$23,871,959	\$11,815,227	\$11,349,202	\$12,040,755	\$12,040,755
Local Tax Funding					
Clinical Programs & Protective Services	\$3,733,459	\$4,605,933	\$5,705,899	\$6,926,353	\$7,219,530
Community Services & Outreach	4,432,766	7,163,156	7,989,634	8,988,287	9,338,812
Housing & Community Development	2,442,910	134,794	0	0	0
Administration, Finance, & Quality Assurance	4,203,404	3,105,545	6,025,973	6,881,132	7,069,900
Total – Local Tax Funding	\$14,812,539	\$15,009,427	\$19,721,506	\$22,795,772	\$23,628,242
FTE					
Clinical Programs & Protective Services	63.00	66.00	69.00	88.00	88.00
Community Services & Outreach	90.53	90.53	93.53	95.53	95.53
Housing & Community Development	31.00	9.00	0.00	0.00	0.00
Administration, Finance, & Quality Assurance	56.70	29.00	41.00	46.00	46.00
Total – FTE	241.23	194.53	203.53	229.53	229.53

¹ Sums may not equal due to rounding.

² All amounts shown for FY 2021 and beyond account for County reorganizations and the transition of the Office of Housing and the Juvenile Detention Center out of the Department of Family Services and into the Office of the County Administrator and the Juvenile Court Service Unit, respectively.





Health

The Health Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community-based health improvement efforts in collaboration with the Loudoun Health Commission. Other services include emergency and pandemic preparedness and response; the provision of birth and death certificates; and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual-based services to women and children who would otherwise not receive medical, dental, or nutritional evaluation and care.

Health Department's Programs

Community Health

Provide communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency and pandemic preparedness and response.

Environmental Health

Provide for rabies surveillance and education, birth and death certificates, restaurant and pool inspections, public health nuisance complaint investigations, and well and septic system evaluations.



Health

Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$3,284,333	\$3,658,876	\$4,435,781	\$5,034,198	\$6,130,574
Operating and Maintenance ³	2,665,927	3,002,390	2,856,837	3,006,474	3,036,539
Capital Outlay	5,865	0	0	0	0
Total – Expenditures	\$5,956,125	\$6,661,265	\$7,292,618	\$8,040,672	\$9,167,113
Revenues					
Permits, Fees, and Licenses	\$192,347	\$218,090	\$185,265	\$286,072	\$286,072
Charges for Services	3,992	2,631	8,650	8,650	8,650
Miscellaneous Revenue	710	400	500	500	500
Recovered Costs	84	155,866	0	0	0
Intergovernmental – Federal	23,200	214,433	0	0	0
Total – Revenues⁴	\$220,333	\$591,420	\$194,415	\$295,222	\$295,222
Local Tax Funding	\$5,735,792	\$6,069,845	\$7,098,203	\$7,745,450	\$8,871,891
FTE					
County FTE	35.00	40.00	41.00	55.00	114.00
State FTE	54.00	54.00	59.00	59.00	0.00
Total – FTE⁵	89.00	94.00	100.00	114.00	114.00

¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the Health Department; the Health Department also currently has a State budget and State employees; however, those costs are not reflected in the County budget document.

³ The majority of the Department's current operating and maintenance expenditures consists of the County's payment to the State for the Cooperative Budget. Beginning in FY 2024, most of this payment will be directed to personnel after State employees are transitioned to the County.

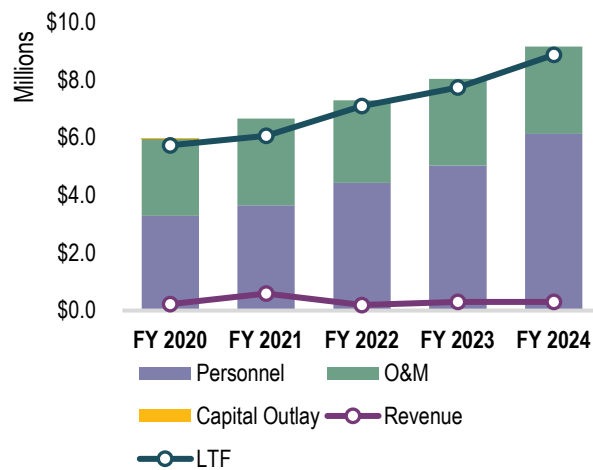
⁴ Beginning in FY 2024, the Health Department will take on revenues directed to the State so this line item will increase.

⁵ The Health Department has 11 positions (11.00 FTE) authorized for the month of June 2023 included in the FY 2023 Adopted Budget within Board of Supervisors' Priorities (Transition to Local Administration) included in the Board of Supervisors' narrative in the General Government section. Additionally, the FY 2024 projected FTE count includes the conversion of State FTE to County FTE as part of the transition to local administration.



Health

Revenue and Expenditure History



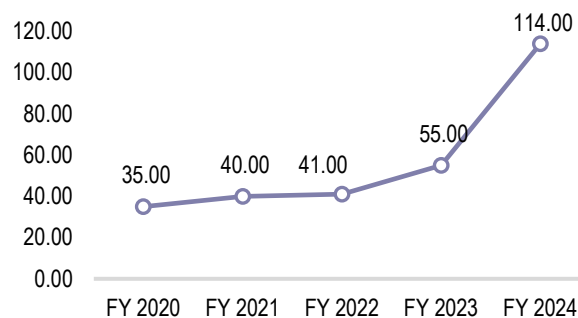
Revenue/Local Tax Funding

As shown, the Health Department is primarily funded by local tax funding (96 percent). Program-generated revenue consists mostly of permits, fees, and licenses.

Expenditure

The majority of the Health Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History¹



FY 2020: 1.00 FTE administrative assistant, 1.00 FTE MRC coordinator, 1.00 FTE MRC program assistant

FY 2021: 2.00 FTE nurses, 1.00 FTE administrative assistant, 2.00 FTE environmental health specialists

FY 2022: 1.00 FTE epidemiologist

FY 2023: 1.00 FTE strategy and process improvement coordinator, 1.00 FTE community health improvement plan coordinator, 1.00 FTE health educator and policy coordinator, 11.00 FTE for transition to local administration² (1.00 FTE HIPAA department officer, 1.00 FTE grant coordinator, 1.00 FTE data analyst, 1.00 FTE human resources specialist, 1.00 FTE operations/training coordinator, 1.00 FTE environmental health program manager, 5.00 FTE administrative assistants)

The Health Department's personnel expenditures have increased due to additional staffing and compensation increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Operating and maintenance expenditures have grown due to an increase to the required contribution to the Cooperative Health Budget in accordance with State law and the Local Government Agreement (LGA).

¹ Projected FTE for FY 2024 includes the conversion of 59 State FTE to County FTE for the transition to local administration.

² The Health Department has 11 positions (11.00 FTE) for the month of June 2023 included in the FY 2023 Adopted Budget within Board of Supervisors' Priorities (Transition to Local Administration) included in the Board of Supervisors' narrative in the General Government section.



Health

The Department's revenues are expected to increase in FY 2023 due to a realignment of the percentage of fee revenue distributed among departments. These percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in an increase in the percentage of permit revenue received.

With the upcoming transition to a locally administered Health Department and associated contract negotiations with the Virginia Department of Health, the composition of the Health Department's FY 2024 budget could be different than what is shown in the financial tables in this document. Though the composition will change, the overall level of local tax funding should not change. The budget is currently structured such that the County provides funds to the State for the Loudoun Health District's cooperative health budget, which shows up in the Department's current expenditure budget. The State manages these funds and associated programs, in addition to any revenue said programs may generate. With the transition to local administration, the County will receive the State's share of the cooperative health budget, thereby increasing revenue, as well as the program revenues that previously went to the state. Likewise, the payment to the state will be reallocated to cover County costs, which will also increase by an amount consistent with the increase in revenues. While the County continues to negotiate with the State on the terms of the local administration contract and works through administrative issues internally, these exact revenue and expenditure numbers remain uncertain, although overall local tax funding is anticipated to remain approximately the same.

The FY 2023 Adopted Budget continues to address the theme of community wellness and resiliency, with a focus on the social determinants of health with the establishment of a Population Health Office.

Local Administration of the Health Department

As part of a Board priority initiative, the FY 2023 Adopted Budget includes 11 positions for the month of June 2023 to support the transition to a locally administered Health Department in FY 2024: a HIPAA department officer (1.00 FTE), a grant coordinator (1.00 FTE), a data analyst (1.00 FTE), a human resources specialist (1.00 FTE), an operations/training coordinator (1.00 FTE), an environmental health program manager (1.00 FTE), and five administrative assistants (5.00 FTE). Further information is available in the Board of Supervisors' narrative in the General Government section.

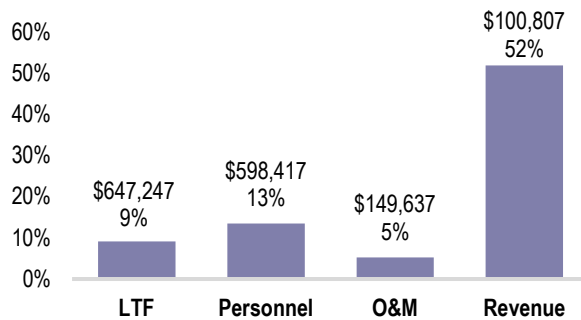
Community Wellness and Resiliency

In 2019, Loudoun County developed a Human Services Strategic Plan to provide a community-wide roadmap to focus on the social determinants of health rooted in diversity, equity, and inclusion. The FY 2023 Adopted budget includes a strategy and process improvement coordinator (1.00 FTE), a community health improvement plan coordinator (1.00 FTE), and a health educator and policy coordinator (1.00 FTE) to establish a Population Health Office with this focus. The strategy and process improvement coordinator will engage staff to build a strategic plan to set overall goals and a plan for achieving them with a population health and public health transformation focus. This position also will develop a quality improvement plan that will develop objective measures to monitor and evaluate the quality of services provided to residents. The community health improvement plan coordinator will engage partners in the development of a community-wide data set to inform decision making and help drive strategies for public health-related goals and objectives, with a focus on monitoring and improving health outcomes for all residents. Finally, the health educator and policy coordinator will implement strategies identified in the Community Health Improvement Plan with a focus on policy as well as system and environment changes for the greatest impact.



Health

Percent Change from Adopted FY 2022 to Adopted FY 2023



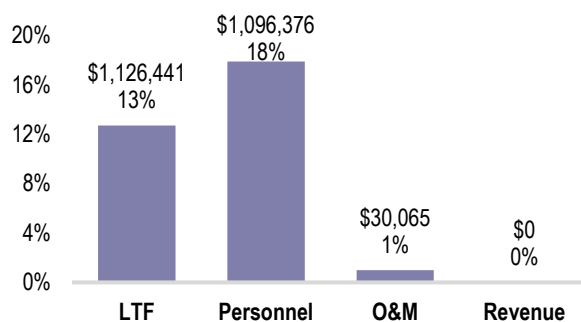
Reasons for Change:

Personnel: ↑ 14.00 FTE¹, general pay changes ||

O&M: ↑ base adjustments for cooperative budget ||

Revenue: ↑ permit revenue distribution between county departments updated to reflect hours worked per application

Percent Change from Adopted FY 2023 to Projected FY 2024²



Reasons for Change:

Personnel: ↑ 3 percent, reflect full-year cost of 11 positions approved for June 2023 ||

O&M: ↑ 1 percent || **Revenue:** ↔

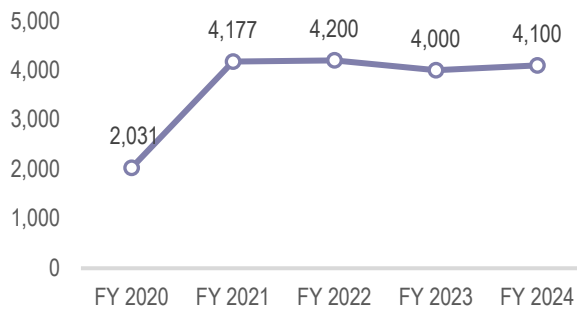
¹ The Health Department has 11 positions (11.00 FTE) for the month of June 2023 included in the FY 2023 Adopted Budget within Board of Supervisors' Priorities (Transition to Local Administration) included in the Board of Supervisors' narrative in the General Government section.

² FY 2024 projections are shown before factoring in impacts associated with the transition to local administration.



Health

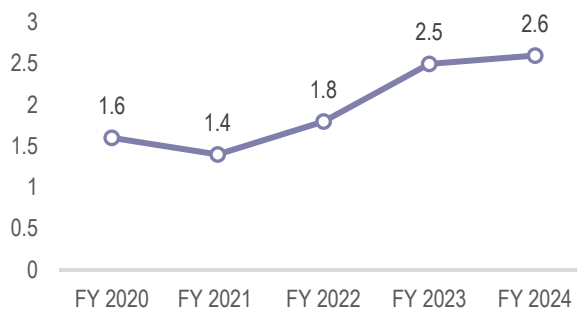
Key Measures¹



Objective: Promote public safety by maintaining a vibrant MRC to plan for and respond to any public health event in Loudoun County.

Measure: The number of Loudoun residents in the Medical Reserve Corps.

Maintaining the strength of the Medical Reserve Corps is imperative to the emergency preparedness of Loudoun County.



Objective: Promote public safety by maintaining a robust inspection program through multiple inspections per permitted facility each year.

Measure: The average number of inspections per permitted facility.

The environmental health inspection program directly serves over 1,700 facilities and indirectly serves everyone that eats or swims in Loudoun County.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Health

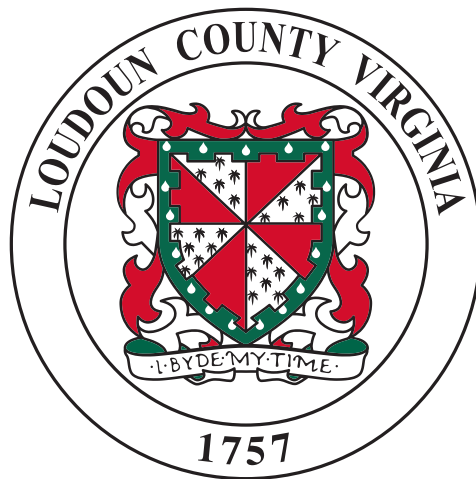
Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Community Health	\$3,855,491	\$4,480,921	\$4,629,196	\$5,270,701	\$6,141,526
Environmental Health	2,100,634	2,180,345	2,663,422	2,769,971	\$3,025,586
Total – Expenditures	\$5,956,125	\$6,661,265	\$7,292,618	\$8,040,672	\$9,167,113
Revenues					
Community Health	\$23,284	\$370,399	\$0	\$0	\$0
Environmental Health	197,049	221,021	194,415	295,222	295,222
Total – Revenues	\$220,333	\$591,420	\$194,415	\$295,222	\$295,222
Local Tax Funding					
Community Health	\$3,832,208	\$4,110,522	\$4,629,196	\$5,270,701	\$6,141,526
Environmental Health	1,903,585	1,959,323	2,469,007	2,474,749	2,730,364
Total – Local Tax Funding	\$5,735,792	\$6,069,845	\$7,098,203	\$7,745,450	\$8,871,891
FTE					
Community Health	15.00	18.00	19.00	31.00	31.00
Environmental Health	20.00	22.00	22.00	24.00	24.00
Conversion of State FTE ²					59.00
Total – FTE	35.00	40.00	41.00	55.00	114.00

¹ Sums may not equal due to rounding.

² In FY 2024, with the transition to local administration, 59.00 State FTE will transition to County FTE and will be placed into the appropriate program areas.





Mental Health, Substance Abuse, and Developmental Services

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is the single point of entry into the public mental health, substance abuse, and developmental services system of the County. The Department provides a wide variety of mental health, substance abuse, and developmental services to individuals of all ages promoting health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the community. This approach focuses on stabilizing acute situations and empowers 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 (CSB), an eighteen member volunteer policy-advisory board appointed by the Board of Supervisors (Board), reviews MHSADS' programs and policies and makes recommendations with respect to the development of a comprehensive, person-centered mental, behavioral, and developmental services delivery system.

MHSADS's Programs

Residential Services

Provides a range of community residential living service options from settings requiring 24/7 intensive staff support to settings with staff support provided on a scheduled basis throughout the community to promote independence. Services are provided in county owned residential settings. Activities supported include group homes, supervised living, and consumer-directed service facilitation.

Community-Based Support Services

Provides an array of treatments and therapeutic supports. Services to infants and toddlers are provided through Early Intervention, and services to adults through Employment and Day Support Programs including the Community Access Program (CAP), Psychosocial Rehabilitation and Job Link.

Outpatient Services

Provides treatment to individuals and families through various evidence-based models of therapy and psycho-education to promote recovery. Services offer rapid engagement in treatment with meaningful outcomes. Services include outpatient treatment, court and corrections, psychiatry and nursing (center and community), and Assistive Community Treatment (ACT).

Outreach and Coordination Services

Outreach and Coordination Services Provides support, treatment, and coordination of care in settings such as the community, the shelter, or the adult detention center; provides public health awareness to promote resilience and wellness; ensures service coordination; provides assessment, evaluation, and treatment with an emphasis on building natural supports, diversion from the criminal justice system, and engagement in treatment. Activities include access, emergency services, discharge planning, Project for Assistance for Transition of Homelessness (PATH), case management, prevention and intervention, and wraparound.



Mental Health, Substance Abuse, and Developmental Services

Business Operations

Provides internal operations support for all MHSADS programs per the rules, regulations and policies of federal, state and County government; addresses administrative expectations of the Virginia Department of Behavioral Health and Developmental Services (DBHDS) performance contract while remaining accountable to the direction of the Board of Supervisors and coordinating with the Community Services Board. Activities include human resources, finance, operations support, quality assurance, and compliance.

Budget Analysis

Department Financial and FTE Summary¹

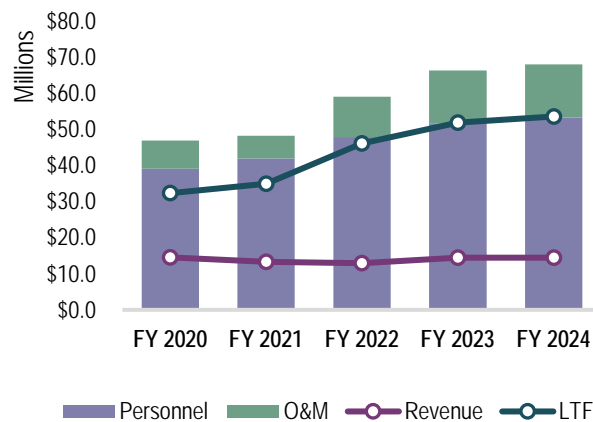
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$39,138,474	\$42,038,102	\$47,936,727	\$51,808,267	\$53,362,515
Operating and Maintenance	7,817,781	6,318,211	11,248,067	14,659,845	14,806,443
Total – Expenditures	\$46,956,255	\$48,356,313	\$59,184,794	\$66,468,112	\$68,168,958
Revenues					
Charges for Services	\$742,258	\$665,755	\$796,800	\$796,800	\$796,800
Miscellaneous Revenue	14,157	3,726	1,800	1,800	1,800
Recovered Costs	5,509,850	5,211,788	5,261,410	6,025,410	6,025,410
Intergovernmental – Commonwealth	6,875,403	6,020,540	5,760,724	6,539,504	6,539,504
Intergovernmental – Federal	1,423,723	1,413,652	1,126,362	1,125,067	1,125,067
Total – Revenues	\$14,565,391	\$13,315,461	\$12,947,096	\$14,488,581	\$14,488,581
Local Tax Funding	\$32,390,864	\$35,040,852	\$46,237,698	\$51,979,531	\$53,680,377
FTE	406.43	433.63	434.64	449.17	449.17

¹ Sums may not equal due to rounding.



Mental Health, Substance Abuse, and Developmental Services

Revenue and Expenditure History



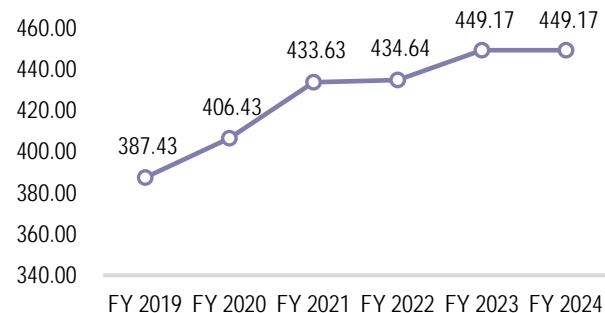
Revenue/Local Tax Funding

As shown, MHSADS is primarily funded by local tax funding (approximately 78 percent). Program-generated revenue consists of insurance reimbursements, self-pay, state revenue, and federal revenue.

Expenditure

The majority of MHSADS expenditure budget is dedicated to personnel costs (approximately 78 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increase for the general workforce/public safety in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE compliance specialist, 1.00 FTE health information management technician, 1.00 FTE outcomes and evaluation data analyst, 1.00 FTE service coordinator, 1.00 FTE training specialist, 1.00 FTE clinician, 1.00 FTE prevention specialist, 2.00 FTE psychiatrists, 1.00 FTE payroll technician, 1.00 FTE management analyst, 1.00 FTE reimbursement specialist, 1.00 FTE case manager and 1.00 FTE clinician for Mental Health Docket, 1.00 FTE support coordinator

FY 2020 Mid-Year: 2.00 FTE support coordinators and 2.00

FTE clinicians, 1.20 FTE operations assistants (STEP-VA).

FY 2021: 0.53 FTE authority licensed psychologist, 5.00 FTE care coordinators, 1.00 FTE Early Intervention service coordinator, 2.00 FTE support coordinators, 1.00 FTE team coordinator, 1.00 FTE finance assistance, 1.00 FTE operations assistant, 1.00 FTE reimbursement specialist, 2.00 FTE emergency service clinicians, 0.47 FTE emergency service clinician subpool, 1.00 FTE system administrator, 1.00 FTE data analyst, 4.00 FTE direct support specialists, 1.00 FTE nurse

FY 2021 Mid-Year: (-4.00) FTE direct support specialists

FY 2022: 1.00 community based registered nurse, 1.00 vehicle and facilities coordinator, 1.00 same day access therapist, 1.00 residential contract manager, 1.00 clinician (Adult Drug Court)

FY 2022 Mid-Year: 2.00 FTE peer specialists, 1.00 FTE service coordinator¹

FY 2023: (total 11.53 FTE) 1.00 FTE human resources specialist, 0.53 FTE part-time program assistant II, 2.00 FTE assessment and evaluation specialists, 3.00 FTE developmental disabilities case managers, 3.00 FTE early intervention case managers, 1.00 FTE early intervention program coordinator, 1.00 FTE mental health substance abuse disorder case manager

¹ July 20, 2021, Business Meeting, Item 15f, FGOEDC Report: System Transformation Excellence and Performance – VA (STEP-VA) FTE Authority.



Mental Health, Substance Abuse, and Developmental Services

MHSADS's expenditures have increased primarily due to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. Personnel costs make up most of the Department's expenditures (approximately 78 percent) and, as noted, this growth has been driven by increased compensation and additional staffing. The need for resources to maintain service levels is driven primarily by caseload complexity and duration, increased behavioral health and developmental disability requirements levied by the state, and community needs. The FY 2023 base budget includes funding to update the personal protective equipment needs of the Department.

The FY 2022 Adopted Budget provided funding to support the rental and buildout of a replacement residential facility and \$580,000 for in contract funding to develop and implement a Youth Crisis Stabilization Unit (CSU). CSU programs can avert hospitalization and provide short-term treatment in a therapeutic environment to stabilize a mental health crisis with a focus on the youth's return to the community. The County has not previously offered this service; therefore, youth are placed in programs across the state, which can result in disconnection from community, family, and school. The FY 2023 Adopted Budget provides an additional \$2.4 million in annual contractual funds for this program, of which, an estimated \$764,000 is expected to be revenue offset from service charges.

The Department's FY 2023 Adopted Budget includes new resources in the thematic areas of capital facility openings and community wellness and resiliency.

Capital Facility Opening

MHSADS' FY 2023 Adopted Budget includes funding for a residential contract to operate Mental Health Supervised Living services in five condominiums proffered to the County. Contract services provided at these facilities will include, but are not limited to, independent living skill building, financial management, medication administration, scheduling and attending medical appointments, and developing community living skills. This contract funding will increase service capacity from thirty-one beds to forty-one beds and will reduce the current waitlist for residential services from twelve to two. At current operating levels, the County faces an unmet need from individuals with serious mental illness. Providing this funding removes more individuals from the waitlist and into care.

Community Wellness and Resiliency

In response to critical needs faced by the Assertive Care Treatment (ACT) team and the Emergency Services program, as well as urgent recruitment needs across the department, MHSADS' FY 2023 Adopted Budget includes 3.53 FTE for an HR specialist (1.00 FTE), a part-time program assistant II (0.53 FTE), and additional assessment and evaluation specialists (2.00 FTE). The HR specialist will meet the highly specialized and complex recruitment needs of MHSADS and to prevent delays in key HR functions. MHSADS anticipates major difficulties filling other mandated and critical positions without this position and is currently experiencing urgent recruitment needs across the Department.

The program assistant II position will support meeting state licensure requirements of the new ACT team program model which went into effect July 2021. This program offers treatment, rehabilitation, and support services to individuals diagnosed with severe mental illness (SMI). Failure to comply with state requirements may result in license revocation, ineligibility for Medicaid billing, and, ultimately, closure of the program.

The two assessment and evaluation specialists will support the Department in maintaining current service levels of the mandated Emergency Services (ES) program. These additional positions will help offset the clinical work currently being handled by ES therapists, assist in locating inpatient beds, coordinate civil commitment hearing activities, and conduct initial screenings for voluntary individuals presenting to the Crisis Intervention Assessment Team (CITAC). ES is facing increased service level demands due to the opening of the Stone Springs mental health unit, an increase in acute and complex cases, and an increased demand for inpatient beds. Additionally, the time needed to locate inpatient beds and the number of patients needing beds has increased significantly this year. This impacts both ES staff time and Loudoun County Sheriff's Office, as



Mental Health, Substance Abuse, and Developmental Services

officers must remain with patients while staff search for beds. These positions will mitigate the anticipated effects of increasing levels of demand.

The Department's FY 2023 Adopted Budget also adds case management support to three MHSADS program areas (developmental disabilities, Early Intervention, mental health and substance abuse disorders) that require additional support to meet state and federal obligations, resolve waitlists, and address growing service levels. This includes a total of eight positions (8.00 FTE) including three developmental disabilities case managers (3.00 FTE), three early intervention case managers (3.00 FTE), an early intervention program coordinator (1.00 FTE), and one mental health substance use disorder case manager (1.00 FTE).

The three developmental disabilities case managers will provide case management for individuals with developmental disabilities and to remain in compliance with state mandated obligations and Department of Justice mandates. Current service levels are driven in part by the allocation of Developmental Disabilities Waivers (DD waiver) slots from DBHDS. Case management services are mandated for individuals receiving these waivers, and the number of slots allocated to MHSADS has increased by 194 percent since FY 2017. Additional slots are anticipated in future years. The state has also increased the requirements localities must complete for individuals on the waitlist for services. These additional requirements are not sustainable at current staffing levels. Failure to complete them will result in non-compliance with mandates.

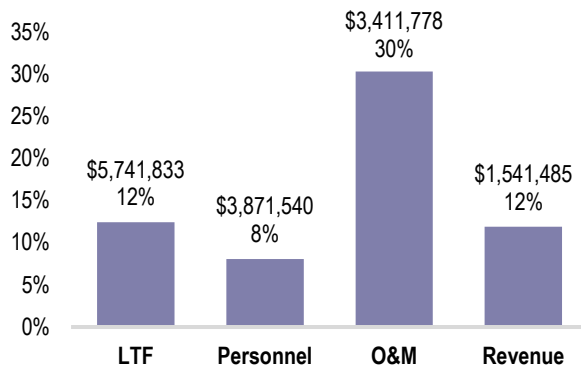
The three early intervention case managers and one early intervention program coordinator will enable the EI Program to maintain service levels as it experiences growth in the number of children it is mandated to serve (3 percent of eligible children in Loudoun County). To comply with state case management mandates at current levels, licensed County service providers have had to take on case management, which would otherwise not have been assigned to them. This redistribution of work results in less time for providers to provide care and to execute billing functions, which, ultimately, leads to increased cost of service and decreased standards of service. These case manager and program coordinator positions will help keep case loads at manageable levels (45-50) and will reduce the need for licensed service providers to perform this function.

The mental health substance use disorder case manager will accommodate increasing requests for services from the community and to resolve the existing waitlist. Not only has there been an increased demand for case management services year over year since FY 2017, the number of individuals needing enhanced case management has grown. This results in greater frequency and intensity of services, making it more difficult to adequately meet caseload obligations. This program services a very vulnerable population, including at-risk youth, youth with serious emotional disturbance, adults with SMI, and individuals with primary substance abuse disorder. MHSADS anticipates an increased request for services as COVID restrictions lift and from the opening of Stone Spring Hospital. Without an additional case load manager, the waitlist is likely to increase and caseload burdens for existing staff will increase, jeopardizing standards of service.



Mental Health, Substance Abuse, and Developmental Services

Percent Change from Adopted FY 2022 to Adopted FY 2023



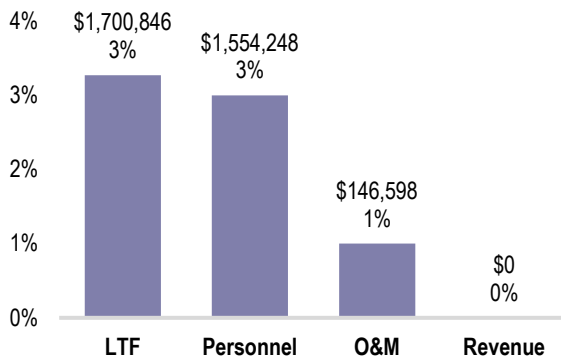
Reasons for Change:

Personnel: ↑ 11.53 FTE, general pay changes ||

O&M: ↑ general and contractual expenditure

increases || **Revenue:** ↑ anticipated revenue from service charges pertaining to the Youth CSU

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

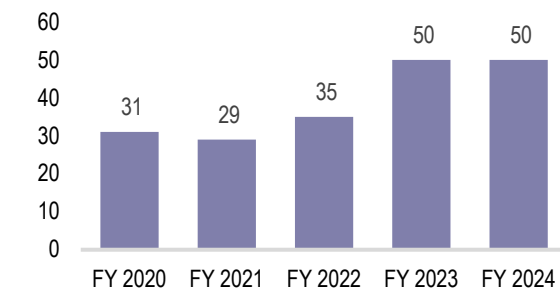
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Mental Health, Substance Abuse, and Developmental Services

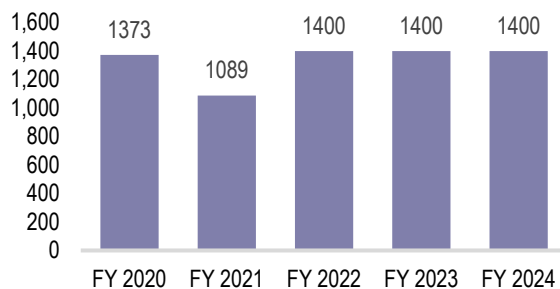
Key Measures¹



Objective: Promote sustained engagement in treatment.

Measure: Number of individuals enrolled in ACT

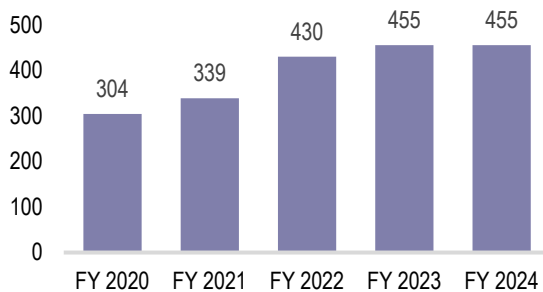
The program assistant II position approved for FY 2023 will support state licensure requirements of 1.00 FTE program assistant for the new Assertive Community Treatment (ACT) team program model. ACT offers treatment, rehabilitation, and support services to individuals diagnosed with serious mental illness (SMI).



Objective: Provide Emergency Services to individuals at the CITAC.

Measure: Number of crisis intervention evaluations provided by Emergency Services.

Emergency Services is a mandated program, and the Loudoun County Crisis Intervention Team (CITAC) provides behavioral health evaluation, crisis intervention and stabilization services, as well as referrals to resources for those experiencing a behavioral health crisis. Currently, individuals served in the CITAC are presenting as more acute and complex, which increases service hours.



Objective: Provide timely services to individuals receiving Case Management (CM), Enhanced Case Management (ECM), and Support Coordination (SC).

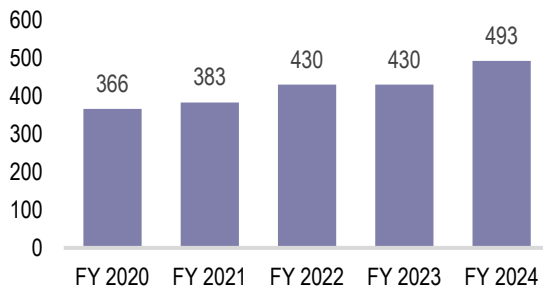
Measure: Number of individuals receiving case management.

MHSADS is the single point of access for all case management services and is the sole licensed provider of case management for youth with serious emotional disturbance, youth at risk, adults with serious mental illness and individuals with primary substance use disorder; as funding permits.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Mental Health, Substance Abuse, and Developmental Services



Objective: Provide timely services to individuals receiving Case Management (CM), Enhanced Case Management (ECM), and Support Coordination (SC).

Measure: Number of individuals receiving developmental disability CM.

The additional support coordinators will be support MHSADS' in fulfilling contractual obligations to the Commonwealth of Virginia by providing the mandated case management support to initiate and maintain waiver supports and services for eligible Loudoun County residents.



Mental Health, Substance Abuse, and Developmental Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Residential Services	\$13,223,875	\$12,714,097	\$15,097,186	\$19,009,550	\$19,479,314
Community-Based Support Services	8,632,797	8,842,060	11,332,190	12,073,989	12,352,963
Outpatient Services	7,595,643	7,953,074	10,161,925	10,747,778	11,029,613
Outreach And Coordination Services	11,593,247	12,183,072	14,990,908	16,540,876	16,987,008
Business Operations	5,910,694	6,664,011	7,602,585	8,095,919	8,320,060
Total – Expenditures	\$46,956,255	\$48,356,313	\$59,184,794	\$66,468,112	\$68,168,958
Revenues					
Residential Services	\$2,827,422	\$2,426,933	\$2,851,812	\$3,625,672	\$3,625,672
Community-Based Support Services	1,275,041	772,000	706,195	908,565	908,565
Outpatient Services	4,986,262	4,557,375	3,874,392	4,374,298	4,374,298
Outreach and Coordination Services	5,370,065	5,421,843	5,425,662	5,491,011	5,491,011
Business Operations	106,601	137,311	89,035	89,035	89,035
Total – Revenues	\$14,565,391	\$13,315,461	\$12,947,096	\$14,488,581	\$14,488,581
Local Tax Funding					
Residential Services	\$10,396,453	\$10,287,163	\$12,245,374	\$15,383,878	\$15,853,642
Community-Based Support Services	7,357,756	8,070,060	10,625,995	11,165,424	11,444,398
Outpatient Services	2,609,380	3,395,700	6,287,533	6,373,480	6,655,315
Outreach and Coordination Services	6,223,182	6,761,229	9,565,246	11,049,865	11,495,997
Business Operations	5,804,093	6,526,700	7,513,550	8,006,884	8,231,025
Total – Local Tax Funding	\$32,390,864	\$35,040,852	\$46,237,698	\$51,979,531	\$53,680,377
FTE					
Residential Services	150.24	124.24	121.24	121.24	121.24
Community-Based Support Services	82.59	70.59	72.59	76.59	76.59
Outpatient Services	75.07	68.74	69.75	70.75	70.75
Outreach and Coordination Services	98.53	103.53	103.53	112.06	112.06
Business Operations	0.00	66.53	67.53	68.53	68.53
Total – FTE	406.43	433.63	434.64	449.17	449.17

¹ Sums may not equal due to rounding.





Parks, Recreation, and Culture FY 2023 Adopted Budget

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Parks, Recreation, and Culture Summary

FY 2023 Adopted Expenditures¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Library Services	\$19,392,751	\$19,166,353	\$23,009,171	\$24,562,480	\$25,216,780
Parks, Recreation, and Community Services	48,479,801	52,010,377	64,096,446	68,903,912	76,066,769
Total	\$67,872,552	\$71,176,730	\$87,105,617	\$93,466,392	\$101,283,549

¹ Sums may not equal due to rounding.



Library Services

Loudoun County Public Library (LCPL), managed by the Department of Library Services, provides free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational, and cultural interests of the community. The Department operates under the policy direction of the Library Board of Trustees, whose members are appointed by the Board of Supervisors. The Department has three operational programs: Public Services, Support Services, and General Library Administration. The Public Services Program provides services and resources through branch libraries and a mobile outreach services unit. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. General Library Administration provides departmental direction and budget support.

Library Services' Programs

Public Services

Provides patrons access to the Library collection, programs, technology, and services (including Passport and Notary services). Promotes the joy of reading and lifelong learning through readers' advisory; early literacy programs; teen initiatives; humanities, arts, and science events; technology training; and educational opportunities.

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 and technologies.

General Library Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees the Public Services and Support Services Programs. Manages the budget, accounting, human resources, training needs, and Capital Improvement Program for Library Services.

**Library Services****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$15,910,195	\$15,929,417	\$18,963,137	\$20,433,736	\$21,046,748
Operating and Maintenance	3,414,227	3,096,311	4,046,034	4,128,744	4,170,031
Capital Outlay	48,329	116,261	0	0	0
Other Uses of Funds ²	20,000	24,364	0	0	0
Total – Expenditures	\$19,392,751	\$19,166,353	\$23,009,171	\$24,562,480	\$25,216,780
Revenues					
Fines and Forfeitures ³	\$31,459	\$2,323	\$0	\$0	\$0
Use of Money and Property	46,770	3,223	44,708	44,708	44,708
Charges for Services ⁴	171,107	44,657	225,323	225,323	225,323
Miscellaneous Revenue	5,755	326	0	0	0
Recovered Costs	8,778	10,551	0	0	0
Intergovernmental - Commonwealth	226,919	248,131	234,682	248,735	248,735
Intergovernmental - Federal	340	0	0	0	0
Total - Revenues	\$491,129	\$309,211	\$504,713	\$518,766	\$518,766
Local Tax Funding	\$18,901,622	\$18,857,142	\$22,504,458	\$24,043,714	\$24,698,014
FTE	219.06	223.06	223.06	224.06	224.06

¹ Sums may not equal due to rounding.

² The Other Uses of Funds is for the transfer to the Legal Resource Center Fund.

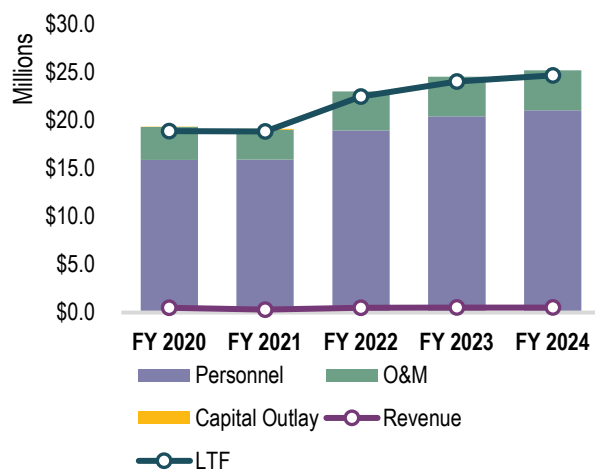
³ Library Services eliminated the assessment and collection of overdue fines on circulation items for the Loudoun County Public Library in August 2019.

⁴ Charges for Services includes the passport program's revenue for the processing of passport applications and passport photos at the Rust Library branch. The pandemic has had a significant negative impact on international travel and on the demand for passports.



Library Services

Revenue and Expenditure History



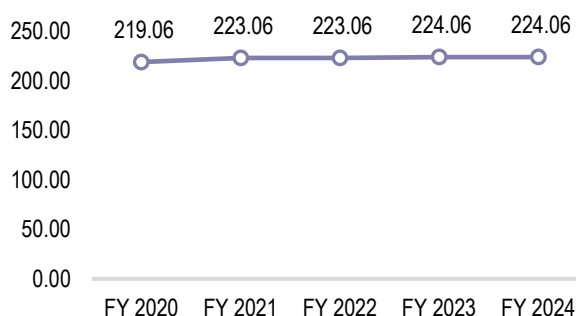
Revenue/Local Tax Funding

As shown, the Library Services Department is primarily funded by local tax funding (over 97 percent). Program-generated revenues consist of charges for services and state aid. Effective August 30, 2019, the Department no longer assesses or collects overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors.

Expenditure

The majority of the Department of Library Services' expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2021: 2.00 FTE Program Coordinators for system wide support for the Programming Division and 2.00 FTE Systems Analysts for system wide support for the Technology Division.

FY 2023: 1.00 FTE Finance Specialist for Library Administration

During FY 2020, the Department stopped assessing and collecting overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors. The Department's charges for services revenue, which includes inter-library loan fees, damaged and lost books fees, passport processing fees, and passport application photo processing fees, is projected to remain stable. The Department's FY 2023 revenue is higher due to increased state aid.

The Department's FY 2023 expenditures have increased primarily due to personnel costs. Personnel costs make up the majority of the Department's expenditures. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce, an approved resource request for the elimination of all Library Aide positions and the addition of an equal number of library assistant positions (37.72 FTE), and an approved resource request for one finance specialist position (1.00 FTE) for Library Administration. The Department's FY 2023 operating and maintenance expenditures are higher due to increased central services.

The FY 2023 budget includes an approved resource request with the community outreach and engagement budget theme and an approved resource request with the fiscal responsibility budget theme. The community outreach and engagement resource request eliminates 49 library aides, including 26 full-time and 23 part-time positions (37.72 FTE), and adds an equal number of library assistants, which have a higher classification grade, to address modernization of staffing in



Library Services

the library branches. This will have no impact on the Department's FTE count. The fiscal responsibility theme resource request adds a finance specialist (1.00 FTE) to help handle the increasing budget and finance workload.

Community Outreach and Engagement

The FY 2023 Adopted Budget includes budget to remove existing library aide positions and to add an equal number of library assistants to address modernization of staffing, increasing customer demands, and programming needs. LCPL currently has two position classifications that focus on frontline customer service: library aides (grade 106) and library assistants (grade 111). LCPL currently has 49 authorized library aide positions, which is a mixture of 26 full and 23 part-time positions (37.72 FTE) and 83 library assistant positions: 41 full-time and 42 part-time positions (62.99 FTE).

The library assistant job description includes additional higher-level job duties, allowing this position to meet growing technical and in-depth customer needs. These additional duties include planning and conducting on and offsite programs, assisting customers by providing general reference and readers' advisory services, providing technical support, providing circulation customer service, overseeing makerspaces, leading teen volunteers, assisting and training coworkers, and overseeing work of volunteers. The proposed number of library assistant positions to be added equal the number of library aides to be removed because the position number needed is based on the facility square footage, operating hours, and makerspaces.

Many of the emerging customer needs cannot be met by the library aide position, as classified and detailed in the position's job description. Any customer need that elevates above and beyond the library aide job duties would require a referral to and assistance from a higher-level employee or result in the employee working outside of their classification. Frequently needing to refer customers does not allow for optimum and efficient customer service. In addition, customers frequently have multiple questions or issues that need to be addressed in a single interaction, requiring staff that have the flexibility and higher-level skill set to assist customers with all their needs.

Fiscal Responsibility

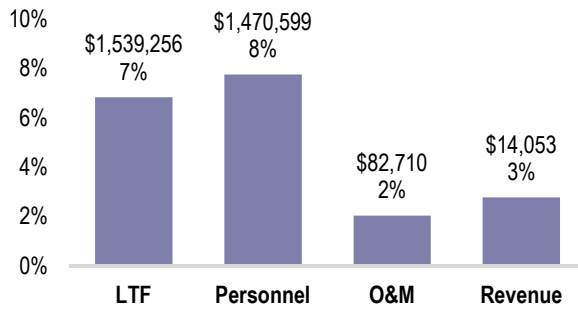
The Department's FY 2023 Adopted Budget includes a finance specialist (1.00 FTE) to meet the current demands and to continue complying with state and County mandates, policies, and procedures in a timely manner. The Loudoun County Public Library has experienced significant expansion over the past several years, with the opening of the Gum Spring Library branch, Brambleton Library branch, and the expanded and relocated Sterling Library branch. With the growth of the library branches and in the number of branch staff for the new facilities, there has been no corresponding growth in staff and resources that provide system-wide internal financial support. Due to this increase in workload, with no corresponding staff growth, the budget and finance manager has a workload beyond one position's capacity. The finance specialist position will allow the budget and finance manager to devote more time for on-site library branch visits. Increased on-site branch visits will result in more frequent and thorough cash and fixed assets audits to comply with PCard transactions policies for the County's Accounting, Treasurer, and Procurement offices. This position will also enable the budget and finance manager to dedicate time to higher-level projects and priorities appropriate to a manager position. This finance specialist also will oversee the PCard transactions and process accounts payable, which are time-consuming tasks currently done by the budget and finance manager.

This position also will lead to the centralization of financial responsibilities. Due to the County procurement policy requiring the separation of buying and receiving authority, the receiving of purchase orders for payment is currently processed by the Human Resources manager at LCPL. A finance specialist will take over this responsibility. This position will reconcile all credit card charges, currently completed by staff from LCPL's Technology Services division.



Library Services

Percent Change from Adopted FY 2022 to Adopted FY 2023

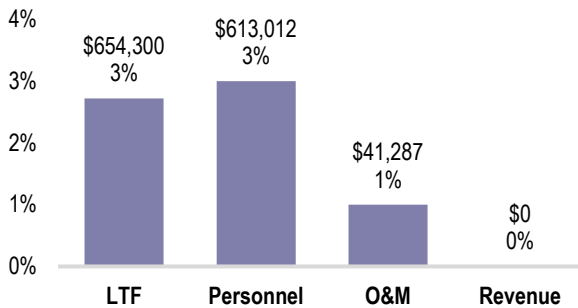


Reasons for Change:

Personnel: ↑ General pay changes and two resource requests, including 1.00 FTE || **O&M:** ↑ increased internal services expenditures.

Revenue: ↑ increased revenues due to the projected increase in state revenue.

Percent Change from Adopted FY 2023 to Projected FY 2024



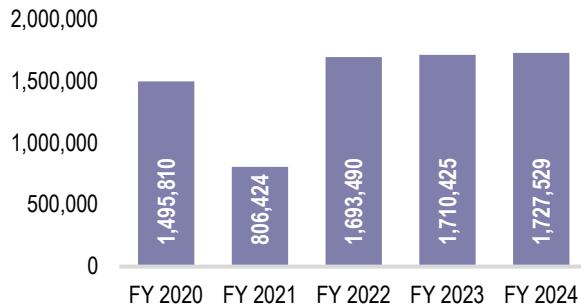
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
|| **Revenue:** ↔



Library Services

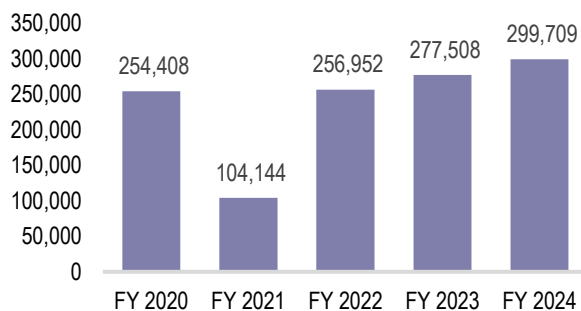
Key Measures¹



Objective: Increase the number of library facilities visits by 2 percent each year.

Measure: Number of visits to library facilities.

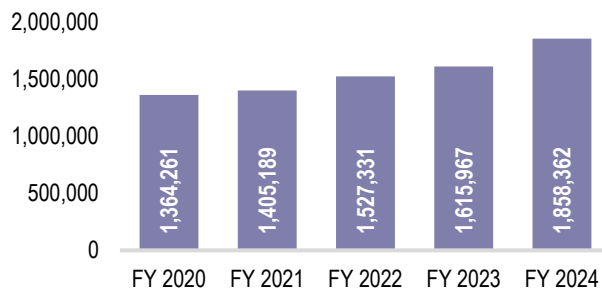
In mid-FY 2019, the Brambleton Library branch opened, increasing the number of visits to library facilities. The FY 2021 data are lower due to the pandemic's impact. The library assistants will provide modern customer service to these visitors.



Objective: Increase Loudoun County Public Library wifi sessions.

Measure: Number of wifi sessions provided at Loudoun County Public Library branches.

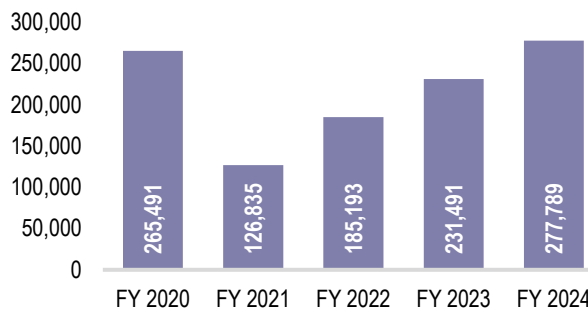
The number of wifi sessions provided at Loudoun County Public Library branches will increase in FY 2022. Library assistants will be able to support the increasing technology needs of visitors.



Objective: Increase the availability of electronic titles to meet patron demands.

Measure: Number of electronic titles downloaded/streamed.

Library patrons' significant demand for electronic titles will continue. Many patrons prefer the convenience of electronic library circulation items. Library assistants will be equipped to handle these technology needs.



Objective: Increase program attendance for all ages.

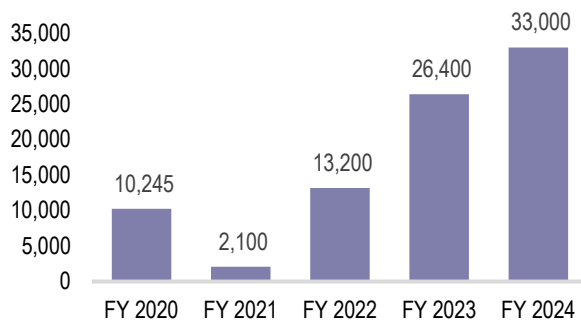
Measure: Children, Teen, and Adult Program attendance

The program attendance was significantly affected by the pandemic. In FY 2021, programming continued online when the in-person in-branch programming was suspended. Library assistants will be able to support demands for programming.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



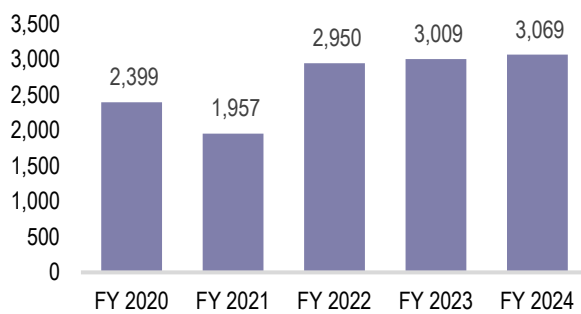
Library Services



Objective: Promote the use of the library and its resources to students throughout the County.

Measure: Number of students reached through public and private school visits.

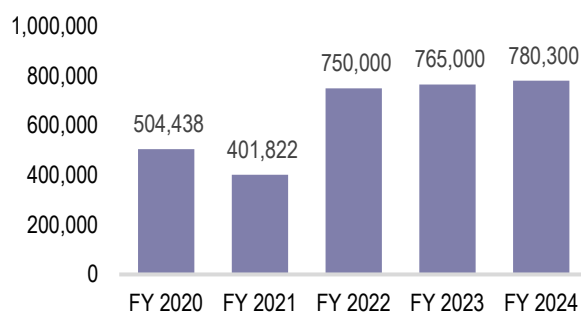
The number of students reached will increase starting in FY 2022 with the return to more in person classes. Library assistants will support this effort.



Objective: To facilitate increasing purchasing demands.

Measure: Number of LCPL PCard transactions.

The number of LCPL PCard transactions will start to increase in FY 2022. The FY 2021 data was lower due to the pandemic's impact. This is only one data point to illustrate the need for increased financial support for LCPL, which has seen large growth in staff and facilities, but no increase in their central finance support resources. The approved resource request for the finance specialist position will help process this increasing workload.



Objective: To facilitate increasing purchasing demands.

Measure: Dollar value of LCPL PCard transactions.

The dollar value of LCPL PCard transactions will start to increase in FY 2022. The FY 2021 data was lower due to the pandemic's impact. This is only one data point to illustrate the need for increased financial support for LCPL, which has seen large growth in staff and facilities, but no increase in their central finance support resources. The approved resource request for the finance specialist position will help process this increasing workload.

**Library Services****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Support Services	\$4,331,206	\$4,330,867	\$4,995,222	\$5,181,264	\$5,282,635
Public Services	13,659,906	13,345,263	16,819,309	18,000,504	18,521,162
Administration	1,401,639	1,490,222	1,194,640	1,380,712	1,412,983
Total – Expenditures	\$19,392,751	\$19,166,353	\$23,009,171	\$24,562,480	\$25,216,780
Revenues					
Support Services	\$275,679	\$265,009	\$264,877	\$278,930	\$278,930
Public Services	206,672	33,651	239,836	239,836	239,836
Administration	8,778	10,551	0	0	0
Total - Revenues	\$491,129	\$309,211	\$504,713	\$518,766	\$518,766
Local Tax Funding					
Support Services	\$4,055,527	\$4,065,858	\$4,730,345	\$4,902,334	\$5,003,705
Public Services	13,453,234	13,311,612	16,579,473	17,760,668	18,281,326
Administration	1,392,861	1,479,671	1,194,640	1,380,712	1,412,983
Total – Local Tax Funding	\$18,901,622	\$18,857,142	\$22,504,458	\$24,043,714	\$24,698,014
FTE					
Support Services	19.00	23.00	21.00	21.00	21.00
Public Services	195.06	195.06	197.06	197.06	197.06
Administration	5.00	5.00	5.00	6.00	6.00
Total – FTE	219.06	223.06	223.06	224.06	224.06

¹ Sums may not equal due to rounding.



Parks, Recreation, and Community Services

The Department of Parks, Recreation, and Community Services (PRCS) provides recreational, educational, wellness, cultural, and supportive programming opportunities to County residents. Facilities are located throughout the County and include recreation centers, community centers, athletic fields, swimming pools, senior centers, adult day care centers, the Central Kitchen, parks, trails, historic properties, and early childhood education programs. Offerings include sports activities for youth and adults, instructional and interpretive classes, programs for senior residents, visual and performing arts, childcare, 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, public relations, communications and marketing, 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 and summer and specialty camps that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs.

Community Centers

Provides recreational, educational, social, and cultural services for all abilities and age levels in childcare and pre-school programs, special events, classes, and activity programs.

Facilities Planning and Development

Supports the Department through facility planning and design, proffer management, recreational 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, Recreation, and Community Services

Parks

Provides high quality outdoor park facilities; open space; nature, outdoor, and cultural programs and services; and management of park facilities.

Recreation Centers

Provides land and aquatic-based recreational programming and activities for youth and adults of Loudoun through three facilities, including two full-service recreation centers with a third full-service recreation center to begin construction in FY 2023.

Sports and Special Events

Provides youth and adults with opportunities to participate in athletics in both a competitive and recreational environment to learn and develop lifelong skills. Provides quality large scale special events which allow residents and visitors to socialize and create community.

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.



Parks, Recreation, and Community Services

Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$39,061,432	\$43,939,748	\$50,110,778	\$55,192,622	\$60,729,865
Operating and Maintenance	9,386,950	7,947,719	13,970,668	13,711,290	15,013,333
Capital Outlay	31,419	114,213	15,000	0	323,571
Other Uses of Funds	0	8,697	0	0	0
Total – Expenditures	\$48,479,801	\$52,010,377	\$64,096,446	\$68,903,912	\$76,066,769
Revenues					
Permits, Fees, and Licenses	\$10,039	\$13,895	\$13,250	\$10,077	\$10,077
Use of Money and Property	1,260,786	1,322,871	2,309,859	2,309,859	2,309,859
Charges for Services	12,796,189	7,180,882	26,300,040	26,628,400	29,728,400
Miscellaneous Revenue	120,721	1,493,837	35,200	44,200	44,200
Recovered Costs	267,401	419,941	389,759	389,759	389,759
Intergovernmental - Commonwealth	249,914	255,690	251,796	263,776	263,776
Intergovernmental - Federal	492,612	722,377	569,801	569,801	569,801
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
Total – Revenues	\$15,315,442	\$11,527,273	\$29,987,485	\$30,333,652	\$33,433,652
Local Tax Funding	\$33,164,359	\$40,483,104	\$34,108,961	\$38,570,260	\$42,633,117
FTE	654.05	677.13	721.27	742.20	814.20²

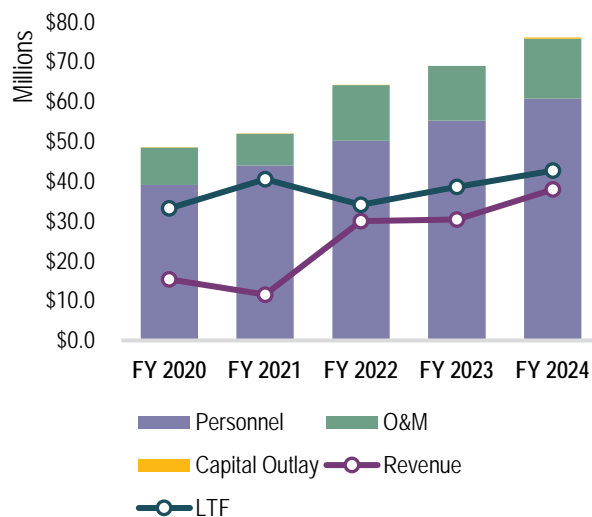
¹ Sums may not equal due to rounding.

² Financial and FTE projections for FY 2024 includes resources anticipated for the opening of Ashburn Recreation Center, planned for FY 2024.



Parks, Recreation, and Community Services

Revenue and Expenditure History



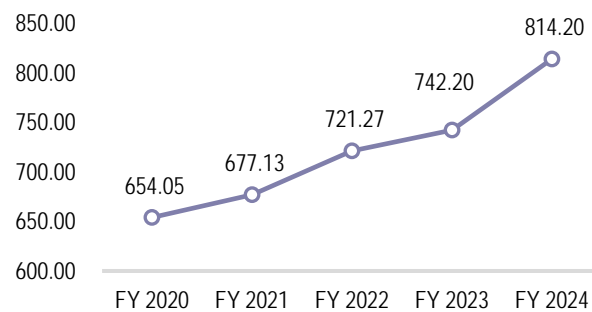
Revenue/Local Tax Funding

As shown, PRCS is generally funded almost equally by local tax funding and program-generated revenue. Program-generated revenue consists of charges for services, programs, and facility rentals. FY 2020 and 2021 revenue declines are attributed to the ongoing COVID-19 pandemic.

Expenditure

The majority of PRCS's expenditure budget is dedicated to personnel costs (approximately 80 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 6.00 FTE Administration, 1.00 FTE Adaptive Recreation, 0.93 FTE Aging Services, 8.18 FTE Children's Programs, 5.00 FTE Maintenance Services, 6.04 Recreation Centers, 2.87 FTE Sports, 3.80 FTE Youth Services

FY 2021 (total 23.08 FTE): 7.53 FTE Ashburn Senior Center staffing, 2.86 FTE after school program (CASA) academies staffing, 4.69 FTE summer camp staff – licensed programs, 2.00 FTE licensed program assistants (preschools), 1.00 FTE children's program manager, 2.00 FTE HR staff, 3.00 FTE Phase One re-org staff (2.00 FTE assistant directors, 1.00

FTE aquatics manager)

FY 2022 (total 44.14 FTE): 24.88 FTE Hanson Park maintenance, management, and programming staffing, 2.00 FTE Sterling Community Center facility supervisor and recreation programmer, 2.00 Lovettsville Community Center facility supervisor and recreation programmer, 3.00 FTE Outdoor Maintenance staff, 2.93 FTE CASA site at Hovatter Elementary, 1.00 FTE administrative office manager, 3.00 FTE Phase Two re-org staff (1.00 FTE customer service supervisor, 1.00 FTE deputy director, and 1.00 FTE division manager), 1.00 FTE HR specialist, 1.00 FTE Banshee Reeks Nature Preserve maintenance supervisor, 2.00 FTE Trail Crew maintenance coordinator and supervisor, 1.33 FTE Youth After School (YAS) Expansion at Trailside Middle School

FY 2022 mid-year (total 8.00 FTE): Lovettsville District Park Maintenance staffing 2.00 FTE mowing technicians, 1.00 FTE maintenance technician, 1.00 FTE senior maintenance technician, and 1.00 FTE horticulture technician, 3.00 FTE facility supervisor hours

FY 2023 (total 12.93 FTE): 1.00 FTE Lovettsville District Park recreation programmer, 1.00 FTE Douglass Community Center recreation programmer, 3.00 FTE Ashburn Recreation and Community Center management staff, 2.93 FTE CASA site at Elaine E. Thomson Elementary, 1.00 FTE CASA program facility assistant rover, 2.00 FTE IT support assistants, 1.00 FTE AAA meals specialist, 1.00 sports specialist



Parks, Recreation, and Community Services

PRCS provides recreational, educational, and cultural opportunities to County residents through its broad array of programs and services. In addition, the Department provides wellness and support services to residents. PRCS's expenditures have risen primarily due to personnel costs. Personnel costs make up approximately 80 percent of the Department's expenditures. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. PRCS's revenues are driven by the Department's programs and facilities including fees associated with childcare and children's programs, adult programs, aging programs, sports, and facility rentals.

In the FY 2022 Adopted Budget, PRCS added a total of 44.14 FTE associated with Board priorities, capital facility openings, internal support needs, community wellness and resiliency, and revenue generating programs. Of the Board priorities, PRCS expanded the YAS program to serve all 12 middle schools in the County, adding a total of 1.33 FTE for this purpose. In addition, the Board authorized the establishment of a trail crew to build and maintain trails within the County. A total of 2.00 FTE for a maintenance coordinator and supervisor were approved for this purpose.

PRCS added a total of 24.88 FTE necessary for the operations and maintenance at Hal and Bernie Hanson Regional Park, a new 257.35 acre park within the Dulles Planning Subarea. All of those positions, except the park manager and outdoor maintenance coordinator, were budgeted for six months of operation in FY 2022. Several key positions including the park manager, assistant manager, and outdoor maintenance coordinator positions have been filled with most of the remaining positions authorized for FY 2022 to be filled closer to the date the park opens to the public, planned for summer 2022.

In addition, in FY 2022 PRCS has two community centers that have undergone renovations to expand programming capacity and increase hours of service. Sterling Community Center renovations were completed in early 2022 and Lovettsville is expected in the second half of calendar year 2022. The approved resources provide one recreation programmer and facility supervisor (2.00 FTE at each site) to meet increased demands for programs and services.

The final FY 2022 capital facility request approved was 3.00 FTE to meet the growing demand for athletic fields in addition to sustaining general park maintenance needs. Included were two maintenance technicians and one irrigation technician to maintain irrigation systems at Moorefield, Evermore, Brambleton East, and Lovettsville parks as well as new school sites.

PRCS's FY 2022 budget included 1.00 FTE for an administrative office manager to supervise three customer service assistants (CSAs), manage escalated customer service incidents, and support general office logistics for PRCS's Miller Drive office. CSAs manage customer phone calls and walk-in inquiries for all PRCS programs. Additionally, they provide administrative support to the divisions of Children's Programs and Sports and Youth Services. The position has been hired to manage office logistics and handle CSA staff needs to continue providing the current level of customer service. In addition, during FY 2022 budget deliberations, the Board added 1.00 FTE for an HR specialist to serve as a recruiter for hard to fill and high turnover positions.

In FY 2022, PRCS added personnel to complete the second phase of the departmental reorganization, adding a deputy director, a division manager of programming, and a customer service manager (3.00 FTE total). All three positions will be recruited in the last quarter of FY 2022. The deputy director will oversee the assistant directors responsible for the Parks, Sports and Events, Maintenance, Centers, and Community Services program areas. The division manager of programming will oversee all PRCS program standards and marketing of programs and services, evaluate best practices, and make recommendations for improvement to ensure consistent and reliable quality service delivery across all PRCS programs regardless of location. Additionally, this position will ensure compliance with PRCS's programming plan, which is a requirement for the National Recreation and Park Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation. Finally, the customer service manager will serve as the subject matter expert for customer service for the entire Department, providing quality control and ensuring that PRCS programs meet customer needs. The division manager of programming will operationalize such policies, and the customer service manager will close the feedback loop with customers. Collectively, these positions will enable a more proactive, results-oriented, and customer service driven organization. Implementation of the two phases of the reorganization will enable each level of the organization to focus on primary functions. The Department has grown by over 180.00 FTE over the previous six fiscal years, representing a 27



Parks, Recreation, and Community Services

percent increase (FY 2016 to FY 2022)—comprised of primarily programming staff to deliver programs to residents. Full implementation of this reorganization creates the organizational infrastructure necessary to fully support the organization.

The FY 2022 Adopted Budget also included a maintenance supervisor (1.00 FTE) for Banshee Reeks Nature Preserve. This position is filled and is responsible for: preventative maintenance on all field equipment (tractors, mowers, UTV's and tractor implements), the management of natural resources for the removal of invasive plant species and assisting in habitat restoration, snow removal, purchasing of supplies and materials for maintenance, and administrative duties associated with a supervisory position.

The FY 2022 Adopted Budget included 2.93 FTE to add a CASA program at Hovatter Elementary, which opened in fall 2021. The added positions and expansion of CASA to Hovatter Elementary keeps with the current service level of providing a CASA program at most elementary schools while recovering 118.4 percent of all expenditures through program revenue. Finally, in January 2022, the Board approved a mid-year request for maintenance staff associated with the early opening of Lovettsville District Park (8.00 FTE).

For FY 2023, PRCS's operating and maintenance budget includes a net decrease of approximately \$260,000 due to the removal of one-time costs associated with FY 2022 requests (approximately \$1.2 million). This decrease more than offsets the increase (approximately \$620,000) to the internal service charges for vehicle replacement and several base adjustments for increases in contractual costs for mowing and lawn care and associated supplies. PRCS maintains landscaping for all County facilities. As the number of facilities grows, contractual costs increase accordingly. For FY 2023, new sites include the new Juvenile Detention Center (JDC), Western Loudoun Park and Ride, among others. Additionally, the mid-year FY 2022 addition of maintenance staff associated with the new Lovettsville District Park resulted in the need for a full year base adjustment for FY 2023.

The revenue budget for PRCS is reevaluated annually to align budget with actuals. However, for FY 2023, no revenue adjustments were made in the base budget for revenue offset programs due to continued fluctuations as a result of the ongoing COVID-19 pandemic. Further evaluation of PRCS's revenues will be conducted prior to FY 2024 with the planned opening of Ashburn Recreation Center.

For FY 2023, the Department's budget requests focus on the thematic areas of capital facility openings, FTE authority, internal support, and community wellness and resiliency.

Capital Facility Openings

The FY 2023 Adopted Budget includes a program specialist (1.00 FTE) to manage programming, including equestrian activities, at the new Lovettsville Park, which was completed in late calendar year 2021. All positions necessary for the maintenance and operations of the park were approved as a mid-year enhancement in FY 2022. In addition to equestrian amenities, Lovettsville Park will house four lighted diamond fields, three lighted rectangle fields, an amphitheater, pavilion, small and large dog off-leash area, and open space.

The FY 2023 Adopted Budget includes a recreation programmer (1.00 FTE) for Douglass Community Center, which is currently undergoing renovations. Once renovations are complete, the center's programming capacity will be increased due to longer hours of operation and enhanced amenities. The recreation programmer will meet increased demands for programs and services once the renovation is complete, anticipated for the fall of 2022 with the position needed beginning at the start of the fiscal year.

Finally, PRCS is preparing to open its third recreation and community center in Ashburn in calendar year 2024. Key management staff are included in the Adopted Budget a year in advance to establish operations of that facility, which will house recreation and community center space, meeting rooms, classrooms, office space, a gymnasium, and full aquatic center. The balance of positions needed for the full operation of this new facility will be put forward in FY 2024. The positions included in budget in FY 2023 are a recreation center manager, an operations manager, and a recreation program manager (3.00 FTE).



Parks, Recreation, and Community Services

FTE Authority

Included in the FY 2023 Adopted Budget for PRCS is an additional After School program (CASA) for Elaine E. Thompson Elementary, which will open in fall 2022. This program includes 2.93 FTE – one CASA supervisor and four leaders. Opening this site will enable the program to serve up to 72 additional students. These resources continue the service level of providing after school care for children in most Loudoun County elementary schools while attaining the Board mandated 118.4 percent cost recovery rate program wide.

An additional FTE Authority position is included to add a facility assistant rover position (1.00 FTE). This position will provide regular substitute coverage for CASA and YAS sites (FY 2023 total of 62: 50 CASA sites and 12 YAS sites) while also providing administrative support during non-program hours. To support this additional resource, CASA fees will increase by \$5 per month, from \$355 per month for the 2021-2022 school year to \$360 for the 2022-2023 school year.

Internal Support

The FY 2023 Adopted Budget includes two positions (2.00 FTE) in PRCS to support information technology needs. One IT support assistant will provide support to the systems administrator and automation support specialist positions in managing the increase in IT support related workload. This position will be responsible for supporting the RecTrac database, coordinating the ordering/installation of all new and replacement computers for PRCS staff, assigning staff network security access, and working as a liaison to DIT for PRCS. Additionally, this position would also support operations with Laserfiche and SharePoint. The second IT support assistant will provide dedicated support to a new electronic work order system within the Maintenance Division of PRCS. Currently, maintenance work is transmitted via email, in person, or on paper without a centralized, electronic system for tracking and storing tasks. This request includes budget for a contract with a work order system company to create a department inventory database, geolocation of assets, and provide staff training during system implementation.

Community Wellness and Resiliency

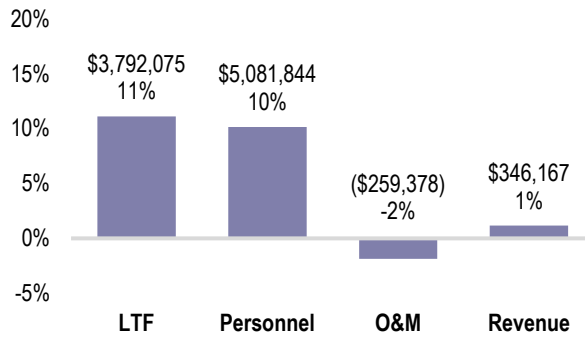
PRCS's FY 2023 Adopted Budget includes a meals program specialist (1.00 FTE) for the Area Agency on Aging's (AAA) Home Delivered Meals (HDM) program, which is federally funded under the Older American's Act and mandated as a core program for all Area Agencies on Aging. The program requires a home visit be conducted to assess a person's initial eligibility for the program with reassessments conducted annually. Each home visit (assessment) can take up to three hours, including travel time. The number of Loudoun County residents served by the HDM program has grown by 25 percent since FY 2017, thus additional support is needed to meet the current level of service.

Finally, during budget deliberations, the Board voted to add 1.00 FTE for a sports specialist. This position will work with the existing six sports specialists to support new sports leagues in the County, assist with scheduling school and PRCS athletic fields, including 26 synthetic turf fields, which can be used year-round.



Parks, Recreation, and Community Services

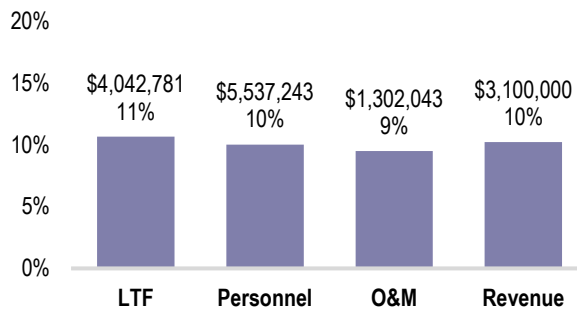
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 20.93 FTE¹, general pay changes ||
O&M: ↓ reduction in one-time costs associated with FY 2022 requests || **Revenue:** ↑ increase associated with FY 2023 approved resource requests

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

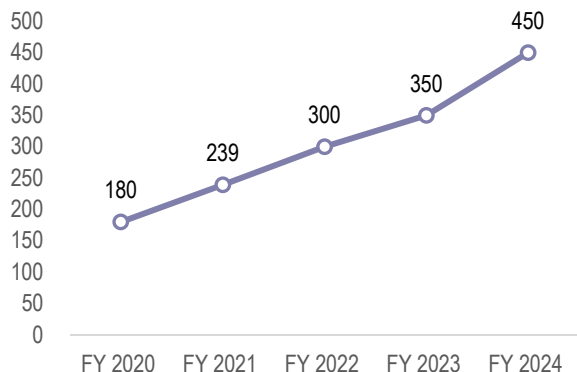
Personnel: ↑ 72.00 FTE Ashburn Recreation Center, general pay changes || **O&M:** ↑ 1 percent overall, Ashburn Recreation Center O&M needs ||
Revenue: ↑ increase associated with Ashburn Recreation Center

¹ The department added 8.00 FTE as mid-year additions. See staffing/ FTE section above.



Parks, Recreation, and Community Services

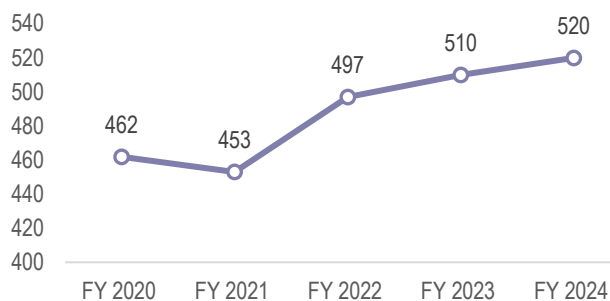
Key Measures¹



Objective: Create Laserfiche forms to provide efficiency with internal and external customer needs and run data reports.

Measure: Laserfiche Repository Users.

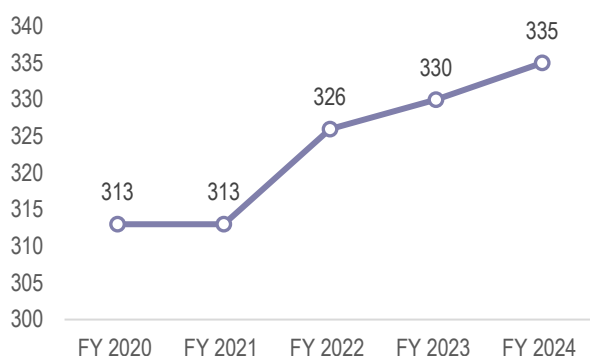
The number of PRCS Laserfiche repository users has steadily increased since FY 2020, requiring more IT resources to support the growing number of users.



Objective: Meet the needs of growing senior population by maintaining services and contacts with seniors and their families.

Measure: Number Unduplicated Persons Served – HDM.

As the number of unduplicated persons served by the home delivered meals program continues to grow, the demand for home visits increases accordingly requiring more staff support to continue to meet the needs of the program. The AAA meals specialist will help meet these needs.



Objective: Maintain 100 percent of athletic fields to Department safety standards.

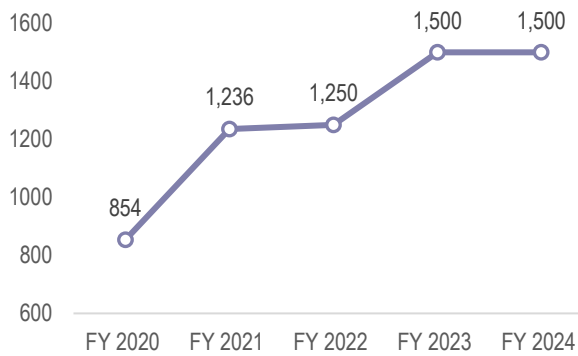
Measure: Number of Athletic Fields Maintained.

The IT support assistant included in the Adopted Budget will help develop and train employees on an electronic work order system. This will help PRCS effectively and efficiently manage the growing number of school and County athletic fields while maintaining PRCS's safety standards at all fields.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



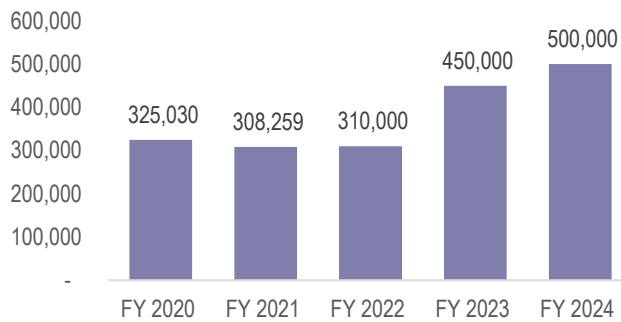
Parks, Recreation, and Community Services



Objective: Meet the demand for programs and services by providing successful programs for all age groups by increasing program offerings by 2 percent annually.

Measure: Number of Programs Held.

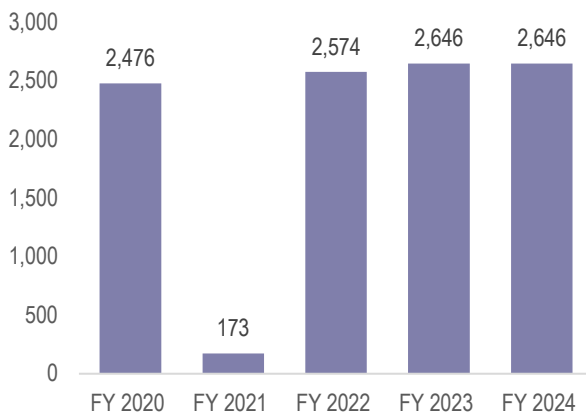
With the recent renovations to several community centers, the number of programs held is expected to increase. The recreation programmer included in the FY 2023 Adopted Budget will be responsible for creating, developing, managing, and evaluating activities, trips, special events, instructional and contractual classes, camps, and programs offered at Douglass Community Center.



Objective: Increase Regional Parks and all Park Division facilities park visits by 1 percent annually by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.

Measure: Number of Daily Park Visits Annually.

The number of daily park visits is expected to increase with the opening of new parks, including Lovettsville District Park and Hal and Bernie Hanson Park.



Objective: Provide County After-School Activities by maintaining countywide 95 percent program enrollment of capacity.

Measure: Number of CASA Participants Annually.

The number of CASA participants is expected to continue increasing in future fiscal years as new schools are built. Thus, additional program and support staff are needed to support the program. The dip in FY 2021 is associated with program interruptions due to the COVID-19 pandemic.



Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Children's Programs	\$6,958,782	\$6,335,338	\$8,845,795	\$9,562,838	9,678,849
Maintenance Services	6,172,113	6,522,195	7,470,636	8,924,853	9,056,988
Sports and Special Events	2,143,503	2,092,358	2,777,599	3,191,579	3,147,980
Parks	3,880,218	4,400,136	7,227,739	7,116,363	7,279,473
Community Centers	6,357,800	6,261,110	8,131,324	9,096,467	9,190,911
Adaptive Recreation	697,712	606,437	898,180	863,945	851,700
Aging Services	7,717,784	7,830,129	9,283,218	9,731,855	9,925,221
Youth Services	1,407,721	1,312,666	1,981,943	2,076,774	2,116,510
Facilities Planning and Development	432,772	471,180	461,467	487,086	493,970
Administration	4,513,068	6,968,080	6,658,872	7,066,237	7,196,232
Recreation Centers	8,198,327	9,210,748	10,359,673	10,785,915	17,128,935
Total – Expenditures	\$48,479,801	\$52,010,377	\$64,096,446	\$68,903,912	\$76,066,769
Revenues					
Children's Programs	\$5,435,646	\$640,949	\$10,025,579	\$10,353,939	10,353,939
Maintenance Services	124,795	264,737	79,398	79,398	79,398
Sports and Special Events	1,088,363	1,396,942	1,954,872	1,954,872	1,954,872
Parks	509,478	501,379	831,145	831,145	831,145
Community Centers	1,919,809	1,642,229	4,708,286	4,708,286	4,708,286
Adaptive Recreation	56,184	52,705	235,285	235,285	235,285
Aging Services	1,917,064	1,684,795	2,178,488	2,199,468	2,199,468
Youth Services	104,358	14,775	210,370	210,370	210,370
Facilities Planning and Development	9,839	13,895	13,250	10,077	10,077
Administration	4,912	2,259,505	0	0	0
Recreation Center	4,144,995	3,055,362	9,750,812	9,750,812	12,850,812
Total – Revenues	\$15,315,442	\$11,527,273	\$29,987,485	\$30,333,652	33,433,652
Local Tax Funding					
Children's Programs	\$1,523,136	\$5,694,389	\$(1,179,784)	(791,101)	(675,090)
Maintenance Services	6,047,319	6,257,457	7,391,238	8,845,455	8,977,590
Sports and Special Events	1,055,139	695,416	822,727	1,236,707	1,193,108
Parks	3,370,741	3,898,757	6,396,594	6,285,218	6,448,328
Community Centers	4,437,991	4,618,881	3,423,038	4,388,181	4,482,625
Adaptive Recreation	641,529	553,733	662,895	628,660	616,415

¹ Sums may not equal due to rounding.



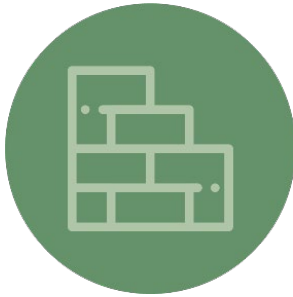
Parks, Recreation, and Community Services

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Aging Services	5,800,720	6,145,334	7,104,730	7,532,387	7,725,753
Youth Services	1,303,363	1,297,891	1,771,573	1,866,404	1,906,140
Facilities Planning and Development	422,933	457,285	448,217	477,009	483,893
Administration	4,508,156	4,708,575	6,658,872	7,066,237	7,196,232
Recreation Center	4,053,332	6,155,386	608,861	1,035,103	4,278,123
Total – Local Tax Funding	\$33,164,359	\$40,483,104	\$34,108,961	\$38,570,260	42,633,117

FTE

Children's Programs	116.73	117.73	120.66	124.59	124.59
Maintenance Services	59.63	59.63	64.63	65.63	65.63
Sports and Special Events	27.06	27.06	27.06	28.06	28.06
Parks	112.97	79.54	105.42	114.42	114.42
Community Centers	107.69	112.26	116.26	117.26	117.26
Adaptive Recreation	12.16	12.16	12.16	12.16	12.16
Aging Services	82.5	90.63	90.63	91.63	91.63
Youth Services	21.92	21.92	23.25	23.25	23.25
Facilities Planning and Development	3.00	3.00	3.00	3.00	3.00
Administration	29.00	34.00	39.00	40.00	40.00
Recreation Center	81.39	119.20	119.20	122.20	194.20
Total – FTE¹	654.05	677.13	721.27	742.20	814.20

¹ During 2020, an audit of PRCS positions was conducted to ensure all positions were in the appropriate programs. Some positions were moved to the appropriate program area, thus some FTE values shifted for FY 2021.



Community Development FY 2023 Adopted Budget

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Community Development Summary

FY 2023 Adopted Expenditures¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Building and Development	\$22,929,632	\$24,885,652	\$27,330,106	\$27,827,458	\$28,626,733
Economic Development	3,441,130	4,180,717	4,763,079	5,306,622	5,441,948
Mapping and Geographic Information	2,594,161	3,009,976	3,347,855	3,751,387	3,859,763
Planning and Zoning	8,312,919	8,869,146	10,644,457	11,894,059	12,239,556
Transportation and Capital Infrastructure	23,669,394	23,082,103	31,105,841	30,849,241	31,073,028
Housing and Community Development	0	0	0	14,356,588	14,576,248
Total	\$60,947,236	\$64,027,593	\$77,191,338	\$93,985,355	\$95,817,277

¹ Sums may not equal due to rounding.



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, the issuance of County building and grading permits, all construction-related inspections, and final occupancy inspections. The Department is responsible for managing construction sites through its Erosion and Sediment Control Program; public improvements through its Bonding Program and Infrastructure Compliance Team; and compliance with local, state, and federal regulations through its Natural Resources and Floodplain Teams. In addition to these duties, the Department is an active participant in assisting the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses, both large and small, on the permitting process, through the Business Assistance Team (BAT).

Building and Development's Programs

Land Development Planning

Provides technical review, processing, approval, and management of land development applications related to the subdivision of property. Maintains County records on all land development applications, manages performance and erosion and sediment control bonds. Provides excellent customer service as the Department of Building and Development's first point of contact for the public.

Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to subdivision and road construction, as well as site plans to ensure conformance with all applicable ordinances, standards, and regulations. Inspects ongoing and completed construction for compliance with standards, reduction and release of performance bonds, and acceptance of streets into the State system for maintenance.

Natural Resources

Ensures compliance with applicable federal, state, and local regulations related to natural resources. Administers the County's Virginia Stormwater Management Program (VSMP), including enforcement of erosion and sediment control and stormwater management regulations. The Division administers the Floodplain Management Program based on the current Federal guidelines and Loudoun County Zoning Ordinance. Provides technical assistance and ensures Facilities Standards Manual (FSM) requirements are met in the soils, geotechnical, geophysical, urban forestry, wetlands disciplines, as well as provides subject matter expertise regarding zoned sensitive areas such as, Mountainside Development Overlay District (MDOD), Limestone Overlay District (LOD) and Steep Slopes. Gathers groundwater data and monitors surface water data from other sources to assist with water resources related questions and studies.

Building Code Enforcement

Protects the public's health, safety, and welfare through enforcement of the structural, electrical, mechanical, plumbing, gas, and fire protection standards of the Virginia Uniform Statewide Building Code (USBC). Conducts code inspections and code compliance plans review.



Building and Development

Permit Issuance

Coordinates and schedules inspections; issues building and trade permits for the entire County; and issues zoning permits for property located outside the incorporated towns; manages proffer collection; and provides leadership for the Business Assistance Team (BAT).

Administration

Manages budget, technology, human resources, procurement, and payroll functions for the Department. Coordinates responses to Freedom of Information Act (FOIA) requests. Ensures the Department complies with regulations including the Fair Labor Standards Act (FLSA), Family and Medical Leave Act (FMLA), and Equal Employment Opportunity (EEOC).

Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$21,285,133	\$23,731,108	\$25,679,913	\$26,050,045	\$26,831,546
Operating and Maintenance	1,644,499	1,154,544	1,650,193	1,777,413	1,795,187
Total - Expenditures	\$22,929,632	\$24,885,652	\$27,330,106	\$27,827,458	\$28,626,733
Revenues					
Permits, Fees, and Licenses ²	\$18,948,837	\$20,072,777	\$22,466,508	\$21,842,088	\$21,842,088
Fines and Forfeitures	10,000	2,000	0	0	0
Charges for Services	53,600	42,531	7,000	28,500	28,500
Miscellaneous Revenue	(293)	216	0	0	0
Total - Revenues	\$19,012,143	\$20,117,525	\$22,473,508	\$21,870,588	\$21,870,588
Local Tax Funding	\$3,917,488	\$4,768,127	\$4,856,598	\$5,956,870	\$6,756,145
FTE	199.80	201.80	205.80	206.80	206.80

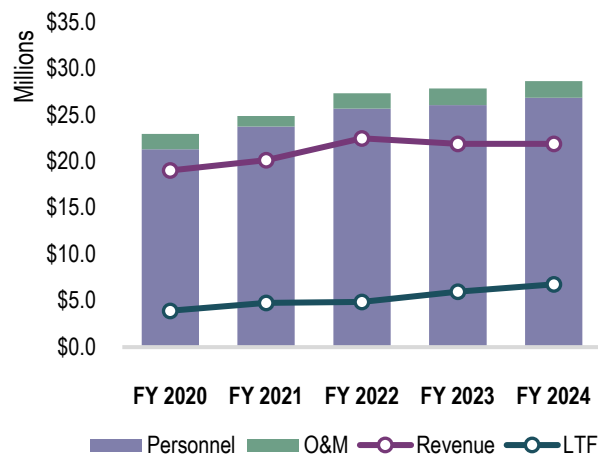
¹ Sums may not equal due to rounding.

² Building and Development receives a percentage of permit revenue based on the type of permit and the hours worked per application. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in a decrease in the percentage of permit revenue received.



Building and Development

Revenue and Expenditure History



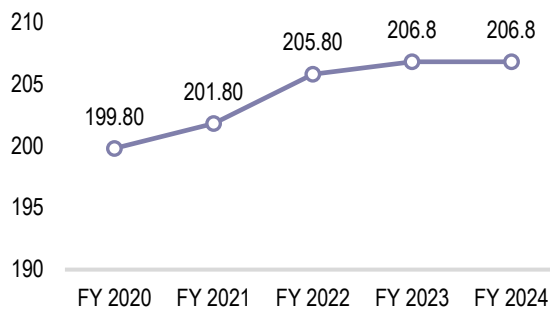
Revenue/Local Tax Funding

As shown, the Department is primarily funded (79 percent) by program-generated revenue. Department-generated revenue consists of permits, notably building permits, which have been leveling off in recent years.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE fire protection plans reviewer

FY 2021: 2.00 FTE, technology support specialist, natural resource engineer

FY 2022: 1.00 FTE assistant erosion and sediment control program manager, 1.00 FTE commercial permitting information services technician, 2.00 FTE residential permitting information services technician

FY 2023: 1.00 FTE affordable housing ombudsman

The Department of Building and Development's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures – approximately 94 percent.

In FY 2023, the Department will implement an amended development fee schedule to reflect 100 percent cost recovery. In tandem with this update, the Department realigned the percent of revenue that is distributed among other County departments for each of the various land development applications. This updated distribution resulted in a decrease in B&D's share of County revenue, even though the County's overall development fee revenue is anticipated to increase in FY 2023. In addition, the Department is anticipating a slight decrease in building permit revenue. Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from Building and Development and Planning and Zoning using regression analysis to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross county product, forecasted construction levels, and overall health of the economy. Building permits make up a substantial portion of the Department's revenues. Other major revenues for the Department include zoning permits, electrical permits, and erosion and sediment control permits which have seen overall increases in the past year.

Personnel costs have increased due to additional staffing needs, as approved by the Board in prior fiscal years, primarily driven by development growth in the County. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

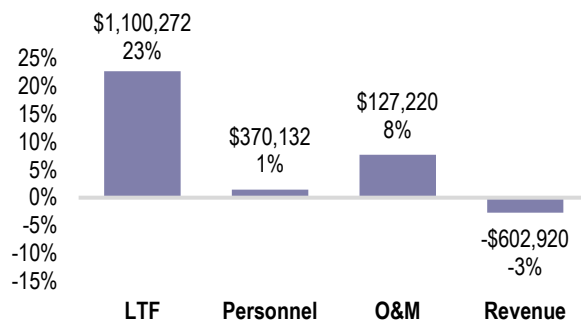


Building and Development

Operating and maintenance costs have increased due to adjustments to the internal service charges for vehicle replacement, based on an annual review of the funding required in the Vehicle Replacement Fund for the vehicle replacement plan. Additionally, the Department received a base adjustment totaling \$57,000 for cellular data services related to the County's replacement of the Land Management Information System (LMIS).

The Board approved 1.00 FTE for B&D in FY 2023, focused on the theme of support to the Board's strategic initiatives. An affordable housing ombudsman (1.00 FTE) was added to assist with multiple key actions identified in the UHNSP.¹

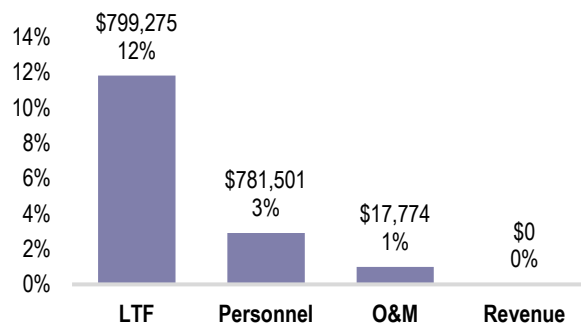
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||
O&M: ↑ base budget increase and internal service adjustments || **Revenue:** ↓ Permit revenue distribution between county departments updated to reflect hours worked per application

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

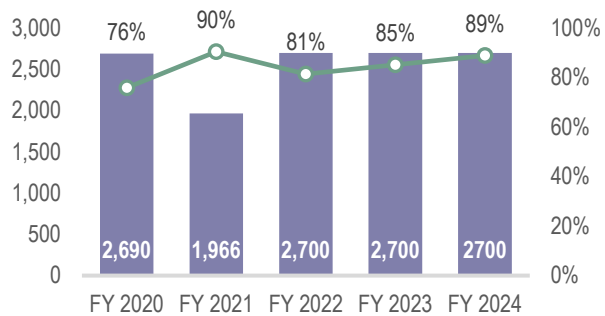
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
|| **Revenue:** ↔

¹ More information on the position added for Unmet Housing Needs Strategic Plan can be found in the Board of Supervisors section, which starts on page 1-2.



Building and Development

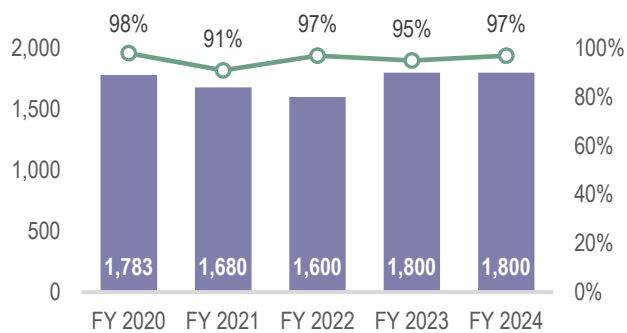
Key Measures¹



Objective: Review and set up commercial building permits within 15 working days of receipt, 90 percent of the time.

Measure: Number of commercial building permits set up per year; Percentage of commercial building permits reviewed and set up within 15 working days of receipt.

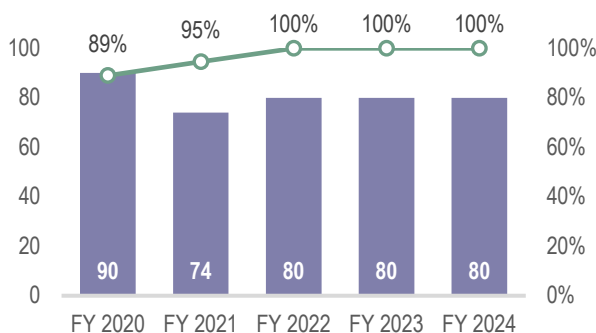
The number of commercial building permits decreased throughout the pandemic. Staff anticipates commercial building activity to stabilize over the following years.



Objective: Review and set up residential building permits (new construction) within 10 days of receipt, 90 percent of the time.

Measure: Number of residential building permits and the percent of residential permits reviewed and set up within ten days of receipt.

The number of residential building permits for new construction decreased throughout the pandemic and are expected to stabilize over the following years. The division has continued exceeding performance goals related to turnaround time.



Objective: Review and set up expedited projects within five days of receipt, 90 percent of the time.

Measure: Number of expedited projects and the percent of expedited projects reviewed and set up within five days of receipt.

The number of expedited commercial projects is anticipated to stabilize over the following years, resulting in an increase in the number of projects being reviewed and set up within five days. Increased complexity of expedited projects has a direct impact on staff workload and project review timelines.

¹ For key measures that relate to resources approved in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.

**Building and Development****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Land Development Planning	\$1,841,025	\$1,947,276	\$2,347,939	\$2,403,591	\$2,474,693
Land Development Engineering	7,894,224	3,142,611	3,756,620	3,830,766	3,938,961
Natural Resources	59,036	4,940,443	4,896,404	5,146,533	5,294,760
Building Code Enforcement	9,183,067	10,372,293	10,926,068	10,953,143	11,266,834
Permit Issuance	3,925,152	2,460,609	2,969,181	3,070,417	3,159,793
Administration	27,126	2,022,420	2,433,894	2,423,008	2,491,693
Total - Expenditures	\$22,929,632	\$24,885,652	\$27,330,106	\$27,827,458	\$28,626,733
Revenues					
Land Development Planning	\$867,022	\$1,182,365	\$1,020,695	\$1,133,815	\$1,133,815
Land Development Engineering	3,124,225	1,893,546	1,805,749	1,359,098	1,359,098
Natural Resources	0	1,743,208	1,738,280	2,968,688	2,968,688
Building Code Enforcement	10,868,146	11,096,693	12,828,628	11,938,708	11,938,708
Permit Issuance	4,152,440	4,192,038	5,073,156	4,461,779	4,461,779
Administration	309	9,674	7,000	8,500	8,500
Total - Revenues	\$19,012,143	\$20,117,525	\$22,473,508	\$21,870,588	\$21,870,588
Local Tax Funding					
Land Development Planning	\$974,003	\$764,911	\$1,327,244	\$1,269,776	\$1,340,878
Land Development Engineering	4,769,999	1,249,065	1,950,871	2,471,668	2,579,863
Natural Resources	59,036	3,197,235	3,158,124	2,177,845	2,326,072
Building Code Enforcement	(1,685,079)	(724,401)	(1,902,560)	(985,565)	(671,874)
Permit Issuance	(227,288)	(1,731,429)	(2,103,975)	(1,391,362)	(1,301,986)
Administration	26,817	2,012,746	2,426,894	2,414,508	2,483,193
Total - Local Tax Funding	\$3,917,488	\$4,768,127	\$4,856,598	\$5,956,870	\$6,756,145
FTE					
Land Development Planning	17.00	17.00	17.00	17.00	17.00
Land Development Engineering	63.80	23.00	23.00	23.00	23.00
Natural Resources	0.00	40.80	41.80	41.80	41.80
Building Code Enforcement	85.00	85.00	85.00	85.00	85.00
Permit Issuance	34.00	23.00	26.00	26.00	26.00
Administration	0.00	13.00	13.00	14.00	14.00
Total - FTE	199.80	201.80	205.80	206.80	206.80

¹ Sums may not equal due to rounding.



Economic Development

The Department of Economic Development's (DED) mission is to strengthen and diversify Loudoun's economy by providing world-class, innovative, and customer-focused services to attract, grow, and retain targeted businesses of all sizes. This focus helps DED achieve the County's vision for a diverse and globally competitive Loudoun economy.

DED uses diverse staff specialists, internal collaboration among departments, and community partnerships towards the following strategic goals and action items to implement the County's economic development priorities:

1. Diversify the economy by strengthening targeted clusters;
2. Create places where businesses want to be;
3. Invest in the skilled workforce needed for continued economic growth; and
4. Market the County as a world-class business ecosystem.

DED's efforts contribute to the growth of Loudoun's commercial tax base and fiscal health and support the Board of Supervisors' (Board) vision of a business-friendly environment. Loudoun's sustained economic growth generates significant local tax revenue from businesses that supports quality schools, parks, public facilities, attainable housing and infrastructure, while reducing the pressure on residential tax rates. This environment supports a high quality of life for the County's residents, workers, and visitors.

Economic Development's Programs

Business Attraction, Retention, and Expansion

Recruits new companies in targeted sectors; retains and grows existing Loudoun businesses; strengthens the infrastructure for small businesses and an ecosystem to support entrepreneurs; provides research and industry expertise to inform data-driven input on economic development policies, market conditions, and outreach strategy.

Marketing and Communications

Creates and communicates Loudoun's economic development messages using a variety of marketing tools; supports business development efforts through digital lead generation, collateral production, event assistance and media relations; develops comprehensive marketing programs in support of businesses, such as the Dulles Difference campaign to support Metro development, the Loudoun is Ready consumer confidence campaign, and programs to support rural businesses such as Take Loudoun Home and the Loudoun Made- Loudoun Grown Marketplace.

Strategic Initiatives

Researches data about the economy, businesses, workforce, and real estate; provides land use, permitting, and zoning assistance on commercial development projects; supports business development and retention initiatives and lead generation; supports workforce development; supports work on economic development policies and initiatives.

**Economic Development****Budget Analysis****Department Financial and FTE Summary¹**

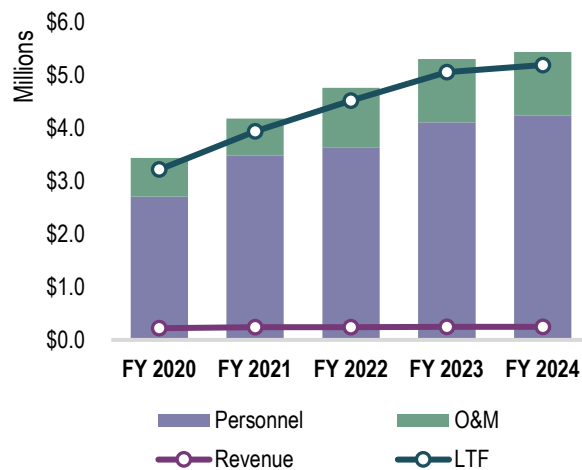
	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$2,707,680	\$3,482,026	\$3,639,291	\$4,113,000	\$4,236,390
Operating and Maintenance	733,450	698,690	1,123,788	1,193,622	1,205,558
Total – Expenditures	\$3,441,130	\$4,180,717	\$4,763,079	\$5,306,622	\$5,441,948
Revenues					
Permits, Fees, and Licenses	\$6,923	\$11,060	\$8,000	\$6,507	\$6,507
Intergovernmental - Federal	0	4,900	0	0	0
Other Financing Sources	214,199	224,159	230,678	240,496	240,496
Total – Revenues	\$221,122	\$240,119	\$238,678	\$247,003	\$247,003
Local Tax Funding	\$3,220,008	\$3,940,597	\$4,524,401	\$5,059,619	\$5,194,945
FTE	25.00	25.00	25.00	28.00	28.00

¹ Sums may not equal due to rounding.



Economic Development

Revenue and Expenditure History



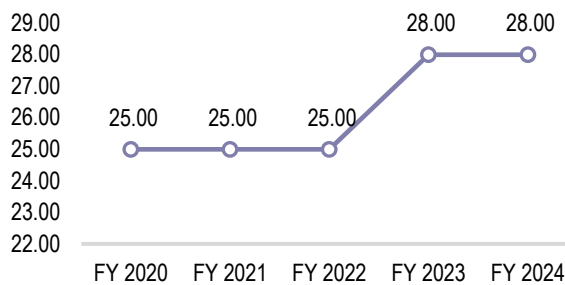
Revenue/Local Tax Funding

As shown, DED is primarily funded by local tax funding (95 percent); however, the Department receives a small amount of land development revenue. Program-generated revenue also consists of a transfer from the Restricted Transient Occupancy Tax (TOT) Fund¹ to offset the international business development manager and associated activities.

Expenditure

The majority of DED's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and a variety of market adjustments and/or merit/step increase for the general workforce/public safety in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE business retention specialist

FY 2023: 1.00 FTE business development officer, 1.00 FTE business development manager, 1.00 FTE site manager

The Department's expenditures have increased in FY 2023 due to personnel costs, which comprise approximately 78 percent of the Department's expenditures. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

DED shares some land development revenue, though its predominant source of revenue is a transfer from the Restricted Transient Occupancy Tax (TOT) Fund to offset the cost of the activities and staff within the international cluster.

DED continues to execute the cluster strategy to further diversify Loudoun's economy. Special emphasis continues to be placed on emerging clusters, international business development, small business, startup support, and the expansion of agriculture-based businesses. The FY 2023 Adopted Budget includes a site manager to accommodate the opening of the Western Loudoun Service Center, small business and minority-owned businesses support programming and a contribution to "Connected DMV", a nonprofit economic development regional organization. These resources focus on the thematic areas of capital facility openings and community wellness and resiliency.

¹ Additional information on the Restricted TOT Fund can be found in Volume 2 of the FY 2023 Adopted Budget.



Economic Development

Capital Facility Openings

At the January 19, 2017, Board Business Meeting, staff provided decision points and recommendations to the Board of Supervisors regarding the viability of a future service center in western Loudoun.¹ Staff returned to the Board in November 2019², July 2021³, and December 2021⁴ and reaffirmed the direction for the development of a Western Loudoun Service Center. Located near Waterford at the former Animal Shelter, up to 11,000 square feet has been identified for renovation to create office space for Animal Services, Economic Development, and Extension Services. The facility will also include event/meeting spaces and satellite board member offices.

The approved site manager (1.00 FTE) will be primarily responsible for coordinating, scheduling, and programming of the facility; however, other duties may include managing site responsibilities such as inventorying/ordering supplies, processing work orders, managing deliveries, setting up and shutting down meetings, and managing facility technology.

Community Wellness and Resiliency

The FY 2023 Adopted Budget includes two additional positions (2.00 FTE) to expand County programming for small business and minority-owned business support. The expanded programming will provide a variety of services including training, technical assistance, and education to small businesses and entrepreneurs. Staff believes a service delivery realignment will allow the County to build a sustainable and adaptable small business and entrepreneurial ecosystem to support the Loudoun business community's recovery from the COVID-19 pandemic and beyond. This staffing includes a business development officer (1.00 FTE) who will supervise the existing small business and entrepreneurship manager as well as the approved minority-owned business specialist (1.00 FTE). The business development officer will also focus on entrepreneurship support and training, finance options for small businesses, and creating specialized programming for entrepreneurs. The minority-owned business specialist (1.00 FTE) will work proactively to explore the missing information identified in the regional minority-business report and enact a strategic action plan to gather that information, as well as build community partnerships and trust, and form and manage a Minority-Owned Business Council.⁵ Additionally, this role will provide technical assistance to minority businesses to explore certification programs and identify programming and services specifically for those businesses.

The FY 2023 Adopted Budget includes a reallocation of funding from the Mason Enterprise Center (MEC) upon expiration of the current Memorandum of Understanding at the end of FY 2022 and channels those resources into enhancing County services to small and minority-owned businesses. The recommendation to not renew the agreement was presented at the FGOEDC meeting on November 9, 2021⁶ and was attributed to lack of educational and value-added programming, discrepancies in metrics tracking and attainment, and the misalignment of strategic goals and programming with DED priorities. Additionally, \$39,000 will be reallocated from MEC to the Small Business Development Center (SBDC) to maintain internal services currently shared with MEC.⁷

¹ January 19, 2017, Business Meeting, Item 13g, FGOEDC Report: County Government Facilities Space Strategy - Decision Points.

² November 21, 2019, Business Meeting, Item 9l, Finance/Government Operations and Economic Development Committee Report: Loudoun County Government Services Support Space Strategy.

³ July 13, 2021, FGOEDC Meeting, Item 6, Loudoun County Government Services Space Strategy Update.

⁴ December 14, 2021, FGOEDC Meeting, Item 9, Loudoun County Government Services Space Strategy Update.

⁵ June 2021, Supporting Northern Virginia's Minority-Owned Businesses Findings and Recommendations

⁶ November 9, 2021, FGOEDC, Item 9, FY 2023 Budget Development: Small Business and Entrepreneurship Ecosystem

⁷ Funding for Economic Development Organizations is budgeted in the Nonprofit Organizations in the Miscellaneous Chapter.



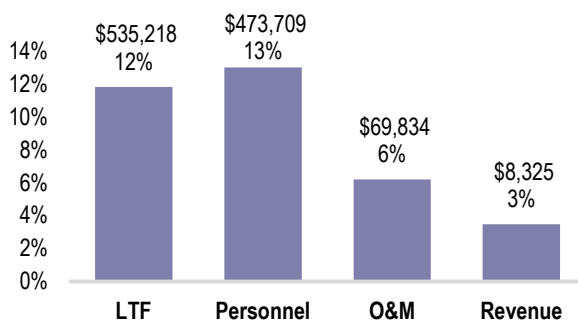
Economic Development

The FY 2023 Adopted Budget also includes funding (\$25,000) for an economic development regional organization, Connected DMV. In 2021, a group of regional leaders came together to form Connected DMV, an organization whose purpose is to help solve complex regional challenges and deliver results that empower and enrich the lives of all. Through a series of initiatives, this organization has brought DMV thought leaders together with a shared vision to develop new, transformational approaches that eliminate social inequities and renew economic prosperity throughout our region. These programs include:

- Regional Economic Development Strategy
- Connectivity For All
- Quantum Innovation
- National Capital Hydrogen Center

DED has engaged with several of these programs and County staff have been named to the steering committee for the National Capital Hydrogen Center. The organization is a 501(c)(3), nonprofit, and depends on the support of local jurisdictions and private sector partners to fund their work.

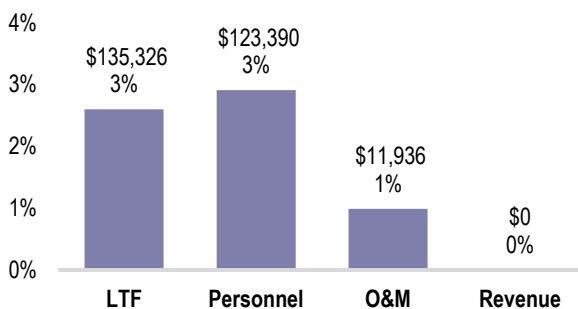
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 3.00 FTE, general pay changes ||
O&M: ↑ reallocation of MEC funding from Non-Departmental || **Revenue:** ↑ transfer from Restricted TOT Fund

Percent Change from Adopted FY 2023 to Projected FY 2024



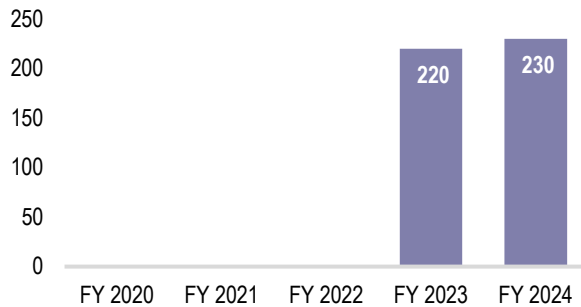
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
 || **Revenue:** ↔



Economic Development

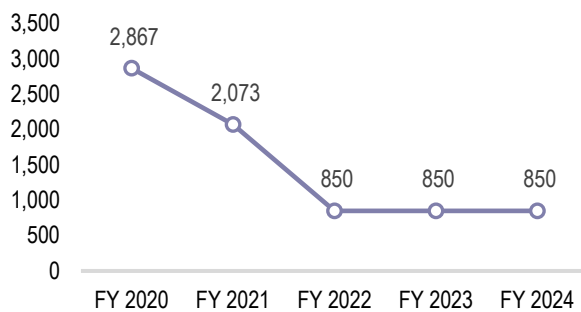
Key Measures¹



Objective: Support a diverse and inclusive business environment and a resilient business community through engagement with minority-owned businesses.

Measure: Number of minority-owned businesses worked with.

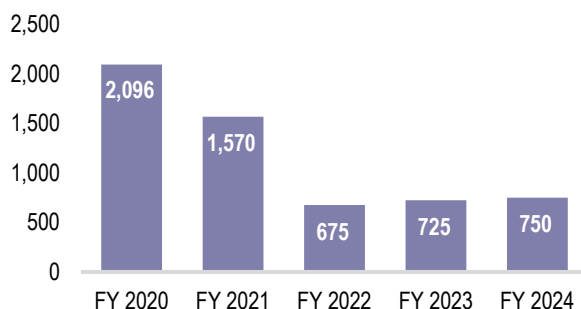
DED began tracking work with minority-owned businesses began while administering pandemic-related grant programs and other business resources. Future work will be supported by the requested minority-owned business specialist. This measure is new in FY 2023; data for this measure will be collected with the assistance of the new business development manager.



Objective: Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

Measure: Number of visits to existing businesses to build new/renew relationships.

Business outreach during the COVID-19 pandemic has been a top priority for the Department, resulting in a sharp increase in work with existing businesses. This includes administering pandemic-related grants and other business resources. The department anticipates visits to return to pre-pandemic levels beginning in FY 2022.



Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

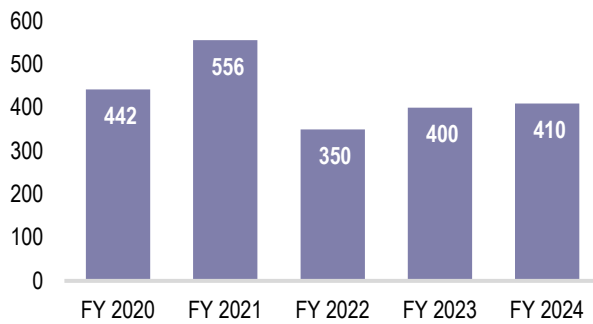
Measure: Number of companies worked with.

As business retention is a key strategy in the growth of the commercial tax base, business outreach is critical to building and maintaining relationships. The total number of companies worked with increased in FY 2020/2021 due to the department responding to the effects of the COVID-19 pandemic. The department anticipates a return to pre-pandemic levels.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



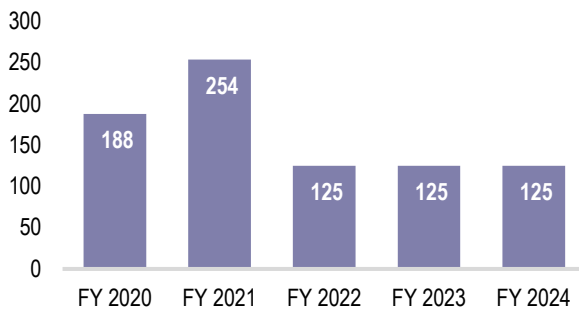
Economic Development



Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

Measure: Number of active prospects in pipeline.

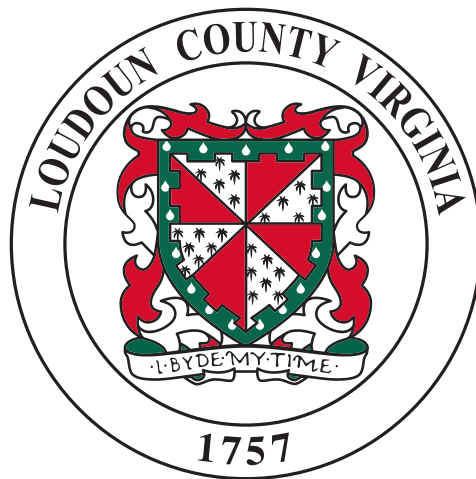
This measure is expected to continue at a measured pace through the focused economic development program. The data reflect the number of businesses with which DED has made meaningful progress on attraction, expansion, and retention efforts.



Objective: Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

Measure: Total ombudsman assistance.

Demand for DED ombudsman assistance has increased in recent years. Demand tends to increase during periods of significant new development and changes in regulations, and the department anticipates future ombudsman assistance to return to prior levels.





Mapping and Geographic Information

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. A significant portion of the work performed by MAGI staff involves creating, maintaining, managing, and distributing spatial data. MAGI staff also create and maintain maps and develop web applications for use by the Board of Supervisors, County staff, the public, and the private sector, as well as manage the GIS software and infrastructure in collaboration with the Department of Information Technology (DIT) that supports the GIS. GIS's qualitative benefits include improved collaboration, better decision-making, and more efficient business processes. Through the use of GIS, County staff map land development activity; assist with planning studies; map and maintain conservation easements data; maintain street centerline data; map and provide analytical support for economic development opportunities; assign addresses, street names, and parcel identification numbers (PINs); and perform many other services. GIS data feeds a number of County systems or processes, such as the Land Management Information System (LMIS), Computer-aided Dispatch (CAD), and permits. County staff has access to the Office's web-mapping system, including intranet-mapping tools for the County's building inspectors, assessors, and public safety agencies. MAGI also oversees the Conservation Easement Stewardship Program and operates the County store.

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 administration, services, and application development that support the functions of the GIS and GIS integration with County systems.

Development and Analysis

Develops maps and analyzes, maintains, and distributes geospatial data – mappable data layers maintained and uploaded into the GIS or the GeoHub, a central website featuring project-specific interactive map applications, informative dashboards, and topical story maps.

Land Records Maintenance

Maintains parcels, addresses, and street information, per the Loudoun County Codified Ordinances, then transfers these and other data to various data systems.



Mapping and Geographic Information

Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$2,471,707	\$2,869,600	\$3,139,487	\$3,543,098	\$3,649,391
Operating and Maintenance	122,454	140,376	208,368	208,289	210,372
Total - Expenditure	\$2,594,161	\$3,009,976	\$3,347,855	\$3,751,387	\$3,859,763
Revenues					
Permits, Fees, and Licenses ²	\$0	\$0	\$0	\$59,766	\$59,766
Use of Money and Property	3,511	1,791	3,400	3,400	3,400
Charges for Services	6,999	6,310	9,000	9,000	9,000
Miscellaneous Revenue	0	0	3,200	3,200	3,200
Total - Revenues	\$10,510	\$8,101	\$15,600	\$75,366	\$75,366
Local Tax Funding	\$2,583,651	\$3,001,875	\$3,332,255	\$3,676,021	\$3,784,397
FTE	24.00	25.00	25.00	26.00	26.00

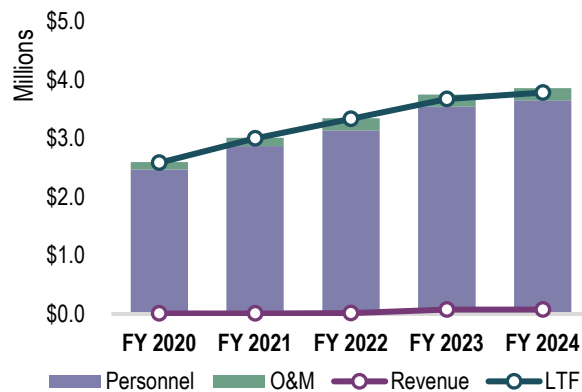
¹ Sums may not equal due to rounding.

² In FY 2023 the Office of Mapping and Geographic Information began receiving a percentage of permit revenue based on the type of permit and the hours worked per application. These percentages were updated countywide to realign with the amended land development fee schedule and current work processes, resulting in a percentage of permit revenue received.



Mapping and Geographic Information

Revenue and Expenditure History



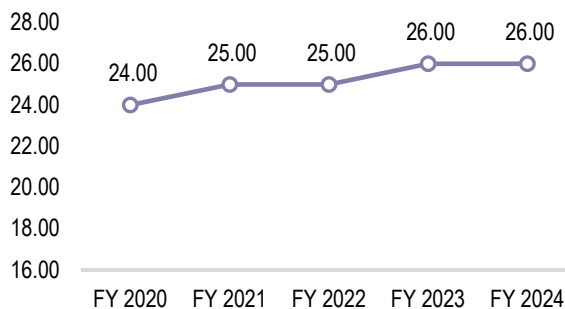
Revenue/Local Tax Funding

As shown, MAGI is primarily funded by local tax funding (98 percent). Program-generated revenue consists of permit revenue and charges for service, including requests for maps, data, and the County store.

Expenditure

The majority of MAGI's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE GIS website analyst

FY 2021: 1.00 FTE programmer analyst

FY 2023: 1.00 FTE GIS data analyst

MAGI's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the department's expenditures – approximately 94 percent. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The Office's revenues are forecasted to increase due to a realignment of the percentage of fee revenue distributed among departments. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in an increase in the percentage of permit revenue received. Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from Building and Development and Planning and Zoning using regression analysis to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross county product, forecasted construction levels, and overall health of the economy. Other minor sources of revenue have decreased over the years as fewer residents purchase maps and data with more data available for free online, though historically, MAGI's revenues have not been high. The Office manages the County Store, a small source of revenue; much of this revenue is from County staff and internal needs.

Technology

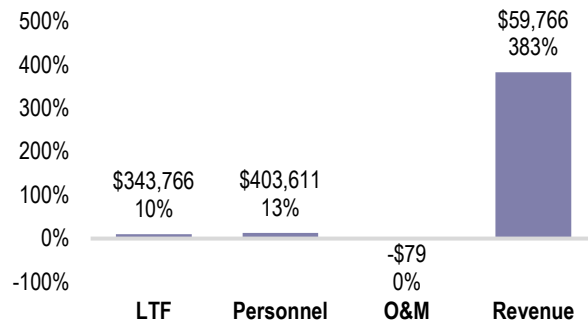
Included in the FY 2023 Adopted Budget is one position (1.00 FTE) to address the theme of technology. The added GIS data analyst will allow the office to keep up with service demands and the growing number of GIS user accounts.



Mapping and Geographic Information

The demands on the Office have increased significantly since 2017 when the County expanded the GIS infrastructure to include the GeoHub. In FY 2021, additional servers were approved as a part of a five-year CIP plan to further expand GIS capacity. This growth has put increased demand on MAGI's GIS systems administration team, which oversees the GIS database and web server environment for the county. The GIS data analyst will support the work performed by the GIS database administrator, help to develop and manage data, assist with implementing software upgrades, and troubleshoot problems. Additionally, this position will perform data quality control and support metadata development and maintenance.

Percent Change from Adopted FY 2022 to Adopted FY 2023



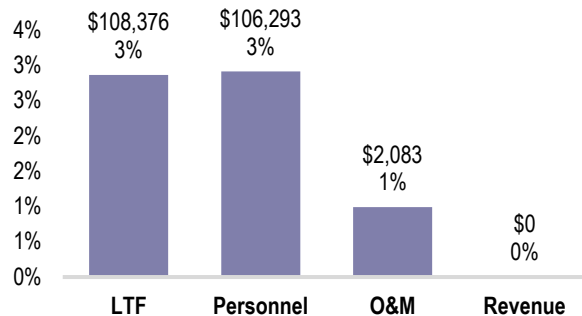
Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||

O&M: ↓ internal services adjustments ||

Revenue: ↑ permit revenue distribution between County departments updated to reflect hours worked per application

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

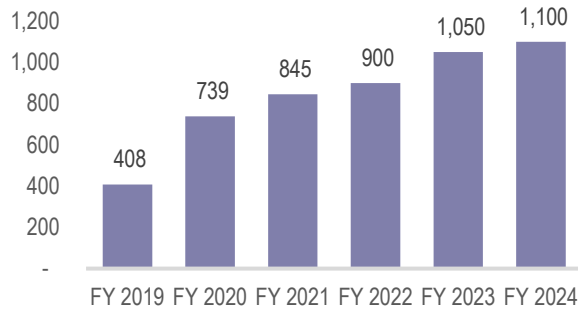
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Mapping and Geographic Information

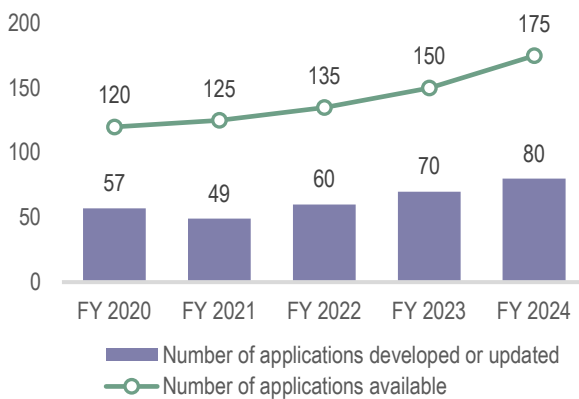
Key Measures¹



Objective: Maintain GIS functionality to a level that supports all users of the Loudoun County GIS by ensuring the system is current and available 99 percent of the time.

Measure: Number of internal GIS user accounts supported.

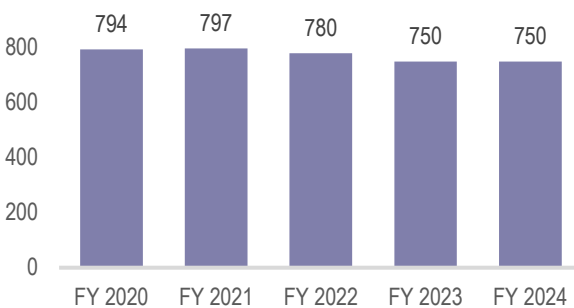
The GIS data analyst included in the adopted budget will provide direct support to the increasing number of GIS user accounts.



Objective: Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.

Measure: Number of applications developed or updated; number of applications available.

MAGI continues to support the growing use and demand of the GeoHub's applications, along with the growing work needed to support LandMARC (the new Land Management Information System).



Objective: Maintain parcel, address, and street data on an hourly basis to a level that supports E911, the Land Management Information System (LMIS), Computer Aided Mass Appraisal (CAMA) system, and the Automatic Vehicle Location (AVL) system.

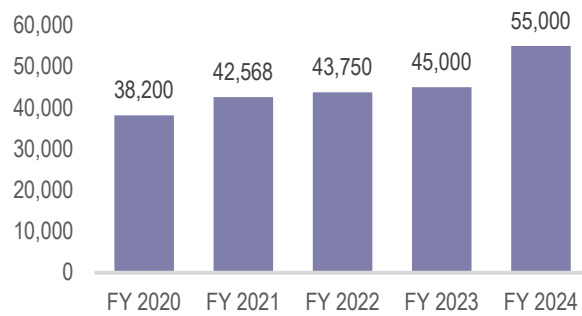
Measure: Number of street name referrals.

MAGI assists with the community development referral process with the street name referrals associated with site plans, boundary line adjustments, and more.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Mapping and Geographic Information



Objective: Ensure GIS data is current and available for public and staff use 99 percent of the time.

Measure: Number of data engagements with open data, including data downloads.

Residents and other users have continued to increase their use of the available open data the Office provides.



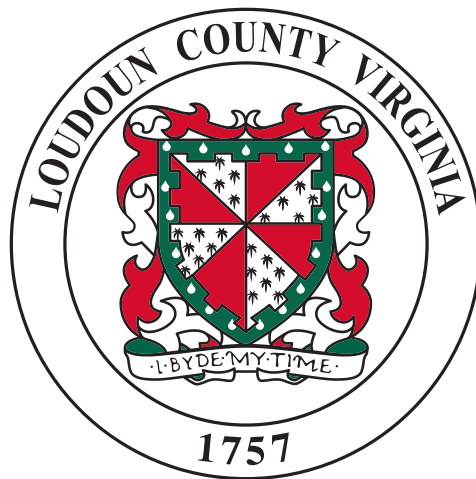
Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Public Information	\$202,863	\$198,579	\$220,832	\$239,764	\$246,528
System Development and Support	799,689	1,120,941	1,306,283	1,505,924	1,548,326
Land Records Development and Analysis	592,945	608,899	892,886	991,024	1,020,216
Land Records Maintenance	998,664	1,081,557	927,854	1,014,675	1,044,692
Total - Expenditures	\$2,594,161	\$3,009,976	\$3,347,855	\$3,751,387	\$3,859,763
Revenues					
Public Information	\$10,510	\$8,101	\$15,600	\$15,600	\$15,600
System Development and Support	0	0	0	0	0
Land Records Development and Analysis	0	0	0	0	0
Land Records Maintenance	0	0	0	59,766	59,766
Total - Revenues	\$10,510	\$8,101	\$15,600	\$75,366	\$75,366
Local Tax Funding					
Public Information	\$192,354	\$190,478	\$205,232	\$224,164	\$230,928
System Development and Support	799,689	1,120,941	1,306,283	1,505,924	1,548,326
Land Records Development and Analysis	592,945	608,899	892,886	991,024	1,020,216
Land Records Maintenance	998,664	1,081,557	927,854	954,909	984,926
Total - Local Tax Funding	\$2,583,651	\$3,001,875	\$3,332,255	\$3,676,021	\$3,784,397
FTE					
Public Information	2.00	2.00	2.00	2.00	2.00
System Development and Support	8.00	9.00	9.00	10.00	10.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00	7.00
Land Records Maintenance	7.00	7.00	7.00	7.00	7.00
Total - FTE	24.00	25.00	25.00	26.00	26.00

¹ Sums may not equal due to rounding.





Planning and Zoning

The Department of Planning and Zoning creates, updates, and carries out the community's comprehensive plan vision for land development and resource preservation. Planners administer the zoning ordinance, which provides property standards as well as other land use regulations to shape development based on the comprehensive plan. These efforts are largely mandated by the Code of Virginia, which also requires establishing and supporting a Planning Commission and a Board of Zoning Appeals. The Department includes six programs: Land Use Review, Community Planning, a Customer Service Center, Zoning Administration, Zoning Enforcement, and Administration.

Planning and Zoning's Programs

Land Use Review

Leads the evaluation and processing of legislative land development applications through project management, technical recommendations, and public presentations.

Community Planning

Oversees the policy development process, including community outreach, and administers and interprets the Comprehensive Plan, including growth management and historic preservation.

Planning and Zoning Customer Service Center

Delivers "first-tier" internal and external customer service for the Department; helping residents, staff, elected officials, and applicants navigate the development process and regulations.

Zoning Administration

Administers and interprets Zoning Ordinances, proffers, and special exception conditions.

Zoning Enforcement

Ensures that the local Zoning Ordinances, the Virginia Maintenance Code, and designated sections of the Codified Ordinances are effectively, consistently, and fairly enforced.

Administration

Provides leadership and overall direction to the Department and implements County policies and procedures.

**Planning and Zoning****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$7,817,589	\$8,580,968	\$10,054,604	\$11,327,843	\$11,667,678
Operating and Maintenance	495,330	288,178	589,853	566,216	571,878
Total - Expenditure	\$8,312,919	\$8,869,146	\$10,644,457	\$11,894,059	\$12,239,556
Revenues					
Permits, Fees, and Licenses ²	\$945,953	\$974,098	\$831,335	\$1,136,249	\$1,136,249
Fines and Forfeitures	30,126	10,382	55,650	55,650	55,650
Charges for Services	26,615	3,620	0	0	0
Total - Revenue	\$1,002,695	\$988,100	\$886,985	\$1,191,899	\$1,191,899
Local Tax Funding	\$7,310,224	\$7,881,046	\$9,757,472	\$10,702,160	\$11,047,657
FTE	66.00	69.00	72.00	78.00	78.00

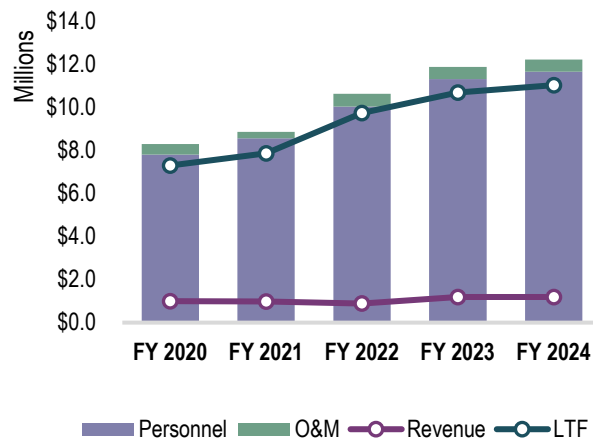
¹ Sums may not equal due to rounding.

² Planning and Zoning receives a percentage of permit revenue based on the type of permit and the hours worked per application. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in an increase in the percentage of permit revenue received.



Planning and Zoning

Revenue and Expenditure History



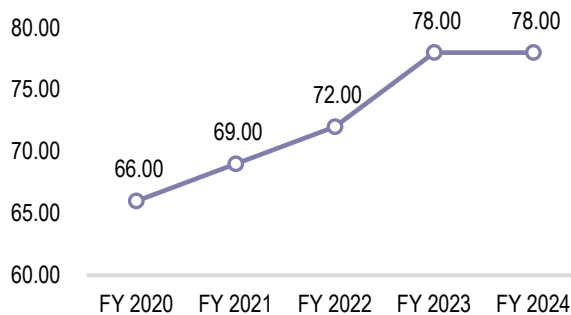
Revenue/Local Tax Funding

As shown, the Department of Planning and Zoning is primarily funded by local tax funding (90 percent). Program-generated revenue consists of fees from applications.

Expenditure

The majority of the Department of Planning and Zoning's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 1.00 FTE proffer planner, 1.00 FTE zoning administration legislative reviewer, 0.53 FTE conversion of part-time historic resource specialist to full-time, 2.00 FTE zoning inspectors, 2.00 legislative review planners

FY 2021: 1.00 FTE zoning administration planner, 1.00 FTE planning analyst, 1.00 FTE supervisory planning assistant

FY 2022: 1.00 FTE historic preservation principal planner, 1.00 FTE zoning administration planner, 1.00 FTE land use review principal planner

FY 2023: 2.00 FTE zoning administration planners, 1.00 FTE zoning administration senior planner, 1.00 FTE community planning senior planner, 1.00 FTE community planning/housing senior planner, 1.00 FTE housing proffer senior planner

The Department of Planning and Zoning's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures – approximately 95 percent.

The Department's revenues are forecasted to increase due to a realignment of the percentage of fee revenue distributed among departments. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in an increase in the percentage of permit revenue received. Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from Building and Development and Planning and Zoning using regression analysis to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross County product, forecasted construction levels, and overall health of the economy.

Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce. The Department continues to see increasing complexity in land use and development. As the zoning ordinance rewrite work continues, staff will devote more time to this effort, taking time away from the day-to-day zoning administrative work and causing workload pressures on the Department. The FY 2023 Adopted Budget includes resources to address Board priorities as well as the thematic area of evolving development patterns. The



Planning and Zoning

Board approved 2.00 FTE for DPZ in FY 2023, focused on the theme of support to the Board's strategic initiatives. Two senior planners (2.00 FTE) were added to assist with multiple key actions identified in the UHNSP.¹

Evolving Development Patterns

The FY 2023 Adopted Budget includes two zoning administration planners (2.00 FTE), a senior zoning administration planner (1.00 FTE), and a senior planner in community planning (1.00 FTE) which will allow the department to keep up with the increasing size and complexity of the workload driven by the evolving development patterns of the County.

The Department continues to face challenges with meeting service level expectations due to increased workloads related to greater numbers of applications, increasing numbers of fast-track applications with shortened timelines that request concurrent legislative and administrative review, as well as the increasing complexity of applications. The zoning administration planners will convert two temporary positions into permanent and assist the division in meeting current timeline requirements for proffer determinations and zoning correspondence, while the senior planner position will allow for the division to meet service demands for site plan reviews (including fast-track applications), appeals, and standalone zoning ordinance amendments. These additional resources will allow Planning and Zoning to allocate necessary and appropriate staff to handle the anticipated planning and development conditions that will be impacted with the opening of the Silver Line and anticipated spike in Transit Oriented Development applications.

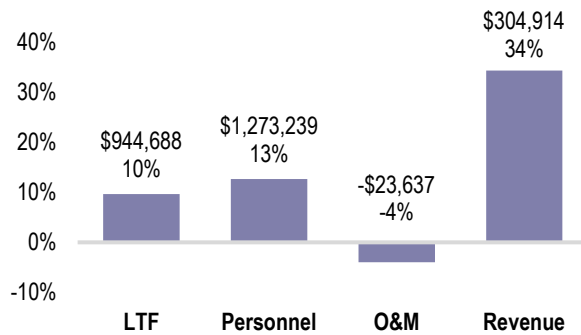
The senior planner (1.00 FTE) in the Community Planning division will enable staff to accelerate the completion of initiatives on the division's work plan by more than a year and improve current workload distribution. Community Planning's long-range planning team generally manages the County's planning initiatives related to the Comprehensive Plan, small area plans, etc., while providing assistance and subject matter expertise to other divisions both within and outside of DPZ regarding the County's land use policies.

¹ More information on the position added for Unmet Housing Needs Strategic Plan can be found in the Board of Supervisors section, which starts on page 1-2.



Planning and Zoning

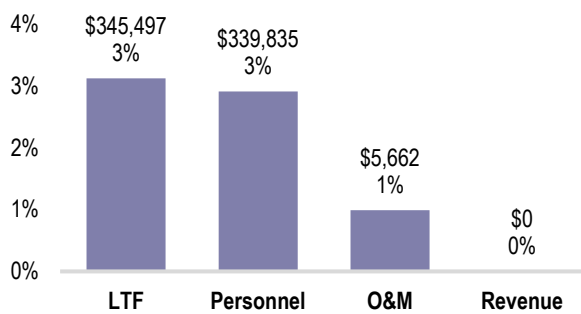
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 6.00 FTE, general pay changes ||
O&M: ↓ removal of FY 2022 one-time base budget adjustment for marketing and outreach materials, internal services adjustments ||
Revenue: ↑ permit revenue distribution between County departments updated to reflect hours worked per application

Percent Change from Adopted FY 2023 to Projected FY 2024



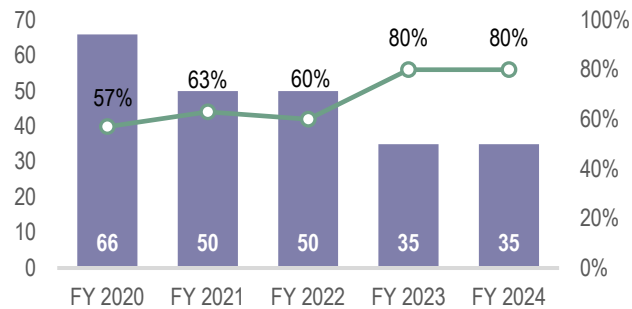
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔



Planning and Zoning

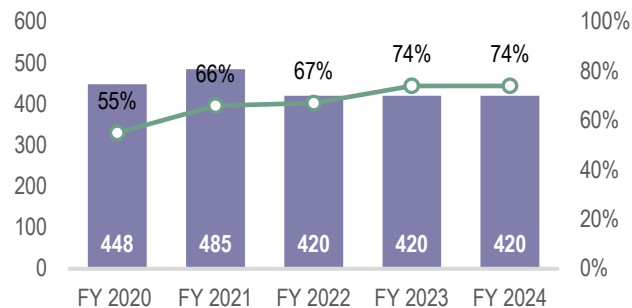
Key Measures¹



Objective: Ensure 80 percent of proffer determinations are completed by staff according to established schedules.

Measure: Number of proffer determinations completed; Percent of determinations completed by established schedule.

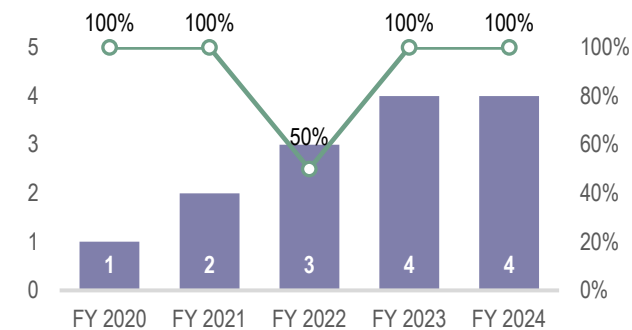
The zoning administration planners (3.00 FTE) included in the Adopted Budget will allow for better division workload distribution and assist in meeting current service level standards.



Objective: Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance within 30 days (including determinations, verifications, and administrative waivers and modifications).

Measure: Number of administrative referrals received; Percent of administrative referrals completed by established schedule.

The additional planners in the Zoning Administration division will help to maintain current service level in turnaround times.



Objective: Respond to 80 percent of Board Strategic Work Program, Board Member initiatives, and Administration initiatives within the established schedule and scope directives.

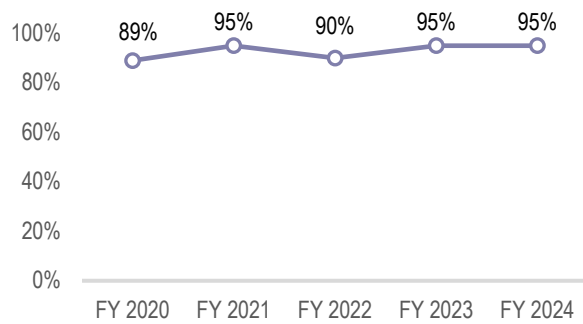
Measure: Number of plans/amendments active; Percent of compliance within timelines.

Board Strategic Work Program, Board Member initiatives, and Administration initiatives generally take 12-18 months to complete and require a senior level staff member to manage.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



Planning and Zoning



Objective: Ensure 100 percent of applications for quasi-judicial actions, such as variances and appeals, are reviewed by staff and processed through the Board of Zoning Appeals (BZA) in compliance with County and State Code timeline requirements.

Measure: Percent of compliance within timelines.

Service levels have generally increased, with turnaround times projected to remain flat with BZA work.

**Planning and Zoning****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Land Use Review	\$1,773,910	\$1,420,355	\$2,130,539	\$2,206,181	\$2,270,862
Community Planning	1,046,740	1,238,377	1,532,543	1,807,535	1,860,582
Administration	1,111,073	1,116,305	1,704,269	1,794,411	1,841,673
Zoning Administration	2,656,671	3,063,469	3,155,827	3,794,385	3,906,881
Zoning Enforcement	1,097,220	1,135,203	1,257,401	1,333,031	1,372,420
Customer Service Center	627,305	895,437	863,878	916,971	944,233
Total - Expenditures	\$8,312,919	\$8,869,146	\$10,644,457	\$11,894,059	\$12,239,556
Revenues					
Land Use Review	\$391,120	\$395,582	\$460,090	\$376,504	\$376,504
Community Planning	55	0	0	0	0
Administration	2,829	4,159	4,665	3,726	3,726
Zoning Administration	331,514	352,790	341,580	431,019	431,019
Zoning Enforcement	457,999	277,176	354,055	80,650	80,650
Customer Service Center	0	0	0	0	0
Total - Revenues	\$1,002,695	\$988,100	\$886,985	\$1,191,899	\$1,191,899
Local Tax Funding					
Land Use Review	\$1,382,790	\$1,024,773	\$1,670,449	\$1,829,677	\$1,894,358
Community Planning	1,046,684	1,238,377	1,532,543	1,807,535	1,860,582
Administration	1,108,244	1,112,146	1,699,604	1,790,685	1,837,947
Zoning Administration	2,325,157	2,710,679	2,814,247	3,363,366	3,475,862
Zoning Enforcement	820,044	899,633	1,176,751	952,381	991,770
Customer Service Center	627,305	895,437	863,878	916,971	944,233
Total – Local Tax Funding	\$7,310,224	\$7,881,046	\$9,757,472	\$10,702,160	\$11,047,657
FTE					
Land Use Review	17.00	11.00	12.00	12.00	12.00
Community Planning	7.00	9.00	9.00	11.00	11.00
Administration	10.00	9.00	9.00	9.00	9.00
Zoning Administration	20.00	20.00	22.00	26.00	26.00
Zoning Enforcement	12.00	12.00	12.00	12.00	12.00
Customer Service Center	0.00	8.00	8.00	8.00	8.00
Total – FTE	66.00	69.00	72.00	78.00	78.00

¹ Sums may not equal due to rounding.



Transportation and Capital Infrastructure

The Department of Transportation and Capital Infrastructure (DTCI) manages capital facility planning, assists with the preparation of the capital budget, and the planning, design, and construction of capital projects for the County through the Capital Improvement Program (CIP). DTCI also is responsible for the County's transportation system, which includes transit and commuter services, long range transportation planning, and traffic engineering. Staff in DTCI serve as technical advisors to the Board on matters relating to transportation, facility development, regional funding, land acquisition, project scheduling, and cost estimating.

Transportation and Capital Infrastructure's Programs

Capital Design and Construction

Collaborates with the Department of Finance and Budget to develop the Capital Improvement program budget, schedules, and cost estimates. Oversees the financial management of capital project accounts with multiple funding sources and prepares and monitors the department's operating budget. Manages the planning, design and construction of capital transportation project, facilities and public infrastructure 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 Services

Provides a complement of administrative oversight and operations for County provided public transit services. Services include, but may not be limited to: local fixed route neighborhood level transit service, paratransit service, paratransit service, Metrorail connection, and long-haul commuter bus service to the greater Washington DC area. Represents the County at regional organizations with an interest in transit services and funding, along with serving as the county liaison to the Washington Metropolitan Area Transit Authority for mass transit services. Manages grant funded program for transit operations and capital investment.

Transportation Planning and Traffic Engineering

Develops, manages revisions, and ensures compliance with the Countywide Transportation Plan, acting as a referral agency in the Community Development process. Performs traffic and transportation modeling, safety and operational studies, and special transportation related studies and evaluations. Performs traffic and highway engineering services to address community traffic and parking complaints. Manages the Residential Permit Parking Program. Coordinates transportation planning and funding with regional partners and funding organizations. Monitors and develops grant funding applications for transportation projects and programs. Supports the Department of Finance and Budget on matters related to capital facility standards and capital intensity factors.



Transportation and Capital Infrastructure

Budget Analysis

Department Financial and FTE Summary¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$3,878,669	\$4,057,050	\$4,956,495	\$5,594,075	\$5,761,897
Operating and Maintenance	19,522,191	17,767,669	26,149,346	25,060,526	25,311,131
Capital Outlay	58,076	(22,246)	0	194,640	0
Other Uses of Funds	210,458	1,279,630	0	0	0
Total – Expenditures	\$23,669,394	\$23,082,103	\$31,105,841	\$30,849,241	\$31,073,028
Revenues					
Permits, Fees, and Licenses ²	\$196,709	\$179,678	\$255,280	\$239,919	\$239,919
Charges for Services	7,807,044	170,259	5,492,795	1,327,316	5,555,622
Miscellaneous Revenue	(152,084)	1,564,326	632,037	701,434	701,434
Recovered Costs	477,447	311,696	549,598	320,649	320,649
Intergovernmental – Commonwealth	4,248,736	4,060,070	3,233,196	4,438,329	4,438,329
Intergovernmental – Federal	86,580	99,704	86,580	86,580	86,580
Other Financing Sources	44,000	2,732,885	3,267,852	4,228,306	0
Total – Revenues	\$12,708,433	\$9,118,618	\$13,517,338	\$11,342,533	\$11,342,533
Local Tax Funding	\$10,960,962	\$13,963,484	\$17,588,503	\$19,506,708	\$19,730,496
FTE	33.00	36.00	36.00	39.00	39.00

Department Financial and FTE Summary – Capital Projects Fund³

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$6,328,147	\$6,783,708	\$7,023,355	\$7,256,054	\$7,473,814
Total – Expenditures	\$6,328,147	\$6,783,708	\$7,023,355	\$7,256,054	\$7,473,814
Revenues					
Revenue	\$6,328,147	\$6,783,708	\$7,023,355	\$7,256,054	\$7,473,814
Total – Revenues	\$6,328,147	\$6,783,708	\$7,023,355	\$7,256,054	\$7,473,814
FTE	48.00	48.00	51.00	51.00	51.00

¹ Sums may not equal due to rounding.

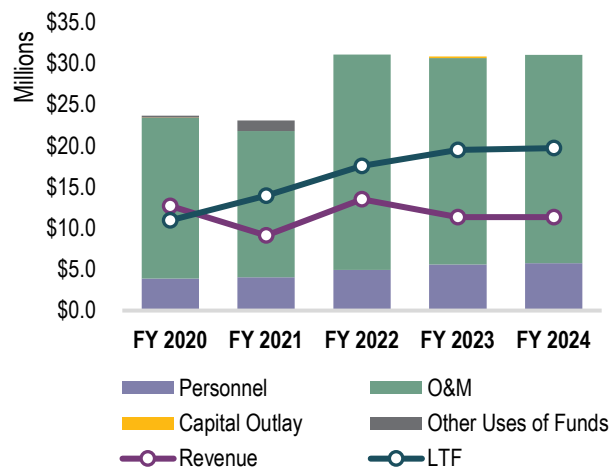
² DTCI receives a percentage of permit revenue based on the type of permit and the hours worked per application. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in a decrease in the percentage of permit revenue received.

³ Sums may not equal due to rounding.



Transportation and Capital Infrastructure

Revenue and Expenditure History



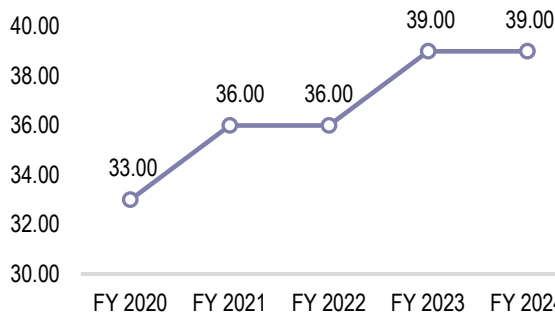
Revenue/Local Tax Funding

As shown, DTCI is primarily funded by local tax funding (64 percent). Program-generated revenue mostly consists of state assistance for transit operations and fares from transit operations.

Expenditure

The majority of DTCI's expenditure budget is dedicated to operating and maintenance costs (82 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2020: 2.00 FTE senior transportation planners, 1.00 FTE administrative assistant, 1.00 FTE e-Builder and Technology Specialist, 1.00 FTE chief of staff (now deputy director), 2.00 FTE civil engineers, 1.00 FTE project architect, 1.00 FTE land acquisition manager, 6.00 FTE capital support staff and 37.00 FTE direct capital staff were transferred to the Capital Projects Fund.

FY 2021: 1.00 FTE procurement and accounting specialist, 1.00 FTE GIS analyst, 1.00 FTE administrative assistant.

FY 2022: 1.00 FTE utility engineer, 2.00 FTE civil engineers in the Capital Projects Fund

FY 2023: 1.00 FTE mobility services coordinator, 1.00 FTE transit data analyst, 1.00 FTE transit operations planner

Operating and maintenance costs make up 82 percent of DTCI's expenditures. The decrease in operating and maintenance costs from FY 2022 to FY 2023 is predominantly associated with regular adjustments in transit service and routes. Transit ridership continued to decrease due to teleworking and social distancing measures related to the ongoing COVID-19 pandemic. Correspondingly, revenues continued to be reduced because of decreased transit operations fare revenue. Revenues from transit fares are anticipated to decrease further in FY 2023 compared to FY 2022 due to continued decreases in ridership attributable to COVID-19, the impacts of teleworking, and suspension of the revenue neutrality policy for commuter bus service through FY 2023. In FY 2023, like in FY 2022, local gas tax is allocated to offset the projected gap in transit fares to budget at 100 percent of the service level thus providing DTCI flexibility to adjust the service to meet demand. If ridership recovers to pre-COVID-19 levels, service can be restored as well. Personnel costs have grown with the merit increases approved each fiscal year. The FY 2023 Adopted Budget includes a 5 percent merit increase for the general workforce.

The FY 2022 Adopted Budget included three new positions (3.00 FTE). These positions provide direct support to the CIP; therefore, personnel expenditures are costed in the Capital Projects Fund. The additional utility engineer (1.00 FTE) was



Transportation and Capital Infrastructure

added to meet increased service level demands and oversee the utility relocation process on transportation projects (inclusive of roads, sidewalks, signals, and trails) and assist with obtaining utility service connections for facility and public infrastructure projects (inclusive of buildings, parks, and park and rides). The position complements existing staff by increasing Department capacity in project development, land acquisition, and delivery. The additional civil engineers (2.00 FTE) provide expertise in the areas of cost estimating, scheduling, right of way and utility coordination, and constructability. They also assist with additional design projects and studies being conducted by the Transportation Planning and Traffic Engineering Division in response to Board member initiatives, traffic corridor studies, and grant applications. The inclusion of a Sidewalk and Trail Program in the CIP as well as additional design support to Board member initiatives, traffic studies, and grant applications is anticipated to add seven to ten new projects to civil engineers, land acquisition, and construction manager's workloads annually. The two additional civil engineers help to maintain existing service levels within DTICI.

The FY 2023 Adopted Budget includes \$950,499 in base budget adjustments. Of this amount, \$228,455 is for new software, software maintenance, and software licenses. New transit routes in the Algonkian District recommended from the annual route evaluation process are also included as a base budget adjustment for \$176,654. Professional services increases were included as a base budget adjustment for \$500,000. This included consulting services for re-branding new world transit with rail, conducting a transit strategic plan, conducting a fare study, and evaluating 2020 Census Data and its impact on the Virginia Regional Transit service area in Loudoun County. The FY 2023 Adopted Budget includes two approved resource requests focused on the thematic area of community wellness and resiliency.

Community Wellness and Resiliency

DTICI's FY 2023 Adopted Budget includes three mobility vans and one mobility coordinator (1.00 FTE). These items provide community wellness and resiliency to Loudoun County residents by working to address unmet transit needs that were discussed at the FY 2021 Transit Summit.¹ At the summit, staff presented findings from the Study on Unmet Transit Needs of Seniors and Disabled Residents. Based on the findings of the study, over 10,000 unmet trips are not provided to seniors and other abled individuals to Loudoun County residents annually. The mobility coordinator will be an advocate for individuals requiring transportation services and connecting them to the appropriate and available service and the three mobility vans will help provide additional rides to Loudoun residents while working to address the unmet transit needs identified in the County.

It was also discussed, as a part of the study, that there are 26 different providers of transportation services operating in Loudoun County. These providers are Loudoun County Transit, Virginia Regional Transit (VRT), Medical Transportation Services, taxi services, services for seniors and disabled, volunteer transportation services, Loudoun County Public Schools and Other County departments. Based on the survey results and anecdotal information, many residents of Loudoun County are unsure of where to go to obtain the transportation services needed. During the study it became apparent that a consistent manner of collecting information regarding denied trips, obtaining accurate information regarding fleet size and characteristics was not available. Given the resources that are already present in the community, a mobility coordinator acting as a central point of contact for determining accessible means of making transportation arrangements will benefit many residents. This position will work with providers to ensure transportation resources available for seniors and those with disabilities are fully utilized.

The FY 2023 Adopted Budget includes one transit data analyst (1.00 FTE) and one transit operations planner (1.00 FTE). These positions will provide community wellness and resiliency to Loudoun County residents by providing additional support to the Department's Transportation Services program. The transit data analyst will perform data analysis and reporting responsibilities that will decrease current transit operations staff workload. This position will also validate data for the National Transit Database and Virginia Regional Transit (VRT), which is key to Loudoun County's grant funding. The

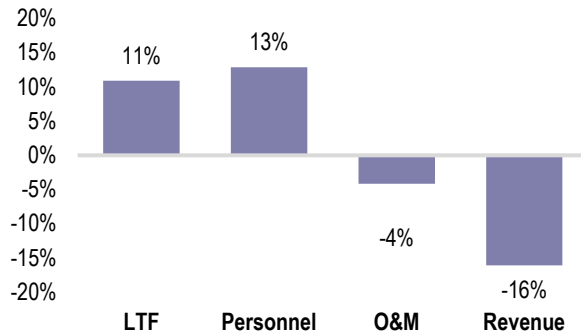
¹ May 25, 2021, Board of Supervisors 2021 Transit Summit.



Transportation and Capital Infrastructure

transit operations planner will provide timely route and stop reporting information and prepare transit service adjustments and additions resulting from the analysis of data provided by the data analyst.

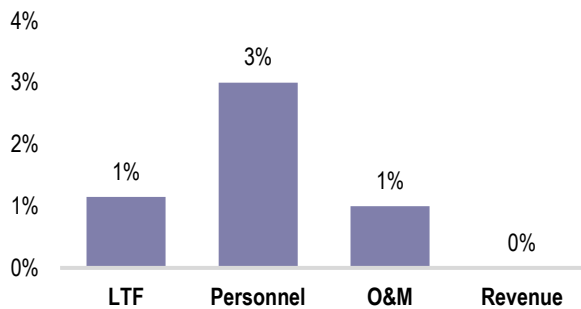
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ general pay increases, addition of 3.00 FTE || **O&M:** ↓ decrease costs associated with transit bus service || **Revenue:** ↓ decrease in transit fare revenue; permit revenue distribution between county departments updated to reflect hours worked per application

Percent Change from Adopted FY 2023 to Projected FY 2024



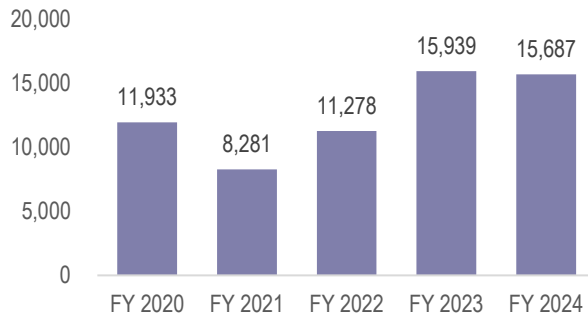
Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔



Transportation and Capital Infrastructure

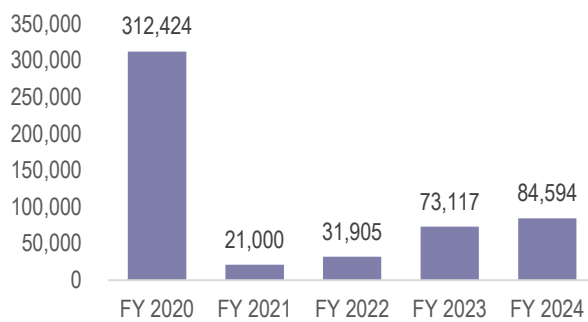
Key Measures¹



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Paratransit Service Ridership

The mobility coordinator, three mobility vans, Transit data analyst, and transit operations planner approved in FY 2023 will increase the amount of rides available to seniors and disabled residents.



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Metro Connection Ridership

The transit data analyst and transit operations planner approved in FY 2023 will address community wellness and resiliency by meeting the needs of Loudoun County residents and metro connection ridership by enacting data driven transit service adjustments.

¹ For key measures that relate to resources included in the Adopted Budget, FY 2023 and FY 2024 data reflect the estimated impact of these resources.



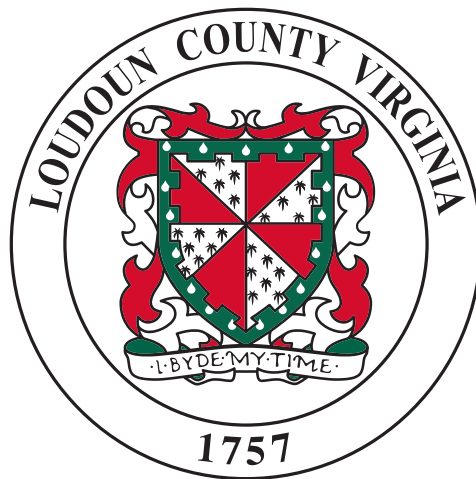
Transportation and Capital Infrastructure

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Capital Design and Construction	\$1,261,147	\$525,180	\$0	\$671,604	\$633,233
Transportation Services	19,701,710	19,384,863	25,821,963	25,129,405	25,254,996
Transportation Planning and Traffic Engineering	2,706,538	3,172,060	4,741,300	5,048,232	5,184,799
Total – Expenditures	\$23,669,394	\$23,082,103	\$31,105,841	\$30,849,241	\$31,073,028
Revenues					
Capital Design and Construction	\$1,191	\$456	\$0	\$0	\$0
Transportation Services	12,466,533	8,938,485	13,162,574	11,003,130	11,003,130
Transportation Planning and Traffic Engineering	240,709	179,678	354,764	339,403	339,403
Total – Revenues	\$12,708,433	\$9,118,618	\$13,517,338	\$11,342,533	\$11,342,533
Local Tax Funding					
Capital Design and Construction	\$1,259,956	\$524,725	\$0	\$671,604	\$633,233
Transportation Services	7,235,178	10,446,378	12,659,389	14,126,275	14,251,866
Transportation Planning and Traffic Engineering	2,465,828	2,992,382	4,386,536	4,708,829	4,845,396
Total – Local Tax Funding	\$10,960,962	\$13,963,484	\$17,588,503	\$19,506,708	\$19,730,496
FTE					
Capital Design and Construction	0.00	0.00	0.00	0.00	0.00
Transportation Services	7.00	7.00	7.00	10.00	10.00
Transportation Planning and Traffic Engineering	26.00	29.00	29.00	29.00	29.00
Total – FTE	33.00	36.00	36.00	39.00	39.00

¹ Sums may not equal due to rounding.





Housing and Community Development

The Department of Housing and Community Development (DHCD) develops and executes strategic housing programs to improve housing opportunities and address the housing affordability needs of County residents. The department administers funding opportunities and provides grants and loans to help preserve, provide access to, and add to the supply of attainable housing.

Department of Housing and Community Development

Policy and Administration

Facilitates policy development and identifies potential programmatic approaches to address unmet housing needs, initiates new housing programs, and coordinates legislative review and action; supports several Board of Supervisors appointed advisor committees; manages housing finance and production initiatives, including the Affordable Multi-Family Housing Loan and Rental Housing Acquisition and Preservation Loan programs; and oversees the Housing Fund, which includes the County of Loudoun Housing Trust.

Homeownership and Rental Programming

Executes county affordable homeownership and rental programs including the purchase and rental Affordable Dwelling Unit (ADU), the Down Payment/Closing Cost Assistance (DPCC), the Public Employee Grant for Homeownership (PEG), home improvement, homeownership education programs.

Community Development Block Grant Program

Administers federally funded Community Development Block Grants (CDBG) to address community and economic development needs and services for low- to moderate-income residents. Grant funds cover administrative expenses, housing rehabilitation, emergency repair and accessibility improvements, and an annual competitive grant application process for nonprofit, public agencies, and Loudoun's towns seeking funding for projects and programs that meet federal objectives.

Housing Choice Voucher Program

Administers the Housing Choice Voucher (HCV) program, providing federal rent payment subsidies to private sector landlords to make up the difference between what the voucher-holder can pay (30 percent of monthly income) and the charged rent (limited to the federally established fair market rent standard).



Housing and Community Development

Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Personnel	\$0	\$0	\$0	\$3,940,885	\$4,059,112
Operating and Maintenance	0	0	0	10,143,313	10,244,746
Other Uses of Funds	0	0	0	272,390	272,390
Total – Expenditures	\$0	\$0	\$0	\$14,356,588	\$14,576,248
Revenues					
Use of Money and Property	\$0	\$0	\$0	\$4,400	\$4,400
Miscellaneous Revenue	0	0	0	131,000	131,000
Recovered Costs	0	0	0	750,000	750,000
Intergovernmental – Federal	0	0	0	9,974,463	9,974,463
Other Financing Sources	0	0	0	272,390	272,390
Total – Revenues	\$0	\$0	\$0	\$11,132,253	\$11,132,253
Local Tax Funding	\$0	\$0	\$0	\$3,224,335	\$3,443,995
FTE	0.00	0.00	0.00	33.00	33.00

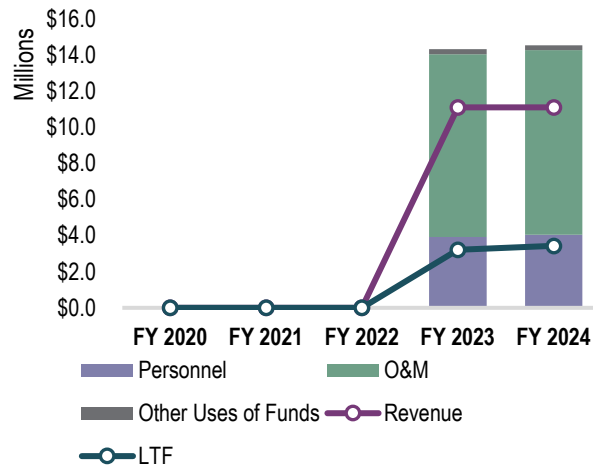
¹ Sums may not equal due to rounding.

² The Office of Housing was reorganized from the Office of the County Administrator to the independent Department of Housing and Community Development, effective March 31, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.



Housing and Community Development

Revenue and Expenditure History¹



Revenue/Local Tax Funding

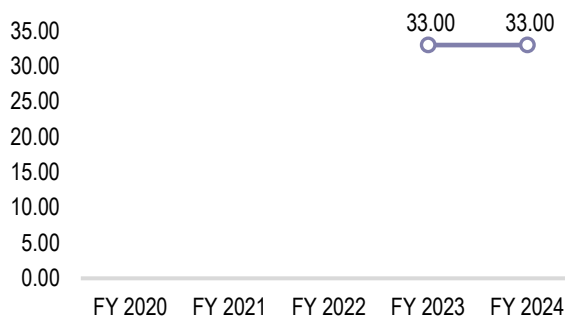
As shown, the Department is primarily funded by department-generated revenue (78 percent). Federal revenue in the table above is composed of funding for the Housing Choice Voucher (HCV) program in the Rental Assistance Program Fund and the Community Development Block Grant (CDBG) program in the State and Federal Grant Fund (discussed in Volume 2).

Expenditure

The Department's expenditure budget is primarily dedicated to operating and maintenance (O&M) costs (72 percent). The Office of Housing was reorganized from the Office of the County Administrator to the independent Department of Housing and Community Development

(DHCD), effective March 31, 2022. Therefore, revenue and expenditure history is provided starting in FY 2023. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



FY 2021: 27.00 FTE transferred from the Department of Family Services (DFS) to reorganize the Housing Division as the Office of Housing under the Office of the County Administrator, including 1.00 FTE financial supervisor/accountant approved in FY 2021

FY 2022: 1.00 FTE loan programs compliance specialist

FY 2022 Mid-Year: 3.00 FTE, including an UHNSP interdepartmental coordinator, an UHNSP project manager, and a deputy housing officer, approved by the

Board for the Unmet Housing Needs Strategic Plan

FY 2023: 31.00 FTE transferred from the Office of Housing under the Office of the County Administrator to DHCD, 1.00 FTE fair housing coordinator, 1.00 FTE housing accountant

The Department's personnel costs have grown with the new positions added each fiscal year as outlined in the FTE history and the various merit increases and market adjustments approved each fiscal year, including a 5 percent merit increase approved for the general workforce in FY 2023. The Department's expenditure budget is primarily dedicated to O&M costs. Approximately 97 percent of the O&M budget lies in the Rental Assistance Program Fund and the State and Federal Grant Fund (discussed in Volume 2), for which increases are driven by increased revenues. Base adjustments for the FY 2023 Adopted Budget increase the O&M budget by approximately \$60,000 for the HCV program.

¹ The Office of Housing was reorganized from the Office of the County Administrator to the independent Department of Housing and Community Development, effective March 31, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.



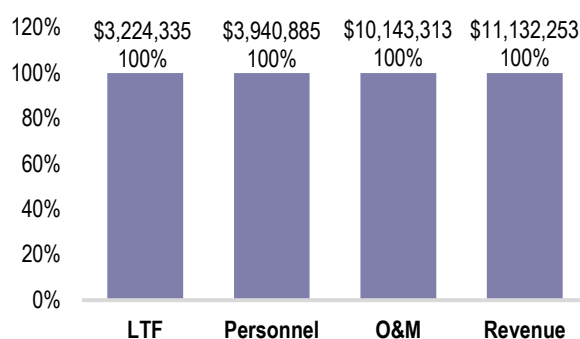
Housing and Community Development

Revenues have increased due to the creation of DHCD, which contains the Rental Assistance Program Fund and the State and Federal Grant Fund.

The FY 2022 Adopted Budget included one position: a loan programs compliance specialist (1.00 FTE). In addition, during FY 2022, the following three positions were approved by the Board for the Unmet Housing Needs Strategic Plan in the fund balance discussion: an UHNSP interdepartmental coordinator (1.00 FTE), an UHNSP project manager (1.00 FTE), and an assistant director of DHCD (1.00 FTE).¹

The FY 2023 Adopted Budget includes two positions (2.00 FTE), a fair housing coordinator and a housing accountant and analyst that support the Board of Supervisors' UHNSP priority.²

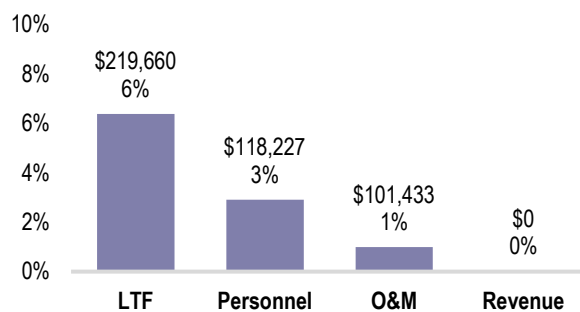
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ 33.00 FTE³, general pay changes ||
O&M: ↑ addition of the Office of Housing operating costs, including HCV and CDBG || **Revenue:** ↑ federal grant revenue for the HVC and CDBG programs⁴

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
|| **Revenue:** ↔

¹ January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.

² More information on the positions added for Unmet Housing Needs Strategic Plan can be found in the Board of Supervisors section, which starts on page 1-2.

³ In FY 2023, 33.00 FTE transferred from the Office of Housing in the County Administrator's Office to the Department of Housing and Community Development.

⁴ More information on these funds can be found in the Other Funds section of Volume 2.



Housing and Community Development

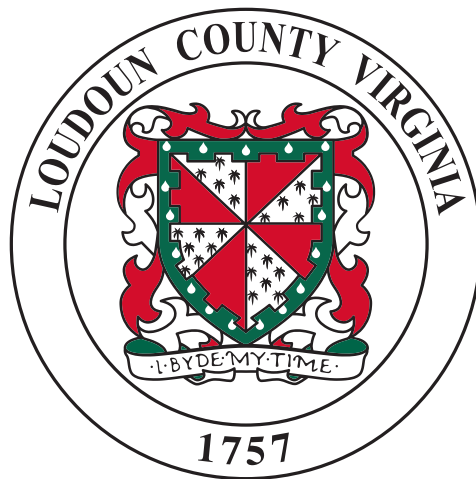
Department Programs

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures					
Policy and Administration	\$0	\$0	\$0	\$2,039,426	\$2,099,472
Homeownership and Rental Programming	0	0	0	664,870	683,807
CDBG Program	0	0	0	1,468,584	1,489,894
HCV Program	0	0	0	10,183,708	10,303,075
Total – Expenditures	\$0	\$0	\$0	\$14,356,588	\$14,576,248
Revenues					
Policy and Administration	\$0	\$0	\$0	\$0	\$0
Homeownership and Rental Programming	0	0	0	0	0
CDBG Program	0	0	0	1,334,300	1,334,300
HCV Program	0	0	0	9,797,953	9,797,953
Total – Revenues	\$0	\$0	\$0	\$11,132,253	\$11,132,253
Local Tax Funding					
Policy and Administration	\$0	\$0	\$0	\$2,039,426	\$2,099,472
Homeownership and Rental Programming	0	0	0	664,870	683,807
CDBG Program	0	0	0	134,284	155,594
HCV Program	0	0	0	385,755	505,122
Total – Local Tax Funding	\$0	\$0	\$0	\$3,224,335	\$3,443,995
FTE					
Policy and Administration	0.00	0.00	0.00	16.00	16.00
Homeownership and Rental Programming	0.00	0.00	0.00	6.00	6.00
CDBG Program	0.00	0.00	0.00	2.00	2.00
HCV Program	0.00	0.00	0.00	9.00	9.00
Total – FTE	0.00	0.00	0.00	33.00	33.00

¹ Sums may not equal due to rounding.

² The Office of Housing was reorganized from the Office of the County Administrator to the independent Department of Housing and Community Development, effective March 31, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.

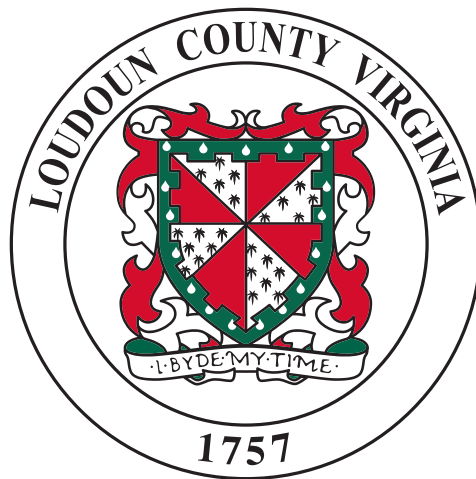




Miscellaneous FY 2023 Adopted Budget

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Non-Departmental Expenditures

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

	FY 2022 Adopted	FY 2023 Adopted
Personnel		
Compensation Increases	\$9,417,071	\$17,600,000
EMPACT Awards	3,088,889	2,686,000
Personnel Vacancy Savings	(22,191,000)	(29,000,000)
Annual and Sick Leave Payouts	1,500,000	2,000,000
LOSAP	1,309,168	1,293,262
Retiree Healthcare Benefits – Group C	500,000	1,900,000
Compression Adjustments	2,500,000	4,525,500
OPEB Contribution	5,500,000	2,500,000
Total – Personnel	\$1,624,128	\$3,504,762
Operating and Maintenance		
Interest Expense	\$280,000	\$280,923
Unallocated Balance	1,716,226	66,347
Payment to Nonprofits	2,915,886	4,999,305
Payment to Regional and Intergovernmental Organizations	7,940,705	8,456,826
Payment to Economic Development Authority (EDA)	1,650,000	1,650,000
Payment to Loudoun County Public Schools		
Operating	1,014,059,336	1,067,759,336
Capital Improvement Program	14,364,000	16,850,000
Capital Asset Preservation Program	24,543,000	27,904,300
Resource Requests – One-Time Operating Expenditures	783,714	830,345
American Rescue Plan Act – Second Allocation	0	36,662,455
Total – Operating and Maintenance	\$1,068,252,877	\$1,165,459,837
Capital Outlay		
Resource Requests – One-Time Capital Expenditures	\$1,672,630	\$2,383,168
Computer Software and Hardware Replacement	2,300,000	2,300,000
Total – Capital Outlay	\$3,972,630	\$4,683,168
Other Uses of Funds		
Legal and Other Contingencies	\$2,351,157	\$3,200,000
Transfer to Children's Services Act Fund	3,685,000	3,685,000
Transfer to Legal Resources Center Fund	75,867	83,448
Transfer to Transportation District Fund	23,716,000	34,470,365

**Non-Departmental Expenditures**

	FY 2022 Adopted	FY 2023 Adopted
Transfer to Capital Projects Fund	90,053,598	105,508,208
Transfer to Capital Asset Preservation Program Fund	11,620,000	16,865,860
Transfer to Major Equipment Replacement Fund	4,000,000	4,000,000
Transfer to Debt Service Fund	198,233,385	199,019,863
Transfer to Self-Insurance Fund	5,455,700	5,455,700
Transfer to Affordable Housing Fund ¹	0	2,200,000
Total – Other Uses of Funds	\$339,190,707	\$374,488,445
Total – Non-Departmental Expenditures²	\$1,413,040,342	\$1,548,136,212

Compensation Increases. The FY 2023 Adopted Budget funds a 5 percent merit increase for eligible regular employees in the general workforce, and a step increase for uniformed public safety employees. The FY 2023 Adopted Budget also contains a 3 percent salary scale adjustment for public safety, and a 4 percent salary scale adjustment for the general workforce. The salary scale adjustment results in an additional pay increase for uniformed public safety employees by increasing the value of each grade and step in the public safety pay plans. General workforce employees, who are on an open range pay plan, are only impacted by the salary scale adjustment where current salaries would fall below the adjusted range minimum. To keep pace with emerging market trends, FY 2023 compensation increases were amended by the Board during budget worksessions. The general workforce merit increase was adjusted from 3 to 5 percent and the general workforce salary scale adjustment increased from 3 to 4 percent. The additional costs for compensation are offset through a corresponding increase to budgeted vacancy savings (described below). The \$17.6 million for compensation is shown here for illustrative purposes; funding for compensation increases is distributed to department personnel budgets. The salary scale adjustments are budgeted to take effect at the beginning of the FY 2023, and the merit and step increases are budgeted to begin with the second pay period in September 2022 and will be included in 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).

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. The decrease in this category for the FY 2023 Adopted Budget reflects the reallocation of \$525,500 from a disused budget for a legacy bonus program, which is no longer part of the current bonus structure, to help support the full cost of compression adjustments in FY 2023.

Personnel Vacancy Savings. The County centrally budgets expected savings resulting from normal employee turnover in the Non-Departmental budget. This amount is evaluated annually and adjusted as needed to reflect actual savings, which occur through expenditure balances in departments' personnel budgets. For FY 2023, budgeted vacancy savings is increased to \$29 million, or approximately 5.3 percent of budgeted personnel costs, which is a higher percentage than previous years. Increased vacancy savings are expected in FY 2023 because of trends in the labor force and economic trends. \$4 million of this increase will offset the costs associated with higher compensation increases, as amended by the Board during budget worksessions.

¹ Beginning with the FY 2023 Adopted 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.



Non-Departmental Expenditures

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 fiscal year. In FY 2023, the budget for annual and sick leave payouts is increased by \$500,000 to \$2 million to reflect the continued growth of the County workforce and policy changes to the maximum sick leave payout as approved by the Board in March 2021.¹

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 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 are paid using the County OPEB Trust Fund as discussed in Volume 2, Section 13 (Other Funds). This contribution reflects the County's full funding approach, providing sufficient resources to allow the Fund to pay full benefits. As of the July 1, 2021 actuarial valuation, the County OPEB Trust Fund attained a 96.6 percent funding ratio, reducing the level of contribution required to maintain a full funding approach. This allowed the County to reduce contributions to the OPEB Trust Fund by \$3 million between FY 2022 and FY 2023. For FY 2023, some of the cost savings will be applied to the implementation of enhanced benefits for Retiree Healthcare Group C members (see next section below).

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. Groups C and D were enrolled in a defined contribution retirement health savings plan (RHSP). Due to concerns raised by staff assigned to Group C that the RHSP did not account for existing employees' service with the County prior to January 1, 2013, a recommendation to enhance Group C benefits was presented to and approved by the Board in March 2022.² The estimated annual cost of the enhanced benefits is approximately \$1.9 million, which is shown here for illustrative purposes; funding has been distributed to department budgets to cover the costs for impacted personnel. Funding for enhanced RHSP benefits in FY 2023 was obtained through reallocating savings from the County OPEB Trust Fund contribution (more information is provided above and in Volume 2, Section 13 – Other Funds).

Compression Adjustments. The FY 2022 Adopted Budget included \$2.5 million to address employee pay compression as one of the final deliverables from the second phase of the Classification and Compensation study. Pay compression refers to a situation in which an organization has small differences in pay between employees regardless of their individual skill level and/or experience with the organization. An analysis of pay compression has been completed and recommended adjustments were implemented in May 2022. The \$4,525,500 budgeted for compression in the FY 2023 Adopted Budget will cover the full annualized cost of these adjustments in FY 2023. This funding includes the following components: (1) a continuation of the \$2.5 million of funding originally included in the FY 2022 Adopted Budget, and (2) \$525,500 of internal reallocation, plus a \$1.5 million addition to the base budget, to address costs higher than the original estimate. The total budgeted figure is shown here for illustrative purposes; funding has been distributed to department budgets to cover the costs of salary adjustments for affected personnel.

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

¹March 16, 2021 Business Meeting, Item 11e, FGOEDC Report: Revisions to Chapter 6 of the Human Resources Handbook

²March 15, 2022 Business Meeting, Item 16h, FGOEDC Report: OPEB Group C Retirement Health Savings Plan



Non-Departmental Expenditures

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. The FY 2023 Adopted Budget includes a payment to Loudoun County Public Schools for the local contribution to the school division.

Resource Requests One-Time Capital Outlay Costs. Resource requests included in the FY 2023 Adopted Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental costs are centrally budgeted and do not impact individual departmental budgets.

American Rescue Plan Act (ARPA) Funds. The County is scheduled to receive a second tranche of \$40,162,455 in ARPA funds in the late spring of 2022. These funds will be appropriated for use in the FY 2023 budget. Of this funding, \$3,500,000 will be appropriated in the Capital Projects Fund for a wastewater modernization project in the Village of Paeonian Springs (see Volume 2, page 9-26). The remaining amount of \$36,662,455 will be appropriated in the General Fund. Of the amount in the General Fund, \$12,425,000 has been allocated by the Board as the County's contribution towards a Virginia Telecommunication Initiative (VATI) grant¹, which will fund the expansion of broadband connectivity in the community. The other funds in the General Fund (\$24,237,455) are available for future allocation by the Board.

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.

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency budget 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

¹ July 20, 2021 Business Meeting Item 12: Emergency Broadband Implementation Plan.



Non-Departmental Expenditures

(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. It is estimated that a C&I tax levied in the County would yield approximately \$29.9 million in FY 2023. This is an increase from the FY 2022 C&I equivalent and is due to a positive revaluation of commercial and industrial properties. To date, the Board of Supervisors has taken no action to levy a C&I Property Tax. The C&I equivalent for FY 2023 includes appropriations in the amount of \$34,470,365 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. Additional information is available in the *Other Appropriated Funds* section in Volume 2 of this document.

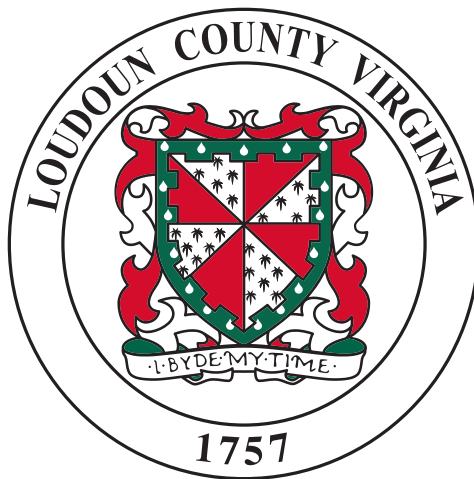
Transfer to Capital Projects Fund. The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

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. The FY 2023 Adopted Budget 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 used for the payment of principal and interest of financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace major 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, 2022 – June 30, 2024

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 2023 is \$1,650,062. Approximately 62 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 0.3 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations.¹ The total annual landfill fee waiver for FY 2024 is \$1,691,912. Interested organizations may apply for the landfill fee waiver on a biennial basis. The adopted fee waiver period is from July 1, 2022 through June 30, 2024.

Financial Summary²

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
County Government and Public Schools			
Loudoun Animal Services	\$400	\$500	\$500
Loudoun Planning and Zoning	600	500	500
Loudoun County Public Schools	520,000	540,000	580,000
Loudoun Office of Housing ³	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	5,500	4,500	4,500
Subtotal – County Government and Public Schools	\$1,009,050	\$1,028,050	\$1,068,050
Towns in County			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	123,000	123,000	123,000
Town of Lovettsville	0	5,000	5,000
Town of Purcellville	35,000	35,000	35,000

¹ Percentages may not total 100 percent due to rounding.

² Sums may not equal due to rounding.

³ Waiver was previously listed under Department of Family Services.

**Landfill Fee Waivers**

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Town of Round Hill	48,000	49,600	49,600
Subtotal – Towns in County	\$211,000	\$217,600	\$217,600
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	300	300
Subtotal – Loudoun Fire and Rescue Companies	\$4,900	\$4,900	\$4,900
Other Government Entities			
Loudoun Water	\$63,750	\$63,750	\$63,750
Northern Virginia Community College	4,300	4,300	4,300
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	265,000	265,000
Subtotal – Other Government Entities	\$321,650	\$336,650	\$336,650
Nonprofit Organizations			
Freedom School ¹	\$1,500	\$1,600	\$1,750
Friends of Homeless Animals	150	150	150
Good Shepherd Alliance	1,500	1,500	1,500
Highroad Program Center	500	600	700
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	0	0
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,500	4,000	4,000
Loudoun Hunger Relief ²	500	1,000	1,000
Lovettsville Community Center Advisory Board	4,650	3,500	3,500
Lucketts Ruritan Club	32,000	32,000	33,000
Middleburg Community Center	150	0	0
Salvation Army	4,000	6,000	6,500
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$60,334	\$62,862	\$64,612
Total Landfill Fee Waivers	\$1,606,934	\$1,650,062	\$1,691,912

¹ Formerly known as the Glaydin School and Camps.² Formerly known as Loudoun Interfaith Relief.



Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that 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 2023 Adopted Budget includes an overall allocation of \$4,999,305. This includes FY 2023 LTF of \$4,735,305 for the Human Services Program and \$264,000 for Nonprofit Economic Development Organizations.

Financial Summary

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures			
Operating and Maintenance	\$2,915,886	\$4,999,305	\$5,044,753
Total – Expenditures	\$2,915,886	\$4,999,305	\$5,044,753
Revenues			
Intergovernmental - Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$2,911,386	4,994,805	\$5,040,253

Human Services Program

The Board of Supervisors continues to improve and refine the Human Services Program based on 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 2023 Adopted Budget includes \$1,864,647 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 fund applicants scoring 75 percent or higher in the application review process.¹ The FY 2023 Adopted Budget for the HSNP represents a 2 percent increase compared to the FY 2022 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.²

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

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.

² April 19, 2022, Business Meeting,



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

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 2023 Adopted Budget includes an allocation of \$2,866,158 for these organizations, a \$2,105,682 increase from the FY 2022 Adopted Budget.

This increase is, in part, based on recommendations from a study, Loudoun County Nonprofit Human Service Ecosystem Overview, conducted by George Mason University.¹ Findings indicated that Loudoun County contributes less than 6 percent of the cost of operations for four of the current five core services providers. Authors of the study reviewed each of the five core services providers using a Resiliency Framework to analyze areas of fragility and resilience given current funding. The framework analyzed the operating budget for each organization across four areas: operational response to change, administrative structures, program implementation, and financial resources. Upon completion of the analysis, only one organization was categorized as “resilient,” while the remaining four were categorized as “sustainable with concerns” or “fragile”. The study concluded that the core service providers are negatively impacted by the current amount of funding from the County. At the current funding level, core service providers pay lower-than-market wages and sacrifice administrative operations in favor of client services, which threatens the long-term sustainability of the service on behalf of the County. If the County were to directly provide these services, the cost would be greater. Given there are no alternative providers for these core services in the County and the cost to provide these services in-house would be greater, the FY 2023 Adopted Budget includes increased funding to support service providers sustainability.

Creative Communities Partnership Grant

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

¹ Eisele, V., Njomo, C; Clower, T.L. & Shark, A. (2021). *Loudoun County Nonprofit Human Service Ecosystem Overview*. Paper presented to Claude Moore Foundation: Sterling, VA.



Nonprofit Organizations

Financial Summary – Human Services Program

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures			
Competitive Grant Process ¹	\$1,831,570	\$1,864,647	\$1,883,293
Core Service Providers	760,476	2,866,158	2,894,820
Creative Communities Partnership Grant	4,500	4,500	4,500
Total – Expenditures	\$2,596,546	\$4,735,305	\$4,782,613
Revenues			
Intergovernmental – Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$2,592,046	\$4,730,805	\$4,778,113

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



Nonprofit Organizations

Nonprofit Organizations – Economic Development

The FY 2023 Adopted Budget includes an overall allocation of \$264,000 for the economic development organizations.

Financial Summary – Economic Development

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures			
Operating and Maintenance	\$319,340	\$264,000	\$266,640
Total – Expenditures	\$319,340	\$264,000	\$266,640
 Local Tax Funding	 \$319,340	 \$264,000	 \$266,640

Economic Development Organizations – Detail

Department / Description	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Loudoun Small Business Development Center (SBDC) ¹	\$100,000	\$139,000	\$140,390
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.			
Mason Enterprise Center (MEC) ¹	\$119,340	\$0	\$0
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)	\$50,000	\$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).			
Connected DMV ²	\$0	\$25,000	\$25,250
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.			

¹The FY 2023 Adopted budget reallocates the County's funding for MEC and channels those resources into enhancing County services and supporting the work of the SBDC and increases County funding to the SBDC by \$39,000 to support internal operations previously shared by MEC. Additional information is presented in the Department of Economic Development's narrative.

² Additional information is presented 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 (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 2023 Adopted Budget includes an overall allocation of \$8,456,826 and local tax funding in the amount of \$7,876,372, which represents an increase of 7 percent compared to FY 2022 Adopted Budget.

Financial Summary¹

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures			
Operating and Maintenance	\$7,365,954	\$7,876,372	\$7,949,284
Personnel	574,751	580,454	597,868
Total – Expenditures	\$7,940,705	\$8,456,826	\$8,547,152
Revenues			
Recovered Costs	\$574,751	\$580,454	\$597,868
Total – Revenues	\$574,751	\$580,454	\$597,868
Local Tax Funding	\$7,365,954	\$7,876,372	\$7,949,284

¹ Sums may not equal due to rounding.



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail¹

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
Expenditures			
Regional Organizations			
American Red Cross – Loudoun County Office	\$40,000	\$40,000	\$40,400
Birmingham Green – Adult Care Residence	608,011	595,518	601,473
Birmingham Green – Nursing Home Facility	362,506	394,333	398,276
Dulles Area Transportation Association (DATA)	15,150	20,000	20,200
Every Citizen Has an Opportunity (ECHO)	48,000	48,000	48,480
Loudoun Abused Women's Shelter (LAWS) ²	81,525	143,971	151,170
Loudoun Heritage Farm Museum	160,000	167,000	168,670
Loudoun Museum	156,000	156,000	157,560
Loudoun Public Defenders Office, Supplemental Pay	208,922	346,092	349,553
Loudoun Volunteer Caregivers	187,876	191,635	193,551
Metropolitan Washington Council of Governments ³	726,272	872,398	881,122
Northern Virginia 4-H Center	7,800	7,800	7,878
Northern Virginia Community College	971,497	981,212	991,024
Northern Virginia Regional Commission	283,537	272,971	275,701
Northern Virginia Regional Park Authority	1,902,312	2,013,899	2,034,038
Occoquan Watershed Monitoring Program	19,913	20,545	20,750
Virginia Regional Transit	494,313	532,147	537,468
Subtotal – Regional Organizations	\$6,273,634	\$6,803,521	\$6,877,314
Intergovernmental Organizations			
Town of Leesburg: School Resource Officers	\$592,961	\$547,356	\$552,830
Loudoun County Soil and Water Conservation District	1,074,110	1,105,949	1,117,008
Subtotal – Intergovernmental Organizations	\$1,667,071	\$1,653,305	\$1,669,838
Total – Expenditures	\$7,940,705	\$8,456,826	\$8,547,152
Revenues			
Loudoun County Soil and Water Conservation District	\$574,751	\$580,454	\$597,868
Total – Revenues	\$574,751	\$580,454	\$597,868
Local Tax Funding	\$7,365,954	\$7,876,372	\$7,949,284

¹ Sums may not equal due to rounding.

² The FY 2023 Adopted Budget adds a \$60,000 stipend for LAWS liaison to the County and Commonwealth's Attorney's Office. The County also provides a stipend for a Domestic Abuse Response Team (DART) coordinator.

³ FY 2023 funding is allocated towards the County's membership fees, contributions to the Regional Environmental Fund, Public Safety Fund, various regional public safety programs, and \$35,000 for the Food and Agriculture Regional Member (FARM) Fund, a newly created committee to address food insecurity issues for the region.



Regional and Intergovernmental Organizations Contributions

Public and Life Safety

The County received a request from the Office of the Public Defender to increase the County's salary supplement contribution from 20 percent to 25 percent for both attorney and non-attorney staff. The Code of Virginia § 19.2-163.01 allows counties to supplement the salaries of Public Defenders. The County first provided a 20 percent salary supplement for Office of the Public Defender in FY 2021. Increasing the salary supplement to 25 percent moves staff salaries closer to parity with the Office of the Commonwealth Attorney and other northern Virginia offices. Closer pay parity helps the Office of the Public Defender retain talented, committed defenders and attract quality candidates. Increasing the salary supplement from 20 percent to 25 percent, represents a \$69,219 increase in LTF. The FY 2023 Adopted Budget includes the 25 percent salary supplement.

Community Wellness and Resiliency

In September 2020, the Metropolitan Washington Council of Governments' (COG) Board of Directors adopted R37-2020 to establish the Food and Agricultural Regional Members (FARM) ad-hoc committee for one year with the possibility of extension.¹ Subsequently, on October 13, 2021, COG's Board of Directors adopted R35-2021 to endorse the permanent establishment of a FARM Committee and Regional Fund, beginning in FY 2023.² Also on this date, the Board of Directors approved R45-2021, adopting the FY 2023 COG Member Fee Assessments, which included a \$35,000 FARM Fund fee for Loudoun County Government.^{3, 4} Therefore, the FY 2023 Adopted Budget includes a \$35,000 contribution to COG's FARM Fund. Subsequent FARM Fund contributions will be considered as part of the annual base budget process.

FARM's purpose is to support development of long-term regional direction and collaboration toward a more resilient, connected food and farm economy across urban, suburban, and rural communities in the metropolitan Washington region that provides more of the region's food needs. The committee is a collaboration between COG members and local, state, and regional food and agricultural stakeholders. The FARM Committee and work program is charged with:

1. Improving food security in the region
2. Supporting Black, Indigenous, and people of color and small farmers
3. Focusing FARM's work on farmland preservation, land use regulations, environmental sustainability, and resilience
4. Improving and communicating regional food system data
5. Leveraging procurement to support equity and the region's food and farm economy

¹ September 9, 2020, Metropolitan Washington COG's Board of Directors' Meeting, Certified Resolution R37-2020 - Endorsing the Establishment of a Food and Agriculture Regional Member (FARM) Ad-Hoc Committee.

² October 13, 2021, Metropolitan Washington COG's Board of Directors' Meeting, Certified Resolution R35-2021 – Endorsing the Establishment of a FARM Committee and Regional Fund.

³ October 13, 2021, Metropolitan Washington COG's Board of Directors' Meeting, Certified Resolution R45-2021 - Adopting the FY 2023 COG Member Fee Assessments.

⁴ October 13, 2021, Metropolitan Washington COG's Board of Directors' Meeting, FY 2023 Member Dues and Regional Fees.



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."¹

Revenues, Expenditures, and Changes in Program Balance

	FY 2020 Actual ²	FY 2021 Actual ³	FY 2022 Adopted	FY 2023 Adopted	FY 2024 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 Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for FY 2023. An estimated \$4.25 million will be available in FY 2024 for loans meeting the Board's criteria.

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

² Source: Loudoun County FY 2020 Annual Comprehensive Financial Report (ACFR)

³ Source: Loudoun County FY 2021 ACFR.

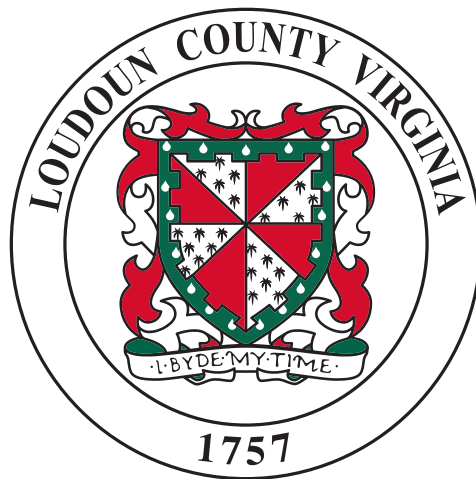


Glossary and Index

FY 2023 Adopted Budget

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Glossary of Terms

501(c)3	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Actual(s)	Revenues and expenditures that occur in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
Adjusted Gross Income	Adjusted Gross Income is the key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
Adopted Budget	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, transfers and departmental goals, objectives, and performance/workload indicators. This document is commonly referred to as the Adopted Budget.
Annual Budget	An itemized listing of the amount of all estimated support and revenue which an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
Annual Comprehensive Financial Report (ACFR)	This official annual report, prepared by the Department of Finance and Budget, presents the status of the County's finances in a standardized format. The ACFR 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.
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 Finance and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
Assess	To place a value on property for tax purposes.
Assessed Valuation	The appraised value of property for purposes of property taxation. The assigned valuation covers real and personal property at 100 percent valuation.
Assessment	A charge of money collected by the government from people or businesses for public use.
Asset	Owned resources, possibly held by Loudoun County, which have a monetary value.
Audit	A formal examination of an organization's or individual's accounts or financial situation.



Glossary

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.
Bond	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
Bond Rating	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
Budget	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
Budget Calendar	Schedule of key dates which a government follows in the preparation and adoption of the budget.
Business, Professional, and Occupational License (BPOL)	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
Capital Asset Replacement Fund	A fund established to ensure a consistent means of financing and planning for Countywide major maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
Capital Expenditures	Expenditures on all fixed assets with a value greater than \$10,000 and an expected life of 5 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.



Glossary

Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.
Children's Services Act for At-Risk Youth (CSA)	This is a joint project of the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Finance and Budget; Finance and Procurement; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Code of Virginia	The titles, chapters, articles, and sections of this Code contain the laws of the State.
Codified Ordinance	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.
Comprehensive Annual Financial Report (CAFR)	See Annual Comprehensive Financial Report (ACFR).
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.



Glossary

Emergency Operations Center (EOC)	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the County comprise the EOC staff during activation.
Encumbrance	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.
Enhancement	“Enhancement” is a general term used for new initiatives that may consist of: (1) expansions or improvements to an existing program, (2) establishment of a new program, (3) a proposal to fund from local dollars a program which has previously been supported by non-local sources of revenue, or (4) an increase in revenue due to a new fee or an increase in fee rates.
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.
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.



Glossary

FTE	Full-Time Equivalent, considering all full-time and part-time staff positions. Each full-time position working at least 1,950 hours per year is counted as one FTE. For part-time positions, one FTE consists of a cumulative 1,950 work hours per year.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The amount of money or other resources remaining unspent or unencumbered in a fund at a specific point in time. This term usually refers to funding available at the end of the fiscal year.
Fund Type	A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts.
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	General Obligation bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.
General Plan	An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff, and consultants. The General Plan is a long-range guide for growth, land use, and development decisions in the County and provides a framework for consistent future decision-making.
Geographic Information System (GIS)	The Geographic Information System (GIS) is a computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi-departmental resource integrated with several of the County's other computer systems. It is used to manage and analyze land information, produce maps in support of the assessment process, manage zoning and health information, assist with the planning process, addressing County residences, and landfill management.
Goals	A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").
Grant	A contribution by one organization to another. The contribution is usually made to aid in the support of a specified function, such as health care, housing, crime prevention, etc.
Intergenerational Equity	This is one of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.



Glossary

Intergovernmental Revenue	Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Landfill Fee Waiver	The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.
Lease Purchase	A method of financing that allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically reduced because the lessor does not have to pay income tax on the interest revenue.
Levy	The imposition of taxes for the support of government activities.
Liabilities	Obligations incurred in past or current transactions requiring present or future settlement.
Liquidity	Funds consisting, or capable, of ready conversion into cash.
Local Gasoline Tax	This is a 7.6 cent per gallon 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.
Merit Increase	An increase in an employee's base salary granted based on meeting certain performance standards and approval by the Board.
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%").



Glossary

Obligation	A future expenditure requirement incurred by voluntary agreement or legal action.
Overlapping Debt	The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.
Overmatch	The amount of local tax funding over and above the amount required to leverage federal and state grant revenue.
Parcel Mapping	The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.
Pay-As-You-Go	A term used to describe the practice of financing certain capital expenditures using current revenue as opposed to borrowing.
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 <u>not</u> included.
Policy	A high-level overall plan embracing the general goals and acceptable procedures of the governing body.
Private Contributions/Donations	These donations are usually from private citizens, typically one-time, non-recurring donations of cash or property.
Proffer	An offer of cash or property. This usually refers to property, cash, or structural improvements, offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. Examples of County government programs include fleet management, field services, outpatient services and the Loudoun Youth Initiative.
Property Tax Rate	The rate of taxes levied against real or personal property expressed as dollars per \$100 of 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.



Glossary

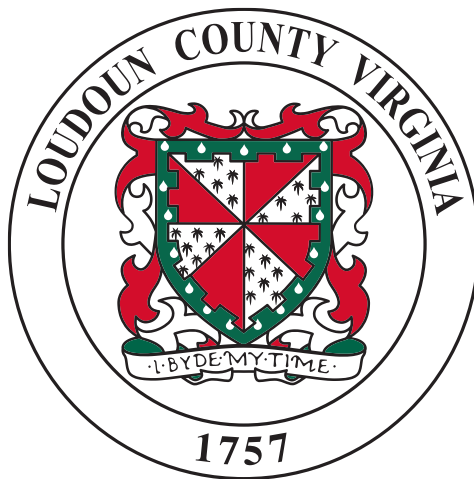
Prorate Tax System	A system in which taxes are assessed proportionally during the year.
Public Service Property	Property specifically designated for public service use, as determined by the State Corporation Commission. This category includes designated real property, such as land and buildings and other property, such as computers, copiers and cash registers.
Rating Agencies	The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.
Real Property	Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.
Referendum	The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.
Regional Organization	Organizations to which the County is either a member or contributes as a funding source.
Resolution	A formal expression of opinion will, or intent voted by an official body or assembled group.
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 Route 28 Special Improvement District and the Metrorail Service 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.
Step Increase	An increase in base salary from the dollar amount of one step to the dollar amount of the next higher step on a grade and step pay plan. A step increase typically occurs due to a merit increase, which is approved by the Board.
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.



Glossary

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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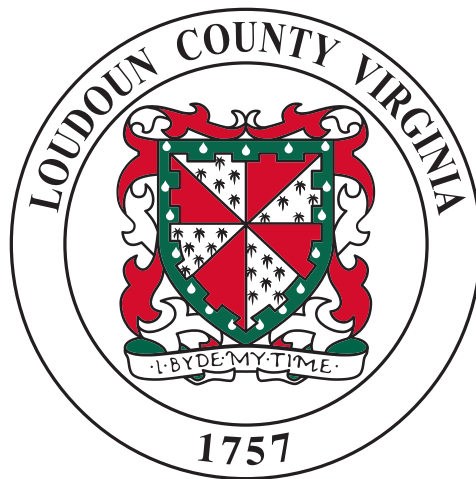


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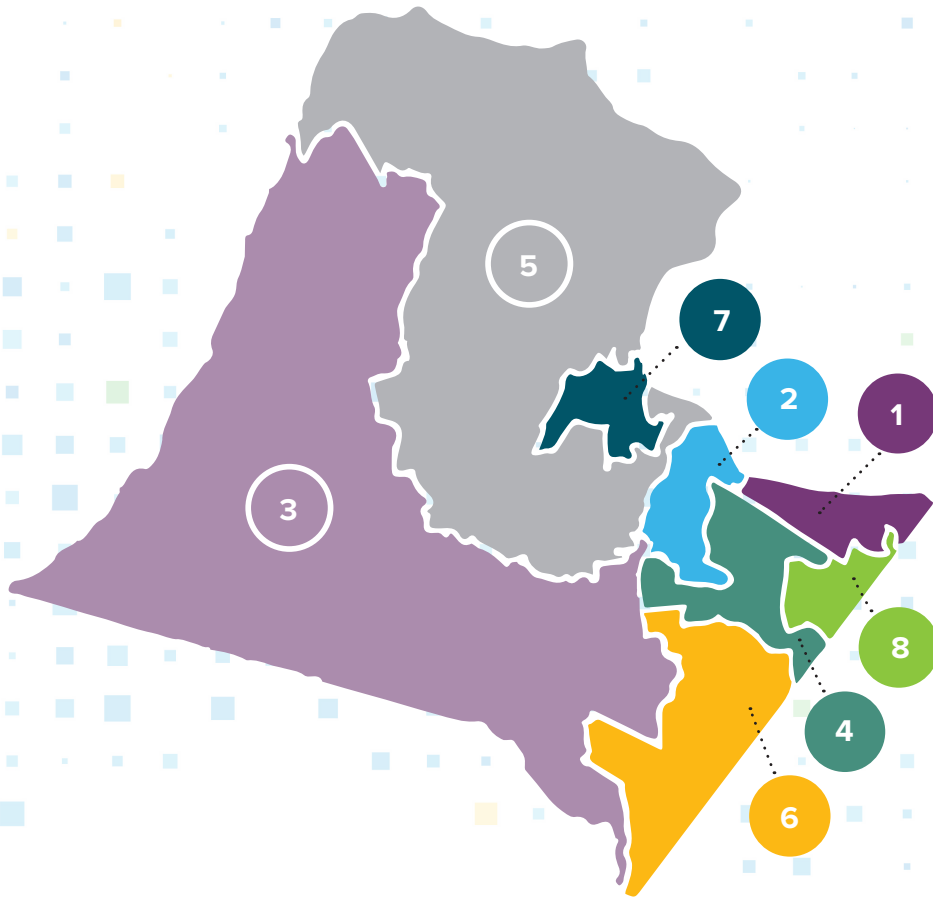
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LOUDOUN COUNTY

CURRENT ELECTION DISTRICTS



Algonkian – George Washington University



Ashburn – Ashburn Library



Blue Ridge – Salamander Resort



Broad Run – One Loudoun



Catoctin – Lucketts Community Center



Dulles – Dulles Airport



Leesburg – Historic Downtown



Sterling – Claude Moore Recreation Center



Loudoun County Board of Supervisors 2020 – 2023:

Loudoun County Board of Supervisors 2020–2023 (First row, from left to right) Juli E. Briskman, Algonkian; Koran T. Saines, Vice Chair, Sterling; Phyllis J. Randall, Chair At Large; Kristen C. Umstattd, Leesburg. Second row, from left to right: Caleb A. Kershner, Catoctin; Sylvia R. Glass, Broad Run; Tony R. Buffington, Blue Ridge; Michael R. Turner, Broad Run; Matthew F. Letourneau, Dulles.

Department of Finance and Budget

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