

Loudoun County

VIRGINIA

FY 2024

PROPOSED 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, 2022. 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, 2022

Christopher P. Morill

Executive Director

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 440,000 people. Loudoun is known for its beautiful scenery, rich history, comfortable neighborhoods, and high quality public services.





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February 15, 2023

Madam Chair and Members of the Board of Supervisors:

I am pleased to submit to you and the residents of Loudoun County a proposed budget for Fiscal Year (FY) 2024 that is based on the Board of Supervisors' (Board) budget guidance, which was to prepare the budget based upon a real property tax rate scenario that would provide sufficient expenditure authority to address employee compensation, base budget adjustments and resources needed to open new facilities. The Board's guidance also directed that the budget proposal be balanced with a personal property tax rate of \$4.15 per \$100 of assessed value, continuing in Tax Year (TY) 2024. Finally, the Board directed that net new local tax funding be split between the County Government and the Loudoun County Public Schools (LCPS) based on a 40%/60% ratio. The Board also provided direction for me to include two unfunded options to increase the real property tax rate by 1.5 cents, one that would maintain the 40/60 split and one that would direct the full 1.5 cents to the County Government.

The FY 2024 Proposed Budget is balanced at the real property tax rate of \$0.87 per \$100 of assessed value, which is 2 cents below the current rate of \$0.89 and 6.5 cents above the equalized rate of \$0.805. The increase options have been prepared at the real property tax rate of \$0.885. One penny of the real property tax rate is valued at \$12.9 million.

The FY 2024 budget development process benefitted from important policy discussions by the Board and its Finance/Government Operations and Economic Development Committee. This budget proposal is reflective of the Board's guidance and input throughout the development process. The staff and I look forward to discussing the organization's needs and assisting you in defining what resources are appropriate to carry out your vision for the community, its government, and School Division in the last full budget process of your term.

Building the Budget

The revenue picture for the FY 2024 Proposed Budget was influenced by the continued complexity of forecasting revenue generated by data centers, most significantly from the personal property tax rate. During FY 2023, the Board established a tax policy to bring balance to the relationship between real property tax revenue and personal property tax revenue. That is, over the long-term, real property tax revenue should approach 60% of total General Fund local taxes and not fall below the FY 2022 floor of 51.5%. The Board proved its support of this policy decision by confirming its intention to lower the personal property tax rate by 5 cents to \$4.15, which is our most significant tool in easing the County's dependence on business personal property tax on computer equipment.

Also impacting FY 2024 are contingencies regarding real property values in recognition of a projected recession that could begin in the summer of 2023 as well as the uncertain impact of House Bill 791, which could — but has not yet — resulted in lower assessed values for retail data centers. While the County's real property portfolio is still experiencing strong revaluation (8% for residential and 22% for commercial) in TY 2023, I have approached TY 2024 revenue forecasts conservatively.



Another influential factor for the County's FY 2024 budget is a slowdown in growth in the personal property tax portfolio for computer equipment. Budget-to-budget there is a decline in this revenue source, though actual revenue from the portfolio is forecasted to grow but not as quickly as staff had projected previously. Of considerable concern this year are the challenges Dominion Energy has identified regarding energy supply. Based on information gathered by staff from the industry and Dominion, models indicate supply issues may result in flat revenue from this source over the next three years beginning in FY 2025.

To fund critical expenditures, including employee compensation, base budget adjustments and the opening of new facilities, I recommended, and the Board affirmed, direction to prepare the FY 2024 Proposed Budget with a real property tax rate of \$0.87. No other additional resources are funded within the proposed budget.

FY 2024 Proposed Budget

The FY 2024 Proposed Budget is balanced at a real property tax rate of \$0.87 per \$100 of assessed value and a personal property tax rate of \$4.15 per \$100 of assessed value for TY 2023 and TY 2024, consistent with the Board's budget guidance. New local tax funding available with these tax rates totals \$119 million. Consistent with the Board's budget priorities, new local tax funding is dedicated to fulfill the County Government's and School Division's debt and capital budget obligations and to housing (equivalent to a half penny of the real property tax rate). There is no year-over-year increase in the amount of local tax funding for capital and debt needs. The housing increment totals \$6.5 million for FY 2024.

The FY 2023 – FY 2028 Amended Capital Improvement Program (CIP) continues to fund infrastructure priorities of the Board. The most impactful policy decision for the Amended CIP is the Board's action in October 2022 to increase the annual debt issuance guideline for all years of the CIP. The guideline is set for \$325 million in FY 2024, \$350 million in FY 2025, and \$400 million in FY 2026 and beyond. While still within the Board's debt management ratios, the increase to the planned issuance limit has allowed for a reduction in the amount of local tax funding in the capital program as well as for the ability of the CIP to absorb construction and land cost increases in many road capital projects and to add the Park View High School Replacement project. The Amended CIP also includes one new major facility project to construct a Crisis Receiving and Stabilization Center to complement the County's continuum of behavioral health and crisis response services. Because the CIP proposal occurs during an amendment year, capacity for other new projects is very limited. The Loudoun County School Board's adopted CIP is fully accommodated in the County's Amended CIP, through FY 2028.

Since the summer of 2022, the Board has been engaged in a discussion about the split of new local tax funding between the County Government and LCPS operating budgets. Following consideration of student enrollment forecasts, the Board opted to alter the split of net new local tax funding between the County and School Division to a 40%/60% ratio. This ratio, which had been 34/66, is reflective of the most recent budget allocation decisions the Board has made over the past decade, meaning that the Board's adopted budgets since FY 2018 have resulted in approximately a 40/60 split even when the starting point was 34/66.

On February 2, 2023, the School Board adopted its FY 2024 Budget, which includes a request to the Board to increase the local tax funding transfer by \$75.3 million. Based on the 40/60 split, the FY 2024 Proposed Budget includes a transfer of \$69.1 million, which is \$6.2 million lower than the School Board's request. The School Board's budget includes funding for employee pay, base budget increases, and limited program enhancements, and is one of the lowest requested year-over-year increases over the past decade. Coinciding with the printing of this



document, the state announced an error in its revenue calculations that may lead to a larger local tax funding request from the School Board. Additional information on revisions to the School Board's adopted local tax funding transfer request, if any, will be provided when available.

The FY 2024 Proposed Budget for the County Government was developed by addressing compensation and base budget operating and maintenance increases prior to adding new resources. For compensation, the proposed budget includes a 6% merit increase for the general workforce and a one-step increase for public safety. Additionally, funding is included to adjust the general workforce pay scales by 4%. Public safety pay scale adjustments are funded to include a 3% adjustment for the Fire-Rescue pay plan and a 6% adjustment for the Sheriff pay plan. These compensation recommendations have changed since the Board gave me final guidance in January; however, they are necessary to keep pace with our comparator market.

Beyond compensation, the Board's guidance provides funding for only positions that are revenue neutral and those needed to open and support new capital facilities and the CIP. Resources for those new capital facilities include 30 positions for the Leesburg South Fire Station, one School Resource Officer for Middle School 14, and two systems maintenance staff for the Department of General Services. No other resource requests to meet Board or department priorities are funded in the proposed budget.

In summary, the FY 2024 Proposed Budget includes:

- \$14.3 million in base budget adjustments to continue to provide current services, including increases in contracts and ongoing maintenance agreements, lease and utility increases and inflationary impacts;
- An increase of \$27.0 million in total for employee compensation, including a 6% merit increase and 4% adjustment to pay scales for the general workforce, a one-step increase and 3% scale adjustment for the Fire-Rescue pay plan, a one-step increase and 6% scale adjustment for the Sheriff pay plan and \$1.5 million for hiring and retention incentives;
- Forty-five new positions in seven departments to open new capital facilities and support programs, with no impact to revenues. Of this number, four positions are revenue neutral, seven positions are allocated to the CIP and 33 positions are needed to open new facilities; and
- A year-over-year increase of \$69.1 million in the local transfer to LCPS.

Increase Options

The Board's guidance included direction to include increase options of 1.5 cents, one that would maintain the 40/60 split of net new local tax funding between the County Government and LCPS and one that would direct the full 1.5 cents to the County Government. As requested by the Board, the 33 resource requests listed as Increase Options are prioritized according to my professional judgement. None of these requests are funded in the proposed budget. To include any item listed from either scenario will require Board action during budget work sessions.

An additional \$11.6 million in funding is available for the School Division in the \$0.885 real property tax rate using the 40/60 split.

Priorities 1 through 11 include the most critical resources for the organization. While the Board's guidance does not allow me to fund these items, should the Board choose to increase the amount of revenue available for FY 2024, I recommend the Board fund all or a subset of the items listed as Priorities 1 through 11. While these requests include some Board priorities (resources for collective bargaining administration and for short-term rental zoning



inspections), I have not prioritized all Board priorities over department priorities in these first 11 requests, further underscoring the criticality of some department needs. Priorities 1 through 11 include 74 positions in 10 County departments, including 36 deputies in the Loudoun County Sheriff's Office, 13 positions to begin the County's Crisis Intervention Team Community Access Response, and 17 positions for our Child Protective Services and Public Benefits programs.

Priorities 12 through 33 include 44 additional positions in 14 departments. These additional requests incorporate all first department requests and resources to support the Board's remaining priorities of composting, glass recycling, energy strategy implementation, unmet housing needs and activities in the floodplain; however, those are prioritized against other department requests for resources. My recommendation is that the Board funds Priorities 1 through 11 in whole before funding Priorities 12 through 33.

The proposed budget I have presented to you is within the Board's guidance; however, additional resources are needed to allow some departments to sustain its critical programs and meet the Board's service delivery expectations. Discussion of the resource requests included in the proposed budget and increase options begin on page E-30 in the Executive Summary. My recommendation is that the resource requests listed in the Increase Options be considered as additions to the budget, not as substitutions for higher priority items that are included in the proposed budget.

Public input is a valuable component of the Board's budget process, and you have three scheduled public hearings. Hearings will be on March 1 at 3:00 p.m. and 6:00 p.m. at the Loudoun County Government Center and March 4 at 9:00 a.m. at the LCPS Administration Building. Options are available for virtual participation by residents.

I look forward to working with you over the next few months on the budget.

Respectfully submitted,

Tim Hemstreet
County Administrator



Guide to the FY 2024 Proposed 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 has put forward for the Board of Supervisors' (Board) consideration.

Concepts

Structure of this Document

Volume I and Volume II of the FY 2024 Proposed 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, 2023, and ending June 30, 2024. The resources are funded with revenue generated by the proposed 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

Department narratives include 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 2024 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 and in the resource request tables throughout the Executive Summary and department narratives.



Guide to the FY 2024 Proposed 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 bank franchise tax, the short-term rental tax, and the 2 percent General Fund portion of the transient occupancy 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 40 percent allocated to the County Government and 60 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 2024 revenue for each General Fund revenue source along with corresponding actual values from recent years and the revenue estimates from the adopted budget for the current fiscal year.

The final portion of the section is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2024 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 2023), and the total cost of resources included in the FY 2024 Proposed Budget. The FY 2025 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 2025 budget development.



Guide to the FY 2024 Proposed Budget

Volume II

Capital Improvement Program

This section summarizes the Capital Improvement Program (CIP) including the proposed 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 proposed 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.



Guide to the FY 2024 Proposed 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, its standing committees, and the public in the development process.

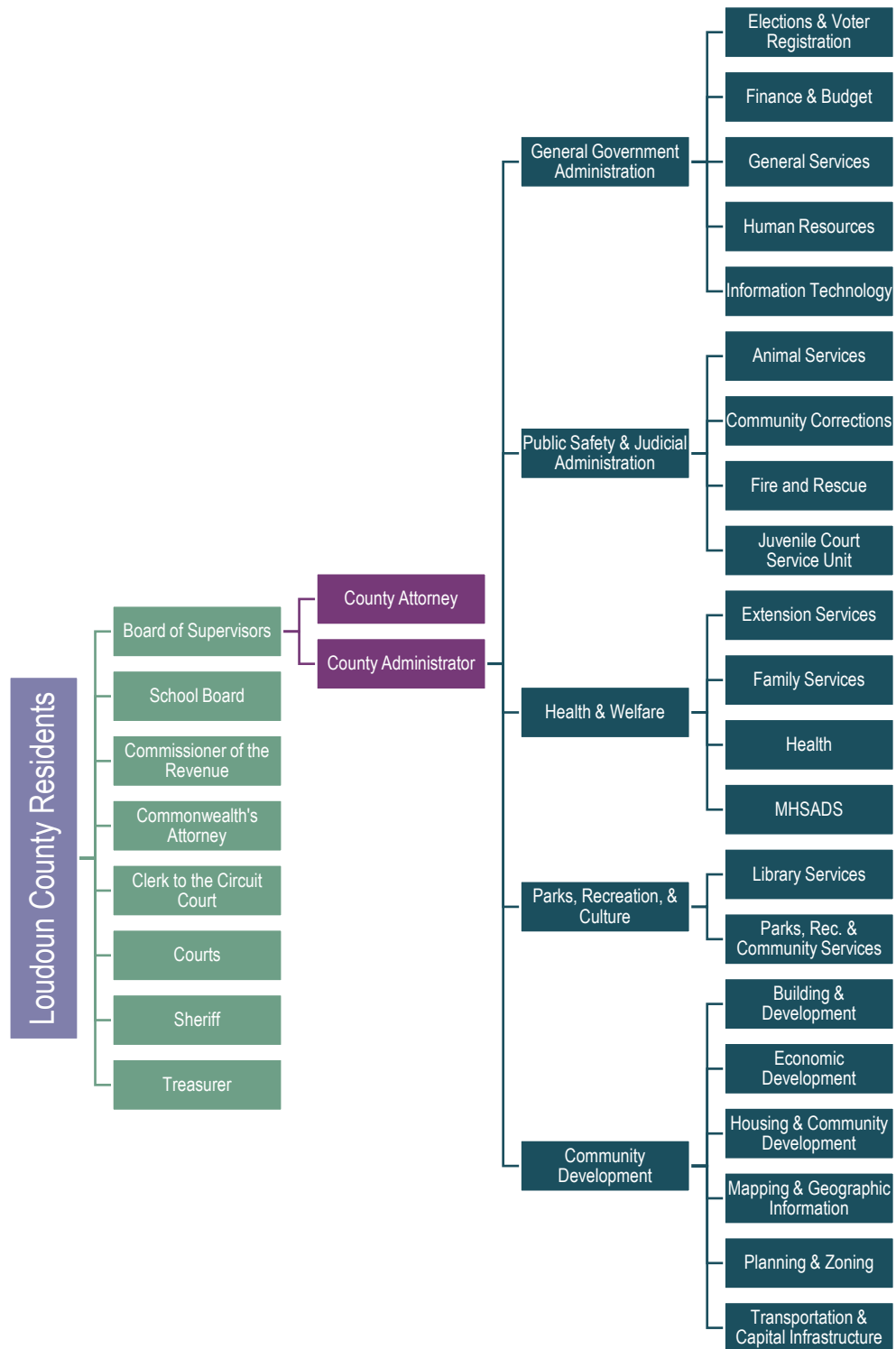
	Internal Process		External (Public) Process
2022	Departments begin evaluating program resource needs using performance data.	July	FGOEDC ¹ receives FY 2024 economic outlook information.
	Departments submit prioritized resource requests for review by Finance and Budget and County Administration.	October/November	FGOEDC is briefed on and provides budget guidance .
	Finance and Budget develops preliminary funding scenarios for County Administrator's consideration.	December	FGOEDC is briefed on and provides budget guidance .
2023	Commissioner of the Revenue finalizes assessment data . Staff finalizes funding scenario(s) and produces budget document.	January	The Board provides budget guidance to the County Administrator.
	Departments prepare for work sessions with Board.	February	County Administrator presents FY 2024 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 2024 Proposed Budget.
	Finance and Budget produces adopted budget and budget story documents.	April	Board adopts FY 2024 Budget.

¹ Finance/Government Operation and Economic Development Committee



Guide to the FY 2024 Proposed Budget

Organizational Overview

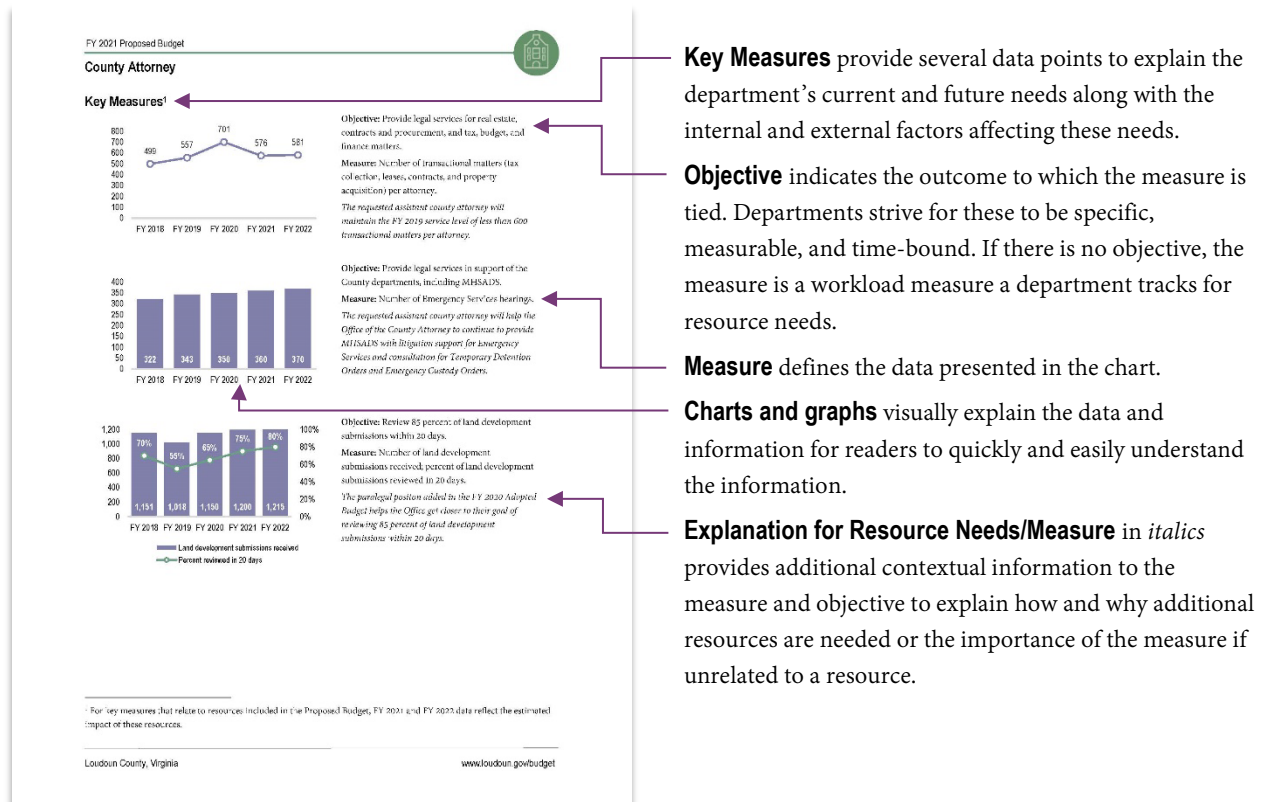




Guide to the FY 2024 Proposed Budget

Performance Measures

The Proposed 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.





Guide to the FY 2024 Proposed Budget

Budget Themes

The proposed budget and increase options display countywide themes to better understand and discuss resource needs with decision makers and the public. Themes help to facilitate a strategic discussion of the County's resource needs and are as follows:

Board

Resources within this theme connect are department priorities that align with strategic themes and various Board Member Initiatives. In the increase options, these resources include support for the Board's Unmet Housing Needs Strategic Plan, Collective Bargaining, Glass Recycling, Composting, execution of the Energy and Environment work plan, regulations for short-term residential rentals, and conservation practices in regulated floodplains.

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 2024 Proposed Budget includes staff the Leesburg South Fire and Rescue station.

Community Wellness and Resiliency

Many of the health and human services departments' resource needs are for the provision of community-based services that promote mental health, wellness, and resiliency. Examples of resources for consideration in the increase options include the Crisis Intervention Team Community Access Response and public benefits staffing in Family Services.

Community Outreach and Education

Resource requests focused on initiatives that bolster community engagement through outreach and education. The sole resource request in an increased option is Library Services' visual communications specialist.

Equitable Communities

Resource requests characterized in this theme focus on advancing equity and inclusion policies and programs to help reduce and ultimately eliminate disparities experienced by marginalized populations in the County. The increased options include an equity and inclusion specialist to support the implementation and execution of the Board's Equity Program.

Fiscal Responsibility

Loudoun County values the prudent use of Loudoun's taxpayer dollars and plans efficient and effective use of resources to deliver services to residents. The commercial real estate appraiser for the Commissioner of the Revenue, included in the increase options, is an example of a resource request related to fiscal responsibility.

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 2024 Proposed Budget

Internal Support

As the County has grown in population and in staff, administrative and internal operations support has not always kept pace. Requests for internal support in the increase options reflect core organizational needs from internal support departments that allow other County departments to work more effectively.

Judicial Administration

Providing support to the judicial administration in Loudoun County serves the residents in ensuring legal processes are timely and efficient. An example in this theme included in the increased options include the Circuit Court Judges docketing manager.

Public and Life Safety

Loudoun County prioritizes public and life safety. An example in the increase options is additional Deputies in the Sheriff's office to enhance patrol functions.

Span of Control

Similar to the internal support theme, as the County has grown in population and staff, the need for more management resources has been identified countywide. Examples in the increase options include a deputy director for the Department of Economic Development and a voter services manager in the Department of Elections and Voter Registration.

Support to the CIP & Capital Investments

As the Capital Improvement Program (CIP) has grown in both size and complexity, the need for resources to support and implement it has also grown. One example of such a request is the projections and renovations staffing for the Department of General Services, which will allow renovations of County facilities to be completed according to the County's renovations plans. In addition, several requests in the increase options provide support to previously funded capital investments, including the training administrator in the Department of Building and Development.



Proposed Budget Overview

On January 3, 2022, the Board of Supervisors (Board) directed the County Administrator to prepare the FY 2024 Proposed Budget with new local tax funding (LTF) split between the County Government and Loudoun County Public Schools (LCPS) at a ratio of 40/60 percent, respectively and with the revenues necessary to fund employee compensation, base budget operating and maintenance adjustments, and the opening of new capital facilities. At the time, it was estimated that this scenario required a real property tax rate of \$0.88 per \$100 of assessed value and a personal property tax rate of \$4.15 per \$100 of assessed value.

The Board's guidance also directed the County Administrator to prepare options to increase the real property tax rate by 1.5 cents; one where the additional revenue is split between the County Government and LCPS at a ratio of 40/60 percent and one where the County Government retains 100 percent of the increase. Due to positive shifts in the revenue outlook for real property since the Board's final guidance, the FY 2024 Proposed Budget is presented at a real property tax rate of \$0.87 per \$100 of assessed value, with increase options reflecting a rate of \$0.885 per \$100 of assessed value.

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 general property taxes, 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* 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 LCPS. New local tax funding, net of the year-over-year changes in debt and capital appropriations as well as the half-penny increment for affordable housing, is then divided between Loudoun County Government and LCPS. Based on the final budget guidance from the Board of Supervisors, the split between the County Government and Loudoun County Public Schools (LCPS) reflects a ratio of 40/60 percent, respectively. 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 LCPS needs.

Equalized Tax Rate

The equalized real property tax rate is the tax rate that will generate the same level of real property 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 2023 budget, representing the real property rate in place for Tax Year (TY) 2022. Throughout this document, this term refers to the TY 2022 real property tax rate, which was \$0.89 per \$100 of assessed value.



Proposed 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. Capital appropriations are those that support capital-related funds and capital facility construction, renovation, and the repair and purchase of major capital equipment.

Summary of Budget Guidance: Proposed Real Property Rate of \$0.87

The table below summarizes the impact of the two tax rate scenarios of the Board's budget guidance. The FY 2024 Proposed Budget is prepared with revenues available at the real property tax rate of \$0.87 per \$100 of assessed value and a personal property tax rate of \$4.15 per \$100 of assessed value for Tax Year (TY) 2023 and TY 2024. In the increase options, the real property tax rate is \$0.885 per \$100 of assessed value, while the personal property tax rate remains at \$4.15 per \$100 of assessed value. In the first increase option outlined below, LCPS receives 60 percent of the additional revenue resulting from this rate increase and in the second, 100 percent of the additional revenue is retained by the Loudoun County Government (LCG). The following pages provide additional information about the three scenarios summarized below.

	FY 2024 Proposed \$0.87 / \$4.15	FY 2024 Increase Option With 40/60 split \$0.885 / \$4.15	FY 2024 Increase Option 100% LCG ¹ \$0.885 / \$4.15
Total New Local Tax Funding	\$119,382,400	\$138,732,400	\$138,732,400
Less: Change in LTF for Capital/Debt	0	0	0
Less: Change in LTF for Affordable Housing	4,269,000	4,269,000	4,269,000
Net New Local Tax Funding	\$115,113,400	\$134,463,400	\$134,463,400
Share of New Revenue			
LCPS Share of New Revenue	\$69,068,400	\$80,410,995	\$69,068,400
LCPS Percentage Share of New Revenue	60%	60%	51%
County Share of New Revenue	\$46,045,360	\$54,052,405	\$65,395,360
County Percentage Share of New Revenue	40%	40%	49%
Funding Gap			
LCPS Gap ²	\$6,186,829	n/a	\$6,186,829

¹ Loudoun County Government.

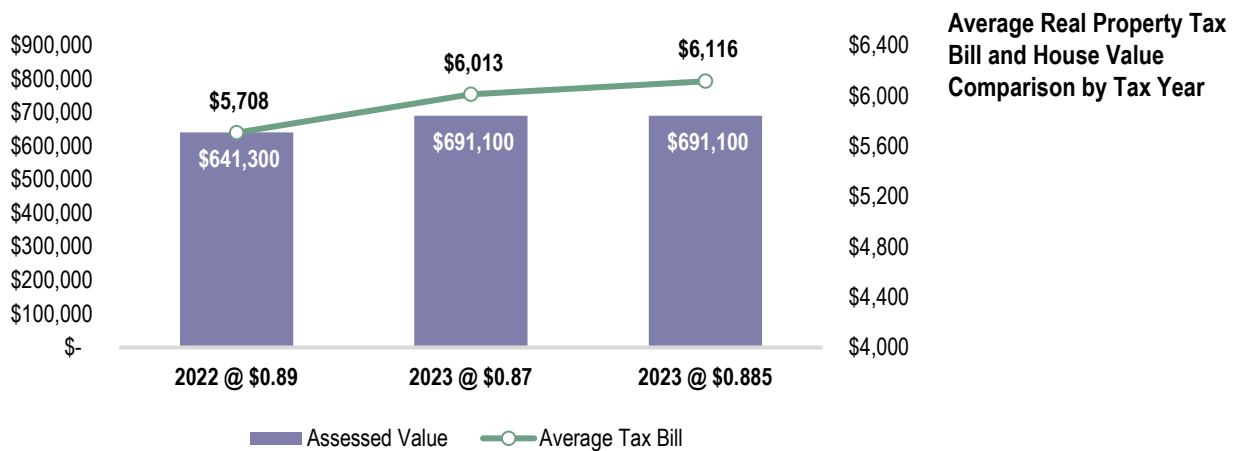
² Based on the School Board's adopted FY 2024 budget request. Coinciding with the printing of this document, the state announced an error in its revenue calculations that may lead to a larger local tax funding request from the School Board. Additional information on revisions to the School Board's adopted local tax funding transfer request, if any, will be provided when available.



Proposed 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, 2022, under the current real property tax rate of \$0.89 with the average valuation, tax bill for these same homes under the Proposed Budget tax rate scenario of \$0.87, and tax bill for these same homes under the increased scenario tax rate scenario of \$0.885. For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2022, the average value was \$641,300. The average value of these same homes on January 1, 2023, is \$691,100.¹



¹ Commissioner of the Revenue January 20, 2023, Assessment Summary.



Proposed Budget Overview

Local Tax Funding Revenue Sources

The table below includes a summary of available local tax funding at the various tax rate scenarios identified in the Board's guidance. The two increase options reflect the same revenue but distributed between LCPS and the County Government at different ratios and so for the purposes of this table are shown simply as "Increase Options". The Proposed Budget reflects a real property tax rate of \$0.87 and a personal property tax rate of \$4.15. Each cent of the proposed real property tax rate for TY 2023 approximates \$12.9 million in recurring revenue; each cent of the proposed personal property tax rate for TY 2024 is approximately \$1.0 million.

Revenue Category	FY 2023 Adopted	FY 2024 Proposed	FY 2024 Increase Options
Real Property Rate	\$0.89	\$0.87	\$0.885
Personal Property Tax Rate (Fall Levy)	\$4.20	\$4.15	\$4.15
Personal Property Tax Rate (Spring Levy)	\$4.15	\$4.15	\$4.15
Real Property			
General Real Property Taxes	\$1,003,162,070	\$1,094,267,200	\$1,113,128,900
Public Service Property Taxes	29,761,900	31,646,500	32,192,100
Penalties & Interest	9,500,000	11,750,000	11,750,000
Personal Property			
Computer Equipment	589,760,000	\$568,116,000	\$568,116,000
General Personal Property	225,542,700	258,452,300	258,452,300
Machinery & Tools	2,300,000	2,100,000	2,100,000
Heavy Equipment	1,975,000	1,975,000	1,975,000
Aircraft	50,000	45,500	45,500
Mobile Homes	13,330	17,600	17,900
Broadband Wireless Business Equipment	10,000	19,300	19,300
Satellite Manufacturing Equipment	5,000	4,000	4,000
Other Local Taxes			
Sales Tax	98,939,100	109,300,000	109,300,000
Consumer Utility Taxes	12,523,100	13,404,000	13,404,000
Short-Term Rental Tax	714,800	827,000	827,000
Transient Occupancy Tax	2,385,000	2,500,000	2,500,000
Cigarette Tax	2,200,000	3,800,000	3,800,000
Subtotal – LTF	\$1,978,842,000	\$2,098,224,400	\$2,117,632,000
Use of Fund Balance	\$40,000,000	\$40,000,000	\$40,000,000
Total – LTF	\$2,018,842,000	\$2,138,224,400	\$2,157,632,000
Average Homeowner Tax Bill	\$5,708	\$6,013	\$6,116



Proposed 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 tables below summarize each fund's total appropriation in terms of expenditures, revenues (non-local tax funding sources), and local tax funding. The FY 2024 Proposed Budget schedule is based on the real property tax rate of \$0.87 and a personal property tax rate of \$4.15. The FY 2024 Increase Option schedules are based upon the real property tax rate of \$0.885 and a personal property tax rate of \$4.15.

FY 2024 Proposed Budget, Schedule of Appropriations¹

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund ²	\$824,260,044	\$245,148,229	\$579,111,815	27.1%
School Operating Fund	1,662,045,179	525,217,803	1,136,827,376	53.2%
School Grant Fund	30,503,915	30,503,915	0	0.0%
School Lease Purchase Fund	10,002,000	10,002,000	0	0.0%
School Nutrition Fund	51,663,825	51,663,825	0	0.0%
Children's Services Act Fund	10,331,436	6,641,369	3,690,067	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	11,469,000	5,000,000	6,469,000	0.3%
Legal Resource Center Fund	128,428	44,980	83,448	0.0%
Metro Garages Fund	2,317,496	2,317,496	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	12,055,628	11,783,238	272,390	0.0%
Restricted Use TOT Fund	3,800,000	3,800,000	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.3%
State and Federal Grant Fund	4,297,577	4,297,577	0	0.0%
Subtotal – Operating Appropriations	\$2,637,421,228	\$905,511,432	\$1,731,909,796	81.0%
Debt Appropriations				
County Government	\$105,064,315	\$29,091,921	\$75,972,394	3.6%
School System	147,061,165	7,825,000	139,236,165	6.5%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	17,668,000	17,668,000	0	0.0%
Tall Oaks Water & Sewer Fund	60,572	60,572	0	0.0%
Subtotal – Debt Appropriations	\$269,898,090	\$54,689,531	\$215,208,559	10.1%

¹ Sums may not equal due to rounding.

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

**Proposed Budget Overview**

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Capital Appropriations				
County Government Capital Projects	\$507,169,861	\$414,565,505	\$92,604,356	4.3%
County Asset Preservation Program	19,867,825	100,000	19,767,825	0.9%
School System Capital Projects	122,179,376	119,314,453	2,864,923	0.1%
School System Asset Preservation	43,216,000	0	43,216,000	2.0%
Capital Projects Financing Fund	395,755,990	395,755,990	0	0.0%
Major Equipment Replacement Fund	5,500,000	0	5,500,000	0.3%
Public Facilities Trust Fund	28,770,783	28,770,783	0	0.0%
Transportation District Fund	142,997,265	117,097,265	25,900,000	1.2%
Subtotal – Capital Appropriations	\$1,265,457,100	\$1,075,603,996	\$189,853,104	8.9%
Unallocated Balance	\$1,252,941	\$0	\$1,252,941	0.1%
Total – Appropriations	\$4,174,029,359	\$2,035,804,959	\$2,138,224,400	100.0%

FY 2024 Increase Option with 40/60 Split, Schedule of Appropriations

In this option, the real property tax rate is increased 1.5 cents above the rate reflected in the proposed budget to \$0.885. Net New LTF is split between the County Government and Loudoun County Public Schools at a ratio of 40/60 percent.

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
County General Fund	\$833,731,875	\$245,360,074	\$588,371,801	27.3%
School Operating Fund	1,673,388,134	525,217,803	1,148,170,331	53.2%
All Other Operating Funds	151,116,005	135,145,400	15,970,605	0.7%
Subtotal – Operating Appropriations	\$2,658,236,014	\$905,723,277	\$1,752,512,737	81.2%
Subtotal – Debt Appropriations	\$269,898,090	\$54,689,531	\$215,208,559	10.0%
Subtotal – Capital Appropriations	\$1,265,457,100	\$1,075,603,996	\$189,853,104	8.8%
Total – Appropriations	\$4,193,591,204	\$2,036,016,804	\$2,157,574,400	100.0%

FY 2024 Increase Option with 100% Loudoun County Government, Schedule of Appropriations

In this option, the real property tax rate is increased 1.5 cents above the proposed budget to \$0.885. The additional LTF generated as a result of this increase is retained solely by the County Government.

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
County General Fund	\$845,908,180	\$246,193,424	\$599,714,756	27.8%
School Operating Fund	1,662,045,179	525,217,803	\$1,136,827,376	52.7%
All Other Operating Funds	151,116,005	135,145,400	15,970,605	0.7%
Subtotal – Operating Appropriations	\$2,659,069,364	\$906,556,627	\$1,752,512,737	81.2%
Subtotal – Debt Appropriations	\$269,898,090	\$54,689,531	\$215,208,559	10.0%
Subtotal – Capital Appropriations	\$1,265,457,100	\$1,075,603,996	\$189,853,104	8.8%
Total – Appropriations	\$4,194,424,554	\$2,036,850,154	\$2,157,574,400	100.0%



Proposed Budget Overview

Comparison of Appropriations

The table below compares the FY 2024 Proposed Budget appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2023 Adopted Budget appropriation level. The FY 2024 Proposed Budget includes an overall \$625 million increase in expenditures, or 17.6 percent. This year-over-year includes a \$469 million in increased capital appropriations, \$19 for increased debt appropriations, \$97 million for LCPS operating appropriations, and \$40 million for increased County operating appropriations.

Comparison of Appropriations, FY 2023 Adopted and FY 2024 Proposed¹

Appropriation Category	FY 2023 Adopted	FY 2024 Proposed	Variance
Operating Appropriations			
County General Fund	\$791,353,478	\$824,260,044	\$32,906,566
School Operating Fund	1,545,949,152	1,662,045,179	116,096,027
School Grant Fund	56,415,746	30,503,915	(25,911,831)
School Lease Purchase Fund	10,002,000	10,002,000	0
School Nutrition Fund	45,815,771	51,663,825	5,848,054
Children’s Services Act Fund	9,678,734	10,331,436	652,702
Disposable Plastic Bag Tax Fund	275,000	275,000	0
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	7,200,000	11,469,000	4,269,000
Legal Resource Center Fund	128,428	128,428	0
Metro Garages Fund	2,251,178	2,317,496	66,318
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	9,797,953	12,055,628	2,257,675
Restricted Use Transient Occupancy Tax Fund	3,456,969	3,800,000	343,031
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	4,252,425	4,297,577	45,152
Subtotal – Operating Appropriations	\$2,500,848,534	\$2,637,421,228	\$136,572,694
Debt Appropriations			
County Government	\$97,870,162	\$105,064,315	\$7,194,153
School System	138,808,388	147,061,165	8,252,777
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	14,224,000	17,668,000	3,444,000
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0
Subtotal – Debt Appropriations	\$251,007,160	\$269,898,090	\$18,890,930

Capital Appropriations

¹ Sums may not equal due to rounding.

**Proposed Budget Overview**

Appropriation Category	FY 2023 Adopted	FY 2024 Proposed	Variance
County Government Capital Projects	\$341,782,872	\$507,169,861	\$165,386,989
County Asset Preservation Program	16,965,860	19,867,825	2,901,965
School System Capital Projects	85,490,000	122,179,376	36,689,376
School System Asset Preservation	27,904,300	43,216,000	15,311,700
Capital Projects Financing Fund	203,104,776	395,755,990	192,651,214
Major Equipment Replacement Fund	4,000,000	5,500,000	1,500,000
Public Facilities Trust Fund	16,367,715	28,770,783.22	12,403,068
Transportation District Fund	100,385,637	142,997,265	42,611,628
Subtotal – Capital Appropriations	\$796,001,161	\$1,265,457,100	\$469,455,940
Unallocated Balance	\$66,347	\$1,252,941	\$1,186,594
Total Appropriations	\$3,547,923,202	\$4,174,029,359	\$626,106,158



Proposed Budget Overview

Comparison of Local Tax Funding

The FY 2024 Proposed Budget's use of local tax funding for all appropriated funds at the proposed real property tax rate totals \$2.1 billion. The use of local tax funding is \$119 million higher than the FY 2023 Adopted Budget. Local tax support for the County's General Fund increased by \$44.9 million or 8.4 percent, while the local transfer for LCPS operating fund increased by \$69.1 million or 6.5 percent.

Comparison of the Use of Local Tax Funding, FY 2023 Adopted and FY 2024 Proposed¹

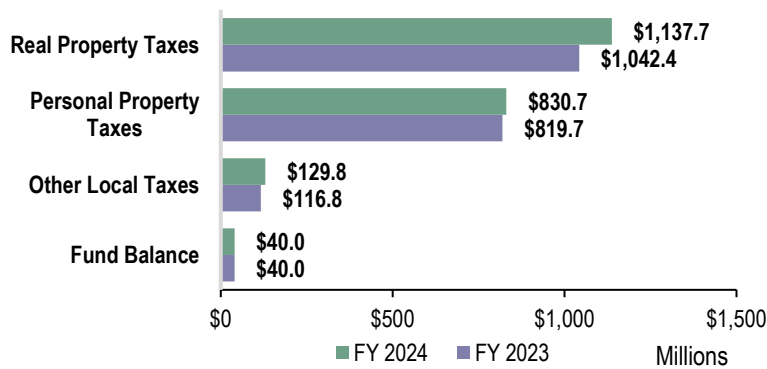
Appropriation Category	FY 2023 Adopted	FY 2024 Proposed	Variance
Operating Appropriations			
County General Fund	\$534,258,116	\$579,111,815	\$44,853,699
School Operating Fund	1,067,759,336	1,136,827,376	69,068,040
School Grant Fund	0	0	0
School Lease Purchase Fund	0	0	0
School Nutrition Fund	0	0	0
Children's Services Act Fund	3,685,000	3,690,067	5,067
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	2,200,000	6,469,000	4,269,000
Legal Resource Center Fund	83,448	83,448	0
Metro Garages Fund	0	0	0
Other Special Revenue Funds	0	0	0
Rental Assistance Program Fund	272,390	272,390	0
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	\$1,613,713,990	\$1,731,909,796	\$118,195,806
Debt Appropriations			
County Government	\$68,479,541	\$75,972,394	\$7,492,853
School System	130,983,388	139,236,165	8,252,777
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	\$199,462,929	\$215,208,559	\$15,745,630
Capital Appropriations			
County Government Capital Projects	105,508,208	\$92,604,356	(\$12,903,852)
County Asset Preservation Program	16,865,860	19,767,825	2,901,965
School System Capital Projects	16,850,000	2,864,923	(13,985,077)

¹ Sums may not equal due to rounding.



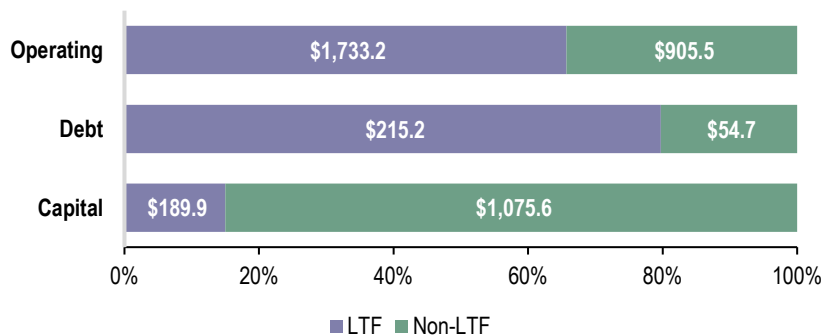
Proposed Budget Overview

Appropriation Category	FY 2023 Adopted	FY 2024 Proposed	Variance
School System Asset Preservation	27,904,300	43,216,000	15,311,700
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	4,000,000	5,500,000	1,500,000
Public Facilities Trust Fund	0	0	0
Transportation District Fund	34,470,365	25,900,000	(8,570,365)
Subtotal – Capital Appropriations	\$205,598,734	\$189,853,104	(\$15,745,630)
Unallocated Balance	\$66,347	\$1,252,941	\$1,186,594
Total – Local Tax Funding	\$2,018,842,000	\$2,138,224,400	\$119,382,400



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.



Proposed 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 \$2,383,372,629 for the FY 2024 Proposed 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.

FY 2025 Projected is 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. Transfers to other funds and revenues are held flat to generally demonstrate the year-over-year increase in revenues required to fund the County's base budget.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$453,036,280	\$480,989,795	\$522,133,418	\$571,383,610	\$588,525,119
Operating and Maintenance	1,156,930,394	1,201,893,322	1,366,395,150	1,425,760,516	1,440,018,121
Capital Outlay	2,930,585	2,536,351	6,132,091	1,788,709	0
Other Uses of Funds	329,512,135	344,707,171	381,276,703	384,439,794	384,439,794
Total – Expenditures	\$1,942,409,394	\$2,030,126,640	\$2,275,937,362	\$2,383,372,629	\$2,412,983,034
Revenues					
General Property Taxes	\$1,533,783,329	\$1,692,001,602	\$1,814,008,300	\$1,920,321,700	\$1,920,321,700
Other Local Taxes	188,122,240	205,972,923	190,994,600	210,158,400	210,158,400
Permits, Fees, and Licenses	22,945,387	24,729,516	25,150,050	27,698,050	27,698,050
Fines and Forfeitures	1,263,916	1,662,929	1,543,300	1,515,300	1,515,300
Use of Money and Property	9,429,784	(3,930,342)	6,562,683	17,656,258	17,656,258
Charges for Services	23,571,362	35,599,703	43,327,499	43,972,257	43,972,257
Miscellaneous Revenue	21,571,983	10,259,912	899,334	708,632	708,632
Recovered Costs	10,268,082	9,622,592	10,024,978	10,260,720	10,260,720
Intergovernmental – Commonwealth	88,544,991	97,318,792	91,279,701	97,761,482	97,761,482
Intergovernmental – Federal	88,694,773	35,070,639	46,724,146	12,125,365	12,125,365
Other Financing Sources	3,745,847	1,639,554	45,422,771	41,194,465	41,194,465
Total – Revenues	\$1,991,941,695	\$2,109,947,820	\$2,275,937,362	\$2,383,372,629	\$2,383,372,629





Summary of Resource Requests

As part of the budget development process, departments proposed prioritized resource requests to be considered for funding in FY 2024. Based on the Board's guidance, the County Administrator prepared the Proposed Budget with a limited amount of resource requests. Additional resources are included in this section as Increase Options, representing critical needs of the organization that are not funded within the revenue available in the Proposed 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 Proposed 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 resource requests 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 2024 Proposed Budget is balanced and proposed to be funded at the real property tax rate of \$0.87 and a personal property tax rate of \$4.15 for Tax Years 2023 and 2024. The FY 2024 Proposed Budget prioritizes and funds resources that support the opening of new capital facilities, the Capital Improvement Program (CIP) and support to capital investments, and requests which require only FTE authority. These three categories total \$5.8 million and 45.00 FTE.

Increase options are presented with a \$0.885 real property tax rate. A total of 33 resource requests are prioritized as increase options totaling \$19.2 million, the full value of the increased real property tax rate. The first 11 resource requests, totaling \$12.9 million in local tax funding (LTF), are recommended for funding as the most urgent and critical needs of the organization to address public safety, the ongoing mental health crisis, human services, and a few operational issues.

	FY 2024 Proposed \$0.87 / \$4.15	Increase Options 1-33 \$0.885 / \$4.15
Value of Requests	\$5.8 million	\$25.0 million
FTE	45.00 FTE	163.00 FTE
Pay	<ul style="list-style-type: none"> • 6% Merit & 1 Step Increase • 4% General Workforce Scale Adjustment • 3% Fire-Rescue Pay Plan Scale Adjustment • 6% Sheriff Pay Plan Scale Adjustment • Hiring and Retention Incentives 	<ul style="list-style-type: none"> • 6% Merit & 1 Step Increase • 4% General Workforce Scale Adjustment • 3% Fire-Rescue Pay Plan Scale Adjustment • 6% Sheriff Pay Plan Scale Adjustment • Hiring and Retention Incentives
Details	<ul style="list-style-type: none"> • Capital Facility Openings • Support to the CIP • FTE Authority 	<ul style="list-style-type: none"> • Options to fund: <ul style="list-style-type: none"> ○ Board Priorities ○ Other Critical Needs ○ Public and Life Safety ○ Social Safety Net ○ LCPS funding gap



Summary of Proposed Resource Requests

The tables on the following pages detail the resource requests included in the Proposed Budget followed by the 33 resource requests prioritized as increase options. The proposed tax rate follows Board guidance to fund Capital Facility Openings, Support to the CIP, and FTE Authority requests. The 33 resource requests available as increase options total \$19.2 million in value. As noted above, the first 11 requests are recommended for funding as the most urgent and critical needs of the organization. The remaining 22 options show resources to meet other department needs as well as Board priorities. These additional resources are recommended for consideration as incremental additions above the highest priority needs, not substitutions for most critical priority items that are included in first 11 requests.

Summary of Resource Requests Included in the Proposed Budget and Increase Options

County Administrator Priority	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$0.87 Tax Rate (FY 2024 Proposed)					
Capital Facility Opening					
	General Services	Systems Maintenance Staff	Capital Facility Openings	\$419,753	2.00
	Fire and Rescue	Leesburg South Staffing Phase I	Capital Facility Openings	4,894,405	30.00
	Sheriff's Office	School Resource Officer	Capital Facility Openings	282,213	1.00
Total Capital Facility Openings				\$5,596,371	33.00
Support to CIP					
	General Services	Projects and Renovation Staffing	Support to the CIP	\$184,259	4.00
	Transportation and Capital Infrastructure	Asset Management Support	Support to the CIP	28,698	3.00
Total Support to CIP				\$212,957	7.00
FTE Authority					
	Community Corrections	Administrative Assistant	FTE Authority	\$0	1.00
	General Services	Scalehouse Operators	FTE Authority	0	2.00
	Mental Health, Substance Abuse, and Development Services	Management Analyst	FTE Authority	0	1.00
	Parks, Recreation, and Community Services	Sports Program Manager	FTE Authority	0	1.00
Total FTE Authority				\$0	5.00
Total Proposed Budget				\$5,809,328	45.00



Summary of Proposed Resource Requests

County Administrator Priority	Department	Request Name	Dept Priority	Local Tax Funding	FTE
Increase Options 1-33					
1	Sheriff's Office	Field Deputies	1	\$8,507,673	36.00
2	Family Services	Child Protective Services Unit	1	775,729	8.00
3	Mental Health, Substance Abuse, and Development Services	Crisis Intervention Team Community Access Response	1	1,699,071	13.00
4	Family Services	Public Benefits Unit	2	819,273	9.00
5	Community Corrections	Domestic Violence Probation Officer	1	130,581	1.00
6	Parks, Recreation, and Community Services	Elder Resources Case Manager	1	107,737	1.00
7	Elections and Voter Registration	Voter Services Manager	1	146,788	1.00
8	Commissioner of the Revenue	Commercial Real Estate Appraiser	1	140,033	1.00
9	Finance and Budget	Collective Bargaining Support	Board Priority	244,646	2.00
10	Planning and Zoning	Supervising Zoning Inspector	Board Priority	188,982	1.00
11	Circuit Court Judges	Docketing Manager	1	122,591	1.00
12	General Services	Composting	Board Priority	105,100	0.00
13	General Services	Internal Support Services	1	296,146	3.00
14	Transportation and Capital Infrastructure	Transit Services Staffing	1	290,661	2.00
15	General Services	Environmental Work Plan and Energy Strategy	Board Priority	1,080,783	1.00
16	Housing and Community Development	Administrative Assistant/Customer Support	Board Priority	100,867	1.00
17	Housing and Community Development	Housing Program Specialist	Board Priority	116,693	1.00
18	General Services	Glass Recycling Expansion - Maintenance Helper	Board Priority	202,773	1.00
19	Non-Departmental	Soil and Water Conservation District Activities in Floodplain	Board Priority	200,000	0.00
20	Transportation and Capital Infrastructure	Traffic Data Analysis Program Manager	2	160,417	1.00
21	Finance and Budget	Operating Budget Management Analysts	1	243,759	2.00
22	Fire and Rescue	Staffing Factor Positions	1	1,500,408	16.00



Summary of Proposed Resource Requests

County Administrator Priority	Department	Request Name	Dept Priority	Local Tax Funding	FTE
23	Building and Development	Human Resources/Payroll Liaison	1	89,242	1.00
24	Clerk of the Circuit Court	Civil Case Management Clerk	1	79,937	1.00
25	Health Department	Environmental Health Support	1	467,586	3.00
26	Planning and Zoning	Business Analyst	1	147,959	1.00
27	County Administration	Equity and Inclusion Specialist	1	126,656	1.00
28	Commonwealth's Attorney	Executive Assistant and Support to General District Court	1	444,155	4.00
29	Economic Development	Deputy Director	1	187,760	1.00
30	Library Services	Visual Communications Specialist	1	111,291	1.00
31	Building and Development	Training Administrator	2	117,363	1.00
32	Planning & Zoning	Planner II	2	124,458	1.00
33	Parks, Recreation, and Community Services	Afterschool Inclusion Programmers	2	135,353	1.00
Total Increase Options 1-33				\$19,212,471	118.00

Not Prioritized

Misdemeanor Prosecution	\$482,000	3.00
Not Prioritized	\$482,000	3.00



Resource Requests by Functional Area

The following tables list resource requests that are funded in the Proposed Budget as well as resources included as increase options 1-33. Requests are organized by functional area in alphabetical order by department; within each department, requests associated with capital facility openings are shown first, followed by requests that require FTE Authority only and those that are CIP-funded, then requests requiring local tax funding (LTF) in departments' priority order.

Resources funded at the proposed rate of \$0.87 total \$5.8 million and 45.00 FTE. Following this list of requests included in the Proposed Budget is the list of increase options which would reflect a real property tax rate of \$0.885. A total of 33 resource requests are prioritized as increase options totaling \$19.2 million, the full value of the increased real property tax rate. The first 11 resource requests, totaling \$12.9 million in LTF, are recommended for funding as the most urgent and critical needs of the organization to address public safety, the ongoing mental health crisis, human services, and a few critical operational issues.

Department Name Priority #: Request

Request is funded in the Proposed Budget.

Department Name Priority #: Request

Request is included in Increase Options includes County Administrator's Priority Ranking 1-33

Summary of Proposed Budget Resource Requests by Functional Area¹

Functional Area	Full-Time (FT) Positions	Part-Time (PT) Positions	FTE	LTF
General Government Administration	7	0	7.00	\$394,171
Public Safety and Judicial Administration	32	0	32.00	5,176,618
Health and Welfare	1	0	1.00	0
Parks, Recreation, and Culture	1	0	1.00	0
Community Development	3	0	3.00	28,698
Miscellaneous	0	0	0.00	0
Total	45	0	45.00	\$5,809,328

Increase Options - Resource Requests Summary

Functional Area	FT Positions	PT Positions	FTE	LTF
General Government Administration	12	0	12.00	\$2,586,684
Public Safety and Judicial Administration	62	0	62.00	\$11,597,709
Health and Welfare	30	0	30.00	\$2,949,295
Parks, Recreation, and Culture	3	0	3.00	\$354,381
Community Development	11	0	11.00	\$1,524,402
Miscellaneous	0	0	0.00	\$200,000
Total	118	0	118.00	\$19,212,471

¹ Sums may not equal due to rounding.



Resource Requests by Functional Area

General Government Resource Requests

Commissioner of the Revenue Priority 1: Commercial Real Estate Appraiser						Increase Option #8		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$109,992	\$30,041	\$0	\$0	\$0	\$140,033	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• From 2018 to 2022, commercial valuation has increased by \$9.3 billion, or 51 percent, and the number of parcels has increased by 2.7 percent. The high valuation growth relative to parcel growth reflects the increased complexity of the County’s commercial properties, in particular data center properties.• An additional appraiser will maintain property appraisal and assessment administration, data integrity, quality control measures, and taxpayer satisfaction and confidence.• This position will support the Office’s work to comply with the changes enacted by the 2022 General Assembly with respect to the assessment of fixtures within data centers.					
Mandates:	Federal/State Mandate							
PM Highlight:	Percentage of sales verified; Number of commercial parcels							
Program:	Real Property Tax Assessment							
Positions:	1 Senior Appraiser							
Theme:	Fiscal Responsibility							
One-time LTF:	\$11,426							
Recurring LTF:	\$128,607							

County Administration Priority 1: Equity and Inclusion Specialist						Increase Option #27		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$113,190	\$12,666	\$800	\$0	\$0	\$126,656	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Current staffing levels are insufficient to respond to the increasing number of requests to implement initiatives from internal and external stakeholders.• This position will facilitate training, serve as a liaison to departments, and will enable the Chief Equity Officer to spend more time coordinating with department leadership and external stakeholders to identify strategies and solutions.• In addition to helping develop and facilitate the Equity Action Plan, the equity specialist will provide assistance to departments and meet Board priorities.• As a member of Metropolitan Council of Governments, the County has participated in a regional cohort since 2019 to address diversity, equity and inclusion. This position will help the County and Metropolitan region move forward with implementing the region's equity initiatives.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Equity and Inclusion Program							
Positions:	1 Equity Specialist							
Theme:	Equitable Communities							
One-time LTF:	\$7,051							
Recurring LTF:	\$119,605							



Resource Requests by Functional Area

Elections & Voter Registration Priority 1: Voter Services Manager						Increase Option #7		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$109,992	\$11,796	\$25,000	\$0	\$0	\$146,788	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">Over the last several years, the state has continually changed the laws regarding registering to vote and voting. With these changes, these wprocesses have become more complex and time consuming for staff. Additionally, the Office is seeing an intense amount of scrutiny from political party representatives concerning processes and procedures.The voter services manager would oversee the voter registration, mail voting, and early voting staff and functions in the office. This position will also manage the same day registration and provisional voting processes after the election.This position will ensure that all state code, policies, and procedures are followed by staff at all times and identify process improvements to increase efficiency and voter confidence. It will also assist with data analysis and creation of the division budget.Creating a mid-level manager position of this nature will allow senior management to focus on general oversight, strategic planning, public relations and education, and process/procedure improvement. Senior management is being stretched thin by increased scrutiny and demands from the public.					
Mandates:	Federal/State Mandate							
PM Highlight:	Number of Registered Voters							
Program:	Voter Registration							
Positions:	Voter Services Manager							
Theme:	Span of Control							
One-time LTF:	\$32,631							
Recurring LTF:	\$114,157							

Board of Supervisors Priority: Collective Bargaining Support (Finance and Budget)							Increase Option #9	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$201,737	\$18,909	\$24,000	\$0	\$0	\$244,646	2	0	2.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• These positions in DFB will address internal service impacts associated with administering collective bargaining.• The senior management analyst will support long-term forecasting for the County's operating budget to provide context for the projected costs of proposed bargaining agreements. Sophisticated modeling efforts will be needed to ensure staff can make well-informed and fiscally appropriate recommendations to the Board during labor negotiations.• The payroll technician will process and validate payroll in accordance with the terms of bargaining agreements, to ensure that provisions negotiated for specific bargaining units (such as benefits, leave, etc.) are applied correctly.					
Mandates:	County Mandate							
PM Highlight:	None							
Program:	Operating Budget, Accounting							
Positions:	1 Senior Management Analyst 1 Payroll Technician							
Theme:	Board Priority							
One-time LTF:	\$37,152							
Recurring LTF:	\$207,494							



Resource Requests by Functional Area

Finance and Budget Priority 1: Operating Budget Management Analysts						Increase Option #21		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$201,737	\$18,022	\$24,000	\$0	\$0	\$243,759	2	0	2.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This request is in support of the Operating Budget Division, which primarily supports the General Fund.• The General Fund has grown 57 percent and authorized FTE has increased 15 percent (619.50 FTE) since FY 2018.• The number of special projects has increased, as routine analyses have become more complex.• As a result of this significant growth and more complex work, managers are currently carrying enhanced department assignments while providing day-to-day support to all division staff.• Additionally, since January 2022, the Department has relied on a temporary position to help address workload issues. This position has increased efficiency by consolidating distributed work products that are routine and time-consuming, allowing senior analysts to focus on more analytical and complex tasks.• If this is not funded, the use of one temporary position will expire in December 2023 and distribution of previously consolidated tasks will be required, resulting in decreased capacity to handle increased workload demand and special projects. Additionally, managers will continue to carry enhanced department assignments while supervising analysts.					
Mandates:	Not mandated							
PM Highlight:	Number of Authorized FTE (Countywide)							
Program:	Operating Budget Planning and Policy / Operating Budget Development and Review							
Positions:	Management Analyst and Senior Management Analyst							
Theme:	Primary - Fiscal Responsibility/Secondary - Internal Support							
One-time LTF:	\$36,442							
Recurring LTF:	\$207,317							

General Services (DGS) Capital Facility Openings: Systems Maintenance Staff						Proposed Budget		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$182,687	\$61,076	\$175,990	\$0	\$0	\$419,753	2	0	2.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">•The County is projecting an increase of 29,826 square feet in FY 2024 with the opening of new facilities.• One of the requested systems maintenance technicians will perform preventative maintenance as well as routine, standard, and emergency repair and maintenance for components and structures for all new facilities coming online. This position will also assist with identifying repair and maintenance items requiring the assistance of contracted services.• The second systems maintenance technician is requested specifically for the Emergency Response Power (ERP) team that is responsible for responding to critical emergency power situations related to electricity, generators, uninterruptible power supply (UPS) units, etc. Due to the critical nature of keeping the County facilities online and running at least one member is always on call. With the addition of new facilities, this position is being requested to ensure the power issues are addressed for these critical facilities.					
Mandates:	Not mandated							
PM Highlight:	Number of square feet maintained per technician							
Program:	Facility Maintenance							
Positions:	2 Maintenance Technicians							
Theme:	Capital Facility Opening							
One-time LTF:	\$183,002							
Recurring LTF:	\$236,751							



Resource Requests by Functional Area

General Services Support to the CIP – Projects & Renovation Staffing						Proposed Budget		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$418,419	\$66,259	\$118,000	\$0	\$418,419	\$184,259	4	0	4.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The Projects and Renovation Division currently consists of four senior project managers, one contractor, and the division manager.• Projects range from minor to major renovations to include onboarding of new positions, renovating leased spaces and managing necessary buildouts or alterations, fast track custom projects, and departmental re-designs to fit ever changing programmatic and operational needs.• To keep up with the requests and the complexity of renovations, additional personnel are requested. Adding additional personnel necessitates the need for an assistant division manager for span of control. The two project managers will be able to provide relief to the senior project managers by tackling smaller less complex jobs.• Personnel costs associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2024 are funded through local tax funding.					
Mandates:	Not mandated							
PM Highlight:	Number of Renovation Projects							
Program:	Projects & Renovations Division							
Positions:	1 Program Manager II 1 Senior Facility Project Manager 2 Facility Project Managers							
Theme:	Support to the CIP (CIP Funded)							
One-time LTF:	\$144,249							
Recurring LTF:	\$40,010							

General Services FTE Authority: Scalehouse Operators for New Commercial Entrance							Proposed Budget	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$167,795	\$12,950	\$50,000	\$230,745	\$0	\$0	2	0	2.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The addition of these positions can be absorbed within the projected revenues of the landfill, as outlined in the 2022 Financial Analysis of Landfill Disposal Operations at the Loudoun County Solid Waste Management Facility.• The FY 2023 CIP Landfill - Infrastructure Project approved by the Board of Supervisors includes construction of a commercial-customer-only entrance, truck scales and scale house.• The additional scale facility for commercial customers cannot operate without adequate additional staffing. If not approved, the new scale facility and commercial entrance will not open.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	Number of Commercial Customers							
Program:	Waste Management							
Positions:	2 Scalehouse Operators							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	\$0							



Resource Requests by Functional Area

General Services Priority 1: Internal Support Services						Increase Option #13		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$284,631	\$11,515	\$0	\$0	\$0	\$296,146	3	0	3.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• These positions will be responsible for separate, inter-related administrative tasks.• The budget analyst will assist the division manager and assistant division manager of Management Services with operationally related budget tasks. The Department's operating budget has grown 30 percent since FY 2021 while the CIP budget has grown 40 percent. Due to the complexity, more staff are needed to create more efficiencies and better align with the Department's strategic plan.• The executive assistant is currently a temporary position, providing administrative support to the director, assistant directors, and Department, completing research and analysis, providing information to County leadership and staff, coordinating meetings, completing special projects, providing customer service to both internal and external customers, performing confidential administrative support duties for the director and assistant directors, acting as a liaison between the executives and the organization, reviewing documents, preparing meeting minutes, and composing correspondence.• The property portfolio assistant is currently a temporary position. It handles all the janitorial, pest control, and recycling work orders as well as other contractual needs. The goal of this position is to reduce the janitorial and pest control work orders by being the single point of contact for other departments and provide better oversight of janitorial/pest control providers contractual obligations.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Management Support Services							
Positions:	1 Budget Analyst 1 Executive Assistant 1 Property Portfolio Assistant							
Theme:	Internal Support							
One-time LTF:	\$1,120							
Recurring LTF:	\$295,026							

Board of Supervisors Priority: Composting (DGS)						Increase Option #12		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$0	\$50,100	\$55,000	\$0	\$0	\$105,100	0	0	0.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• On November 1, 2022, the Board of Supervisors directed staff to propose expanding the existing Category I Composting Program by upscaling and processing the current vegetative feedstocks and adding a pilot food waste drop off center at the County facility.¹• The expansion of the Category I Composting Program can be implemented using existing DGS staff and equipment with the addition of either purchased or leased equipment to screen the finished compost and will require expanding the processing area onsite, as well as a storage bunker for public access to the product.• The addition of a food waste drop-off collection site will also be implemented with existing staff at the Loudoun County Solid Waste Management Facility and will require the purchase of collection containers and installation of a concrete pad, fence, signage, and security camera; and will require contract hauling and recycling fees.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Waste Management Division							
Positions:	n/a							
Theme:	Board Priority							
One-time LTF:	\$65,500							
Recurring LTF:	\$39,600							

¹ November 1, 2022, Board of Supervisors Business Meeting, Item 7, Composting Pilot Program



Resource Requests by Functional Area

Board of Supervisors Priority: Environmental Work Plan and Energy Strategy (DGS)								Increase Option #15
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$119,927	\$740,856	\$220,000	\$0	\$0	\$1,080,783	1	0	1.00
Details				Overview				
Service Level:	Enhanced Service Level Request			<ul style="list-style-type: none"> As part of the County's Environmental Commission Work Plan,¹ the itemized projects are requested to meet the FY 2024 projected workplan: <ul style="list-style-type: none"> - Energy Equity Projects – \$100,000 - Implement Watershed Management Projects – \$50,000 - Environmental Information Hub Development – \$50,000 - Zero Emissions Vehicles (ZEVs) – \$200,000 - Green Bank – \$75,000 - New Watershed Management Plan (WMP) – \$200,000 - Tree Canopy Baseline Analysis – \$50,000 - Wildlife Crossings – \$50,000 - Environmental Justice Needs Assessment – \$40,000 - Environmental Commission Public Engagement – \$10,000 In order to implement the Board's Energy Strategy and to oversee the long-term planning for the Strategy, this request includes an energy program manager (approximately \$200,000 of LTF to include personnel, vehicle, and other O&M). Existing staff would be responsible for the Environmental Work Plan. Performance measures are dependent on this position being approved by the Board of Supervisors. If the resource request is not funded, action on the Environmental Work Plan and the County Energy Strategy (and therefore the Board's 2020-2023 Strategic Environmental Initiatives) will be limited to what can be accomplished within existing resources. 				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Environmental and Energy Work Plan - Environmental Activities Division							
Positions:	1 Energy Program Manager							
Theme:	Board Priority							
One-time LTF:	\$694,156							
Recurring LTF:	\$386,627							

Board of Supervisors Priority: Glass Recycling – Maintenance Helper (DGS)								Increase Option #18
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$65,265	\$66,453	\$71,055	\$0	\$0	\$202,773	1	0	1.00
Details				Overview				
Service Level:	Enhanced Service Level Request			<ul style="list-style-type: none"> On July 19, 2022, the Board of Supervisors directed staff to propose expanding the Glass Recycling Program beyond the existing County-operated recycling drop off centers in the FY 2024 budget process and directed the County Administrator to include a proposal for a glass only recycling site in the 20147 zip code.² The ratio of staff resources needed for the recycling drop off center and Glass Recycling Collection programs is one employee per five collection sites in order to achieve sufficient upkeep, maintenance, and general cleanliness. If this position is not funded, the additional glass only recycling site will not move forward as there will not be enough staff to maintain and provide upkeep. 				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Waste Management Division							
Positions:	1 Maintenance Worker							
Theme:	Board							
One-time LTF:	\$111,531							
Recurring LTF:	\$91,242							

¹ July 27, 2022, Board of Supervisors Environmental Summit, Item 2, Environment and Energy Work Plan

² July 19, 2022, Business Meeting, Item 7, Feasibility Study of County Operated Glass Recycling in Ashburn



Resource Requests by Functional Area

Public Safety and Judicial Administration Resource Requests

Clerk of the Circuit Court Priority 1: Civil Case Management Clerk							Increase Option #24	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$74,021	\$5,916	\$0	\$0	\$0	\$79,937	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• A civil case management clerk will address service level issues related to a significant increase in garnishment filings in the Circuit Court.• A private law firm began to file garnishments in the Clerk's Office as of September 2021 as part of the Commonwealth's efforts for the outstanding costs, fines, and restitution. From FY 2021 to FY 2022, the garnishment workload increased 230 percent.• Since October 2021, the department required a temporary employee to assist with the growing workload of garnishment filings.					
Mandates:	Federal/State Mandate							
PM Highlight:	Garnishments Filed							
Program:	Civil Case Management							
Positions:	1 Civil Case Management Clerk							
Theme:	Internal Support							
One-time LTF:	\$5,101							
Recurring LTF:	\$74,836							

Commonwealth's Attorney Priority 1: Executive Assistant and Support to General District Court							Increase Option #28	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$367,106	\$41,049	\$36,000	\$0	\$0	\$444,155	4	0	4.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• An executive assistant is needed to provide critical, high-level administrative support to the Commonwealth's Attorney as well as the Chief Deputy Commonwealth's Attorney. This position currently exists as a temporary position, but the need is permanent and ongoing. The executive assistant will provide increased attention to interdepartmental coordination on various projects and initiatives, as well as manage the flow of information and communication within the Department.• As the volume of cases in General District Court (GDC) continues to rise, two legal services assistants are needed to address the influx in workload. Legal services assistants will process and maintain all GDC criminal cases, while ensuring compliance with court rules and regulations. They will maintain and update paper and electronic case files and correspond with various law enforcement organizations.• To accompany the legal services assistants, a paralegal is needed to address the influx in workload stemming from GDC cases. A paralegal will process cases, monitor cases for upcoming hearings, prepare filings, and train and assist the legal services assistants assigned to the GDC files.					
Mandates:	Federal/State Mandate							
PM Highlight:	Loudoun County Population							
Program:	Legal Representation of the Commonwealth							
Positions:	1 Executive Assistant 2 Legal Services Assistants 1 Paralegal							
Theme:	Judicial Administration							
One-time LTF:	\$67,189							
Recurring LTF:	\$376,966							



Resource Requests by Functional Area

Community Corrections FTE Authority: Administrative Assistant						Proposed Budget		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$79,556	\$915	\$0	\$0	\$80,471	\$0	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">The administrative assistant position currently exists as a temporary position (expires June 2023) within the Department. This position will support the Department as it expands services in Eastern Loudoun County related to the Loudoun County Government Services Space Strategy.This position is proposed to be funded via existing program fee state grant revenue for FY 2024 but will need to be funded with LTF beginning in FY 2025.This position plays a vital role in ensuring office and staff safety, while communicating valuable information about the demeanor of defendants/offenders to officers before office contacts or arrests, which has increased over 250 percent from FY 2021. Administrative assistants in the Department are seen as the “eyes and ears” of the Department and are relied on to communicate safety concerns as participants enter the building.The programs administered in each office location require direct administrative support due to the volume of participants and offenders reporting to each location (three offices currently open).					
Mandates:	Not mandated							
PM Highlight:	In Office Offender Foot Traffic							
Program:	Customer Service							
Positions:	1 Administrative Assistant							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	\$80,471							

Community Corrections Priority 1: Domestic Violence Probation Officer							Increase Option #5	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$101,675	\$8,906	\$20,000	\$0	\$0	\$130,581	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">The Spanish speaking probation caseload increased 11 percent from FY 2020 to FY 2022. Currently, there is one Spanish speaking domestic violence probation officer supervising 91 high-risk domestic violence and sex offense cases, which exceeds the Department of Criminal Justice Services (DCJS) recommended caseload of 60 per officer. Due to the high-risk nature of these cases, the Department recommends a lower number than suggested by DCJS.The Department does not currently have any other Spanish speaking officers trained in domestic violence or sexual offense supervision who could assist to alleviate caseload concerns. A temporary request for staffing has been submitted to support this need.A domestic violence probation officer (Spanish Language) is the best solution as it addresses ratios above DCJS recommendation, while also promoting effective supervision of high-risk domestic violence and sexual offense cases, which supports public and victim safety. This position will support the public safety mission of the Department and allow the Department to provide more effective supervision of these high-risk cases to enhance offender accountability and victim safety.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	Number of Domestic Violence Offenders Under Probation Supervision Per Officer							
Program:	Domestic Violence Supervision							
Positions:	1 Domestic Violence Probation Officer							
Theme:	Public and Life Safety							
One-time LTF:	\$25,991							
Recurring LTF:	\$104,590							



Resource Requests by Functional Area

Circuit Court Judges Priority 1: Docketing Manager						Increase Option #11		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$113,190	\$9,401	\$0	\$0	\$0	\$122,591	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">The existing docketing manager sets court dates, coordinates each of the judges' schedules, coordinates emergency filings, and motions to reconsider. The position is also responsible for scheduling and designating every trial and hearing associated with each criminal and civil case directly to each judge and confirming court arrangements, including designation in the Circuit Court Management System as well as typed up schedules for the court.The position must also provide timely case assignment to the staff so they may prepare dockets for the judges.The position must communicate with attorneys, court staff, the Sheriff's Office, the Commonwealth's Attorney's Office, Public Defenders Office, and self-represented litigants to provide them information regarding court proceedings, judicial decisions, setting of bond motions, outcomes of motions to reconsider, and emergency motions.The position is in charge of contacting substitute judges to coordinate their appearances in Loudoun's court as well as Fauquier and Rappahannock Counties if those courts need assistance.The existing chief of staff assists with the high workload of the docketing manager, who consistently must work nights and weekends to keep up with the workload. An additional docketing manager is needed.Without this position, delays in responding to the court's clients will increase.DIT is helping to create a scheduling application for attorneys to use on their digital devices. The application is expected to deploy in the summer of 2023, and it will allow attorneys to select a trial date via the app. It will then generate an email to the docketing manager who will then approve the court date. Although it will simplify scheduling for attorneys, it will create an extra workload for the docketing manager in FY 2024.					
Mandates:	Not mandated							
PM Highlight:	Number of civil cases filed							
Program:	Circuit Court							
Positions:	Docketing Manager							
Theme:	Primary - Judicial Administration/Secondary - Internal Support							
One-time LTF:	\$6,586							
Recurring LTF:	\$116,005							

Fire and Rescue Capital Facility Opening: Leesburg South Staffing Phase I						Proposed Budget		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$4,074,188	\$820,216	\$0	\$0	\$0	\$4,894,405	30	0	30.00
Details			Overview					
Service Level:	Enhanced Service Level		<ul style="list-style-type: none">The new Leesburg South Station is anticipated to open March 2025. The 25,000 square feet planned station, located on a 5-acre plot, will include apparatus bays, bunkrooms, a training room, break room, restrooms, showers, food preparation and dining area, laundry and decontamination areas, storage for supplies, a gear and hose drying area, a breathing air compressor room, fitness room, offices, and a repair shop.To fully staff the station, 47.00 FTE are required and will be phased over the FY 2024 and FY 2025.This request includes staffing for an Engine (4-person staffing), a Medic Unit, and a Tanker. Dedicated staffing for the HazMat unit, which is currently cross staffed with an engine will be requested in Phase II.					
Mandates:	County Mandate							
PM Highlight:	Number of Fire and EMS Incidents							
Program:	Operations - Fire and Rescue							
Positions:	18 Firefighter II 8 Technicians 3 Lieutenants 1 Captain							
Theme:	Capital Facility Opening							
One-time LTF:	\$645,226							
Recurring LTF:	\$4,249,178							



Resource Requests by Functional Area

Fire and Rescue Priority 1: Staffing Factor Positions						Increase Option #22		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$1,098,256	\$402,152	\$0	\$0	\$0	\$1,500,408	16	0	16.00
Details				Overview				
Service Level:	Current Service Level Request			<ul style="list-style-type: none">• Staffing factor equates to the number of FTE required to ensure a minimum staffed position is filled by an employee working regular time (as opposed to overtime).• Several factors reduce available FTE, including injuries/illnesses, restricted duty assignments (TRD), increased need to cover volunteer shifts, the new family leave benefit, military leave, personnel on approved leave, and required training.• Between FY 2019 and FY 2022, leave usage (all types) increased from 131,573 hours to 218,114 hours annually. Furthermore, for those employees who go on Temporary Restricted Duty (TRD), the amount of TRD time increased on average from 10 weeks to 17 weeks per employee, likely due to an aging workforce, new shift schedule (more hours), more exposure and wear and tear on the body, and a growing workforce.• Currently, LCFR has a remaining staffing factor gap of 36.00 FTE— this includes the 16.00 FTE presented in this budget request.• Due to the timing of recruit school, costs reflected above have been prorated to reflect a mid-year hiring. The recurring costs reflect the ongoing impact of this request.				
Mandates:	County Mandate							
PM Highlight:	None							
Program:	Operations - Fire and Rescue							
Positions:	12 Firefighter II 4 Lieutenants							
Theme:	Public and Life Safety							
One-time LTF:	\$321,088							
Recurring LTF:	\$1,980,739							

Sheriff's Office Capital Facility Opening: School Resource Officer							Proposed Budget	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$103,403	\$79,139	\$99,671	\$0	\$0	\$282,213	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Middle School 14 is scheduled to open in fall 2023.• In the absence of this position, the school would have to be covered by an SRO assigned to another school which would decrease the current service level.• Service delivery will be maintained at the current service level with this position.					
Mandates:	Not mandated							
PM Highlight:	Average calls per SRO							
Program:	Juvenile Programs							
Positions:	1 School Resource Officer							
Theme:	Capital Facility Opening							
One-time LTF:	\$132,216							
Recurring LTF:	\$149,997							



Resource Requests by Functional Area

Sheriff Priority 1: Field Deputies						Increase Option #1		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$2,577,074	\$2,349,443	\$3,581,156	\$0	\$0	\$8,507,673	36	0	36.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• At present, field patrol has an established benchmark to ensure that a deputy's obligated time does not exceed 60 percent. According to the International Association of Chiefs of Policy (IACP) study presented to the Board in April 2022, that number is around 64 percent (with a force of 185).¹• Number of personnel is driven by the presence of four area stations with 24/7 operations.• Utilization of FMLA and the County's new paid family leave benefit is projected to equate to about 22 sworn deputies in 2022.• Best practices establish an optimum level of proactive time between 30 and 40 percent. To achieve this, a total of 264 deputies (or an additional 79.00 FTE) would be needed.• This request includes annualized costs for 18 positions. An additional 18 deputy positions are funded with an effective start date of January 1, 2024. Recurring LTF reflects the annualized costs of all positions.					
Mandates:	Federal/State Mandate							
PM Highlight:	Average call response time (emergency/non-emergency); Annual calls for service							
Program:	Administrative Technical Services							
Positions:	35 Field Deputies 1 Lieutenant							
Theme:	Public Safety							
One-time LTF:	\$4,480,650							
Recurring LTF:	\$5,252,416							

¹ April 5, 2022 Business Meeting Item #I-1: Presentation of Loudoun County Police Department Study.



Resource Requests by Functional Area

Health and Welfare Resource Requests

Family Services Priority 1: Child Protective Services (CPS) Unit						Increase Option #2		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$824,056	\$89,518	\$74,000	\$0	\$211,845	\$775,729	8	0	8.00
Details				Overview				
Service Level:	Current Service Level Request			<ul style="list-style-type: none">This request includes five FSS to conduct investigations and family assessments, devise service plans, and refer families at high risk of abuse or neglect recurrences; one senior FSS to respond to higher risk family situations and serve as team lead; one supervisor to maintain a 1:6 supervisor to staff ratio; and one case aide to support service coordination for families.With current staffing levels (18.00 FTE), the ratio of FSS to new monthly case assignments is 1:41; the highest in the state and over four times the professional practice standard of 1:10.From FY 2019 to FY 2022, the number of new CPS intake screened reports of child abuse and neglect has increased by 18 percent and the number assigned as valid for family assessments or investigations has increased by nearly 40 percent.This request is needed to allow adequate time to complete timely assessments, service planning, case closures, and meet critical mandates, thus reducing risk to children identified for CPS.In addition to the seven FY 2022 mid-year additions for an evening and overnight investigations and assessments team, these 8.00 FTE are part of a phased staffing approach; DFS will request additional teams in other CPS units in future fiscal years.				
Mandates:	Federal/State Mandate							
PM Highlight:	Percent of investigations/assessments closed within the mandated timeframe							
Program:	Child Protective Services							
Positions:	5 Family Services Specialists (FSS) 1 Senior FSS 1 Supervisor 1 Case Aide							
Theme:	Community Wellness and Resiliency							
One-time LTF:	\$126,848							
Recurring LTF:	\$648,881							

Family Services Priority 2: Public Benefits Unit						Increase Option #4		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$913,144	\$79,479	\$60,000	\$0	\$233,350	\$819,273	9	0	9.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This request includes one program manager to allow for a more manageable span of control; one supervisor to maintain a 1:6 supervisor to staff ratio; six public benefits program specialists to address caseloads and separate functional areas; and one case reader to improve the case review process to meet state compliance requirements specific to timeliness and accuracy mandates.• The public benefits program maintains over 34,000 public benefit cases, serving over 48,860 unique customers with caseloads for FY 2022 at 1:1,148; the professional practice standard is 1:500-600.• Public benefits programs are state mandated, requiring all applications and renewals be processed within a 97 percent timeliness rate and with 100 percent accuracy. Accuracy standards allow for a 2-3 percent variance.• Population increases and state and federal policy changes have resulted in greater caseloads; from FY 2019 to FY 2022, the number of Medicaid cases increased by 73 percent and the number of Supplemental Nutrition Assistance Program (SNAP) cases increased by 40 percent.• The Department has not requested public benefits staff since mid-year FY 2019 (Medicaid Expansion).					
Mandates:	Federal/State Mandate							
PM Highlight:	Percent of Medicaid renewals processed within state mandated timelines							
Program:	Community Services and Outreach							
Positions:	6 Benefits Specialists, 1 Supervisor, 1 Manager, 1 Case Reader							
Theme:	Community Wellness and Resiliency							
One-time LTF:	\$119,244							
Recurring LTF:	\$700,029							



Resource Requests by Functional Area

Health Priority 1: Environmental Health Support					Increase Option #25			
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$313,743	\$45,843	\$108,000	\$0	\$0	\$467,586	3	0	3.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The number and complexity of permitted food, hotels, and pool establishments continues to increase as population growth continues across the county. Ensuring that these facilities operate in compliance is critical to the health of anyone who eats at a Loudoun County restaurant, sleeps in a Loudoun County hotel, or swims in a community or commercial swimming pool. This service helps to ensure the safe construction and management of these covered facilities.• The FDA recommends between 280 to 300 inspections per inspector per year, with adjustments to accommodate for other tasks like plan reviews, follow-up inspections and complaints response. Currently, Environmental Health Specialists are carrying higher than the recommended workload, with some specialists expected to complete over 385 inspections per year.• While the three additional positions are not sufficient to plan for growth, these additional positions reduce existing staff workload and help to maintain the number of inspections per permitted pool, food establishment facility, hotels, temporary events and allow for continued complaint responsiveness.					
Mandates:	Federal/State Mandate							
PM Highlight:	Average Number of Inspections per Permitted Facility							
Program:	Environmental Health - Restaurant, Hotel, & Pool Safety							
Positions:	3 Environmental Health Specialist							
Theme:	Community Wellness and Resiliency							
One-time LTF:	\$127,323							
Recurring LTF:	\$340,263							

Mental Health, Substance Abuse, and Developmental Services (MHSADS)						Proposed Budget		
FTE Authority: Management Analyst – Reporting								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$113,190	\$3,065	\$0	\$0	\$116,255	\$0	1	0	1.00
Details		Overview						
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This position, offset with revenue through the Virginia Department of Behavioral Health and Developmental Services (DBHDS) will allow the Department to meet the increasing data collection, sharing, and reporting requirements associated with System Transformation Excellence and Performance (STEP-VA) compliance.• STEP-VA is an initiative for individuals with behavioral health disorders featuring a uniform set of required services, consistent quality measures, and improved oversight. STEP-VA is based on a national best practice model that requires the development of a set array of deliberately chosen services that make up a comprehensive, accessible system for those with serious behavioral health disorders.• Increased frequency of federal reporting, effective FY 2023, also drives a workload need for this position to support the program as it grows to meet standards.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Finance							
Positions:	1 Management Analyst							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	\$0							



Resource Requests by Functional Area

Mental Health, Substance Abuse, and Developmental Services Priority 1: Crisis Intervention Team Community Access Response (CITCAR)						Increase Option #3		
Personnel: \$1,414,016	O&M: \$383,042	Capital: \$502,013	Reallocation: \$0	Revenue: \$600,000	LTF: \$1,699,071	FT pos. 13	PT pos. 0	FTE: 13.00
Details			Overview					
Service Level:		Enhanced Service Level Request		<ul style="list-style-type: none">• The CITCAR unit will support compliance with the Marcus-David Peters Act, enacted in 2020 by the Virginia General Assembly, which creates coordination between 911 and regional crisis call centers and establishes a specialized behavioral health response when responding to a behavioral health situation.• Divided into three teams, the CITCAR unit will review 911 calls for behavioral health issues to contact individuals after the crisis event and connect the individuals to resources and will co-respond to calls for service Monday – Friday during high-utilization hours.• MHSADS, LCSO, and LCFR have collaborated to define a community response team for Loudoun County.• In future fiscal years, additional positions will be requested to increase mobile response availability to 24/7 and to develop a community paramedicine model that includes staffing of behavioral health positions, law enforcement, and emergency medical technicians.				
Mandates:		Federal/State Mandate						
Program:		Clinical Outreach Services / Emergency Services						
Positions:		1 Division Manager, 1 Program Manager, 1 Behavioral Health Team Leader, 2 Behavioral Health Therapists, 3 Crisis Intervention Clinicians, 2 Senior Peer Specialists, 3 LCSO Deputies						
Theme:		Community Wellness and Resiliency						
One-time LTF:		\$634,423						
Recurring LTF:		\$1,064,648						



Resource Requests by Functional Area

Parks, Recreation, and Culture Resource Requests

Library Services Priority 1: Visual Communications Specialist						Increase Option #30		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$101,675	\$9,616	\$0	\$0	\$0	\$111,291	1	0	1.00
Details				Overview				
Service Level:	Enhanced Service Level Request			<ul style="list-style-type: none">Library Services has only one graphic designer supporting programs and other promotional needs at 11 service locations, which is the visual communications coordinator in the Communications Division.Adding a visual communications specialist (graphic designer) to the Programming Division would allow the Communications Division to divert some of their routine programming-related projects, allowing them greater opportunities for high level community communications projects and marketing Loudoun County Public Library to new users. The Programming Division would be able to create more of their own promotional materials, creating efficiencies in workflows and delivery of promotions.The new Programming Division position would also assist in training branch staff on key elements of graphic design standards, increasing efficiency across the system.Branch level staff have been trained to assist with some of the work related to program promotion. While this has been helpful, it requires an additional workload for the existing Communications Division staff, who are required to provide training and coordinate/approve the work of sixty branch staff.The Programming Division expanded its staff to a total of eight members involved in programming in FY 2021. The team's expanded portfolio of online, onsite, and offsite programs means much greater needs for promotional materials now and into the future.				
Mandates:	Not mandated							
PM Highlight:	Number of visits to library facilities							
Program:	Public Services/Programming and Community Engagement Activity							
Positions:	Visual Communications Specialist							
Theme:	Primary - Community Outreach and Education/Secondary - Internal Support							
One-time LTF:	\$6,251							
Recurring LTF:	\$105,040							

Parks, Recreation, and Community Services (PRCS) FTE Authority: Sports Program Manager						Proposed Budget		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$101,675	\$23,325	\$0	\$0	\$125,000	\$0	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">Pre-pandemic numbers indicate increasing participation, a pattern that PRCS expects to return. Between FY 2009 and FY 2019 PRCS participation numbers increased from 34,058 to 64,053 in youth sports, an increase of 62 percent.Prior to the pandemic, the number of leagues and sports offered has increased from 48 in FY 2009 to 56 in FY 2019, a 12 percent increase. PRCS expects for these patterns to resume.Currently, the sports program manager supervises ten direct reports. If this position is not funded the division will need to explore a division reorganization to address span of control issues.An increased sports user fee, made in alignment with the Board's existing fee policy, will ensure that this position is entirely offset by program revenue the first year, with over-recovery in subsequent years. The revenue budget is evaluated annually.					
Mandates:	Not mandated							
PM Highlight:	Facility reservation days entered into RecTrac and Facilities Scheduling Direct (FSD) combined							
Program:	Outdoor Maintenance, Sports, Events and Parks							
Positions:	1 Sports Program Manager							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	(\$6,131)							



Resource Requests by Functional Area

PRCS Priority 1: Elder Resources Case Manager						Increase Option #6		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$98,866	\$8,871	\$0	\$0	\$0	\$107,737	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The existing case manager currently has a three to four week waiting period for an initial assessment. After the initial assessment, there is an additional one to two week waiting period for follow-up support.• The case manager supports caregivers as well and sees approximately 600 caregivers annually in addition to the clients served.• Due to the significant increase in the Loudoun County older adult population, additional resources are needed to meet the growing demand.					
Mandates:	Federal/State Mandate							
PM Highlight:	Number of case management contacts							
Program:	Elder Resources Case Management							
Positions:	1 Elder Resources Case Manager							
Theme:	Community Wellness and Resiliency							
One-time LTF:	\$6,406							
Recurring LTF:	\$101,331							

PRCS Priority 2: Afterschool Inclusion Programmers						Increase Option #33		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$96,152	\$39,201	\$0	\$0	\$0	\$135,353	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The CASA and summer camp programs have experienced a steady increase in the number of participants requiring inclusion services as well as the number of site staff requesting support for participants.• In FY 2020, Adaptive Recreation added an inclusion specialist to its team. Since then, the demand for inclusion support has increased 68 percent.• CASA and Camp DAZE/FEST cannot operate at current service levels without additional inclusion staff. Adequate support is needed to ensure the safety of participants with disabilities, as well as staff and other participants.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	Number of inclusion support requests							
Program:	Adaptive Recreation							
Positions:	1 Afterschool Programs Inclusion Programmer							
Theme:	Community Wellness and Resiliency							
One-time LTF:	\$6,486							
Recurring LTF:	\$128,867							



Resource Requests by Functional Area

Community Development

Building and Development Priority 1: Human Resources/Payroll Liaison						Increase Option #23		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$81,691	\$7,551	\$0	\$0	\$0	\$89,242	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Building and Development does not have a full-time, permanent position to execute human resources (HR) and payroll liaison duties. The Department currently relies on the division manager and the operations assistant to perform HR duties. A recent audit found that the division manager is spending over 60 percent of his time performing HR Liaison related duties.• An HR/Payroll liaison will allow the division manager to devote the majority of his time to primary duties and responsibilities, such as overseeing the budget and managing projects.• This function is currently being handled by one staff member and is not sustainable• The Department anticipates increased time being required for these functions as operations evolve, e.g., changes to the telework policy, flexible scheduling, and new policies such as Paid Family Leave, Volunteer Leave, COVID documentation, and Pandemic Paid Sick Leave.• The administration division manager executes HR duties, and the amount of HR work has significantly increased. The Department anticipates the workload will continue to increase because of collective bargaining, policies, retirements, recruitments, and onboarding.• This request will maintain current service levels by performing critical HR and payroll duties, thereby allowing the administration division manager and other core service providers to focus on their primary job responsibilities.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	Total hours spent by Administration Division FTEs on Administrative Support Tasks							
Program:	Administration							
Positions:	1 HR/Payroll Liaison							
Theme:	Internal Support							
One-time LTF:	\$6,736							
Recurring LTF:	\$82,506							

Building and Development Priority 2: Training Administrator						Increase Option #31		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$109,992	\$7,371	\$0	\$0	\$0	\$117,363	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• In Spring/Summer of 2023, the Department will transition from LMIS to LandMARC. The Department estimates that 650 employees across 21 County departments will need training to operate the new system, in addition to external customers navigating the system.• The training administrator will develop a supervisor training curriculum, strategic cross training program, mentoring program, and a job shadowing program and will create partnerships with educational institutions to establish internship programs.• The Department anticipates the LandMARC system being updated annually so the training administrator will provide an ongoing need to train staff, create and update videos as the software for system is updated.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Administration							
Positions:	1 Training Administrator							
Theme:	Support to Capital Investments							
One-time LTF:	\$6,556							
Recurring LTF:	\$110,807							



Resource Requests by Functional Area

Economic Development Priority 1: Deputy Director						Increase Option #29		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$179,039	\$8,721	\$0	\$0	\$0	\$187,760	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The Department of Economic Development (DED) has grown significantly over the past decade, adding positions and programming to support a growing community.• DED has expanded programs for workforce development, business retention and expansion, marketing and research, and most recently, an expansion of small business and minority-owned business support.• Increased involvement in broader county issues such as product and project development, public-private partnerships, and community and regional strategy discussions has increased the workload of the existing Director/Assistant Director structure, which was established in 2011.• A Deputy Director will assist the Director in department operations while creating an additional senior leadership position to establish and enhance the Department's succession plan.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Business Development							
Positions:	1 Deputy Director							
Theme:	Span of Control							
One-time LTF:	\$6,606							
Recurring LTF:	\$181,154							

Board of Supervisors Priority: Administrative Assistant / Customer Support (Housing and Community Development)						Increase Option #16		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$79,556	\$9,311	\$12,000	\$0	\$0	\$100,867	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• An administrative assistant will support the Unmet Housing Needs Strategic Plan (UHNSP) key action to establish the DHCD as a one-stop housing center and the expansion of existing and addition of new housing programs.• While initially requested in the FY 2023 Proposed Budget as part of a seven-position request to support the UHNSP, ultimately this position was not included in the FY 2023 Adopted Budget.• The Department currently relies on programmatic staff to supplement support at the front counter, which negatively impacts work on those programs by reducing staff time focused on implementation.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Policy and Administration							
Positions:	1 Administrative Assistant							
Theme:	Board Priority							
One-time LTF:	\$19,296							
Recurring LTF:	\$81,571							



Resource Requests by Functional Area

Board of Supervisors Priority: Housing Program Specialist (Housing and Community Development)						Increase Option #17		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$96,152	\$8,541	\$12,000	\$0	\$0	\$116,693	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The UHNSP includes 17 key actions to improve housing stability and access to homeownership and rental housing (Strategy 4.3). An additional housing program specialist is needed to support these key actions, which call for the creation of new and expansion of existing programs (i.e., expand the down payment programs for households with incomes up to 100 percent AMI).• Currently, two (2.00 FTE) housing program specialists manage the intake and renewal process Affordable Dwelling Unit (ADU) rental and purchase applications and administer several other rental and homeownership programs, including the State Rental Assistance Program (SRAP) which is a rental subsidy program designed to support independent living for individuals with development disabilities.• While demand for the County's ADU programs has increased (10 percent increase in new ADU applications received from FY 2020 to FY 2022), no new positions have been added to DHCD's Rental and Homeownership Program in over 10 years.					
Mandates:	County Mandate							
PM Highlight:	ADU and State-funded rental and purchase programs caseload							
Program:	Homeownership and Rental Programming							
Positions:	1 Housing Program Specialist							
Theme:	Board Priority							
One-time LTF:	\$18,626							
Recurring LTF:	\$98,067							

Board of Supervisors Priority: Short-Term Rental Units-Supervising Zoning Inspector (Planning and Zoning)						Increase Option #10		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$90,996	\$23,486	\$74,500	\$0	\$0	\$188,982	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Should the Board adopt new zoning ordinance regulations for short-term rental units, the Department anticipates an increase in the number of complaints and inspections.¹• The Department completes approximately 100 percent of initial inspections within 48 hours of receiving an initial complaint. With an anticipated increase in complaints over violation of short-term rental unit regulations and subsequent inspections, the primary challenge will be meeting service level expectations.• The supervising zoning inspector position will address the additional workload associated with the new regulations.					
Mandates:	County Mandate							
PM Highlight:	Instances of voluntary compliance							
Program:	Zoning Enforcement							
Positions:	1 Supervising Zoning Inspector							
Theme:	Board Priority							
One-time LTF:	\$80,966							
Recurring LTF:	\$108,016							

¹ January 11, Public Hearing, Item 9, Short-Term Residential Rentals.



Resource Requests by Functional Area

Planning & Zoning Priority 1: Business Analyst					Increase Option #26			
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$130,943	\$17,016	\$0	\$0	\$0	\$147,959	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• With the County transitioning from LMIS to the LandMARC system in late Spring/early Summer of 2023, the Department anticipates an increase in demand for technical support.• Currently, the Department does not have a position whose job duties and responsibilities are to develop and maintain databases that use Microsoft Access and other similar technologies.• When LandMARC replaces LMIS, this position will be needed to execute critical LandMARC functions such as setting up new staff in the system, conducting training, and troubleshooting LandMARC issues.• The position would make the Department less reliant on other departments, such as DIT, to fix department-specific functions in a timely manner.					
Mandates:	County Mandate							
PM Highlight:	None							
Program:	Multiple - Zoning Administration/Proffer Management Team, Zoning Enforcement, Customer Service Center , Land Use Review							
Positions:	1 Business Analyst							
Theme:	Internal Support							
One-time LTF:	\$9,796							
Recurring LTF:	\$138,163							

Planning & Zoning Priority 2: Planner II					Increase Option #32			
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$109,992	\$14,466	\$0	\$0	\$0	\$124,458	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The Department is unable to meet current service demands for service, which are, in part, defined as responding to 80 percent of bond release reviews within 90 days and 80 percent of administrative application reviews within 30-45 days. However, in FY 2022, only 25 percent of bond release were reviewed within 90 days and in the previous three years, 56 percent of bond release reviews were completed within the same time period. The response rate for administrative application reviews within 30-45 days is 68 percent.• Current service levels were not met because of an increase in the number and complexity of applications.• The position will help address the anticipated workload increase when the Department transitions to the LandMARC system in the late Spring/early Summer of 2023.					
Mandates:	County Mandate							
PM Highlight:	Number of proffer determinations completed							
Program:	Zoning Administration/Proffer Management Team							
Positions:	Planner II							
Theme:	Support to Capital Investments							
One-time LTF:	\$7,246							
Recurring LTF:	\$117,212							



Resource Requests by Functional Area

Transportation and Capital Infrastructure Support to CIP – Asset Management Support							Proposed Budget	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$433,057	\$28,698	\$0	\$0	\$433,057	\$28,698	3	0	3.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The proposed positions would be used to create a new Asset Management Division within the Department of Transportation and Capital Infrastructure (DTCI).• The current land acquisition positions that reside within DTCI's Transportation Division would be moved into a new Asset Management Division.• The new Division would be responsible for the land acquisition associated with capital projects as well as the management of existing real estate assets.• The creation of this new division is necessary due to the increased land acquisition needs for capital projects, the increasing capital real estate asset portfolio of the County, and the increasing need for a comprehensive strategic management approach.• Personnel costs associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2024 are funded through local tax funding.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Land Acquisition Management							
Positions:	1 Assistant Director, 2 Land Acquisition Managers							
Theme:	Support to the CIP							
One-time LTF:	\$18,753							
Recurring LTF:	\$9,945							

Transportation and Capital Infrastructure Priority 1: Transit Services Staffing							Increase Option #14	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$229,919	\$23,242	\$37,500	\$0	\$0	\$290,661	2	0	2.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The number of transit routes has increased over the past decade by nearly four times (22 to 78 currently). The transit fleet has increased from 63 to 118 vehicles in that same time period.• The requested positions will provide much needed depth and efficiency to manage the County's transit operations and the increasingly advanced technological assets.• A Transit Intelligent Systems Engineer will be responsible for installing all current and future technologies on the buses and working with software vendors to maintain the software systems on the backend servers housed in the DIT cloud. Additionally, this position will be responsible for being the expert on all of the bus IT systems.• A Transit Asset Manager will observe and report on bus and bus yard conditions to verify vehicle and facility state of good repair and the quality of contractor operations. The position will also verify vehicle systems are functioning as intended.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Transit and Commuter Services							
Positions:	1 Systems Engineer, 1 Transit Asset Manager							
Theme:	Support to Capital Investments							
One-time LTF:	\$51,512							
Recurring LTF:	\$239,149							



Resource Requests by Functional Area

Transportation and Capital Infrastructure Priority 2: Traffic Data Analysis Program						Increase Option #20		
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$146,546	\$11,371	\$2,500	\$0	\$0	\$160,417	1	0	1.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This position will oversee a new data-driven transportation safety and capacity program within the Transportation Planning and Traffic Engineering Division.• The program would ensure that transportation and other relevant organizations collect, manage, and share data in an efficient and coordinated manner to support decision-making and resource allocation.• This position would provide support and guidance to the Board on issues related to transportation safety and mobility, including helping to inform the annual CIP development process, by using a systemic data-driven approach.• This position will assist in reviewing the accuracy, quality, and completeness of safety and capacity-related data; establish protocols for data management and security; and utilize multiple strategies to integrate safety and capacity data analysis into transportation decision-making processes.					
Mandates:	Not mandated							
PM Highlight:	None							
Program:	Transportation Planning and Traffic Engineering							
Positions:	1 Program Administrator							
Theme:	Internal Support							
One-time LTF:	\$9,956							
Recurring LTF:	\$150,461							



Resource Requests by Functional Area

Miscellaneous

Board of Supervisors Priority: Loudoun Soil and Water Conservation District (LSWCD) Activities in Floodplain (Non-Departmental)							Increase Option #19	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$0	\$200,000	\$0	\$0	\$0	\$200,000	0	0	0.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">As directed by the Board at the June 21, 2022, Business Meeting, this request provides an available allocation of \$200,000 for use by LSWCD for engineering analyses required for conservation practices implemented within the Loudoun County Floodplain Overlay District.¹LSWCD would be required to submit invoices to receive this allocation.Staff is working with the LSWCD and engineering consultants to develop practices that would mitigate the need for individual engineering work to determine flood plain impacts. As practices are improved, it is anticipated that the need to fund engineering studies for these types of projects would diminish; therefore, this funding level would be re-evaluated based on demonstrated need every year.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	Regional Organizations							
Positions:	None							
Theme:	Board Priority							
One-time LTF:	\$0							
Recurring LTF:	\$200,000							

Misdemeanor Prosecution							Not Prioritized	
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$394,000	\$28,000	\$60,000	\$0	\$0	\$482,000	3	0	3.00
Details			Overview					
Service Level:	Enhanced Service Level Request		• At the time the budget document was going to print, the topic of County resources to support misdemeanor and traffic prosecutions for the County and incorporated towns was under discussion. For contingency planning purposes, the resource request below was formulated. It is not prioritized in either Increase Option #1 or #2, and it has not been requested by any County department. It is included to support the Board of Supervisors' budget deliberations.					
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws							
PM Highlight:	None							
Program:	To be determined							
Positions:	2 Attorneys, 1 Paralegal							
Theme:	Public and Life Safety							
One-time LTF:	\$79,000							
Recurring LTF:	\$403,000							

¹ June 21, 2022, Business Meeting, Item #13e, Update on Loudoun Soil and Water Conservation District Activities in the Floodplain Overlay District.



History of Expenditures by Department¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Animal Services	4,137,036	4,916,820	5,098,975	5,222,519	5,365,211
Board of Supervisors	3,377,062	3,598,615	4,349,105	4,572,193	4,682,268
Building and Development	24,885,652	25,755,351	27,827,458	28,523,240	29,338,881
Clerk of the Circuit Court	5,345,921	5,465,200	5,719,759	5,776,353	5,944,698
Commissioner of the Revenue	9,206,902	9,720,089	11,243,867	11,455,170	11,783,501
Commonwealth's Attorney	4,333,130	5,234,601	6,988,885	7,416,698	7,633,965
Community Corrections	3,490,043	4,219,850	4,810,918	4,875,263	5,014,149
County Administrator	23,186,005	19,661,562	12,902,296	12,788,002	13,101,733
County Attorney	4,641,886	4,194,319	4,613,107	4,360,371	4,487,451
Courts	1,573,504	1,757,655	2,112,149	2,152,148	2,189,101
Economic Development	4,180,717	4,481,827	5,306,622	5,365,205	5,502,615
Elections and Voter Registration	3,456,195	2,117,374	2,897,826	2,957,965	3,030,103
Extension Services	558,768	577,622	670,973	735,128	753,813
Family Services	26,824,654	25,452,053	34,836,527	37,163,549	37,876,528
Finance and Budget	11,171,119	9,789,867	11,565,938	12,050,367	12,382,160
Fire and Rescue	111,035,728	117,779,236	129,855,794	137,232,102	148,432,333
General Services	63,049,967	58,343,708	74,359,282	81,321,559	81,879,546
Health	6,661,265	7,239,767	8,040,672	14,627,013	14,994,539
Housing and Community Development	0	2,923,447	14,356,588	17,644,262	17,901,225
Human Resources	8,021,895	8,807,310	10,907,175	10,691,374	10,930,578
Information Technology	41,143,768	44,658,875	49,922,468	54,973,813	55,664,604
Juvenile Court Service Unit	5,235,306	5,488,262	7,374,896	8,741,669	8,985,637
Library Services	19,166,353	20,159,378	24,562,480	24,822,359	25,485,521
Mapping and Geographic Information	3,009,976	3,073,647	3,751,387	3,804,711	3,914,904
MH, SA, and Developmental Services	48,356,313	52,775,339	66,468,112	67,533,554	81,787,326
Non-Departmental	1,332,376,512	1,395,509,435	1,524,556,161	1,587,074,937	1,599,195,977
Parks, Recreation, and Community Services	52,010,377	59,557,888	68,903,912	70,081,018	78,335,493
Planning and Zoning	8,869,146	10,162,708	11,894,059	12,019,161	12,368,244
Sheriff's Office	98,610,639	104,221,765	115,286,143	120,970,344	124,035,658
Transportation and Capital Infrastructure	23,082,103	20,653,196	30,849,241	34,716,319	35,025,204
Treasurer	6,635,554	6,824,279	7,954,965	8,057,468	8,261,841
County Total	\$1,957,633,495	\$2,045,121,044	\$2,289,987,740	\$2,399,725,834	\$2,456,284,807

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



History of Expenditures and FTE

History of FTE by Department^{1,2}

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Animal Services	42.00	42.00	42.00	42.00	42.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	201.80	205.80	206.80	206.80	206.80
Clerk of the Circuit Court	51.00	52.00	52.00	52.00	52.00
Commissioner of the Revenue	81.93	83.93	89.93	89.93	89.93
Commonwealth's Attorney	39.00	48.00	54.00	58.00	58.00
Community Corrections	31.33	37.33	40.33	41.33	41.33
County Administrator	74.53	79.53	62.60	62.60	62.60
County Attorney	25.00	27.00	27.00	27.00	27.00
Courts	11.00	11.00	11.00	11.00	11.00
Economic Development	25.00	25.00	28.00	28.00	28.00
Elections and Voter Registration	13.00	13.00	13.00	13.00	13.00
Extension Services	5.00	5.00	5.00	5.00	5.00
Family Services	194.53	203.53	229.53	229.53	229.53
Finance and Budget	85.00	89.00	100.00	100.00	100.00
Fire and Rescue	682.14	696.14	729.14	759.06	811.06
General Services	148.06	164.06	181.35	189.35	189.35
Health	40.00	41.00	55.00	116.00	116.00
Housing and Community Development	0.00	0.00	33.00	33.00	33.00
Human Resources	38.00	43.00	46.00	46.00	46.00
Information Technology	111.47	115.47	119.47	119.47	119.47
Juvenile Court Service Unit	44.69	44.69	68.69	67.54	67.54
Library Services	224.06	224.06	225.06	224.81	224.81
Mapping and Geographic Information	25.00	25.00	26.00	26.00	26.00
MH, SA, and Developmental Services	433.63	434.64	449.17	449.57	449.57
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Parks, Recreation, and Community Services	677.13	721.27	742.20	691.57	764.57
Planning and Zoning	69.00	72.00	78.00	78.00	78.00
Sheriff's Office	786.49	807.49	812.49	813.27	813.27
Transportation and Capital Infrastructure	84.00	87.00	90.00	93.00	93.00
Treasurer	55.00	56.00	56.00	56.00	56.00
County Total	4,298.79	4,453.94	4,672.76	4,728.83	4,853.83

¹ This table reflects all authorized County Government FTE, including all Funds.

² A change in calculation methodology decreased certain FTE totals for FY 2024. See department narratives for details.



Fiscal Policy

County of Loudoun, Virginia
Board of Supervisors
Fiscal Policy
Originally adopted December 17, 1984
Revised through October 18, 2022

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

Proposed program expansions above existing service levels must be submitted as resource requests requiring detailed justification. Every proposed 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

Proposed 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.



Fiscal Policy

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 proposed investment in services will be evaluated within the context of the Board's vision for service delivery and established programmatic priorities. In all program areas, administrative overhead costs should be kept to the absolute minimum.
- Functions should be reviewed in an effort toward reducing duplicative activities within the County government and the autonomous and semiautonomous agencies, which receive appropriations from the governmental funds.
- The budget will provide for adequate maintenance of capital, plant, and equipment and for its orderly replacement.
- The County will maintain budgetary controls at the 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 proposed 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 The annual debt issuance guideline will be set at \$325 million for FY 2024, at \$350 million for FY 2025, and at \$400 million for FY 2026 and beyond for CIP planning purposes.



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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 proposed, in compliance with Section 11 of this policy. When considering the impact of existing and proposed overlapping debt, staff will conduct a detailed analysis to evaluate effects of any existing and proposed 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, proposed districts that cannot meet these minimum requirements will have their requests for support rejected by the Board on the basis that it endangers the County’s own credit worthiness in the



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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 proposed project or purpose for establishing a District must advance the County’s adopted comprehensive plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities and be in line with the Board’s Vision and Strategic Goals.

Public Improvements to be financed by the Project or District must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County’s Adopted Capital Facility Standards.

The County would not expect to utilize special assessment debt to finance typical project infrastructure costs, (e.g., utilities, normally proffered improvements, or subdivision/site plan requirements) absent a compelling (a) commercial or economic development interest, (b) benefit to the broader community, or (c) public health or safety concern.

Description of Project and District Petition. The petitioners shall submit for County staff review, prior to petitioning the County Board of Supervisors for action, a plan of the proposed District. This submission must include as a minimum:

- The special assessment district’s proposed petition to the County Board of Supervisors;
- A map of district boundaries and properties served;
- A general development plan of the district;
- Proposed district infrastructure including probable cost;
- A preliminary feasibility analysis showing project phasing, if applicable, and projected land absorption with the district;
- A schedule of proposed special assessment district financings and their purpose;
- A discussion of the special assessment district’s proposed financing structure and how debt service is paid;
- The methodology for determining special assessments within the district;
- Background information on the developers and/or property owners in the current proposal or previous involvement with other districts in Virginia and elsewhere; and,
- Level of equity to be provided and when such equity would be incorporated into the proposed Plan of Finance.

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

The petition must address:

- Protections for the benefit of the County with respect to repayment of debt, incorporation, and annexation;
- 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 proposed debt must be in conformance with the County's Debt Management Policies (section #2). Exemptions to this policy may be made if the projects to be financed directly replace capital projects in the current Capital Improvement Program, or the Capital Needs Assessment Document. Maturities of special district debt shall approximate the average of the County's other special assessment debt.

It is the intent of the County that this debt be self-supporting. Debt is deemed self-supporting when sufficient revenue is generated for at least three consecutive years to pay all of the required debt payments.

Due Diligence. A due diligence investigation performed by the County or its agents must confirm petition information regarding the developers, property owners, and/or underwriting team, and the adequacy of the developer's or property owner's financial resources to sustain the project's proposed financing. Developers will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

Project Review and Analysis. A financial and land use assessment performed by the County or its agents must demonstrate that the District's proposed development, financial, and business plan is sound, and the proposed project or purpose for establishing a District is economically feasible and has a high likelihood of success. The analysis must confirm why establishing a District is superior to other financing mechanisms from a public interest perspective.

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

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

- 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.



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Requirement for Approved Financing Plan. The ordinance creating the District shall include a provision requiring the District to submit a financing plan to the County for approval prior to the issuance of any District obligations. Such financing plan shall include details specific to the financing proposed to be undertaken, including, but not limited to more complete and detailed information of those applicable items required under the section entitled Description of Project and District Petition above.

No Liability to County. The County shall not pledge either its full faith and credit or any moral obligation toward the repayment of principal and interest on any debt issued by the district. The project must pose no direct or indirect liability to the County, and the developer and/or District must reasonably provide for the protection of the County from actions or inactions of the District as specified in the letter of intent at time of petition. All documents relating to the project shall reflect the fact that the County has no financial liability for present or future improvements connected with the project whether or not contemplated by the ordinance creating the District or as that ordinance may be amended. The ordinance will contain a provision that acknowledges that the County has no moral or legal obligation to support the debt of the district, but that the County retains the authority and ability to protect the County's credit.

Conditions and Covenants. Any ordinance creating a special district may include appropriate conditions related to the size and timing of District debt. In addition, the County may require covenants to be attached to the property that incorporate the salient commitments related to the proposed District improvements, the public benefits, and the special assessments.

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

12. Policy for Public-Private Solicitations

The Board has adopted guidelines within Article 7 of the County's Procurement Resolution to implement the Public-Private Education Facilities and Infrastructure Act of 2002, Va. Code § 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



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collected from activities that continue to occur in the development area during any financial challenges. Any excess funds in the security reserve will be used to prepay the public investment.

A Public-Private Partnership should result in a fair contract that balances the needs of both partners while ultimately protecting the public's interest. There are six critical components of any successful partnership: political leadership, public sector involvement, comprehensive plan, dedicated income stream, stakeholder communication, and proper partner selection.

Preference will be afforded Public-Private solicitations that are fiscally prudent and in line with the Board's Vision and Strategic Goals. The petitioner must demonstrate how the solicitation will advance the County's adopted Comprehensive Plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities. Public Improvements specified within the solicitation must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County's adopted Capital Facility Standards.

The County is seeking private partners that will bring the best value to projects as opposed to the lowest bidder. Factors that can contribute "value" to a project include, but are not limited to: project design, project delivery schedule, use of innovation, access to expertise, project financing, risk transference and user fee schedule (if applicable) over the duration of the partnership.

The County will conduct an in-depth examination and evaluation of potential private partners and their proposed projects including, but not limited to, qualifications & experience, financial capability, references, risk transference and any litigation and/or controversy that the potential partners and their key staff members may be involved in. This information will assist the County in finding partners that are experienced and will bring the "best value" to the partnership, and ultimately the residents of Loudoun County over the course of the long-term partnership.

The County will consider the relevancy and extent of specific technical experience and expertise of the designated key staff members of the submission team, not simply the entity as a whole. The County will also analyze how this experience and expertise benefits the County and the project. Benefits of the partnership may include accelerated project delivery, greater access to technology and innovation, risk transference, alternative financing methods and cost-efficiencies that result in lower operating costs. Ultimately, the partnership must provide some measurable public benefit that the residents of Loudoun cannot access or achieve without the private partner.

A Financial Due Diligence investigation performed by the County or its agents must confirm solicitation information regarding the adequacy of the private partner's financial resources to sustain the project's proposed financing. Private partners will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

Any/all costs incurred by the County during the examination, evaluation and due diligence investigations will be advanced or reimbursed by the solicitor in accordance with the Acts.

Risk should be assigned to the partner that is best equipped to manage or prevent that risk from occurring or that is in a better position to recover the costs associated with the risk. The goal of the partnership should be to combine the best capabilities of the public and private sectors for mutual benefit. It is the intention of the County to maintain control of the asset or enterprise produced by the partnership, oversee the operation and maintenance, and regulate the amount of private involvement to protect the integrity of any public asset. The County will set the parameters and expectations for the partnership to address the public's needs. If the partnership does not live up to its contractual expectations, the County will regain ownership of the asset or enterprise system.

It should be noted that Risk is not limited to just liability but includes the assumption of responsibility for uncertainties conceptual, operational, and financial that could threaten the goals of the partnership, including, but not limited to, design and construction costs, regulatory compliance, environmental clearance, performance, and customer satisfaction.

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





General Fund Revenue and Trends FY 2024 Proposed Budget

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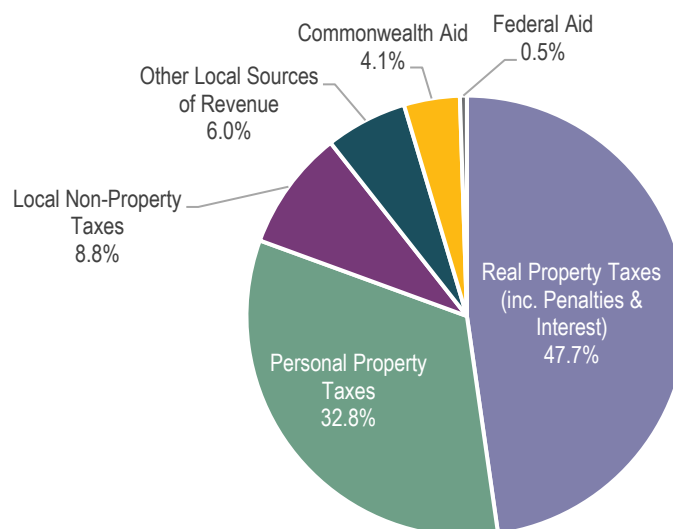




General Fund Revenue and Trends

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 (81 percent), which is comprised of both real and personal property taxes; Local Non-Property Taxes (9 percent); Other Local Sources of Revenue (6 percent); Commonwealth Aid (4 percent), and Federal Aid (<1 percent). The chart below shows the percentage contribution of each of five categories to FY 2024 Proposed General Fund Revenue.

FY 2024 Proposed 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
General Property Taxes					
Real Property	\$918,362,208	\$953,596,486	\$995,416,998	\$1,032,923,970	\$1,125,913,700
Personal Property	485,247,840	565,380,100	681,555,359	771,584,330	782,658,000
Penalties & Interest	10,995,630	14,806,743	15,029,246	9,500,000	11,750,000
Total General Property	\$1,414,605,678	\$1,533,783,329	\$1,692,001,602	\$1,814,008,300	\$1,920,321,700
Local Non-Property Taxes					
Sales & Use Taxes	\$80,478,625	\$90,053,162	\$104,544,712	\$101,139,100	\$113,100,000
Consumers Utility Taxes	22,452,354	21,939,876	22,757,789	21,033,500	22,220,400
Business License (BPOL)	43,405,100	42,426,730	47,427,543	44,796,000	50,770,000
Franchise Fees & Misc.	26,809,107	33,702,472	31,242,879	24,026,000	24,068,000
Total Non-Property Taxes	\$173,145,186	\$188,122,240	\$205,972,923	\$190,994,600	\$210,158,400
Total Local Tax Revenue	\$1,587,750,864	\$1,721,905,569	\$1,897,974,525	\$2,005,002,900	\$2,130,480,100
Budget - Real Property Share of General Fund Local Tax Revenue				51.5%	52.8%
Other Local Revenue					
Permits, Fees, & Licenses	\$21,733,966	\$22,945,387	\$24,729,516	\$25,150,050	\$27,698,050
Fines & Forfeitures	1,541,034	1,263,916	1,662,929	1,543,300	1,515,300
Use of Money & Property	21,480,879	9,429,784	(3,930,342)	6,562,683	17,656,258
Charges for Services	34,131,804	23,571,362	35,599,703	43,327,499	43,972,257
Miscellaneous Revenue	11,921,670	21,571,983	10,259,912	899,334	708,632
Recovered Costs	10,137,940	10,268,082	9,622,592	10,024,978	10,260,720
Other Financing Sources	1,442,362	3,745,847	1,639,554	45,422,771	41,194,465
Total Other Local Revenue	\$102,389,655	\$92,796,361	\$79,583,864	\$132,930,615	\$143,005,682
Total Local Revenue	\$1,690,140,518	\$1,814,701,930	\$1,977,558,389	\$2,137,933,515	\$2,273,485,782
Commonwealth Aid					
Non-Categorical	\$57,191,811	\$56,634,953	\$60,188,289	\$57,321,700	\$57,571,700
Shared Expenses	17,446,317	17,252,286	18,621,696	18,585,634	20,763,542
Categorical – Unrestricted	2,370,003	2,308,711	2,410,857	2,314,135	2,314,135
Categorical – Restricted	13,623,571	12,349,041	16,097,950	13,058,232	17,112,105
Total Commonwealth Aid	\$90,631,702	\$88,544,991	\$97,318,792	\$91,279,701	\$97,761,482
Federal Aid					
Payment in Lieu of Taxes	\$3,509	\$3,559	\$3,646	\$3,550	\$3,550
Categorical Aid	28,716,740	88,691,214	35,066,993	46,720,596	12,121,815
Total Federal Aid	\$28,720,249	\$88,694,773	\$35,070,639	\$46,724,146	\$12,125,365
Total General Fund	\$1,809,492,470	\$1,991,941,695	\$2,109,947,820	\$2,275,937,362	\$2,383,372,629



General Property Taxes

General Property Taxes

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Real Property Taxes					
Current Real Property Taxes	\$893,577,850	\$932,663,364	\$974,531,661	\$1,021,404,770	\$1,112,504,100
Real Property – Rollback	3,068,876	2,166,732	4,159,521	0	0
Relief for Elderly & Disabled ¹	(11,989,446)	(13,658,035)	(8,140,918)	(9,300,000)	(9,050,000)
Relief for Disabled Veterans ¹	0	0	(6,869,647)	(9,215,000)	(9,475,000)
Payment in Lieu of Taxes	249,200	256,700	271,600	272,300	288,100
Total – Real Property Taxes	\$884,906,480	\$921,428,761	\$963,952,217	\$1,003,162,070	\$1,094,267,200
Public Service Corp. Property Taxes					
PSC Real Property Taxes ²	\$33,455,728	\$32,167,726	\$31,464,781	\$29,761,900	\$31,646,500
PSC Vehicle Taxes	70,986	66,199	100,636	65,000	92,300
Total – PSC Property Taxes	\$33,526,714	\$32,233,924	\$31,565,417	\$29,826,900	\$31,738,800
Personal Property Taxes					
Aircraft Taxes	\$47,002	\$41,741	\$42,437	\$50,000	\$45,500
Computer Equipment ³	319,937,499	173,880,875	9,902,573	13,568,750	7,263,000
Comp. Equip. Data Centers ³	0	214,973,088	466,183,383	576,191,250	560,853,000
Furniture & Fixtures	32,545,424	38,323,105	41,643,451	41,185,000	41,782,000
Heavy Equipment Taxes	1,989,658	2,148,339	1,924,468	1,975,000	1,975,000
Machinery & Tools Taxes	2,325,220	2,107,824	2,054,955	2,300,000	2,100,000
Mobile Home Taxes	23,161	8,082	17,372	13,330	17,600
Satellite Mfg. Equipment	4,757	4,488	4,459	5,000	4,000
Vehicle Taxes	128,226,741	133,769,796	159,621,377	136,221,000	168,506,300
Broadband Wireless Bus. Eq.	11,493	11,863	14,848	10,000	19,300
Out-of-State License Tax	65,900	44,700	45,400	0	0
Total – Personal Property	\$485,176,854	\$565,313,901	\$681,454,722	\$771,519,330	\$782,565,700
Penalties & Interest					
Property Tax Penalties	\$7,963,632	\$10,735,353	\$11,112,080	\$7,500,000	\$8,750,000
Property Tax Interest	2,867,748	3,961,890	3,806,916	2,000,000	3,000,000
Out-of-State Lic. Tax Penalty	164,250	109,500	110,250	0	0
Total – Penalties & Interest	\$10,995,630	\$14,806,743	\$15,029,246	\$9,500,000	\$11,750,000
Total – Gen. Property Taxes	\$1,414,605,678	\$1,533,783,329	\$1,692,001,602	\$1,814,008,300	\$1,920,321,700

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.

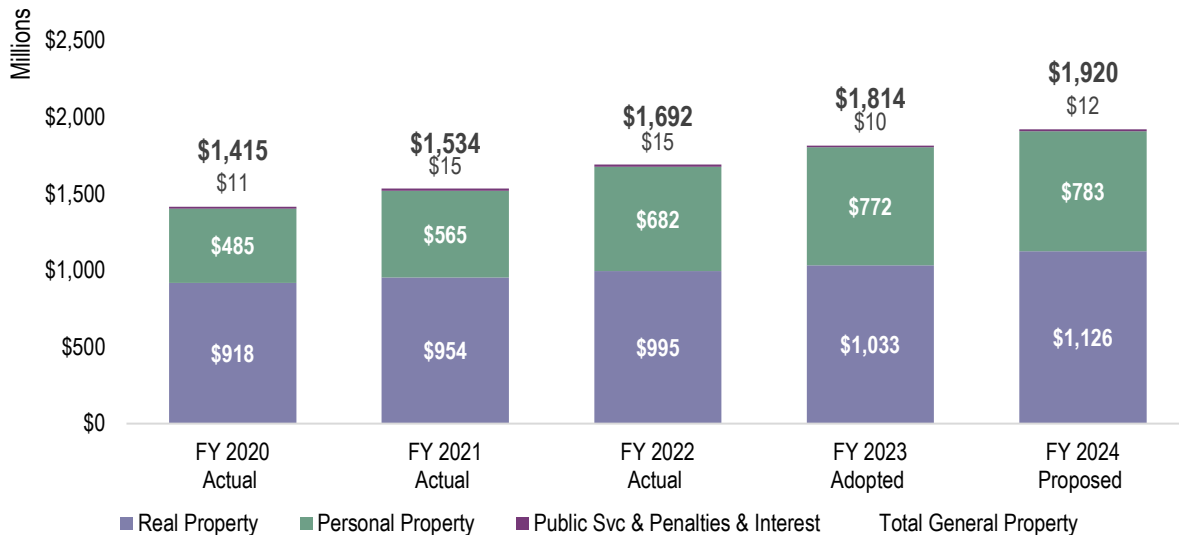
² All PSC personal property other than motor vehicles is taxed at the real property tax rate and included in the PSC Real Property total.

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, 2023, an estimated 5.9 percent or \$8.1 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 2023, the County’s land use program permitted deferral of taxes on approximately \$1.3 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 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.

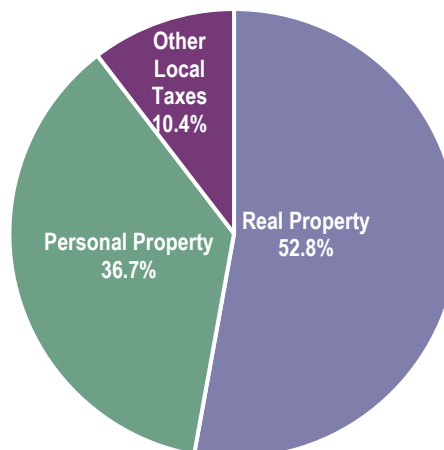


General Property Taxes

- Tax Rate** – The FY 2024 proposed real property tax revenue estimate reflects a real property tax rate of \$0.87 per \$100 of assessed value on and after January 1, 2023, two cents below the TY 2022 real property tax rate of \$0.890. During calendar 2022, 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 2022 increased by approximately 11.08 percent. The equalized tax rate (\$0.805) 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 year¹. 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 2021² 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 2024, 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 2024 Proposed Budget is consistent with these recommendations. Real property tax revenues account for 52.8 percent of total local tax revenue in the FY 2024 Proposed Budget for the General Fund.



¹ Equalized rate as calculated based on the Commissioner of the Revenue’s January 20, 2023 Assessment Summary.

² 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 Revenue ¹	Tax Year 2020 Actual	Tax Year 2021 Actual	Tax Year 2022 Prelim	Tax Year 2023 Est.	Tax Year 2024 Est.
Elderly & Disabled	\$8,385,468	\$8,155,554	\$8,267,090	\$9,000,000	\$9,100,000
Disabled Veterans/KIA Spouse	4,489,532	5,846,624	7,372,966	8,927,000	9,850,000
Total – Real Property Tax Relief	\$12,875,000	\$14,002,178	\$15,640,057	\$17,927,000	\$18,950,000

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 \$77,000 and \$440,000, respectively. 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. There are no income requirements for veteran real property tax relief programs.

Killed in Action – 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 this tax relief.
- **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 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

¹ Tax relief amounts for TY 2020 through TY 2022 are as of January 9, 2023. TY 2023 and TY 2024 estimates are based on the adopted and proposed budgets for FY 2023 and FY 2024, respectively.



General Property Taxes

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 2019	CY 2020	CY 2021	CY 2022	CY 2023
Real Property – General	1.045	1.035	0.980	0.890	0.870
Public Service Corporation (PSC) Property	1.045	1.035	0.980	0.890	0.870
Route 28 Highway Transportation Improvement District	0.180	0.170	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
Real Property – Owned by Surviving Spouses of Certain Persons Killed in the Line of Duty ¹	n/a	n/a	n/a	0.010	0.010
Taxable Personal Property	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023
Personal Property – General (including vehicles/PSC vehicles)	4.200	4.200	4.200	4.200	4.150
Furniture & Fixtures ²	4.200	4.200	4.200	4.200	4.150
Computer Equipment ²	4.200	4.200	4.200	4.200	4.150
Special Fuels Vehicles ²	4.200	4.200	4.200	4.200	4.150
Vehicles Powered Solely by Electricity ²	4.200	4.200	4.200	4.200	4.150
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	1.045	1.035	0.980	0.890	0.870
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 – Fire and Rescue Services & Sheriff's Auxiliary	0.010	0.010	0.010	0.010	0.010
Eligible Vehicle – Permanently Qualifying Disabled Veteran ⁴	0.010	0.010	n/a	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	1.045	1.035	0.980	0.890	0.870
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 In December 2022, the Board of Supervisors established this new classification of real property. The 2023 General Assembly is considering legislation that would exempt this property from taxation.

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 and personal property of PSCs other than vehicles and aircraft are taxed at the real property tax rate.

⁴ 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Sales and Use Tax	\$80,460,257	\$90,033,119	\$102,540,115	\$98,939,100	\$109,300,000
Motor Vehicle Sales & Use	18,368	20,043	25,892	0	0
Cigarette Tax	0	0	1,978,706	2,200,000	3,800,000
Total – Sales and Use	\$80,478,625	\$90,053,162	\$104,544,712	\$101,139,100	\$113,100,000

Consumers Utility

Electric – State	\$2,442,093	\$2,881,340	\$3,515,449	\$3,056,800	\$3,802,000
Natural Gas – State	246,876	256,282	256,379	261,400	263,000
Electric – Local	6,399,000	6,458,385	6,600,348	6,555,600	6,666,000
Natural Gas – Local	2,553,519	2,597,154	2,620,636	2,649,300	2,673,000
Communication Tax – State	9,640,523	8,562,964	8,311,275	7,326,400	7,326,400
PSAP E-911	1,170,342	1,183,750	1,453,701	1,184,000	1,490,000
Total – Utility Taxes	\$22,452,354	\$21,939,876	\$22,757,789	\$21,033,500	\$22,220,400

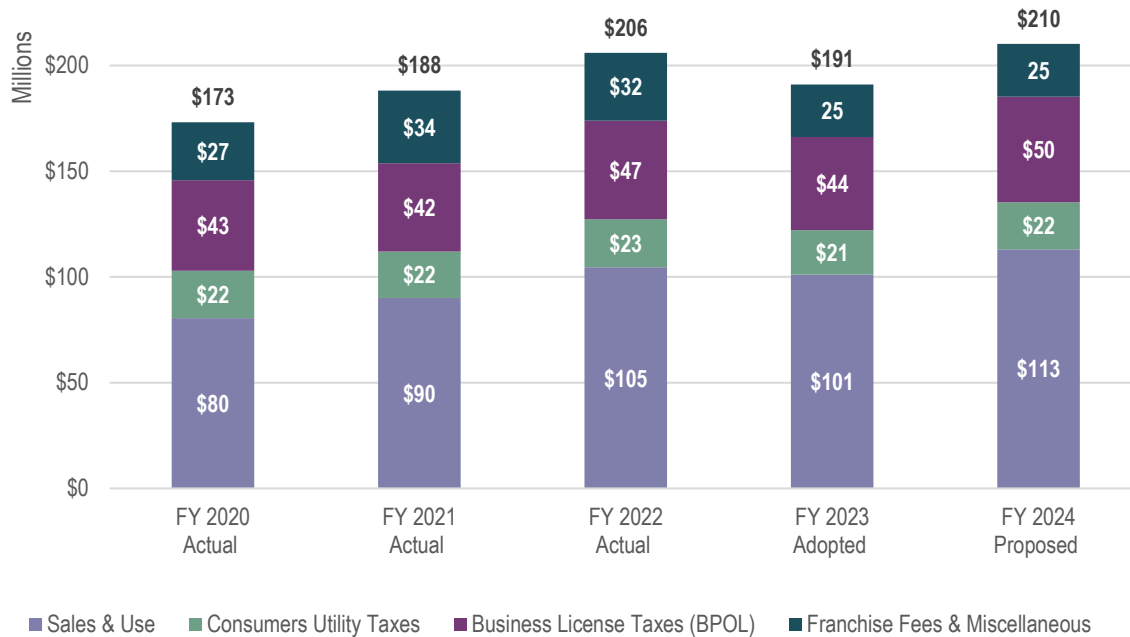
Business License (BPOL)

Amusements	\$118,884	\$78,982	\$132,690	\$100,000	\$135,000
Business Svc Occupations	9,767,574	11,831,521	12,117,017	11,494,100	13,277,000
Business Svc Aircraft Lease	6,168	11,984	17,759	10,000	10,000
Business Svc Computer Info	729,010	8,148	10,627	0	0
Federal R&D	17,351	9,734	49,476	15,000	22,000
Personal Svc Occupations	1,864,760	1,870,793	2,247,389	1,800,000	2,337,000
Contractors & Contracting	11,903,025	10,620,345	11,211,480	11,000,000	11,550,000
Hotels and Motels	308,534	182,992	216,297	275,000	325,000
Professional & Specialized	3,387,090	3,521,281	4,257,022	3,808,600	4,517,000
Renting by Owner	2,958,711	3,165,819	3,372,896	3,406,200	4,004,000
Repair Service Occupation	465,179	445,293	493,468	500,000	500,000
Retail Merchant	8,713,108	7,290,091	9,364,629	9,154,000	10,020,000
Retail Merchant Cert STR	193,484	172,068	195,841	200,000	214,000
Wholesale Merchant	533,029	527,969	676,096	513,300	600,000
Money Lenders	574,550	707,332	714,104	500,000	743,000
Coin Operated Machines	400	750	1,350	0	0
Fortune Tellers and Related	0	1,000	500	0	0
Itinerant Merchants	7,000	11,000	8,000	10,000	10,000
Professional Bondsmen	0	50	0	0	0
Other Business	185,663	246,175	401,123	175,000	373,000
Satellite Imaging Services	2,322	422	60	0	0
Going out of Business Sales	390	130	0	0	0
Mixed Beverage Licenses	59,050	77,100	69,430	70,000	77,000

**Local Non-Property Taxes**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Public Svc. Corp. License Tax	720,688	590,895	693,491	750,000	700,000
Penalties & Interest	273,804	394,278	426,133	300,000	529,000
Total – BPOL	\$42,789,774	\$41,766,152	\$46,676,878	\$44,081,200	\$49,943,000
Franchise Fees and Miscellaneous					
Motor Vehicle License Fee	\$7,296,326	\$7,295,780	\$7,370,675	\$7,591,000	\$7,518,000
Bank Franchise Tax	1,955,370	2,216,613	1,946,620	2,000,000	2,000,000
Recordation Tax	15,521,647	23,022,382	19,734,753	12,000,000	12,000,000
Tax on Wills	57,508	59,785	77,387	50,000	50,000
Transient Occupancy Tax	1,978,255	1,107,912	2,113,444	2,385,000	2,500,000
Short-Term Rental (STR) Tax	615,326	660,578	750,665	714,800	827,000
Total – Franchise Fees & Misc.	\$27,424,434	\$34,363,051	\$31,993,544	\$24,740,800	\$24,895,000
Total Non-Property Taxes	\$173,145,186	\$188,122,240	\$205,972,923	\$190,994,600	\$210,158,400

Note: The descriptions of local taxes that follow are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.

**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).



Local Non-Property Taxes

- **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 towns located within the county based on 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 option 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.

Historically, sales of food for home consumption and personal hygiene products (effective January 1, 2020) were taxed at a reduced rate of 2.5 percent (1.5 percent state and 1.0 percent local option). Effective January 1, 2023, these products are taxed at a reduced rate of 1.0 percent reflecting only the local option sales and use tax.

- **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.



Local Non-Property Taxes

- **Tax Rate** – The local portion of the natural gas consumption tax is \$0.004 per CCF on the first 500 CCF consumed in a month. The local portion of the electric consumption tax is based varies by use and is shown below.

First 2,500 kWh per month	Next 47,500 kWh per month	Excess of 50,000 kWh per month
\$0.00038/kWh	\$0.00024/kWh	\$0.00018/kWh

- **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:

Type of Utility/Service	Rate	Max Tax Per Month
Natural Gas Residential	\$0.63 per month plus \$0.06485 per CCF delivered	\$2.70
Natural Gas Commercial	\$0.676 per month plus \$0.0304 per CCF delivered	\$72.00
Natural Gas Group Metered Apartments	\$0.63 per month plus \$0.00032 per CCF delivered	\$2.70
Natural Gas Interruptible	\$8.00 per month plus \$0.00094 per CCF delivered	\$72.00
Electric Residential	\$0.63 per month plus \$0.006804 per kWh	\$2.70
Electric Commercial	\$0.92 per month plus \$0.005393 per kWh	\$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 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.



Local Non-Property Taxes

- **Tax Rate** – The communications sale and use tax is 5 percent.
- **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 more consumers are choosing streaming services as an alternative to cable television.

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 3.6099 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 \$10,000. 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.



Local Non-Property Taxes

Business Class	Tax Rate	Business Class	Tax Rate
Amusements	\$0.21/\$100	Retail Merchant	0.17/100
Business Service Occupations	0.17/100	Retail Merchant/Cert Short-term Rental	\$0.20/\$100
Business Services/Aircraft Lease	0.05/100	Wholesale Merchant	0.05/100
Business Services /Computer Info ¹	0.00/100	Money Lenders	0.16/100
Business Services/Satellite Imaging Svcs.	\$0.15/100	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	Going Out of Business Sale Permits	\$65
Professional & Specialized	\$0.33/100	Mixed Beverage Licenses	200-500
Renting by Owner	0.16/100	Public Svc. Corporations License	0.50/100
Repair Service Occupation	0.16/100		

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 Except those services exempted by the Internet Trade Freedom Act.



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. The current total tax rate is 8 percent although only the 2 percent unrestricted local portion is reflected in this section.
- **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.

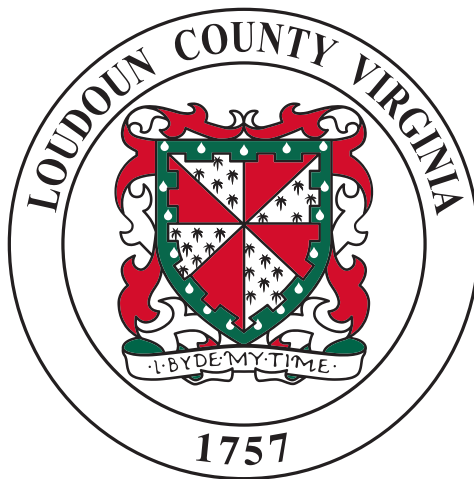
¹ More information can be found in Volume 2 of this document.



Local Non-Property Taxes

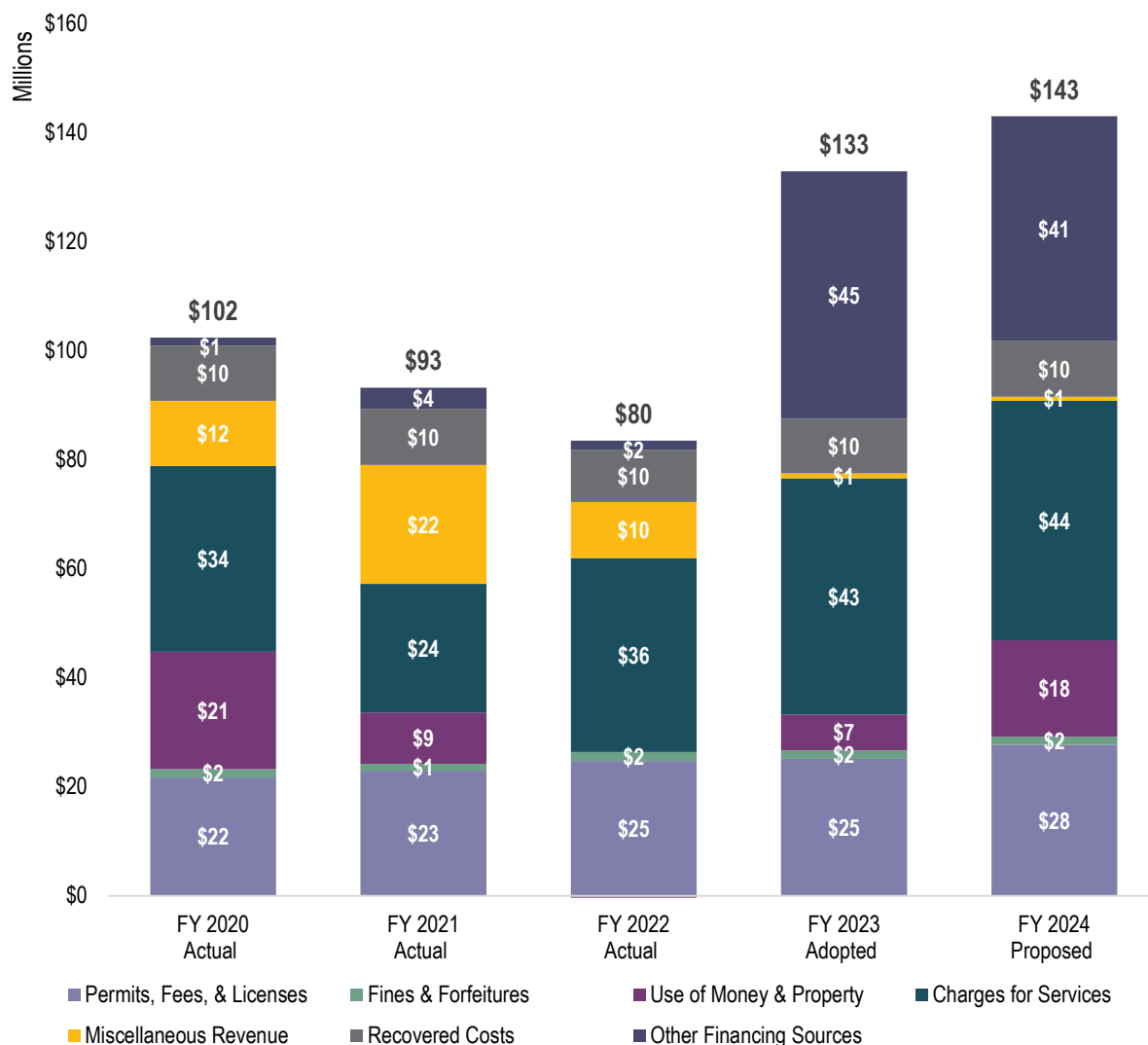
Cigarette Tax

- **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



Other Local Revenue declined in FY 2020 through FY 2022 as a result of the COVID-19 pandemic. **Use of Money & Property**, which is primarily comprised of revenues from interest on investments, declined significantly as the Federal Reserve reduced interest rates. As interest rates have increased, this revenue is anticipated to reach pre-pandemic levels in FY 2023. **Charges for Services** also saw significant declines in FY 2020 as in-person programming for PRCS was limited and as the Board suspended the revenue neutrality policy for transit services¹. PRCS programming began to recover in FY 2022 as social distancing measures eased, however, transit revenues remained at all-time lows amid the Board's continued suspension of the revenue neutrality policy through FY 2023. The budget increase for this category includes resumption of new normal post-pandemic as well as increased revenues for the landfill operations (restricted for use at the landfill). While these revenues

¹ More information about transit service revenue can be found in the budget narrative for the Department of Transportation and Capital Infrastructure in the Community Development section of Volume 1.



Other Local Sources of Revenue

declined, **Permits, fees, and license revenue** remained relatively constant, buoyed by commercial construction and an increase in the number of alteration permits.

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 shown in the year after that in which LCPS recognized the savings and are not part of the adopted budget. Beginning with the FY 2023 Adopted Budget, **Recovered Costs** includes \$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 Debt Service Fund to fund staff associated with the program. Beginning in FY 2023, those staff were directly funded in the Debt Service Fund.

PERMITS, FEES, AND LICENSES

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Animal Services					
Dog Licenses	\$464,930	\$472,699	\$484,008	\$460,000	\$460,000
Pet Shop and Dealer Fees	500	550	500	250	250
Vicious & Dangerous Dog Lic.	4,130	3,810	3,535	2,500	2,500
Subtotal – Animal Services	\$469,560	\$477,059	\$488,043	\$462,750	\$462,750
Sheriff					
False Alarm Fees	\$314,913	\$260,943	\$182,313	\$300,000	\$300,000
Pawn Broker License Fees	2,000	2,000	2,200	1,200	1,200
Prec. Mets. & Gem Buyer Lic.	0	-	200	0	0
Solicitor Permits	2,175	2,430	1,740	4,000	4,000
Weapons Permit	98,320	129,511	75,584	70,000	70,000
E-Citation Service Fee	96,420	89,252	88,804	0	0
LEOSA ¹ Fees	140	480	960	0	0
Subtotal – Sheriff	\$513,967	\$484,616	\$351,800	\$375,200	\$375,200
Health					
BOCA Clearance Fees	\$12,375	\$14,500	\$15,425	\$10,000	\$10,000
Health and Sites Evaluation	3,727	5,733	7,216	4,000	4,000
Perc Test Monitor Fees	0	-	0	1,000	1,000
Replacement Well Fees	600	1,100	300	500	500
Sanitation and Water Permits/Fees	43,256	49,978	70,278	40,000	40,000
Sanitation Licenses	10,508	10,508	11,360	14,200	14,200
Septic Tank Permits	41,950	49,400	41,700	40,000	40,000
Swimming Pools and Permits	56,320	55,660	79,970	55,000	55,000
Tech Sewage Plan Review	10,950	18,450	14,700	8,000	8,000
Water Supply Licenses	3,238	3,697	3,085	4,000	4,000

¹ LEOSA: Law Enforcement Officers Safety Act



Other Local Sources of Revenue

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Well and Septic Re-inspection	1,250	225	150	400	400
Ann. Restaurant Perm. - State	0	0	0	0	50,000
Cert. Letter OSE/PE - State	0	0	0	0	9,400
Hotel E.H. Permit - State	0	0	0	0	2,300
Onsite Sewage Const. Permit (1000GPD) - State	0	0	0	0	52,000
Onsite Sewage Const. Permit (<1000GPD) - State	0	0	0	0	4,600
Rest. E.H. Plan Rev. - State	0	0	0	0	5,200
Temp. E.H. Perm. Fee - State	0	0	0	0	4,500
Vital Statistics Fee - State	0	0	0	0	20,000
Well Permit Fee - State	0	0	0	0	100,000
Subtotal – Health¹	\$184,174	\$209,251	\$244,184	\$177,100	\$425,100
Building Development					
Appeals	\$2,100	\$350	\$1,050	\$1,561	\$1,100
As-Built Submission Fees	33,600	27,300	30,000	38,730	38,700
Boundary Line Adjustments	88,675	87,750	88,150	115,038	187,500
Bond Final Release Fees	168,783	216,687	211,942	235,000	235,000
Bond Reduction Processing Fees	24,830	33,385	40,815	69,000	69,000
Building Permits	10,960,080	10,917,843	13,337,574	12,000,000	13,025,000
Cert of Approp. Admin	600	600	720	0	0
CAPP – Cert of Approp. HDRC ²	540	960	840	0	0
Commission Permits	13,980	20,970	34,950	12,510	35,000
Construction Plans & Profiles	482,930	527,550	375,457	587,347	418,700
Electrical Permits	939,985	1,108,359	992,209	1,043,348	1,022,000
Erosion and Sediment Control Permits	836,734	1,154,578	887,507	1,352,500	1,000,000
Easement	79,055	111,380	59,265	146,783	260,200
Final Development Plan Fee	36,030	-	24,020	12,935	24,000
Fire Permits	550,864	516,788	588,999	548,471	606,700
Floodplain Alterations	38,850	43,150	24,500	64,100	50,600
Floodplain Study Fees	87,625	84,300	71,575	113,900	93,200
Base Density Division	2,735	440	0	4,521	4,500
Mechanical Fees	411,230	473,714	461,622	467,799	475,500
Occupancy Permits	223,170	188,220	244,290	300,000	252,000

¹ With the transition to local administration of the Health Department, the FY 2024 Proposed Budget reflects those revenues that were previously reported on the state side of the Health Department's budget. More information on the revenues and expenditures related to this transition can be found in the Health Department's budget narrative in the section titled Health and Welfare.

² HDRC: Historic District Review Committee

**Other Local Sources of Revenue**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Overlot Grading Fees	402,070	394,630	365,800	507,146	507,100
Performance Bond Ext. Fees	114,900	147,900	157,100	154,000	157,100
Plumbing Permits	738,245	785,550	791,651	805,141	815,400
Plat of Correction	1,890	3,780	1,890	6,386	1,900
Rural Site Plan Fees	6,900	4,600	4,600	4,411	4,600
Road Dedication Plats	78,457	94,415	58,990	142,165	152,200
Subdivision Exceptions	0	1,490	0	1,120	1,100
Family Subdivisions	6,620	3,040	930	2,199	900
Preliminary Subdivisions	216,500	104,725	59,185	180,432	75,400
Preliminary Record Subdivisions	101,271	132,120	139,065	209,682	159,200
Record Subdivisions	101,208	241,995	143,680	294,777	162,300
Subdivision Waiver	42,345	51,899	40,153	62,139	11,400
Special Exception – Sign Dev Plan	30,720	10,240	15,360	20,480	20,500
Sign Permits	117,870	92,025	102,985	104,952	105,000
Soils Map Reviews and Map Fees	4,275	13,841	7,500	5,000	7,500
Site Plan Amendments	301,002	258,780	230,178	370,780	258,700
Special Exceptions	99,225	120,640	204,185	120,288	204,200
Minor Special Exception	(5,995)	10,435	0	10,056	10,100
Final Site Plans	761,570	832,107	654,555	866,058	749,400
Zoning Variances	4,025	2,415	2,415	0	0
FMS Waiver Fees	42,840	49,980	19,040	29,808	29,800
Zoning Correspondence	59,960	72,590	91,150	64,985	65,000
Zoning Concept Plan Amend.	118,180	188,469	139,898	175,939	175,900
Rezoning	470,995	417,034	708,173	408,582	408,600
Rezoning Ordinance Modification	14,895	41,045	50,440	29,706	29,700
Zoning Permits	1,173,400	1,270,736	1,284,495	1,300,000	1,300,000
Rezone – Rt. 28 Tax District	11,900	4,760	11,900	9,450	9,500
VSMP ¹ Application Fee	183,294	240,375	176,357	300,000	220,700
VSMP Modification Transfer	220,077	181,999	210,153	380,675	230,000
VSMP Renewal – Annual	27,000	39,254	14,064	50,000	28,100
FMS Waiver Fees – PZ	7,140	7,140	11,900	0	0
Permit Levy	0	277,400	325,074	270,100	300,000
Traffic Data Collection Fee ²	0	0	0	0	1,425,000
Traffic Warrant Study Fee	0	0	0	0	875,000
Subtotal – Building & Development	\$20,435,174	\$21,611,731	\$23,498,350	\$24,000,000	\$26,300,000

¹ VSMP: Virginia Stormwater Management Program² Fees for certain traffic data collection and traffic warrant studies were established by the Board in December 2021.



Other Local Sources of Revenue

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Other					
Agricultural and Forestal District Withdraw Fee	\$1,000	\$500	\$500	0	0
Alcohol Permit Fee	200	0	0	0	0
Land Use Tax Application Fee	91,429	109,339	103,667	100,000	100,000
Refuse Vehicle Hauling Licenses	16,640	29,218	17,160	15,000	15,000
Res Parking Permit Decals	1,440	-	0	0	0
Solid Waste Facility Permits	7,930	7,890	12,515	10,000	10,000
Transfer Fees	12,451	15,784	13,297	10,000	10,000
Subtotal – Other	\$131,090	\$162,731	\$147,139	\$135,000	\$135,000
Total – Permits, Fees, and Licenses	\$21,733,966	\$22,945,387	\$24,729,516	\$25,150,050	\$27,698,050

- **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 took effect in FY 2023 and was 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 were anticipated to result in an offsetting decline in revenue, leaving overall development permit revenues fairly flat.

As previously noted, the transition to local administration of the Health Department has created several new fees for the Health Department, which are reflected in the above table. Other new fees include the traffic data collection fee and the traffic warrant study fee which are intended to offset the costs of traffic studies.

**Other Local Sources of Revenue****FINES AND FORFEITURES**

	\$21,733,966	\$22,945,387	\$24,729,516	\$25,150,050	\$27,698,050
Animal Law Violation Fees	\$2,067	\$4,351	\$2,192	\$6,000	\$6,000
Court Fines and Forfeitures	1,064,442	1,006,599	1,344,754	1,100,000	1,120,000
Delinquent & Late Fees	7,513	6,763	7,626	15,000	10,000
Env. Health Violation Fines	14,986	5,829	16,759	50	50
Fire Lane Violation Fines	227,457	134,617	150,889	221,650	206,650
Overdue Book Fines	31,459	2,323	5,237	0	0
Parking and Traffic Fines – Dulles Airport	150,165	89,031	114,574	140,000	140,000
Parking Fines	2,197	1,980	3,749	600	600
Zoning Violation Fines	30,748	10,422	19,149	60,000	32,000
Erosion and Sediment Control Violation	10,000	2,000	(2,000)	0	0
Total – Fines & Forfeitures	\$1,541,034	\$1,263,916	\$1,662,929	\$1,543,300	\$1,515,300

- **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.



Other Local Sources of Revenue

USE OF MONEY AND PROPERTY

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Interest on Investment ¹	\$19,441,385	\$5,329,776	\$5,135,319	\$3,500,000	\$15,000,000
Interest on Loans	20,724	17,763	15,898	0	0
Unrealized Gain (Loss) on Sale of Investments ²	89,905	2,086,605	(11,178,675)	0	0
Interest on Investment Contra Account	(50,965)	(89,307)	(65,870)	0	0
General Property Rental	525,106	532,517	37,478	529,716	333,647
Recreational Property Rental	1,131,585	1,288,709	1,702,114	2,188,967	1,903,611
Concessions & Commissions	20,130	18,891	14,599	23,703	23,703
Sale of Artwork	1,016	1,004	269	4,000	4,000
Sale of Concessions	108,055	16,592	48,404	93,189	93,189
Sale of Materials & Supplies	50,281	5,014	53,563	48,108	48,108
Sale of Salvage & Surplus	143,657	222,221	306,557	175,000	250,000
Total – Use of Money & Property	\$21,480,879	\$9,429,784	(\$3,930,342)	\$6,562,683	\$17,656,258

- **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.

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

² Unrealized Gain (loss) on sale of investments reflects book adjustments on an accrual basis to account for the market value of investments held as of June 30th of each fiscal year, not a realized loss. Since investments are held until maturity, losses will not be recognized.

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

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Clerk of the Circuit Court					
Copy Fees	\$27,582	\$27,716	\$30,802	\$45,000	\$45,000
Excess Fees of Clerks	1,322,547	1,828,034	1,575,995	950,000	950,000
Subtotal – Clerk of the Circuit Court	\$1,350,129	\$1,855,750	\$1,606,797	\$995,000	\$995,000
Public Safety					
Accident Report Charges	\$27,978	\$26,697	\$29,400	\$27,000	\$27,000
Courthouse Security Fees	342,409	221,707	259,719	400,000	400,000
DNA Analysis Fees	3,958	2,589	1,905	4,200	4,200
Fingerprinting	3,607	5,443	3,197	9,900	9,900
Good Conduct Letters	210	170	220	550	550
House Arrest Fees	4,410	3,450	1,200	5,000	5,000
Incident Reports	1,550	1,930	1,400	2,000	2,000
Loss of Summons Copy	5	0	15	30	30
Record Checks	2,849	2,502	2,849	6,400	6,400
Adult Detention Center Fees	13,313	9,924	6,652	23,000	23,000
Civil Process Fees	7,907	7,907	7,907	7,910	7,910
Supervision Fees	53,035	0	2,350	65,000	0
Subtotal – Public Safety	\$461,231	\$282,320	\$316,815	\$550,990	\$485,990
Animal Services					
Animal Adoption Fees	\$118,642	\$115,505	\$159,210	\$100,000	\$100,000
Animal Protection Charges	10,218	9,202	8,945	15,200	15,200
Board of Animals	3,625	3,266	1,005	8,000	8,000
ORE Disposal Fees	700	325	625	750	750
Subtotal – Animal Services	\$133,184	\$128,298	\$169,785	\$123,950	\$123,950
Landfill					
Municipal Solid Waste	\$9,455,064	\$11,925,312	\$11,305,187	\$11,683,070	\$12,761,335
Sale/Recycle – Scrap Metal	89,715	89,108	147,057	100,000	100,000
Sale/Recycle – Oil/Battery/ Antifreeze	3,011	3,658	4,771	3,000	3,000
Subtotal – Landfill	\$9,547,790	\$12,018,078	\$11,457,015	\$11,786,070	\$12,864,335
Library Services					
Inter-Library Loan Fees	\$1,872	\$1,521	\$1,862	\$4,674	\$2,500
Damaged & Lost Book Fees	28,240	9,711	33,921	35,049	35,049
Passport Processing Fees	113,470	25,445	91,535	155,750	155,750



Other Local Sources of Revenue

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Passport Application Photo Fees	27,525	7,980	32,625	29,850	29,850
Subtotal – Library Services	\$171,107	\$44,657	\$159,944	\$225,323	\$223,149
Mental Health, Substance Abuse, and Developmental Services (MHSADS)					
Aftercare Service Fees	\$1,467	\$198	\$680	\$4,000	\$4,000
Court Evaluation Charges	83,688	74,040	97,335	100,000	100,000
Day Treatment Clinic Fees	6,113	4,053	3,451	5,000	5,000
Labs and Meds	1,015	1,539	94	0	0
Outpatient Clinic Fees	66,736	45,103	41,988	78,000	78,000
Parent-Infant Development	136,691	75,921	122,965	110,000	110,000
Residential Services	285,732	299,853	284,657	300,000	300,000
Substance Abuse Counselor	36,860	21,959	24,044	50,000	50,000
Subtotal – MHSADS	\$618,300	\$522,667	\$575,213	\$647,000	\$647,000
Parks, Recreation, and Community Services (PRCS)					
Admission Charges	\$1,656,876	\$886,365	\$2,052,780	\$3,475,282	\$2,283,566
After School Activities	5,301,526	306,136	6,567,079	9,550,424	9,550,424
Cafeteria Sales	14,729	28,258	5,450	22,544	22,544
Community Center Fees	970,194	712,223	1,395,387	2,854,074	1,671,292
Daycare Fees	720,692	1,097,979	883,110	1,492,029	1,492,029
Group Events	390,946	281,257	1,052,053	567,189	567,189
League Sports	174,687	153,042	234,489	315,556	315,556
Preschool Fees	1,539,848	1,096,838	2,448,763	3,175,959	3,175,959
Recreation Fees	210,619	280,559	237,856	648,375	648,375
Respite Care Fees	349,798	111,434	312,292	326,636	326,636
Summer Camp	763,461	1,472,683	2,339,686	2,982,479	2,982,479
Swimming Pool	154,083	185,675	260,559	278,658	278,658
Tournaments	27,992	3,743	25,479	57,535	57,535
Transportation Fees – Group Events	25,036	1,452	21,054	75,174	75,174
Youth Sports User Fees	497,975	563,043	844,104	809,486	934,486
Subtotal – PRCS¹	\$12,798,461	\$7,180,687	\$18,680,141	\$26,631,400	\$24,381,902

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. Revenues started to recover in FY 2022, ending at 94 percent of FY 2019 Charges for Services revenue (pre-pandemic). The FY 2024 Proposed Budget for these revenues reflects estimates of a new post-pandemic normal.

**Other Local Sources of Revenue**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Health¹					
Communicable Health Svcs.	\$0	\$0	\$0	\$0	\$50,000
Dental Health Svc. Fees	0	0	0	0	4,500
Family Planning Svcs.	0	0	0	0	45,000
Immunization Svcs.	0	0	0	0	95,000
Medicaid Dental	0	0	0	0	36,000
Nursing Home Screening	0	0	0	0	140,000
VFC Admin. Fee - DMAS	0	0	0	0	13,000
Subtotal – Health	\$0	\$0	\$0	\$0	\$383,500
Other Service Fees					
Administration Fees	\$12,895	\$10,854	\$6,986	0	\$4,500
Case Management Fees	62,534	180,510	17,011	65,000	65,000
Collection Fees – Bad Checks	16,965	16,370	18,891	13,000	15,500
Collection Fees – Delinquent Taxes	484,562	665,322	733,953	425,000	550,000
Commonwealth's Attorney Fees	8,215	6,136	4,880	10,000	10,000
Commuter Bus Advertising	30,000	17,884	30,414	50,000	50,000
Commuter Bus Fares ²	7,775,854	151,920	1,403,536	1,177,832	2,531,152
Court Fines	225,506	94,044	(15,539)	0	0
Emergency Service Fees	74,371	47,439	53,097	99,800	99,800
Freedom of Information Fees	85,332	34,929	41,007	15,500	35,500
Hydrogeologic Fees	1,742	871	3,484	850	850
Well and Septic Evaluation	1,540	1,760	1,100	5,300	5,300
Credit Card Fees	35,698	27,843	35,094	85,500	85,500
Cartographic Map Sales	2,122	1,208	1,385	1,500	1,500
Digital Data Sales	3,095	4,904	2,242	3,500	3,500
Publication Sales	22,350	33,036	2,582	24,000	6,000
Other Charges for Services	1,000	0	0	99,484	99,484
Collection Fees – Towns	207,820	243,874	293,871	291,500	303,845
Subtotal – Other	\$9,051,601	\$1,538,904	\$2,633,994	\$2,367,766	\$3,867,431
Total – Charges for Svcs.	\$34,131,804	\$23,571,362	\$35,599,703	\$43,327,499	\$43,972,257

¹ With the transition to local administration of the Health Department, the FY 2024 Proposed Budget includes several new County revenues that reflect revenues previously captured on the state side of the Health Department's budget.

² The Board of Supervisors suspended the revenue neutrality policy for commuter bus fares for FY 2021 – FY 2023. The FY 2024 Proposed Budget assumes this suspension continues but the Board will consider this issue as part of the 2023 Transit Summit.



Other Local Sources of Revenue

- **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.

MISCELLANEOUS REVENUE

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Private Donations	\$57,211	\$53,352	\$49,824	\$46,000	\$46,000
Other Donations	5,000	355,760	15,500	0	0
Sale of Machinery & Equipment	69,786	45,449	79,558	5,000	0
Sale of Vehicles	45,301	0	42,150	0	0
Rebate – Solar Energy Credits	2,455	7,383	5,552	6,000	8,000
Other Rebate	296,736	217,459	169,641	120,000	120,000
Discount Taken	9,619	0	0	0	0
Overpayment to be Refunded	(309)	205	265	0	0
Primary Fees	0	0	895	0	0
Other Misc. Revenue	95,878	1,441,477	46,690	20,900	20,300
Payment from LCPS	11,537,377	17,886,572	8,999,369	0	0
I-66 Toll Revenue	(197,385)	1,564,326	850,468	701,434	514,332
Total – Misc. Revenue	\$11,921,670	\$21,571,983	\$10,259,912	\$899,334	\$708,632

- **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 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Extradition of Prisoners	\$37,414	\$14,798	\$29,232	\$45,000	\$45,000
Housing of Prisoners (Federal)	330	660	1,320	1,000	1,000
Housing of Prisoners (State)	726,427	473,018	474,705	800,000	800,000
Medical Co-Payments	10,226	7,430	6,265	9,000	9,000
Prisoner Per-Diem (State)	97,282	70,548	58,683	115,000	115,000
Work Release Room & Board	39,416	9,660	20,197	60,000	60,000
DOC Inmate Medical Care Reimbursements	11,830	4,969	0	5,000	5,000
Inmate Medical Transport Fee	200	0	0	0	0
CSA – Mental Health Svc	72,471	9,971	35,915	30,000	30,000
Medicaid Reimbursements ¹	3,575,879	40,744	3,168,685	4,577,800	4,577,800
Charges to Other Insurance	312,339	296,678	431,412	375,000	375,000
Friendship House Food Unit	528	0	0	0	0
Juvenile Detention Center – Contract	84,490	130,654	0	0	0
Juvenile Detention Center – Food	16,500	106,700	51,361	94,960	94,960
Loudoun Hospital	341	651	279	0	0
MHSADS Services	12,240	5,563	2,400	22,500	22,500
SWCDB ² Personnel	530,141	537,334	590,784	580,454	822,958
PRCS Facility Supervisors	122,954	144,954	199,444	204,700	204,700
Protective Services	620,244	647,118	614,295	750,000	750,000
Misc. Recovered Costs	3,802,653	4,530,297	3,907,753	2,354,564	2,347,802
Task Force Reimbursement	64,035	38,574	29,861	0	0
Total – Recovered Costs	\$10,137,940	\$10,268,082	\$9,622,592	\$10,024,978	\$10,260,720

- **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

An increase in Medicaid reimbursements is reflected in the FY 2023 Adopted Budget in anticipation of new reimbursements related to the new Youth Crisis Stabilization Center.

OTHER FINANCING SOURCES

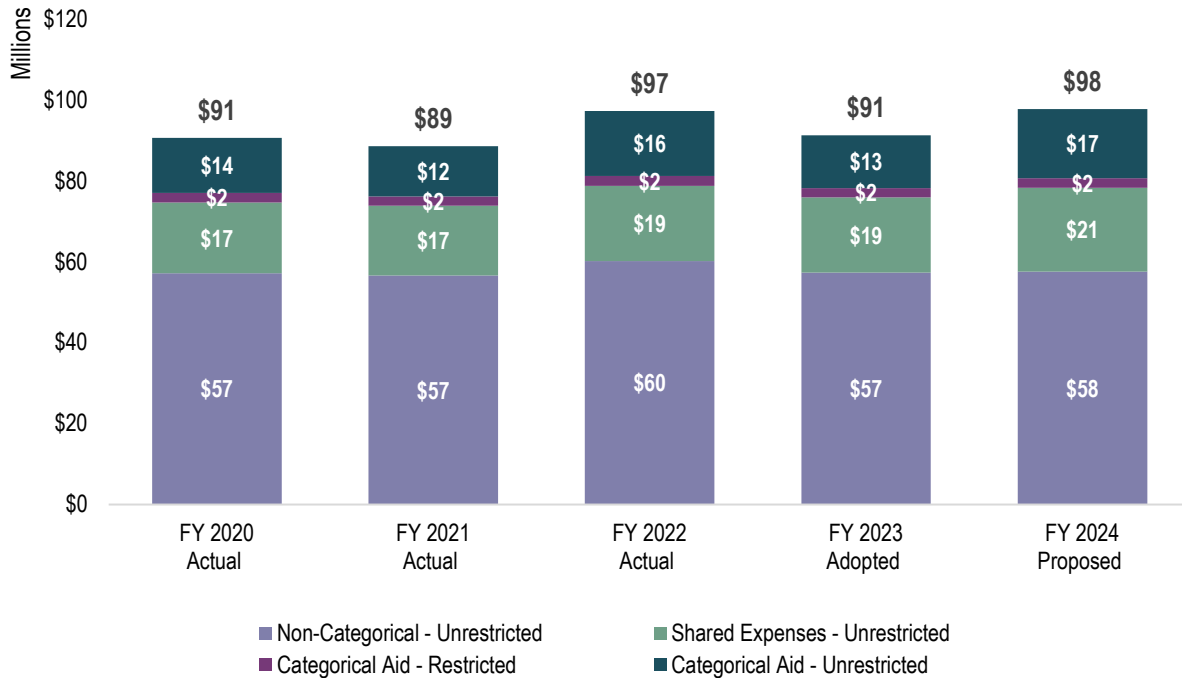
	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Transfer from the TOT Fund	\$412,119	\$113,704	\$447,678	\$468,584	\$468,584
Transfer from the Animal Trust Fund	38,500	35,820	0	0	0
Transfer from the TDF	0	2,732,885	0	4,228,306	0
Transfer from EMS Transport Fund	600,011	709,951	770,518	725,881	725,881
Transfer from the Capital Projects Fund	44,000	0	0	0	0
Transfer from the Debt Service Fund	143,323	153,487	421,358	0	0
Transfer from Central Services Fund	\$204,409	\$0	\$0	0	0
Use of Prior Year Fund Balance	0	0	0	40,000,000	40,000,000
Total – Other Financing Sources	\$1,442,362	\$3,745,847	\$1,639,554	\$45,422,771	\$41,194,465

- **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 2024 Proposed Budget transfers \$1.2 million from other funds into the General Fund and 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. The FY 2023 Adopted Budget included a \$4.2 million transfer from the Transportation District Fund (gasoline tax funding) to supplement transit operations as the Board suspended the revenue neutrality policy. For the FY 2024 Proposed Budget, the program is supplemented by local tax funding as the County’s gasoline tax revenue will be diverted to the County’s WMATA Operating payment. More information on gasoline tax revenue can be found in Volume 2’s Other Appropriated Funds section in the Transportation District Fund.



Commonwealth Aid



	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Non-Categorical Aid – Unrestricted	\$57,191,811	\$56,634,953	\$60,188,289	\$57,321,700	\$57,571,700
Shared Expenses	17,446,317	17,252,286	18,621,696	18,585,634	20,763,542
Categorical Aid – Unrestricted	2,370,003	2,308,711	2,410,857	2,314,135	2,314,135
Categorical Aid – Restricted	13,623,571	12,349,041	16,097,950	13,058,232	17,112,105
Total – Commonwealth Aid	\$90,631,702	\$88,544,991	\$97,318,792	\$91,279,701	\$97,761,482

- **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.
 - *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 2022, the State’s contribution covered an estimated 27 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

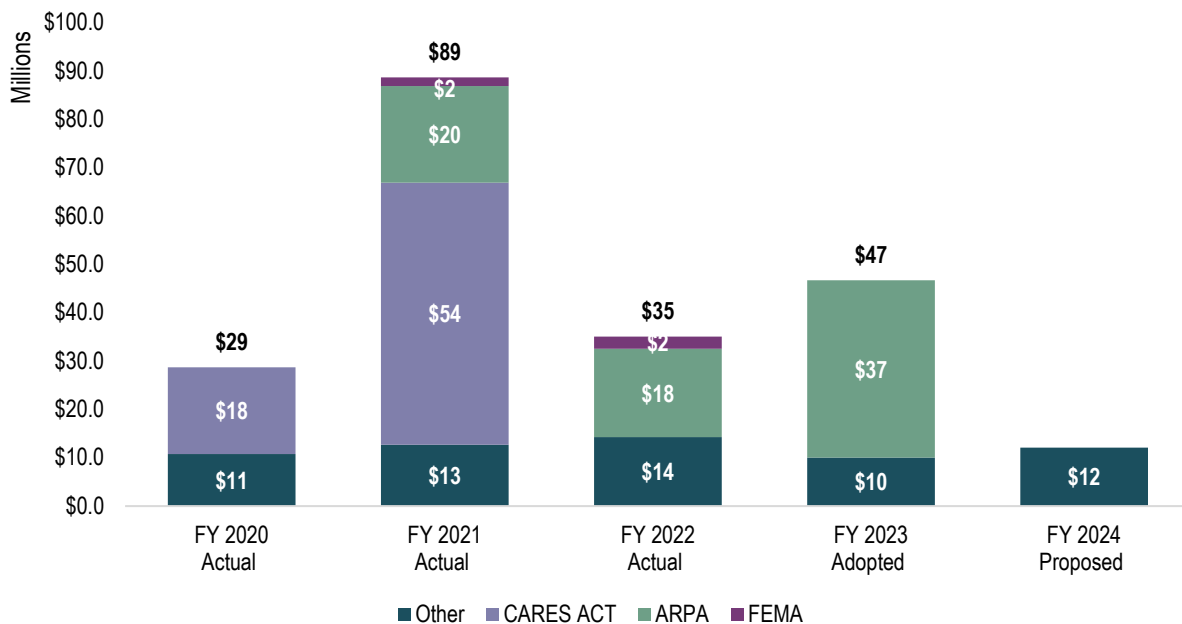
The four percent state-imposed daily vehicle rental tax is primarily generated through passenger traffic at Dulles International Airport.

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 NVT. 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 NVT 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 NVT 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. These reimbursements are distributed to localities via the Virginia Compensation Board. 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 2024 Proposed Budget includes funding for the Juvenile Court Services Unit and the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS).
 - Restricted aid specifies how the funds must be spent. Restricted Categorical Aid in the FY 2023 Proposed Budget includes funding for mandated social service programs in the Department of Family Services (DFS) and MHSADS as well as grant funding for the Department of Community Corrections; Loudoun County Fire and Rescue; the Juvenile Court Services Unit; Libraries; the Department of Parks, Recreation, and Community Services; DTCL; and the Department of Housing and Community Development.
- **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** – Typically, the Virginia Compensation Board releases preliminary estimates of funding to localities for constitutional offices by late March. Final allocations are then available in early May.



Federal Aid



	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed
Non-Categorical Aid	\$3,509	\$3,559	\$3,646	\$3,550	\$3,550
Categorical Aid – Restricted ¹	28,716,740	88,691,214	35,066,993	46,720,596	12,121,815
Total – Federal Aid	\$28,720,249	\$88,694,773	\$35,070,639	\$46,724,146	\$12,125,365

- **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.
 - *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.
- **Administration** – The County obtains some of this aid “automatically” on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the aid program.
- **Supplemental Information** – 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.

¹ Revenues for FY 2021 – FY 2023 were 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).

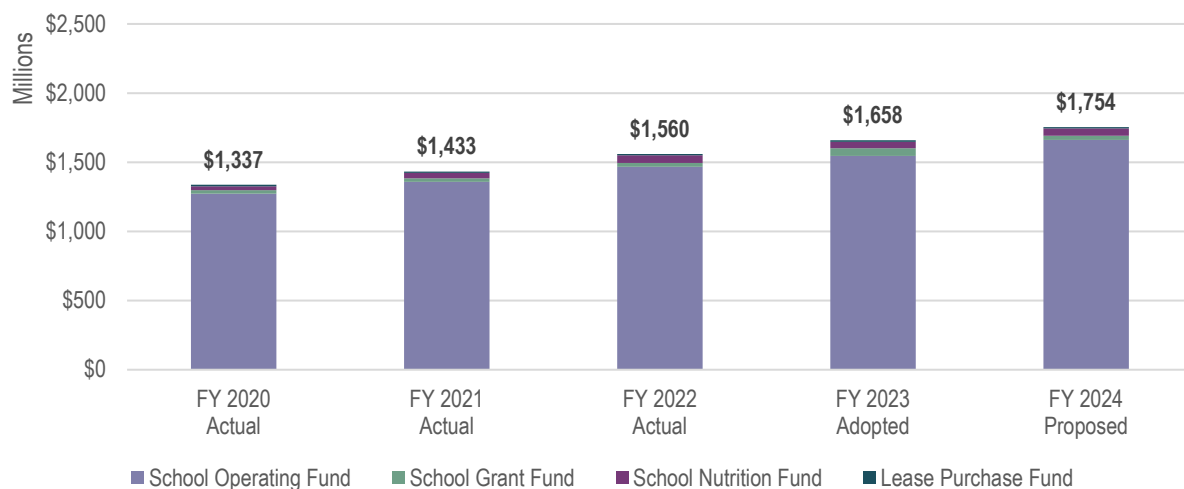


School Funds

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 \$1,136,827,376 for FY 2024, an increase of 6.5 percent compared to the FY 2023 Adopted Budget. This represents 68.4 percent of the School Operating Fund appropriation, or 64.8 percent of all School operating appropriations.

SCHOOL OPERATING APPROPRIATIONS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
School Operating Fund	\$1,273,172,718	\$1,358,167,039	\$1,467,178,107	\$1,545,949,152	\$1,662,045,179
School Grant Fund	25,872,405	26,827,614	57,809,463	56,415,746	30,503,915
School Nutrition Fund	27,587,068	38,114,553	55,150,618	45,815,771	51,663,825
Lease Purchase Fund	10,024,373	10,000,439	10,001,412	10,002,000	10,002,000
Total School Funds	\$1,336,656,564	\$1,433,109,645	\$1,560,139,600	\$1,658,182,669	\$1,754,214,919



**School Funds****SCHOOL REVENUES**

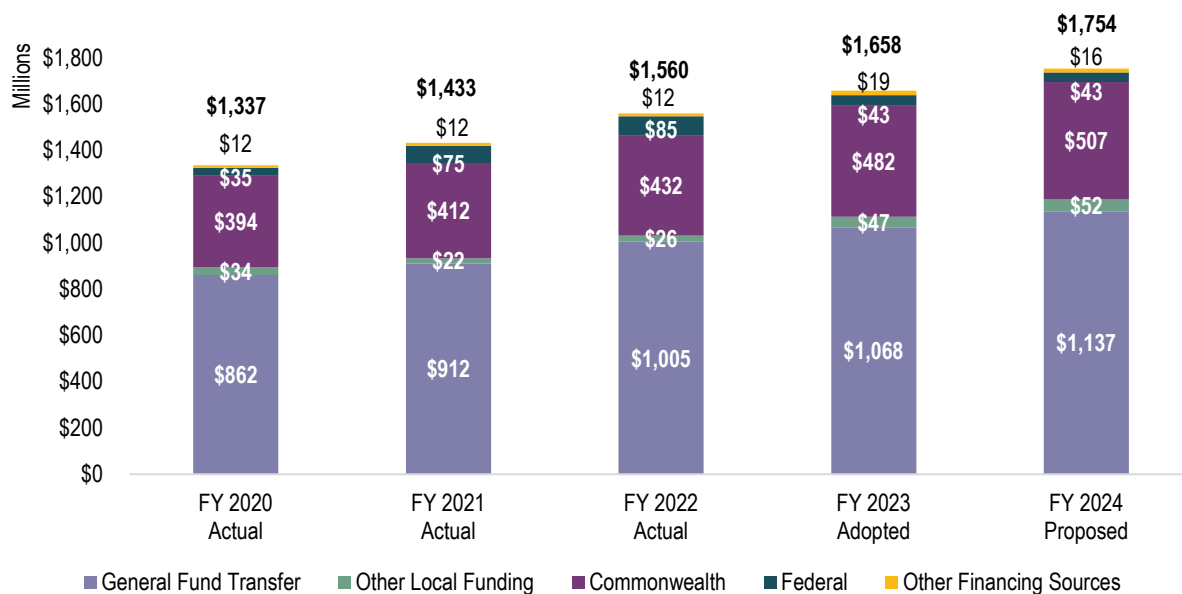
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Local Funding					
General Fund Transfer ¹	\$862,120,976	\$912,225,228	\$1,005,105,408	\$1,067,759,336	\$1,136,827,376
Rebates and Refunds	370,451	478,881	391,703	470,000	470,000
Sales of Textbooks	60,970	12,391	29,775	12,639	22,000
E-Rate Reimbursement	485,673	3,689,669	2,112,241	1,554,807	1,500,000
Tuition	1,000,122	1,065,342	1,451,962	2,094,795	1,927,000
Use of Buildings	839,318	364,546	909,612	958,333	1,000,000
Athletic, Parking, AP Test Fee	2,330,278	2,468,375	1,877,001	1,400,000	1,300,000
Hughes Foundation	1,163,404	289,967	2,148,042	1,000,000	1,000,000
PAVAN ¹	47,843	0	0	57,000	57,000
Sales of Equip. & Supplies	137,940	174,394	236,604	383,000	400,000
Cafeteria Sales	14,850,501	803,493	3,767,488	24,541,637	29,985,516
Lease Proceeds	10,000,000	10,000,000	10,000,000	10,002,000	10,002,000
Miscellaneous	2,998,196	2,674,193	3,281,168	4,034,717	5,207,466
Subtotal – Local Funding	\$896,405,672	\$934,246,479	\$1,031,311,004	\$1,114,268,264	\$1,189,698,358
Commonwealth Funding					
Sales Tax	\$91,396,911	\$102,936,837	\$119,674,959	\$110,601,158	\$117,467,122
Basic Aid	192,457,324	193,168,951	190,622,982	210,468,459	218,856,880
Fringe Benefits	36,371,374	38,110,449	38,574,623	40,879,292	41,337,968
Textbooks	3,871,283	3,930,643	3,951,968	4,937,592	4,938,917
Special Education	24,094,743	23,815,202	23,994,606	23,727,710	24,298,941
Vocation Education	1,543,275	1,660,405	1,828,440	2,002,962	1,944,664
Supplemental Support	25,433,605	15,252,168	14,944,591	28,863,910	14,988,406
SOL Materials/Training	307,059	338,025	330,925	390,661	369,554
Technology Plan	2,390,000	2,494,000	2,467,785	2,520,000	2,546,000
School Nutrition	453,597	305,241	1,071,515	637,228	1,316,547
No Loss Funding	0	12,087,554	2,942,403	0	0
Learning Loss Instruct. Sup	0	802,233	0	0	0
Hold Harmless Funding	0	0	0	12,295,859	8,867,701
Other State Funds	15,313,220	17,074,874	31,748,619	44,394,285	69,947,133
Subtotal – Commonwealth	\$393,632,391	\$411,976,582	\$432,153,416	\$481,719,116	\$506,879,833
Federal Funding					
Title I	\$1,773,802	\$1,618,614	\$1,953,322	\$1,972,656	\$2,014,630

¹ FY 2024 value reflects the amount included in the FY 2024 Proposed Budget for the Loudoun County Public Schools. The General Fund Transfer in the School Board Adopted Budget is \$1,143,014,205 leaving a gap of \$6.2 million.



School Funds

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed
Head Start	1,017,533	1,103,734	1,133,747	1,041,651	1,034,098
Handicapped Education	13,181,935	14,281,743	13,014,960	19,079,612	13,608,336
School Nutrition	12,282,970	37,005,819	50,311,615	13,364,187	16,339,468
Other Federal Funds	6,362,260	20,876,675	18,261,536	7,464,464	9,567,902
Subtotal – Federal	\$34,618,500	\$74,886,585	\$84,675,180	\$42,922,570	\$42,564,434
Other Financing Sources	\$12,000,000	\$12,000,000	\$12,000,000	\$19,272,719	\$16,022,294
Total – School Funds	\$1,336,656,563	\$1,433,109,646	\$1,560,139,600	\$1,658,182,669	\$1,754,214,919
Student Enrollment	84,175	81,504	81,642	83,039	83,061



- **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.





Forecast Discussion and Analysis

The Economic Outlook

In FY 2023 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. The economy, fortunately, experienced robust growth in the first half of FY 2023, and staff expects that expansion will continue through the rest of the fiscal year. Employment in most sectors of Loudoun's economy has returned to pre-pandemic levels, at least in terms of the absolute number of jobs, but some sectors, such as retail and leisure, have not yet recovered fully. While the FY 2023 budget was developed within the context of an ongoing recovery, the outlook for FY 2024 is tempered by the potential for a recession, the root driver of which involves inflation. In FY 2022 and continuing into FY 2023 inflation jumped to around 8 percent year-over-year, compared to around 2 percent before FY 2022. The U.S. Federal Reserve has sought to counteract this sudden rise in price levels, and bring inflation back down to 2 percent, by increasing interest rates. This jump in interest rates, however, might hamper general business activity and cause a recession. Staff remains cautiously optimistic that strong growth in the labor market will help the economy avoid a recession in the remainder of FY 2023 but there remains an elevated risk of recession in FY 2024. The following table highlights the change year-over-year change in key regional economic indicators (as reported and forecasted by Moody's Analytics¹) that staff has considered while developing the FY 2024 budget.

Washington, DC MSA Economic Indicators – Change from Previous Fiscal Year

Fiscal Year	Real Gross Domestic Product (GDP)	Non-Farm Employment	Retail Sales	Median Single-Family Home Price
2021	2.1%	(3.6%)	9.6%	14.3%
2022	3.1%	3.7%	13.4%	10.8%
2023	0.3%	2.0%	5.5%	(1.0%)
2024	1.9%	1.1%	2.9%	(2.7%)

The FY 2024 revenue forecast assumes that Loudoun's economy will continue to grow in 2023 and 2024. Forecasted numbers from Moody's Analytics suggest that the rate of growth in Loudoun's GDP, which measures the total dollar value of goods and services produced in the County during a particular time period, generally will outperform the rates of increase in GDP at the national, state, and regional levels in FY 2023 and FY 2024. 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
2021	2.3%	2.2%	2.1%	0.2%
2022	4.0%	3.7%	3.1%	6.8%
2023	0.6%	(0.2%)	0.3%	0.8%
2024	1.5%	1.6%	1.9%	3.8%

¹ Based on October 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. As shown on the table below, total non-farm employment in Loudoun is forecasted by Moody's to increase by about 6,000 positions (3.4 percent) between FY 2022 and FY 2023 and grow again by about 7,000 jobs (3.1 percent) between FY 2023 and FY 2024, assuming a recession does not take place. This improvement in the *total number of jobs* in the County is correlated with the decline in Loudoun's multi-year *unemployment rate*, shown in the last column of the second table below. The Loudoun County unemployment rate is expected to fall to 2.1 percent in FY 2023 and remain there in FY 2024, a level that many economists would consider "full employment." 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. In considering the unemployment rate, it is important to note 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.

Non-Farm Employment

Fiscal Year	U.S. (millions)	Virginia (thousands)	Washington, D.C. MSA (thousands)	Loudoun County (thousands)
2021	142.96	3,879	3,150	186
2022	149.36	4,000	3,265	198
2023	153.53	4,092	3,331	204
2024	154.58	4,126	3,367	211

Unemployment Rate

Fiscal Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2021	6.9%	5.3%	5.9%	4.7%
2022	4.2%	3.3%	4.2%	2.3%
2023	3.7%	2.7%	3.2%	2.1%
2024	4.0%	3.1%	3.3%	2.1%

As with any economic forecast, there are upside and downside risks to the forecast. Upside risks currently include the ongoing strength of the U.S. labor market, i.e., the possibility that job growth will allow the U.S. to avoid a recession; and the continued waning of the impacts of the COVID-19 pandemic. Downside risks to the forecast include rising interest rates, as discussed above; the war in Ukraine's continuing to generate global geopolitical uncertainty; and the potential advent of recessions in other regions of the world that might depress economic activity in the U.S.

Preliminary estimates¹ for 2022 indicate that the County issued building permits for 2,307 new residential dwelling units (excluding group quarters units), compared to just under 2,103 units for 2021, an increase of about 10 percent. The 2022 figures reflect a continuing 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 decreased by 29.1 percent in 2022 while the average median sale price increased 8.5 percent. While the number of sales was down compared to 2021, the inventory remained limited with homes remaining on the market an average of just 14 days. On average, there were 470 active listings each month compared to an average of 346 active listings each month in 2021. The FY 2024 Proposed Budget reflects appreciation of existing residential homes of 8.20 percent as of January 1, 2023, as estimated by the Commissioner of

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



Forecast Discussion and Analysis

the Revenue¹ and forecasts no appreciation for January 1, 2024. The assessed value of existing taxable commercial and industrial property jumped by 22.43 percent during 2022. Revaluation across the commercial portfolio varied by property type with data centers seeing the largest increases year-over-year. The County continues to attract data centers with several site acquisitions and development plans announced in the past year. In 2022, the County issued building permits for 7.6 million square feet of data center space. Multi-family properties experienced revaluation of 5.22 percent.

With the passage of HB791 by the 2022 General Assembly, the assessment methodologies behind retail data centers are anticipated to change. The FY 2024 Proposed Budget reflects the County's estimates about the negative impacts of this change.

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 also considers trends for deferrals, tax relief, collections, and adjustments to assessments. Each fiscal year encompasses two different tax years. The FY 2024 (July 1, 2023 to June 30, 2024) forecast combines the forecasts for Tax (Calendar) Year 2023 and Tax (Calendar) Year 2024.

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 \$3.6 billion on January 1, 2022). 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 2022, the taxable value of real property is estimated to have increased by \$16.92 billion or 14.96 percent, with 11.08 percentage points coming from revaluation and 3.88 percentage points coming from new development. The value of residential property increased by 10.08 percent of which 1.88 percentage points were due to new development while existing properties appreciated in value by 8.20 percent. In TY 2022, commercial/industrial property (including multi-family apartments) gained 30.26 percent; 20.08 percentage points of their 2022 values resulted from revaluation, reflecting the ongoing recovery from pandemic lows as business reopened; new development accounted for 10.19 percentage points of overall growth, due in large part to data center construction.

Real Property Class	Taxable Assessed Value (billions)		Overall \$ Change	Overall % Change	Equalized % Change	Develop. % Change
	Jan 1, 2022	Jan 1, 2023 ¹				
Residential	\$83.96	\$92.42	\$8.46	10.08%	8.20%	1.88%
Comm. & Industrial ²	27.52	35.84	8.33	30.26%	20.08%	10.19%
Agricultural ³	1.59	1.71	0.13	8.04%	7.27%	0.78%
Total Taxable	\$113.06	\$129.98	\$16.92	14.96%	11.08%	3.88%

¹ Source: January 20, 2023, Assessment Summary.

² Includes commercial apartment buildings.

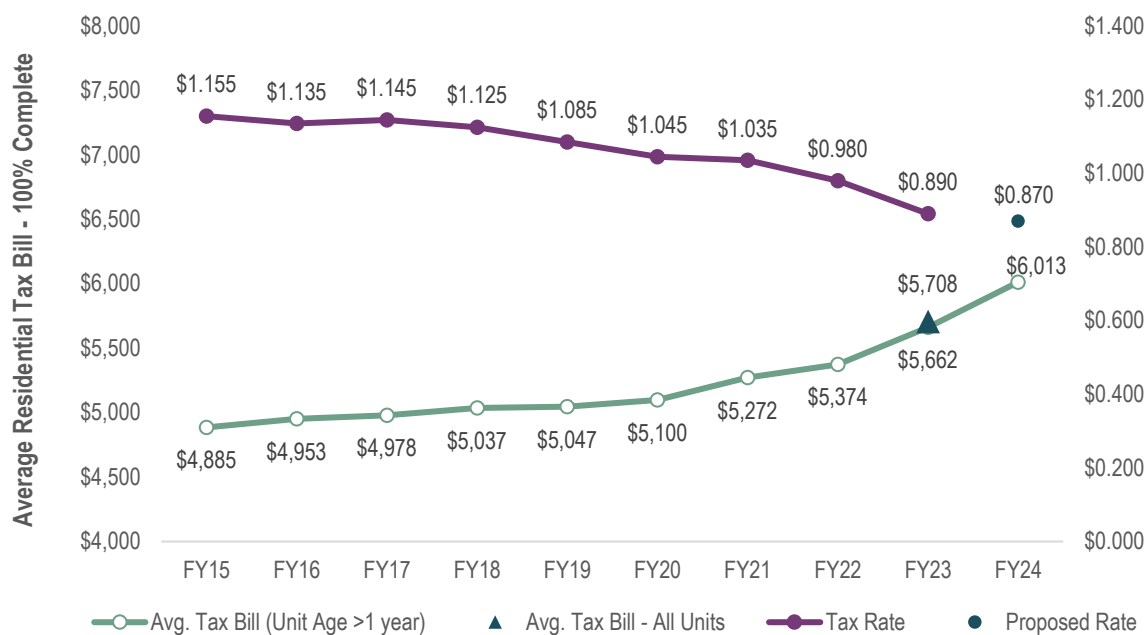
³ Taxable value is land use value, not fair market value for properties in the land use program.



Forecast Discussion and Analysis

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 2022 is 3.41 percent overall and 1.68 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 8.86 percent during TY 2022¹ with strong revaluation in both residential and commercial properties. The FY 2024 Proposed Budget is predicated on a real property tax rate of \$0.870 effective January 1, 2023. The estimated equalized tax rate – the rate that would yield approximately the same tax revenue in Tax Year 2023 from completed properties in existence in Tax Year 2022 as that yielded by the actual 2022 tax rate – is \$0.805². 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 \$0.830 and \$0.745 for commercial and industrial (including multi-family). The graph below shows that the tax rate of \$0.87 increases the annual tax bill for the average home in existence as of January 1, 2023, by \$305, from \$5,708 in 2022 to \$6,013 in 2023.



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

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).

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.

DFB continues to partner with departments across the County including the Office of the Commissioner of the Revenue, the Department of Economic Development, the Department of Planning and Zoning, and the Department of Information Technology as well as representatives of the data center industry to refine the revenue model used to forecast this highly complex revenue. These members assist DFB in understanding the changes in zoning, planned development, status of new development, changes in taxation, and how potential future changes in technology could impact the data center industry in Loudoun. The revenue model focuses deliberately on a phased-in approach to outfitting new facilities based on the evolution of the industry in Loudoun and a deliberate approach to accounting for refreshment rates. More recently, the model has also been adapted to reflect potentially changing market conditions and issues such as the availability of electricity.

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). Typically, 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 experienced during the COVID-19 pandemic and its aftermath put upward pressure on both new and used automobile values. In response to the unusual increase in values seen for TY 2022, with the concurrence of the Board of Supervisors, the Commissioner of the Revenue applied an 80 percent assessment ratio to personal use, non-commercial vehicles for TY 2022. Staff anticipates that to mitigate large tax bill increases, assessment ratios could be considered for the next few years until vehicle values return to a new normal. The FY 2024 Proposed Budget has been constructed in a way as to allow the Commissioner of the Revenue and the Board the flexibility to consider an assessment ratio for TY 2023 and/or TY 2024.

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



Forecast Discussion and Analysis

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 2022, the estimated percentage in Loudoun was 27 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. Revenue forecasts are reviewed by the Revenue Committee.

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 most significant of these revenue forecasts are prepared in coordination with the Departments of Building & Development and Planning & Zoning and reviewed by the Revenue Committee.

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



Forecast Discussion and Analysis

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 2024 Proposed Budget

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General Government Administration Summary

FY 2024 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Board of Supervisors	\$3,377,062	\$3,598,615	\$4,349,105	\$4,572,193	\$4,682,268
Commissioner of the Revenue	9,206,902	9,720,089	11,243,867	11,455,170	11,783,501
County Administrator	23,186,005	19,661,562	12,902,296	12,788,002	12,798,733
County Attorney	4,641,886	4,194,319	4,613,107	4,360,371	4,790,451
Elections and Voter Registration	3,456,195	2,117,374	2,897,826	2,957,965	3,030,103
Finance and Budget	11,171,119	9,789,867	11,565,938	12,050,367	12,382,160
General Services	63,049,967	58,343,708	74,359,282	81,321,559	81,879,546
Human Resources	8,021,895	8,807,310	10,907,175	10,691,374	10,930,578
Information Technology	41,143,768	44,658,875	49,922,468	54,973,813	55,664,604
Treasurer	6,635,554	6,824,279	7,954,965	8,057,468	8,261,841
Total	\$173,890,352	\$167,715,998	\$190,716,029	\$203,228,282	\$206,203,785

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's offices and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries, health and dental benefits for 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**

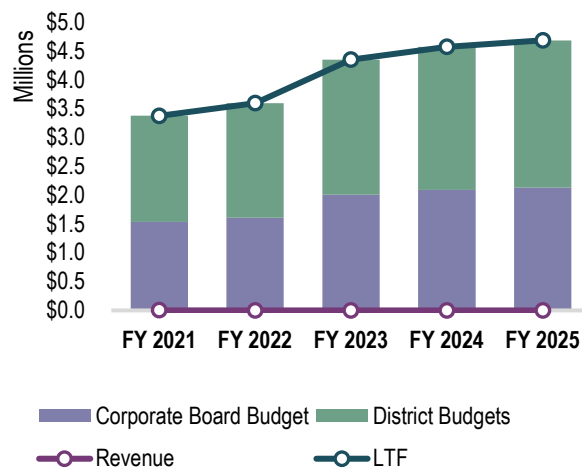
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Corporate Board Budget	\$1,535,904	\$1,607,127	\$2,007,468	\$2,090,057	\$2,130,706
District Budgets	1,841,158	1,991,488	2,341,638	2,482,136	2,556,600
Total – Expenditures	\$3,377,062	\$3,598,615	\$4,349,105	\$4,572,193	\$4,682,268
Revenues					
Charges for Services	\$928	\$0	\$0	\$0	\$0
Total – Revenues	\$928	\$0	\$0	\$0	\$0
Local Tax Funding	\$3,376,134	\$3,598,615	\$4,349,105	\$4,572,193	\$4,682,268
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



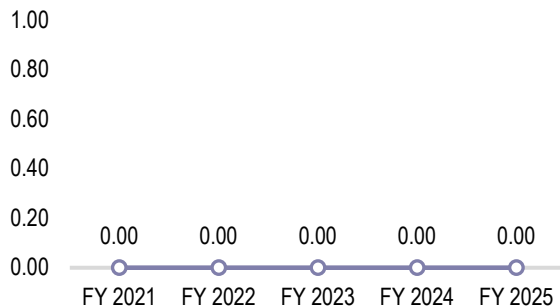
Revenue/Local Tax Funding

As shown, the Board's FY 2024 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. To account for inflation, district budgets are increased 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

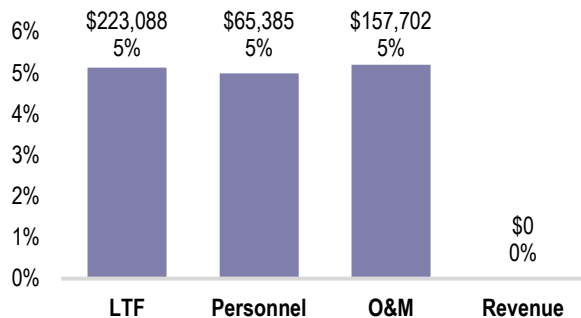
The Strategic Initiatives Work Plan provides a framework through which progress on the Board's goals and objectives can be tracked, the public can stay informed, and staff can receive additional direction and guidance.

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

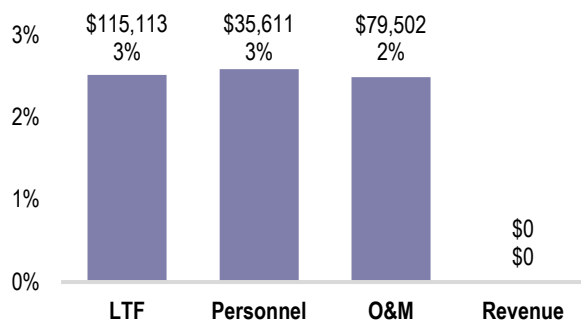
² January 19, 2021, Business Meeting Item 6, Board of Supervisors 2020-2023 Strategic Work Plan Guidance.

**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 At the January 3, 2023 Business Meeting, the Board approved compensation increases for calendar years 2024 through 2027 to take effect January 1, 2024.² The compensation schedule for the 2024 – 2027 Board is as follows: Chair \$91,064 (increase from 86,064), Vice Chair \$82,853 (increase from \$77,853), Board members \$75,916 (increase from \$70,916). The FY 2024 Proposed Budget includes a 6 percent increase for Board district budgets commensurate with general workforce pay increases proposed for the FY 2024 budget. The Board district budget increases are as follows: Chair \$378,255 (increase from \$356,845), Board members \$262,985 (increase from \$248,099).

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

Personnel: ↑ Board member approved calendar year 2024 salaries² || **O&M:** ↑ increase in district budgets

Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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

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

² January 3, 2023, Business Meeting, Item 3, 2024-2027 Board of Supervisors Term Salaries.



Board of Supervisors

Board of Supervisors FY 2024 Budget Priorities

Although not included in the FY 2024 Proposed Budget, seven Board priority resource requests, totaling 7.00 FTE were forwarded by the Board to the FY 2024 Proposed Budget process for consideration. Summary tables, including financial and FTE data for the Board priority requests discussed below, are included in an increase option in the executive summary.

Collective Bargaining

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 associations.¹ The ordinance established three bargaining units for eligible County employees: General Government, Labor and Trades, and Fire and Rescue. In September 2022, the International Association of Fire Fighters (IAFF) Local 3756 was elected to serve as an exclusive bargaining representative for the Fire and Rescue bargaining unit. The remaining bargaining units have not elected representation at this time.

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 As of the FY 2022 Adopted Budget, a total of eight positions (8.00 FTE) for collective bargaining support were funded 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. Two additional collective bargaining support positions for DFB were forwarded to the FY 2024 budget process.

Composting

The Department of General Services (DGS) is requesting resources to support the expansion of the existing Composting Program that would provide upscaling to meet the increased feedstocks, as well as the addition of a pilot food waste drop off center. These proposed expansions can be implemented using existing staff and equipment with the addition of either purchased or rental equipment to screen the finished compost, and will require processing site expansion, as well as a storage bunker for public access to the product.³

Environmental Work Plan and Energy Strategy

To support the implementation of the Environmental Work Plan and Energy Strategy, DGS is requesting an energy program manager (1.00 FTE). This position would direct the Energy Strategy and Environmental Work Plan action items.⁴

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.

³ November 1, 2022, Business Meeting, Item 7, Composting Pilot Program.

⁴ July 27, 2022, Environmental Summit, Item 2, Environment and Energy Work Plan.



Board of Supervisors

Glass Recycling Expansion

To expand the Glass Recycling Program that would establish a glass only recycling site in the 20147 zip code, DGS is requesting one maintenance worker position (1.00 FTE) to ensure oversight and upkeep with the demands of the unattended recycling drop off centers.¹

Loudoun Soil and Water Conservation District

At the June 21, 2022 Business Meeting, the Board directed staff to include, as part of the FY 2024 budget development process, \$200,000 in recurring funding for the Loudoun Soil and Water Conservation District for the purpose of funding engineering studies required for conservation practices implemented within the Loudoun County Floodplain Overlay District regulated floodplain.²

Short-Term Rental Units

The adoption of a Zoning Ordinance Amendment would establish regulations on short-term rental units. The Department of Planning and Zoning is requesting one zoning inspector (1.00 FTE) for the enforcement of the new regulations. This position would receive complaints and inspect any alleged violations of the local Zoning Ordinances. In addition, the adoption of the Zoning Ordinance Amendment, regulating short-term rental units, includes new compliance monitoring software to ensure that short-term rental units registered with the County comply with the local Zoning Ordinance.³

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).⁴ 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). Therefore, the majority of the resource requests are focused in FY 2022, FY 2023, and FY 2024 to support enhanced service levels.⁵ In FY 2022 and FY 2023, the Board approved a total of eight positions in the departments of Building and Development (1.00 FTE), Planning and Zoning (2.00 FTE), and Housing and Community Development (DHCD) (5.00 FTE). In preparation for the FY 2024 Budget Process, DHCD identified the need for two additional positions (2.00 FTE) to support the County's implementation of the UHNSP: an administrative assistant and a housing program specialist.

DHCD currently has an administrative manager and one administrative assistant. An additional administrative assistant (1.00 FTE) will support the key action to establish DHCD as the County's one-stop housing center and the expansion of existing and addition of new housing programs. In FY 2021, the County opened DHCD in an independent location requiring support to answer telephone calls and assist the public. Prior to this time, the housing function was supported by the Department of Family Services' customer service assistance team. The Department currently relies on housing program staff to supplement support at the front counter, which negatively impacts work on those programs by reducing staff time focused on program implementation.

DHCD has also identified the need for an additional housing program specialist. The Department currently has two housing program specialists. The two (2.00 FTE) housing program specialists manage the intake and renewal process for the

¹ July 19, 2022 Business Meeting, Item 7, Feasibility Study of County Operated Glass Recycling in Ashburn

² June 21, 2022, Business Meeting, Item #13e, Update on Loudoun Soil and Water Conservation District Activities in the Floodplain Overlay District.

³ January 11, Public Hearing, Item 9, Short-Term Residential Rentals.

⁴ September 8, 2021, Board Business Meeting, Item 12a, TLUC-Adoption of Unmet Housing Needs Strategic Plan.

⁵ October 12, 2021, Finance/Government Operations, and Economic Development Committee, Item 10, FY 2023 Budget Development: Unmet Housing Needs Strategic Plan.



Board of Supervisors

Affordable Dwelling Unit (ADU) rental and purchase applications and administer several other rental and homeownership programs, including the State Rental Assistance Program (SRAP). In FY 2022, 313 new ADU purchase and 495 ADU rental applications were reviewed for eligibility purposes. Existing housing program specialists not only review new applications, but also review renewal packages for eligibility purposes. In addition to the new applications, the waitlists (more than 500 household for purchase and 150 households for rental) continue to grow as demand outpaces the supply of ADUs within the County. Applications on the waitlist must be reviewed every 16 months for the purchase program and every 12 months for the rental program. Currently, the nearly 640 purchase or rental files are reviewed per housing program specialist. While demand for the County's ADU programs has increased (10 percent increase in new ADU applications received from FY 2020 to FY 2022), no new positions have been added to DHCD's Rental and Homeownership Program in over 10 years. In addition to decreasing the caseload of the two existing positions, the requested housing program specialist is needed to support the expansion of existing programs and implementation of new programs. The UHNSP includes 17 key actions to improve housing stability and access to homeownership and rental housing (Strategy 4.3). An additional housing program specialist is needed to support these key actions, which call for the creation of new and expansion of existing programs (i.e., expand the down payment programs for households with incomes up to 100 percent AMI).

At the December 13, 2022 Finance/Government Operations, and Economic Development Committee meeting, the Board recommended staff include one-half cent (\$0.005) of the real property tax rate be dedicated to affordable housing programing in the FY 2023 Proposed Budget.¹ Therefore, the FY 2024 Proposed Budget includes \$6.469 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 Dedicating local tax funding to affordable housing programing 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.

¹ December 13, 2022, Finance/Government Operations, and Economic Development Committee, Item 14, FY 2024 Budget Development: Final Budget Guidance.

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





Office of the Commissioner of the Revenue

The Commissioner of the Revenue is a locally elected constitutional officer whose tax assessment duties are mandated by the Code of Virginia and local 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 or in the line of duty. The Office provides some state income tax filing assistance.

In addition to mandated duties, the Office 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, compliance with the County Ordinance and State Tax Code, and process all business tax appeal 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

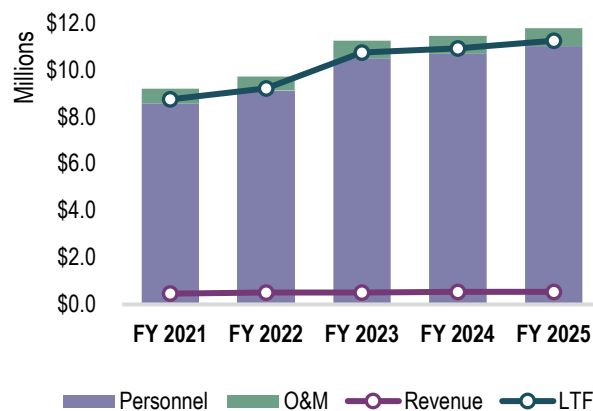
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$8,567,182	\$9,116,416	\$10,502,306	\$10,688,937	\$11,009,605
Operating and Maintenance	639,720	603,673	741,561	766,233	773,895
Total – Expenditures	\$9,206,902	\$9,720,089	\$11,243,867	\$11,455,170	\$11,783,501
Revenues					
Permits, Fees, and Licenses	\$109,339	\$103,667	\$100,000	\$100,000	\$100,000
Miscellaneous Revenue	527	0	0	0	0
Intergovernmental – Commonwealth	352,550	402,765	406,758	438,600	438,600
Total – Revenues	\$462,416	\$506,432	\$506,758	\$538,600	\$538,600
Local Tax Funding	\$8,744,486	\$9,213,657	\$10,737,109	\$10,916,570	\$11,244,901
FTE	81.93	83.93	89.93	89.93	89.93

¹ Sums may not equal due to rounding.



Commissioner of the Revenue

Revenue and Expenditure History



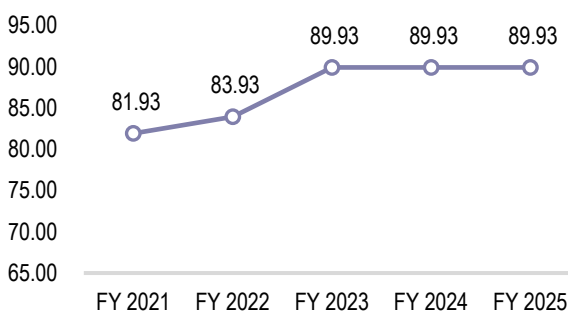
Revenue/Local Tax Funding

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 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 real estate appraiser, 2.00 FTE systems analysts

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

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

The Office's expenditure increases are almost entirely attributed to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.¹

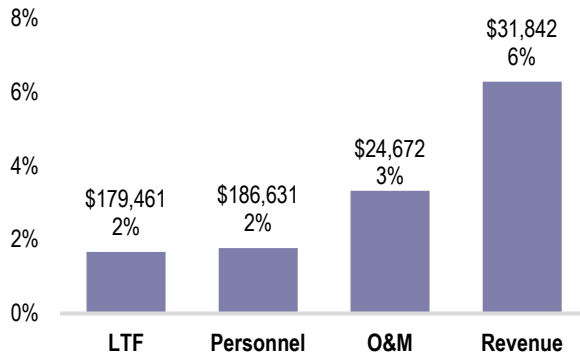
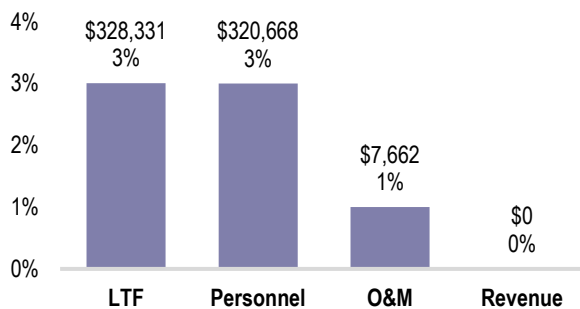
Operating and maintenance expenditures in the Proposed Budget includes a base adjustment of approximately \$40,000 for postage and mailing services and electronic subscriptions. Increases for postage and mailing services are due to growth in the number of parcels, vehicle and business accounts, and the increased cost of postage. Since many tax assessment tools and services have transitioned from printed publications to electronic subscriptions, the Proposed 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 influenced by inflation and the County's growth in general.

The FY 2023 Adopted Budget added six positions (6.00 FTE): four real estate appraisers, one tax exemptions and deferrals specialist, and one business tax auditor, all of which are filled. 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. The tax exemptions and deferrals specialist supports 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 business tax auditor in the Business Tax Compliance Division reviews the accuracy of business tax filings, including those for business personal property taxes.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

**Commissioner of the Revenue**

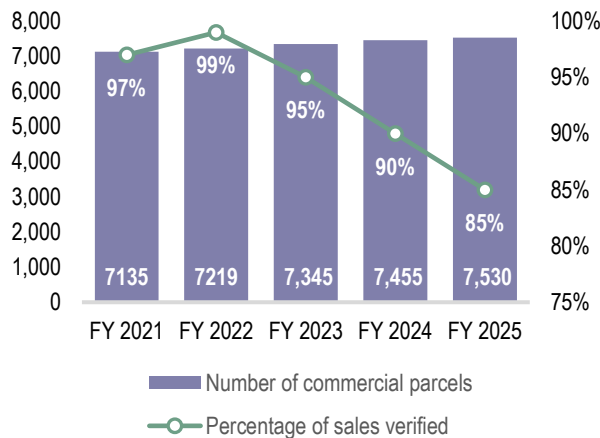
While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of fiscal responsibility, described in an increase option in the executive summary.

Percent Change from Adopted FY 2023 to Proposed FY 2024**Reasons for Change:****Personnel:** ↑ 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 Proposed FY 2024 to Projected FY 2025****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔



Commissioner of the Revenue

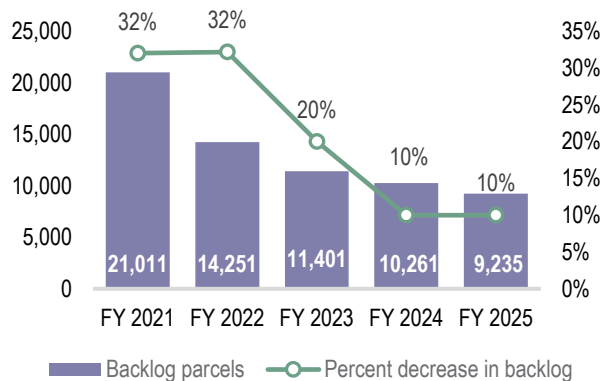
Key Measures



Objective: Achieve a 95 percent assessment to sale price ratio.

Measure: Percentage of sales verified; Number of commercial parcels.

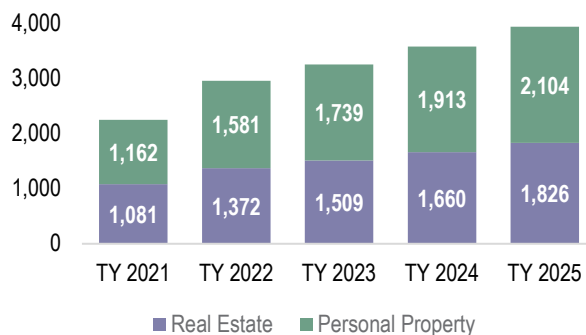
Commercial valuation has increased by \$9.3 billion, or 51 percent, and the number of parcels has increased by 2.7 percent from 2018 to 2022. The high valuation growth relative to parcel growth reflects the increased complexity of commercial properties. An additional commercial appraiser is needed to 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 or 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. The County is mandated to provide personal property tax exemption for disabled veterans. The FY 2023 Adopted Budget included a tax exemptions and deferrals specialist to address the significant increase in the number of tax exemption applications.





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 Programs

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 and 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. The equity and inclusion activity formulates and implements strategies that primarily focus on advancing equity and inclusion policies to help reduce and ultimately eliminate disparities experienced by marginalized populations in the County.

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.



County Administrator

Budget Analysis

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$9,584,420	\$9,292,345	\$8,985,984	\$9,292,537	\$9,571,313
Operating and Maintenance	13,571,728	10,369,217	3,916,312	3,495,465	3,227,420
Other Uses of Funds	29,857	0	0	0	0
Total – Expenditures	\$23,186,005	\$19,661,562	\$12,902,296	\$12,788,002	\$12,798,733
Revenues					
Use of Money and Property	\$18,495	\$15,368	\$0	\$0	\$0
Charges for Services	766	2,574	0	0	0
Miscellaneous Revenue	74,668	35,017	0	0	0
Recovered Costs	1,523,718	847,466	0	0	0
Intergovernmental – Commonwealth	299,028	382,293	0	0	0
Intergovernmental – Federal	10,818,376	8,575,071	0	0	0
Other Financing Sources	122,557	99,220	110,308	110,308	110,308
Total – Revenues	\$12,857,608	\$9,957,010	\$110,308	\$110,308	\$110,308
Local Tax Funding	\$10,328,397	\$9,704,552	\$12,791,988	\$12,677,694	\$12,688,425
FTE	74.53	79.53	62.60	62.60	62.60

¹ Sums may not equal due to rounding.

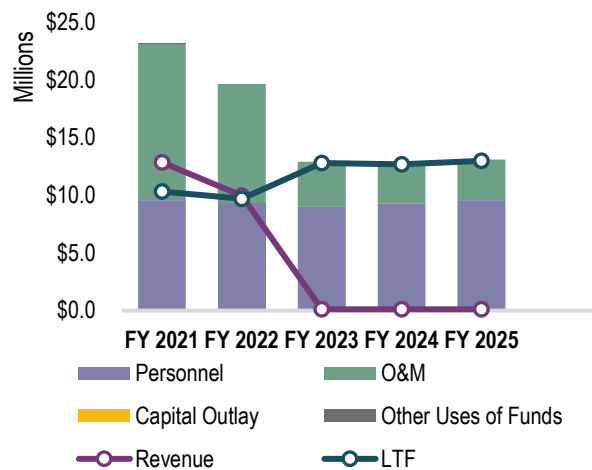
² The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 and FY 2022 adopted budgets reflects all changes related to that reorganization. Effective March 31, 2022, the Office of Housing was reorganized from the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

³ Effective May 12, 2022, the safety and security activity moved from the Department of General Services (DGS) 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 History¹



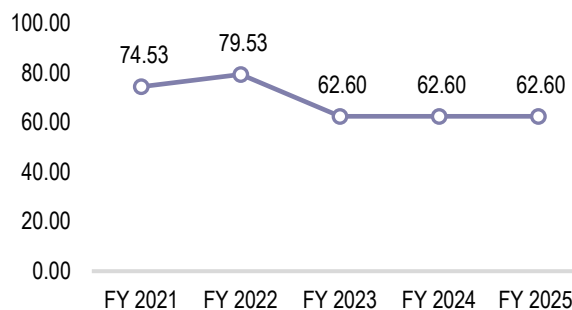
Revenue/Local Tax Funding

As shown, the Department is primarily funded by local tax funding (99 percent). A portion of the Office of Emergency Management is funded through a transfer from the Restricted Transient Occupancy Tax Fund.

Expenditure

The Office of the County Administrator's expenditure budget is primarily 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: 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 as the Office of Safety and Security 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, approved by the Board for the Office of Safety and Security, 3.00 FTE, including an interdepartmental coordinator, an Unmet Housing Needs Strategic Plan (UHNSP) project manager, and a deputy housing officer, approved by the Board for the UHNSP

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

The Department's operating and maintenance (O&M) and personnel expenditures have fluctuated over time 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. In FY 2024, despite an approximately \$103,700 base increases for the security screening contract and

¹ The Office of Housing was reorganized from the Office of the County Administrator to the independent DHCD, effective March 31, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.

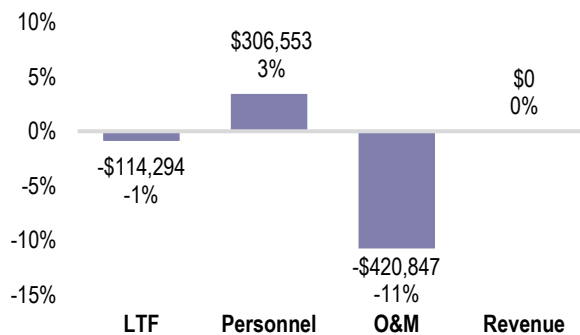
**County Administrator**

other safety and security activity needs and a \$300,000 transfer from the County Attorney's Office to the Office of the County Administrator for collective bargaining support, the overall O&M budget has decreased due to a realignment in the central services telephone budget and a decrease in one-time contractual and professional services.

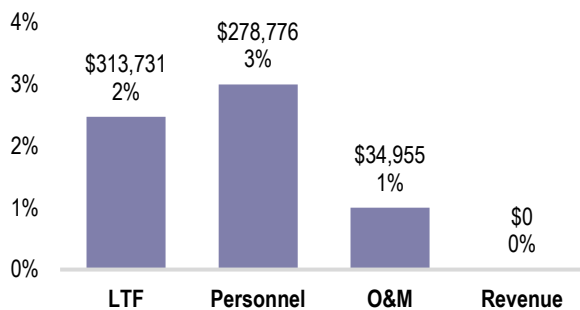
Personnel costs have increased with the transferred positions associated with the addition of the Office of Safety and Security and new positions added each fiscal year as outlined in the FTE history. Personnel costs have also grown with the merit increases approved each fiscal year.¹

Revenues have decreased by about \$9.8 million from FY 2022, due to the Office of Housing, which contains the Rental Assistance Program Fund and the State and Federal Grant Fund, becoming an independent department.

While not included in FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of equitable communities, described in an increased option in the executive summary.

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

Personnel: ↑ general pay changes || **O&M:** ↓ realignment in central services budget a decrease in contractual services || **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



County Administrator

Department Programs

Department Financial and FTE Summary by Program^{1,2,3,4}

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Executive Management	\$2,777,800	\$3,312,807	\$3,631,652	\$4,008,683	\$3,813,678
Support to the Board	1,319,932	1,272,493	1,717,936	1,826,710	1,873,435
Public Affairs and Communication	1,957,965	2,221,141	3,513,506	2,650,976	2,724,925
Emergency Management	2,414,675	2,151,032	4,039,202	4,301,633	4,386,695
Office of Housing	14,715,633	10,704,090	0	0	0
Total – Expenditures	\$23,186,005	\$19,661,562	\$12,902,296	\$12,788,002	\$12,798,733
Revenues					
Executive Management	\$32	\$0	\$0	\$0	\$0
Support to the Board	734	2,574	0	0	0
Public Affairs and Communication	0	0	0	0	0
Emergency Management	431,024	299,029	110,308	110,308	110,308
Office of Housing	12,425,818	9,655,406	0	0	0
Total – Revenues	\$12,857,608	\$9,957,010	\$110,308	\$110,308	\$110,308
Local Tax Funding					
Executive Management	\$2,777,768	\$3,312,807	\$3,631,652	\$4,008,683	\$3,813,678
Support to the Board	1,319,198	1,269,919	1,717,936	1,826,710	1,873,435
Public Affairs and Communication	1,957,965	2,221,141	3,513,506	2,650,976	2,724,925
Emergency Management	1,983,651	1,852,003	3,928,894	4,191,325	4,276,387
Office of Housing	2,289,815	1,048,683	0	0	0
Total – Local Tax Funding	\$10,328,397	\$9,704,552	\$12,791,988	\$12,677,694	\$12,688,425
FTE					
Executive Management	15.00	15.00	17.00	17.00	17.00
Support to the Board	8.00	8.00	10.07	10.07	10.07
Public Affairs and Communication	14.53	17.53	17.53	17.53	17.53
Emergency Management	10.00	11.00	18.00	18.00	18.00
Office of Housing	27.00	28.00	0.00	0.00	0.00
Total – FTE	74.53	79.53	62.60	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 budgets reflects 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 The safety and security activity moved from DGS to the Emergency Management Program, effective May 12, 2022. The FY 2023 Adopted Budget reflects all changes related to that reorganization from FY 2023 and forward.

⁴ Executive Management, Support to the Board, and Equity and Inclusion are activities under the Administration Program.





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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$3,569,814	\$3,540,536	\$4,135,663	\$4,173,791	\$4,299,005
Operating and Maintenance	1,072,072	653,784	477,444	186,580	491,446
Total – Expenditures	\$4,641,886	\$4,194,319	\$4,613,107	\$4,360,371	\$4,790,451
Revenues					
Permits, Fees, and Licenses	\$223,628	\$221,420	\$260,477	\$249,604	\$249,604
Fines and Forfeitures	40	1,164	4,400	2,050	2,050
Charges for Services	1,091	933	0	0	0
Miscellaneous Revenue	6,565	1,987	10,000	10,000	10,000
Total – Revenues	\$231,325	\$225,504	\$274,877	\$261,654	\$261,654
Local Tax Funding	\$4,410,561	\$3,968,816	\$4,338,230	\$4,098,717	\$4,528,797
FTE	24.00	26.00	26.00	26.00	26.00

Department Financial and FTE Summary – Capital Projects Fund¹

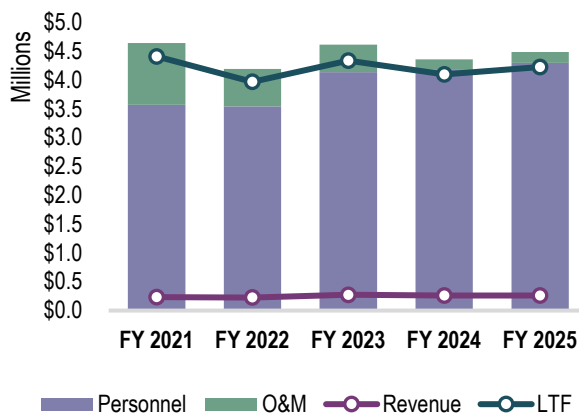
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$42,554	\$179,745	\$139,125	\$206,258	\$212,446
Total – Expenditures	\$42,554	\$179,745	\$139,125	\$206,258	\$212,446
Revenues					
Revenue	\$42,554	\$179,745	\$139,125	\$206,258	\$212,446
Total – Revenues	\$42,554	\$179,745	\$139,125	\$206,258	\$212,446
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



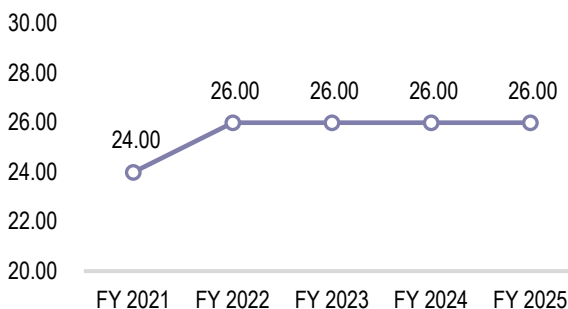
Revenue/Local Tax Funding

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 (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 assistant county attorney

FY 2021 Mid-Year: 1.00 FTE assistant county attorney

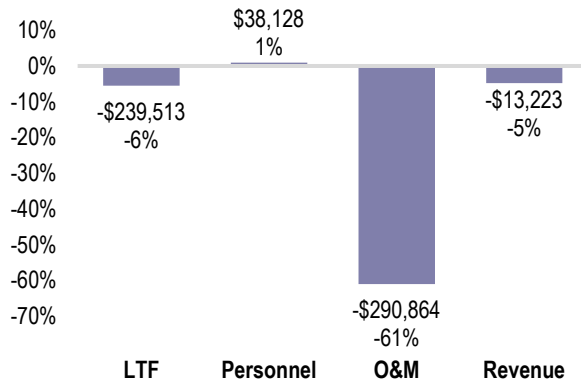
FY 2022: 1.00 FTE assistant county attorney

The Office of the County Attorney's expenditure increases are primarily attributed to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.¹

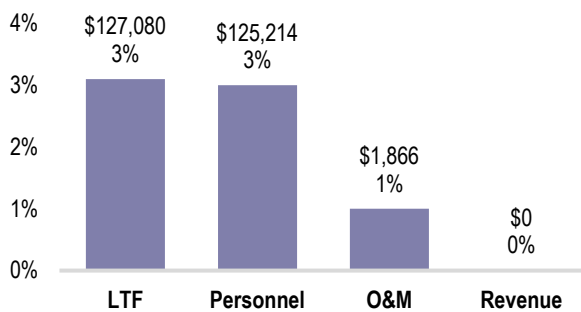
In operating and maintenance expenditures, the Proposed Budget includes a base adjustment of \$18,000 for an eDiscovery program that is used in litigation and Freedom of Information Act requests to efficiently discover relevant information. Overall, the Department's operating and maintenance expenditures decreased because the operating budget for collective bargaining support, \$300,000, was transferred from the County Attorney's Office to the Office of the County Administrator.

The Department's revenues, which consists of permits and fees generated for a portion of land development applications, are forecasted to decrease. Permit and fee revenues fluctuate based on projected activity levels and the type of development permits and fees.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

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

Personnel: ↑ general pay changes || **O&M:** ↓ transfer collective budgeting support to County Administration, eDiscovery base increase ||
Revenue: ↓ general permit/fee changes

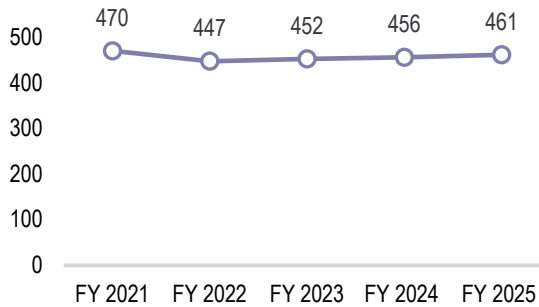
Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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



County Attorney

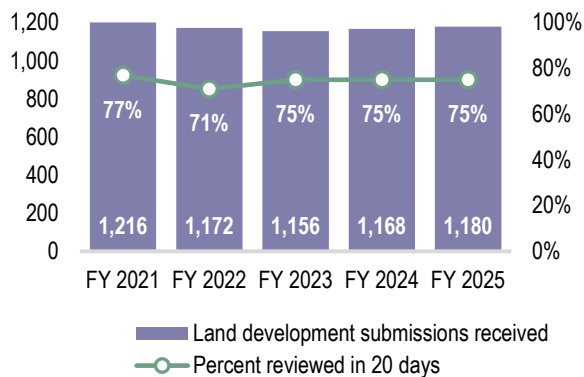
Key Measures



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.

While the number of transactional matters is anticipated to increase over the following fiscal years, the workload distribution will remain at less than 500 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.

The Department is continuing to work towards the goal of reviewing 85 percent of land development submissions within 20 days.





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; performs regular list maintenance to ensure voter records are accurate; generates pollbooks for use during elections; works with Loudoun County Public Schools to enable eligible high-school students to register and to serve as student election judges to gain real-world election experience.

Elections

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

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

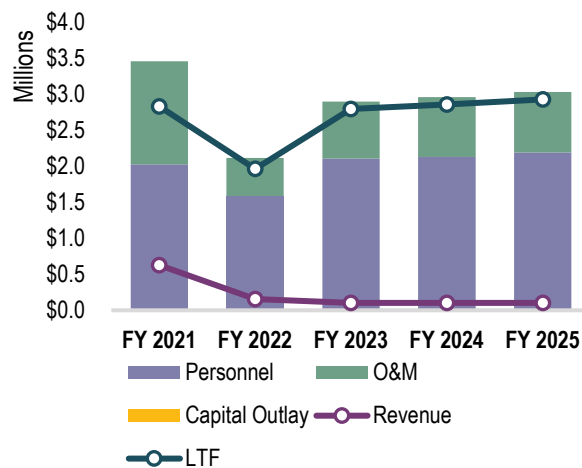
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$2,028,054	\$1,586,180	\$2,104,708	\$2,127,935	\$2,191,773
Operating and Maintenance	1,428,141	531,194	793,118	830,030	838,330
Total - Expenditures	\$3,456,195	\$2,117,374	\$2,897,826	\$2,957,965	\$3,030,103
Revenues					
Miscellaneous Revenue ²	\$355,760	\$0	\$0	\$0	\$0
Recovered Costs	3,548	1,405	15,000	15,000	15,000
Intergovernmental - Commonwealth	92,319	153,024	87,762	87,762	87,762
Intergovernmental - Federal	175,055	0	0	0	0
Total - Revenues	\$626,682	\$154,429	\$102,762	\$102,762	\$102,762
Local Tax Funding	\$2,829,513	\$1,962,945	\$2,795,064	\$2,855,203	\$2,927,341
FTE	13.00	13.00	13.00	13.00	13.00

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



Elections and Voter Registration

Revenue and Expenditure History

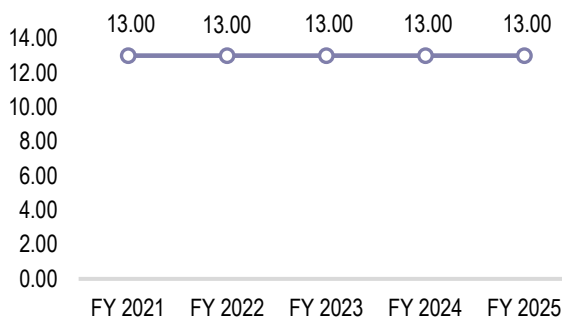


Revenue/Local Tax Funding

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 (72 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 increase is due primarily to a variety of market adjustments and merit increases for the general workforce in each fiscal year.¹

In FY 2023, the implementation of the same day voter registration resulted in a record number of provisional ballots cast during the November general election, approximately 2,300. With that election, early voting in person and via mail continue to be popular. The Department has experienced a significant increase in outside scrutiny of elections and received a significant number of Freedom of Information Act (FOIA) requests in the months before the election. Recruiting election officers for elections has become more challenging due to the changed environment. In 2022, the Department increased the stipends paid to election officers.

The office will bring revised precinct lines due to the redistricting to the Board of Supervisors public hearing in January 2023, and then to the Office of the Virginia Attorney General with a request for a Certificate of No Objection. When this is completed, there will be nine additional precincts (for a total of 108 including the Central Absentee Precinct) to accommodate the County's population growth and the new district lines.

For FY 2024, the Department's operating and maintenance expenditure base budget increased to cover the increased paper costs for ballots, increased number of precincts operated, increased postal services expenditures, and increased expenditures

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



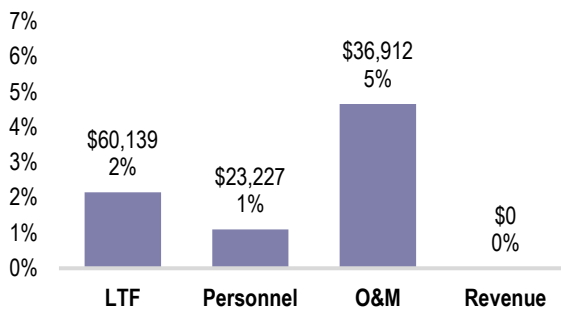
Elections and Voter Registration

for the contractor processing and mailing the absentee ballots to residents. Funds to cover the continuing increase in popularity of in-person early voting and mail voting are also included.

The Department's revenue sources include reimbursements from the state, recovered costs, and miscellaneous revenue. Recovered costs consist mainly of late campaign filing fees. Recovered costs fluctuate based on the number of elections each year. The increase in FY 2021 miscellaneous revenue was for one-time grant funding received.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of span of control, described in an increase option in the executive summary.

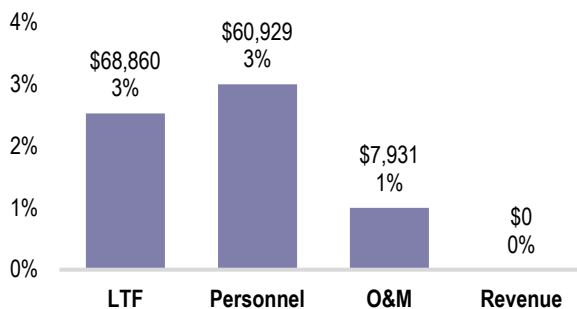
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes and increases for election officers and temporary election staff || **O&M:** ↑ absentee voting mail expenditures and paper ballot costs increased || **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



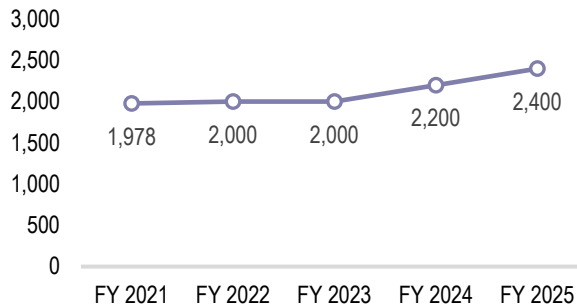
Reasons for Change:

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



Elections and Voter Registration

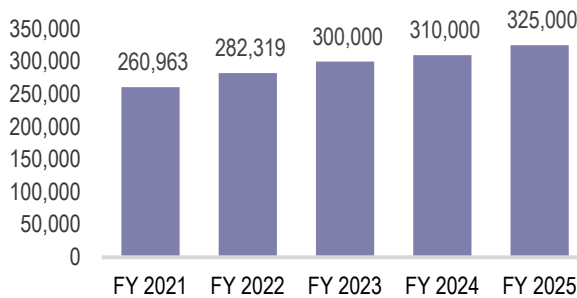
Key Measures



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

Measure: Number of election officers used.

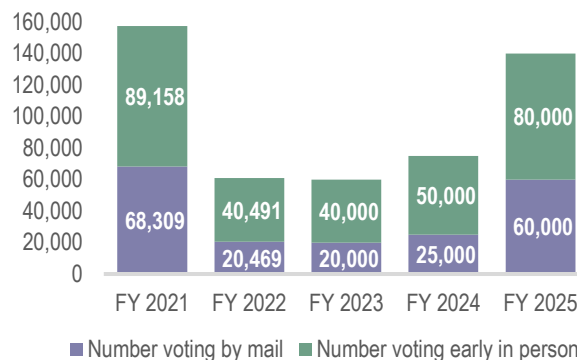
As the County's population and number of voting precincts have increased, the number of election officers needed has increased. The number of election officers needed depends on the number of elections held and the projected voter turnout for each election.



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



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

Measure: Number voting by mail and number voting early in person

The number voting by mail and number voting early in person has continued to remain popular since the pandemic started. FY 2021 and FY 2025 are Presidential election years, which have the highest voter turnout.

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Voter Registration	\$1,310,522	\$1,093,445	\$1,200,302	\$1,258,251	\$1,289,877
Elections	2,145,673	1,023,930	1,697,524	1,699,714	1,740,227
Total - Expenditures	\$3,456,195	\$2,117,374	\$2,897,826	\$2,957,965	\$3,030,103
Revenues					
Voter Registration	\$217,323	\$136,186	\$73,720	\$73,720	\$73,720
Elections	409,359	18,243	29,042	29,042	29,042
Total – Revenues	\$626,682	\$154,429	\$102,762	\$102,762	\$102,762
Local Tax Funding					
Voter Registration	\$1,093,199	\$957,258	\$1,126,582	\$1,184,531	\$1,216,157
Elections	1,736,314	1,005,687	1,668,482	1,670,672	1,711,185
Total – Local Tax Funding	\$2,829,513	\$1,962,945	\$2,795,064	\$2,855,203	\$2,927,341
FTE					
Voter Registration	10.00	10.00	10.00	10.00	10.00
Elections	3.00	3.00	3.00	3.00	3.00
Total - FTE	13.00	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$7,824,408	\$8,787,264	\$10,380,104	\$10,564,482	\$10,881,416
Operating and Maintenance ²	3,346,711	1,002,603	1,185,834	1,485,885	1,500,744
Total – Expenditures	\$11,171,119	\$9,789,867	\$11,565,938	\$12,050,367	\$12,382,160
Revenues					
Miscellaneous Revenue	\$223,230	\$175,182	\$124,500	\$124,500	\$124,500
Intergovernmental – Commonwealth	255,000	0	0	0	0
Other Financing Sources	153,487	421,358	0	0	0
Total – Revenues	\$631,717	\$596,540	\$124,500	\$124,500	\$124,500
Local Tax Funding	\$10,539,401	\$9,193,327	\$11,441,438	\$11,925,867	\$12,257,660
FTE	75.00	78.00	80.00	80.00	80.00

Department Financial and FTE Summary – Capital Improvement Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$1,302,995	\$1,425,707	\$2,365,125	\$2,592,679	\$2,670,459
Total – Expenditures	\$1,302,995	\$1,425,707	\$2,365,125	\$2,592,679	\$2,670,459
Revenues					
Revenue	\$1,302,995	\$1,425,707	\$2,365,125	\$2,592,679	\$2,670,459
Total – Revenues	\$1,302,995	\$1,425,707	\$2,365,125	\$2,592,679	\$2,670,459
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	10.00	11.00	17.00	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel ²	\$0	\$0	\$458,000	\$441,000	\$454,230
Total – Expenditures	\$0	\$0	\$458,000	\$441,000	\$454,230
Revenues					
Revenue	\$0	\$0	\$458,000	\$441,000	\$454,230
Total – Revenues	\$0	\$0	\$458,000	\$441,000	\$454,230
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	0.00	3.00	3.00	3.00

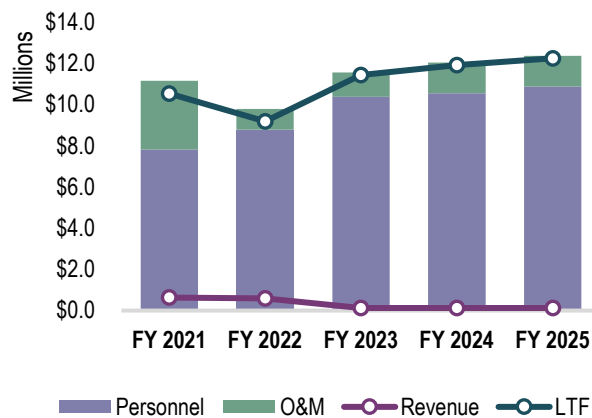
¹ Sums may not equal due to rounding.

² The change in the mix of employees in the three positions caused the FY 2024 expenditures budget amount to decrease.



Finance and Budget

Revenue and Expenditure History



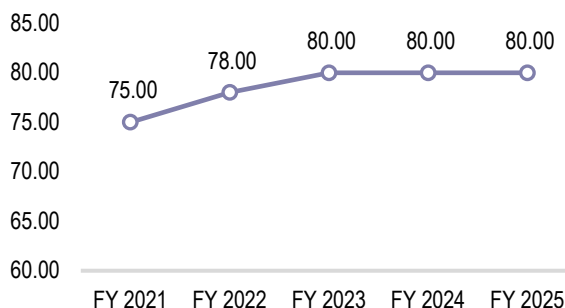
Revenue/Local Tax Funding

As shown, DFB is primarily funded by local tax funding (99 percent). Miscellaneous revenue is primarily rebates from purchasing card (PCard) use. Other financing sources in FY 2021 and FY 2022 included 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 (88 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 2021 Mid-Year: senior management analyst (1.00 FTE) for the Board's collective bargaining initiative, the demographer position was reclassified to a capital budget analyst position and revised to be funded in the Capital Projects Fund and no longer in the General Fund

FY 2021¹: 1.00 FTE budget technician was 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 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

DFB's personnel expenditures increased due to added positions, as indicated in the Staffing/FTE History graph above, and with the various merit increases and market adjustments approved each fiscal year.³

FY 2024 operating and maintenance expenditures have grown due to base budget expenditures increases for financial advisory services, the Board of Equalization stipend increase approved by the Board of Supervisors, and the debt book accounting software increase. The departmental revenues are anticipated to remain stable in FY 2024 and FY 2025.

¹ Effective FY 2023, the transfer to the debt service fund was no longer budgeted. Debt management positions are now funded directly by the Debt Service Fund.

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

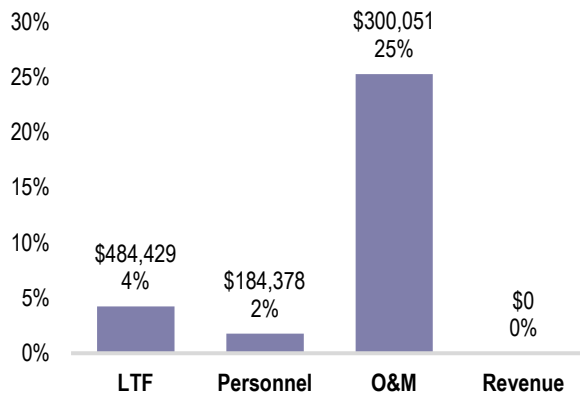
³ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Finance and Budget

While not included in the FY 2024 Proposed Budget, the Department has a resource request, focusing on the thematic area of Board of Supervisors' (Board) collective bargaining priority, described in an increase option in the executive summary and in the Board's narrative in the general government section. In addition, the Department has a resource request for operating budget management analysts, focusing on the thematic area of fiscal responsibility and a secondary theme of internal support, which is described in an increase option in the executive summary, and is not included in the FY 2024 Proposed Budget.

Percent Change from Adopted FY 2023 to Proposed FY 2024

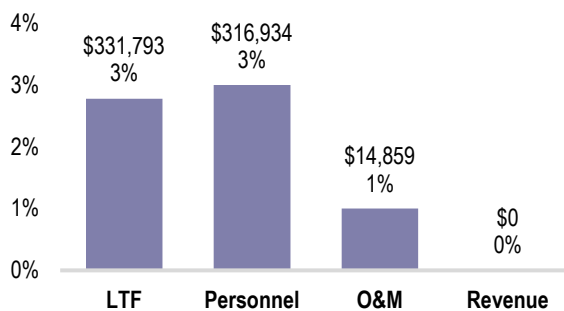


Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ increased expenditures for base budget expenditures increases for financial advisory services and debt book accounting software ||

Revenue: ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

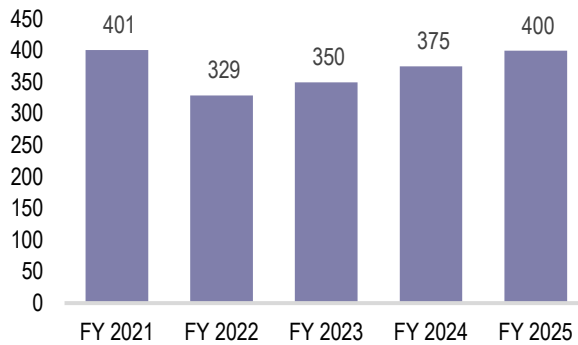
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Finance and Budget

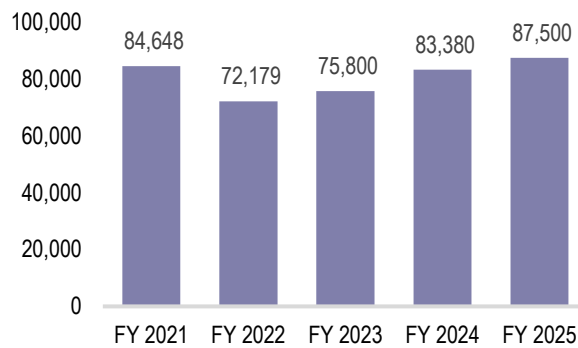
Key Measures



Objective: Measure the volume of financial transactions processed.

Measure: Number of active CIP projects.

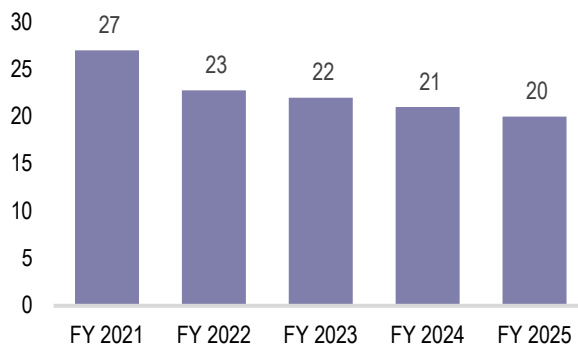
The FY 2023 budget added additional CIP staffing to address the increase in active CIP projects.



Objective: Measure the volume of financial transactions processed.

Measure: Number of CIP Fund general ledger transactions.

The FY 2023 budget added additional CIP staffing to address the increase the number of CIP Fund general ledger transactions. The decrease in total in FY 2022 as compared to prior year FY 2021 is due to several projects reaching completion in FY 2022 while new projects were delayed due to inventory and design/scope issues. These conditions produced less spending in FY 2022.



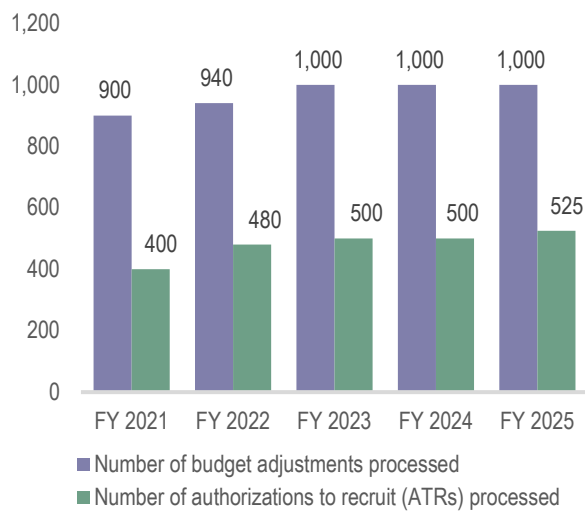
Objective: Provide continuous innovation and improvements in efficiency and effectiveness.

Measure: Average number of weeks to process invitations for bid (IFBs) and requests for proposal (RFPs).

Two contracting officers were added to the FY 2023 budget to help reduce the average number of weeks to process IFBs/RFPs.



Finance and Budget



Objective: Process department requests for budget adjustments, authorization to recruit (ATR) forms, and analyses of organizational changes.

Measure: Number of budget adjustments processed and number of ATRs processed.

The number of budget adjustments, which are becoming more complex, and authorizations to recruit processed are projected to be relatively stable in FY 2024.

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

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Accounting, Finance, & Operations	\$4,018,929	\$4,238,991	\$4,804,705	\$5,117,161	\$5,256,510
Procurement	1,384,038	1,430,571	2,088,959	2,114,992	2,176,889
Operating Budget	1,531,526	1,881,731	2,365,442	2,387,483	2,455,762
Finance and Budget Administration ²	3,724,497	1,875,652	1,779,025	1,898,800	1,945,983
Capital Budget and Planning	512,129	362,922	527,807	531,931	547,016
Total – Expenditures	\$11,171,119	\$9,789,867	\$11,565,938	\$12,050,367	\$12,382,160
Revenues					
Accounting, Finance, & Operations	\$5,771	\$5,541	\$4,500	\$4,500	\$4,500
Procurement	217,459	169,641	120,000	120,000	120,000
Finance and Budget Administration	408,487	421,358	0	0	0
Total – Revenues	\$631,717	\$596,540	\$124,500	\$124,500	\$124,500
Local Tax Funding					
Accounting, Finance, & Operations	\$4,013,158	\$4,233,450	\$4,800,205	\$5,112,661	\$5,252,010
Procurement	1,166,579	1,260,930	1,968,959	1,994,992	2,056,889
Operating Budget	1,531,526	1,881,731	2,365,442	2,387,483	2,455,762
Capital Budget and Planning	512,129	362,922	527,807	531,931	547,016
Finance and Budget Administration	3,316,010	1,454,294	1,779,025	1,898,800	1,945,983
Total – Local Tax Funding	\$10,539,401	\$9,193,327	\$11,441,438	\$11,925,867	\$12,257,660
FTE					
Accounting, Finance & Operations	27.00	28.00	28.00	28.00	28.00
Procurement	12.00	12.00	14.00	14.00	14.00
Operating Budget ³	25.00	26.00	29.00	29.00	29.00
Finance and Budget Administration	10.00	11.00	8.00	8.00	8.00
Capital Budget and Planning	1.00	1.00	1.00	1.00	1.00
Total - FTE	75.00	78.00	80.00	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 all County departments.



General Services

The Department of General Services (DGS) operates and maintains County-owned and leased facilities and land, acquires and manages the public safety and general vehicle fleet, and provides core internal support to all County agencies. 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 Energy 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$15,160,852	\$16,888,732	\$20,098,469	\$20,753,738	\$21,376,350
Operating and Maintenance	38,145,170	31,795,331	47,070,395	53,537,539	54,072,914
Capital Outlay	383,964	538,109	674,550	600,000	0
Other Uses of Funds	9,359,981	9,121,535	6,515,868	6,430,282	6,430,282
Total – Expenditures	\$63,049,967	\$58,343,708	\$74,359,282	\$81,321,559	\$81,879,546
Revenues					
Fines and Forfeitures	\$1,797	\$3,749	\$600	\$600	\$600
Use of Money and Property	756,773	343,085	703,216	582,147	582,147
Charges for Services	12,022,801	11,457,736	11,786,070	12,864,335	12,864,335
Miscellaneous Revenue	11,557	97,002	11,200	8,700	8,700
Recovered Costs	58,520	0	0	0	0
Intergovernmental – Commonwealth	65,394	83,446	60,000	60,000	60,000
Intergovernmental – Federal	898,773	0	0	0	0
Total – Revenues	\$13,815,615	\$11,985,018	\$12,561,086	\$13,515,782	\$13,515,782
Local Tax Funding	\$49,234,351	\$46,358,690	\$61,798,196	\$67,805,777	\$68,363,764
FTE	142.53	158.53	175.05	179.05	179.05
Central Services FTE²	3.53	3.53	4.30	4.30	4.30

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



General Services

Department Financial and FTE Summary – Metro Garages Fund¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$168,423	\$263,867	\$222,237	\$234,202	\$241,228
Total – Expenditures	\$168,423	\$263,867	\$222,237	\$234,202	\$241,228
Revenues					
Revenue	\$168,423	\$263,867	\$222,237	\$234,202	\$241,228
Total – Revenues	\$168,423	\$263,867	\$222,237	\$234,202	\$241,228
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	2.00	2.00	2.00	2.00	2.00

Department Financial and FTE Summary – Capital Projects Fund¹

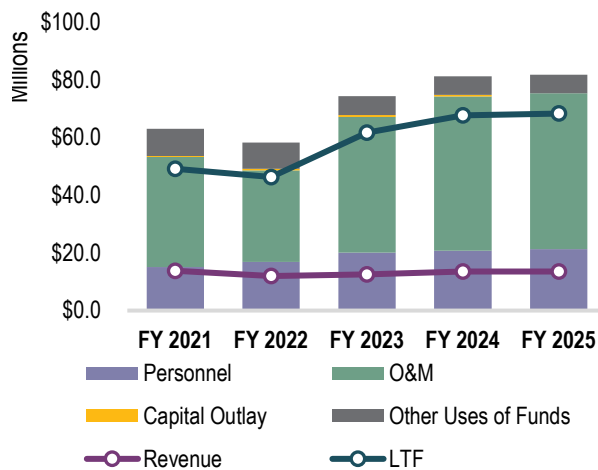
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$0	\$	\$0	\$418,419	\$430,972
Total – Expenditures	\$0	\$0	\$0	\$418,419	\$430,972
Revenues					
Revenue	\$0	\$0	\$0	\$418,419	\$430,972
Total – Revenues	\$0	\$0	\$0	\$418,419	\$430,972
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	0.00	0.00	4.00	4.00

¹ Sums may not equal due to rounding.



General Services

Revenue and Expenditure History¹



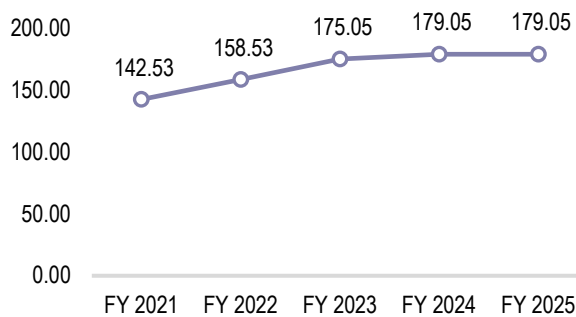
Revenue/Local Tax Funding

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

Expenditure

The majority of the DGS' expenditure budget is dedicated to operating and maintenance costs (72 percent). Recent increases are mainly attributed to the escalating costs of fuel, 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 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 (15.00 FTE): 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 (16.52 FTE): 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 courier², 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-time, 0.77 FTE support services technician, 0.77 FTE vehicle preparation 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

¹ Effective May 12, 2022, the safety and security activity 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.

² 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.



General Services

DGS' expenditures have increased primarily due to operating and maintenance costs, which make up approximately 70 percent of the Department's budget. Increases in this category reflect the inflationary increases to fuel, utilities, janitorial services, and other contractual obligations for the maintenance of facilities. Additionally, as new facilities grow, costs associated with systems maintenance grow to address workload sustainability and alignment with industry staffing standards.

The FY 2024 Proposed Budget includes several base adjustments for DGS, totaling \$4.8 million, largely tied to inflationary pressures and the growing space needs of the County workforce. Before 2021, U.S. and regional annual inflation rates remained around 2 percent but rose to about 4 percent in 2021 and increased to around 8 percent in 2022.¹ These trends result in increases to utilities, janitorial services, and leases and related charges for existing and new facilities, as well as costs related to fuel, grinding services for refuse, snow removal, and the repair and maintenance of new bus shelters.

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 2024 review prescribed a return to full budget approach for vehicle replacement contributions. As many DGS personnel require work vehicles to be on call for maintenance, emergencies, or other responsibilities at facilities across the County, the updated approach required an increase of \$1.4 million to the Department's contribution.

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. Other sources of revenue are rent from tenants on County property and the DGS operated County surplus program, which consistently ranks in the top five surplus programs by volume in the country. Revenue from surplus 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.

Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.²

The FY 2023 Adopted Budget included a total of 16.52 FTE associated with capital facility openings, FTE authority, space planning and design, and internal support. Related to Capital Facility Openings, DGS added 9.00 FTE for three systems maintenance technicians, two building system engineers, two facility security technicians, and two crew chiefs.

In FY 2023, 2.51 FTE were added to support the County's landfill. All the positions and associated costs are fully offset by landfill revenue. These positions included a heavy equipment operator and a general maintenance worker, as well as additional working hours to an existing position for part-time scalehouse operators. The heavy equipment operator and the general maintenance worker-maintained service level operations in response to the increases in the number of customers and the amount of tonnage processed. The additional working hours for scalehouse operators (0.51 FTE) have allowed the scalehouse operator staffing to be more reliable and service focused, resulting in a more balanced workload and safer working environment.

The FY 2023 Adopted Budget also included 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 were 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 Projects division. The space planning and design program manager (division manager) provides direct oversight of design project assignments and workflow for the new division. The interior designer position helps manage the increased renovation-related workload arising from increased staffing across the County. The space planning analyst position is responsible for managing the building and department space inventory and managing the

¹ [December 13, 2022, Finance/Government Operations, and Economic Development Committee, Item 14, FY 2024 Budget Development: Final Budget Guidance.](#)

² See summary of merit increases in Non-Departmental Expenditures section 6-2.



General Services

allocation and assignment of all furniture, to include systems furniture, office furniture, and specialized location furniture for County entities such as Group Homes.

Additionally, five positions (3.78 FTE) related to internal support were included in the FY 2023 Adopted Budget: 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 address critical internal support needs within the department. The human resources assistant (1.00 FTE) handles administrative human resource tasks and assists with routine workforce planning activities. The procurement assistant position (0.47 FTE) converts an existing part-time position to a full-time position to meet growth demands in the volume of purchase orders and requisitions to process. The support services technician (0.77 FTE) assists the Records and Surplus programs to meet current service level demands in response to the continued increase of surplus work orders and surplus sales transactions. The mail courier position (0.77 FTE) helps manage increased workload related to the volume of deliveries received and the increased number of County facilities receiving mail and courier service, while also serving as backup to mail operations when full-time staff is out. The vehicle preparation assistant position (0.77 FTE) maintains 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).

The FY 2024 Proposed Budget includes three resource requests, 8.00 FTE, focusing on the thematic areas of capital facility openings, FTE authority, and support to the CIP. While not included in the FY 2024 Proposed Budget, the Department has one additional resource request, focusing on the thematic areas of Internal Support, described in an increase option in the executive summary and three Board priority resources requests (Composting, Environmental Work Plan and Energy Strategy, and Glass Recycling Expansion) described in an increase option in the executive summary and in the Board's narrative in the general government section.

Capital Facility Openings

In FY 2024, the County is projected to add approximately 30,000 additional square feet of office space for the new Eastern Loudoun Group Home, Fire and Rescue Basic Training Facility, and the Purcellville Group Home. 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 group homes and training facility, additional personnel are being requested. With this request, DGS is still well below the IFMA standard.

The FY 2024 Proposed Budget includes 2.00 FTE for two systems maintenance technicians. One of the systems maintenance technicians will perform preventative maintenance as well as routine, standard, and emergency repair and maintenance for components and structures for all new facilities coming online. The second system maintenance technician is being requested specifically for the Emergency Response Power (ERP) team. This team currently consists of five full time positions that are responsible for responding 24/7 to critical emergency power situations related to electricity, generators, UPS units, and other complex systems. Due to the critical nature of keeping County facilities online and running, at least one member of the team is on call at all times.

FTE Authority

Two scalehouse operators (2.00 FTE) are included in the FY 2024 Proposed Budget and are revenue offset positions that are funded through landfill fees. These positions are needed to operate the new commercial customer entrance, truck scales, and scale house at the Loudoun County Solid Waste Management Facility. The scalehouse operators are necessary to open the new commercial entrance and help maintain a safe, serviceable environment for customers and employees. The number of commercial customers has increased by 52 percent since FY 2018 and is expected to increase over the next two fiscal years. These additional positions will result in a more balanced workload and safer working environment.



General Services

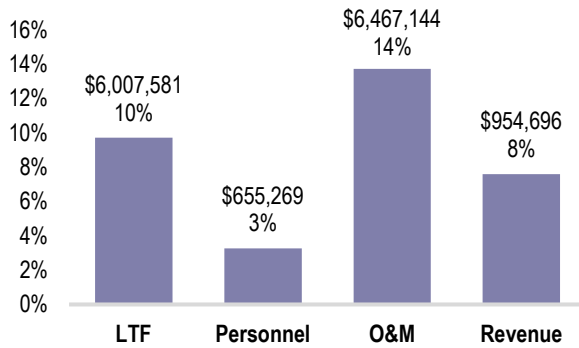
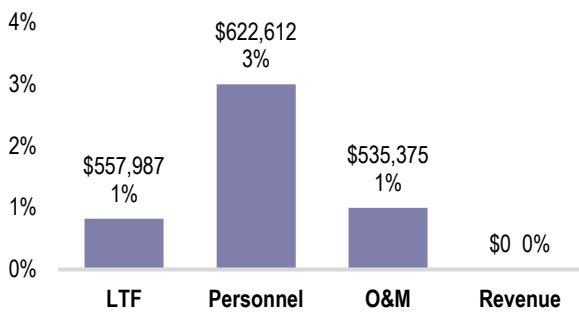
Support to the CIP

The FY 2024 Proposed Budget includes the following positions (4.00 FTE) related to the Projects and Renovation Division: an assistant division manager, a senior facility project manager, and two facility project managers. County project type and scope continue to evolve, ranging from minor to major renovations. Projects include the onboarding of approved enhancement positions, acquiring leased spaces and managing necessary buildouts or alterations, fast track custom projects and several departmental redesigns to fit ever changing programmatic and operational needs. The volume of renovations has grown 22 percent since FY 2022; however, the Division will not be able to maintain the current service level without these requested positions.

The assistant division manager for construction (1.00 FTE) will provide critical field support to assist the division manager in overseeing the large volume of projects. This position would address the ongoing demand for construction oversight and site visits to assist the project managers, so the division manager is able to maintain communication with end users and ensure that all contractual obligation and staffing issues are resolved in a timely manner. The new assistant division manager will manage their own assigned projects, spend time at various sites of their direct reports' projects to ensure project scope is managed appropriately, and communicate periodic updates to the division manager.

The facility project managers (2.00 FTE) will report to the assistant division manager and be responsible for projects that are lower in complexity. As the Projects and Renovations team grows to align with the Space Strategy's vision, these positions ensure that routine projects such as painting, carpet, and minor repairs and moves are completed efficiently. These positions will also serve as a talent pipeline for professional development within the Division. The project managers will spend time observing how more complex projects are managed by the senior project managers and gain the experience to be prepared to step in temporarily when staff is out of the office due to sickness or planned time off.

The senior facility project manager (1.00 FTE) will expedite construction projects to meet the high-speed demand from end users. This position will monitor the renovation budget and workload per team member, supporting the timely completion of projects and the Division's capacity for incidental projects that arise.

**General Services****Percent Change from Adopted FY 2023 to Proposed FY 2024****Reasons for Change:****Personnel:** ↑ 8.00 FTE¹, general pay changes ||**O&M:** ↑ base adjustments for lease, utility, janitorial, and other contractual increases ||**Revenue:** ↑ landfill revenue**Percent Change from Proposed FY 2024 to Projected FY 2025****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔

¹ This chart is representative of only the General Fund. This excludes 2.00 FTE proposed in the Metro Garages Fund.



General Services

FY 2023 Proposed Resource Requests¹

Capital Facility Opening: Systems Maintenance Staff

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$182,687	\$61,076	\$175,990	\$0	\$0	\$419,753	2	0	2.00

Details

Service Level:	Current Service Level Request
Mandates:	Not mandated
PM Highlight:	Number of square feet maintained per technician
Program:	Facility Maintenance
Positions:	2 Maintenance Technicians
Theme:	Capital Facility Opening
One-time LTF:	\$183,002
Recurring LTF:	\$236,751

Overview

- The County is projecting an increase of 29,826 square feet in FY 2024 with the opening of new facilities.
- The requested systems maintenance technician will perform preventative maintenance as well as routine, standard, and emergency repair and maintenance for components and structures for all new facilities coming online. This position will also assist with identifying repair and maintenance items requiring the assistance of contracted services.
- An additional systems maintenance technician is requested specifically for the Emergency Response Power (ERP) team that is responsible for responding to critical emergency power situations related to electricity, generators, UPS units, etc. Due to the critical nature of keeping the County facilities online and running, at least one member is always on call. With the addition of new facilities, this position is being requested to ensure the power issues are addressed for these critical facilities.

FTE Authority: Scalehouse Operators for New Commercial Entrance

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$167,795	\$12,950	\$50,000	\$230,745	\$0	\$0	2	0	2.00

Details

Service Level:	Enhanced Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	Number of Commercial Customers
Program:	Waste Management
Positions:	2 Scalehouse Operators
Theme:	FTE Authority
One-time LTF:	\$0
Recurring LTF:	\$0

Overview

- The addition of these positions can be absorbed within the projected revenues of the landfill, as outlined in the 2022 Financial Analysis of Landfill Disposal Operations at the Loudoun County Solid Waste Management Facility.
- The FY 2023 CIP Landfill - Infrastructure Project approved by the Board of Supervisors includes construction of a commercial-customer-only entrance, truck scales and scale house.
- The additional scale facility for commercial customers cannot operate without adequate additional staffing. If not approved, the new scale facility and commercial entrance will not open.

¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.

**General Services****CIP Support: Projects & Renovations Staffing**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$418,419	\$66,259	\$118,000	\$0	\$418,419	\$184,259	4	0	4.00

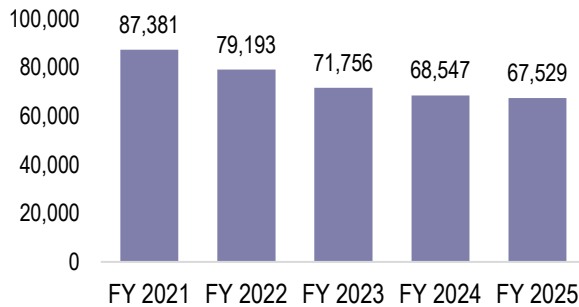
Details		Overview
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none">• The Projects and Renovation Division currently consists of four senior project managers, 1 contractor, and the division manager.• Projects range from minor to major renovations to include onboarding of new positions, renovating leased spaces and managing necessary buildouts or alterations, fast track custom projects and departmental re-designs to fit ever changing programmatic and operational needs.• To keep up with the requests and the complexity of renovations, additional personnel are requested. Adding additional personnel necessitates the need for an assistant division manager for span of control. The two project managers will be able to provide relief to the senior project managers by tackling smaller less complex jobs.• Personnel, associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2024 are funded through local tax funding.
Mandates:	Not mandated	
PM Highlight:	Number of Renovation Projects	
Program:	Projects & Renovations Division	
Positions:	1 Program Manager II 1 Senior Facility Project Manager 2 Facility Project Managers	
Theme:	Support to the CIP (CIP Funded)	
One-time LTF:	\$144,249	
Recurring LTF:	\$40,010	

Department Total								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$768,901	\$140,285	\$343,990	\$230,745	\$418,419	\$604,012	8	0	8.00



General Services

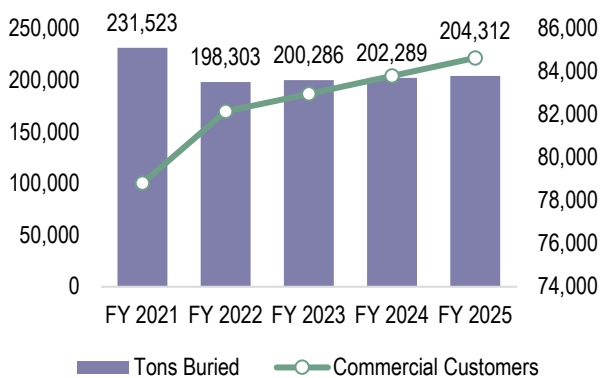
Key Measures¹



Objective: Provide one technician for every 45,000 square feet.

Measure: Number of square feet maintained per technician.

As square footage increases, more maintenance technicians are needed to reduce the current workload overage and heavy overtime demand, as well as bring staffing levels into alignment with industry standards.



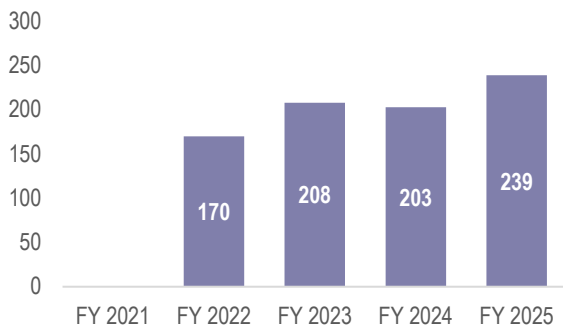
Objective 1: Dispose of 150,000 tons of waste annually.

Measure 1: Number of commercial tons buried.

Objective 2: Open new entrance for commercial customers only in FY 2024.

Measure 2: Number of commercial customers.

With the number of commercial customers transactions rising at the Solid Waste Management Facility, additional scalehouse operators are needed to maintain reasonable and safe workload levels. The amount of commercial tons buried peaked during pandemic years through FY 2021, due to elevated commercial construction materials disposed. Following a realignment of activity in FY 2022, tons buried are projected to continue rising.



Objective: Complete all renovation project requests submitted.

Measure: Number of renovation projects.

The County organization is experiencing an increase in the volume of renovation and design projects. Renovation projects planned for FY 2024 are more complex and require more staff time to evaluate and complete, when compared to prior years' projects. Additional personnel would help ensure workload sustainability and enable project assignments to be tiered by complexity. FY 2021 data are not available.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2024 and FY 2025 data reflect the estimated impact of these resources.

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Public Works	\$3,307,899	\$3,135,293	\$3,687,659	\$3,964,274	\$4,041,047
Facilities Support	33,452,242	25,133,051	38,103,520	41,606,458	42,171,733
Fleet Management	5,460,479	7,076,410	9,000,371	10,329,779	10,454,965
Management Support Services	3,981,786	6,632,748	3,254,530	3,350,061	3,437,760
Water and Environmental	2,302,155	2,587,795	2,747,049	2,935,209	2,999,469
Waste Management	14,545,405	13,778,411	15,040,118	16,420,128	16,002,291
Space Planning, Design, and Renovation	0	0	2,526,035	2,715,650	2,772,281
Total – Expenditures	\$63,049,967	\$58,343,708	\$74,359,282	\$81,321,559	\$81,879,546
Revenues					
Public Works	\$62,800	\$2,436	\$0	\$0	\$0
Facilities Support	1,441,787	88,919	539,216	340,147	340,147
Fleet Management	0	2,558	0	0	0
Management Support Services	226,727	348,280	175,600	250,600	250,600
Water and Environmental	59	55	0	0	0
Waste Management	12,084,242	11,542,771	11,846,270	12,925,035	12,925,035
Space Planning, Design, and Renovation	0	0	0	0	0
Total – Revenues	\$13,815,615	\$11,985,018	\$12,561,086	\$13,515,782	\$13,515,782
Local Tax Funding					
Public Works	\$3,245,099	\$3,132,857	\$3,687,659	\$3,964,274	\$4,041,047
Facilities Support	32,010,455	25,044,132	37,564,304	41,266,311	41,831,586
Fleet Management	5,460,479	7,073,852	9,000,371	10,329,779	10,454,965
Management Support Services	3,755,059	6,284,468	3,078,930	3,099,461	3,187,160
Water and Environmental	2,302,096	2,587,740	2,747,049	2,935,209	2,999,469
Waste Management	2,461,163	2,235,641	3,193,848	3,495,093	3,077,256
Space Planning, Design, and Renovation	0	0	2,526,035	2,715,650	2,772,281
Total – Local Tax Funding	\$49,234,351	\$46,358,690	\$61,798,196	\$67,805,777	\$68,363,764

¹ Sums may not equal due to rounding.



General Services

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
FTE					
Public Works	21.00	16.00	17.00	17.00	17.00
Facilities Support	61.00	65.00	64.00	66.00	66.00
Fleet Management	7.00	9.00	9.77	9.77	9.77
Management Support Services	18.00	20.00	21.77	21.77	21.77
Water and Environmental	3.00	12.00	12.00	12.00	12.00
Waste Management	32.53	36.53	39.51	41.51	41.51
Space Planning, Design, and Renovation	0.00	0.00	11.00	11.00	11.00
Total – FTE	142.53	158.53	175.05	179.05	179.05





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.

Human Resources' 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**

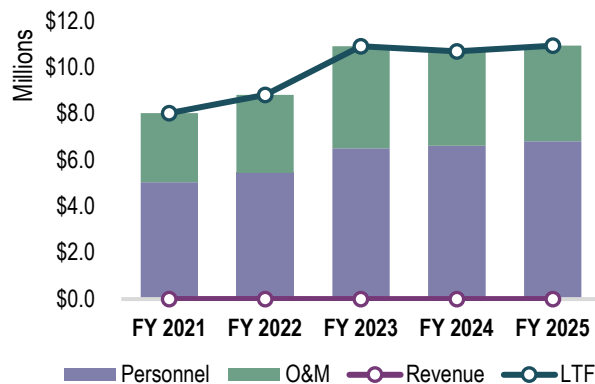
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$5,041,805	\$5,444,439	\$6,498,299	\$6,614,527	\$6,812,963
Operating and Maintenance	2,980,089	3,362,871	4,408,876	4,076,847	4,117,615
Total – Expenditures	\$8,021,895	\$8,807,310	\$10,907,175	\$10,691,374	\$10,930,578
Revenues					
Charges for Services	\$1,046	\$418	\$0	\$0	\$0
Total – Revenues	\$1,046	\$418	\$0	\$0	\$0
Local Tax Funding	\$8,020,849	\$8,806,892	\$10,907,175	\$10,691,374	\$10,930,578
FTE	38.00	43.00	46.00	46.00	46.00

¹ Sums may not equal due to rounding.



Human Resources

Revenue and Expenditure History



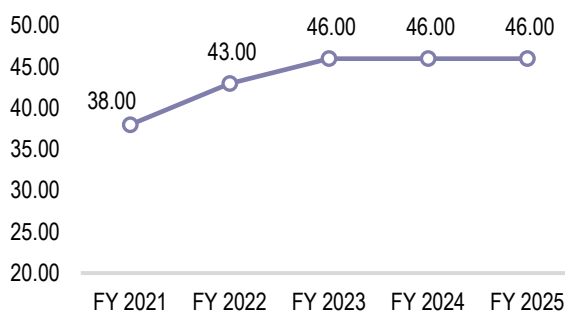
Revenue/Local Tax Funding

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

Expenditure

The majority (62 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 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 (62 percent) of HR's expenditures and have grown with the merit increases approved each fiscal year.¹ Personnel costs have also increased due to additional staffing needs for organizational growth and the implementation of collective bargaining. In the FY 2023 Adopted Budget, the Board approved a workforce planning specialist position (1.00 FTE) and a benefits specialist position (1.00 FTE) to support the County's growing workforce and to maintain current service levels. One additional benefits specialist position (1.00 FTE) was approved to help administer the employee benefit-related impacts of collective bargaining.

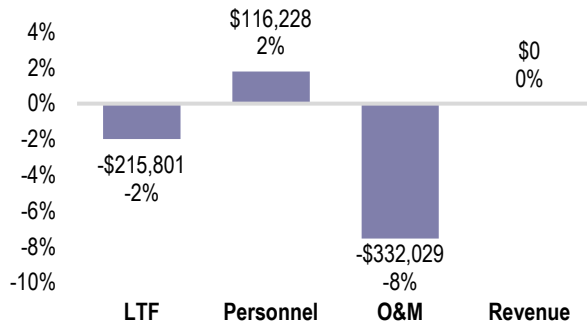
The Department's operating and maintenance expenditures are primarily contractual costs and include items such as the occupational health contract, which is managed by HR for other departments and covers annual physicals for all public safety personnel. These resources support HR's mission as an internal operations agency. The FY 2024 Proposed Budget includes base adjustments associated with various professional and contractual services, including background checks for new employees, employee training, and ongoing classification and compensation initiatives. The overall operating and maintenance budget shows a decrease between FY 2023 and FY 2024 due to the removal of one-time costs from FY 2023, including one-time costs in the occupational health contract for various health initiatives.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Human Resources

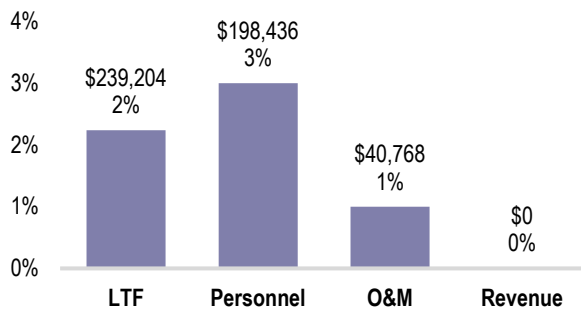
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ base adjustments for contractual services, removal of one-time costs || **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



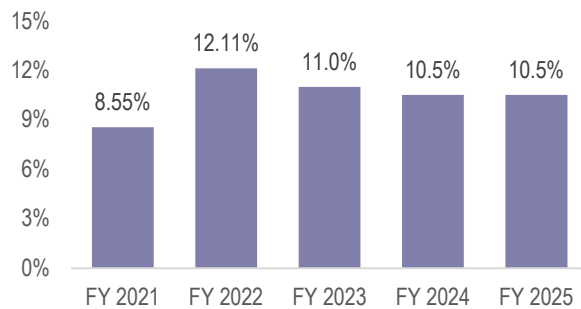
Reasons for Change:

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



Human Resources

Key Measures



Measure: Employee turnover rate.

The employee turnover rate has increased with the tight labor market currently experienced regionally and nationally, resulting in increased service demands for HR's recruitment function. The Department's goal is to recruit, develop, and retain a highly qualified and diverse County workforce.

**Human Resources****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Operations	\$3,994,294	\$4,481,071	\$4,659,786	\$4,666,971	\$4,791,762
Benefits and Risk	3,492,893	3,743,914	5,111,556	4,853,107	4,940,053
Learning and Organizational Development	534,708	582,325	1,135,833	1,171,296	1,198,764
Total – Expenditures	\$8,021,895	\$8,807,310	\$10,907,175	\$10,691,374	\$10,930,578
Revenues					
Operations	\$1,046	\$418	\$0	\$0	\$0
Benefits and Risk	0	0	0	0	0
Learning and Organizational Development	0	0	0	0	0
Total – Revenues	\$1,046	\$418	\$0	\$0	\$0
Local Tax Funding					
Operations	\$3,993,248	\$4,480,653	\$4,659,786	\$4,666,971	\$4,791,762
Benefits and Risk	3,492,893	3,743,914	5,111,556	4,853,107	4,940,053
Learning and Organizational Development	534,708	582,325	1,135,833	1,171,296	1,198,764
Total – Local Tax Funding	\$8,020,849	\$8,806,892	\$10,907,175	\$10,691,374	\$10,930,578
FTE					
Operations	26.00	31.00	32.00	32.00	32.00
Benefits and Risk	9.00	9.00	11.00	11.00	11.00
Learning and Organizational Development	3.00	3.00	3.00	3.00	3.00
Total – FTE	38.00	43.00	46.00	46.00	46.00

¹ Sums may not equal due to rounding.



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 (LCPS). 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.

Enterprise Systems Support

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

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).

Technology Services

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

Security

Monitors and manages security; conducts 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. Supports 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$15,893,350	\$17,116,395	\$19,301,188	\$19,648,640	\$20,238,099
Operating and Maintenance	24,072,500	26,793,844	30,279,922	35,075,747	35,426,504
Capital Outlay	1,177,917	748,636	341,358	249,426	0
Total – Expenditures	\$41,143,768	\$44,658,875	\$49,922,468	\$54,973,813	\$55,664,604
Revenues					
Other Local Taxes	\$1,712,593	\$1,662,255	\$1,465,280	\$1,465,280	\$1,465,280
Charges for Services	108	144	0	0	0
Miscellaneous Revenue	954	5	0	0	0
Recovered Costs	29,900	0	0	0	0
Intergovernmental – Commonwealth	0	405,958	0	0	0
Intergovernmental – Federal	132,929	0	0	0	0
Total – Revenues	\$1,876,483	\$2,068,362	\$1,465,280	\$1,465,280	\$1,465,280
Local Tax Funding	\$39,267,285	\$42,590,513	\$48,457,188	\$53,508,533	\$54,199,324
FTE	110.47	114.47	118.47	118.47	118.47

Department Financial and FTE Summary – Capital Projects Fund¹

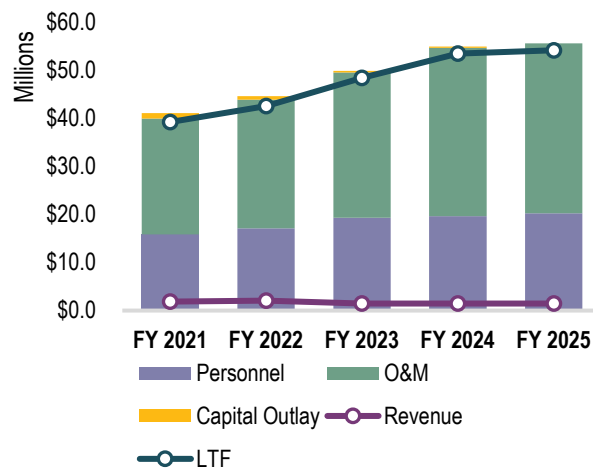
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$142,336	\$131,438	\$142,696	\$156,512	\$161,207
Total – Expenditures	\$142,336	\$131,438	\$142,696	\$156,512	\$161,207
Revenues					
Revenue	\$142,336	\$131,438	\$142,696	\$156,512	\$161,207
Total – Revenues	\$142,336	\$131,438	\$142,696	\$156,512	\$161,207
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



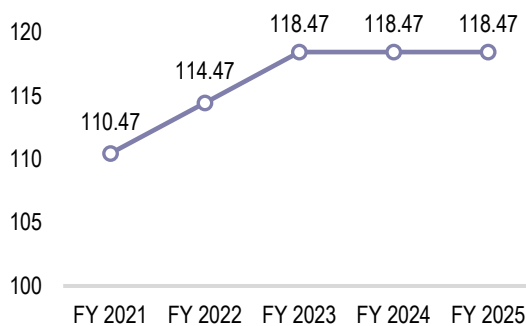
Revenue/Local Tax Funding

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

Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs (64 percent). The increase in operating and maintenance expenditures 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 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

Operating and maintenance (O&M) costs make up most (64 percent) of the Department's expenditures. DIT's O&M budget supports the cost of contracts used to provide enterprise systems and services to Loudoun County Government and to LCPS. Large contracts for productivity and collaboration platforms, enterprise resource planning systems, and public safety dispatch and communication platforms make up a significant portion of the Department's operating expenditures. As the County has grown, adding new staff and facilities, and staff increasingly uses available technology products, licensing fees and other technology maintenance and support costs correspondingly increase each year. DIT's O&M costs have also increased in recent years to support the Board of Supervisors' Body-Worn Cameras initiative.

The FY 2024 Proposed Budget includes base adjustments totaling approximately \$4.7 million for DIT. These base adjustments address increased costs for technology system contracts, including costs associated with an increase in the number of users. Increases cover licenses, maintenance, and support for a wide range of systems and applications, from countywide productivity and collaboration platforms, network and security infrastructure, public safety radio support, and a variety of department-specific applications. The base adjustments also include funding for contractual support to improve 24/7 coverage for cybersecurity monitoring and help desk support. The remaining increase to DIT's operating and maintenance budget reflects adjustments to internal service charges.



Information Technology

Personnel costs comprise 36 percent of DIT's operating budget and have grown with the merit increases approved each fiscal year.¹ DIT's staffing has also grown to keep pace with the IT-related internal support needs of the organization. The FY 2023 Adopted Budget included a total of four new positions (4.00 FTE). A technology specialist and an A/V technician were added to address the service demands of the new 92,000-square-foot Courthouse Complex. A public safety program manager position was added to provide coordinated and centralized support to public safety-related infrastructure and enterprise systems. An e-records manager position was added to develop and implement strategies, policies, and procedures for managing the County's electronic records.

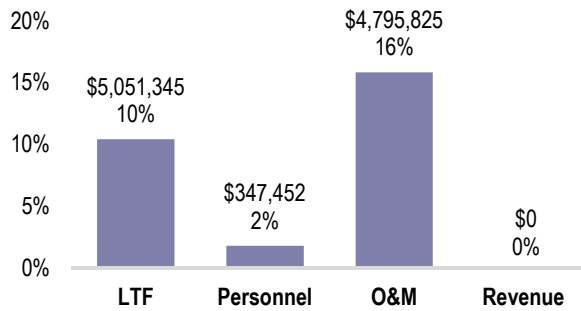
The Department's revenues consist primarily of communication tax, budgeted at \$1.5 million for FY 2024, which the Commonwealth distributes to each locality based on a determined percentage. This revenue is split between DIT, Loudoun County Fire and Rescue (LCFR), and the Sheriff's Office. The state 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 and has continued to decline as consumers transition away from landline telephones, traditional cable video services, and prepaid telecommunications.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Information Technology

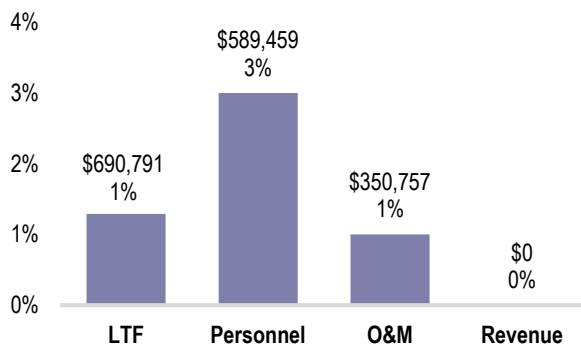
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ base adjustments for enterprise systems, licensing, and contractual support || **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



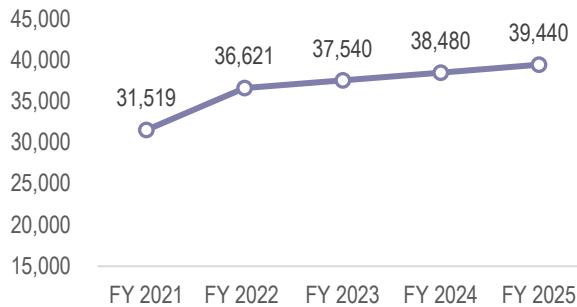
Reasons for Change:

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



Information Technology

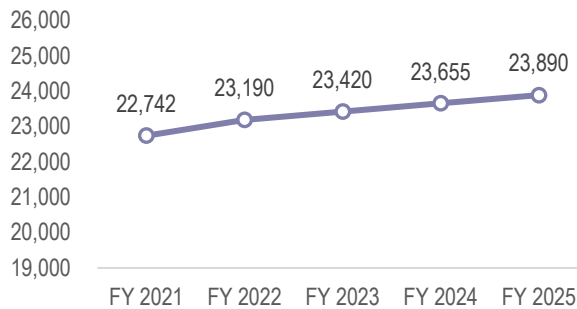
Key Measures



Objective: Close 90 percent of service call requests within 2 business days.

Measure: Service calls opened.

DIT provides help desk support to County staff 24 hours per day, 7 days per week. This service is necessary to ensure that County staff maintains access to mission critical systems and services.



Objective: Provide administrative support for asset management to the department and County.

Measure: Number of asset tagged items.

DIT maintains the inventory for computer and equipment assets for the County and ensures the County has the necessary information technology resources available for operations. The asset inventory has grown as the number of County employees and facilities has increased.



Information Technology

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Infrastructure and Customer Service	\$16,515,139	\$18,305,862	\$19,397,048	\$20,342,328	\$20,489,544
Enterprise Systems Support	12,161,625	12,116,089	14,304,435	17,080,220	17,376,246
Public Safety Support	7,896,446	9,319,893	10,130,934	10,400,252	10,507,677
Technology Services	2,878,054	2,982,237	3,416,187	3,774,512	3,870,844
Security	1,567,575	1,799,048	2,395,641	3,171,102	3,210,331
Project Analysis and Management	124,929	133,078	278,223	205,399	209,961
Total – Expenditures	\$41,143,768	\$44,658,875	\$49,922,468	\$54,973,813	\$55,664,604
Revenues					
Infrastructure and Customer Service	\$147,456	\$148	\$0	\$0	\$0
Enterprise Systems Support	1	0	0	0	0
Public Safety Support	1,729,026	2,068,213	1,465,280	1,465,280	1,465,280
Technology Services	0	0	0	0	0
Security	0	0	0	0	0
Project Analysis and Management	0	0	0	0	0
Total – Revenues	\$1,876,483	\$2,068,362	\$1,465,280	\$1,465,280	\$1,465,280
Local Tax Funding					
Infrastructure and Customer Service	\$16,367,683	\$18,305,713	\$19,397,048	\$20,342,328	\$20,489,544
Enterprise Systems Support	12,161,625	12,118,758	14,304,435	17,080,220	17,376,246
Public Safety Support	6,167,421	7,251,679	8,665,654	8,934,972	9,042,397
Technology Services	2,878,054	2,982,237	3,416,187	3,774,512	3,870,844
Security	1,567,575	1,799,048	2,395,641	3,171,102	3,210,331
Project Analysis and Management	124,929	133,078	278,223	205,399	209,961
Total – Local Tax Funding	\$39,267,285	\$42,590,513	\$48,457,188	\$53,508,533	\$54,199,324
FTE					
Infrastructure and Customer Service	45.07	46.07	48.07	47.07	47.07
Enterprise Systems Support	35.40	35.40	35.40	35.40	35.40
Public Safety Support	11.00	11.00	11.00	11.00	11.00
Technology Services	12.00	12.00	13.00	14.00	14.00
Security	4.00	6.00	7.00	7.00	7.00
Project Analysis and Management	3.00	4.00	4.00	4.00	4.00
Total – FTE	110.47	114.47	118.47	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$5,368,482	\$5,229,842	\$6,081,190	\$6,189,897	\$6,375,594
Operating and Maintenance	1,267,072	1,594,436	1,873,775	1,867,571	1,886,247
Total – Expenditures	\$6,635,554	\$6,824,279	\$7,954,965	\$8,057,468	\$8,261,841
Revenues					
Other Local Taxes	\$7,295,780	\$7,370,675	\$7,591,000	\$7,518,000	\$7,518,000
Fines and Forfeitures	183	0	0	0	0
Use of Money and Property ²	3,878,711	(2,847,453)	3,500,000	15,000,000	15,000,000
Charges for Services ³	1,052,254	1,070,990	814,500	956,845	956,845
Miscellaneous Revenue	1,336	79	2,500	2,500	2,500
Recovered Costs	411,878	668,958	650,000	650,000	650,000
Intergovernmental – Commonwealth	347,083	364,942	361,554	377,500	377,500
Total – Revenues	\$12,987,225	\$6,628,190	\$12,919,554	\$24,504,845	\$24,504,845
Local Tax Funding	\$(6,351,671)	\$196,088	\$(4,964,589)	\$(16,447,377)	\$(16,243,004)
FTE	55.00	56.00	56.00	56.00	56.00

¹ Sums may not equal due to rounding.

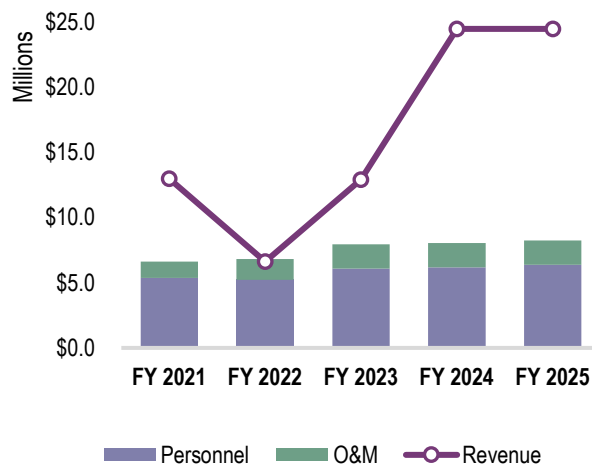
² The FY 2022 negative actual shown for “Use of Money and Property” reflects a book adjustment on an accrual basis to account for the market value of investments held as of June 30, 2022, not a realized loss. Since investments are held to maturity, this loss will not be recognized. On a cash basis, the County’s income on Investment Portfolio totaled \$4,167,794.

³ Effective January 1, 2021, the Treasurer ceased collection of court fines on behalf of the Commonwealth’s Attorney.



Treasurer

Revenue and Expenditure History



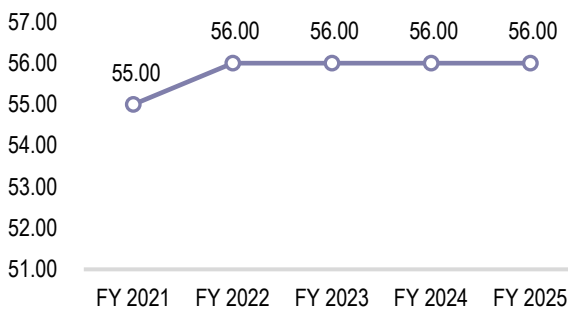
Revenue/Local Tax Funding

As shown, the Office of the Treasurer generates more revenue than necessary to support its operations. Interest revenue, currently the largest revenue source, decreased significantly in FY 2021 and FY 2022 as interest rates declined. As shown in the chart, the revenue continues to increase as interest rates continue to increase.

Expenditure

The majority of the Office's expenditures are personnel costs (77 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



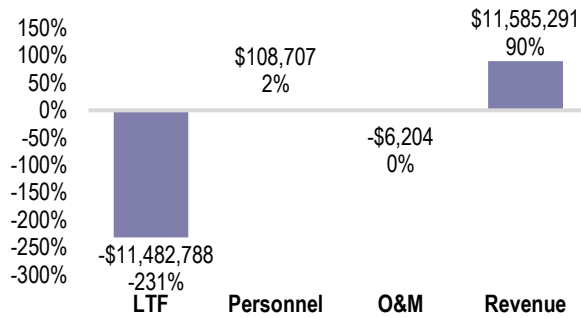
FY 2021: 1.00 FTE investment analyst, 1.00 FTE program specialist

FY 2022: 1.00 FTE operations manager

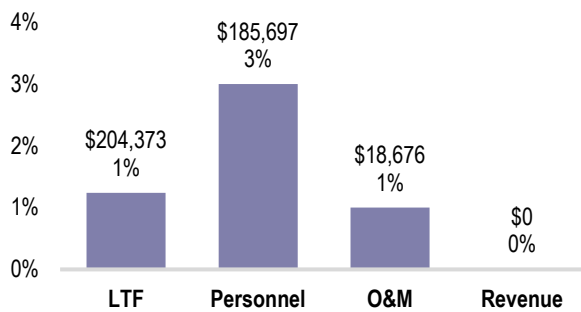
The Office of the Treasurer's expenditures have increased over time primarily due to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.¹

The FY 2023 Adopted Budget included 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. This trend is expected to continue for FY 2024. As shown in the table above for FY 2024, a \$11.5 million base adjustment was added as returns begin to recover. 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.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

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

Personnel: ↑ general pay changes || **O&M:** ↓ central service adjustments || **Revenue:** ↑ interest revenue

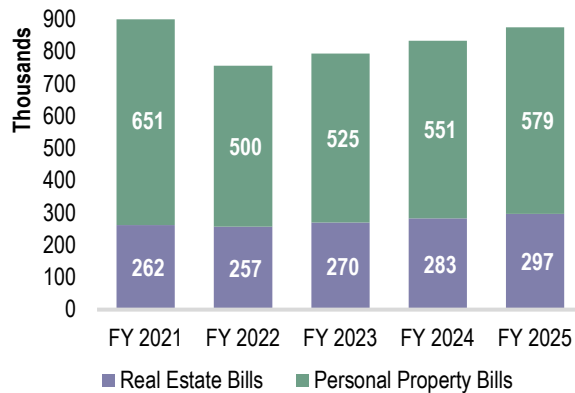
Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Administration of the Revenue	\$6,635,554	\$6,824,279	\$7,954,965	\$8,057,468	\$8,261,841
Project Fairness ²	0	0	0	0	0
Total – Expenditures	\$6,635,554	\$6,824,279	\$7,954,965	\$8,057,468	\$8,261,841
Revenues					
Administration of the Revenue	\$12,987,042	\$6,628,190	\$12,919,554	\$24,504,845	\$24,504,845
Project Fairness	183	0	0	0	0
Total – Revenues	\$12,987,225	\$6,628,190	\$12,919,554	\$24,504,845	\$24,504,845
Local Tax Funding					
Administration of the Revenue	\$(6,351,488)	\$196,088	\$(4,964,589)	\$(16,447,377)	\$(16,243,004)
Project Fairness	(183)	0	0	0	0
Total – Local Tax Funding	\$(6,351,671)	\$196,088	\$(4,964,589)	\$(16,447,377)	\$(16,243,004)
FTE					
Administration of the Revenue	55.00	56.00	56.00	56.00	56.00
Project Fairness	0.00	0.00	0.00	0.00	0.00
Total – FTE	55.00	56.00	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 2024 Proposed Budget

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Sheriff’s Office	2-56



Public Safety and Judicial Administration Summary

FY 2024 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2024 Projected
Animal Services	\$4,137,036	\$4,916,820	\$5,098,975	\$5,222,519	\$5,365,211
Clerk of the Circuit Court	5,345,921	5,465,200	5,719,759	5,776,353	5,944,698
Commonwealth's Attorney	4,333,130	5,234,601	6,988,885	7,416,698	7,633,965
Community Corrections	3,490,043	4,219,850	4,810,918	4,875,263	5,014,149
Courts	1,573,504	1,757,655	2,112,149	2,152,148	2,189,101
Fire and Rescue	111,035,728	117,779,236	129,855,794	137,232,102	148,432,333
Juvenile Court Service Unit	5,235,306	5,488,262	7,374,896	8,741,669	8,985,637
Sheriff's Office	98,610,639	104,221,765	115,286,143	120,970,344	124,035,658
Total	\$233,761,307	\$249,083,388	\$277,247,519	\$292,387,096	\$307,600,752

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 the compassionate treatment of all animals through humane education, community outreach, sheltering, law enforcement, and public safety. As their vision, LCAS recognizes the community's commitment to progressive animal welfare and public safety and strives to provide accessible services and responsive programming while demonstrating the highest ethical standards as animal welfare professionals. 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 uses 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. Carries out specialized technical rescues of native wildlife that has become trapped, injured, or entangled.

Community Outreach

Provides vital, cost-saving support to the Department by recruiting and training volunteers and spearheading pet retention initiatives throughout the community. This program plays a key role in reducing euthanasia and the daily cost of animal care and supporting the foster care and animal placement program. The humane education and outreach function serves thousands of people of all ages each year, hosting camps, trainings, and events and maintaining public-private partnerships to best serve Loudoun residents.

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

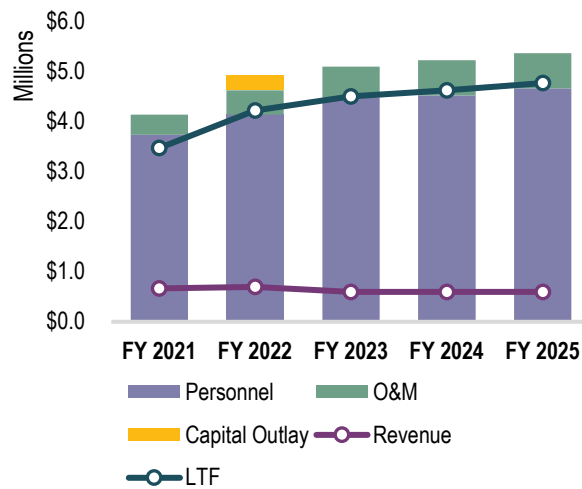
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$3,736,276	\$4,139,313	\$4,484,349	\$4,523,319	\$4,659,019
Operating and Maintenance	400,760	485,882	614,626	699,200	706,192
Capital Outlay	0	291,625	0	0	0
Total – Expenditures	\$4,137,036	\$4,916,820	\$5,098,975	\$5,222,519	\$5,365,211
Revenues					
Permits, Fees, and Licenses	\$477,059	\$488,073	\$462,750	\$462,750	\$462,750
Fines and Forfeitures	4,351	2,192	6,000	6,000	6,000
Use of Money and Property	290	950	1,500	1,500	1,500
Charges for Services	128,298	172,032	126,950	126,950	126,950
Recovered Costs	20,459	33,158	0	0	0
Other Financing Sources	35,820	0	0	0	0
Total – Revenues	\$666,277	\$696,405	\$597,200	\$597,200	\$597,200
Local Tax Funding	\$3,470,759	\$4,220,415	\$4,501,775	\$4,625,319	\$4,768,011
FTE	42.00	42.00	42.00	42.00	42.00

¹ Sums may not equal due to rounding.



Animal Services

Revenue and Expenditure History



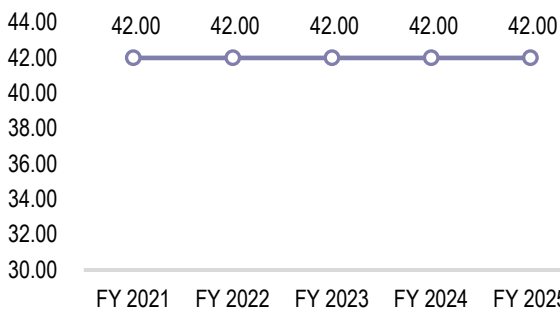
Revenue/Local Tax Funding

The Department of Animal Services is primarily funded by local tax funding (over 89 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 (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.

Staffing/FTE History



FY 2021: 3.00 FTE animal care technician, 2.00 FTE customer service assistant, 1.00 veterinary technician, 0.47 FTE humane education coordinator

LCAS's expenditure increases are primarily attributed to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year.¹ The FY 2024 Proposed Budget for personnel shows a slight increase due to right-sizing the personnel budget based on position data.

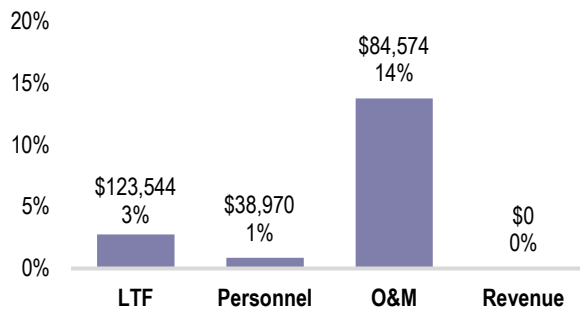
In summer 2021, LCAS opened a new facility in Leesburg. The new facility, nearly twice the size of the previous facility, is the first publicly run animal shelter designed to meet 100 percent of the Association of Shelter Veterinarians (ASV) guidelines. This includes providing comprehensive preventative care to reduce disease transmission and mitigate suffering for all animals arriving at the new shelter. The new facility brings primary veterinary services under 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 maintaining weekend hours to provide licensing, lost pet reclaims, and pet adoptions during hours when working residents are most available. All animals adopted through the Department are vaccinated and sterilized in accordance with the Code of Virginia, and microchipped and dewormed.

The FY 2024 Proposed Budget shows steady revenue from FY 2023 Adopted. Revenue is evaluated annually and adjusted based on past actuals and future projections. The FY 2024 Proposed Budget includes an increase in operating and

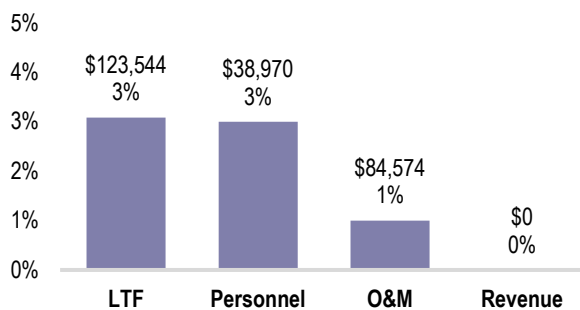
¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

**Animal Services**

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.

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

Personnel: ↑ general pay changes || **O&M:** ↑ central service vehicle replacement || **Revenue:** ↔

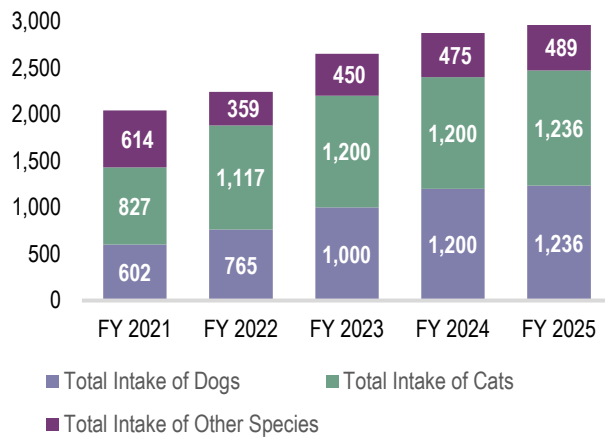
Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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 companion animal species.

The Department anticipates steady growth of intakes of dogs, cats, and companion animal species. With the opening of the new shelter in FY 2021 in a larger, more centrally located facility, local intake numbers have increased and are expected to continue increasing in future fiscal years. Dog and cat intake numbers were lower in 2021 as a result of operational disruptions due to COVID-19 and the move to the new shelter.

**Animal Services****Department Programs****Department Financial and FTE Summary by Program^{1,2}**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Animal Shelter	\$2,207,545	\$2,579,651	\$2,887,909	\$2,915,575	\$2,993,648
Humane Law Enforcement	1,929,491	2,337,169	2,211,066	2,306,944	2,371,563
Total – Expenditures	\$4,137,036	\$4,916,820	\$5,098,975	\$5,222,519	\$5,365,211
Revenues					
Animal Shelter	\$145,665	\$190,043	\$113,250	\$113,250	\$113,250
Humane Law Enforcement	520,611	506,362	483,950	483,950	483,950
Total – Revenues	\$666,277	\$696,405	\$597,200	\$597,200	\$597,200
Local Tax Funding					
Animal Shelter	\$2,061,880	\$2,389,608	\$2,774,659	\$2,802,325	\$2,880,398
Humane Law Enforcement	1,408,879	1,830,807	1,727,116	1,822,994	1,887,613
Total – Local Tax Funding	\$3,470,759	\$4,220,415	\$4,501,775	\$4,625,319	\$4,768,011
FTE					
Animal Shelter	26.00	26.00	26.00	26.00	26.00
Humane Law Enforcement	16.00	16.00	16.00	16.00	16.00
Total – FTE	42.00	42.00	42.00	42.00	42.00

¹ Sums may not equal due to rounding.² Financial and FTE data for Community Outreach is presented in the Animal Shelter program.



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 activities: 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**

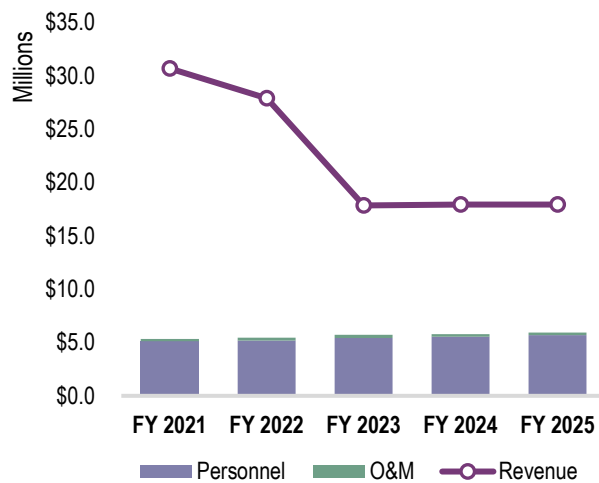
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$5,110,309	\$5,189,129	\$5,433,415	\$5,529,062	\$5,694,934
Operating and Maintenance	235,613	276,071	286,344	247,291	249,764
Total – Expenditures	\$5,345,921	\$5,465,200	\$5,719,759	\$5,776,353	\$5,944,698
Revenues					
Other Local Taxes	\$23,082,167	\$19,812,140	\$12,050,000	\$12,050,000	\$12,050,000
Permits, Fees, and Licenses	\$15,784	\$13,297	\$10,000	\$10,000	\$10,000
Charges for Services	1,855,750	1,606,797	995,000	995,000	995,000
Miscellaneous Revenue	1	0	0	0	0
Recovered Costs	115,603	127,546	39,513	39,513	39,513
Intergovernmental – Commonwealth	5,625,794	6,333,429	4,758,095	4,827,200	4,827,200
Total – Revenues	\$30,695,100	\$27,893,210	\$17,852,608	\$17,921,713	\$17,921,713
Local Tax Funding	\$(25,349,178)	\$(22,428,011)	\$(12,132,849)	\$(12,145,360)	\$(11,977,015)
FTE	51.00	52.00	52.00	52.00	52.00

¹ Sums may not equal due to rounding.



Clerk of the Circuit Court

Revenue and Expenditure History

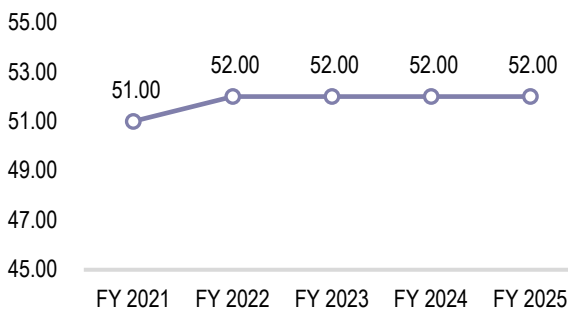


Revenue/Local Tax Funding

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.

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 courtroom clerk supervisor

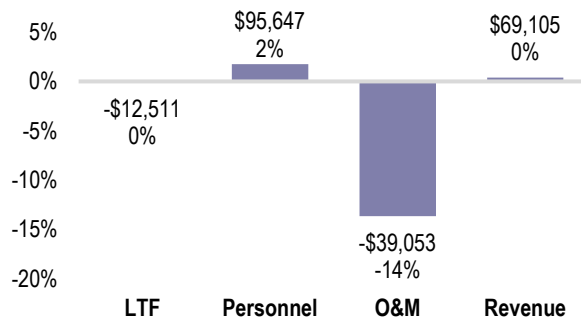
FY 2022: 1.00 FTE recording clerk

The Office's expenditure increases are almost entirely attributed to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.¹

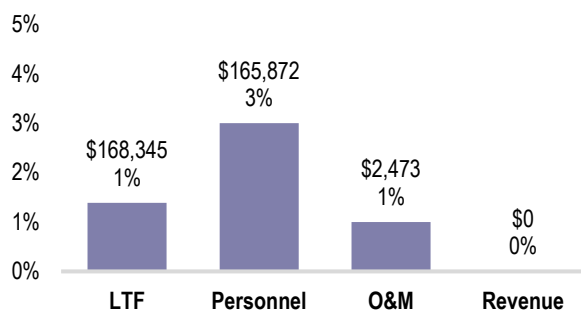
The Office has experienced a significant influx in garnishment filings. A private law firm was contracted to perform collections for outstanding costs, fines, and restitution for the Clerk's Office, General District Court, and Juvenile and Domestic Relations Court in January 2021, with a contract termination date of June 30, 2023, unless otherwise extended. Previously, this contract had been maintained with the Loudoun County Treasurer's Office. The private collection agent began to file garnishments as of September 2021 in the Clerk's Office as part of their collection efforts. The influx of garnishment filings required the Office to address this major shift in workload with a temporary employee. The workload is expected to continue at an increased rate, with a 230 percent increase in garnishment filings in FY 2022 from FY 2021. Given the ongoing need, the Office has identified the need for an additional civil case management clerk (1.00 FTE) to address garnishment filing increases. An additional civil case management clerk will maintain current service level by allowing the Office to maintain current processing times of court orders, concealed handgun permits, exhibit retention, and other civil division mandated duties.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of internal support, described in an increased option in the executive summary.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

**Clerk of the Circuit Court****Percent Change from Adopted FY 2023 to Proposed FY 2024****Reasons for Change:**

Personnel: ↑ general pay changes || **O&M:** ↓ internal services || **Revenue:** ↑ reimbursements from Virginia Compensation Board

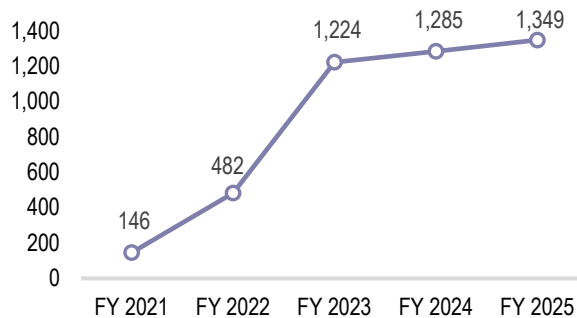
Percent Change from Proposed FY 2024 to Projected FY 2025**Reasons for Change:**

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



Clerk of the Circuit Court

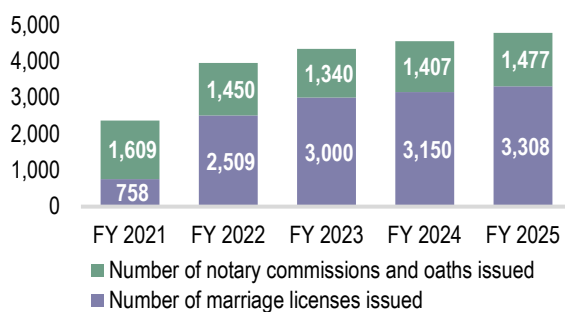
Key Measures



Objective: Process all garnishment filings.

Measure: Number of garnishments filed.

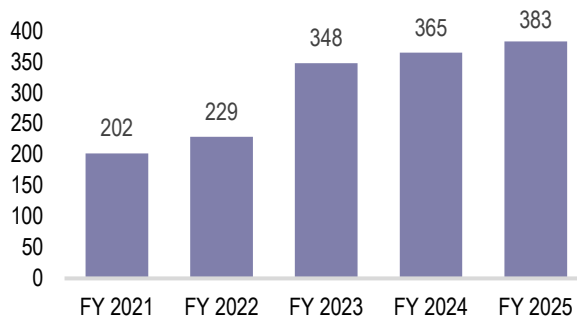
Garnishment filings are anticipated to steadily rise, resulting in increased garnishment workload. This workload can affect the processing of time-sensitive mandated duties such as concealed handgun permits and court orders.



Objective: Issue marriage licenses and notary commissions and oaths.

Measure: Number of marriage licenses and notary oaths issued.

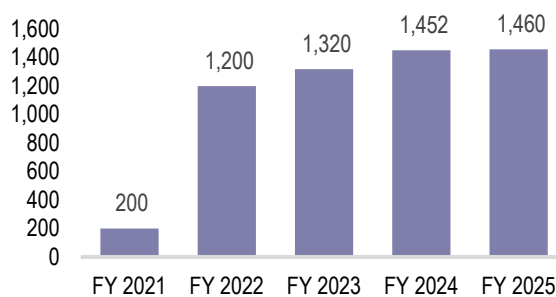
Issuance of notary oaths and marriage licenses are anticipated to steadily increase over the following fiscal years.



Objective: Provide jury management services to support criminal and civil jury trials.

Measure: Jury trials set.

Due to COVID-19 social distancing guidelines, jury trials were not held from March 4, 2020 to January 5, 2021, which reduced the number of jury trials set. As shown, the number of jury trials set continues to rise post COVID-19.



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's public outreach and education programs.

In October 2020, the division opened to the public by appointment only. The division has been open to the public since March 2021 and has seen an increase in foot traffic post COVID-19.





Commonwealth's Attorney

The Commonwealth's Attorney is a constitutional officer elected by the voters of Loudoun County. As such, the Commonwealth's Attorney is not an officer or employee of the County. The mission of the Commonwealth's Attorney is to protect the dignity of community members through the fair and equitable administration of justice. As a steward of public trust, the Commonwealth's Attorney is considerate of the evolving needs of Loudoun County, committed to protecting the safety of the community, collaborates with community stakeholders to reduce recidivism through specialty dockets, and dedicated to the efficient use of government resources. The duties of the Commonwealth's Attorney are to 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.

Although the primary mandate of the Office of the Commonwealth's Attorney (OCA) is to prosecute all felonies, this office additionally prosecutes all adult criminal and juvenile delinquency and traffic matters in the Juvenile and Domestic Relations District Court, and all felony cases, and certain misdemeanors and traffic offenses in the Loudoun County General District Court (driving-under-the-influence violations, assaults, and thefts). The OCA partners with law enforcement agencies including the Loudoun County Sheriff's Office, Leesburg Police Department, Purcellville Police Department, Middleburg Police Department, Loudoun County Animal Services, Loudoun County Fire and Rescue, Virginia State Police, Metropolitan Washington Airports Authority Police Department, and the Northern Virginia Community College Police. These law enforcement agencies investigate and file the charges that are then assigned to the OCA. Additionally, the prosecutors are available 24 hours per day to handle law enforcement emergencies and consultations and such other situations that require immediate attention.

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.

Mandates Related to the Office of the Commonwealth's Attorney:

The OCA is authorized in the Constitution of Virginia, [Article VII, Section 4](#) (County and City officers). The Code of Virginia provides that every county shall have a courthouse with suitable space and facilities to accommodate the various courts and officials serving the county. Va. Code 15.2-1638.

Victim and Witness services are also mandated, Va. Code 19.2-11.1 (Establishment of Crime Victim-Witness Assistance Programs) and 19.2-11.01 (Crime Victim and Witness rights). The OCA oversees the Victim and Witness Program.

Body-Worn Cameras (BWC). HB1700 Item 70 #2c (Commonwealth's Attorney – Body-Worn Camera). The Board of Supervisors approved a Body-Worn Camera (BWC) program and with the assistance of federal grants, it is anticipated that the full roll-out will be completed in 2023.

Commonwealth's Attorney's Programs

Office of the Commonwealth's Attorney

Provides domestic violence, sexual assault, and human trafficking multi-agency collaboration through the Sexual Assault Response Team (SART), SART Steering Committee, Domestic Assault Response Team (DART), the DART Steering Committee, and ICOPE.



Commonwealth's Attorney

Victim and Witness Assistance Program

Assists 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

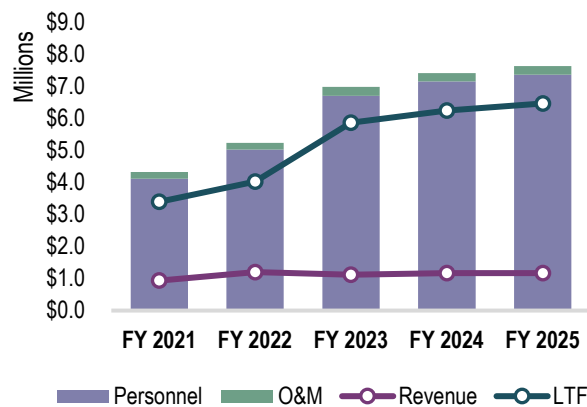
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$4,118,839	\$5,028,342	\$6,709,911	\$7,155,010	\$7,369,660
Operating and Maintenance	214,291	206,259	278,974	261,688	264,305
Total – Expenditures	\$4,333,130	\$5,234,601	\$6,988,885	\$7,416,698	\$7,633,965
Revenues					
Charges for Services	\$7,378	\$5,571	\$10,000	\$10,000	\$10,000
Recovered Costs	0	14,981	0	0	0
Intergovernmental – Commonwealth	850,398	1,058,188	1,106,655	1,155,050	1,155,050
Intergovernmental – Federal	78,236	122,977	0	0	0
Total – Revenues	\$936,012	\$1,201,717	\$1,116,655	\$1,165,050	\$1,165,050
Local Tax Funding	\$3,397,118	\$4,032,884	\$5,872,230	\$6,251,648	\$6,468,915
FTE	39.00	48.00	54.00	58.00	58.00

¹ Sums may not equal due to rounding.



Commonwealth's Attorney

Revenue and Expenditure History



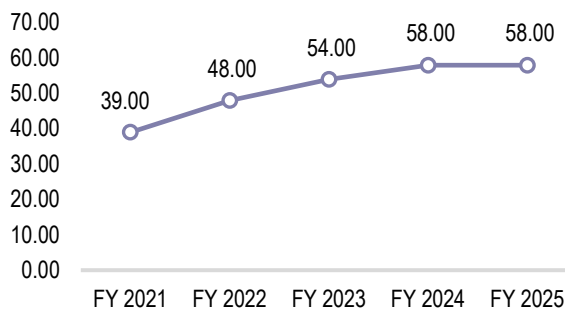
Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding. 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. 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 commonwealth's attorney

FY 2022: 1.00 FTE Victim Witness Program team lead, 2.00 FTE Victim Witness Program case managers, 2.00 FTE positions (Adult Treatment Drug Court expansion), 2.00 FTE assistant commonwealth's attorney and 1.00 FTE paralegal (BWC), 1.00 FTE assistant commonwealth's attorney (Conviction Integrity and Post-Conviction Unit)

FY 2023: 1.00 FTE deputy commonwealth's attorney, 2.00

FTE assistant commonwealth's attorneys, 1.00 FTE investigator (SART Program), 2.00 FTE assistant commonwealth's attorney (General District Court)

FY 2023 (Mid-Year)¹: 3.00 FTE assistant county attorney and) 1.00 FTE paralegal (BWC)

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.² 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 Treatment Court, Mental Health Docket, and Veterans Treatment Docket.

The FY 2023 Adopted Budget included positions to establish a new team within the OCA dedicated to Sexual Assault Response: a deputy commonwealth's attorney (1.00 FTE), two assistant commonwealth's attorney (2.00 FTE), and an investigator (1.00 FTE). The deputy commonwealth's attorney supervises all sexual assault cases, allowing for greater consistency in how cases are received, prepared, and prosecuted. This position plays 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

¹ December 6, 2022, Board of Supervisors Business Meeting Item 15d, FGOEDC Report: Acceptance and Appropriation of Federal Grant Funding for the Body Worn Camera Expansion Program.

² See summary of merit increases in Non-Departmental Expenditures section 6-2.



Commonwealth's Attorney

information for victims. The additional assistant commonwealth's attorney positions provide dedicated, experienced attorneys for sensitive and complex cases. The investigator position assists in the successful prosecution of crimes by reaching out to victims and following up with witnesses and other investigative leads.

Additionally, two of the four assistant commonwealth's attorney positions were added to support the demands of the General District Court workload. They were needed to maintain reasonable attorney caseloads as the Department deals with an influx of General District Court cases resumption of pre-pandemic behaviors. It is anticipated that the volume of cases will continue to rise as the County's population increases.

A proposal to fund the second phase of the deployment of BWC was included in the FY 2023 Proposed Budget; however, the Board opted to remove this request at the February 28, 2022, Budget Work Session, with the intent of continuing program expansion should federal grant funding be secured. Grant funding was secured, and Loudoun County was awarded a total of \$3,588,000. Of that funding, the Commonwealth's Attorney Office was awarded 4.00 FTE in December 2023. This includes (3.00 FTE) Assistant Commonwealth's Attorney and (1.00) Paralegal. Both Attorney and Paralegal positions are included and correlate to a projected workload informed by the Office's experience with similar evidence. The number of positions created for the OCA is based upon a ratio of 75 body-worn cameras to one Assistant Commonwealth's Attorney, as endorsed by the FGOEDC at its November 10, 2020, meeting.

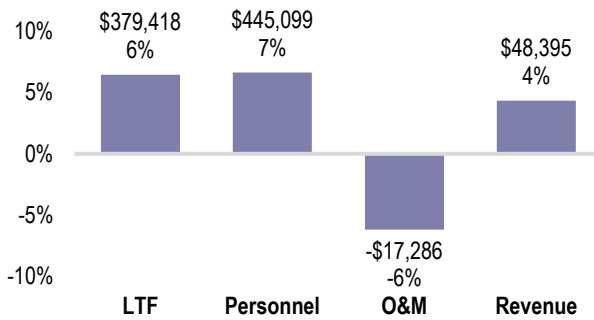
Leading into FY 2024, the Commonwealth's Attorney continues to analyze workloads and the needs of a growing community. In the first quarter of calendar year 2022, the Department participated in a Commonwealth's Attorney Office Staffing study authorized by the Virginia Assembly. The purpose of this study 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 Summer 2023.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of Judicial Administration, described in an increase option in the executive summary.



Commonwealth's Attorney

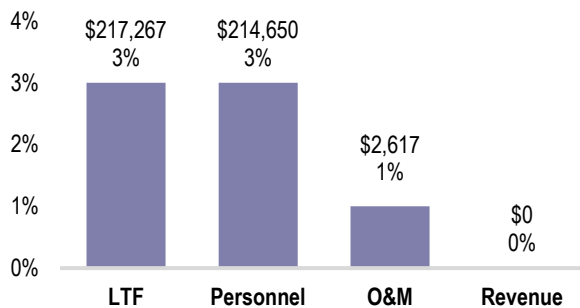
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ 4.00 FTE¹, general pay changes and additional compensation || **O&M:** ↓ internal services || **Revenue:** ↑ Reimbursements from the Virginia Compensation Board

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

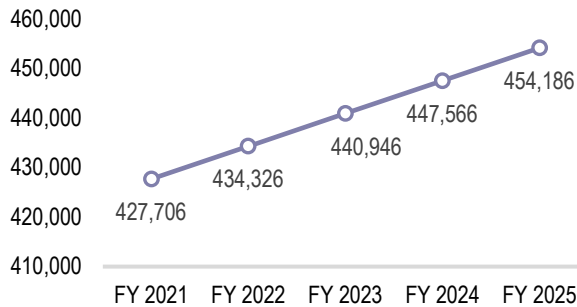
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ The department added four positions (4.00 FTE) as mid-year additions.



Commonwealth's Attorney

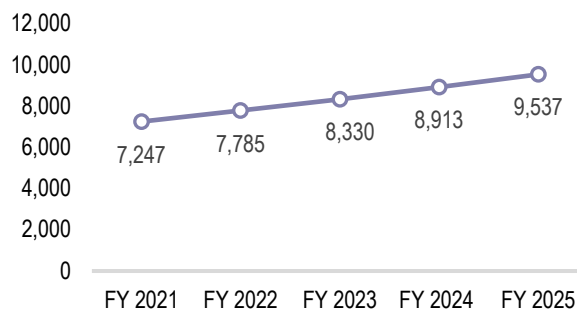
Key Measures



Objective: Protect the rights of Loudoun County residents by prosecuting crimes and advocating for victims of crime.

Measure: Population of Loudoun County

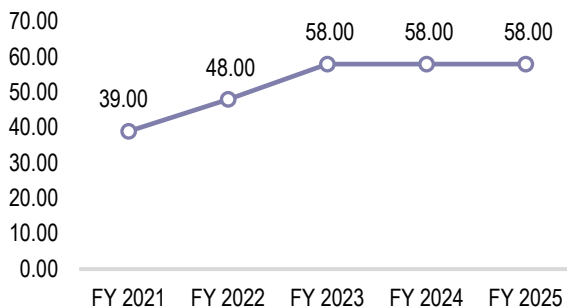
This measure shows the population growth from 2021 and forecast through 2025. As population grows, the number of cases to process is expected to increase, as shown in the chart below.



Objective: Process misdemeanor and felony filings in General District Court.

Measure: Filings in General District (misdemeanor and felony).

As the population within the County grows, case filings in the General District Court are expected to increase as well. An additional Legal Services Assistant and Paralegal will maintain current service levels by assisting attorneys who process cases in General District Court.



Objective: Provide internal support to department leadership.

Measure: FTE history of the department

An Executive Assistant would provide stability within the department by supporting the Commonwealth's Attorney and the Chief Deputy in supporting internal staff. The Office has grown significantly since 2021, adding more than 15.00 FTE between FY 2021 – FY 2023.





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 address 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, Adult Drug Court, and a Veterans Treatment Docket.

Community Corrections' Programs

Pretrial Services

Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning adult 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 (General District Court, Juvenile and Domestic Relations Court, Circuit Court).

Probation Services

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts (post-trial). Probation officers supervise caseloads of offenders with felony and misdemeanor offenses. Additionally, there are specialized caseloads for domestic violence, driving while intoxicated, and sex offenses. The Department also has designated probation officers for Spanish-speaking offenders, as well as the Mental Health Docket, a Veterans Treatment Docket, and an Adult Drug Court.

**Community Corrections****Budget Analysis****Department Financial and FTE Summary¹**

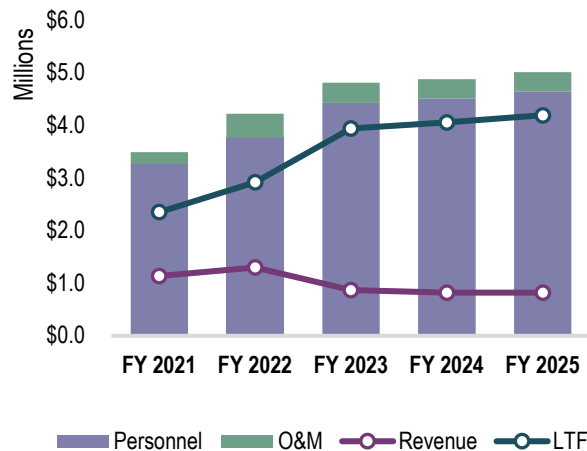
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$3,266,771	\$3,765,487	\$4,429,909	\$4,506,691	\$4,641,892
Operating and Maintenance	223,272	454,362	381,009	368,572	372,258
Total – Expenditures	\$3,490,043	\$4,219,850	\$4,810,918	\$4,875,263	\$5,014,149
Revenues					
Charges for Services	\$86,376	\$4,939	\$80,000	\$15,000	\$15,000
Recovered Costs	154,398	244,187	98,585	98,585	98,585
Intergovernmental – Commonwealth	692,652	712,510	691,511	706,898	706,898
Intergovernmental – Federal	205,896	336,935	0	0	0
Total – Revenues	\$1,139,322	\$1,298,572	\$870,096	\$820,483	\$820,483
Local Tax Funding	\$2,350,721	\$2,921,278	\$3,940,822	\$4,054,780	\$4,193,666
FTE	31.33	37.33	40.33	41.33	41.33

¹ Sums may not equal due to rounding.



Community Corrections

Revenue and Expenditure History



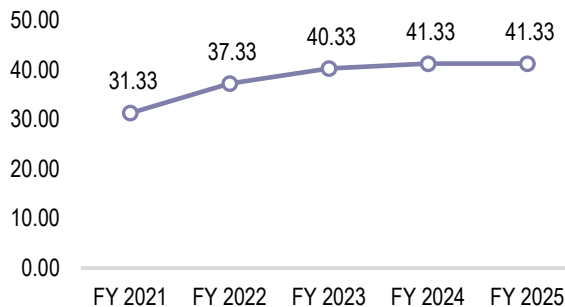
Revenue/Local Tax Funding

DCC is primarily funded by local tax funding. Program-generated and intergovernmental revenues are also significant sources of funding.

Expenditure

The majority of DCC'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 2021: 1.00 FTE financial manager, 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

FY 2023 Mid-Year: 1.00 FTE drug court coordinator

The DCC's expenditures have increased due to personnel costs and programmatic demands from external stakeholders including the Circuit Court, District Courts, and the Board of Supervisors (Board). Personnel costs make up most of the Department's expenditures and have grown with the merit increases approved each fiscal year.¹ Some increases in prior fiscal years can be attributed to service demands resulting from new alternatives to incarceration, discussed below.

The FY 2023 Adopted Budget included a request for 1.00 FTE assistant probation officer, 1.00 FTE electronic monitoring supervisor and 1.00 FTE victim outreach officer. 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 created a need for those positions. The electronic monitoring supervisor position manages the Department's electronic monitoring program, which encompasses both GPS ankle bracelets and Soberlink alcohol monitoring. This position develops on-call schedules, maintains inventory of electronic monitoring devices, responds to violations of electronic monitoring conditions, troubleshoots violations with department staff, and assists with installations/removal of equipment as necessary. The assistant probation officer position is responsible for installations, surveillance, and removal of electronic monitoring devices (GPS and Soberlink alcohol monitoring), while also serving as a member of the on-call rotation. This position is responsible for responding to violations of Court-ordered electronic monitoring conditions and assisting in the maintenance of Department inventory of electronic

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Community Corrections

monitoring devices. The outreach officer provides both pre- and post-dispositional services as a liaison between victims of crime and the Probation/Pretrial Officers. The position serves as a point of contact for victims regarding violations of protective/no contact orders, bond, and/or probation conditions, explaining Court dispositions, conditions, and potential impacts to victims, working with law enforcement community partners to fill in gaps in services in domestic violence/sex offense cases, and assisting with electronic monitoring of certain defendants/offenders, namely domestic violence and sexual offense cases.

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.

The Department's FY 2024 resource request focuses on the thematic area of FTE Authority and is included in the FY 2024 Proposed Budget. While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of Public and Life Safety, described in an increase option in the executive summary.

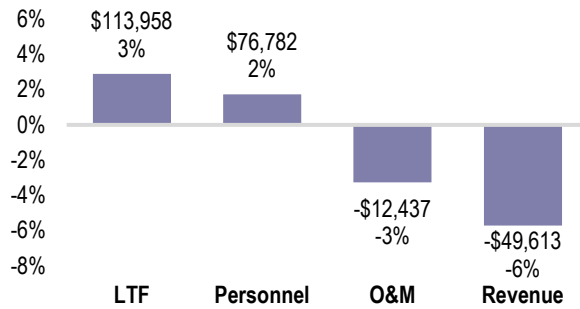
FTE Authority

An administrative assistant (1.00 FTE) will provide essential administrative and safety support to the Department by directing lobby traffic, disseminating court orders, and providing valuable intel to supervising officers about the behavior and demeanor of offenders while in the lobby. This is a critical safety and security measure for the Department as they provide services to individuals charged with or convicted of crimes, often which are violent in nature. The Department currently operates three separate locations, with a satellite office expected to open early 2023. All locations require administrative coverage as foot traffic continues to increase within the Office. Without an administrative assistant, probation officers and others in the department are needed to cover the front desk and perform administrative duties such as answering phones, ordering supplies, and checking in offenders who arrive for services. This position is proposed to be funded via existing program fee state grant revenue for FY 2024 but will need to be funded with LTF beginning in FY 2025.



Community Corrections

Percent Change from Adopted FY 2023 to Proposed FY 2024

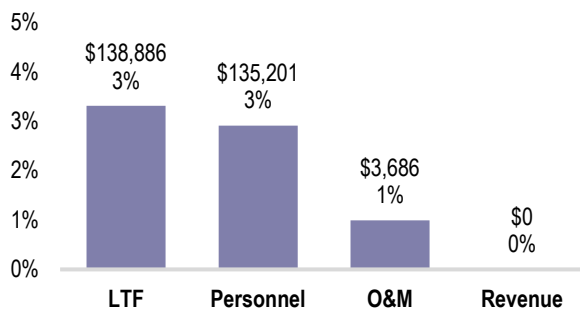


Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||

O&M: ↓ internal services || **Revenue:** ↓ changes to supervision fees

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

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

Revenue: ↔

**Community Corrections****FY 2024 Proposed Resource Requests¹**

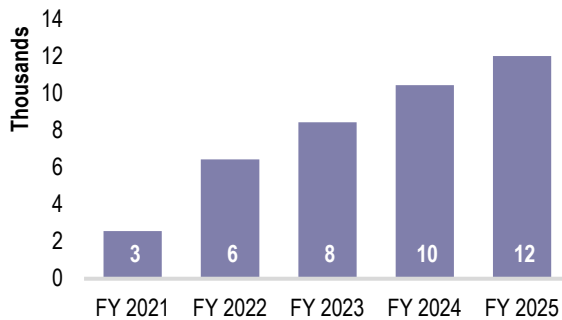
FTE Authority: Administrative Assistant								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$79,556	\$915	\$0	\$0	\$80,471	\$0	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The Administrative Assistant position currently exists as a temporary position (expires June 2023) within the Department. This position will support the Department as they expand services in Eastern Loudoun County, as part of the Loudoun County Government Services Space Strategy.• This position is proposed to be funded via existing program fee state grant revenue for FY 2024 but will need to be funded with LTF beginning in FY 2025.• This position provides a vital role in ensuring office and staff safety, while communicating valuable information about the demeanor of defendants/offenders to officers before office contacts or arrests, which has increased over 250 percent from FY 2021. Administrative Assistants in DCC are seen as the 'eyes and ears' of the Department and are relied on to communicate safety concerns as participants enter the building.• The programs administered in each office location require direct administrative support due to the volume of participants and offenders reporting to each location (three offices currently open).					
Mandates:	Not mandated							
PM Highlight:	In Office Offender Foot Traffic							
Program:	Customer Service							
Positions:	1 Administrative Assistant I							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	\$80,471							
Department Total								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$79,556	\$915	\$0	\$0	\$80,471	\$0	1	0	1.00

¹ The request presented displays total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.



Community Corrections

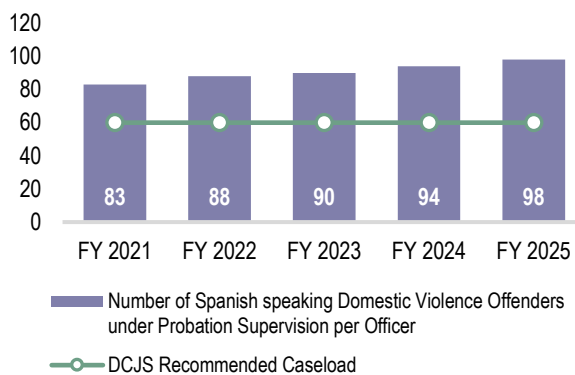
Key Measures¹



Objective: Promote officer and office safety by evaluating demeanor of foot traffic entering the building for services.

Measure: Foot traffic in office.

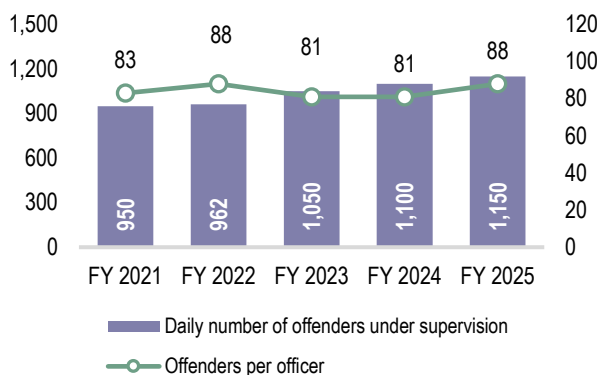
In office foot traffic is expected to significantly increase as services continue to be provided in person with services expanding via satellite offices and additional locations. An administrative assistant, which was included in the FY 2024 Proposed Budget, will help manage increasing foot traffic and provide critical safety information to officers prior to conducting services.



Objective: Promote effective supervision of high-risk domestic violence and sexual offense caseloads within DCJS recommendations of 60 cases per officer.

Measure: Number of Spanish speaking domestic violence offenders under probation supervision per officer.

Currently, there is one Spanish speaking Domestic Violence Probation Officer supervising 91 high-risk domestic violence and sex offense cases, which exceeds the DCJS recommended caseload of 60 for regular cases per officer. Domestic Violence and Sex Offense cases require more intensive supervision.



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 regular probation supervision is 60 cases per officer.

¹ For key measures that relate to the resource included in the Proposed Budget, FY 2024 and FY 2025 data reflect the estimated impact of this resource.





Courts

Courts' Programs

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 of Virginia also provides the judges for the courts.

Circuit Court

Serves as the court of record with original jurisdiction (the General District Court has exclusive authority to hear civil cases with claims of \$4,500 or less and shares authority with the Circuit Court to hear cases with claims between \$4,500 and \$25,000, and up to \$50,000 in civil cases for personal injury and wrongful death). The Circuit Court tries civil cases involving divorces, wills and estates, contracts, real property, administrative determinations, felonies, and indicted misdemeanors. The Circuit Court also hears criminal and civil appeals from the General District Court and the Juvenile and Domestic Relations Courts.

General District Court

Tries criminal, civil, and traffic court cases and arrests; holds mental health hearings; conducts community relations and community services programs. The General District Court also conducts a weekly Mental Health Docket and a Veterans Treatment Docket.

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

Conduct probable cause and bail hearings; commit and release offenders to and from jail; issue 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**

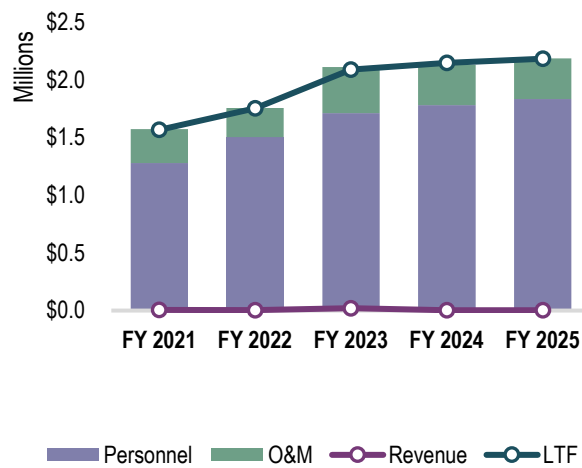
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$1,280,529	\$1,505,749	\$1,713,315	\$1,781,586	\$1,835,034
Operating and Maintenance	292,975	251,907	398,834	350,562	354,068
Capital Outlay	0	0	0	20,000	0
Total – Expenditures	\$1,573,504	\$1,757,655	\$2,112,149	\$2,152,148	\$2,189,101
Revenues					
Recovered Costs	\$5,724	\$3,932	\$20,768	\$4,000	\$4,000
Total – Revenues	\$5,724	\$3,932	\$20,768	\$4,000	\$4,000
Local Tax Funding	\$1,567,781	\$1,753,724	\$2,091,381	\$2,148,148	\$2,185,101
FTE²	11.00	11.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.² FTE presented are for County positions only. Commonwealth of Virginia positions are not presented.



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 and including County salary supplements for some state staff in the courts in each fiscal year.

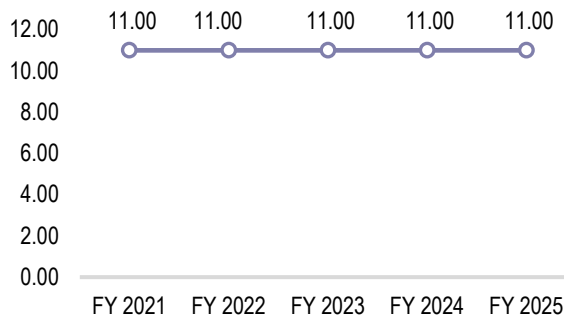
Revenue/Local Tax Funding

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 2024 expenditures have increased primarily because of personnel costs, which make up most of the Department's expenditures. The overall personnel costs increased primarily due to compensation increases¹, County salary supplements for state positions increases for additional positions provided by the state, and funding for the summer law clerks for the Circuit Court Judges. Personnel costs consist of salary and fringe benefits for the County employees of the Circuit Court Judges' office and the County salary supplements for the state employees of the General District Court, Juvenile and Domestic Relations Court, and the state employee grandfathered in the Magistrates office. The operating and maintenance expenditures budget increased primarily due to increased books expenditures for the Circuit Court Judges office and increased expenditures for the credit card terminals for the new General District Court building. Overall, the Courts' total operating and maintenance expenditures decreased due to lower budget amounts needed for central telephone expenditures. Capital outlay expenditures were budgeted for FY 2024 for the polycom equipment needed for the new General District Court building.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Courts

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 fines). 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 serves up to 25 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); Loudoun County Sheriff's Office (LCSO); and the Loudoun County Public Defender's Office.

The Mental Health (MH) Docket of the General District Court serves 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.

The General District Court implemented the Veterans Treatment Docket to serve up to five participants in December 2022 after the Virginia Supreme Court approved Loudoun County's application to establish a Veterans Treatment Docket in November 2022. Veterans Treatment Dockets are specialized court dockets led by the General District Court within the existing structure of Virginia's court system that offer substance use and mental health treatment to eligible defendants. Loudoun's specialty docket will serve justice-involved veterans of the U.S. military branches who have mental illness or co-occurring disorders. The initial maximum number of participants for the Veterans Treatment Docket will be five per year for the 12-month program. To start the new docket, no additional funds are needed. In the future, when the program grows, additional funds may be needed.

The Veterans Treatment Docket adopts many elements from the existing Mental Health Docket, including frequent court appearances and individualized treatment plans. Substance use and mental health treatment are made available to justice-involved veterans as an alternative to traditional case processing. Participants receive regular and intense supervision from a team across public agencies that monitors the defendant's treatment and provides resources tailored to the defendant's particular needs. This approach helps keep the defendant on track toward illness management and recovery, reducing re-involvement in the criminal justice system. One element of the Veterans Treatment Docket model that sets it apart from the Mental Health Docket model is the participation of veterans who serve as peer mentors. The Veterans Treatment Docket provides support and services from a collaborative team of federal, state and county agencies, including:

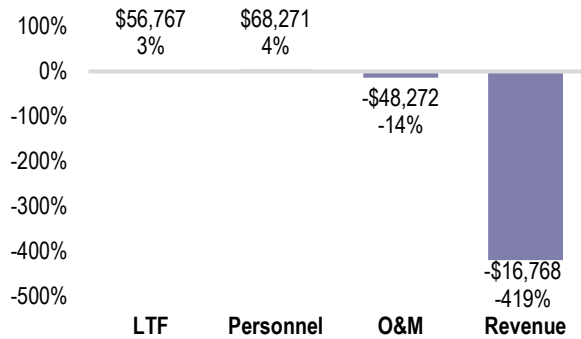
- Loudoun County Department of Community Corrections
- Loudoun County Department of Mental Health, Substance Abuse and Developmental Services
- Loudoun County General District Court
- Loudoun County Office of the Commonwealth's Attorney
- Loudoun County Sheriff's Office
- Loudoun Office of the Public Defender
- U.S. Department of Veterans Affairs
- Virginia Department of Veterans Services



Courts

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of judicial administration, described in an increase option in the Executive Summary.

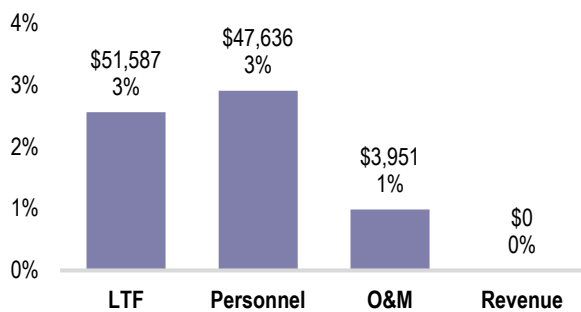
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ General pay changes || **O&M:** ↓ Central telephone expenditures budget needed is lower than prior year || **Revenue:** ↓ Recovered costs for court appointed attorneys budget amount is lower to reflect actuals

Percent Change from Proposed FY 2024 to Projected FY 2025



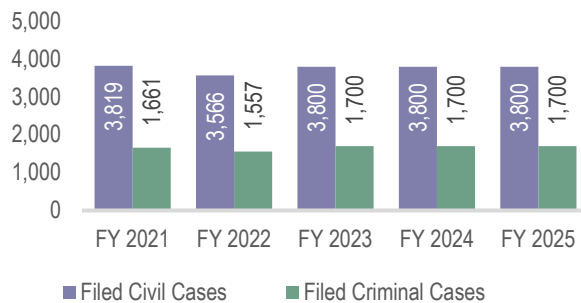
Reasons for Change:

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



Courts

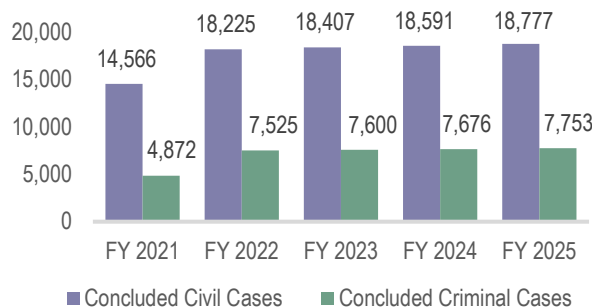
Key Measures



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.¹

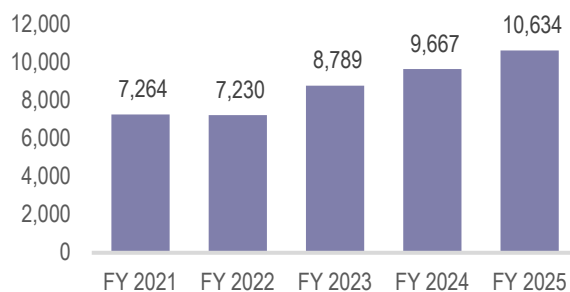
The number of Circuit Court cases filed, which increased in FY 2023, is expected to remain relatively stable.



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.

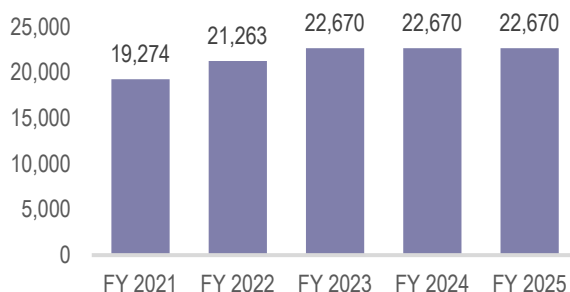
The number of General District Court cases increased in FY 2022 and is projected to be relatively stable in FY 2024.



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 2022 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 increased in FY 2022 and is projected to remain stable through FY 2025. Position vacancies in the Magistrate's Office also affect this measure's data.

¹ 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Circuit Court	\$1,268,343	\$1,487,749	\$1,622,383	\$1,637,618	\$1,683,592
Juvenile and Domestic Relations Court	96,917	81,430	136,570	134,994	137,885
General District Court	157,460	143,725	296,367	331,591	318,700
Magistrate's Office	50,784	44,750	56,829	47,945	48,924
Total - Expenditures	\$1,573,504	\$1,757,655	\$2,112,149	\$2,152,148	\$2,189,101
Revenues					
General District Court	\$5,724	\$3,932	\$20,768	\$4,000	\$4,000
Total - Revenues	\$5,724	\$3,932	\$20,768	\$4,000	\$4,000
Local Tax Funding					
Circuit Court	\$1,268,343	\$1,487,749	\$1,622,383	\$1,637,618	\$1,683,592
Juvenile and Domestic Relations Court	96,917	81,430	136,570	134,994	137,885
General District Court	151,736	139,794	275,599	327,591	314,700
Magistrate's Office	50,784	44,750	56,829	47,945	48,924
Total – Local Tax Funding	\$1,567,781	\$1,753,724	\$2,091,381	\$2,148,148	\$2,185,101
FTE					
Circuit Court	11.00	11.00	11.00	11.00	11.00
Total – FTE²	11.00	11.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.

² FTE presented are for County positions only. Commonwealth of Virginia positions are not presented.





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 maintains 24/7 staffing at each of the 20 Fire/Rescue stations, with some volunteer stations providing nighttime staffing from 6:00 pm to 6:00 am. 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; release of public information and social media; 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 and code enforcement, fire and life safety activities and fire/explosion investigation through the LCFR Fire Marshal's Office.

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 and internal/external communications, 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 to include the onboarding and offboard of volunteers, 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 codes and standards, fire prevention engineering, education, enforcement activities, and the investigation of fires, explosions, and hazardous material releases.



Loudoun County Fire and Rescue

This includes response and overall management of the joint Fire Marshal/Sheriff Office Explosive Ordinance Disposal (EOD) team.

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. The ECC also maintains the Uniformed Fire Officer program to provide a liaison between field operations and the ECC.

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, recertification 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.



Loudoun County Fire and Rescue

Budget Analysis

Department Financial and FTE Summary¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$95,890,955	\$102,020,678	\$111,165,980	\$116,713,252	\$126,330,471
Operating and Maintenance	14,231,380	15,371,932	18,688,214	20,517,250	22,101,862
Capital Outlay	913,393	386,626	1,600	1,600	0
Total – Expenditures	\$111,035,728	\$117,779,236	\$129,855,794	\$137,232,102	\$148,432,333
Revenues					
Other Local Taxes	\$3,425,186	\$3,324,510	\$2,930,560	\$2,930,560	\$2,930,560
Permits, Fees, and Licenses	165,364	179,592	360,945	341,121	341,121
Fines and Forfeitures	1,726	3,494	6,650	6,650	6,650
Charges for Services	3,474	5,613	0	0	0
Miscellaneous Revenue	1,808	845	0	0	0
Recovered Costs	31,317	0	0	0	0
Intergovernmental – Commonwealth	1,299,088	1,109,736	1,349,894	1,349,894	1,349,894
Intergovernmental – Federal	548,673	395,772	0	0	0
Other Financing Sources	709,951	770,518	725,881	725,881	725,881
Total – Revenues	\$6,186,587	\$5,790,082	\$5,373,930	\$5,354,106	\$5,354,106
Local Tax Funding	\$104,849,141	\$111,989,155	\$124,481,864	\$131,877,996	\$143,078,226
FTE²	682.14	696.14	729.14	759.06	811.06

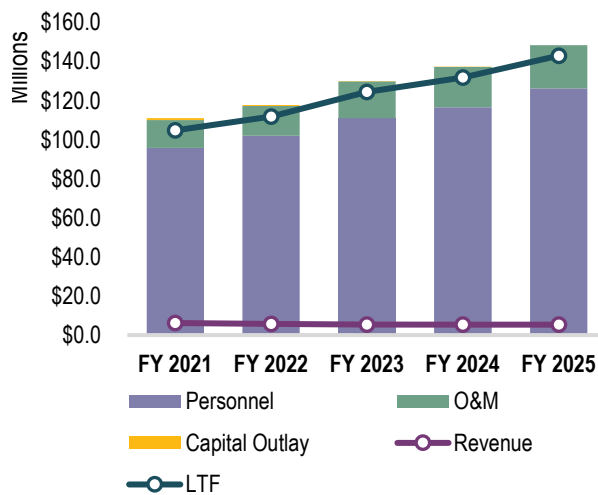
¹ Sums may not equal due to rounding.

² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Loudoun County Fire and Rescue

Revenue and Expenditure History



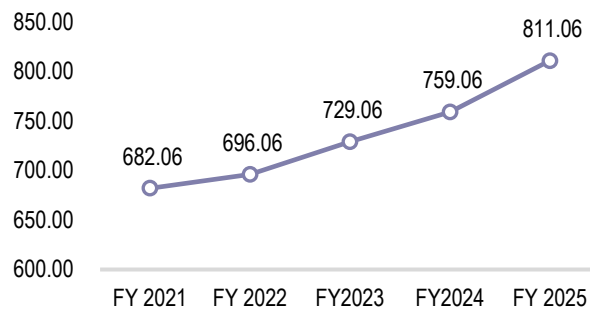
Revenue/Local Tax Funding

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 in each fiscal year and a variety of step and scale increases for uniformed public safety personnel.

Staffing/FTE History



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 the organization as well as align the salaries of LCFR employees with the County's comparator jurisdictions.¹

In FY 2023 33.00 positions were added, including 29.00 FTE firefighters and 4.00 FTE lieutenants. These positions were requested to recoup positions previously reassigned when career coverage transitioned to 24/7 shift. These positions assist with the goal of meeting minimum staffing needs while decreasing LCFR's reliance on overtime and associated mandatory holdovers. A mandatory holdover is a non-elective, unscheduled period of time (often a 12-hour shift) at the end of a

¹ FGOEDC Item 12, FY 2023 Budget Development: Loudoun County Fire and Rescue FY 2023 Operational Staffing, November 9, 2021.



Loudoun County Fire and Rescue

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 health and welfare of the operational workforce.

LCFR's expenditures have increased primarily because of rising personnel costs, which make up approximately 85 percent of the Department's costs. Personnel costs have grown with the compensation increases approved each fiscal year, including merit increases for the general workforce and a variety of step and scale increases for uniformed public safety personnel.¹

The FY 2024 Proposed Budget incorporates a decrease in revenue of approximately \$20,000 due to a projected shift in volume of development permits and fees in which LCFR receives a portion of the revenue collected. More information on revenue estimates is available in the Revenue section of the Proposed Budget.

Operating and maintenance budgeted expenditures are higher than FY 2023 due to operating and maintenance costs associated with the proposed resources request. In addition, operating and maintenance costs have increased due to adjustments to the internal service charges for vehicle replacement (approximately \$1.88 million for LCFR), based on an annual review of the funding required in the Vehicle Replacement Fund for the vehicle replacement plan.

As noted in the November 2021 budget development item², 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 Plan³, will continue to strain available operational personnel resources. While 33.00 FTE were included in the FY 2023 Adopted Budget, a total of 69.00 were recommended for based on current staffing needs to include right sizing the departments staffing factor positions. Additional FTE will be requested in future budget years to continue to work toward filling the gap in operational staffing. While not included in the FY 2024 Proposed Budget, LCFR has one resource request, focusing on the thematic area of public and life safety, described in an increase option in the executive summary. The following budget request is included in the FY 2024 Proposed Budget and focused on the thematic area of capital facility openings.

Capital Facility Opening

LCFR's Proposed Budget includes a request for 30.00 FTE related to the opening of the new Leesburg South Station. Anticipated to open in March 2025, the 25,000 square feet station is located on a 5-acre plot and will include apparatus bays, bunkrooms, a training room, break room, restrooms, showers, food preparation and dining area, laundry and decontamination areas, storage for supplies, a gear and hose drying area, a breathing air compressor room, fitness room, offices, and a repair shop. To fully staff the station, 47.00 FTE are required to support an Engine (4-person staffing), medic unit, tanker, and a dedicated HazMat unit. The FY 2024 Proposed budget includes 30.00 FTE, and staff plan to bring forward

¹ See summary of compensation increases in Non-Departmental Expenditures section 6-2.

² FGOEDC Item 12, FY 2023 Budget Development: Loudoun County Fire and Rescue FY 2023 Operational Staffing, November 9, 2021.

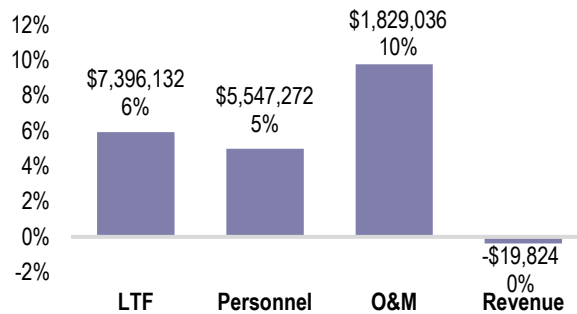
³ Loudoun County Fire and Rescue Emergency Operations Service Plan, October 2019.



Loudoun County Fire and Rescue

the remaining 17.00 FTE during the FY 2025 budget process, to achieve the recommended full staffing of the station (47.00 FTE). Positions recruited and trained prior to the opening of Leesburg South will be temporarily stationed throughout the County, temporarily reducing the need for overtime and mandatory holdovers.

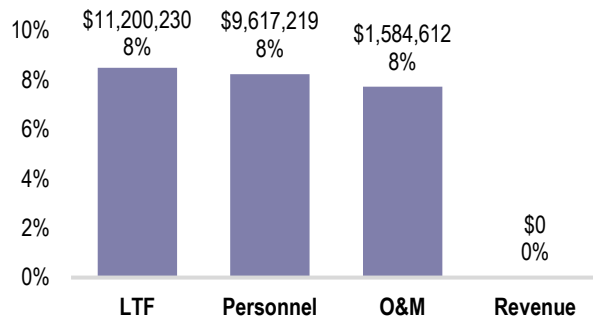
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ 30.00 FTE, general pay changes ||
O&M: ↑ increase in vehicle replacement costs, associated with resource requests || **Revenue:** ↓ decrease in development permit revenue

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

Personnel: ↑ general pay changes, 52.00 FTE Leesburg South Phase II, Lovettsville, and Aldie ||
O&M: ↑ 7 percent, primarily O&M needs associated with new facilities || **Revenue:** ↔



Loudoun County Fire and Rescue

FY 2024 Proposed Resource Request¹

Fire and Rescue Capital Facility Opening: Leesburg South Staffing Phase I

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$4,074,188	\$820,216	\$0	\$0	\$0	\$4,894,405	30	0	30.00

Details

Service Level: Enhanced Service Level

Mandates: County Mandate

PM Highlight: Number of Fire and EMS Incidents

Program: Operations - Fire and Rescue

Positions: 18 Firefighter II,
8 Technicians,
3 Lieutenants,
1 Captain

Theme: Capital Facility Opening

One-time LTF: \$645,226

Recurring LTF: \$4,249,178

Overview

- The new Leesburg South Station is anticipated to open March 2025. The 25,000 square feet planned station, located on a 5-acre plot, will include apparatus bays, bunkrooms, a training room, break room, restrooms, showers, food preparation and dining area, laundry and decontamination areas, storage for supplies, a gear and hose drying area, a breathing air compressor room, fitness room, offices, and a repair shop.
- To fully staff the station, 47.00 FTE are required and will be phased over the FY 2024 and FY 2025.
- This request includes staffing for an Engine (4-person staffing), a Medic Unit, and a Tanker. Dedicated staffing for the HazMat unit, which is currently cross staffed with an engine will be requested in Phase II.

Department Total

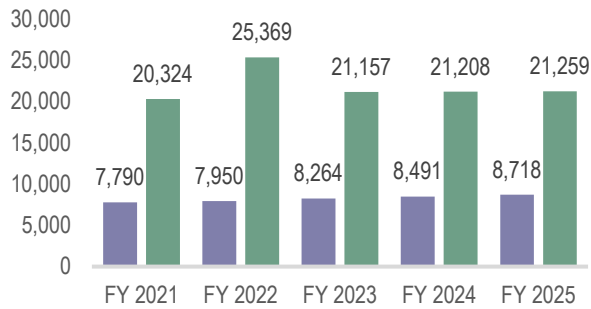
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$4,074,188	\$820,216	\$0	\$0	\$0	\$4,894,405	30	0	30.00

¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.



Loudoun County Fire and Rescue

Key Measures¹



Objective: Provide delivery of Emergency Medical Services to the community.

Measure: Number of Fire Incidents (purple), Number of Emergency Medical Service (EMS) incidents (green)

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 Proposed Budget, FY 2024 and FY 2025 data reflect the estimated impact of these resources.



Loudoun County Fire and Rescue

Department Programs

Department Financial and FTE Summary by Program¹²

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Emergency Medical Services	\$3,713,202	\$3,302,406	\$3,506,756	\$3,621,262	\$3,716,278
Operations	72,920,628	79,327,510	86,807,286	93,634,722	103,814,800
Communications and Support Services	6,708,704	7,064,384	8,270,367	8,383,336	8,624,015
Volunteer Administration	7,055,659	7,233,961	7,227,906	7,232,478	7,317,627
Fire-Rescue Training	6,277,126	6,488,196	7,646,250	7,722,372	7,904,280
Fire Marshal's Office	3,768,350	3,908,779	4,689,426	4,762,936	4,896,742
Administrative Services	3,837,740	3,778,660	4,796,953	3,345,904	3,438,375
Health, Safety and Asset Management	6,754,318	6,675,340	6,910,850	6,976,757	7,129,003
Human Resources	0	0	0	1,552,335	1,591,212
Total – Expenditures	\$111,035,728	\$117,779,236	\$129,855,794	\$137,232,102	\$148,432,332
Revenues					
Emergency Medical Services	\$641,031	\$497,181	\$470,083	\$470,083	\$470,083
Operations	61,185	16,845	0	0	0
Communications and Support Services	3,434,787	3,327,510	2,930,560	2,930,560	2,930,560
Volunteer Administration	0	0	0	0	0
Fire-Rescue Training	1,770,068	1,509,010	1,605,692	1,605,692	1,605,692
Fire Marshal's Office	165,442	181,844	310,128	295,714	295,714
Administrative Services	107,696	256,948	46,244	39,063	39,063
Health, Safety and Asset Management	6,378	742	11,223	12,994	12,994
Human Resources	0	0	0	0	0
Total – Revenues	\$6,186,587	\$5,790,082	\$5,373,930	\$5,354,106	\$5,354,106
Local Tax Funding					
Emergency Medical Services	\$3,072,171	\$2,805,225	\$3,036,673	\$3,151,179	\$3,246,195
Operations	72,859,444	79,310,665	86,807,286	93,634,722	103,814,800
Communications and Support Services	3,273,918	3,736,874	5,339,807	5,452,776	5,693,455
Volunteer Administration	7,055,659	7,233,961	7,227,906	7,232,478	7,317,627
Fire-Rescue Training	4,507,058	4,979,186	6,040,558	6,116,680	6,298,588
Fire Marshal's Office	3,602,907	3,726,935	4,379,298	4,467,222	4,601,028
Administrative Services	3,730,044	3,521,712	4,750,709	3,306,841	3,399,312

¹ Sums may not equal due to rounding.

² In FY 2023, the human resource function moved from Administrative Services to create a new Human Resources program.

**Loudoun County Fire and Rescue**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Health, Safety and Asset Management	6,747,940	6,674,598	6,899,627	6,963,763	7,116,009
Human Resources	0	0	0	1,552,335	1,591,212
Total – Local Tax Funding	\$104,849,141	\$111,989,155	\$124,481,864	\$131,877,996	\$143,078,226
FTE¹					
Emergency Medical Services	13.00	13.00	13.00	13.00	13.00
Operations	517.00	517.00	550.00	580.00	632.00
Communications and Support Services	50.00	57.00	57.00	57.00	57.00
Volunteer Administration	4.00	5.00	5.00	5.00	5.00
Fire-Rescue Training	23.08	23.08	23.08	23.00	23.00
Fire Marshal's Office	25.06	27.06	27.06	27.06	27.06
Administrative Services	20.00	30.00	30.00	23.00	23.00
Health, Safety and Asset Management	30.00	24.00	24.00	24.00	24.00
Human Resources	0.00	0.00	0.00	7.00	7.00
Total – FTE	682.14	696.14	729.14	759.06	811.06

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.



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), more commonly referred to as a Court Service Unit, is a statutorily mandated state entity. It 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), which is a County facility.

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

Providing 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}**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel ³	\$4,733,125	\$4,937,384	\$6,433,860	\$7,827,568	\$8,062,395
Operating and Maintenance	502,180	550,878	941,036	914,101	923,242
Total – Expenditures	\$5,235,306	\$5,488,262	\$7,374,896	\$8,741,669	\$8,985,637
Revenues					
Miscellaneous	\$250	\$0	\$0	\$0	\$0
Recovered Costs	243,769	51,377	95,460	95,460	95,460
Intergovernmental – Commonwealth	729,694	765,454	875,961	875,961	875,961
Intergovernmental – Federal	7,604	15,514	12,500	12,500	12,500
Total – Revenues	\$981,317	\$832,345	\$983,921	\$983,921	\$983,921
Local Tax Funding	\$4,253,989	\$4,655,917	\$6,390,975	\$7,757,748	\$8,001,716
FTE					
County FTE ⁴	44.69	44.69	68.69	67.54	67.54
State FTE	13.00	13.00	13.00	13.00	13.00
Total – FTE⁴	57.69	57.69	81.69	80.54	80.54

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.

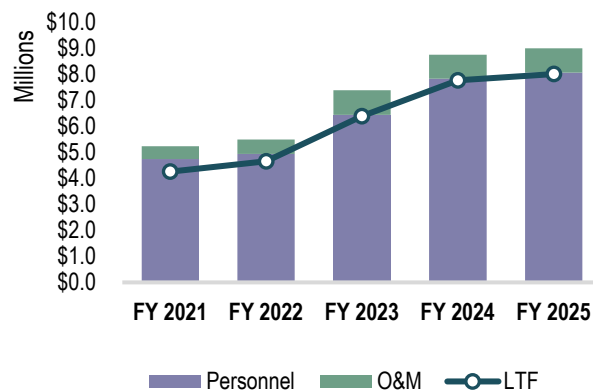
³ The FY 2023 budget includes personnel expenditures for the new Youth Services Center positions, prorated for part of the year, with most of the new positions budgeted for the latter half of FY 2023, while the FY 2024 budget includes personnel expenditures for the full year for these positions.

⁴ Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Juvenile Court Service Unit

Revenue and Expenditure History



Revenue/Local Tax Funding

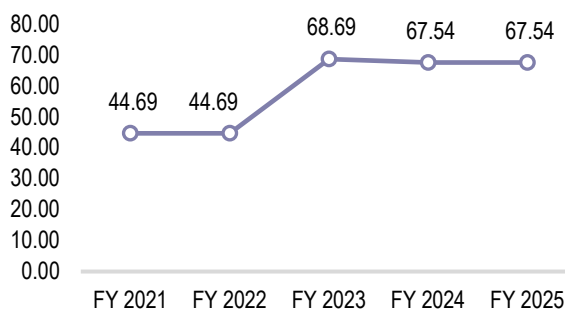
JCSU has historically been funded by local tax funding for those positions supported by the County. With the Juvenile Detention Center (JDC) reorganization in FY 2021, non-tax revenues are also available to the Department. State FTE are funded by the Commonwealth with salary supplements provided by the County.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (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 and

salary supplements for state positions in each fiscal year. The significant increase for FY 2021 reflects the Department's reorganization that added the JDC to the Department.

Staffing/FTE History^{1,2}



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 for the new JDC

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. 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 continues to participate 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

¹ The FTE presented are for County positions only.

² Previously, FTE were calculated to include "pooled positions," which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Juvenile Court Service Unit

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 provides secure detention for youth before the Juvenile and Domestic Relations District Courts in Rappahannock and Fauquier Counties, under established contractual agreements.

In FY 2023, JCSU continued to provide evidence-based intervention programs for youth offenders and defendants, while also operating the Juvenile Detention Center since its FY 2021 reorganization into the Department. Additional resources may be needed in future fiscal years to continue to support these programs.

For FY 2023, the Department's resource requests were focused on the thematic area of Capital Facility Opening. The FY 2023 budget included staff for the opening of the new capital facility, the Youth Services Center. This staff included 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 residents, Youth Shelter (Court Ordered Youth) residents 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; additional nurse coverage for the residents and the expansion of hours available; the establishment of the kitchen staff to prepare meals for residents; and the programming position to support the development and scheduling of youth programs and activities.

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, as well as state and federal mandates. 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.

The JCSU's FY 2024 expenditures have changed primarily because of the changes to personnel in the last few fiscal years as outlined in staffing/FTE section above. Personnel costs make up about 89 percent of the Department's expenditures. Personnel costs have grown with the various merit increases and market adjustments approved each fiscal year and due to the additional staffing needed to open the Youth Services Center, a capital facility¹. The FY 2023 budget included personnel expenditures for the new positions, prorated for part of the year, with most of the new positions budgeted for the latter half of FY 2023, while the FY 2024 budget includes personnel expenditures for the full year for these positions.

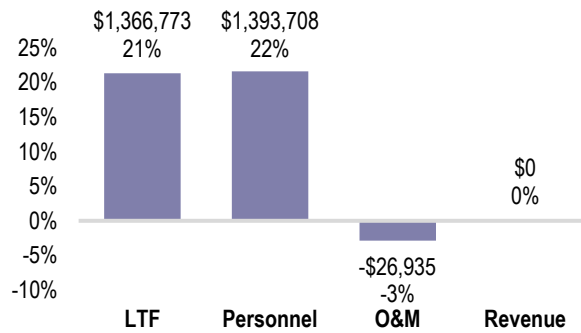
The FY 2024 operating and maintenance expenditures budget decreased because of lower budgeted central telephone expenditures needed. The FY 2024 revenue budget is projected to be the same as FY 2023.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Juvenile Court Service Unit

Percent Change from Adopted FY 2023 to Proposed FY 2024

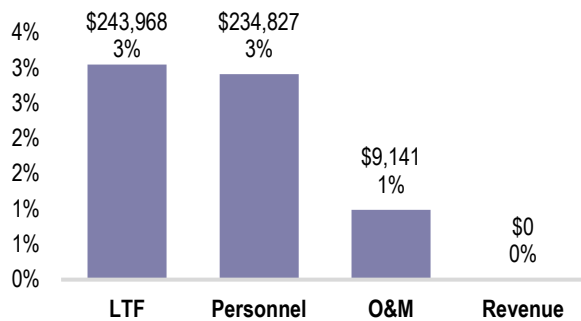


Reasons for Change:

Personnel: ↑ General pay changes and budgeting for the full year for the resource request for the opening of the new Youth Services Center. ||

O&M: ↓ || Decreased central telephone expenditures budget needed. **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

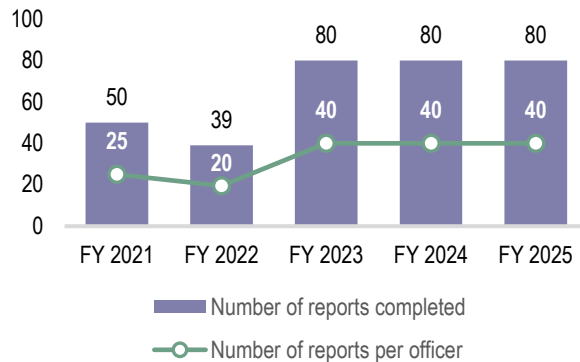
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Juvenile Court Service Unit

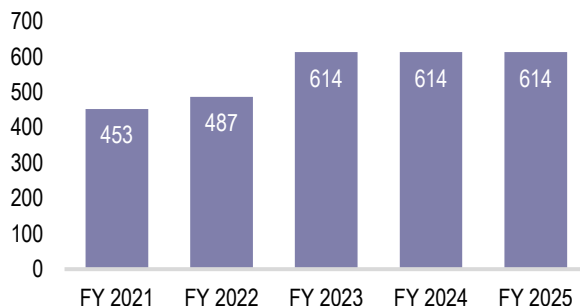
Key Measures



Objective: Maintain a caseload of 100 reports or less per officer.

Measure: Number of pre-dispositional reports completed; Number of reports completed per officer.

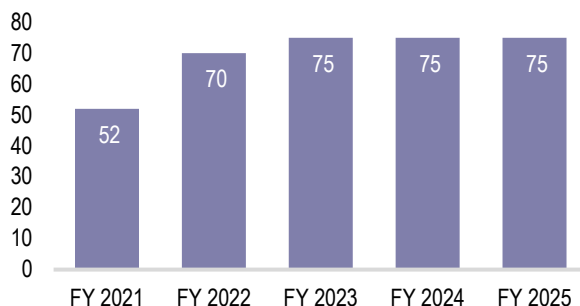
As the Juvenile and Domestic Relations Court continues to need investigative reports for supervision determinations, JCSU will maintain a caseload of 100 or less reports per officer to service those reporting needs.



Objective: Meet County residents' needs related to the processing 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.



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.



Juvenile Court Service Unit Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Juvenile Court Service Unit	\$2,269,628	\$2,564,465	\$2,814,552	\$2,824,963	\$2,899,191
Juvenile Detention Center ^{2,3}	2,965,678	2,923,797	4,560,344	5,916,706	6,086,446
Total – Expenditures	\$5,235,306	\$5,488,262	\$7,374,896	\$8,741,669	\$8,985,637
Revenues					
Juvenile Court Service Unit	\$2,280	\$3,000	\$145,706	\$145,706	\$145,706
Juvenile Detention Center ²	979,037	829,345	838,215	838,215	838,215
Total – Revenues	\$981,317	\$832,345	\$983,921	\$983,921	\$983,921
Local Tax Funding					
Juvenile Court Service Unit	\$2,267,348	\$2,561,465	\$2,668,846	\$2,679,257	\$2,753,485
Juvenile Detention Center ²	1,986,641	2,094,452	3,722,129	5,078,491	5,248,231
Total – Local Tax Funding	\$4,253,989	\$4,655,917	\$6,390,975	\$7,757,748	\$8,001,716
County FTE					
Juvenile Court Service Unit	16.53	16.53	16.53	16.53	16.53
Juvenile Detention Center ^{2,4}	28.16	28.16	52.16	51.01	51.01
Total – County FTE^{4,5}	44.69	44.69	68.69	67.54	67.54

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 The FY 2023 budget included personnel expenditures for the new Youth Services Center positions, prorated for part of the year, with most of the new positions budgeted for the latter half of FY 2023, while the FY 2024 budget includes personnel expenditures for the full year for these positions.

⁴ Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.

⁵ 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.

Sheriff's Office 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 the Sheriff's Office 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

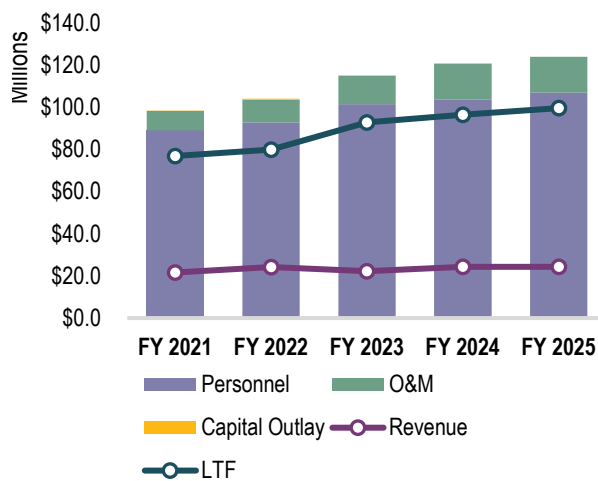
Budget Analysis

Department Financial and FTE Summary¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$89,105,683	\$92,870,925	\$101,594,864	\$103,901,872	\$107,018,928
Operating and Maintenance	9,284,726	10,875,463	13,464,504	16,848,247	17,016,729
Capital Outlay	220,230	475,376	226,775	220,225	0
Total – Expenditures	\$98,610,639	\$104,221,765	\$115,286,143	\$120,970,344	\$124,035,658
Revenues					
Other Local Taxes	\$3,425,186	\$3,324,510	\$2,930,560	\$2,930,560	\$2,930,560
Permits, Fees, And Licenses	484,616	351,800	375,200	375,200	375,200
Fines and Forfeitures	1,146,253	1,499,775	1,330,000	1,330,000	1,330,000
Charges for Services	294,189	327,935	490,990	490,990	490,990
Miscellaneous Revenue	19,865	0	0	0	0
Recovered Costs	1,352,733	1,276,439	1,786,100	1,786,100	1,786,100
Intergovernmental – Commonwealth	14,613,689	15,475,527	15,409,810	17,422,430	17,422,430
Intergovernmental – Federal	299,060	1,914,502	0	0	0
Total – Revenues	\$21,635,591	\$24,170,488	\$22,322,660	\$24,335,280	\$24,335,280
Local Tax Funding	\$76,975,048	\$80,051,276	\$92,963,483	\$96,635,064	\$99,700,378
FTE²	786.49	807.49	812.49	813.27	813.27

¹ Sums may not equal due to rounding.

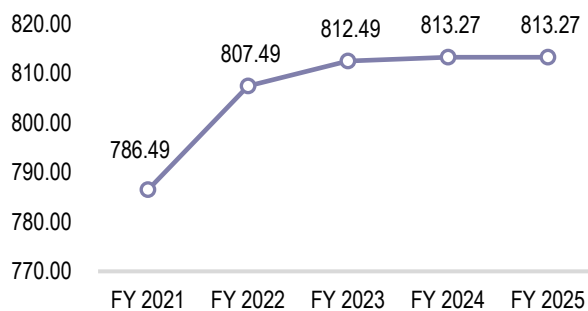
² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.

**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 (80 percent). Programmatic and intergovernmental revenue makes up the remaining 20 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 in each fiscal year and a variety of step and scale increases for uniformed public safety personnel.

Staffing/FTE History

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

FY 2023 mid-year: 2.00 FTE body-worn camera technicians¹

Personnel expenditures make up approximately 86 percent of LCSO's budget and changes to compensation and staffing, as outlined in the previous section, are responsible for most of the expenditure increases in LCSO's overall budget. Personnel costs have grown with the compensation increases approved each fiscal year, including merit increases for the general workforce and a variety of step and scale increases for uniformed public safety personnel.²

The FY 2023 Adopted Budget included one inmate programs manager (1.00 FTE). This civilian position oversees all inmate programs at the Adult Detention Center. A variety of programs are available, including educational, religious, and specialized reentry programs. This position is also responsible for the development, implementation, and integration of all inmate programming that supports rehabilitation for inmates, including the management of several hundred individual volunteers providing services at the ADC. The FY 2023 Adopted Budget also included four traffic deputies (4.00 FTE) to address increasing volumes of traffic-related issues and complaints.

¹ December 6, 2022, Board of Supervisors Business Meeting, Item 15d, FGOEDC Report: Acceptance and Appropriation of Federal Grant Funding for the Body Worn Camera Expansion Program.

² See summary of compensation increases in Non-Departmental Expenditures section 6-2.



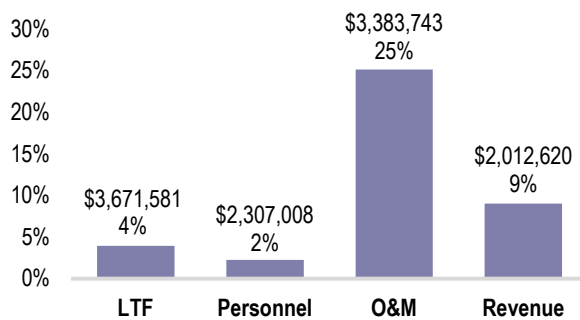
Sheriff's Office

The Department has one budget request included in the FY 2024 Proposed Budget focused on the thematic area of capital facility openings. While not included in the FY 2024 Proposed Budget, LCSO has one additional resource request, focused on the thematic area of public and life safety, described in an increase option in the executive summary.

Capital Facility Openings

The FY 2024 Proposed Budget includes funding for one school resource officer (SRO) (1.00 FTE) in anticipation of the opening of middle school #14 in fall 2023. The position will maintain the current service level of one SRO for each public middle and high school throughout Loudoun County. The duties of an SRO include, among other responsibilities, conducting threat assessments, security checks of facilities, provide training sessions for Loudoun County Public Schools (LCPS) staff, and presentations to the student and parent body on various topics that are school related. SROs also administer several student programs and manage all criminal investigations that originate in schools.

Percent Change from Adopted FY 2023 to Proposed FY 2024



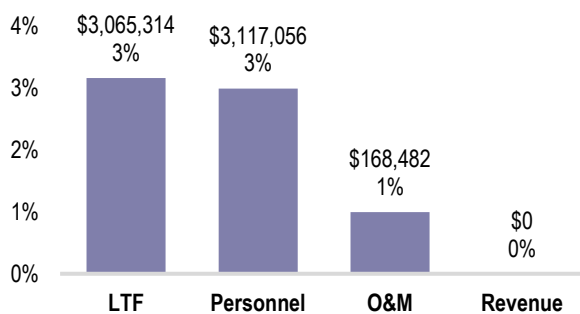
Reasons for Change:

Personnel: ↑ 3.00 FTE, general pay changes ||

O&M: ↑ vehicle replacement fund adjustments ||

Revenue: ↑ projected increase in Commonwealth revenue

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

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

increase || **Revenue:** ↔

**Sheriff's Office****FY 2024 Proposed Budget Resource Requests****Sheriff's Office: School Resource Officer**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$103,403	\$79,139	\$99,671	\$0	\$0	\$282,213	1	0	1.00

Details**Overview**

Service Level: Current Service Level Request

Mandates: Not mandated

PM Highlight: None

Program: Juvenile Programs

Positions: 1 School Resource Officer

Theme: Capital Facility Opening

One-time LTF: \$132,216

Recurring LTF: \$149,997

- MS 14 is scheduled to open in fall 2023.
- In the absence of this position, the school would have to be covered by an SRO assigned to another school which would decrease the current service level.
- Service delivery will be maintained at the current service level with this position.

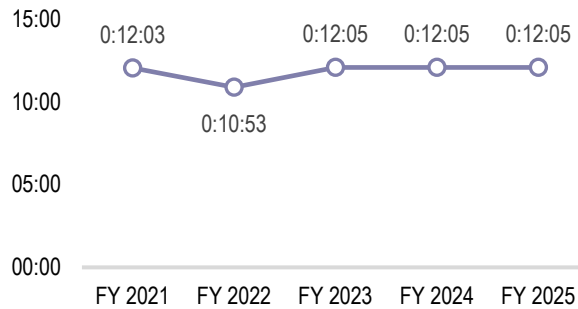
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$103,403	\$79,139	\$99,671	\$0	\$0	\$282,213	1	0	1.00



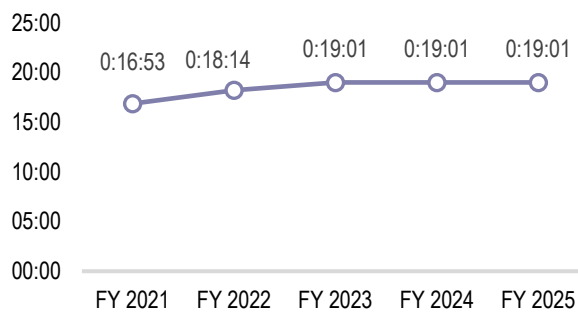
Sheriff's Office

Key Measures



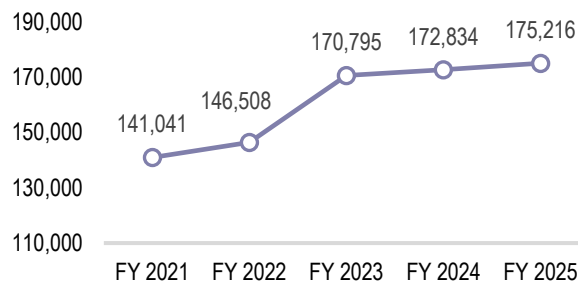
Objective: Maintain a response time of less than 10 minutes for emergency calls for service.

Measure: Average response time for emergency calls, Countywide (minutes).

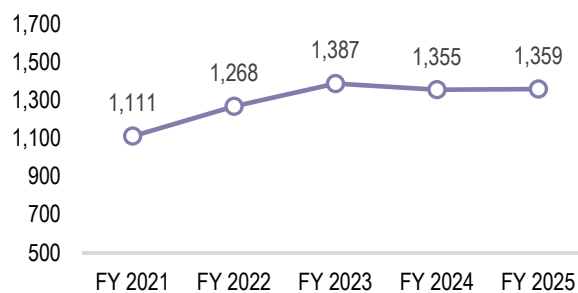


Objective: Maintain a response time of less than 30 minutes for non-emergency calls for service.

Measure: Average response time for non-emergency calls, Countywide (minutes).



Measure: Annual calls for service, Countywide.



Measure: Average annual calls for service, per Deputy.

**Sheriff's Office****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Office of The Sheriff	\$1,906,671	\$2,232,123	\$2,060,126	\$2,086,333	\$2,147,735
Field Operations	30,212,901	32,051,518	35,492,096	34,596,164	35,613,031
Criminal Investigations	9,725,870	10,408,817	10,885,004	10,831,083	11,143,006
Operational Support	10,693,768	11,446,583	11,906,956	11,736,502	12,082,749
911-Emergency Communications	5,682,633	5,538,505	5,760,369	5,842,535	6,012,182
Administrative-Technical Services	9,384,283	10,034,976	12,789,634	19,148,205	19,294,908
Corrections	24,197,620	24,924,538	26,354,086	26,690,845	27,403,749
Court Services	6,806,894	7,584,703	10,037,872	10,038,677	10,338,297
Total – Expenditures	\$98,610,639	\$104,221,765	\$115,286,143	\$120,970,344	\$124,035,658
Revenues					
Office of The Sheriff	\$457,937	\$729,030	\$418,955	\$473,670	\$473,670
Field Operations	5,240,047	6,049,718	5,500,200	5,945,500	5,945,500
Criminal Investigations	1,699,193	1,972,416	1,548,415	1,750,490	1,750,490
Operational Support	2,379,354	2,614,292	2,519,515	2,848,580	2,848,580
911-Emergency Communications	3,425,724	3,327,813	2,930,560	2,930,560	2,930,560
Administrative-Technical Services	1,458,191	1,337,018	1,079,285	1,166,160	1,166,160
Corrections	6,192,538	6,110,611	7,917,820	8,812,410	8,812,410
Court Services	782,607	2,029,591	407,910	407,910	407,910
Total – Revenues	\$21,635,591	\$24,170,488	\$22,322,660	\$24,335,280	\$24,335,280
Local Tax Funding					
Office of The Sheriff	\$1,448,734	\$1,503,093	\$1,641,171	\$1,612,663	\$1,674,065
Field Operations	24,972,854	26,001,801	29,991,896	28,650,664	29,667,531
Criminal Investigations	8,026,676	8,436,401	9,336,589	9,080,593	9,392,516
Operational Support	8,314,413	8,832,291	9,387,441	8,887,922	9,234,169
911-Emergency Communications	2,256,909	2,210,693	2,829,809	2,911,975	3,081,622
Administrative-Technical Services	7,926,092	8,697,958	11,710,349	17,982,045	18,128,748
Corrections	18,005,082	18,813,928	18,436,266	17,878,435	18,591,339
Court Services	6,024,288	5,555,112	9,629,962	9,630,767	9,930,387
Total – Local Tax Funding	\$76,975,048	\$80,051,276	\$92,963,483	\$96,635,064	\$99,700,378

¹ Sums may not equal due to rounding.



Sheriff's Office

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
FTE					
Office of the Sheriff	11.00	11.00	11.00	11.00	11.00
Field Operations	251.56	251.56	255.56	255.56	255.56
Criminal Investigations	73.30	74.30	106.30	107.30	107.30
Operational Support	88.99	88.99	56.99	55.77	55.77
911-Emergency Communications	49.00	49.00	49.00	49.00	49.00
Administrative-Technical Services	57.64	60.64	60.64	62.64	62.64
Corrections	183.00	183.00	184.00	184.00	184.00
Court Services	72.00	89.00	89.00	88.00	88.00
Total – FTE	786.49	807.49	812.49	813.27	813.27



Health and Welfare FY 2024 Proposed Budget

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Mental Health, Substance Abuse, and Developmental Services	3-24



Health and Welfare Summary

FY 2024 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Extension Services	\$558,768	\$577,622	\$670,973	\$735,128	\$753,813
Family Services	26,824,654	25,452,053	34,836,527	37,163,549	37,876,528
Health	6,661,265	7,239,767	8,040,672	14,627,013	14,994,539
Mental Health, Substance Abuse, and Developmental Services	48,356,313	52,775,339	66,468,112	67,533,554	81,787,326
Total	\$82,401,000	\$86,044,781	\$110,016,284	\$120,059,244	\$135,412,206

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.

Extension Services' 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 Supplemental Nutrition Assistance Program (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 help residents implement best management practices to increase farm sustainability, protect the environment, and assist the Loudoun County Government to comply with federal and state Total Maximum Daily Load mandates.

**Extension Services****Budget Analysis****Department Financial and FTE Summary^{1,2}**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$481,985	\$490,951	\$557,057	\$566,705	\$583,706
Operating and Maintenance	76,783	86,672	113,916	168,423	170,107
Total – Expenditures	\$558,768	\$577,622	\$670,973	\$735,128	\$753,813
Total – Revenues	\$0	\$0	\$0	\$0	\$0
Local Tax Funding	\$558,768	\$577,622	\$670,973	\$735,128	\$753,813
FTE	5.00	5.00	5.00	5.00	5.00

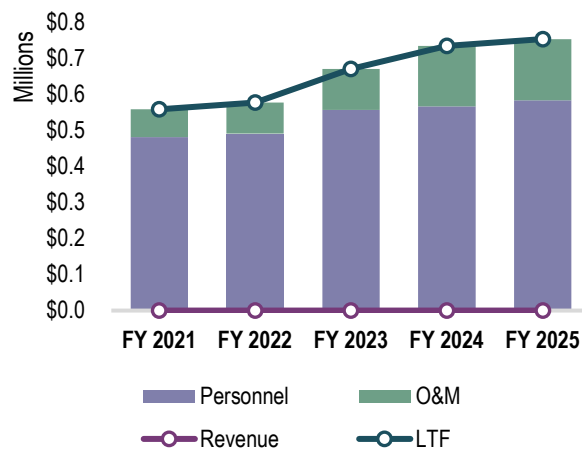
¹ Sums may not equal due to rounding.

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



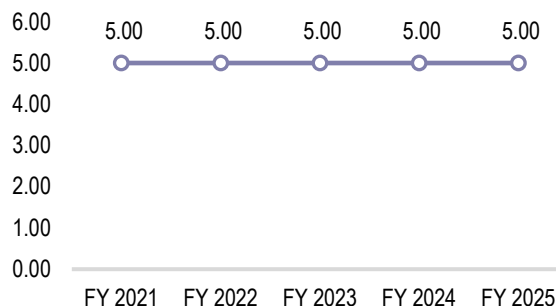
Revenue/Local Tax Funding

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 (77 percent). The major driver of personnel is compensation, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



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. Personnel costs make up most of the Department's expenditures-approximately 77 percent. Personnel costs have grown with the various merit increases and market adjustments approved each fiscal year.¹

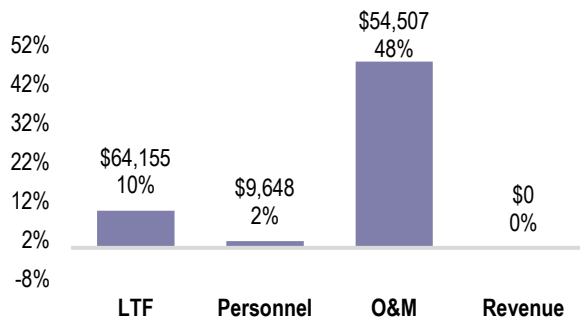
Operating and maintenance expenditures in the FY 2024 Proposed Budget include a base budget adjustment of \$60,500 for an increase in supplemental payments related to salary adjustments for state-funded positions.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Extension Services

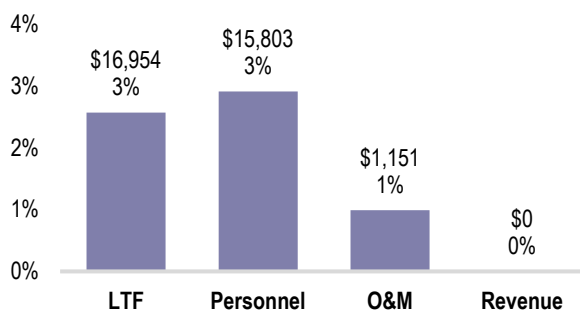
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ payments to other local governments for state salary adjustments || **Revenue:** ↔

Percent Change from Proposed FY 2024 to Projected FY 2025



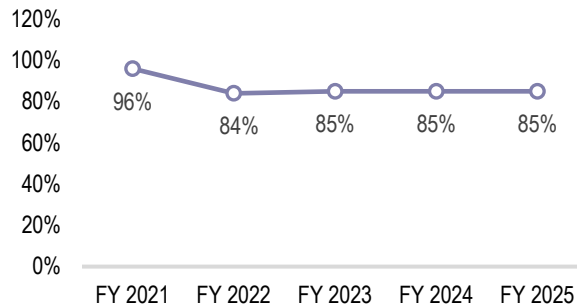
Reasons for Change:

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



Extension Services

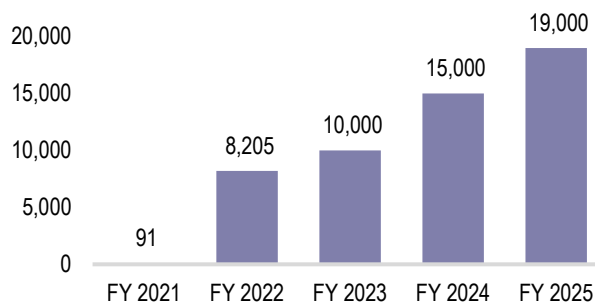
Key Measures



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: 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Agriculture and Natural Resources	\$329,165	\$311,165	\$393,409	\$396,158	\$407,046
4-H Youth Development	162,948	178,839	195,593	214,998	220,403
Family and Consumer Sciences	66,654	87,618	81,971	123,972	126,365
Total – Expenditures	\$558,768	\$577,622	\$670,973	\$735,128	\$753,813
Total – Revenues	\$0	\$0	\$0	\$0	\$0
Local Tax Funding					
Agriculture and Natural Resources	\$329,165	\$311,165	\$393,409	\$396,158	\$407,046
4-H Youth Development	162,948	178,839	195,593	214,998	220,403
Family and Consumer Sciences	66,654	87,618	81,971	123,972	126,365
Total – Local Tax Funding	\$558,768	\$577,622	\$670,973	\$735,128	\$753,813
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 infrastructure of care supported by 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 preventive and 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

Connects 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}**

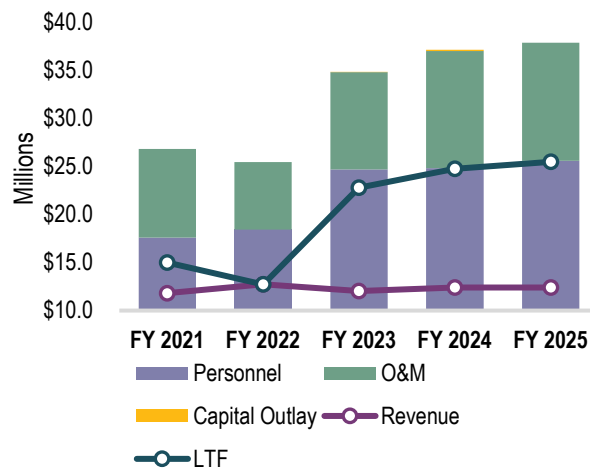
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$17,582,723	\$18,434,539	\$24,710,220	\$24,833,925	\$25,578,943
Operating and Maintenance	9,241,931	7,017,514	10,116,307	12,175,827	12,297,585
Capital Outlay	0	0	10,000	153,797	0
Total – Expenditures	\$26,824,654	\$25,452,053	\$34,836,527	\$37,163,549	\$37,876,528
Revenues					
Charges for Services	\$256	\$712	\$0	\$0	\$0
Miscellaneous Revenue	686	1,905	0	2,100	2,100
Recovered Costs	140	0	3,280	3,280	3,280
Intergovernmental – Commonwealth	2,564,150	2,808,175	3,096,882	3,119,436	3,119,436
Intergovernmental – Federal	9,249,995	9,924,182	8,940,593	9,266,323	9,266,323
Total – Revenues	\$11,815,227	\$12,734,974	\$12,040,755	\$12,391,139	\$12,391,139
Local Tax Funding	\$15,009,427	\$12,717,079	\$22,795,772	\$24,772,410	\$25,485,389
FTE	194.53	203.53	229.53	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



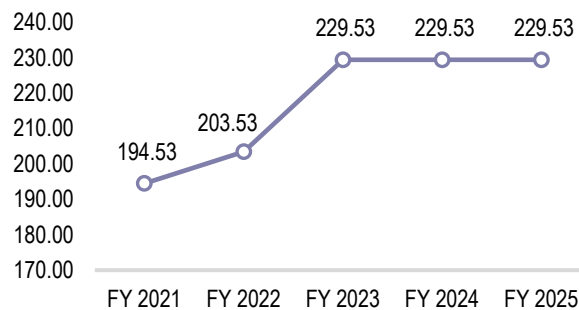
Revenue/Local Tax Funding

As shown, funding for DFS is split between program-generated revenue (33 percent) and local tax funding (67 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 (67 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 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 child protective services (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

Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.³ The FY 2023 Adopted Budget included the addition of 17 positions (17.00 FTE)

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.

³ See summary of merit increases in Non-Departmental Expenditures section 6-2.



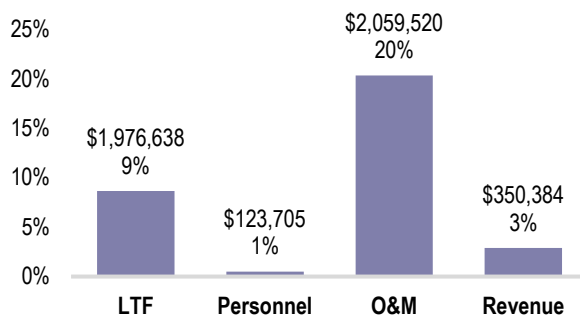
Family Services

supporting several mandated services in CPS (5.00 FTE) and adult and aging services (5.00 FTE) and addressing critical internal support staffing needs (7.00 FTE).

In operating and maintenance expenditures, the Proposed Budget includes a base adjustment of approximately \$2.6 million for the following contractual services: homeless services center, drop-in center, companion services, youth shelter, permanent supportive housing, guardianship for adult services, refugee resettlement, foster care program, and services provided through the Children's Services Act (CSA) program. Intergovernmental revenue has increased to support guardianship for adult services, refugee resettlement, foster care program, adoption subsidies, and services provided through the Children's Services Act (CSA) program. The capital outlay budget increased by approximately \$144,000 to support the ongoing costs of the new client management system.¹ The system supports client eligibility and intake, assessments, provider input, payables, and billing for several programs such as the CSA program, community support services, child care, foster care and adoption, and family engagement and preservation services. The system also provides data to meet state and federal requirements, including the CSA Local Expenditure and Data Reimbursement System Report and Title IV-E Report for foster care and child protective services.

While not included in the FY 2024 Proposed Budget, the Department has two resource requests, focusing on the thematic area of Community Wellness and Resiliency, described in an increase option in the executive summary.

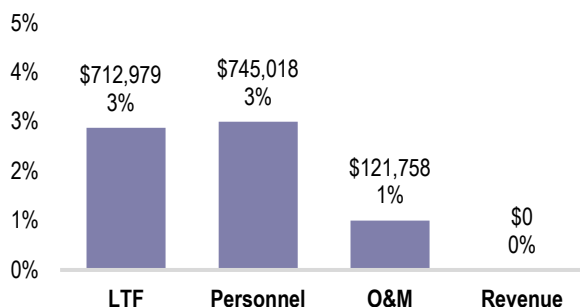
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ base adjustments for contract increases || **Revenue:** ↑ state and federal reimbursements for adoption subsidies, guardianship for adult services, and staff supporting mandated programs

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

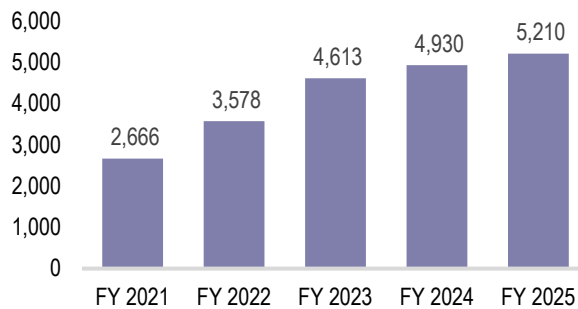
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔

¹ January 3, 2023, Business Meeting, Item 4a, Uses of FY 2022 General Fund Balance.



Family Services

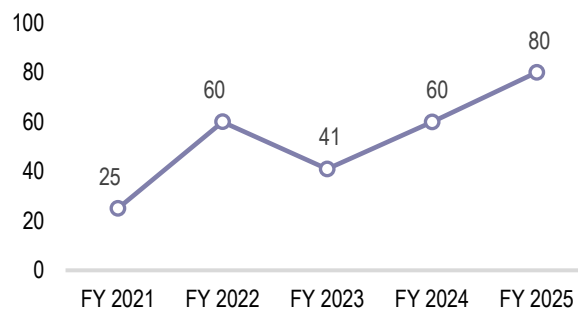
Key Measures



Objective: Receive and assess all requests for Child Protective Services (CPS).

Measure: Number of new CPS referrals.

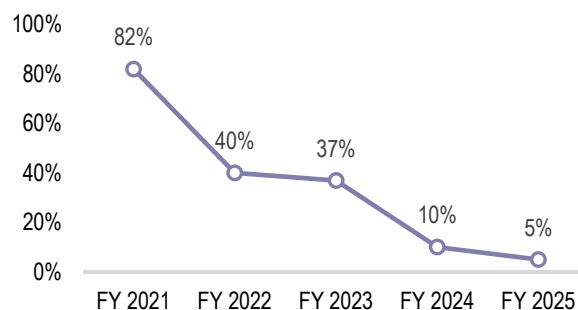
The total number of CPS cases referred is commensurate with the County's population growth and reflects life complexities and stressors that increase safety risks of children, youth, and their families.



Objective: Achieve an average monthly caseload of 10 cases per family services specialist (FSS).

Measure: Average CPS investigative/assessment monthly caseload per FSS.¹

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. Although not included in the FY 2024 Proposed Budget, the Department has identified the need for additional FSS to reduce the monthly caseload.



Objective: Close 95 percent of cases within the mandated 45-day timeframe.

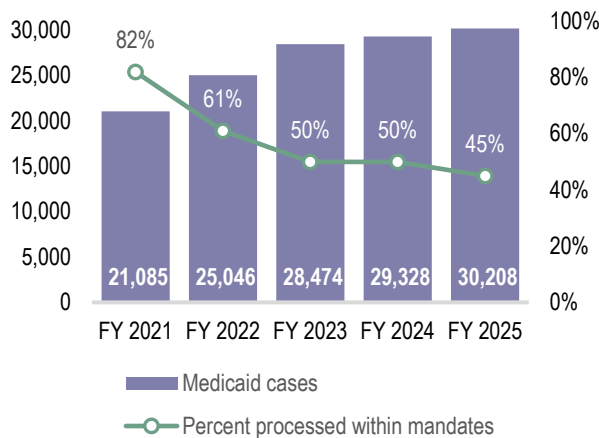
Measure: Percentage of investigations/assessments closed within the mandated timeframe.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for additional FSS to meet state mandates.

¹ National Association of Social Workers recommended standard ratio of family service specialists to new monthly CPS case assignments is 1:10.



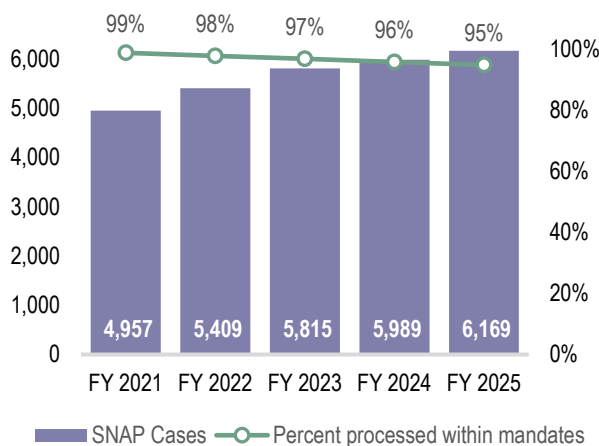
Family Services



Objective: Process 97 percent of Medicaid renewals within state mandated timelines.

Measure: Number of Medicaid cases; Percent of Medicaid renewals processed within state mandated timelines.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for additional public benefits staff to address the increasing workload and meet state mandates. From FY 2019 to FY 2022, the number of Medicaid cases increased by 73 percent.



Objective: Process 97 percent of Supplemental Nutrition Assistance Program (SNAP) applications within state mandated timelines.

Measure: Number of SNAP cases; Percent of SNAP applications processed within state mandated timelines.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for additional public benefits staff to address the increasing workload and meet state mandates. From FY 2019 to FY 2022, the number of SNAP cases increased by 40 percent.



Family Services

Department Programs

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Clinical Programs & Protective Services	\$7,683,508	\$8,107,943	\$11,353,721	\$11,549,194	\$11,847,548
Community Services & Outreach	12,487,878	11,039,721	14,213,365	15,024,518	15,386,683
Housing & Community Development	134,794	21	0	0	0
Administration, Finance, & Quality Assurance	6,518,474	6,304,367	9,269,441	10,589,837	10,642,298
Total – Expenditures	\$26,824,654	\$25,452,053	\$34,836,527	\$37,163,549	\$37,876,528
Revenues					
Clinical Programs & Protective Services	\$3,077,576	\$3,257,429	\$4,427,368	\$4,490,396	\$4,490,396
Community Services & Outreach	5,324,722	6,019,464	5,225,078	5,512,434	5,512,434
Housing & Community Development	0	0	0	0	0
Administration, Finance, & Quality Assurance	3,412,929	3,458,081	2,388,309	2,388,309	2,388,309
Total – Revenues	\$11,815,227	\$12,734,974	\$12,040,755	\$12,391,139	\$12,391,139
Local Tax Funding					
Clinical Programs & Protective Services	\$4,605,933	\$4,850,514	\$6,926,353	\$7,058,798	\$7,357,152
Community Services & Outreach	7,163,156	5,020,257	8,988,287	9,512,084	9,874,249
Housing & Community Development	134,794	21	0	0	0
Administration, Finance, & Quality Assurance	3,105,545	2,846,286	6,881,132	8,201,528	8,253,989
Total – Local Tax Funding	\$15,009,427	\$12,717,079	\$22,795,772	\$24,772,410	\$25,485,389
FTE					
Clinical Programs & Protective Services	66.00	69.00	88.00	88.00	88.00
Community Services & Outreach	90.53	93.53	95.53	95.53	95.53
Housing & Community Development	9.00	0.00	0.00	0.00	0.00
Administration, Finance, & Quality Assurance	29.00	41.00	46.00	46.00	46.00
Total – FTE	194.53	203.53	229.53	229.53	229.53

¹ Sums may not equal due to rounding.

² The Office of Housing moved from DFS to the Office of the County Administrator, effective July 1, 2020.





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, and Lyme disease mitigation initiatives 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

Administration

Provides internal operations support for all Health Department programs per the rules, regulations, and policies of federal, state, and County governments; addresses administrative expectations, activities, and initiatives of the Virginia Department of Health (VDH) in accordance with its performance contract with the County, and all rules and regulations promulgated by the Virginia Board of Health, while remaining accountable to the Board of Supervisors. Activities include strategic planning, human resources, finance, operations support, quality assurance, and compliance.

Population Health

Supports Loudoun County's community-wide roadmap focused on addressing social determinants of health. This program seeks to improve health and wellness outcomes by addressing the social determinants of health that challenge the Loudoun community. Activities include community health assessments, quality improvement, and community engagement.

Epidemiology and Emergency Preparedness

Provides communicable disease surveillance and prevention and emergency and pandemic preparedness and response.

Medical Care

Provides direct patient care, nursing home screenings and nutrition services to Loudoun County's most vulnerable residents, including nutrition, clinical, and dental services.

Environmental Health

Provides 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$3,658,876	\$4,206,732	\$5,034,198	\$11,062,781	\$11,394,664
Operating and Maintenance ³	3,002,390	3,033,035	3,006,474	3,564,232	3,599,874
Total – Expenditures	\$6,661,265	\$7,239,767	\$8,040,672	\$14,627,013	\$14,994,539
Revenues					
Permits, Fees, and Licenses	\$218,090	\$251,404	\$286,072	\$509,320	\$509,320
Charges for Services	2,631	4,584	8,650	394,150	394,150
Miscellaneous Revenue	400	181	500	500	500
Recovered Costs	155,866	0	0	0	0
Intergovernmental – Commonwealth	0	0	0	2,097,087	2,097,087
Intergovernmental – Federal	214,433	154,100	0	1,698,836	1,698,836
Total – Revenues	\$591,420	\$410,268	\$295,222	\$4,699,893	\$4,699,893
Local Tax Funding	\$6,069,845	\$6,829,498	\$7,745,450	\$9,927,120	\$10,294,646
FTE					
County FTE	40.00	41.00	55.00	116.00 ⁴	116.00
State FTE	54.00	59.00	59.00	0.00	0.00
Total – FTE	94.00	100.00	114.00	116.00	116.00

¹ Sums may not equal due to rounding.

² Financial information reflects only the County budget for the Health Department through FY 2023, not accounting for state budget and employees. In FY 2024, with the transition to local administration, the Health Department's full budget is reflected in this section.

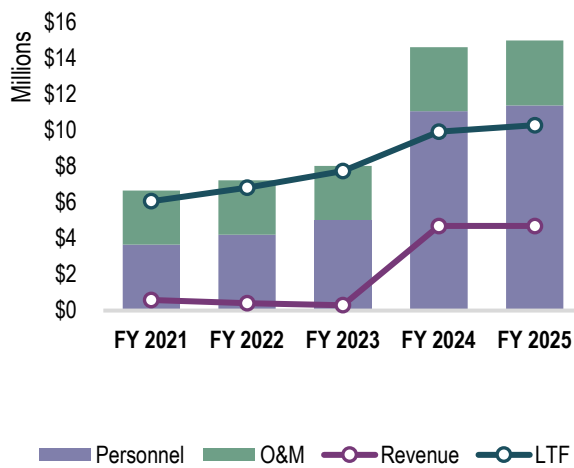
³ Before FY 2024, the majority of the Department's operating and maintenance expenditures consisted of the County's payment to the state for the Cooperative Budget. Beginning in FY 2024, the state now makes a cooperative payment to the County, which supports O&M, and the County's previous payment is now directed to personnel, including the 61.00 FTE formerly state positions.

⁴ Prior to the transition to local administration in FY 2023, the state added an additional 2.00 FTE positions, which were transitioned to the County in FY 2024.



Health

Revenue and Expenditure History



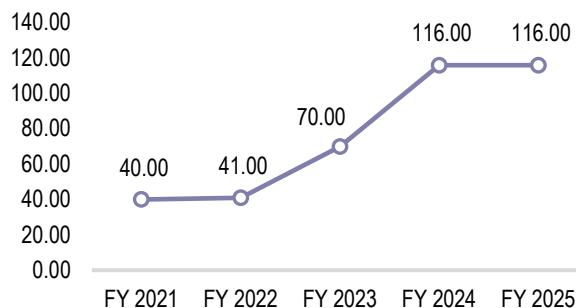
Revenue/Local Tax Funding

As shown, the Health Department is majority funded by local tax funding (about 68 percent). Program-generated revenue consists of permits, fees, and licenses. Grant revenue consists of grants in support of Health Department programs.

Expenditure

The majority of the Health Department's expenditure budget is dedicated to personnel costs (76 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 History¹



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 (14.00 FTE): 1.00 strategy & process improvement coordinator, 1.00 FTE community health improvement plan coordinator, 1.00 FTE health educator & policy coordinator, 11.00 FTE associated with the transition to local administration

FY 2023 Mid-year: 15.00 FTE added to transition critical

State positions to the County prior to local administration in FY 2024²

The Health Department's expenditures have increased primarily due to additional staffing (personnel) moved to the County from the state. Personnel costs make up most of the Department's budget. Personnel costs have grown with the merit increases approved each fiscal year.³

The Department's revenues are forecasted to increase due to revenue previously collected by the state coming to the County beginning in FY 2024. This includes \$1.95 million paid by the state to the County as part of the Cooperative Budget; previously this contribution was paid by the County to the state. In addition, grants previously awarded to the state will now be awarded to the County. Finally, fee for service and other revenue previously collected by the state are projected to be collected by the County. In total, the Department's revenue will increase by approximately \$4.4 million in FY 2024. This revenue is anticipated to absorb the bulk of the expenditure increases discussed above.

¹ Staffing/ FTE History shows County FTE through FY 2023. In FY 2024, the Health Department transitioned from state to County administration with all formerly state FTE moving to County.

² [December 6, 2022, Finance/Government Operations and Economic Development Committee, Item 15j, Report: Health Department Local Administration Transition.](#)

³ See summary of merit increases in Non-Departmental Expenditures section 6-2.



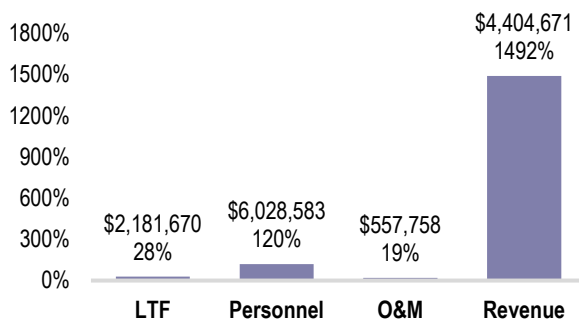
Health

The FY 2024 Proposed Budget includes a \$90,000 base adjustment to support increased contractual costs associated with hydrogeologic studies. In addition, a one-time personnel adjustment is included in the FY 2024 Proposed Budget to absorb the differential in salaries when state positions are transitioned to County. Finally, salaries for 11.00 FTE added in FY 2023 associated with the transition to local administration, were annualized beginning in FY 2024, resulting in an increase in personnel expenditures.

The FY 2023 Adopted Budget included 3.00 FTE to establish a population health office. These positions are expected to be hired in the last quarter of the fiscal year and will serve as the foundation of the population health program. As discussed above, the FY 2023 Adopted Budget included 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). On December 6, 2022, the Board approved 15.00 FTE to fill critical state vacancies as County positions prior to the formal transition to local administration on July 1, 2023.¹

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of Community Wellness and Resiliency, described in an increase option in the executive summary.

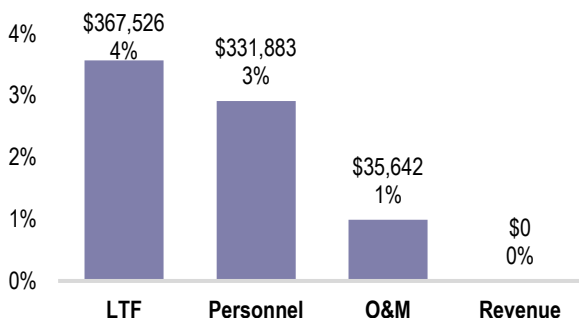
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ 61.00 previously state FTE, general pay changes || **O&M:** ↑ base adjustment for contractual services, increase in O&M associated with new revenue || **Revenue:** ↑ state revenue transitions to County

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

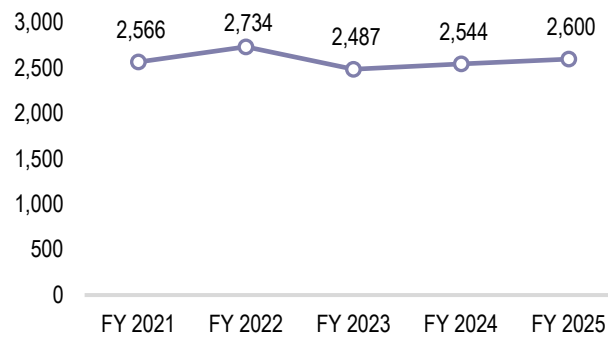
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ December 6, 2022, Finance/Government Operations and Economic Development Committee, Item 15j, Report: Health Department Local Administration Transition.



Health

Key Measures



Objective: Promote public safety by maintaining a vibrant Medical Reserve Corps (MRC) to plan for and respond to any public health event in Loudoun County.

Measure: The number of Loudoun residents in the MRC.

Maintaining the strength of the MRC is imperative to the emergency preparedness of Loudoun County.

**Health****Department Programs****Department Financial and FTE Summary by Program^{1,2}**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Community Health	\$4,480,921	\$4,687,567	\$5,270,701	\$0	\$0
Environmental Health	\$2,180,345	\$2,552,200	\$2,769,971	3,099,140	3,186,065
Administration	0	0	0	\$9,680,613	\$9,905,796
Population Health	0	0	0	\$556,000	\$572,680
Epidemiology and Emergency Preparedness	0	0	0	\$391,181	\$402,916
Medical Care	0	0	0	900,079	927,081
Total – Expenditures	\$6,661,265	\$7,239,767	\$8,040,672	\$14,627,013	\$14,994,539
Revenues					
Community Health	\$370,399	\$154,100	\$0	\$0	\$0
Environmental Health	\$221,021	\$256,169	\$295,222	270,470	270,470
Administration	0	0	0	\$2,582,163	\$2,582,163
Population Health	0	0	0	\$556,000	\$556,000
Epidemiology and Emergency Preparedness	0	0	0	\$391,181	\$391,181
Medical Care	0	0	0	900,079	900,079
Total – Revenues	\$591,420	\$410,268	\$295,222	\$4,699,893	\$4,699,893
Local Tax Funding					
Community Health	\$4,110,522	\$4,533,467	\$5,270,701	\$0	\$0
Environmental Health	\$1,959,323	\$2,296,031	\$2,474,749	2,828,670	2,915,595
Administration	0	0	0	\$7,098,450	\$7,323,633
Population Health	0	0	0	\$0	\$16,680
Epidemiology and Emergency Preparedness	0	0	0	\$0	\$11,735
Medical Care	0	0	0	0	27,002
Total – Local Tax Funding	\$6,069,845	\$6,829,498	\$7,745,450	\$9,927,120	\$10,294,646

¹ Sums may not equal due to rounding.² This table reflects the re-organization of the Health Department from two program areas through FY 2023 to a total of five beginning in FY 2024. Budget and FTE for Community Health have been redistributed to the new programs beginning in FY 2024. Further redistributions are anticipated as the Department fully transitions to local administration and the re-organization is complete.



Health

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
FTE					
Community Health	18.00	19.00	31.00	0.00	0.00
Environmental Health	22.00	22.00	24.00	24.00	24.00
Administration	0.00	0.00	0.00	92.00	92.00
Population Health ¹	0.00	0.00	0.00	0.00	0.00
Epidemiology and Emergency Preparedness	0.00	0.00	0.00	0.00	0.00
Medical Care	0.00	0.00	0.00	0.00	0.00
Total – FTE²	40.00	41.00	55.00	116.00	116.00

¹ 3.00 FTE added for population health in FY 2023 are reflected within administration.

² FTE counts only reflect County staff in FY 2021-2023. With local administration beginning in FY 2024, all staff are represented.





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 18-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

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.



Mental Health, Substance Abuse, and Developmental Services

Budget Analysis

Department Financial and FTE Summary¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$42,038,102	\$45,278,275	\$51,808,267	\$52,879,544	\$54,466,043
Operating and Maintenance	6,318,211	7,497,065	14,659,845	14,654,010	27,321,283
Total – Expenditures	\$48,356,313	\$52,775,339	\$66,468,112	\$67,533,554	\$81,787,326
Revenues					
Charges for Services	\$665,755	\$644,011	\$796,800	\$796,800	\$796,800
Miscellaneous Revenue	3,726	9,620	1,800	1,800	1,800
Recovered Costs	5,211,788	5,069,383	6,025,410	6,025,410	6,025,410
Intergovernmental – Commonwealth	6,020,540	6,205,314	6,539,504	6,735,650	6,735,650
Intergovernmental – Federal	1,413,652	1,587,550	1,125,067	1,147,743	1,147,743
Total – Revenues	\$13,315,461	\$13,515,877	\$14,488,581	\$14,707,403	\$14,707,403
Local Tax Funding	\$35,040,852	\$39,259,462	\$51,979,531	\$52,826,151	\$67,079,923
FTE²	433.63	434.64	449.17	449.57	449.57

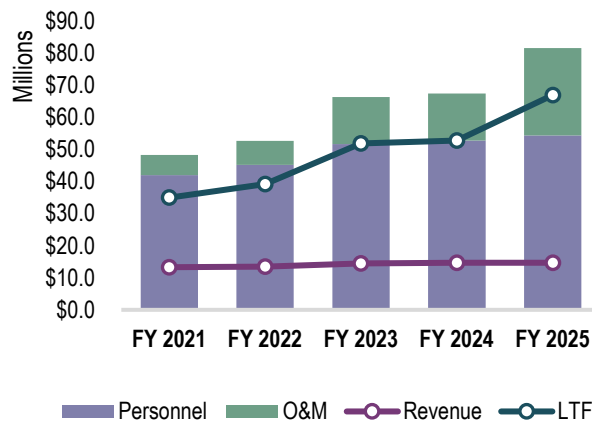
¹ Sums may not equal due to rounding.

² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Mental Health, Substance Abuse, and Developmental Services

Revenue and Expenditure History¹



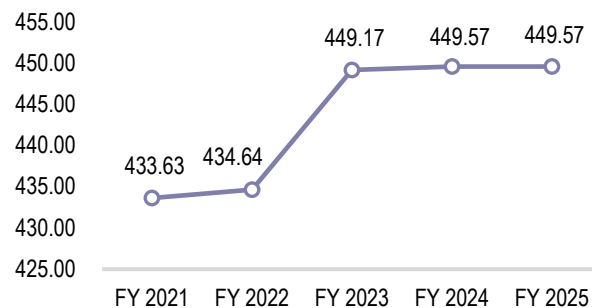
Revenue/Local Tax Funding

As shown, MHSADS is primarily funded by local tax funding (approximately 78 percent). Program-generated revenue consists of insurance reimbursements, self-pay, state, 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 merit increases for the general workforce.

Staffing/FTE History



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 sub-pool, 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 coordinator²

FY 2023: 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

MHSADS's expenditures have increased primarily due to personnel costs. 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.³ 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.

¹ FY 2025 operating reflects the opening of the Crisis Receiving and Stabilization Facility, which is discussed in Volume 2, Section 9, County Capital Projects.

² July 20, 2021, FGOEDC, Item 15f, System Transformation Excellence and Performance – VA (STEP-VA) FTE Authority.

³ See summary of merit increases in Non-Departmental Expenditures section 6-2.



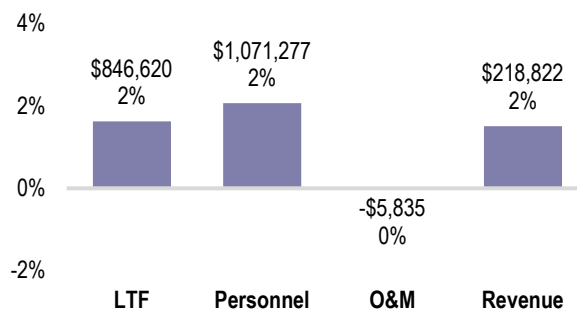
Mental Health, Substance Abuse, and Developmental Services

The FY 2023 Adopted Budget included a total of 11.53 FTE to support the opening of new capital facilities and support community wellness and resiliency. Contractual funding was included to provide Mental Health Supervised Living services in five condominiums proffered to the County. In response to critical needs faced by the Assertive Care Treatment (ACT) team and the Emergency Services program and urgent recruitment needs across the Department, the FY 2023 Adopted Budget also included 3.53 FTE for a human resources specialist (1.00 FTE), a part-time program assistant II (0.53 FTE), and two additional assessment and evaluation specialists (2.00 FTE).

The FY 2023 Adopted Budget also added eight (8.00 FTE) case management support positions to three MHSADS program areas: Developmental Disabilities, Early Intervention, and Mental Health, and Substance Abuse Disorders. These positions were included in the Adopted Budget to provide additional support to meet state and federal obligations, resolve waitlists, and address growing service levels.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focused on the thematic area of Community Wellness and Resiliency, described in an increase option in the executive summary.

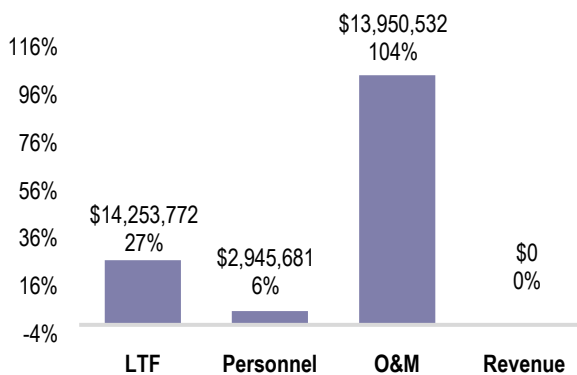
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ changes to internal service charges || **Revenue:** ↑ revenue associated with the FTE authority position included in the Proposed Budget

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 104 percent¹ || **Revenue:** ↔

¹ FY 2025 operating reflects currently known and estimated operating costs related to the opening of the Crisis Receiving Facility, which is discussed in Volume 2, Section 9, County Capital Projects.



Mental Health, Substance Abuse, and Developmental Services

FY 2024 Proposed Budget Resource Request

MHSADS FTE Authority: 1.00 FTE Management Analyst IV - Reporting

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$113,190	\$3,065	\$0	\$0	\$116,255	\$0	1	0	1.00

Details

Service Level:	Current Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	None
Program:	Business Operations
Positions:	1 Management Analyst
Theme:	FTE Authority
One-time LTF:	\$0
Recurring LTF:	\$0

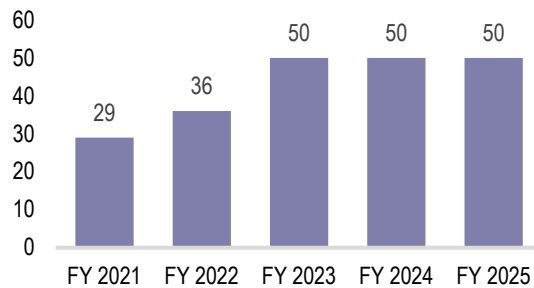
Overview

- This position, offset with revenue through the Virginia Department of Behavioral Health and Developmental Services (DBHDS) will allow the Department to meet the increasing data collection, sharing, and reporting requirements associated with System Transformation Excellence and Performance (STEP-VA) compliance.
- STEP-VA is an initiative for individuals with behavioral health disorders featuring a uniform set of required services, consistent quality measures, and improved oversight. STEP-VA is based on a national best practice model that requires the development of a set array of deliberately chosen services that make up a comprehensive, accessible system for those with serious behavioral health disorders.
- Increased frequency of federal reporting, effective FY 2023, also drives a workload need for this position to support the program as it grows to meet standards.



Mental Health, Substance Abuse, and Developmental Services

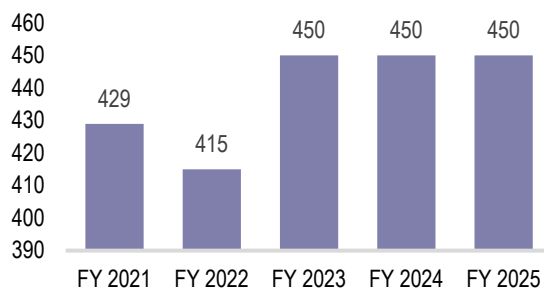
Key Measures



Objective: Promote sustained engagement in treatment.

Measure: Number of individuals enrolled in ACT.

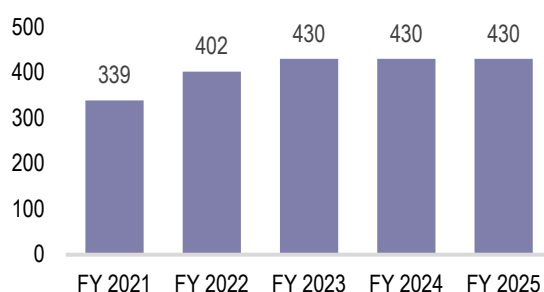
The program assistant II position approved in FY 2023 supports meeting state licensure requirements of 1.00 FTE program assistant for the new Assertive Community Treatment (ACT) team program model. ACT offers treatment, rehabilitation, and support services to individuals diagnosed with serious mental 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 Mental Health & Substance Use Disorder Services Case Management (MHSUD CM).

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.



Mental Health, Substance Abuse, and Developmental Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Residential Services	\$12,714,097	\$13,839,133	\$18,882,623	\$19,160,906	\$19,634,382
Community-Based Support Services	8,842,060	9,401,097	12,198,299	12,328,771	12,565,399
Outpatient Services	7,953,074	7,904,275	10,747,778	10,799,192	23,655,018
Outreach And Coordination Services	12,183,072	14,637,991	16,543,493	16,792,989	17,246,662
Business Operations	6,664,011	6,992,843	8,095,919	8,451,696	8,685,864
Total – Expenditures	\$48,356,313	\$52,775,339	\$66,468,112	\$67,533,554	\$81,787,326
Revenues					
Residential Services	\$2,426,933	\$2,595,053	\$3,625,672	\$3,625,672	\$3,625,672
Community-Based Support Services	772,000	910,241	908,565	908,456	908,456
Outpatient Services	4,557,375	4,504,566	4,374,298	4,374,298	4,374,298
Outreach and Coordination Services	5,421,843	5,402,360	5,491,011	5,513,687	5,513,687
Business Operations	137,311	103,656	89,035	285,290	285,290
Total – Revenues	\$13,315,461	\$13,515,877	\$14,488,581	\$14,707,403	\$14,707,403
Local Tax Funding					
Residential Services	\$10,287,163	\$11,244,080	\$15,256,951	\$15,535,234	\$16,008,710
Community-Based Support Services	8,070,060	8,490,856	11,289,734	11,420,315	11,656,943
Outpatient Services	3,395,700	3,399,708	6,373,480	6,424,894	19,280,720
Outreach and Coordination Services	6,761,229	9,235,630	11,052,482	11,279,302	11,732,975
Business Operations	6,526,700	6,889,187	8,006,884	8,166,406	8,400,574
Total – Local Tax Funding	\$35,040,852	\$39,259,462	\$51,979,531	\$52,826,151	\$67,079,923
FTE					
Residential Services	124.24	121.24	121.24	121.24	121.24
Community-Based Support Services	70.59	72.59	76.59	75.99	75.99
Outpatient Services	68.74	69.75	70.75	70.75	70.75
Outreach and Coordination Services	103.53	103.53	112.06	112.06	112.06
Business Operations	66.53	67.53	68.53	69.53	69.53
Total – FTE	433.63	434.64	449.17	449.57	449.57

¹ Sums may not equal due to rounding.



Parks, Recreation, and Culture FY 2024 Proposed Budget

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Parks, Recreation, and Culture Summary

FY 2024 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Library Services	\$19,166,353	\$20,159,378	\$24,562,480	\$24,822,359	\$25,485,521
Parks, Recreation, and Community Services	52,010,377	59,557,888	68,903,912	70,081,018	78,335,493
Total	\$71,176,730	\$79,717,266	\$93,466,392	\$94,903,377	\$103,821,014

¹ Sums may not equal due to rounding.



Library Services

Library Services' Programs

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.

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 the Capital Improvement Program for Library Services.

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

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$15,929,417	\$16,768,133	\$20,433,736	\$20,746,916	\$21,369,323
Operating and Maintenance	3,096,311	3,341,545	4,128,744	4,075,443	4,116,197
Capital Outlay	116,261	22,700	0	0	0
Other Uses of Funds ²	24,364	27,000	0	0	0
Total – Expenditures	\$19,166,353	\$20,159,378	\$24,562,480	\$24,822,359	\$25,485,521
Revenues					
Fines and Forfeitures ³	\$2,323	\$5,237	\$0	\$0	\$0
Use of Money and Property	3,223	50,959	44,708	44,708	44,708
Charges for Services ⁴	44,657	159,944	225,323	223,149	223,149
Miscellaneous Revenue	326	100	0	0	0
Recovered Costs	10,551	37,335	0	0	0
Intergovernmental – Commonwealth	248,131	249,053	248,735	285,449	285,449
Total – Revenues	\$309,211	\$502,628	\$518,766	\$553,306	\$553,306
Local Tax Funding	\$18,857,142	\$19,656,750	\$24,043,714	\$24,269,053	\$24,932,215
FTE⁵	223.06	223.06	224.06	223.81	223.81

¹ Sums may not equal due to rounding.

² The Other Uses of Funds is for the transfer from the Department's General Fund 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. All overdue fine unpaid balances for library patrons were eliminated then.

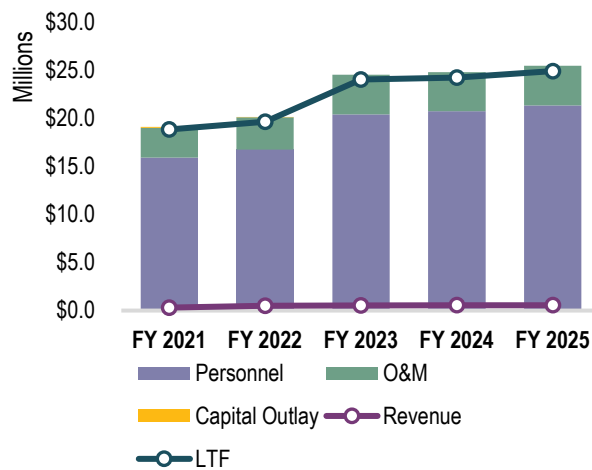
⁴ Charges for Services includes the passport program's revenue for the processing of passport applications and passport photos at the Rust Library branch. The pandemic had a significant negative impact on international travel and on the demand for passports.

⁵ Previously, FTE were calculated to include "pooled positions," which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Library Services

Revenue and Expenditure History

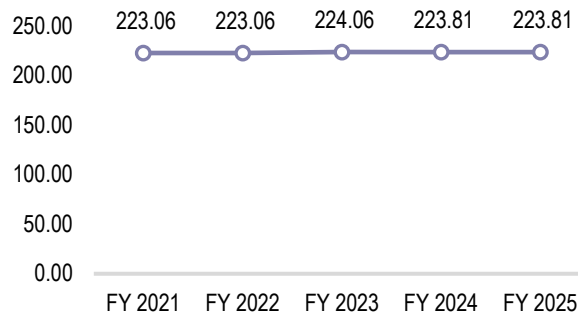


Revenue/Local Tax Funding

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.

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 History¹

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

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 2024 revenue is higher due to increased state aid.

The Department's FY 2024 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 various merit increases and market adjustments approved each fiscal year, including a 5 percent merit increase approved for the general workforce in FY 2023.² The Department's FY 2024 operating and maintenance budget expenditures are lower due to decreased central telephone expenditures.

¹ Previously, FTE were calculated to include "pooled positions," which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.

² See summary of merit increases in Non-Departmental Expenditures section 6-2.

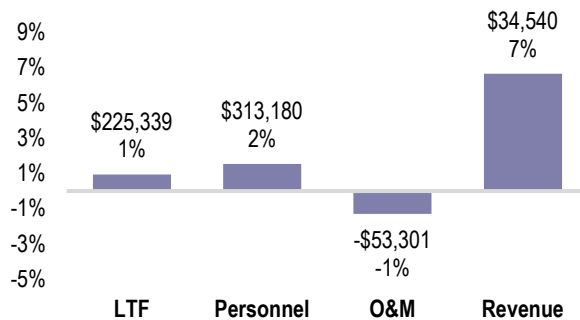


Library Services

The FY 2023 budget included a resource request with the community outreach and engagement budget theme and a resource request with the fiscal responsibility budget theme. The community outreach and engagement resource request eliminated 49 library aides, including 26 full-time and 23 part-time positions (37.72 FTE), and added an equal number of library assistants to address modernization of staffing in the library branches. The fiscal responsibility themed resource request added a finance specialist (1.00 FTE) to help handle the increasing budget and finance workload.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of community outreach and education, which is described in an increase option in the executive summary.

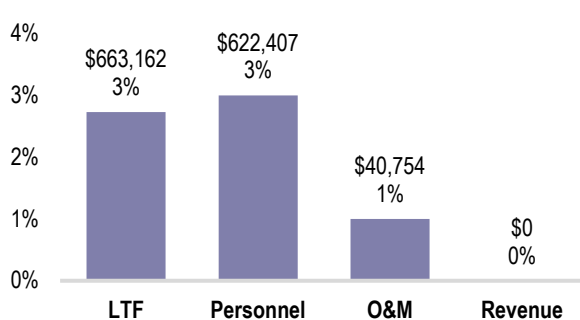
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ General pay changes || **O&M:** ↓ decreased central telephone expenditures budget needed. **Revenue:** ↑ increased revenues due to the projected increase in state revenue.

Percent Change from Proposed FY 2024 to Projected FY 2025



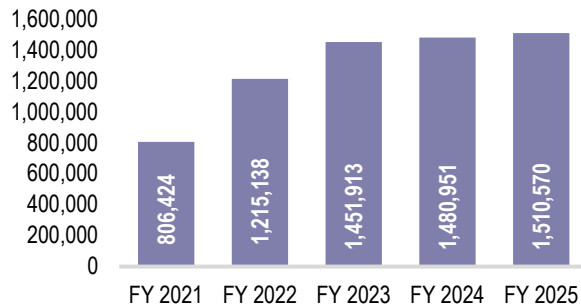
Reasons for Change:

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



Library Services

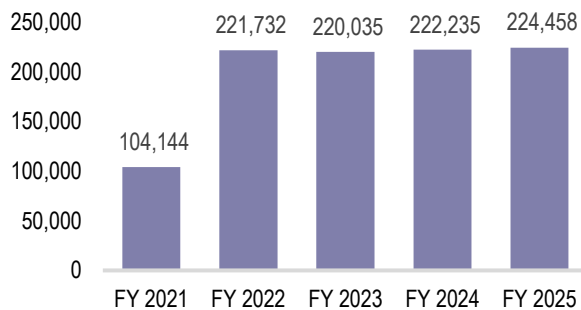
Key Measures



Objective: Increase the number of library facilities visits by 2 percent each year.

Measure: Number of visits to library facilities.

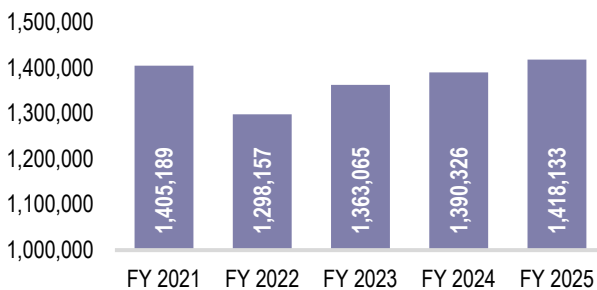
The FY 2021 and FY 2022 data are lower due to the pandemic's impact. The additional library assistants approved for FY 2023 are providing modern customer service to these visitors.



Objective: Increase Loudoun County Public Library wifi sessions.

Measure: Number of wifi sessions provided at Loudoun County Public Library branches.

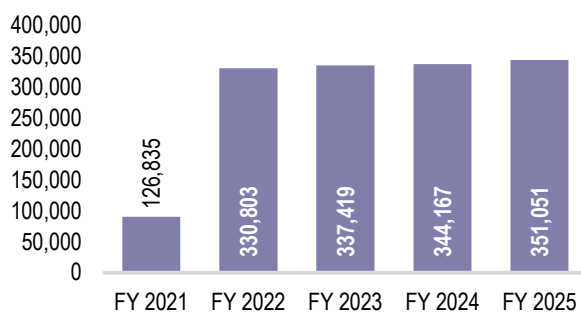
The number of wifi sessions provided at Loudoun County Public Library branches increased in FY 2022. The additional Library assistants approved for FY 2023 are supporting the increasing technology needs of visitors.



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. The additional Library assistants approved for FY 2023 are equipped to handle these technology needs.



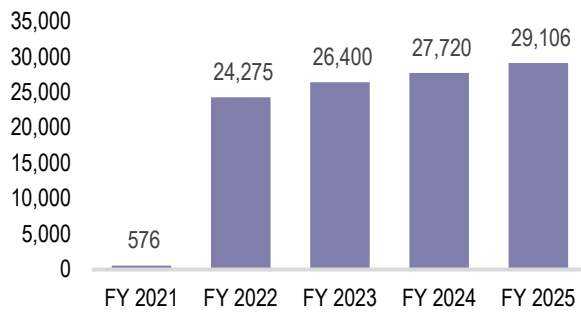
Objective: Increase program attendance for all ages.

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. The additional FY 2023 Library assistants are supporting demands for programming.



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 started to increase in FY 2022 with the return to more in person classes.

The additional FY 2023 Library assistants are supporting this effort.



Library Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Support Services	\$4,330,867	\$4,578,612	\$5,181,264	\$5,260,941	\$5,364,013
Public Services	13,345,263	14,112,443	18,000,504	18,223,570	18,751,480
Administration	1,490,222	1,468,323	1,380,712	1,337,848	1,370,028
Total – Expenditures	\$19,166,353	\$20,159,378	\$24,562,480	\$24,822,359	\$25,485,521
Revenues					
Support Services	\$265,009	\$287,366	\$278,930	\$316,144	\$316,144
Public Services	33,651	177,927	239,836	237,162	237,162
Administration	10,551	37,335	0	0	0
Total - Revenues	\$309,211	\$502,628	\$518,766	\$553,306	\$553,306
Local Tax Funding					
Support Services	\$4,065,858	\$4,291,246	\$4,902,334	\$4,944,797	\$5,047,869
Public Services	13,311,612	13,934,516	17,760,668	17,986,408	18,514,318
Administration	1,479,671	1,430,988	1,380,712	1,337,848	1,370,028
Total – Local Tax Funding	\$18,857,142	\$19,656,750	\$24,043,714	\$24,269,053	\$24,932,215
FTE					
Support Services	21.00	21.00	21.00	21.00	21.00
Public Services ²	197.06	197.06	197.06	196.81	196.81
Administration	5.00	5.00	6.00	6.00	6.00
Total – FTE²	223.06	223.06	224.06	223.81	223.81

¹ Sums may not equal due to rounding.

² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.





Parks, Recreation, and Community Services

The Department of Parks, Recreation, and Community Services (PRCS) aims to connect all communities in Loudoun County through the provision of 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. Program 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

Outdoor Maintenance, Sports, Events and Parks

Provides high quality outdoor park facilities; open space; nature, outdoor, and cultural programs and services; and management of park facilities. Maintains and repairs Department property, facilities, vehicles, and equipment, and provides services in emergency response situations. 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.

Centers

Provides direct programs, services, and facility management. Manages regional facilities - recreation and community centers (RCC). Also manages seven neighborhood facilities - community centers, two outdoor pools and one stand-alone aquatic center. Delivers programs and services to include but not limited to pre-school, childcare, camps, trips, fitness, aquatic, enrichment, specialty programs, special events, rentals, and volunteer opportunities.

Community Services

Provides middle school and high school age youth with opportunities in recreational, educational, and cultural events that promote leadership development and positive choices. Provides after school programs, adaptive recreation, and summer and specialty camps that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs. Aging Services plans, implements, and promotes services and programs including home delivered meals, recreational, educational, and physical fitness classes, and social activities to enhance well-being, independence, and quality of life for older adults and their caregivers. Provides accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities.

Departmental Support and Operations

Provides human resources management, facility management, planning and development, training, public relations, communications, marketing, programming and customer service quality assurance, procurement, emergency management, financial services, and overall internal customer service and support for the Department.

**Parks, Recreation, and Community Services****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$43,939,748	\$47,634,030	\$55,192,622	\$56,083,273	\$62,210,771
Operating and Maintenance	7,947,719	11,647,110	13,711,290	13,997,745	16,124,722
Capital Outlay	114,213	254,698	0	0	0
Other Uses of Funds	8,697	22,050	0	0	0
Total – Expenditures	\$52,010,377	\$59,557,888	\$68,903,912	\$70,081,018	\$78,335,493
Revenues					
Permits, Fees, and Licenses	\$13,895	\$20,488	\$10,077	\$10,092	\$10,092
Use of Money and Property	1,322,871	1,765,386	2,309,859	2,024,503	2,024,503
Charges for Services	7,180,882	18,678,027	26,628,400	24,378,902	27,478,902
Miscellaneous Revenue	1,493,837	127,111	44,200	44,200	44,200
Recovered Costs	419,941	325,067	389,759	389,759	389,759
Intergovernmental – Commonwealth	255,690	263,189	263,776	263,776	263,776
Intergovernmental – Federal	722,377	898,221	569,801	569,801	569,801
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
Total – Revenues	\$11,527,273	\$22,195,269	\$30,333,652	\$27,798,813	\$30,898,813
Local Tax Funding	\$40,483,104	\$37,362,618	\$38,570,260	\$42,282,205	\$47,436,680
FTE²	677.13	721.27	742.20	691.57	764.57

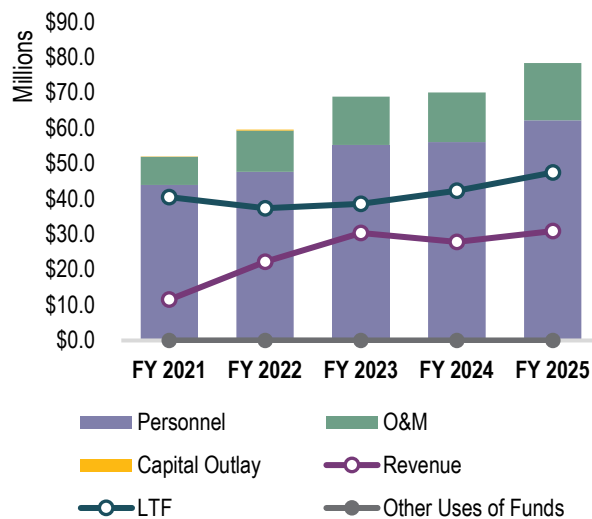
¹ Sums may not equal due to rounding.

² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Parks, Recreation, and Community Services

Revenue and Expenditure History



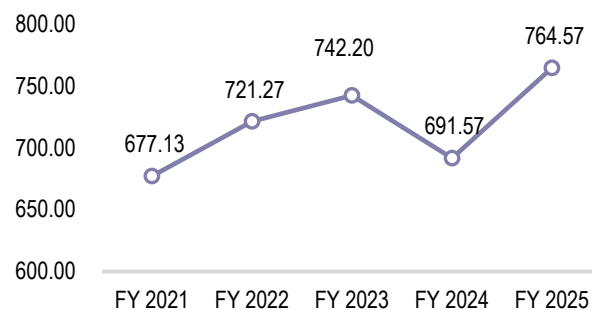
Revenue/Local Tax Funding

As shown, the Department of Parks, Recreation, and Community Services (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 2021 and 2022 revenue declines are attributed to the 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 History¹



FY 2021 (total 23.08 FTE): 7.53 FTE Ashburn Senior Center Staffing, 2.86 FTE 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 Re-org positions (2.00 FTE assistant directors, 1.00 FTE aquatics manager)

FY2022 (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; Phase Two Re-org staff - 1.00 FTE customer service supervisor, 1.00 FTE deputy director, 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 YAS Expansion at Trailside Middle School

FY 2022 mid-year: 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.

¹ Previously, FTE were calculated to include "pooled positions," which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.



Parks, Recreation, and Community Services

The Department of 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. The FY 2024 Proposed Budget reflects the establishment of four new functional areas enables each level of the organization to focus on primary functions: Outdoor Maintenance, Sports, Events and Parks; Centers; Community Services; and Departmental Support and Operations. This transition is visible in the Department Financial and FTE Summary by Program charts beginning in FY 2024. PRCS's expenditures have risen 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.¹

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. As PRCS operations stabilize closer to pre-pandemic levels and the Department prepares for the opening of the Ashburn Recreation & Community Center, budgeted revenue is adjusted beginning in FY 2024 to reflect actuals for the two existing recreation centers, Dulles South and Claude Moore Recreation & Community Centers. PRCS has traditionally recovered approximately 50 percent of expenditures in revenue Department-wide. When the recreation centers were established, they were budgeted to meet a 100 percent recovery rate, however, this target has never been met. Budgeted revenue for the recreation centers is reduced by approximately \$2.7 million beginning in FY 2024. This results in approximate budgeted recovery rates of 70 percent for recreation centers and 40 percent overall for PRCS, which more closely aligns with past actuals. Stabilization reflects lower revenue expectations resulting in a decrease in budgeted recovery for both the recreation centers and the Department as a whole. Further, as expenditures primarily associated with personnel increases grow every year, the Department recovery rate will continue to decrease without parallel increases to revenue. As part of the annual budget process, PRCS and Finance and Budget staff regularly evaluate revenue to maximize recovery while maintaining established levels of service.

The FY 2023 Adopted Budget added a total of 20.93 FTE for PRCS. PRCS added 6.00 FTE for a program specialist at Lovettsville Park, a recreation programmer at Douglass Community Center, and three positions for key management staff at the Ashburn Recreation Center planned for FY 2025: a recreation center manager, an operations manager, and a recreation program manager.

In FY 2023, PRCS added a total of 3.93 FTE to maintain the service level for After School program (CASA) for children in most Loudoun County elementary schools and provide additional resources for the CASA and YAS sites. The addition of one CASA supervisor and four leaders (2.93 FTE) enabled the CASA site to open in fall 2022 at the new Elaine E. Thompson Elementary. A facility assistant rover position (1.00 FTE) was added to provide regular substitute coverage for CASA and YAS sites, as well as administrative support during non-program hours.

Two positions were added in the FY 2023 Adopted Budget to support internal PRCS information technology needs. One IT support (1.00 FTE) assistant was added to support the RecTrac database, coordinate the ordering/installation of all new and replacement computers for PRCS staff, assign staff network security access, and work as a liaison to DIT for PRCS. The second IT support assistant (1.00 FTE) was added to provide dedicated support to a new electronic work order system within the Maintenance Division of PRCS.

In addition, a meals program specialist (1.00 FTE) and a sports specialist (1.00 FTE) were added to support community wellness and resiliency. The meals program specialist for the Area Agency on Aging's (AAA) is necessary to maintain service levels for home assessments and other aspects of the Home Delivered Meals (HDM) program provided through the Area Agency on Aging (AAA) operated by PRCS. The sports specialist position supports new sports leagues in the County by assisting with the scheduling of school and PRCS athletic fields, including 26 synthetic turf fields, which can be used year-round.

^{1 2} See summary of merit increases in Non-Departmental Expenditures section 6-2.



Parks, Recreation, and Community Services

Other updates to the FY 2024 Proposed Budget include a \$100,000 base adjustment for PRCS for landscape site repair and renovation. This funding allows for renovated landscapes to be provided on the same cycle as the major facility renovations of the Shenandoah Building and the Waterford Space, which will to improve function of the sites. Additionally, the base adjustment ensures that the Department completes the landscaping portion of the site plans for the Pennington Garage and the Animal Services facility.

PRCS has one request included in the FY 2024 Proposed Budget focused on the thematic area of FTE authority. In addition, while not included in the FY 2024 Proposed Budget, the Department has two resource requests, focused on the thematic area of Community Wellness and Resiliency, described in an increase option in the executive summary. Looking towards FY 2025, a robust increase in personnel and O&M costs is anticipated to bring the Ashburn Recreation Center & Community Center into operation. This project combines recreation and community center program space to include meeting rooms, classrooms, administrative office space, a gymnasium, a kitchen, a fitness center, multi-purpose rooms, and a running track. The facility will also include an aquatics center with a 50-meter sized pool, a leisure pool, spectator seating areas and wet spa, splash play area, playground, two wet classrooms, and associated locker rooms.

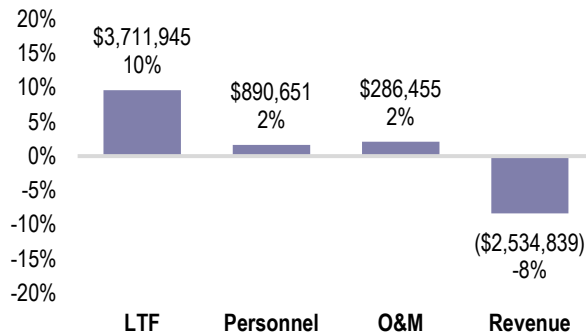
FTE Authority

Included in the FY 2024 Proposed Budget for PRCS is a second sports program manager (1.00 FTE) for the Sports Division. If approved, this position will be offset by program-generated revenue collected by the Department. The current sports program manager supervises ten direct reports, which is above the recommended level. In the past two years, LCPS has added two new high schools, one middle and one elementary school. Each new school has a direct impact on the Sports Division, in relation to the number of leagues they service, the needs of those leagues and the number of sites that needs to be staffed and allocated. This additional position will ensure a sustainable level of supervision and maintain the current service level to align with the growth of the County's population and the growing number of sports leagues, synthetic turf fields, and LCPS facilities.



Parks, Recreation, and Community Services

Percent Change from Adopted FY 2023 to Proposed FY 2024



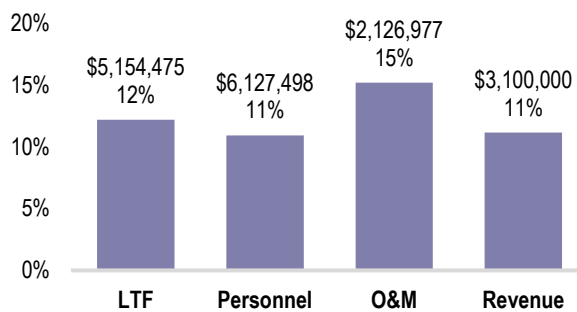
Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||

O&M: ↑ increase associated with landscaping base ||

Revenue: ↓ Budgeted revenue adjusted to reflect past actuals and updated projections

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

Personnel: ↑73.00 FTE Ashburn Recreation Center, general pay changes ||

O&M: ↑ 15 percent overall, Ashburn Recreation Center O&M needs ||

Revenue: ↑ 11 percent, program-generated revenue from the opening of the Ashburn Recreation Center



Parks, Recreation, and Community Services

FY 2024 Proposed Resource Requests¹

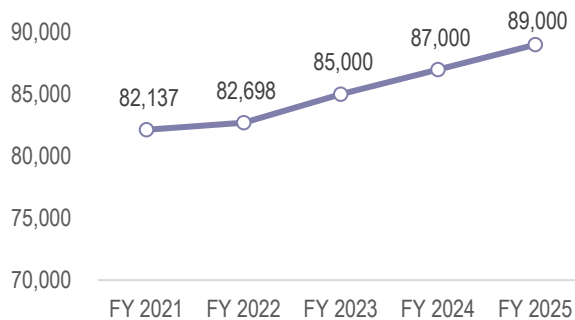
FTE Authority: Sports Program Manager								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$101,675	\$23,325	\$0	\$0	\$125,000	\$0	1	0	1.00
Details			Overview					
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Pre-pandemic numbers indicate increasing participation, a pattern that PRCS expects to return. Between FY 2009 and FY 2019 PRCS participation numbers increased from 34,058 to 64,053 in youth sports, an increase of 62 percent.• Prior to the pandemic, the number of leagues and sports offered has increased from 48 in FY 2009 to 56 in FY 2019, a 12 percent increase. PRCS expects for these patterns to resume.• Currently, the sports program manager supervises ten direct reports. If this position is not funded the division will need to explore a division reorganization to address span of control issues.• An increased sports user fee, made in alignment with the Board's existing fee policy, will ensure that this position is entirely offset by program revenue the first year, with over-recovery in subsequent years. The revenue budget is evaluated annually.					
Mandates:	Not mandated							
PM Highlight:	Facility reservation days entered into RecTrac and Facilities Scheduling Direct (FSD) combined							
Program:	Outdoor Maintenance, Sports, Events and Parks							
Positions:	1 Sports Program Manager							
Theme:	FTE Authority							
One-time LTF:	\$0							
Recurring LTF:	(\$6,131)							
Department Total								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$101,675	\$23,325	\$0	\$0	\$125,000	\$0	1	0	1.00

¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.



Parks, Recreation, and Community Services

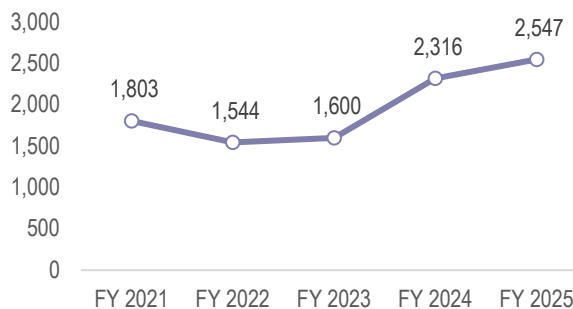
Key Measures¹



Objective: Provide all youth in Loudoun County the opportunity to participate in sports.

Measure: Facility reservation days entered into RecTrac and FSD combined.

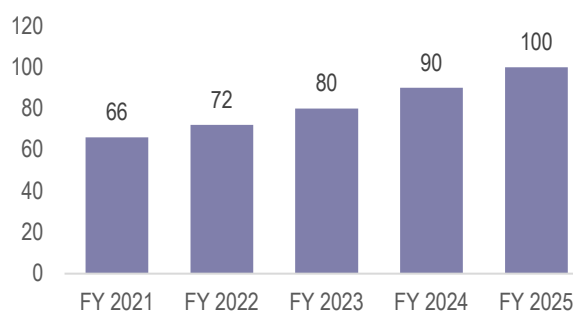
The continued growth of the County, sports leagues, synthetic turf fields, and LCPS results in a significant volume of scheduling for the 10 sports specialists. The requested sports program manager will help manage this growth.



Objective: Support aging in place in Loudoun County by providing resources and case management support to 100 percent of older residents who seek assistance from PRCS.

Measure: Number of case management contacts.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for an additional elder resources case manager to reduce the waiting period for initial assessments and meet the growing demand of supports for the County's increasing older adult population.



Objective: Support patrons with disabilities by responding to 100 percent of inclusion support requests.

Measure: Number of inclusion support requests.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for an afterschool inclusion programmer to maintain current service levels for CASA and Camp DAZE/FEST programs and meet the growth in inclusion services requests.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2024 and FY 2025 data reflect the estimated impact of these resources.



Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Children's Programs	\$6,335,338	\$7,800,494	\$9,562,838	\$0	\$0
Maintenance Services	6,522,195	7,115,112	8,924,853	0	0
Sports	2,092,358	2,709,796	3,191,579	0	0
Parks	4,400,136	5,471,096	7,116,363	0	0
Community Centers	6,261,110	6,959,419	9,096,467	0	0
Adaptive Recreation	606,437	744,018	863,945	0	0
Aging Services	7,830,129	9,499,594	9,731,855	0	0
Youth Services	1,312,666	1,658,640	2,076,774	0	0
Facilities Planning and Development	471,180	445,993	487,086	0	0
Administration	6,968,080	6,528,986	7,066,237	0	0
Recreation Centers	9,210,748	9,674,442	10,785,915	0	0
Outdoor Maintenance, Sports, Events and Parks	0	237,780	0	21,208,754	21,703,272
Centers	0	313,585	0	20,368,577	27,367,837
Community Services	0	294,056	0	22,325,594	22,922,799
Departmental Support and Operations	0	104,877	0	6,178,093	6,341,584
Total – Expenditures	\$52,010,377	\$59,557,888	\$68,903,912	\$70,081,018	\$78,335,493
Revenues					
Children's Programs	\$640,949	\$7,435,640	\$10,353,939	\$0	\$0
Maintenance Services	264,737	194,131	79,398	0	0
Sports	1,396,942	2,064,439	1,954,872	0	0
Parks	501,379	642,124	831,145	0	0
Community Centers	1,642,229	2,769,074	4,708,286	0	0
Adaptive Recreation	52,705	91,699	235,285	0	0
Aging Services	1,684,795	2,980,035	2,199,468	0	0
Youth Services	14,775	98,115	210,370	0	0
Facilities Planning and Development	13,895	20,488	10,077	0	0
Administration	2,259,505	10,233	0	0	0
Recreation Centers	3,055,362	5,889,292	9,750,812	0	0
Outdoor Maintenance, Sports, Events and Parks	0	0	0	2,714,500	2,714,500
Centers	0	0	0	12,075,159	15,175,159
Community Services	0	0	0	12,999,062	12,999,062

¹ Sums may not equal due to rounding.



Parks, Recreation, and Community Services

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Departmental Support and Operations	0	0	0	10,092	10,092
Total – Revenues	\$11,527,273	\$22,195,269	\$30,333,652	\$27,798,813	\$30,898,813
Local Tax Funding					
Children's Programs	\$5,694,389	\$364,854	\$(791,101)	\$0	\$0
Maintenance Services	6,257,457	6,920,982	8,845,455	0	0
Sports	695,416	645,357	1,236,707	0	0
Parks	3,898,757	4,828,972	6,285,218	0	0
Community Centers	4,618,881	4,190,345	4,388,181	0	0
Adaptive Recreation	553,733	652,319	628,660	0	0
Aging Services	6,145,334	6,519,560	7,532,387	0	0
Youth Services	1,297,891	1,560,525	1,866,404	0	0
Facilities Planning and Development	457,285	425,505	477,009	0	0
Administration	4,708,575	6,518,752	7,066,237	0	0
Recreation Center	6,155,386	3,785,150	1,035,103	0	0
Outdoor Maintenance, Sports, Events and Parks	0	237,780	0	18,494,254	18,988,772
Centers	0	313,585	0	8,293,418	12,192,678
Community Services	0	294,056	0	9,326,532	9,923,737
Departmental Support and Operations	0	104,877	0	6,168,001	6,331,492
Total – Local Tax Funding	\$40,483,104	\$37,362,618	\$38,570,260	\$42,282,205	\$47,436,680
FTE					
Children's Programs	117.73	120.66	124.59	0.00	0.00
Maintenance Services	59.63	64.63	65.63	0.00	0.00
Sports	27.06	27.06	28.06	0.00	0.00
Parks	79.54	105.42	114.42	0.00	0.00
Community Centers	112.26	116.26	117.26	0.00	0.00
Adaptive Recreation	12.16	12.16	12.16	0.00	0.00
Aging Services	90.63	90.63	91.63	0.00	0.00
Youth Services	21.92	23.25	23.25	0.00	0.00
Facilities Planning and Development	3.00	3.00	3.00	0.00	0.00
Administration	34.00	39.00	40.00	0.00	0.00
Recreation Center	119.20	119.20	122.20	0.00	0.00
Outdoor Maintenance, Sports, Events and Parks	0.00	0.00	0.00	182.52	182.52
Centers	0.00	0.00	0.00	229.22	302.22
Community Services	0.00	0.00	0.00	236.83	236.83



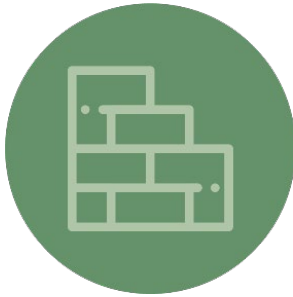
Parks, Recreation, and Community Services

Departmental Support and Operations	0.00	0.00	0.00	43.00	43.00
Total – FTE^{1,2}	677.13	721.27	742.20	691.57	764.57

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.

² Previously, FTE were calculated to include “pooled positions,” which are positions with a varied headcount of employees working a variety of number of hours. To make the budget clearer, beginning in FY 2024, the FTE number no longer includes the FTE associated with these hours, resulting in a decrease in FTE between FY 2023 and FY 2024. While no longer included in the FTE count, these positions will remain funded in the department personnel budget.





Community Development FY 2024 Proposed Budget

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Community Development Summary

FY 2024 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Building and Development	\$24,885,652	\$25,755,351	\$27,827,458	\$28,523,240	\$29,338,881
Economic Development	4,180,717	4,481,827	5,306,622	5,365,205	5,502,615
Mapping and Geographic Information	3,009,976	3,073,647	3,751,387	3,804,711	3,914,904
Planning and Zoning	8,869,146	10,162,708	11,894,059	12,019,161	12,368,244
Transportation and Capital Infrastructure	23,082,103	20,653,196	30,849,241	34,716,319	35,025,204
Housing and Community Development	0	2,923,447	14,356,588	17,644,262	17,901,225
Total	\$64,027,593	\$67,050,175	\$93,985,355	\$102,072,898	\$104,051,074

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'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, 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 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, Limestone Overlay District 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. 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 BAT.

Administration

Manages budget, technology, human resources, procurement, and payroll functions for the Department. Coordinates responses to Freedom of Information Act requests. Ensures the Department complies with regulations including the Fair Labor Standards Act, Family and Medical Leave Act, and Equal Employment Opportunity.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$23,731,108	\$24,302,872	\$26,050,045	\$26,520,436	\$27,316,049
Operating and Maintenance	1,154,544	1,452,479	1,777,413	2,002,804	2,022,832
Total – Expenditures	\$24,885,652	\$25,755,351	\$27,827,458	\$28,523,240	\$29,338,881
Revenues					
Permits, Fees, and Licenses ²	\$20,072,777	\$21,567,586	\$21,842,088	\$21,914,625	\$21,914,625
Fines and Forfeitures	2,000	(2,000)	0	0	0
Charges for Services	42,531	13,676	28,500	13,500	13,500
Miscellaneous Revenue	216	275	0	0	0
Total – Revenues	\$20,117,525	\$21,579,536	\$21,870,588	\$21,928,125	\$21,928,125
Local Tax Funding	\$4,768,127	\$4,175,814	\$5,956,870	\$6,595,115	\$7,410,756
FTE	201.80	205.80	206.80	206.80	206.80

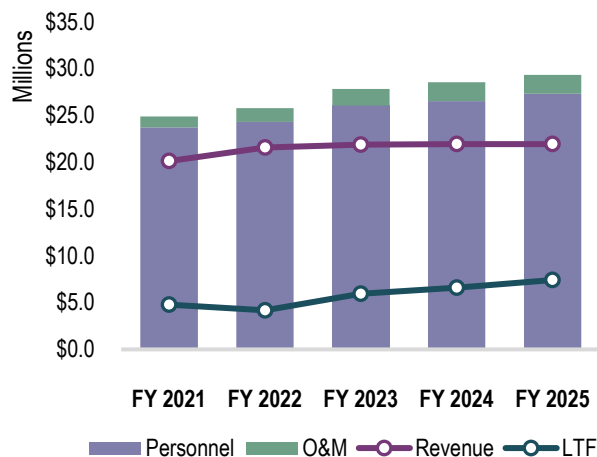
¹ Sums may not equal due to rounding.

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



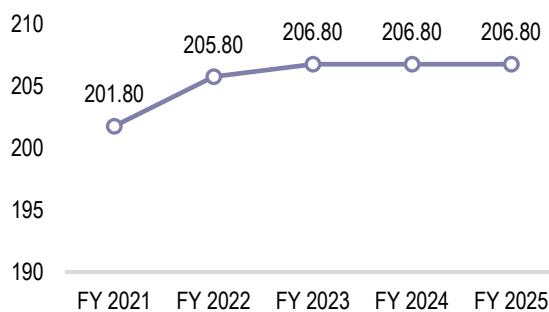
Revenue/Local Tax Funding

As shown, the Department of Building and Development is primarily funded (77 percent) by program-generated revenue. Program-generated revenue consists of permits, notably building permits, which had been leveling off in recent years, but increased in FY 2023.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (93 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 in each fiscal year.

Staffing/FTE History



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 93 percent.

Personnel costs have grown with various merit increases and market adjustments approved each fiscal year.¹ Personnel costs have also increased due to additional staffing needs, as approved by the Board in previous fiscal years, along with approved annual compensation increases. In FY 2023, the Board approved 1.00 FTE a housing ombudsman in support of the Board's Unmet Housing Needs Strategic Plan.

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 for an increase in contractual services to maintain service levels.

Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from the Department Building and Development and Planning and Zoning using trends to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross county product, forecasted construction levels, inflation and overall health of the economy. Building permits make up a substantial portion of the

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



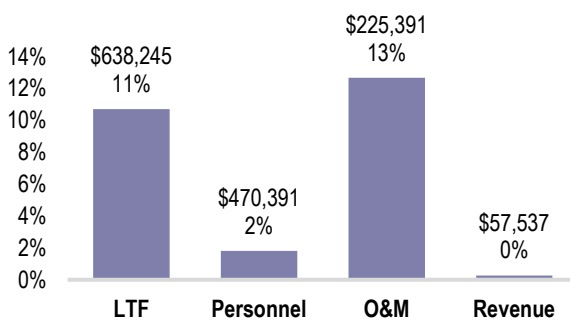
Building and Development

Department's revenues. Other major revenues for the Department include zoning permits, electrical permits, and erosion and sediment control permits which are expected to remain flat or experience a slight decrease.

The Department is expecting an overall slight increase in building permit revenue, even though the permit fee waiver was established in the Affordable Housing Land Development Application and Development Permit Fees as part of their Unmet Housing Needs Strategic Plan.¹ The Department is expecting land development application revenue and erosion control permit revenues to remain flat or experience a slight decrease.

While not included in the FY 2024 Proposed Budget, the Department has two resource requests, focusing on the thematic areas of internal support and support to capital investment, described in an increased option in the executive summary.

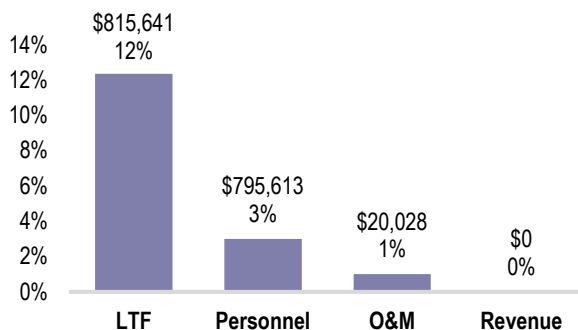
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ base adjustment for contractual services || **Revenue:** ↑ general permit revenue/changes.

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

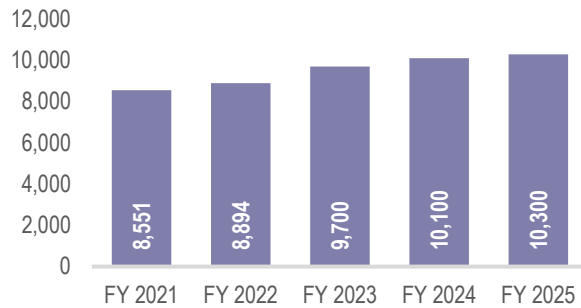
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ September 14, 2022, Board of Supervisors Public Hearing, Item 4, Ordinance to Establish a New Chapter of the Codified Ordinances of Loudoun County – Affordable Housing Land Development Application and Development Permit Fee Waiver Program



Building and Development

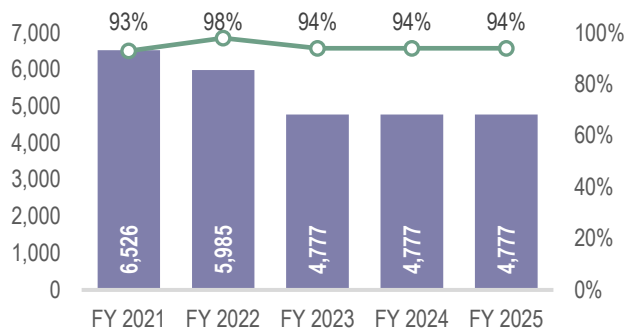
Key Measures



Objective: Act as administrative support in the areas of finance, budget, payroll, human resources, FOIA, procurement and special assignments for the Department.

Measure: Total hours spent by Financial FTE's on Administrative Support Tasks for the Division.

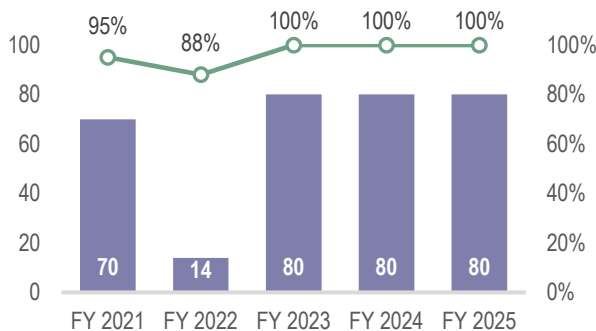
The number of hours spent by Financial FTE's performing administrative support tasks for the division continues and is expected to continue increasing.



Objective: Review and set up residential building permits (new construction) within five days of recipient, 90 percent of the time.

Measure: Number of residential building permits and the percent of residential permits reviewed and set up within five working 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.



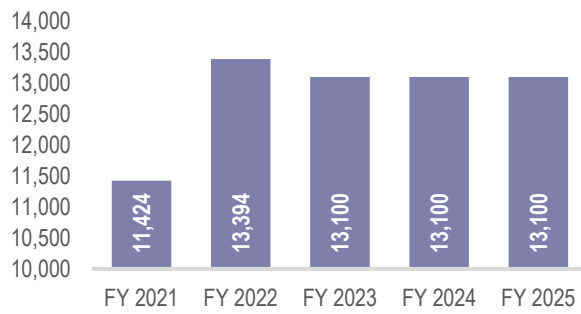
Objective: Review and set up expedited projects within five days of receipt, 90 percent of the time.

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.



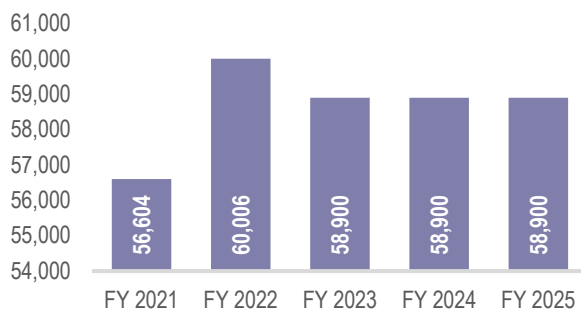
Building and Development



Objective: Meet the Commonwealth's guidelines for Erosion and Sediment Control permit inspections based on the mandated alternative inspection schedule

Measure: Number of erosion and sediment control inspections.

The number of erosion and sediment control inspections is expected to remain higher and FY 2021 and remain consistent.



Objective: Review and set up building, trade and zoning permits.

Measure: Number of building, trade, and zoning permits issued

The number of permits issued is expected to remain relatively steady.



Building and Development

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Land Development Planning	\$1,947,276	\$1,823,461	\$2,403,591	\$2,419,692	\$2,491,800
Land Development Engineering	3,142,611	3,232,754	3,830,766	4,027,189	4,138,547
Natural Resources	4,940,443	5,085,232	5,146,533	5,221,909	5,372,700
Building Code Enforcement	10,372,293	10,638,137	10,953,143	11,160,404	11,479,850
Permit Issuance	2,460,609	2,535,267	3,070,417	3,095,632	3,186,291
Administration	2,022,420	2,440,501	2,423,008	2,598,414	2,669,693
Total – Expenditures	\$24,885,652	\$25,755,351	\$27,827,458	\$28,523,240	\$29,338,881
Revenues					
Land Development Planning	\$1,182,365	\$976,578	\$1,133,815	\$1,020,491	\$1,020,491
Land Development Engineering	1,893,546	1,520,377	1,359,098	1,181,340	1,181,340
Natural Resources	1,743,208	1,388,106	2,968,688	2,249,321	2,249,321
Building Code Enforcement	11,096,693	13,015,341	11,938,708	12,809,661	12,809,661
Permit Issuance	4,192,038	4,667,654	4,461,779	4,658,812	4,658,812
Administration	9,674	11,481	8,500	8,500	8,500
Total – Revenues	\$20,117,525	\$21,579,536	\$21,870,588	\$ 21,928,125	\$21,928,125
Local Tax Funding					
Land Development Planning	\$764,911	\$846,883	\$1,269,776	\$1,399,201	\$1,471,309
Land Development Engineering	1,249,065	1,712,377	2,471,668	2,845,849	2,957,207
Natural Resources	3,197,235	3,697,126	2,177,845	2,972,588	3,123,379
Building Code Enforcement	(724,401)	(2,377,205)	(985,565)	(1,649,257)	(1,329,811)
Permit Issuance	(1,731,429)	(2,132,387)	(1,391,362)	(1,563,180)	(1,472,521)
Administration	2,012,746	2,429,020	2,414,508	2,589,914	2,661,193
Total – Local Tax Funding	\$4,768,127	\$4,175,814	\$5,956,870	\$6,595,115	\$7,410,756
FTE					
Land Development Planning	17.00	17.00	17.00	17.00	17.00
Land Development Engineering	22.00	22.00	22.00	22.00	22.00
Natural Resources	40.80	41.80	41.80	41.80	41.80
Building Code Enforcement	85.00	85.00	85.00	85.00	85.00
Permit Issuance	23.00	26.00	26.00	26.00	26.00
Administration	14.00	14.00	15.00	15.00	15.00
Total – FTE	201.80	205.80	206.80	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**

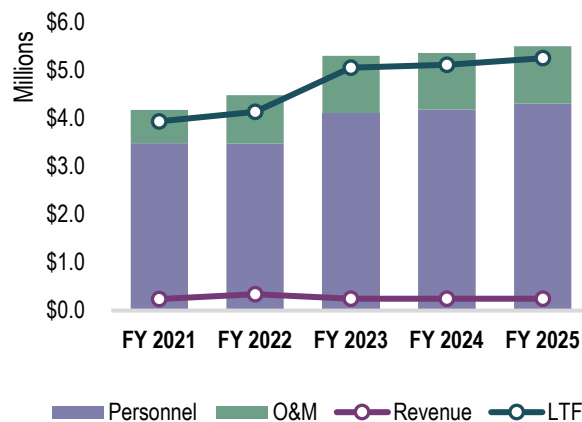
	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$3,482,026	\$3,479,476	\$4,113,000	\$4,187,911	\$4,313,548
Operating and Maintenance	698,690	1,002,351	1,193,622	1,177,294	1,189,067
Total – Expenditures	\$4,180,717	\$4,481,827	\$5,306,622	\$5,365,205	\$5,502,615
Revenues					
Permits, Fees, and Licenses	\$11,060	\$17,691	\$6,507	\$7,397	\$7,397
Intergovernmental – Federal	4,900	92,600	0	0	0
Other Financing Sources	224,159	230,678	240,496	240,496	240,496
Total – Revenues	\$240,119	\$340,969	\$247,003	\$247,893	\$247,893
Local Tax Funding	\$3,940,597	\$4,140,858	\$5,059,619	\$5,117,312	\$5,254,722
FTE	25.00	25.00	28.00	28.00	28.00

¹ Sums may not equal due to rounding.



Economic Development

Revenue and Expenditure History



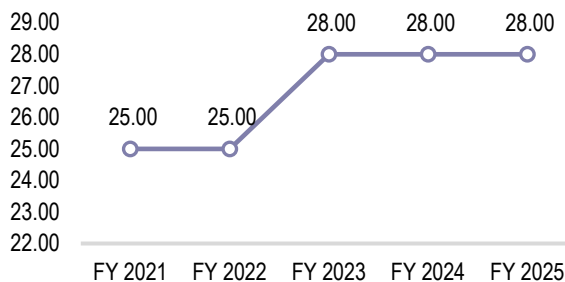
Revenue/Local Tax Funding

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 compensation increases, including merit increases for the general workforce in each fiscal year.

Staffing/FTE History



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 2024 due to personnel costs, which comprise approximately 78 percent of the Department's expenditures.

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.

Personnel costs have grown with the merit increases approved each fiscal year.² The FY 2023 Adopted Budget included the addition of three positions (3.00 FTE). Two positions were added to expand County programming for small business and minority-owned business support. The COVID-19 pandemic highlighted a need for a program realignment to build a sustainable and adaptable small business and entrepreneurial ecosystem to support the Loudoun business community's recovery from the pandemic and beyond. The third position, a site manager, was added to support the opening of the Western Loudoun Service Center through duties such as coordinating, scheduling, and programing of the facility. DED continues to execute the cluster strategy to further diversify Loudoun's economy. Special emphasis continues to be placed on

¹ Additional information on the Restricted TOT Fund can be found in Volume 2 of the FY 2024 Proposed Budget.

² See summary of merit increases in Non-Departmental Expenditures section 6-2.

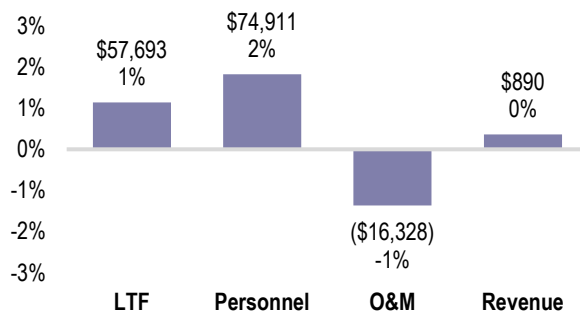


Economic Development

emerging clusters, international business development, small business, startup support, and the expansion of agriculture-based businesses.

While not included in the FY 2024 Proposed Budget, the Department has one resource request, focusing on the thematic area of addressing span of control, described in an increase option in the Executive Summary.

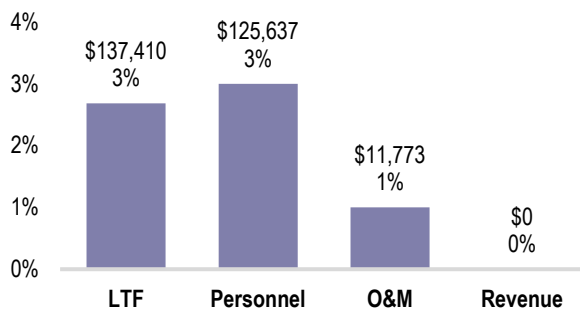
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ central services changes || **Revenue:** ↑ general permit/fee changes

Percent Change from Proposed FY 2024 to Projected FY 2025



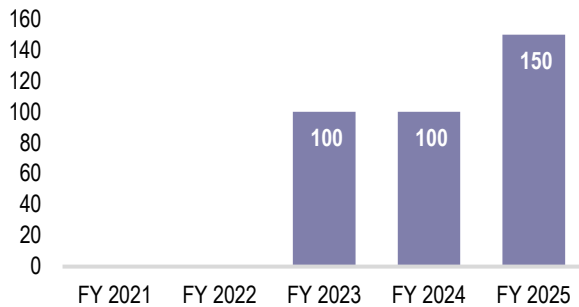
Reasons for Change:

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



Economic Development

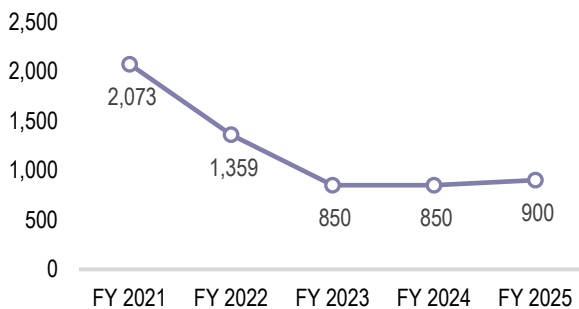
Key Measures



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.

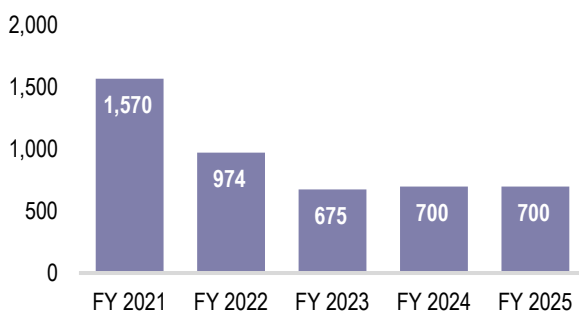
Work with minority-owned businesses began to be specifically tracked while administering pandemic-related grant programs and other business resources. This measure was new in FY 2023.



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.



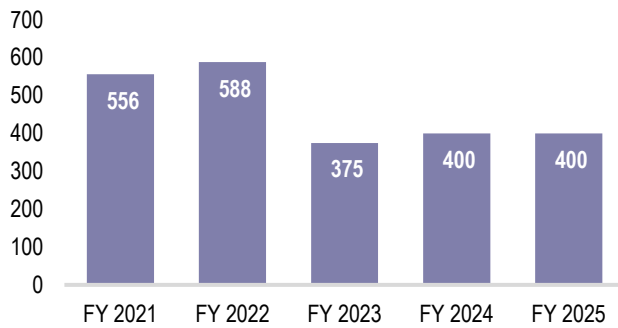
Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

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 2021 due to the department responding to the effects of the COVID-19 pandemic.



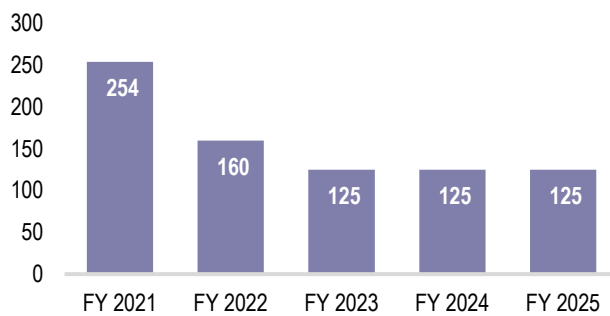
Economic Development



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 generally held steady for several years, with increases during periods of rapid new development and changes in regulations.



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 county initiatives; 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. GIS data will also be a significant component of LandMARC. 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 and GIS Information 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$2,869,600	\$2,991,786	\$3,543,098	\$3,607,305	\$3,715,524
Operating and Maintenance	140,376	81,861	208,289	197,406	199,380
Total – Expenditures	\$3,009,976	\$3,073,647	\$3,751,387	\$3,804,711	\$3,914,904
Revenues					
Permits, Fees, and Licenses ²	\$0	\$0	\$59,766	\$49,682	\$49,682
Use of Money and Property	1,791	2,605	3,400	3,400	3,400
Charges for Services	6,310	4,014	9,000	6,000	6,000
Miscellaneous Revenue	0	0	3,200	0	0
Total – Revenues	\$8,101	\$6,618	\$75,366	\$59,082	\$59,082
Local Tax Funding	\$3,001,875	\$3,067,028	\$3,676,021	\$3,745,629	\$3,855,822
FTE	25.00	25.00	26.00	26.00	26.00

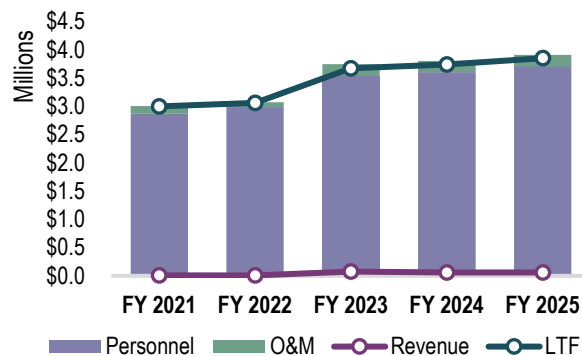
¹ Sums may not equal due to rounding.

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



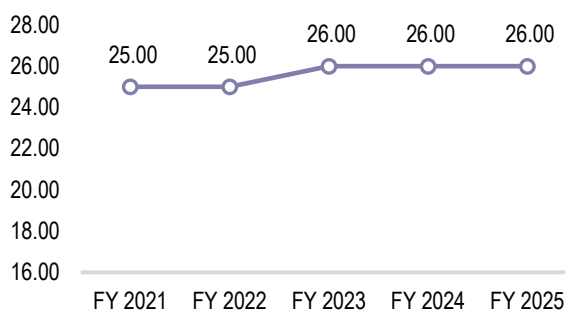
Revenue/Local Tax Funding

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 (95 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 programmer analyst

FY 2023: 1.00 FTE GIS data analyst

MAGI's expenditures have increased primarily due to personnel costs. Personnel costs have grown with the merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.¹ Operating and maintenance costs decreased due to a realignment in the internal services telephone budget.

MAGI's FY 2024 revenues are forecasted to decrease because permit and fee revenues fluctuate based on projected activity levels and the type of development permits and fees. 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, inflation, 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.

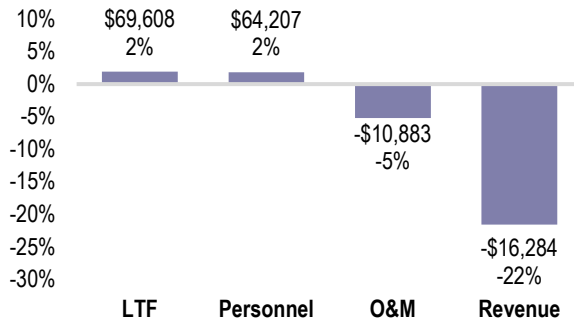
The FY 2023 Adopted Budget added one GIS data analyst (1.00 FTE) to support the work performed by the GIS database administrator, help develop and manage data, assist with implementing software upgrades, troubleshoot problems, perform data quality control, and support metadata development and maintenance.

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.



Mapping and Geographic Information

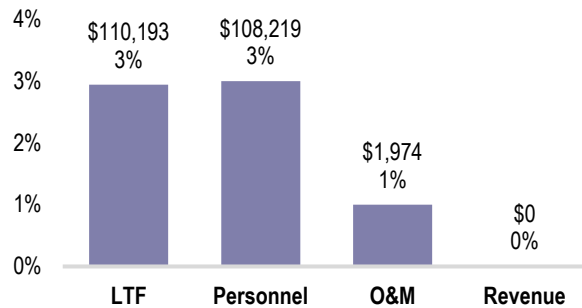
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ internal services || **Revenue:** ↓ general permit/fee changes

Percent Change from Proposed FY 2024 to Projected FY 2025



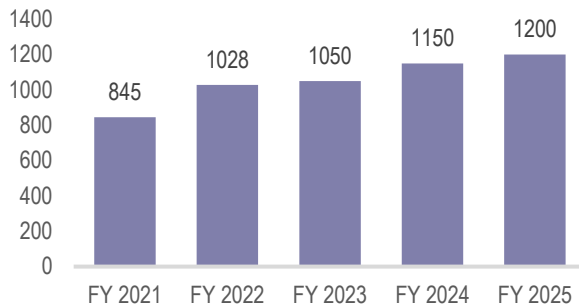
Reasons for Change:

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



Mapping and Geographic Information

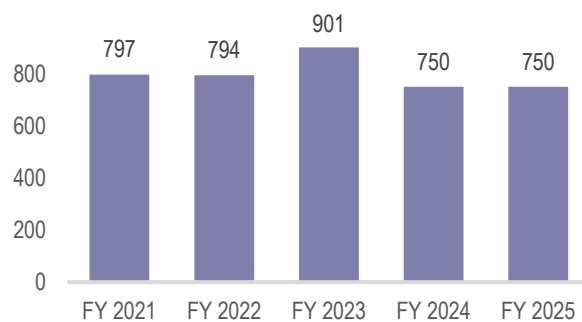
Key Measures



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.

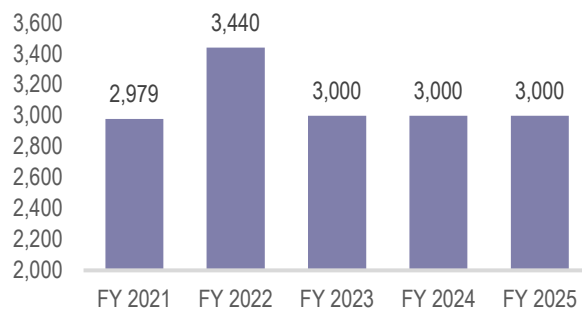
The GIS data analyst position included in the FY 2023 Adopted Budget provides direct support to the increasing number of GIS user accounts.



Objective: Maintain parcel, address, and street data on an hourly basis to a level that supports E911, 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.



Objective: Maintain parcel, address, and street data on an hourly basis to a level that supports E911, the LMIS, iasWorld, and other County information systems.

Measure: Number of addresses assigned and transferred to County systems.

The number of addresses that are assigned and transferred to LMIS has decreased and is projected to remain constant.



Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Public Information	\$198,579	\$200,273	\$239,764	\$242,231	\$249,099
System Development and Support	1,120,941	1,132,043	1,505,924	1,527,189	1,570,301
Land Records Development and Analysis	608,899	630,267	991,024	1,005,331	1,035,017
Land Records Maintenance	1,081,557	1,111,064	1,014,675	1,029,960	1,060,487
Total – Expenditures	\$3,009,976	\$3,073,647	\$3,751,387	\$3,804,711	\$3,914,904
Revenues					
Public Information	\$8,101	\$6,618	\$15,600	\$9,400	\$9,400
System Development and Support	0	0	0	0	0
Land Records Development and Analysis	0	0	0	0	0
Land Records Maintenance	0	0	59,766	49,682	49,682
Total – Revenues	\$8,101	\$6,618	\$75,366	\$59,082	\$59,082
Local Tax Funding					
Public Information	\$190,478	\$193,654	\$224,164	\$232,831	\$239,699
System Development and Support	1,120,941	1,132,043	1,505,924	1,527,189	1,570,301
Land Records Development and Analysis	608,899	630,267	991,024	1,005,331	1,035,017
Land Records Maintenance	1,081,557	1,111,064	954,909	980,278	1,010,805
Total – Local Tax Funding	\$3,001,875	\$3,067,028	\$3,676,021	\$3,745,629	\$3,855,822
FTE					
Public Information	2.00	2.00	2.00	2.00	2.00
System Development and Support	9.00	9.00	10.00	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	25.00	25.00	26.00	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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$8,580,968	\$9,500,320	\$11,327,843	\$11,444,557	\$11,787,894
Operating and Maintenance	288,178	662,388	566,216	574,604	580,350
Total - Expenditure	\$8,869,146	\$10,162,708	\$11,894,059	\$12,019,161	\$12,368,244
Revenues					
Permits, Fees, and Licenses ²	\$974,098	\$1,261,654	\$1,136,249	\$1,106,878	\$1,106,878
Fines and Forfeitures	10,382	18,497	55,650	30,000	30,000
Charges for Services	3,620	2,121	0	0	0
Total - Revenue	\$988,100	\$1,282,272	\$1,191,899	\$1,136,878	\$1,136,878
Local Tax Funding	\$7,881,046	\$8,880,436	\$10,702,160	\$10,882,283	\$11,231,366
FTE	69.00	72.00	78.00	78.00	78.00

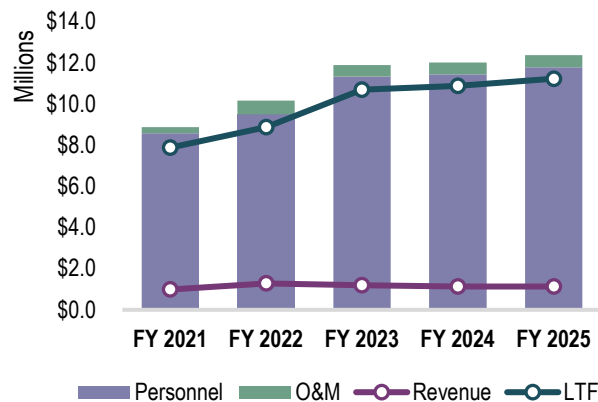
¹ Sums may not equal due to rounding.

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

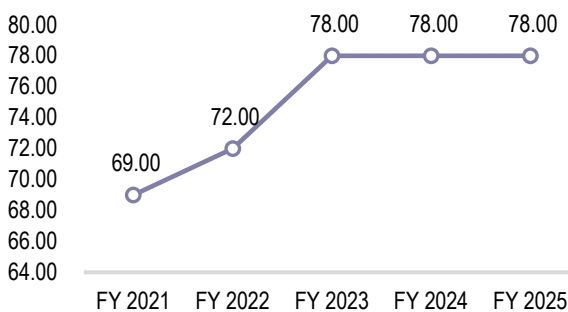


Revenue/Local Tax Funding

As shown, the Department of Planning and Zoning is primarily funded by local tax funding (91 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 (95 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 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. Personnel costs have grown with the various merit increases and market adjustments approved each fiscal year. ¹

The Department's FY 2024 Proposed Budget revenue slightly decreased due to adjustments in permits, fees and licensing revenue and charges for services. Departmental revenue is evaluated annually as part of the budget process. 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, inflation and overall health of the economy.

The FY 2024 Proposed Budget includes an increase in operating and maintenance expenditures due to a base budget adjustment for compliance-monitoring software.

In FY 2023, the Board approved 6.00 FTE: two zoning administration planners (2.00 FTE), a zoning administration senior planner (1.00 FTE), community planning senior planner (1.00 FTE), a community planning/housing senior planner

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

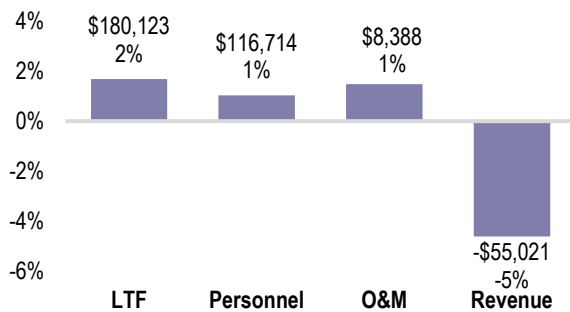


Planning and Zoning

(1.00 FTE) and a housing proffer senior planner (1.00 FTE). The housing proffer senior planner and community planning/housing senior planner were approved to support the Board's Unmet Housing Strategic Needs Plan.

While not included in the FY 2024 Proposed Budget, the department has three resource request focusing on the thematic areas of Board priorities, internal support and support to capital investments, described in an increase option in the executive summary and in the Board's narrative in the general government section.

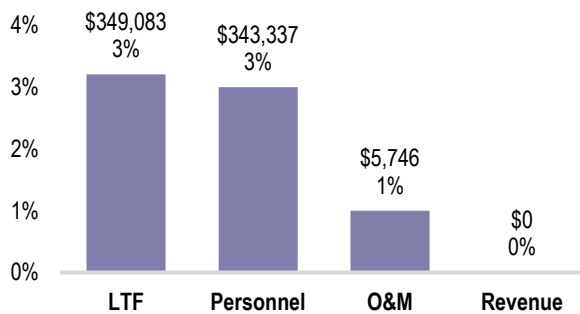
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ increase in compliance-monitoring software, decrease in telephone budget || **Revenue:** ↓ general permit/fee changes

Percent Change from Proposed FY 2024 to Projected FY 2025



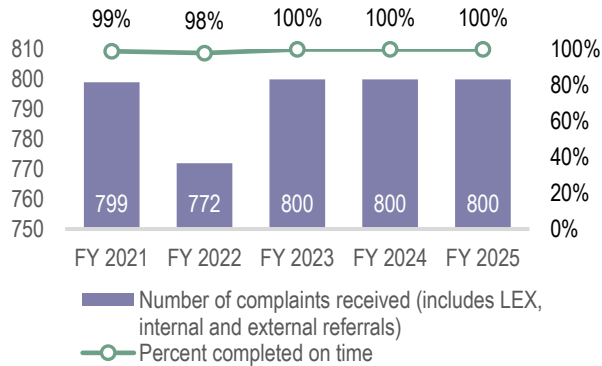
Reasons for Change:

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



Planning and Zoning

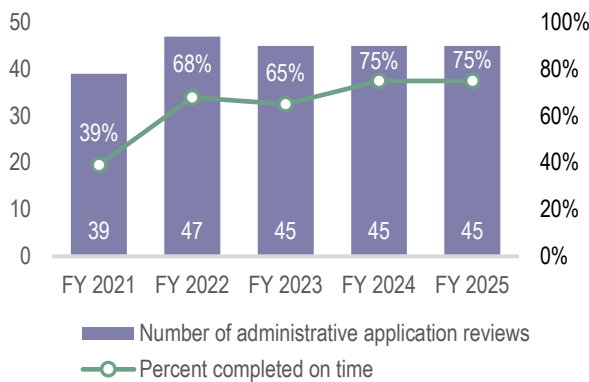
Key Measures



Objective: Respond to and resolve complaints received for issues related to alleged violations of the Zoning Ordinance, Virginia Maintenance Code and Codified Ordinance filed by members of the public, Board members and internal and external partner agencies. While timelines for resolving issues are dependent on the nature of the offense and specific code requirements, initial inspections will be conducted within 48 business hours of receipt of the complaint.

Measure: Number of complaints received (includes LEX, internal and external agency referrals), Number of Inspections within 48 Business Hours.

Approximately 800 complaints are received and resolved, while approximately 99 percent of inspections have been conducted within 48 business hours of receipt.



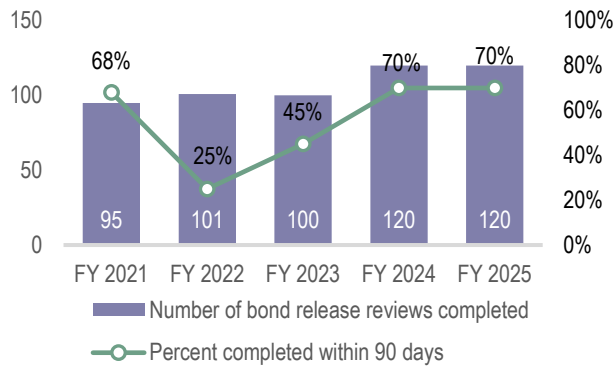
Objective: Support proffer administration activities by completing 80 percent of reviews within a specified timeframes (i.e., reviews draft proffers and administrative applications within 30/45 days).

Measure: Number of administrative application reviews. Percent compliance within timeline.

Service levels have generally increased, but the objective of completing 80 percent of administrative application reviews within the established timeframe has not been met.



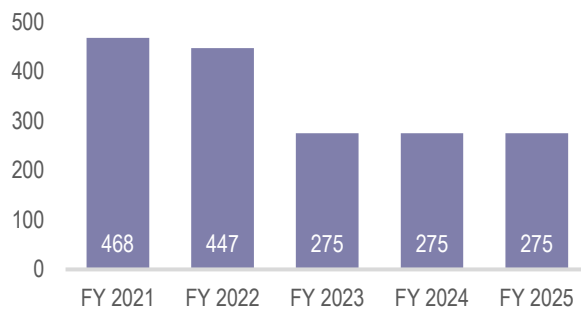
Planning and Zoning



Objective: Support proffer administration activities by completing 80% of reviews within a specified timeframes i.e. reviews draft proffers and administrative applications (within 30/45 days), completing compliance review of performance bonds prior to establishment (within 14 days) and bond release (within 90 days) and enter proffer and special exemption conditions into the land management information system (within 60 days).

Measure: Number of bond release reviews completed. Percent of bond releases reviews submitted completed within 90 days.

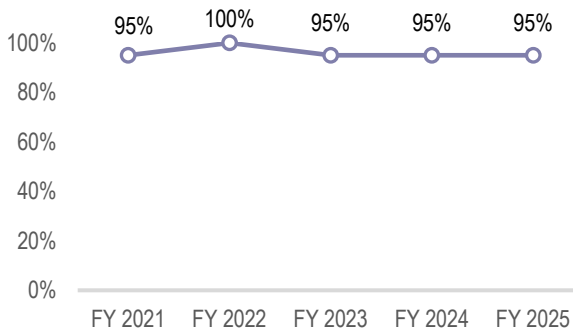
Despite a slight increase in service level, the objective of completing 80% of bond release reviews within 90 days has not been met.



Objective: Respond to and resolve complaints received for issues related to the alleged violations of the Zoning Ordinance, Property Maintenance Code and Codified Ordinance filed by members of the public, Board members and internal and external partner agencies. While timelines for resolving issues are dependent on the nature of the offense and specific code requirements, initial inspections will be conducted within 48 hours of receipt of the complaint.

Measure: Number of Zoning Ordinance/Property Maintenance violations cited.

The number of Zoning Ordinance/Property Maintenance Violations cited has decreased over the past two fiscal years.



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: Percentage 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2024 Projected
Expenditures					
Land Use Review	\$1,420,355	\$1,643,660	\$2,206,181	\$2,240,550	\$2,306,230
Community Planning	1,238,377	1,454,330	1,807,535	1,838,344	1,892,344
Administration	1,116,305	1,381,909	1,794,411	1,707,339	1,752,591
Zoning Administration	3,063,469	3,636,937	3,835,930	3,902,547	4,018,430
Zoning Enforcement	1,135,203	1,280,980	1,333,031	1,395,716	1,436,206
Customer Service Center	895,437	764,892	916,971	934,665	962,443
Total - Expenditures	\$8,869,146	\$10,162,708	\$11,894,059	\$12,019,161	\$12,368,244
Revenues					
Land Use Review	\$395,582	\$559,903	\$376,504	\$428,926	\$428,926
Community Planning	0	0	0	0	0
Administration	4,159	5,917	3,726	3,794	3,794
Zoning Administration	352,790	425,109	431,019	397,158	397,158
Zoning Enforcement	235,570	291,342	380,650	307,000	307,000
Customer Service Center	0	0	0	0	0
Total - Revenues	\$988,100	\$1,282,272	\$1,191,899	\$1,136,878	\$1,136,878
Local Tax Funding					
Land Use Review	\$1,024,773	\$1,083,756	\$1,829,677	\$1,811,624	\$1,877,304
Community Planning	1,238,377	1,454,330	1,807,535	1,838,344	1,892,344
Administration	1,112,146	1,375,992	1,790,685	1,703,545	1,748,797
Zoning Administration	2,710,680	3,211,828	3,404,911	3,505,389	3,621,272
Zoning Enforcement	899,633	989,638	952,381	1,088,716	1,129,206
Customer Service Center	895,437	764,892	916,971	934,665	962,443
Total – Local Tax Funding	\$7,881,046	\$8,880,436	\$10,702,160	\$10,882,283	\$11,231,366
FTE					
Land Use Review	11.00	12.00	12.00	12.00	12.00
Community Planning	9.00	9.00	11.00	11.00	11.00
Administration	9.00	9.00	9.00	9.00	9.00
Zoning Administration	20.00	22.00	26.00	26.00	26.00
Zoning Enforcement	12.00	12.00	12.00	12.00	12.00
Customer Service Center	8.00	8.00	8.00	8.00	8.00
Total – FTE	69.00	72.00	78.00	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 planning and policy oversight and operations for County provided public transit services. Services include, but may not be limited to: local routes including connections to Metrorail stations, paratransit service, and long-haul commuter bus service to the greater Washington D.C. area. Represents the County at regional organizations with an interest in transportations services and funding, along with serving as the county liaison to the Washington Metropolitan Area Transit Authority for mass transit services. Manages grant funded programs 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 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$4,057,050	\$4,241,335	\$5,594,075	\$5,661,102	\$5,830,935
Operating and Maintenance	17,767,669	16,353,611	25,060,526	28,905,217	29,194,269
Capital Outlay	(22,246)	20,000	194,640	150,000	0
Other Uses of Funds	1,279,630	38,250	0	0	0
Total – Expenditures	\$23,082,103	\$20,653,196	\$30,849,241	\$34,716,319	\$35,025,204
Revenues					
Permits, Fees, and Licenses ²	\$179,678	\$252,874	\$239,919	\$2,561,381	\$2,561,381
Charges for Services	170,259	1,436,934	1,327,316	2,680,636	2,680,636
Miscellaneous Revenue	1,564,326	889,098	701,434	514,332	514,332
Recovered Costs	311,696	300,248	320,649	330,655	330,655
Intergovernmental – Commonwealth	4,060,070	7,156,265	4,438,329	5,225,610	5,225,610
Intergovernmental – Federal	99,704	98,927	86,580	103,012	103,012
Other Financing Sources	2,732,885	0	4,228,306	0	0
Total – Revenues	\$9,118,618	\$10,134,345	\$11,342,533	\$11,415,626	\$11,415,626
Local Tax Funding	\$13,963,484	\$10,518,851	\$19,506,708	\$23,300,693	\$23,609,578
FTE	36.00	36.00	39.00	39.00	39.00

Department Financial and FTE Summary – Capital Projects Fund³

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$6,783,708	\$7,019,140	\$7,256,054	\$8,584,133	\$8,841,656
Total – Expenditures	\$6,783,708	\$7,019,140	\$7,256,054	\$8,584,133	\$8,841,656
Revenues					
Revenue	\$6,783,708	\$7,019,140	\$7,256,054	\$8,584,133	\$8,841,656
Total – Revenues	\$6,783,708	\$7,019,140	\$7,256,054	\$8,584,133	\$8,841,656
FTE	48.00	51.00	51.00	54.00	54.00

¹ Sums may not equal due to rounding.

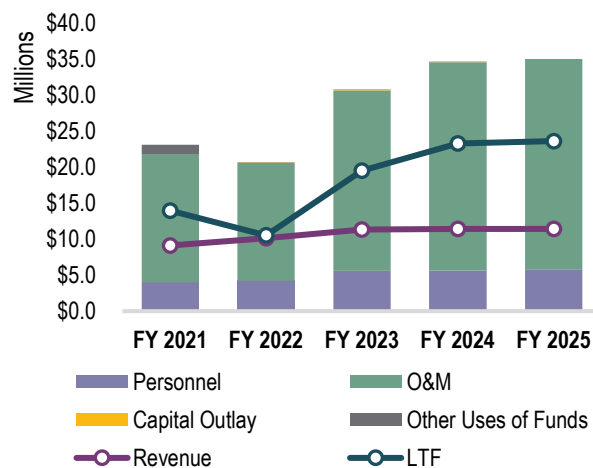
² DTCI receives a percentage of permit revenue based on the type of permit and the hours worked per application. In FY 2023 these percentages were updated to realign with the amended land development fee schedule and current work processes, resulting in a decrease in the percentage of permit revenue received.

³ Sums may not equal due to rounding.



Transportation and Capital Infrastructure

Revenue and Expenditure History



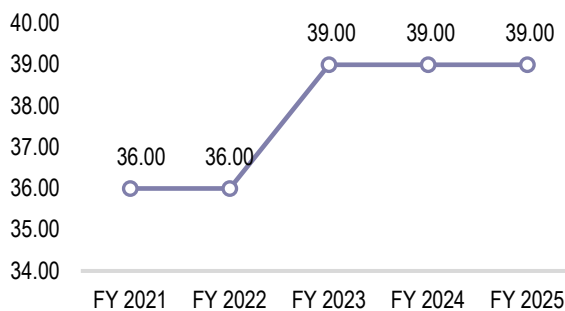
Revenue/Local Tax Funding

As shown, DTCI is primarily funded by local tax funding (67 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 (84 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 procurement and accounting specialist, 1.00 FTE GIS analyst, 1.00 FTE administrative assistant

FY 2022: 1.00 FTE utility engineer and 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

The Department of Transportation and Capital Infrastructure's (DTCI) expenditures have increased primarily due to operating and maintenance costs. Operating and maintenance costs make up most of the Department's expenditures.

Ridership recovery for the various transit services has varied substantially throughout the pandemic. Loss in fare revenue for transit services is primarily attributed to the low ridership on the commuter bus service. Low ridership levels for the commuter bus service are due to the significantly higher level of teleworking with federal agencies during and post-pandemic. As a result, the composition of service hours for transit services is shifting away from the commuter bus service (with revenue neutrality requirements) and to local fixed route services (subsidized by LTF). The Silver Line began service on November 15, 2022, however, it is not yet known how ridership behavior for Loudoun County Transit will change as a result of this new option for commuting.

Personnel costs have grown with the merit increases approved each fiscal year.¹ In FY 2023, three positions were added to provide support to the Transportation Services program.

Operating and maintenance costs make up 84 percent of DTCI's expenditures. The increase in operating and maintenance costs from FY 2023 to FY 2024 is predominantly associated with regular adjustments in transit service and routes, including a significant increase in fuel costs. In FY 2022 and FY 2023 local gas tax is allocated to offset the projected

¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

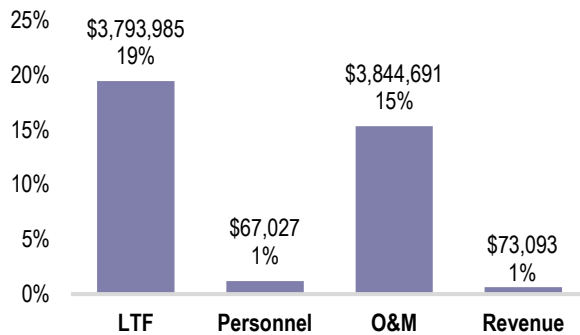


Transportation and Capital Infrastructure

gap in transit fares to budget at 100 percent of the service level thus providing DTCI flexibility to adjust the service to meet demand. Local gas tax was removed in FY 2024; however, this decrease is offset primarily by additional state grant revenue and a budgeted increase in transit fare revenue due to a steady growth in ridership.

Additional information regarding revenue and expenditure changes affecting the transit services program can be found in the December 13, 2022, Finance/Government Operations and Economic Development Committee meeting, Item 12: FY 2024 Budget Development: Local Tax Funding Support for Transit Services.¹ While not included in the FY 2024 Proposed Budget, the Department has two resource request, focusing on the thematic area of support to capital investments and internal control, described in an increase option in the executive summary.

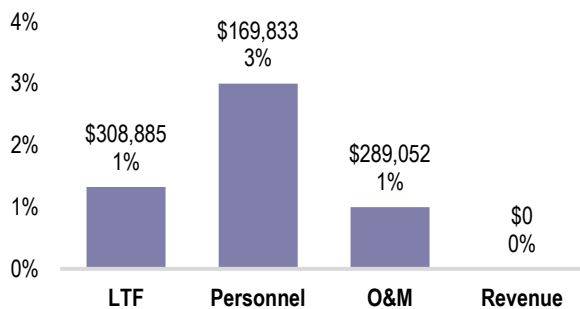
Percent Change from Adopted FY 2023 to Proposed FY 2024



Reasons for Change:

Personnel: ↑ general pay increases || **O&M:** ↑ increase costs associated with transit bus service ||
Revenue: ↑ removal of gasoline tax revenue, increase in transit fare revenue and state grant

Percent Change from Proposed FY 2024 to Projected FY 2025



Reasons for Change:

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

¹ December 12, 2022, Finance/Government Operations, and Economic Development Committee, Item 12, FY 2024 Budget Development: Local Tax Funding Support for Transit Services



Transportation and Capital Infrastructure

FY 2024 Proposed Resource Request¹

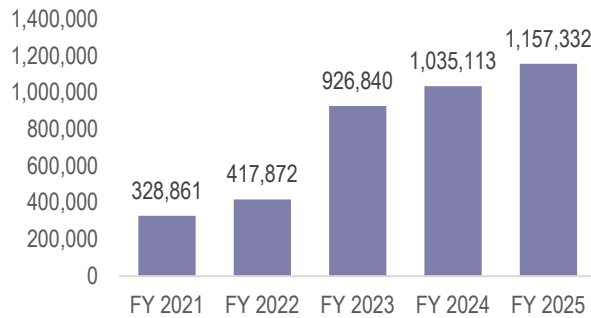
Transportation and Capital Infrastructure Support to CIP – Asset Management Support								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$433,057	\$28,698	\$0	\$0	\$433,057	\$28,698	3	0	3.00
Details			Overview					
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The proposed positions would be used to create a new Asset Management Division within the Department of Transportation and Capital Infrastructure (DTCI).• The current land acquisition positions that reside within DTCI's Transportation Division would be moved into a new Asset Management Division.• The new Division would be responsible for the land acquisition associated with capital projects as well as the management of existing real estate assets.• The creation of this new division is necessary due to the increased land acquisition needs for capital projects, the increasing capital real estate asset portfolio of the County, and the increasing need for a comprehensive strategic management approach.• Personnel costs associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2024 are funded through local tax funding.					
Mandates:	Not mandated							
PM Highlight:	none							
Program:	Land Acquisition Management							
Positions:	1 Assistant Director, 2 Land Acquisition Managers							
Theme:	Support to the CIP							
One-time LTF:	\$18,753							
Recurring LTF:	\$9,945							
Department Total								
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.	FTE:
\$433,057	\$28,698	\$0	\$0	\$433,057	\$28,698	3	0	3.00

¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.



Transportation and Capital Infrastructure

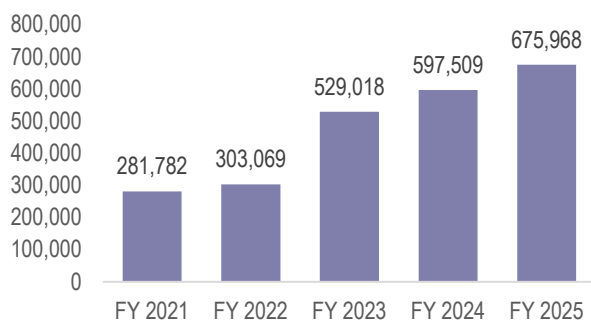
Key Measures



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Annual Transit Ridership

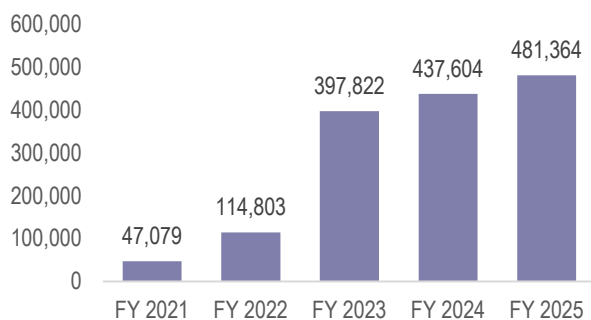
Demand for transit services continues to recover with a shift in demand for the transit services provided post-pandemic from commuter bus to local fixed route services.



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Local Routes (includes Metro Connection) and Paratransit Ridership

Local Routes and Paratransit services are operating at a pre-pandemic level. With the opening of the Silver Line Phase II, 21 new transit routes became operational in FY 2023.



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Commuter Bus Ridership

Commuter Bus service has shown steady increases in ridership; however, FY 2024 ridership estimates remain approximately 50 percent less than pre-pandemic levels.



Transportation and Capital Infrastructure

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Capital Design and Construction	\$525,180	\$745,918	\$671,604	\$629,210	\$635,503
Transportation Services	19,384,863	16,656,663	25,129,405	26,681,341	26,822,218
Transportation Planning and Traffic Engineering	3,172,060	3,250,614	5,048,232	7,405,768	7,567,484
Total – Expenditures	\$23,082,103	\$20,653,196	\$30,849,241	\$34,716,319	\$35,025,204
Revenues					
Capital Design and Construction	\$456	\$3,364	\$0	\$0	\$0
Transportation Services	8,938,485	9,878,107	11,003,130	8,754,761	8,754,761
Transportation Planning and Traffic Engineering	179,678	252,874	339,403	2,660,865	2,660,865
Total – Revenues	\$9,118,618	\$10,134,345	\$11,342,533	\$11,415,626	\$11,415,626
Local Tax Funding					
Capital Design and Construction	\$524,725	\$742,554	\$671,604	\$629,210	\$635,503
Transportation Services	10,446,378	6,778,557	14,126,275	17,926,580	18,067,457
Transportation Planning and Traffic Engineering	2,992,382	2,997,740	4,708,829	4,744,903	4,906,619
Total – Local Tax Funding	\$13,963,484	\$10,518,851	\$19,506,708	\$23,300,693	\$23,609,578
FTE					
Capital Design and Construction	0.00	0.00	0.00	0.00	0.00
Transportation Services	9.00	9.00	12.00	12.00	12.00
Transportation Planning and Traffic Engineering	27.00	27.00	27.00	27.00	27.00
Total – FTE	36.00	36.00	39.00	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 (Board) 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. All activities that are funded by CDBG must meet a national objective that falls under one of the following categories: (1) benefits low/moderate income persons, (2) prevent or eliminate slums or blighted communities, and (3) meet an urgent need.

Housing Choice Voucher Program

Administers the Housing Choice Voucher (HCV) program, which assists very low and extremely low-income households in acquiring safe, decent, and affordable housing, by 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). The program fosters self-sufficiency and ensures that properties meet federal Housing Quality Standards.



Housing and Community Development

Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Personnel	\$0	\$568,114	\$3,940,885	\$4,162,236	\$4,287,103
Operating and Maintenance	0	2,328,433	10,143,313	13,209,636	13,341,732
Other Uses of Funds	0	26,900	272,390	272,390	272,390
Total – Expenditures	\$0	\$2,923,447	\$14,356,588	\$17,644,262	\$17,901,225
Revenues					
Use of Money and Property	\$0	\$1,287	\$4,400	\$4,400	\$4,400
Miscellaneous Revenue	0	6,837	131,000	131,000	131,000
Recovered Costs	0	213,436	750,000	1,250,000	1,250,000
Intergovernmental – Commonwealth	0	0	0	903,204	903,204
Intergovernmental – Federal	0	2,203,395	9,974,463	11,777,290	11,777,290
Other Financing Sources	0	26,900	272,390	272,390	272,390
Total – Revenues	\$0	\$2,451,855	\$11,132,253	\$14,338,284	\$14,338,284
Local Tax Funding	\$0	\$471,592	\$3,224,335	\$3,305,978	\$3,562,941
FTE	0.00	0.00	33.00	33.00	33.00

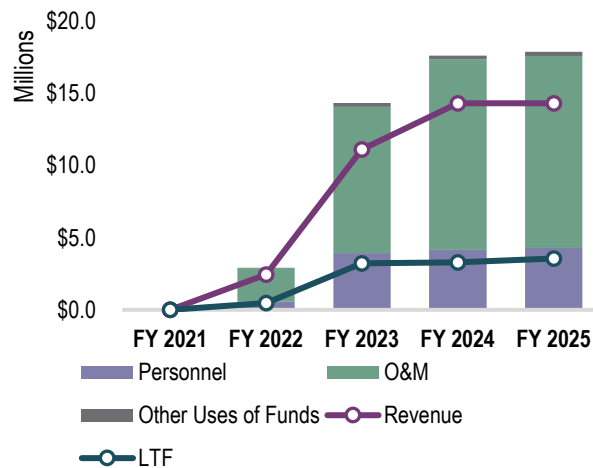
¹ Sums may not equal due to rounding.

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



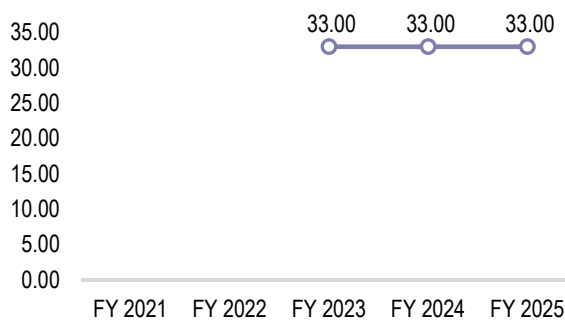
Revenue/Local Tax Funding

DHCD is primarily funded by department-generated revenue (81 percent). Federal revenue is composed of funding for the HCV program in the Rental Assistance Program Fund and the CDBG program in the State and Federal Grant Fund (discussed in Volume 2). Commonwealth revenue is composed of funding the State Rental Assistance Program (SRAP).

Expenditure

The Department's expenditure budget is primarily dedicated to operating and maintenance (O&M) costs (76 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: 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: 1.00 FTE interdepartmental coordinator, 1.00 FTE Unmet Housing Needs Strategic Plan (UHNSP) project manager, and 1.00 FTE deputy housing officer²

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 merit increases approved each fiscal year and additional positions, as indicated in the Staffing/FTE History graph above.³ Seventy-six percent of the Department's expenditure budget is primarily dedicated to O&M costs. Approximately 91 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. Approximately 7 percent of the O&M budget lies in the State Rental Assistance Program (SRAP). Through a contract with Virginia Department of Behavioral Health and Developmental Services, DHCD provides 40 rental subsidies to support independent

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.

² January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.

³ See summary of merit increases in Non-Departmental Expenditures section 6-2.



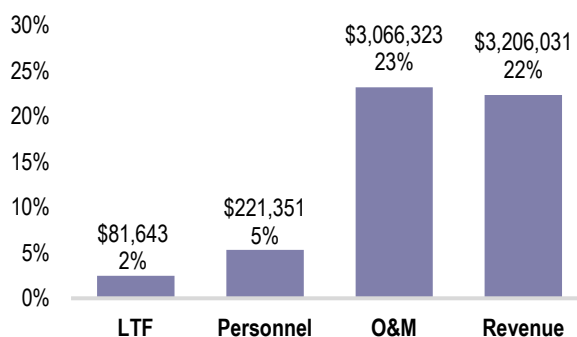
Housing and Community Development

living for individuals with development disabilities. SRAP revenues have increased due to the appropriated Commonwealth funding associated with the program.

The FY 2023 Adopted Budget included two positions (2.00 FTE): a fair housing coordinator and a housing accountant. The housing accountant position is filled, and the Department is actively recruiting for the fair housing coordinator position. A dedicated fair housing coordinator (1.00 FTE) provides expertise in responding to complaints. In addition, the coordinator 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 provides a quality assurance function by conducting risk-based reviews of program activities and processes, identifies any gaps in training and policies and procedures, manage regular consultant contracts, and supports audits and manages post-audit activities and follow-up.

While not included in the FY 2024 Proposed Budget, the Department has two resource requests, focusing on the thematic area of the Board's UHNSP priority, described in an increase option in the executive summary and in the Board's narrative in the general government section.

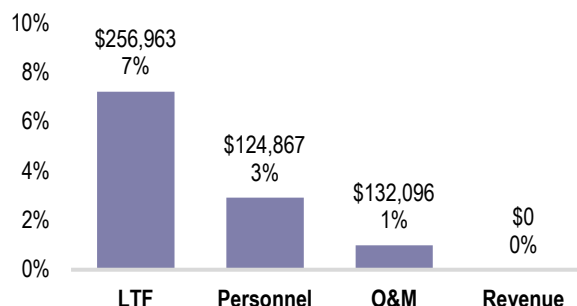
Percent Change from Adopted FY 2022 to Adopted FY 2023



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ HVC and CDBG programs and SRAP || **Revenue:** ↑ federal grant revenue for the HVC and CDBG programs¹ and state grant funding for SRAP

Percent Change from Adopted FY 2023 to Projected FY 2024



Reasons for Change:

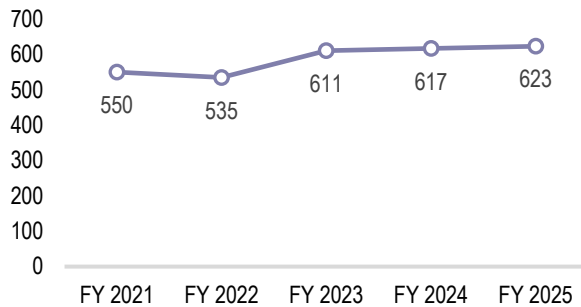
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

¹ More information on these funds can be found in the Other Funds section of Volume 2.



Housing and Community Development

Key Measures



Objective: Facilitate the purchase or rent of affordable homes for moderate income households.

Measure: ADU and State-funded rental and purchase programs caseload.

Although not included in the FY 2024 Proposed Budget, the Department has identified the need for an additional housing program specialist to reduce the caseload to less than 500 ADU and State-funded rental and purchase programs files per specialist and to support the expansion of existing and creation of new programs.



Housing and Community Development

Department Programs

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures					
Policy and Administration	\$0	\$192,975	\$2,039,426	\$2,104,735	\$2,166,149
Homeownership and Rental Programming	0	232,789	664,870	1,577,707	1,605,994
CDBG Program	0	715,651	1,468,584	1,516,170	1,538,004
HCV Program	0	1,782,031	10,183,708	12,445,650	12,591,078
Total – Expenditures	\$0	\$2,923,447	\$14,356,588	\$17,644,262	\$17,901,225
Revenues					
Policy and Administration	\$0	\$0	\$0	\$0	\$0
Homeownership and Rental Programming	0	3,450	0	903,204	903,204
CDBG Program	0	722,282	1,334,300	1,379,452	1,379,452
HCV Program	0	1,726,123	9,797,953	12,055,628	12,055,628
Total – Revenues	\$0	\$2,451,855	\$11,132,253	\$14,338,284	\$14,338,284
Local Tax Funding					
Policy and Administration	\$0	\$192,975	\$2,039,426	\$2,104,735	\$2,166,149
Homeownership and Rental Programming	0	229,339	664,870	674,503	702,790
CDBG Program	0	(6,631)	134,284	136,718	158,552
HCV Program	0	55,908	385,755	390,022	535,450
Total – Local Tax Funding	\$0	\$471,592	\$3,224,335	\$3,305,978	\$3,562,941
FTE					
Policy and Administration	0.00	0.00	15.00	15.00	15.00
Homeownership and Rental Programming	0.00	0.00	6.00	6.00	6.00
CDBG Program	0.00	0.00	3.00	3.00	3.00
HCV Program	0.00	0.00	9.00	9.00	9.00
Total – FTE	0.00	0.00	33.00	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 2024 Proposed Budget

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Revolving Loan Fund	6-16





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 2023 Adopted	FY 2024 Proposed
Personnel		
Compensation Increases	\$17,600,000	\$25,500,000
EMPACT Awards	2,686,000	2,736,000
Personnel Vacancy Savings	(29,000,000)	(29,000,000)
Annual and Sick Leave Payouts	2,000,000	2,500,000
LOSAP	1,293,262	1,381,937
OPEB Contribution	2,500,000	3,000,000
Retiree Healthcare Benefits – Group C	1,900,000	0
Compression Adjustments	4,525,500	0
Hiring Incentive Program	0	1,500,000
Total – Personnel	\$3,504,762	\$7,617,937
Operating and Maintenance		
Interest Expense	\$280,923	\$280,923
Unallocated Balance	66,347	1,252,941
Payment to Nonprofits	4,999,305	5,493,169
Payment to Regional and Intergovernmental Organizations	8,456,826	9,277,973
Payment to Economic Development Authority (EDA)	1,650,000	1,650,000
Payment to Loudoun County Public Schools		
Operating	1,067,759,336	1,136,827,376
Capital Improvement Program	16,850,000	2,864,923
Capital Asset Preservation Program	27,904,300	43,216,000
Resource Requests – One-Time Operating Expenditures	830,345	161,555
American Rescue Plan Act – Second Allocation	36,662,455	0
Total – Operating and Maintenance	\$1,165,459,837	\$1,201,182,861
Capital Outlay		
Resource Requests – One-Time Capital Expenditures	\$2,383,168	\$393,661
Computer Software and Hardware Replacement	2,300,000	0
Total – Capital Outlay	\$4,683,168	\$393,661
Other Uses of Funds		
Legal and Other Contingencies	\$3,200,000	\$3,543,715
Transfer to Children’s Services Act Fund	3,685,000	3,690,067
Transfer to Legal Resources Center Fund	83,448	83,448

**Non-Departmental Expenditures**

	FY 2023 Adopted	FY 2024 Proposed
Transfer to Transportation District Fund	34,470,365	25,900,000
Transfer to Capital Projects Fund	105,508,208	92,604,356
Transfer to Capital Asset Preservation Program Fund	16,865,860	19,767,825
Transfer to Major Equipment Replacement Fund	4,000,000	5,500,000
Transfer to Debt Service Fund	199,019,863	215,024,368
Transfer to Self-Insurance Fund	5,455,700	5,455,700
Transfer to Affordable Housing Fund ¹	2,200,000	6,469,000
Total – Other Uses of Funds	\$374,488,445	\$378,038,479
Total – Non-Departmental Expenditures²	\$1,548,136,212	\$1,587,074,937

Compensation Increases. The FY 2024 Proposed Budget includes funding for merit pay increases including a 6 percent merit increase for eligible regular employees in the general workforce, and a one-step merit increase for eligible uniformed public safety employees in Fire and Rescue and the Sheriff's Office. Funding is also included for salary scale increases for the public safety grade and step plans, which provides an additional pay increase by increasing the value of each grade and step. The FY 2024 Proposed Budget includes a 3 percent increase to the Fire and Rescue pay plan and a 6 percent increase to the Sheriff pay plan. The FY 2024 Proposed Budget also includes a 4 percent adjustment to the range minimum and maximum of each grade in the general workforce open range pay plan, which does not impact employee salaries unless they would fall below the adjusted range minimum. The salary scale adjustments are budgeted to take effect at the beginning of the fiscal year and the merit and step increases are budgeted to begin with the second pay period in September 2023 (paid out with the first paycheck in October). The Board of Supervisors' (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William). A summary of recent compensation increases is provided in the tables below.

Summary of Compensation Increases – General Workforce Pay Plan

Fiscal Year	Merit Increase	Salary Range Adjustment ³
FY 2021 Adopted	3.5%	None
FY 2022 Adopted	3%	None
FY 2023 Adopted	5%	4%
FY 2024 Proposed	6%	4%

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

² Sums may not equal due to rounding.

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



Non-Departmental Expenditures

Summary of Compensation Increases – Fire and Rescue Pay Plan

Fiscal Year	Step Increase ⁴	Scale Increase	Total Average Pay Increase
FY 2021 Adopted	Yes	None	3%
FY 2022 Adopted	Yes	None	3%
FY 2023 Adopted	Yes	3%	6%
FY 2024 Proposed	Yes	3%	6%

Summary of Compensation Increases – Sheriff Pay Plan

Fiscal Year	Step Increase ⁴	Scale Increase	Total Average Pay Increase
FY 2021 Adopted	Yes	None	3%
FY 2022 Adopted	Yes	None	3%
FY 2023 Adopted	Yes	3%	6%
FY 2024 Proposed	Yes	6%	9%

IMPACT Awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget. This amount is evaluated annually and adjusted as needed to reflect actual savings, which occur through expenditure balances in departments' personnel budgets. Personnel vacancy savings are budgeted at a rate of 5.0 percent of salary and related fringe benefits in the FY 2024 Proposed Budget.

Annual and Sick Leave Payouts. Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year. The allocation for annual and sick leave payouts has increased by \$500,000 to \$2.5 million for the FY 2024 Proposed Budget to reflect the continued growth of the County workforce and increasing leave payout costs.

LOSAP, or *Length of Service Award Program*, is a benefit for volunteer firefighters 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 were transitioned to the County OPEB Trust Fund as discussed in Volume 2, Section 13 - Other Funds. This contribution reflects the County's full funding approach, allowing sufficient funds to use the Fund to pay full benefits.

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

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



Non-Departmental Expenditures

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 2022.⁵ Funding for enhanced RHSP Group C contributions was included in the FY 2023 Adopted Budget and distributed to department personnel budgets. These benefits are fully funded in department budgets for the FY 2024 Proposed Budget.

Compression Adjustments. The FY 2023 Adopted Budget included funding 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. Pay adjustments to address compression were finalized in spring 2022 and funding was distributed to department personnel budgets in FY 2023 based on the actual adjustments made to employee salaries. Revised employee salaries are fully funded in department budgets in the FY 2024 Proposed Budget.

Hiring Incentive Program. In response to challenging recruitment conditions for certain hard-to-fill positions, as well as the implementation of hiring incentive programs by the County's comparator jurisdictions, staff anticipates bringing an item to the Board in February 2023 to solicit feedback on the potential implementation of a County hiring incentive program. Placeholder funding of \$1.5 million has been programmed into the FY 2024 Proposed Budget to support the possible implementation of this type of program, contingent on Board direction.

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

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

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

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

⁵March 15, 2022 Business Meeting, Item 16h, FGOEDC Report: OPEB Group C Retirement Health Savings Plan



Non-Departmental Expenditures

Payment to Loudoun County Public Schools. The FY 2023 Proposed 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 Proposed Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental costs are centrally budgeted.

American Rescue Plan Act (ARPA) Funds. The County received a second tranche of \$40,162,455 in ARPA funds in the late spring of 2022. Of this funding, \$3,500,000 was appropriated in the Capital Projects Fund for a wastewater modernization project in the Village of Paeonian Springs (see Volume 2, page 9-28), and the remaining amount of \$36,662,455 was appropriated in the General Fund in the FY 2023 Adopted Budget. The expenditure of ARPA funds is ongoing based on Board-directed uses. Funds not expended in FY 2023 will be carried forward to the FY 2024 budget.

Computer Software and Hardware Replacement. Previously, scheduled replacement of personal computer hardware, software, printers, and related items was included in the Non-Departmental budget and managed centrally by the Department of Information Technology. Effective with the FY 2024 Proposed Budget, funding for computer software and hardware replacement has been programmed in the Capital Asset Preservation Program (CAPP) budget. Further details are available in Volume 2, Section 13 – Other Funds.

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis. For FY 2024, this amount includes contingency for potential contractual increases identified during the budget process.

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

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

Transfer to Transportation District Fund. The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The County is required to enact a Commercial & Industrial (C&I) Property Tax at \$0.125 per \$100 valuation or dedicate an equivalent level of funding for transportation and transit purposes to be eligible to receive the 30 percent share of Northern Virginia Transportation Authority (NVTA) revenue, as discussed in Volume Two of this document. It is estimated that a C&I tax levied in the County would yield approximately \$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.



Non-Departmental Expenditures

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 Proposed 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 capitalized equipment with a value over \$5,000.

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



Landfill Fee Waivers

July 1, 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 2024 Proposed is \$1,691,912. Approximately 63 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 0.3 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations.¹ The current adopted fee waiver period is from July 1, 2022 through June 30, 2024. The annual landfill fee waiver for FY 2025 is projected to be consistent with FY 2024 Proposed, however interested organizations may apply for the landfill fee waiver on a biennial basis.

Financial Summary²

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
County Government and Public Schools			
Loudoun Animal Services	\$500	\$500	\$500
Loudoun Planning and Zoning	500	500	500
Loudoun County Public Schools	540,000	580,000	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	4,500	4,500	4,500
Subtotal – County Government and Public Schools	\$1,028,050	\$1,068,050	\$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	5,000	5,000	5,000

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 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Town of Purcellville	35,000	35,000	35,000
Town of Round Hill	49,600	49,600	49,600
Subtotal – Towns in County	\$217,600	\$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	4,400	4,400
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	265,000	265,000	265,000
Subtotal – Other Government Entities	\$336,650	\$336,750	\$336,750
Nonprofit Organizations			
Freedom School ⁴	\$1,600	\$1,750	\$1,750
Friends of Homeless Animals	150	150	150
Good Shepherd Alliance	1,500	1,500	1,500
Highroad Program Center	600	700	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 Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	4,000	4,000	4,000
Loudoun Hunger Relief ⁵	1,000	1,000	1,000
Lovettsville Community Center Advisory Board	3,500	3,500	3,500
Lucketts Ruritan Club	32,000	33,000	33,000
Salvation Army	6,000	6,500	6,500
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$62,862	\$64,612	\$64,612
Total Landfill Fee Waivers	\$1,650,062	\$1,691,912	\$1,691,912

⁴ Formerly known as the Glaydin School and Camps.⁵ 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 2024 Proposed Budget includes an overall allocation of \$5,493,169. This includes \$5,229,169 for the Human Services Program and \$264,000 for Nonprofit Economic Development Organizations.

Financial Summary

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures			
Operating and Maintenance	\$4,999,305	\$5,493,169	\$5,650,044
Total – Expenditures	\$4,999,305	\$5,493,169	\$5,650,044
Revenues			
Intergovernmental - Commonwealth	\$4,500	\$0	\$0
Total – Revenues	\$4,500	\$0	\$0
Local Tax Funding	\$4,994,805	\$5,493,169	\$5,650,044

Human Services Program

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

Financial Summary – Human Services Program

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures			
Competitive Grant Process ¹	\$1,864,647	\$2,369,818	\$2,440,913
Core Service Providers	2,866,158	2,859,351	2,945,131
Creative Communities Partnership Grant	4,500	0	0
Total – Expenditures	\$4,735,305	\$5,229,169	\$5,386,044
Revenues			
Intergovernmental – Commonwealth	\$4,500	\$0	\$0
Total – Revenues	\$4,500	\$0	\$0
Local Tax Funding	\$4,730,805	\$5,229,169	\$5,386,044

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



Nonprofit Organizations

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 2024 Proposed Budget includes \$2,369,818 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 2024 Proposed Budget for the HSNP represents a 27 percent increase compared to the FY 2023 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.

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 purposes of capacity building or small-scale innovative ideas or projects. The budget for this program is approximately 3 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

For the HSNP, 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 2024 Proposed Budget includes an allocation of \$2,859,351 for these organizations.

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



Nonprofit Organizations

Nonprofit Organizations – Economic Development

The FY 2024 Proposed Budget includes an overall allocation of \$264,000 for the economic development organizations.

Financial Summary – Economic Development

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures			
Operating and Maintenance	\$264,000	\$264,000	\$264,000
Total – Expenditures	\$264,000	\$264,000	\$264,000
 Local Tax Funding	 \$264,000	 \$264,000	 \$264,000

Economic Development Organizations – Detail

Department / Description	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Loudoun Small Business Development Center (SBDC)	\$139,000	\$139,000	\$139,000
Loudoun SBDC helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,000
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.			
Northern Virginia Economic Development Alliance (NOVA EDA)	\$50,000	\$50,000	\$50,000
In the fall of 2019, ten counties and cities aligned as the Northern Virginia Economic Development Alliance (NOVA EDA) to promote Northern Virginia as a great place to do business. The primary function of the NOVA EDA is to assist the individual economic development agencies with activities focused on regional brand creation and promotion, and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO).			
Connected DMV	\$25,000	\$25,000	\$25,000
Connected DMV is a 501(c)(3) organization whose purpose is to help solve complex regional challenges and deliver results that empower and enrich the lives of all.			





Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of 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 2024 Proposed Budget includes an overall allocation of \$9,277,973 and local tax funding in the amount of \$8,455,015, which represents an increase of 7 percent compared to FY 2023 Adopted Budget.

Financial Summary¹

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures			
Operating and Maintenance	\$7,876,372	\$8,455,015	\$8,694,063
Personnel	580,454	822,958	847,647
Total – Expenditures	\$8,456,826	\$9,277,973	\$9,541,710
Revenues			
Recovered Costs	\$580,454	\$822,958	\$847,647
Total – Revenues	\$580,454	\$822,958	\$847,647
Local Tax Funding	\$7,876,372	\$8,455,015	\$8,694,063

¹ Sums may not equal due to rounding.



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail¹

	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Expenditures			
Regional Organizations			
American Red Cross – Loudoun County Office	\$40,000	\$40,400	\$41,612
Birmingham Green – Adult Care Residence	595,518	588,207	605,853
Birmingham Green – Nursing Home Facility	394,333	404,581	416,718
Dulles Area Transportation Association (DATA)	20,000	20,000	20,600
Every Citizen Has an Opportunity (ECHO)	48,000	57,600	59,328
Loudoun Abused Women's Shelter (LAWS) ²	143,971	152,881	157,467
Loudoun Heritage Farm Museum	167,000	180,360	185,771
Loudoun Museum	156,000	156,000	156,000
Loudoun Public Defenders Office, Supplemental Pay	346,092	374,951	393,699
Loudoun Volunteer Caregivers	191,635	226,635	233,434
Metropolitan Washington Council of Governments	872,398	909,396	936,678
Northern Virginia 4-H Center	7,800	7,878	8,114
Northern Virginia Community College	981,212	998,434	1,028,387
Northern Virginia Regional Commission	272,971	281,658	290,108
Northern Virginia Regional Park Authority	2,013,899	2,198,305	2,264,254
Occoquan Watershed Monitoring Program	20,545	21,217	21,854
Virginia Regional Transit	532,147	597,043	614,954
Subtotal – Regional Organizations	\$6,803,521	\$7,215,546	\$7,434,831
Intergovernmental Organizations			
Town of Leesburg: School Resource Officers	\$547,356	\$658,753	\$678,516
Loudoun Soil and Water Conservation District (LSWCD) ³	1,105,949	1,403,674	1,428,363
Subtotal – Intergovernmental Organizations	\$1,653,305	\$2,062,427	\$2,106,879
Total – Expenditures	\$8,456,826	\$9,277,973	\$9,541,710
Revenues			
Loudoun Soil and Water Conservation District	\$580,454	\$822,958	\$847,647
Total – Revenues	\$580,454	\$822,958	\$847,647
Local Tax Funding	\$7,876,372	\$8,455,015	\$8,694,063

¹ Sums may not equal due to rounding.

² The FY 2023 Adopted Budget added 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 While not included in the FY 2024 Proposed Budget, LSWCD has one resource request described in an increase option in the executive summary in the Board's narrative in the general government section.



Revolving Loan Fund

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

Revenues, Expenditures, and Changes in Program Balance

	FY 2021 Actual ²	FY 2022 Actual ³	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Beginning Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479
Ending Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479

Revolving Loan Fund Requests

The last loan was paid off on July 1, 2018, by the Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for the FY 2024 Proposed Budget. 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

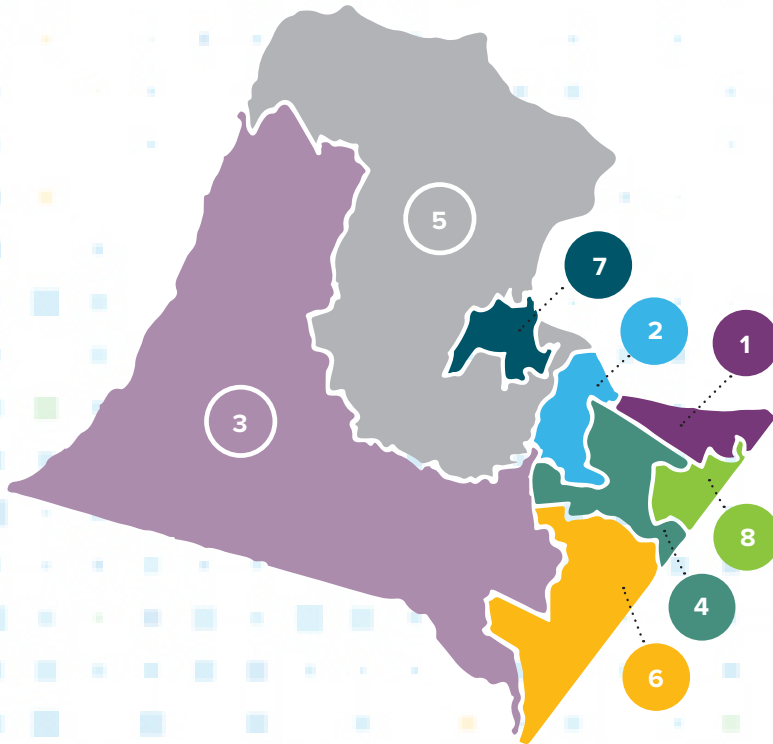
² Source: Loudoun County FY 2021 ACFR.

³ Source: Loudoun County FY 2022 ACFR.



LOUDOUN COUNTY

ELECTION DISTRICTS



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, Ashburn; Matthew F. Letourneau, Dulles.

The map above represents the 2011 election districts, from which the members of the 2020-2023 Loudoun County Board of Supervisors were elected in November 2019. Loudoun County Election Districts were updated in 2022 through the local redistricting process based on the 2020 U.S. Decennial Census. The 2024-2027 Board of Supervisors election will take place in November 2023, using the 2022 election district map, based on the 2020 U.S. Decennial Census.

Department of Finance and Budget

loudoun.gov/budget | Phone: 703-777-0500

1 Harrison St. SE, PO Box 7000, Leesburg, Virginia 20177-7000

This document is a publication of Loudoun County Government.

1



Algonkian – George Washington University

2



Ashburn – Ashburn Library

3



Blue Ridge – Salamander Resort

4



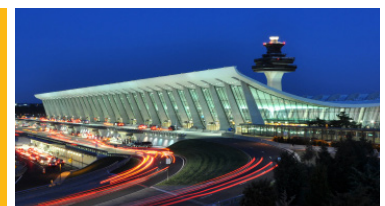
Broad Run – One Loudoun

5



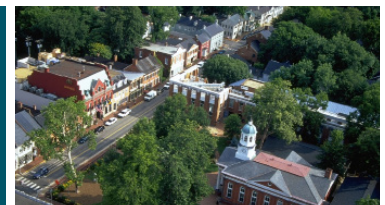
Catoctin – Lucketts Community Center

6



Dulles – Dulles Airport

7



Leesburg – Historic Downtown

8



Sterling – Claude Moore Recreation Center