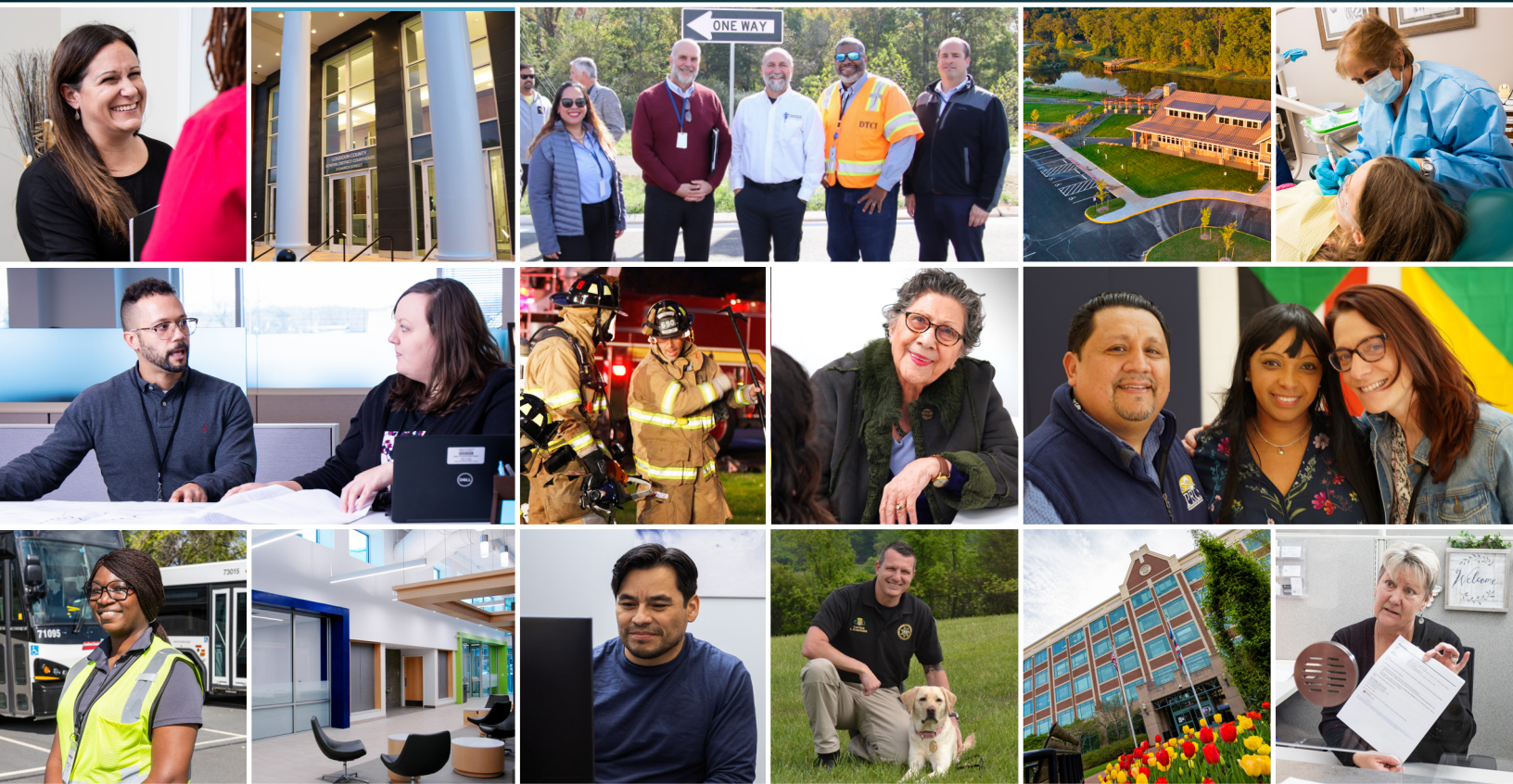


Loudoun County
VIRGINIA

FY 2025

PROPOSED BUDGET

Vol. 1



Loudoun County Board of Supervisors

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Special acknowledgement for the Office of Public Affairs and Communications and the Office of Mapping and Geographic Information for their assistance.

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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, 2023. 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, 2023

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. Fairfax County was divided in 1757 by an act of the Virginia House of Burgesses. The western portion was named Loudoun for John Campbell, the fourth earl of Loudoun, a Scottish nobleman who served as commander-in-chief for all British armed forces in North America and titular governor of Virginia from 1756 to 1759. Leesburg has served continuously as the county seat since 1757. 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 450,000 people. Loudoun is known for its beautiful scenery, rich history, comfortable neighborhoods, and high-quality public services.



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Executive Summary FY 2025 Proposed Budget

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February 14, 2024

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) 2025 that is based on the Board of Supervisors' (Board) budget guidance, which was to prepare the budget based upon the current real property tax rate of \$0.875, which approximates the revenue that would provide sufficient expenditure authority to fund employee compensation, base budget adjustments, the opening of new capital facilities, Board priority new resource requests, and departmental new resource requests and sufficient year-over-year funding for Loudoun County Public Schools (LCPS). The Board's guidance also considered that the budget proposal be balanced with a personal property tax rate of \$4.10 per \$100 of assessed value for Tax Year (TY) 2025, which is the second half of the 2025 fiscal year. Finally, the Board directed that a reduction scenario be included in the Proposed Budget with expenditures funded with the revenue available at the homeowner's equalized real property tax rate.

The FY 2025 Proposed Budget is balanced at the real property tax rate of \$0.875 per \$100 of assessed value, which is the current tax rate. This scenario is prepared at the homeowner's equalized rate of \$0.84. One penny of the real property tax rate is valued at \$14.8 million.

The FY 2025 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 the School Division in the first year of your term.

Building the Budget

Revenues generated by the data center industry continue to contribute to Loudoun's positive fiscal outlook for this next budget year. The revenue picture for the FY 2025 Proposed Budget was influenced by the continued complexity of forecasting revenue generated by data centers. 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%.

In addition to lowering the personal property tax rate, in October 2023 the Board amended the Fiscal Policy to establish a Revenue Stabilization Fund, which is intended to mitigate revenue shortfalls within a fiscal year directly attributable to real and business tangible personal property tax revenue generated from the data center industry. The Board contributed \$15 million of FY 2023 year-end fund balance to the Revenue Stabilization Fund, and the FY 2025 Proposed Budget assumes a \$40 million contribution of Local Tax Funding (LTF) for purposes of filling the Revenue Stabilization Fund. The Revenue



Stabilization Fund will be sized to 10 percent of real and personal property tax revenue generated by the data center industry with an estimated target of \$80 to \$100 million over the coming years.

Overall, real property tax revenues have increased substantially over the FY 2024 budget. In consultation with the Commissioner of the Revenue, staff has prepared the FY 2025 Proposed Budget without the contingencies regarding real property values of retail data centers, related to the uncertain impact of House Bill 791. Commercial real property appreciated 23%, and residential real property appreciated 5%, as compared to TY 2023 values of 20% and 8% respectively.

Personal property tax revenue has also increased over the previous year. This is attributable to continued strong performance in business tangible personal property taxes on computer equipment, which increased 19.1% compared to FY 2024. Other substantial revenues, such as personal property tax on vehicles and sales tax, have increased by small amounts. Overall data center revenue growth accounts for over two-thirds of total revenue increases compared to FY 2024, which highlights the importance of continuing to fund the recently established Revenue Stabilization Fund.

FY 2025 Proposed Budget

The FY 2025 Proposed Budget is balanced at a real property tax rate of \$0.875 per \$100 of assessed value and a personal property tax rate of \$4.15 per \$100 of assessed value for TY 2024 and \$4.10 for TY 2025, consistent with the Board's budget guidance. New LTF available totals \$294.2 million. New LTF is dedicated to fulfilling the County Government's and School Division's debt and capital budget obligations (\$35.3 million increase from FY 2024) and to housing (\$0.9 million increase from FY 2024), to the Revenue Stabilization Fund (\$40 million) and, for FY 2025, to the LCPS base (\$16.3 million). The amount available to split between the County Government and the School Division is \$201.6 million, with the County receiving 40% and LCPS receiving 60%. For the County Government, \$80.7 million is available for increases in compensation and base budget and for new resources. For the School Division, \$121 million is available for those same expenditure categories.

The FY 2025 – FY 2030 Proposed Capital Improvement Program (CIP) continues to fund infrastructure priorities of the Board. The six-year plan totals \$3.5 billion, with Transportation projects representing the largest portion of the CIP at \$1.4 billion, followed by County Government projects at \$1.1 billion, and School projects at \$995.5 million. New projects include planning funds for the Eastern Loudoun Community Arts Center, planning funds for the Cascades Library and Cascades Senior Center Complex, critical public safety-related information technology projects, and a Purcellville Fire Station addition. Funding continues for the Board's priority recurring programs including County Renovations, Linear Parks and Trails, Sidewalks and Trails, and the Intersection Improvement Program. New School projects include an Eastern Transportation Facility and a School Replacement Program. The Proposed CIP accommodates the School Board's adopted CIP except in the amount of funding directed to the School Division's Capital Renewal and Alteration Projects program in FY 2026 through FY 2030.

On February 6, 2024, the School Board adopted its FY 2025 Budget, which includes a request to the Board to increase the LTF transfer by \$131 million. Based on the 40%/60% split of net new LTF, the FY 2025 Proposed Budget includes a transfer of \$121 million, which is \$10 million lower than the School Board's request. The School Board's budget plans for 1.1% growth in enrollment in FY 2025, with resources included to open new schools during the upcoming school year. State revenues are expected to increase by \$25 million. Employee compensation and benefits continue to be the largest category of expenditures for the School Division; planned compensation increases are similar to those recommended for County



general workforce employees. Finally, the budget includes funds to support ongoing or expanded initiatives such as the next phase of dual language immersion program, expansion of middle school intramural sports to all middle schools, resources to launch the Health and Medical Science Academy, full expansion of a full-day STEP program, implementation of a Virtual Distance Learning elementary program, and additional supports for special education services.

The FY 2025 Proposed Budget for the County Government was developed by addressing compensation and base budget operating increases prior to adding new resources. For compensation, the Proposed Budget includes a 7% merit increase for the general workforce and a 5% pay scale adjustment. Funding is also included for a one-step pay increase for both the Fire-Rescue and Sheriff pay plans. The Fire-Rescue pay plan and Sheriff pay plan scale adjustments have been budgeted at 9.4%, with various stipend and specialty pay enhancements for Fire-Rescue consistent with negotiations with the International Association of Fire Fighters, for an average pay increase of 12.4%.

In summary, the FY 2024 Proposed Budget includes:

- \$15.7 million in base budget adjustments to continue to provide current services, including increases in contracts and ongoing maintenance agreements, especially technology-related contracts, lease and utility increases and inflationary impacts;
- An increase of \$41 million in total for employee compensation, including a 7% merit increase and 5% adjustment to pay scales for the general workforce, a one-step increase and 9.4% scale adjustment for the Fire-Rescue pay plan, and a one-step increase and 9.4% scale adjustment for the Sheriff pay plan;
- Over 100 new positions to open and operate new capital facilities, including the Ashburn Recreation Center and the Leesburg South and Lovettsville Fire Rescue Stations;
- Positions necessary to execute the Board's priorities of the creation of a Purchase of Development Rights program and collective bargaining;
- Important investments in positions to improve administrative and internal operations and data analysis, which will grow departments' abilities to make data-informed decisions;
- Positions to address increases in service demands for customer facing operations; and
- A year-over-year increase of \$121 million in the local transfer to LCPS.

Details of all funded resource requests can be found beginning on page R-8 of this document.

Reduction Option

The Board's guidance included direction to include a reduction scenario aligned with the homeowner's equalized real property tax rate, which is \$0.84. The amount of net new LTF available under this scenario is \$149.8 million, with \$59.9 million available for the County Government and \$89.9 million for the School Division.

There is \$21 million less of LTF available for the County under the Reduction Option. With the amount of LTF available in this scenario, and using our established priorities, resources are available to fund compensation, base budget increases, to open new capital facilities and to address Board priorities. The resources funded in the Proposed Budget are my professional recommendation to the Board to best position the organization to meet your goals for the next fiscal year. Should you desire to consider the



Reduction Option, I have identified those resources that could be removed from the Proposed Budget to lower the real property tax rate in half penny increments, which is summarized beginning on page R-2 of this document.

Public input is a valuable component of the Board's budget process, and you have three scheduled public hearings. Hearings will be on February 28 at 3:00 p.m. and 6:00 p.m. and March 2 at 9:00 a.m. at the Loudoun County Government Center. Options are available for virtual participation by residents.

I look forward to working with you over the next few months on the FY 2025 Budget.

Respectfully submitted,

Tim Hemstreet
County Administrator



Guide to the FY 2025 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 2025 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, 2024, and ending June 30, 2025. 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

Resource request tables include performance measures indicating factors affecting departments' work and resource needs. Those sections, included in the Resource Request section of this document, visually represent the most critical performance measures for a department, particularly those relating to positions presented in the budget. For key measures that relate to resources included in the Proposed Budget, FY 2025 and FY 2026 data reflect the estimated impact of these resources.

Budget Themes

Throughout the budget development process, staff identified broad, countywide themes to group resource needs for the FY 2025 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 summary tables presented in the Resource Requests section of the budget document.



Guide to the FY 2025 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 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.

Resource Requests

This standalone section, added in FY 2025, summarizes all operating resource requests included in the Proposed Budget. Requests are summarized within tax rate increments and by functional area with more detail, including service level information and performance data justifying each request.

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 2025 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 2025 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 analyzes each department's expenditure, revenue, and staffing trends year-over-year.

Financial tables reflect actual revenue and expenditures for completed fiscal years, the adopted budget for the fiscal year in progress (FY 2024), and the total cost of resources included in the FY 2025 Proposed Budget. The FY 2026 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 2026 budget development.



Guide to the FY 2025 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 2025 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.

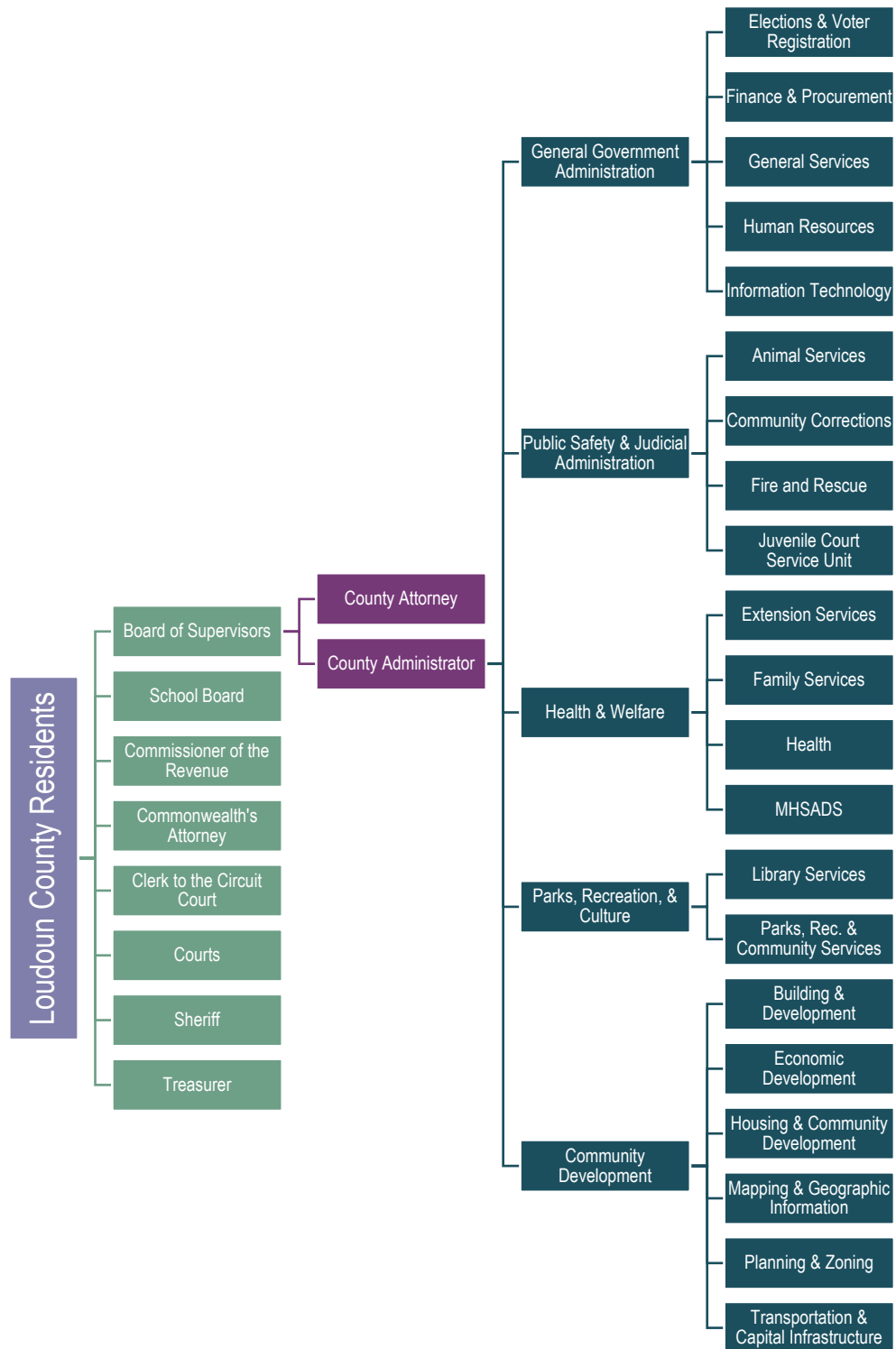
	Internal Process		External (Public) Process
2023	Departments begin evaluating program resource needs using performance data.	July	FGOEDC ¹ receives FY 2025 economic outlook information.
	Departments submit prioritized resource requests for review by Finance and Budget and County Administration.	October/November	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 .
2024	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 2025 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 2025 Proposed Budget.
	Managemnt and Budget produces adopted budget and budget story documents.	April	Board adopts FY 2025 Budget.

¹ Finance/Government Operation and Economic Development Committee



Guide to the FY 2025 Proposed Budget

Organizational Overview

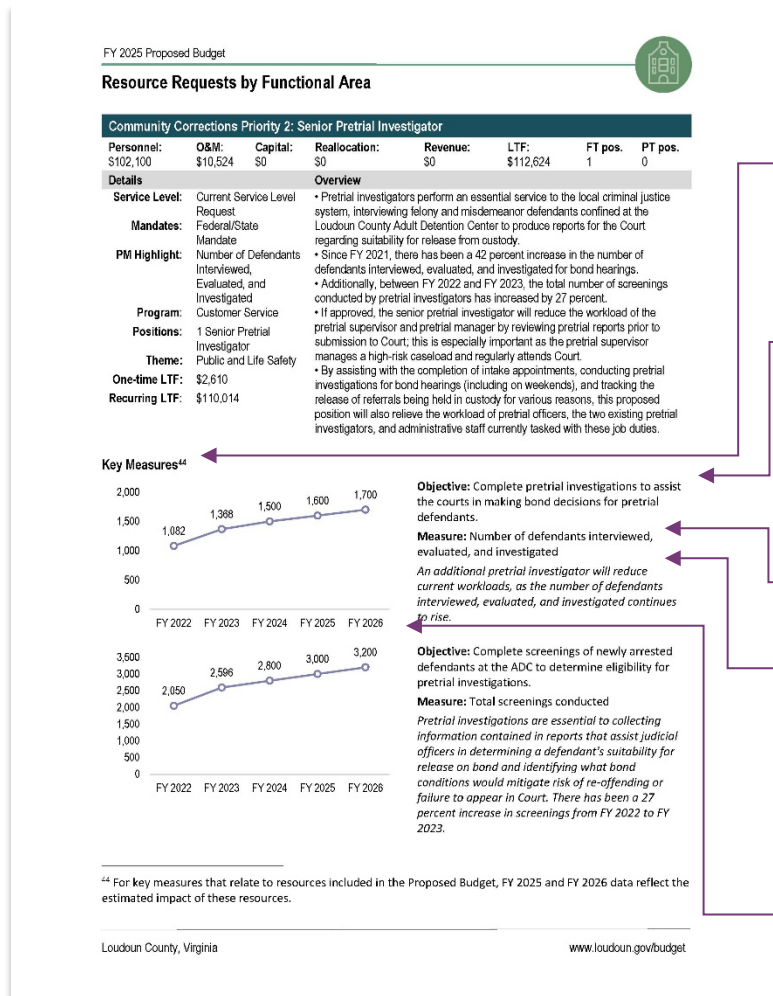




Guide to the FY 2025 Proposed Budget

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 justification of the department's needs. For key measures that relate to resources included in the Proposed Budget, FY 2025 and FY 2026 data reflect the estimated impact of these resources. The resource request by functional area section of the Proposed Budget presents a summary of the request along with key performance data as outlined below.



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

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

Measure defines the data presented in the chart.

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

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



Guide to the FY 2025 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:

Affordable Housing

Resources within this theme contribute toward addressing the issue of housing affordability within the county. For example, the Proposed Budget includes a state rental assistance program (SRAP) specialist within the Department of Housing and Community Development. This position will allow the county to fully serve the maximum number of SRAP program participants.

Board

Resources within this theme connect department priorities that align with strategic themes and various Board Member Initiatives. The Proposed Budget includes resources related to collective bargaining as well as three positions needed to adequately administer a Purchase of Development Rights program.

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 2025 Proposed Budget includes staff for the Ashburn Recreation and Community Center.

Data and Performance Management

Resources within this theme focus on advancing the County's ability to make data-informed decisions through analysis, reporting, and system management. For example, the data and analytics manager in Fire and Rescue will coordinate, plan, and develop the methodology for LCFR's data analysis and preparation functions, and oversee the performance of all statistical analysis performed in the department and governance structure.

Economic Development

Resource requests within this theme strengthen and diversify Loudoun's economy by contributing 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. The international business development manager and program support within the Department of Economic Development are examples of this theme.

Equitable Access

Resource requests characterized in this theme focus on expanding access to help reduce and ultimately eliminate disparities experienced by marginalized populations in the County. Access to care and/or services may be limited due to a lack of access due to transportation, financial, language, or other barriers. These requests attempt to meet residents where they are to deliver vital care and services. The Proposed Budget includes a nutrition educator within the Loudoun Department of Extension Services to support and collaborate with multiple departments to provide nutrition education by conducting programming at libraries, community centers, food pantries with WIC and SNAP participants, families and students.

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 cash management specialist within the Treasurer's Office, included in the proposed budget, is an example of a resource request related to fiscal responsibility.



Guide to the FY 2025 Proposed Budget

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.

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 Proposed Budget is the legal records clerk within the office of the Clerk of the Circuit Court.

Meeting Demand

Demand for County programs and services has grown beyond current capacity. These resources aim to meet that demand, especially as it relates to mandates, and public health and safety.

Professional Development & Retention

Resource requests within this theme focus on developing talent pipelines and investing in the growth and retention of Loudoun's workforce. An example in the Proposed budget is the HR trainer in the Department of Parks, Recreation and Community Services.

Public and Life Safety

Loudoun County prioritizes public and life safety. An example in the Proposed Budget is the senior pretrial investigator in the Department of Community Corrections.

Responsibly Managing Land/Natural Resources

As Loudoun County continues to grow and still maintain thriving rural areas, the resulting evolving development patterns – from a suburban and rural County to one which includes increasing urban areas – creates additional and increasingly complex work for community development departments. These requests support the County in responsibly managing land and natural resources.

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. An example in the Proposed Budget is the deputy director for the Department of Economic Development.

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 two utility managers in the Department of Transportation and Capital Infrastructure to maintain project timelines and current workloads.



Proposed Budget Overview

On December 5, 2023, the Board of Supervisors (Board) directed the County Administrator to prepare the FY 2025 Proposed Budget at the current real property tax rate of \$0.875, which approximates the tax rate that funds County compensation, base budget operating and maintenance adjustments, the opening of new facilities, the most critical new resource requests, and sufficient year-over-year increases in funding for the Loudoun County Public Schools (LCPS). The Board's guidance further directed the County Administrator to prepare an additional scenario at the homeowner's equalized tax rate (\$0.84). Based on previous Board guidance, new local tax funding (LTF) is generally split between the County Government and LCPS at a ratio of 40/60 percent.

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 guidance from the Board of Supervisors, the split between the County Government and 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 2024 budget, representing the real property rate in place for Tax Year (TY) 2023. Throughout this document, this term refers to the TY 2023 real property tax rate, which was \$0.875 per \$100 of assessed value.

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.



Proposed Budget Overview

Summary of Budget Guidance: Proposed Real Property Rate of \$0.875

The table below summarizes the impact of the tax rate scenarios based on the Board's budget guidance. The FY 2025 Proposed Budget is prepared with revenues available at the real property tax rate of \$0.875 per \$100 of assessed value and a personal property tax rate of \$4.15 per \$100 of assessed value for TY 2024 and \$4.10 for TY 2025. In the homeowner's equalized rate scenario, the real property tax rate is \$0.84 per \$100 of assessed value. Both scenarios reflect a split of net new local tax funding at a ratio of 40/60 percent between the County Government and LCPS. The two scenarios are summarized below.

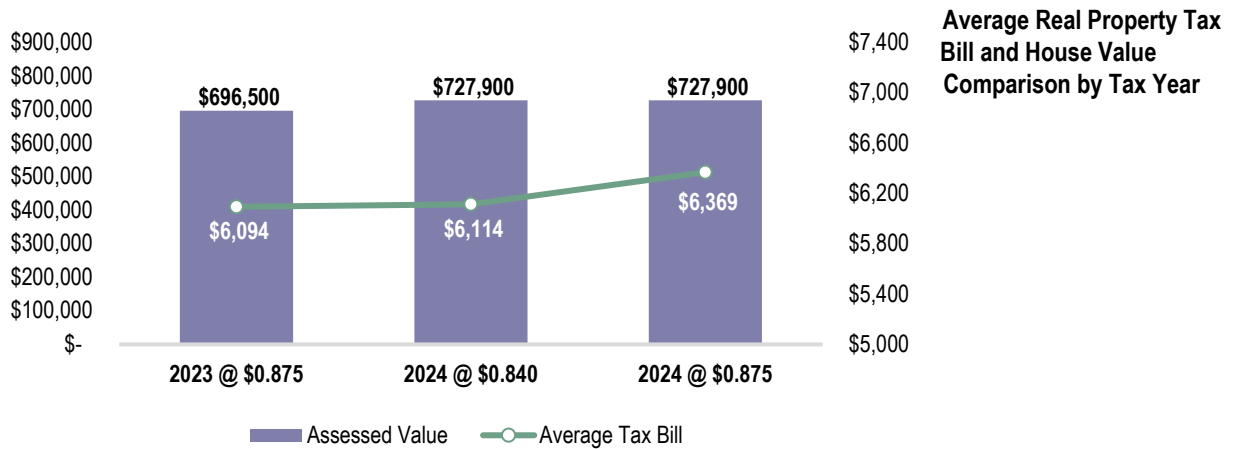
	FY 2025 Proposed \$0.875	FY 2025 Reduction Option \$0.840
Total New Local Tax Funding	\$294,205,585	\$242,319,585
Less: Change in LTF for Capital/Debt	35,297,829	35,297,829
Less: Change in LTF for Affordable Housing	941,000	941,000
Less: LCPS Base Adjustment	16,300,000	16,300,000
Less: Contribution to Revenue Stabilization	40,000,000	40,000,000
Net New Local Tax Funding	\$201,666,757	\$149,780,757
Share of New Revenue		
LCPS Share of New Revenue	\$121,000,054	\$89,868,454
LCPS Percentage Share of New Revenue	60%	60%
County Share of New Revenue	\$80,666,703	\$59,912,303
County Percentage Share of New Revenue	40%	40%
Funding Gap		
LCPS Gap	\$9,999,946	\$41,131,546



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, 2023, under the current real property tax rate of \$0.875 with the average valuation, the tax bill for these same homes for TY 2024 under the Proposed Budget scenario at the current tax rate (\$0.875), and tax bill for these same homes under the homeowner's equalized tax rate scenario at \$0.84. For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2023, the average value was \$696,500. The average value of these same homes on January 1, 2024, is \$727,900.¹



¹ Commissioner of the Revenue January 22, 2024, Assessment Summary.



Proposed Budget Overview

Local Tax Funding Revenue Sources

The table below includes a summary of available local tax funding in the Proposed Budget. The Proposed Budget reflects a real property tax rate of \$0.875 and a personal property tax rate of \$4.15 for TY 2024 and \$4.10 for TY 2025. Each cent of the proposed real property tax rate for TY 2024 approximates \$14.8 million in recurring revenue; each cent of the proposed personal property tax rate for TY 2024 is approximately \$1.1 million.

Revenue Category	FY 2024 Adopted	FY 2025 Proposed
Real Property Rate	\$0.875	\$0.875
Personal Property Tax Rate (Fall Levy)	\$4.15	\$4.15
Personal Property Tax Rate (Spring Levy)	\$4.15	\$4.10
Real Property		
General Real Property Taxes	\$1,100,536,200	\$1,264,114,500
Public Service Property Taxes	31,827,500	33,339,300
Penalties & Interest	11,750,000	12,990,000
Personal Property		
Computer Equipment	\$568,116,000	\$674,463,020
General Personal Property	258,452,300	259,943,415
Machinery & Tools	2,100,000	2,070,500
Heavy Equipment	1,975,000	1,808,000
Aircraft	45,500	64,000
Mobile Homes	17,600	18,200
Broadband Wireless Business Equipment	19,300	13,600
Satellite Manufacturing Equipment	4,000	6,000
Other Local Taxes		
Sales Tax	\$109,300,000	114,149,650
Consumer Utility Taxes	13,404,000	14,653,500
Short-Term Rental Tax	827,000	847,700
Transient Occupancy Tax	2,500,000	3,193,000
Cigarette Tax	3,800,000	2,205,000
Subtotal – LTF	\$2,104,674,400	\$2,383,879,985
Use of Fund Balance	\$40,000,000	\$55,000,000
Total – LTF	\$2,144,674,400	\$2,438,879,985
Average Homeowner Tax Bill	\$6,094	\$6,369



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 2025 Proposed Budget schedule is based on the real property tax rate of \$0.875 and a personal property tax rate of \$4.15 for TY 2024 and \$4.10 for TY 2025.

FY 2025 Proposed Budget, Schedule of Appropriations¹

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
Operating Appropriations				
County General Fund ²	\$984,030,430	\$275,603,707	\$708,426,723	29.0%
School Operating Fund	1,814,777,946	537,650,516	1,277,127,430	52.4%
School Grant Fund	35,071,745	35,071,745	0	0.0%
School Lease Purchase Fund	10,002,000	10,002,000	0	0.0%
School Nutrition Fund	42,637,655	42,637,655	0	0.0%
Children's Services Act Fund	10,331,436	6,641,369	3,690,067	0.2%
Disposable Plastic Bag Tax Fund	500,000	500,000	0	0.0%
Dulles Town Center CDA Fund	3,500,000	3,500,000	0	0.0%
EMS Transport Fund	7,300,000	7,300,000	0	0.0%
Housing Fund	12,410,000	5,000,000	7,410,000	0.3%
Legal Resource Center Fund	163,004	44,980	118,024	0.0%
Metro Garages Fund	3,594,263	3,594,263	0	0.0%
Opioid Abatement Settlement Fund	180,867	180,867	0	0.0%
Other Special Revenue Funds	91,000	91,000	0	0.0%
Rental Assistance Program Fund	12,801,320	12,528,930	272,390	0.0%
Restricted Use TOT Fund	4,790,000	4,790,000	0	0.0%
Self-Insurance Fund	5,455,700	0	5,455,700	0.2%
State and Federal Grant Fund	4,323,125	4,323,125	0	0.0%
Subtotal – Operating Appropriations	\$2,951,960,491	\$949,460,157	\$2,002,500,334	82.1%
Debt Appropriations				
County Government	\$116,838,623	\$31,628,067	\$85,210,557	3.5%
School System	154,469,583	5,865,010	148,604,573	6.1%
Greenlea Tax District	44,038	44,038	0	0.0%
Route 28 Special Improvements Fund	25,740,000	25,740,000	0	0.0%
Tall Oaks Water & Sewer Fund	60,572	60,572	0	0.0%
Subtotal – Debt Appropriations	\$297,152,816	\$63,337,687	\$233,815,130	9.6%

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	\$439,408,759	\$340,057,397	\$99,351,362	4.1%
County Asset Preservation Program	20,000,000	100,000	19,900,000	0.8%
School System Capital Projects	513,860,000	509,857,000	4,003,000	0.2%
School System Asset Preservation	47,790,000	0	47,790,000	2.0%
Capital Projects Financing Fund	718,618,196	718,618,196	0	0.0%
Major Equipment Replacement Fund	1,520,160	0	1,520,160	0.1%
Public Facilities Trust Fund	14,933,646	14,933,646	0	0.0%
Transportation District Fund	154,603,079	124,603,079	30,000,000	1.2%
Subtotal – Capital Appropriations	\$1,910,733,840	\$1,708,169,318	\$202,564,522	8.3%
Unallocated Balance	\$0	\$0	\$0	0.0%
Total – Appropriations	\$5,159,847,147	\$2,720,967,162	\$2,438,879,985	100.0%



Proposed Budget Overview

Comparison of Appropriations

The table below compares the FY 2025 Proposed Budget appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2024 Adopted Budget appropriation level. The FY 2025 Proposed Budget includes an overall approximately \$984 million increase in expenditures, or 24 percent. This year-over-year increase includes \$661 million in increased capital appropriations, \$28 million for increased debt appropriations, \$150 million for LCPS operating appropriations, and \$143 million for increased County operating appropriations, which includes a \$40 million contribution to the Revenue Stabilization Fund.

Comparison of Appropriations, FY 2024 Adopted and FY 2025 Proposed¹

Appropriation Category	FY 2024 Adopted	FY 2025 Proposed	Variance
Operating Appropriations			
County General Fund	\$840,537,318	\$984,030,430	\$143,493,112
School Operating Fund	1,665,045,179	1,814,777,946	149,732,767
School Grant Fund	30,503,915	35,071,745	4,567,830
School Lease Purchase Fund	10,002,000	10,002,000	0
School Nutrition Fund	51,663,825	42,637,655	(9,026,170)
Children's Services Act Fund	10,331,436	10,331,436	0
Disposable Plastic Bag Tax Fund	275,000	500,000	225,000
Dulles Town Center CDA Fund	3,500,000	3,500,000	0
EMS Transport Reimbursement Program Fund	5,225,000	7,300,000	2,075,000
Housing Fund	11,469,000	12,410,000	941,000
Legal Resource Center Fund	128,428	163,004	34,576
Metro Garages Fund	2,317,496	3,594,263	1,276,767
Opioid Abatement Settlement Fund	180,867	180,867	0
Other Special Revenue Funds	91,000	91,000	0
Rental Assistance Program Fund	12,055,628	12,801,320	745,692
Restricted Use Transient Occupancy Tax Fund	3,800,000	4,790,000	990,000
Self-Insurance Fund	5,455,700	5,455,700	0
State and Federal Grant Fund	4,297,577	4,323,125	25,548
Subtotal – Operating Appropriations	\$2,656,879,369	\$2,951,960,491	\$295,081,122
Debt Appropriations			
County Government	\$105,594,936	\$116,838,623	\$11,243,687
School System	146,530,544	154,469,583	7,939,039
Greenlea Tax District	44,038	44,038	0
Route 28 Special Improvements Fund	16,875,000	25,740,000	8,865,000
Tall Oaks Water & Sewer Special Revenue Fund	60,572	60,572	0
Subtotal – Debt Appropriations	\$269,105,090	\$297,152,816	\$28,047,726

¹ Sums may not equal due to rounding.

**Proposed Budget Overview**

Appropriation Category	FY 2024 Adopted	FY 2025 Proposed	Variance
Capital Appropriations			
County Government Capital Projects	\$500,911,178	\$439,408,759	(\$61,502,419)
County Asset Preservation Program	19,867,825	20,000,000	132,175
School System Capital Projects	122,179,376	513,860,000	391,680,624
School System Asset Preservation	43,216,000	47,790,000	4,574,000
Capital Projects Financing Fund	389,497,307	718,618,196	329,120,889
Major Equipment Replacement Fund	1,520,160	1,520,160	0
Public Facilities Trust Fund	28,770,783	14,933,646	(13,837,137)
Transportation District Fund	143,760,563	154,603,079	10,842,516
Subtotal – Capital Appropriations	\$1,249,723,193	\$1,910,733,840	\$661,010,647
Unallocated Balance	\$150,702	\$0	(\$150,702)
Total Appropriations	\$4,175,858,354	\$5,159,847,147	\$983,988,793



Proposed Budget Overview

Comparison of Local Tax Funding

The FY 2025 Proposed Budget's use of local tax funding for all appropriated funds at the proposed real property tax rate totals approximately \$2.44 billion. The use of local tax funding is \$294 million higher than the FY 2024 Adopted Budget. Local tax support for the County's General Fund increased by \$121 million or 21 percent, which includes a \$40 million contribution to the Revenue Stabilization Fund, while the local transfer for the LCPS operating fund increased by \$137 million or 12 percent.

Comparison of the Use of Local Tax Funding, FY 2024 Adopted and FY 2025 Proposed¹

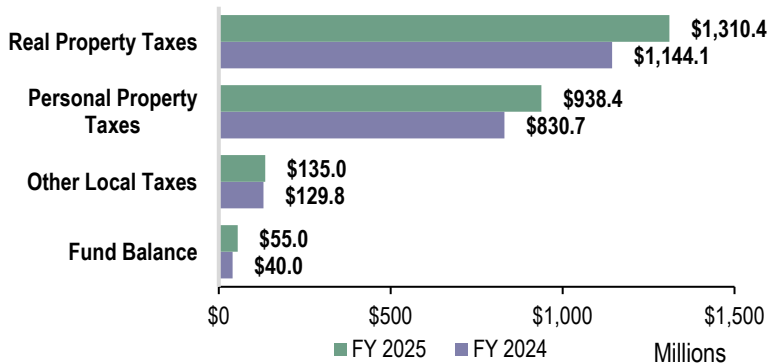
Appropriation Category	FY 2024 Adopted	FY 2025 Proposed	Variance
Operating Appropriations			
County General Fund	\$587,643,894	\$708,426,723	\$120,782,829
School Operating Fund	1,139,827,376	1,277,127,430	137,300,054
School Grant Fund	0	0	0
School Lease Purchase Fund	0	0	0
School Nutrition Fund	0	0	0
Children's Services Act Fund	3,690,067	3,690,067	0
Dulles Town Center CDA Fund	0	0	0
Disposable Plastic Bag Tax Fund	0	0	0
EMS Transport Reimbursement Program Fund	0	0	0
Housing Fund	6,469,000	7,410,000	941,000
Legal Resource Center Fund	83,448	118,024	34,576
Metro Garages Fund	0	0	0
Opioid Abatement Settlement 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	\$1,743,441,875	\$2,002,500,334	\$259,058,459
Debt Appropriations			
County Government	\$76,503,015	\$85,210,557	\$8,707,542
School System	138,705,544	148,604,573	9,899,029
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	\$215,208,559	\$233,815,130	\$18,606,571
Capital Appropriations			
County Government Capital Projects	\$92,604,356	\$99,351,362	\$6,747,006
County Asset Preservation Program	19,767,825	19,900,000	132,175

¹ Sums may not equal due to rounding.



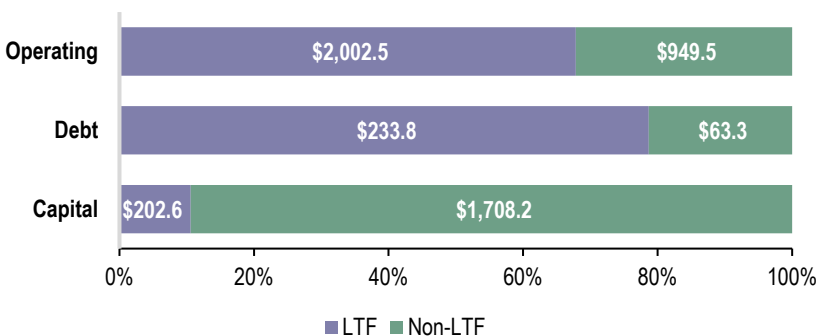
Proposed Budget Overview

Appropriation Category	FY 2024 Adopted	FY 2025 Proposed	Variance
School System Capital Projects	2,864,923	4,003,000	1,138,077
School System Asset Preservation	43,216,000	47,790,000	4,574,000
Capital Projects Financing Fund	0	0	0
Major Equipment Replacement Fund	1,520,160	1,520,160	0
Public Facilities Trust Fund	0	0	0
Transportation District Fund	25,900,000	30,000,000	4,100,000
Subtotal – Capital Appropriations	\$185,873,264	\$202,564,522	\$16,691,258
Unallocated Balance	\$150,702	\$0	(\$150,702)
Total – Local Tax Funding	\$2,144,674,400	\$2,438,879,985	\$294,205,585



Comparison of Local Tax Funding Sources

Growth in the data center industry property assessed values is the most substantial change, which has significantly increased both real and personal property tax revenue.



Comparison of Funding Sources by Appropriations Category

Capital funds leverage substantial non-local tax funding sources.



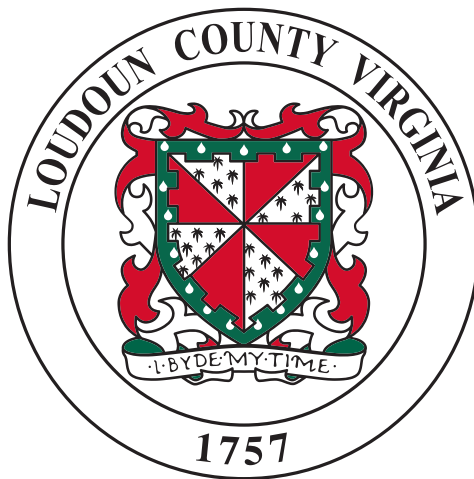
Proposed Budget Overview

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 approximately \$2.71 billion for the FY 2025 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 2026 Projected is shown for illustrative purposes only. Personnel is escalated by 3 percent and operating and maintenance is escalated by 1 percent, unless more specific detail is known. 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$480,989,795	\$516,719,665	\$578,647,140	\$668,301,014	\$688,350,044
Operating and Maintenance	1,201,893,322	1,311,516,487	1,431,806,856	1,590,352,694	1,606,256,221
Capital Outlay	2,536,351	5,242,158	6,496,233	5,611,313	0
Other Uses of Funds	344,707,171	437,416,423	380,617,595	450,218,672	450,218,672
Total – Expenditures	\$2,030,126,640	\$2,270,894,734	\$2,397,567,824	\$2,714,483,693	\$2,744,824,937
Revenues					
General Property Taxes	\$1,692,001,602	\$1,904,234,267	\$1,926,771,700	\$2,200,759,435	\$2,200,759,435
Other Local Taxes	205,972,923	213,734,420	210,158,400	221,641,150	221,641,150
Permits, Fees, and Licenses	24,729,516	24,350,515	27,698,050	26,519,050	26,519,050
Fines and Forfeitures	1,662,929	1,729,355	1,515,300	1,514,700	1,514,700
Use of Money and Property	(3,930,342)	39,588,978	24,356,258	33,333,379	33,333,379
Charges for Services	35,599,703	38,661,634	43,972,257	46,169,353	46,169,353
Miscellaneous Revenue	10,259,912	4,495,557	708,632	270,300	270,300
Recovered Costs	9,622,592	12,178,989	10,260,720	9,919,450	9,919,450
Intergovernmental – Commonwealth	97,318,792	98,300,803	98,361,482	104,284,306	104,284,306
Intergovernmental – Federal	35,070,639	20,710,022	12,570,560	13,213,595	13,213,595
Other Financing Sources	1,639,554	1,391,204	41,194,465	56,858,974	56,858,974
Total – Revenues	\$2,109,947,820	\$2,359,375,744	\$2,397,567,824	\$2,714,483,693	\$2,714,483,693





History of Expenditures by Department¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Animal Services	\$4,916,820	\$4,720,883	\$5,227,887	\$6,153,904	\$6,323,909
Board of Supervisors	3,598,615	3,743,873	4,887,193	5,615,738	5,766,127
Building and Development	25,755,351	26,718,419	29,379,195	30,715,830	31,599,237
Clerk of the Circuit Court	5,465,200	5,977,118	5,990,448	6,358,771	6,545,010
Commissioner of the Revenue	9,720,089	10,426,779	12,052,187	12,340,789	12,694,306
Commonwealth's Attorney	5,234,601	6,805,485	8,606,695	10,310,614	10,610,918
Community Corrections	4,219,850	4,701,322	5,158,951	5,726,322	5,890,706
County Administrator	19,661,562	11,495,028	16,697,355	18,710,076	19,188,712
County Attorney	4,194,319	4,982,142	4,597,310	4,716,664	4,854,813
Courts	1,757,655	1,873,666	2,287,309	2,388,281	2,454,072
Economic Development	4,481,827	5,351,772	5,519,358	6,223,865	6,384,933
Elections and Voter Registration	2,117,374	2,936,634	3,260,404	3,650,803	3,741,019
Extension Services	577,622	656,965	741,834	887,670	910,726
Family Services	25,452,053	29,158,898	40,669,143	44,291,154	45,368,632
Finance and Procurement	9,789,867	9,963,896	8,207,034	9,106,582	9,352,723
Fire and Rescue	117,779,236	130,186,694	141,962,692	147,826,563	151,864,207
General Services	58,343,708	80,767,603	108,516,632	113,055,864	113,716,912
Health	7,239,767	7,680,629	14,973,000	17,333,497	17,830,714
Housing and Community Development	2,923,447	15,664,235	18,144,183	19,064,860	19,353,236
Human Resources	8,807,310	9,655,234	11,062,747	12,010,871	12,284,976
Information Technology	44,658,875	51,349,693	55,939,553	69,857,565	70,941,316
Juvenile Court Service Unit	5,488,262	7,085,152	9,160,168	9,406,452	9,670,784
Library Services	20,159,378	22,600,334	25,032,757	25,462,057	26,145,673
Mapping and Geographic Information	3,073,647	3,533,978	3,950,513	4,058,368	4,176,349
MH, SA, and Developmental Services	52,775,339	57,197,200	70,822,786	71,736,585	73,655,548
Non-Departmental	1,395,509,435	1,561,678,976	1,564,263,052	1,817,809,753	1,827,596,397
Parks, Recreation, and Community Services	59,557,888	64,878,365	73,526,782	83,151,672	85,344,652
Planning and Zoning	10,162,708	10,526,041	12,690,978	15,041,832	15,470,889
Sheriff's Office	104,221,765	111,709,372	131,640,548	138,849,278	142,301,019
Transportation and Capital Infrastructure	20,653,196	16,184,989	10,794,685	11,020,126	11,255,512
Treasurer	6,824,279	7,468,283	8,157,650	8,725,732	8,947,346
County Total	\$2,045,121,044	\$2,287,679,658	\$2,413,921,029	\$2,731,608,138	\$2,762,241,373

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Animal Services	42.00	42.00	42.00	48.00	48.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	205.80	206.80	207.80	213.00	213.00
Clerk of the Circuit Court	52.00	52.00	52.00	54.00	54.00
Commissioner of the Revenue	83.93	89.93	90.93	90.93	90.93
Commonwealth's Attorney	48.00	54.00	59.00	66.77	66.77
Community Corrections	37.33	40.33	42.33	45.33	45.33
County Administrator	79.53	62.60	105.60	116.87	116.87
County Attorney	27.00	27.00	27.00	27.00	27.00
Courts	11.00	11.00	12.00	12.00	12.00
Economic Development	25.00	28.00	28.00	31.00	31.00
Elections and Voter Registration	13.00	13.00	15.00	17.00	17.00
Extension Services	5.00	5.00	5.00	6.00	6.00
Family Services	203.53	229.53	246.53	274.53	274.53
Finance and Procurement	89.00	100.00	58.00	62.00	62.00
Fire and Rescue	696.14	729.14	759.06	788.06	788.06
General Services	164.06	181.35	190.35	204.58	204.58
Health	41.00	55.00	116.00	127.00	127.00
Housing and Community Development	0.00	33.00	35.00	36.00	36.00
Human Resources	43.00	46.00	46.00	50.00	50.00
Information Technology	115.47	119.47	119.47	119.47	119.47
Juvenile Court Service Unit	44.69	68.69	67.54	68.01	68.01
Library Services	224.06	225.06	224.81	226.81	226.81
Mapping and Geographic Information	25.00	26.00	26.00	26.00	26.00
MH, SA, and Developmental Services	434.64	449.17	461.57	481.57	481.57
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Parks, Recreation, and Community Services	721.27	742.20	692.57	756.30	756.30
Planning and Zoning	72.00	78.00	80.00	90.00	90.00
Sheriff's Office	807.49	812.49	852.27	875.56	875.56
Transportation and Capital Infrastructure	87.00	90.00	95.00	101.00	101.00
Treasurer	56.00	56.00	56.00	58.00	58.00
County Total	4,453.94	4,672.76	4,812.83	5,072.79	5,072.79

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

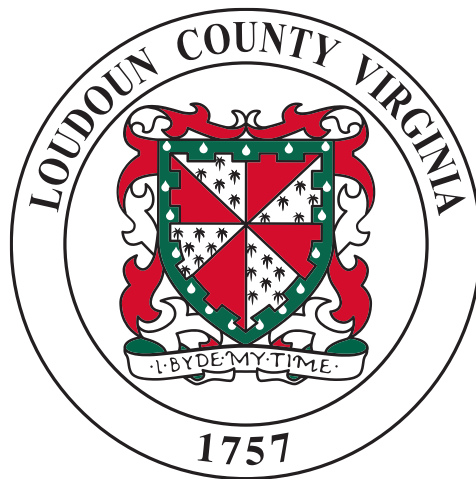
² A change in methodology decreased certain FTE totals for FY 2024. See department narratives for details.



Resource Requests FY 2025 Proposed Budget

Contents

Summary of Proposed Resource Requests	R-2
Resource Requests by Functional Area	R-8





Summary of Resource Requests

As part of the budget development process, departments proposed prioritized resource requests to be considered for funding in FY 2025. Based on the Board's guidance, the County Administrator has prepared a Proposed Budget that would fund resources at the real property tax rate of \$0.875, and the document shows resource requests in groupings of half cent increments to comply with the Board's secondary guidance to show a scenario at the homeowner's equalized rate of \$0.84.

Concepts

Resource Requests

Additional funding requests, or *resource requests*, are detailed for the Board's consideration during budget deliberations and are summarized in this section of the Proposed Budget. 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 Increments

To comply with the Board's guidance, resource requests recommended for funding have been prioritized at half cent increments. All resources requests included in this section are fully funded in the Proposed Budget. Resource requests funded in the \$0.84 increment are Board priorities, positions needed to open and maintain capital facilities and the CIP, positions that do not require additional LTF ("FTE Authority"), and a critical subset of department priorities. The County Administrator considers the resources funded at \$0.84 to be his highest priorities, with each subsequent half cent increment a lower priority; however, all resource requests included in the Proposed Budget are recommended for funding and are funded within the Board's guidance. Each half cent increment following \$0.84 has an approximate value of \$3 million, which represents the County's 40% share of each half penny of the real property tax rate. Within each half cent increment, resource requests are listed in alphabetical order by department.

Summary of Resource Requests Funded in the Proposed Budget

Tax Rate Increment	Department	Department Priority	Request	LTF (\$)
\$0.84				
	Fire and Rescue	Capital Facility	Leesburg South Station Staffing Phase II	2,563,470
	Fire and Rescue	Capital Facility	Lovettsville Replacement Station	1,280,870
	General Services	Capital Facility	Capital Facilities Staffing	906,617
	Parks, Recreation, and Community Services	Capital Facility	Ashburn Recreation and Community Center	4,635,715
	Parks, Recreation, and Community Services	Capital Facility	Part-time Hours at Bolen Park	117,350
	Sheriff's Office	Capital Facility	Crossing Guards	28,380
	Transportation and Capital Infrastructure	CIP Support	Land Acquisition Management Support	10,650
	Transportation and Capital Infrastructure	CIP Support	Utility Management	148,210



Summary of Proposed Resource Requests

Tax Rate Increment	Department	Department Priority	Request	LTF (\$)
	Economic Development	FTE Authority	International Business Development Manager and Program Support	-
	Fire and Rescue	FTE Authority	EMS Training Specialist	-
	General Services	FTE Authority	Surplus Technician Conversion	-
	Mental Health, Substance Abuse, and Developmental Services	FTE Authority	Accounting Technician I	(134,221)
	Parks, Recreation, and Community Services	FTE Authority	Lodge Program Assistant	-
	Board of Supervisors	Board Priority	Purchase of Development Rights	562,370
	Fire and Rescue	Board Priority	Union Representative	178,906
	Office of the County Administrator, Management and Budget	Board Priority	Collective Bargaining Support	135,710
	Community Corrections	1	Mental Health Probation Officer	123,034
	Courts	1	General District Court: Supplement Increase from 15% to 20%	70,144
	Courts	1	Juvenile and Domestic Relations Court: Supplement Increase from 15% to 20%	26,717
	Elections and Voter Registration	1	Assistant Registrar	86,030
	Family Services	1	Public Benefits Team	939,990
	Health	1	Environmental Health	1,175,020
	Human Resources	1	Systems Staffing	322,220
	Juvenile Court Service Unit	1	Administrative Assistant	60,200
	Office of the County Administrator, Clerk's Office	1	Project Manager	158,515
	Parks, Recreation, and Community Services	1	Afterschool Programs Inclusion Programmer & Adaptive Recreation Assistant Hours	587,370
	Sheriff's Office	1	Law Enforcement Behavioral Health Coordinator	192,740
\$0.845				
	Animal Services	1	Veterinarian and Veterinary Technicians	459,620
	Building and Development	1	Permit Technician	114,240
	Fire and Rescue	1	Data and Analytics Manager	190,820
	Mental Health, Substance Abuse, and Developmental Services	1	Support Coordination	1,019,580



Summary of Proposed Resource Requests

Tax Rate Increment	Department	Department Priority	Request	LTF (\$)
	Office of the Commonwealth's Attorney	1	Investigators	359,600
	Office of the County Administrator, Clerk's Office	2	Assistant Deputy Clerk	120,045
	Office of the County Administrator, Management and Budget	1	Operating Budget Management Analysts	243,440
	Office of the County Administrator, Public Affairs and Communications	1	Broadcast and Media Production Specialist	73,390
	Planning and Zoning	1	Proffer Management Planner	137,540
\$0.85				
	Animal Services	2	Customer Service Specialist	85,250
	Community Corrections	2	Senior Pretrial Investigator	112,624
	Community Corrections	3	Driving While Intoxicated Probation Officer	123,034
	Family Services	2	Child Protective Services and Internal Operations Support	1,110,410
	Human Resources	2	Classification and Compensation Analyst	137,160
	Mental Health, Substance Abuse, and Developmental Services	2	Internal Support	382,880
	Office of the County Administrator, Public Affairs and Communications	2	Senior Communications Specialist	139,990
	Parks, Recreation, and Community Services	2	Aging Program Specialist	118,260
	Sheriff's Office	2	Intelligence, Data and Systems	974,550
\$0.855				
	Building and Development	2	Natural Resources Engineer and Team Lead	354,100
	Building and Development	3	Business Analyst II	158,000
	Clerk of the Circuit Court	1	Legal Records Clerk	86,380
	Economic Development	1	Data Analyst and Program Support	171,990
	Economic Development	2	Deputy Director	267,040
	Extension Services	1	Nutrition Educator	123,260
	Office of the County Administrator, Public Affairs and Communications	3	Health and Human Services Communications Specialists	248,080



Summary of Proposed Resource Requests

Tax Rate Increment	Department	Department Priority	Request	LTF (\$)
	Planning and Zoning	2	Senior Planner - Unmet Housing Needs Strategic Plan	145,500
	Planning and Zoning	3	Special Projects Division	974,060
	Sheriff's Office	3	Managerial and Administrative Support	401,850
	Treasurer's Office	1	Cash Management Specialist	143,860
\$0.86				
	Elections and Voter Registration	2	Voter Services Specialist	96,530
	Finance and Procurement	1	Administrative Assistant	109,710
	General Services	1	Reorganization	981,677
	Housing and Community Development	1	State Rental Assistance Program Specialist	55,730
	Information Technology	1	Workforce Innovation Program (The Learners)	1,030,000
	Library Services	1	Communications Specialist III	139,290
	Transportation and Capital Infrastructure	1	Facilities Development	489,110
\$0.865				
	Animal Services	3	Humane Law Enforcement Officers	564,560
	Family Services	3	Quality, Data, and Compliance Team	745,720
	Finance and Procurement	2	Procurement Systems Manager	157,960
	Finance and Procurement	3	Accounts Payable Accountant III	134,160
	Human Resources	3	Management Analyst - Data and Projects	137,450
	Mental Health, Substance Abuse, and Developmental Services	3	Early Intervention Case Managers	851,930
	Office of the Commonwealth's Attorney	2	Docket Manager	150,260
	Office of the County Administrator, Clerk's Office	3	Customer Service Specialists II - Part-Time Secondary Clerks	54,620
	Office of the County Administrator, Emergency Management	1	Lead Emergency Management Planner	142,240
\$0.87				
	Clerk of the Circuit Court	2	Information Technology Technician II	114,080
	Finance and Procurement	4	Internal Auditor	180,660



Summary of Proposed Resource Requests

Tax Rate Increment	Department	Department Priority	Request	LTF (\$)
	General Services	2	Public Works Technicians	221,055
	Health	2	Clinical Health Services Resources to Meet Client Demand	474,260
	Library Services	2	Human Resources Technician	110,140
	Office of the Commonwealth's Attorney	3	Paralegal	131,880
	Office of the Commonwealth's Attorney	4	Legal Services Assistants	354,900
	Office of the Commonwealth's Attorney	5	Assistant to the Chief of Staff	88,000
	Parks, Recreation, and Community Services	3	Human Resources Trainer	130,720
	Sheriff's Office	4	Field Deputies	1,142,860
	Treasurer's Office	2	Tax Administration Assistant I	101,760
\$0.875				
	Sheriff's Office	4	Field Deputies	2,857,140





Resource Requests by Functional Area

The following tables list resource requests funded in the Proposed Budget. 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. Performance measure data, when available, follows each resource request summary linking the request to key indicators within the department. Key measures included in the Proposed Budget, FY 2025 and FY 2026 data reflect the estimated impact of requested resources.

Resources funded at the proposed rate of \$0.875 total \$34.9 million in local tax funding and include 263 positions.



Resource Requests by Functional Area

General Government Resource Requests

Board of Supervisors Priority: Collective Bargaining Support (Office of Management and Budget)

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$7,510	\$0	\$0	\$0	\$135,710	1	0
Details			Overview				
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This position would provide support to the Board's collective bargaining initiative by providing the forecasting and analytical support needed to negotiate and enter into collective bargaining agreements.• The Office of Management and Budget (OMB) seeks to leverage the management analyst job family to continue building career ladders.• If additional union(s) are elected to represent the County's two other bargaining units (Labor and Trades and General Government), modeling efforts as well as negotiations could be more complex than with the International Association of Fire Fighters.• OMB will continue to leverage support from financial advisor PFM on modeling efforts; however, depth from a staff perspective is also essential so as not to create single points of failure, especially on the personnel forecasting side. Additionally, with the upgrade of Oracle to better manage position control, staff will have better data to inform forecasting efforts; however, absorbing this additional data and accompanying analysis will require additional staff.				
Mandates:	Not mandated						
PM Highlight:	None						
Program:	Forecasting and Economic Analysis, Operating Budget						
Positions:	1 Senior Management Analyst						
Theme:	Board Priority						
One-time LTF:	\$2,610						
Recurring LTF:	\$133,100						



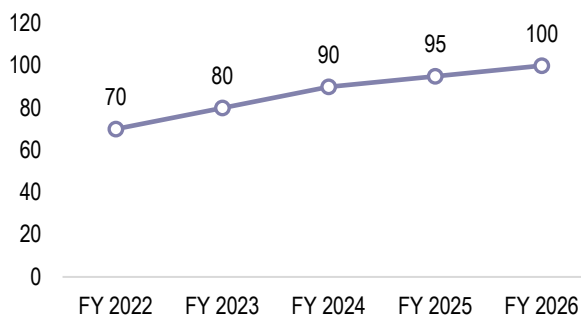
Resource Requests by Functional Area

Board of Supervisors Priority: Purchase of Development Rights

Personnel: \$425,600	O&M: \$41,770	Capital: \$95,000	Reallocation: \$0	Revenue: \$0	LTF: \$562,370	FT pos. 3	PT pos. 0
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Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of Determinations for BOS Held Easements Program: Multiple Departments/Activities Positions: 1 Program Manager, 1 Stewardship Manager, 1 Conservation Program Planner Theme: Board Priority One-time LTF: \$104,330 Recurring LTF: \$458,040	<ul style="list-style-type: none"> • If the Board approves the Purchase of Development Rights (PDR) Program in the FY 2025 and subsequent budgets, new resources will be needed to establish a staffing infrastructure to support and administer the PDR program. • During the FY 2025 budget development process, staff identified three new positions that would be needed to adequately administer the program: a PDR Manager (DPZ), Stewardship Manager (DPZ), and a Conservation Program Planner (B&D). • These positions would be responsible for reviewing applications, coordinating between advisory and governing bodies, conducting site visits to ensure the property owner is complying with the terms of the easement, establishing baseline reports, and reviewing applications for compliance with natural resource regulations. • If these positions are not funded, there will not be sufficient staffing to effectively support the PDR program. The responsibilities will fall on existing staff, which could take away their work from other projects that are Board priorities and degrade service levels. • Staff recommends that the funding for the first year of program purchases be appropriated during the FY 2024 General Fund balance process, which aligns with program ramp-up timing.

Key Measures



Measure: Number of Determinations for BOS Held Easements

The number of determinations for easements held by the Board of Supervisors has steadily increased recently and is anticipated to continue to increase incrementally.



Resource Requests by Functional Area

Board of Supervisors Priority: Union Representative (LCFR, IAFF Local 3756)

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$154,945	\$23,961	\$0	\$0	\$0	\$178,906	1	0

Details		Overview
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none">• Through the collective bargaining process between Loudoun County and IAFF Local 3756, the County has tentatively agreed to detail/re-assign one uniformed employee to a full-time, day work Union Officer position.• To support this re-assignment, Loudoun County Fire and Rescue (LCFR) seeks to add one position for this purpose and avoid having to absorb the detailed position.• The approval of this request will allow the two parties to codify the terms of the tentative collective bargaining agreement.
Mandates:	Not mandated	
PM Highlight:	None	
Program:	Human Resources	
Positions:	1 Union Representative	
Theme:	Board Priority	
One-time LTF:	\$16,622	
Recurring LTF:	\$162,284	



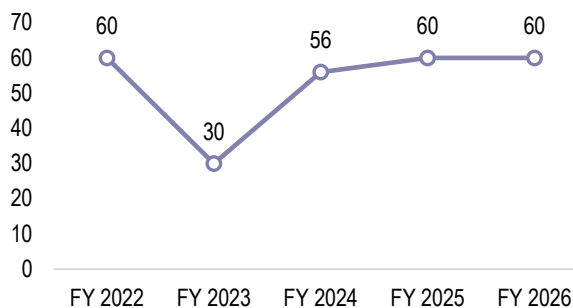
Resource Requests by Functional Area

Office of the County Administrator, Clerk's Office Priority 1: Project Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$144,300	\$14,215	\$0	\$0	\$0	\$158,515	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Number of Planning Commission Packets Program: Support to the Board Positions: 1 Project Manager Theme: Internal Support One-time LTF: \$5,120 Recurring LTF: \$153,395	<ul style="list-style-type: none"> There are currently two full-time project managers who manage project, administrative, and analytical support for the Board of Supervisors and its three Standing Committees. The demand for support for the Community Development functional area and its legislative process for project management exceeds the capacity of the project management activity within the Support to Board program area. An additional project manager will allow County Administration to effectively manage an efficient transition of legislative matters from the Planning Commission to the Board and will enable the Department of Planning and Zoning to better utilize resources and ensure that expectations between the Planning Commission support staff and the support to the Board staff are consistent. This position will likely focus on the Community Development functional area, which will allow the incumbent project managers to concentrate on other tasks that are not being performed by the project management team.

Key Measures



Objective: Support the Planning Commission's review of matters coming before it by providing comprehensive evaluations and recommendations, being responsive to Planning Commission inquiries, complying with records and notice requirements, and providing other administrative requirements.

Measure: Number of Planning Commission Packets (including supplemental)

An additional project manager will help support the Support to Board functional program area as the number of Planning Commission packets submitted to the Clerk's Office for review is anticipated to increase.



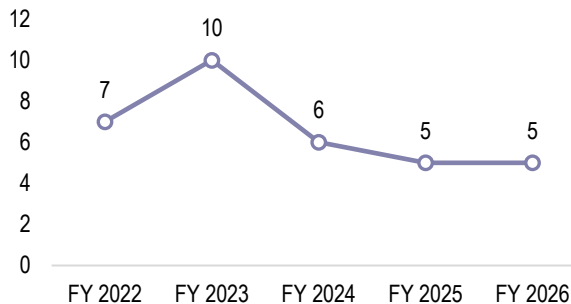
Resource Requests by Functional Area

Office of the County Administrator, Clerk's Office Priority 2: Assistant Deputy Clerk

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$108,000	\$12,045	\$0	\$0	\$0	\$120,045	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• An additional full-time assistant deputy clerk will support the incumbent clerk, who is currently supporting the 24 Planning Commission meetings, reviewing packets throughout the year and providing backup to the four other clerks in the Support to Board Program.• From FY 2022 to FY 2023, there was a 60 percent increase in Support to Board program area assisted meetings, and it is anticipated that there will be a 10 percent increase in the number meetings between FY 2023 and FY 2024. It is also expected that in FY 2025, the Planning Commission and Board of Supervisors will move forward with a series of Area Plans that support the Comprehensive Plan and amendments to the recently adopted Zoning Ordinance revisions.• This position will also help the senior assistant deputy clerk with the Freedom of Information Act (FOIA) coordination process. While FOIA requests have become increasingly complex in recent years, the County has also experienced a 22-percent increase in FOIA requests between FY 2022 to FY 2023 and is anticipating an estimated 20 percent increase from FY 2023 to FY 2024. An additional full-time assistant deputy clerk will help the Clerk's Office provide an enhanced level of service.
Mandates: Not mandated, but necessary for compliance with federal, state, or local laws	
PM Highlight: Average Number of Days to Respond to FOIA Request	
Program: Support to the Board	
Positions: 1 Assistant Deputy Clerk	
Theme: Internal Support	
One-time LTF: \$5,120	
Recurring LTF: \$114,925	

Key Measures



Objective: Respond to FOIA requests withing five business days.

Measure: Average Number of Days to Respond to FOIA Request

With the anticipated increase in FOIA requests, an additional assistant deputy clerk will help continue to ensure that FOIA requests are responded to within five business days.



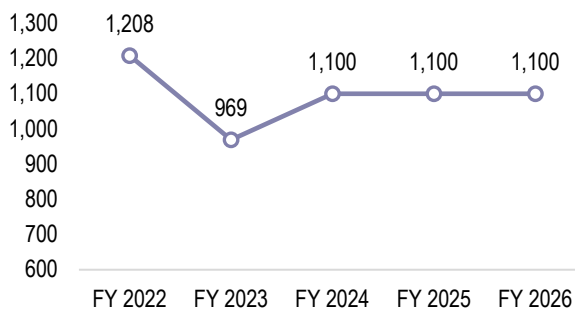
Resource Requests by Functional Area

Office of the County Administrator, Clerk's Office Priority 3: Customer Service Specialists II (2 Positions) - Part-Time Secondary Clerks

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$43,600	\$11,020	\$0	\$0	\$0	\$54,620	0	2

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Number of Board Meeting Agenda Items Prepared Program: Support to the Board Positions: 2 Customer Service Specialists Theme: Equitable Access One-time LTF: \$5,220 Recurring LTF: \$49,400	<ul style="list-style-type: none"> Currently, there is one full-time deputy clerk, three full-time assistant deputy clerks, one full-time deputy clerk, and two part-time customer service specialists who collectively manage administrative support for Board meetings, work sessions and public hearings, and three standing committees. The existing part-time customer service specialists support both the Planning Commission and the Board of Supervisors. The work demand has caused staffing issues when either customer service specialist must take leave (scheduled or unscheduled) or attend mandatory training, which has led to the assistant deputy clerks absorbing the additional workload. Two additional part-time customer service specialists will allow the incumbent customer service specialists to focus on the Board of Supervisors public input process. This will enable the two new part-time positions, if approved, to support the 24 Planning Commission meetings (work sessions and public hearings) throughout the year.

Key Measures



Measure: Number of Board Meeting Agenda Items Prepared

The customer service clerks will assist the Clerk's Office in preparing and publishing Board meeting packets by the established deadline, even as the number of packets is expected to increase in FY 2024 and remain steady in FY 2025



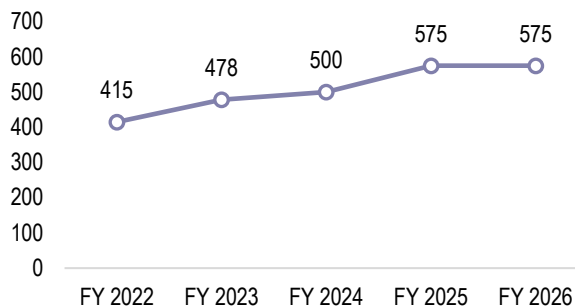
Resource Requests by Functional Area

Office of the County Administrator, Office of Emergency Management Priority 1: Lead Emergency Management Planner

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$135,500	\$6,740	\$0	\$0	\$0	\$142,240	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• A lead emergency management planner will provide stewardship and focus on programs and plans, such as hazard mitigation, community recovery, and continuity of operations. Additionally, this position will play a key role in threat and hazard identification and risk assessment and strategic planning.• This position will enable the County to routinely address gaps in resiliency and mitigation planning. The existing workload and resources make it more challenging for the Office of Emergency Management (OEM) to consistently address more complex gaps that require multi-departmental coordination.• With the addition of a lead emergency management planner, a portion of initiatives that are on the 9-24 month development cycle will be removed, which will allow for either a shorter overall time between development and updates or more projects completed within a set timeframe.
Mandates: Not mandated	
PM Highlight: Number of Planning hours	
Program: Threat, Hazard, and Resilience Planning	
Positions: 1 Lead Emergency Management Planner	
Theme: Public and Life Safety	
One-time LTF: \$2,610	
Recurring LTF: \$139,630	

Key Measures



Objective: Conduct planning activities associated with significant events.

Measure: Number of planning hours.

The number of planning hours for significant events steadily increased in FY 2023 and FY 2024 and is expected to continue increasing in FY 2025. The lead emergency management planner will play a key role in planning activities associated significant events and addressing gaps in resiliency and mitigation planning.



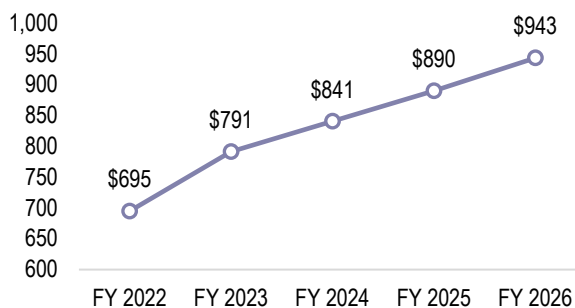
Resource Requests by Functional Area

Office of the County Administrator, Office of Management and Budget (OMB) Priority 1: Operating Budget Management Analysts

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$227,500	\$15,940	\$0	\$0	\$0	\$243,440	2	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Size of Appropriated General Fund Program: Operating Budget Development and Review Positions: 1 Management Analyst, 1 Senior Management Analyst Theme: Fiscal Responsibility One-time LTF: \$5,220 Recurring LTF: \$238,220	<ul style="list-style-type: none"> The continued growth of the County's budget, including number of positions and priority programs/initiatives, has created a need for additional management analysts to support the annual budget process, monitoring of the budget, and management analyses on behalf of the County Administrator. Current service level for the Office of Management and Budget (OMB) includes processing of 100 resource requests annually through the budget process, with each analyst assigned 14 resource requests. The complexity of resource requests, including multi-departmental requests as well as new program request associated with Board priorities, requires a reduction to the amount of resource requests per analyst, to provide better capacity for better analysis coordination with departments. With the upcoming Oracle upgrade, OMB will have additional financial and personnel data with which to perform analysis; however, additional analysts are needed to enhance the Office's ability to consume, interpret and make recommendations on those data. Existing management analysts III and IV can carry a portfolio of four and up to eight departments and special revenue funds during period of turnover. Additional staff will spread work to more team members, alleviating workload concerns that have impacted retention.

Key Measures



Measure: Size of the Appropriated General Fund (millions)

As the County Appropriated General Fund continues to increase, additional management analysts will assist County departments in preparing and managing their budgets and reduce the workload of existing analysts.



Resource Requests by Functional Area

Office of the County Administrator, Public Affairs and Communications Priority 1: Broadcast and Media Production Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$67,200	\$6,190	\$0	\$0	\$0	\$73,390	0	0

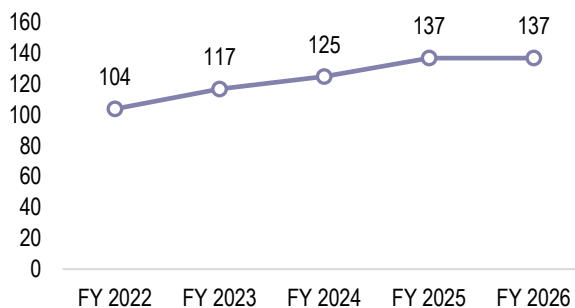
Details

Service Level:	Enhanced Service Level Request
Mandates:	County Mandate
PM Highlight:	Number of Board and Planning Commission Meetings
Program:	Public Affairs and Communications/Cable Channel and Webcast Operations
Positions:	1 Broadcast and Media Production Specialist
Theme:	Equitable Access
One-time LTF:	\$3,860
Recurring LTF:	\$69,530

Overview

- This request is to convert the broadcast and media production specialist from a part-time to a full-time position. The County currently televises and webcasts all Board of Supervisors and Planning Commission meetings. Due to updates in Virginia law that require a notice of ordinance amendments or land use applications to be published no more than 14 days before items are voted on, the Planning Commission monthly Work Session has been converted to include a second monthly Public Hearing and the regular monthly work session, which resulted in adding additional staff support to the Planning Commission's monthly meetings.
- To continue supporting the Planning Commission and provide an enhanced level of service, PAC is requesting that the current part-time broadcast and media specialist be converted to a full-time position.
- Converting this position from a part-time to a full-time position will provide additional staff capacity the program needs to continue to televise and webcast 100 percent of Board of Supervisors and Planning Commission meetings without having to consider a reduction in service level.

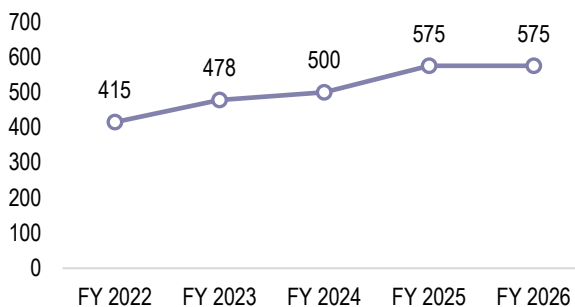
Key Measures



Objective: Televise and webcast 100 percent of Board and Planning Commission meetings

Measure: Number of Board and Planning Commission Meetings

The number of Board and Planning Commission meetings televised, and webcast online has increased and is expected to continue increasing in FY 2025. The additional hours associated with this resource request will help meet the demand



Objective: Televise and webcast 100 percent of Board and Planning Commission meetings.

Measure: Total number of hours of meetings televised

This measure shows that the total number of hours of Board and Planning Commission meetings has increased recently and is expected to increase in FY 2025.



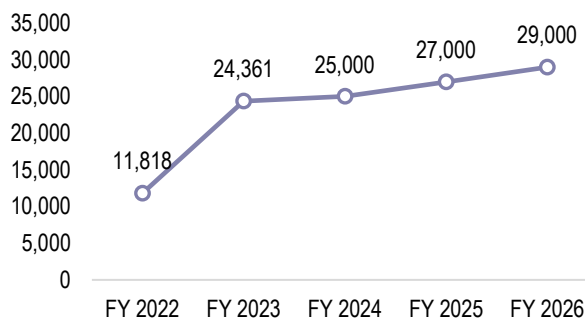
Resource Requests by Functional Area

Office of the County Administrator, Public Affairs and Communications Priority 2: Senior Communications Specialist

Personnel: \$132,000	O&M: \$7,990	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$139,990	FT pos. 1	PT pos. 0
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Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of communications services provided to all departments and in support of countywide communication requirements Program: Public Affairs and Communications/Constituent Services; Internal & External Communications; Media Relations Positions: 1 Senior Communications Specialist Theme: Equitable Access One-time LTF: \$2,860 Recurring LTF: \$137,130	<ul style="list-style-type: none"> Over the past few years, PAC has experienced higher demand for services. The addition of a senior communications specialist to support all County departments would help the division expand its capacity to manage the current demand and anticipated increase in demand for departmental and countywide communications. Technical staff in various departments rely on PAC's expertise to plan and manage information, education and engagement campaigns and effectively communicate with the public and employees regarding a broad range of topics and initiatives. Within the current demand for services from County departments are increasingly more complex requests that require sustained support and currently exceed PAC's current service level. Currently, one senior communications specialist serves the needs of all County departments that do not have dedicated communicators, including supporting the organization's internal communications, which also have increasingly become more frequent and complex to address the needs of employees. The addition of a second senior communications specialist will provide additional capacity to complete communications services requested by all departments in a more timely fashion, which better serves the public. Additionally, this resource request is intended to provide additional capacity among communications managers and senior division leadership to provide strategic oversight of County communications and manage special projects that have been delayed due to the high volume of requests for services; senior staff are currently routinely conducting work that could be accomplished more efficiently by communications specialists. The request for an additional communications specialist supports an enhanced service level. It is intended to help the County move toward the recommended service level necessary to meet the current demand for communications service by all County departments.

Key Measures



Objective: Complete requests from internal customers for communications services.

Measure: Number of communications services provided to all departments and in support of countywide communication requirements

The Senior Communications specialist will help PAC meet the growing demand for communications services to County departments.



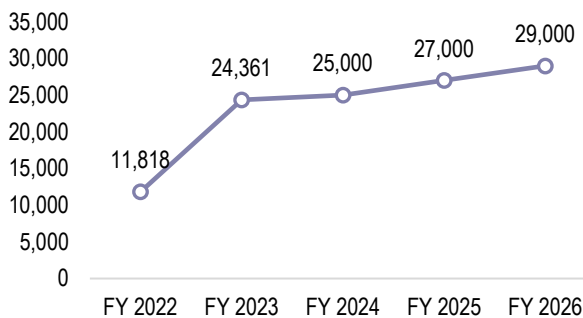
Resource Requests by Functional Area

Office of the County Administrator, Public Affairs and Communications Priority 3: Health and Human Services Communications Specialists

Personnel: \$232,100	O&M: \$15,980	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$248,080	FT pos. 2	PT pos. 0
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Details	Overview
Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	Number of communications services provided to all departments and in support of countywide communication requirements
Program:	Public Affairs and Communications/Constituent Services; Internal & External Communications; Media Relations
Positions:	2 Communications Specialists
Theme:	Equitable Access
One-time LTF:	\$5,720
Recurring LTF:	\$242,360
	<ul style="list-style-type: none"> As with all departments, PAC has continually experienced higher demand for services from the County's health and human services (HHS) portfolio, which is generally comprised of DFS; MHSADS; JCSU; Community Corrections; and the Health Department. The current demand for services cannot be adequately met at the current service level. The addition of two communications specialists to the HHS portfolio continues the successful model first implemented in DTCL in FY 2018, which dedicates two communicators to one department. The Health Department became locally administered in FY 2024, which resulted in various communications support from the state being transitioned to the County, such as providing communications support to the department's population health division. These requests support current and future anticipated needs by the HHS portfolio, including Countywide Opioid Abatement Program and the Marcus Alert; future Crisis Receiving and Stabilization Center; and contemporary public campaigns for prevention and education programs supporting Commonwealth performance contracts in areas including, but not limited to, bullying, gambling, marijuana, suicide, and vaping. These requests for additional communications specialists support an enhanced service level and will help the existing HHS communications manager improve management and oversight of the numerous, varied, and complex communications needs of the HHS portfolio departments. These requests address the Board's focus on equity by improving services to key populations. These requests are intended to help the County move toward the recommended service level.

Key Measures



Objective: Complete requests from internal customers for communications services

Measure: Number of communications services provided to all departments and in support of countywide communication requirements

The addition of two communications specialists will help meet the increasing demand of communications services to health and human services departments.



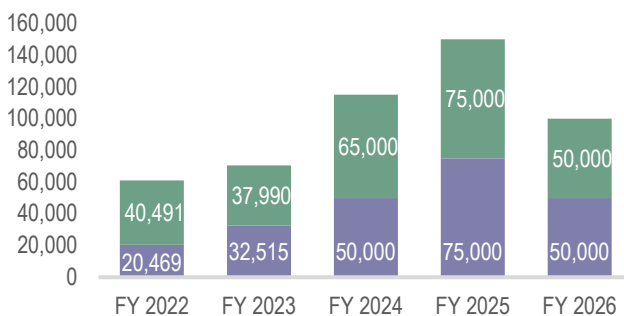
Resource Requests by Functional Area

Elections & Voter Registration Priority 1: Assistant Registrar

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$78,000	\$8,030	\$0	\$0	\$0	\$86,030	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate PM Highlight: Absentee ballots requested - by email Program: Voter Services Positions: 1 Assistant Registrar I Theme: Meeting Demand One-time LTF: \$3,600 Recurring LTF: \$82,430	<ul style="list-style-type: none"> An additional assistant registrar is needed for the front counter operations to add to the existing two assistant registrar positions. This position will handle the day-to-day processing of voter registration and absentee ballot applications, assist voters with information related to registering and voting, perform list/record maintenance to ensure accurate voter rolls, handle mail, provide coverage for the front counter, and assist with election preparations as needed. This position will assist with training and work supervision of the team of temporary seasonal assistant registrars brought on to assist around elections, the number of which needed has increased over the past several years. Since 2020, the number of voters choosing to vote early in person or by mail has increased substantially, while the number voting on election day has decreased. This shift of voters to pre-election day voting increases the workload on office staff as those functions are handled in the office instead of at election day voting precincts which are staffed by election officers. The Department last received an assistant registrar for increasing workload in FY 2018.

Key Measures



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

Measure: Absentee ballots requested - by mail (purple), Early Voters (in person, green)

As the trend of increased number of absentee ballots requested by mail and the increased number of early voters in person continues, this additional Assistant Registrar will provide the resource available to help process the increased workload of the office. This data reflects the four-year election cycle, with FY 2025 being a Presidential Election, which has the highest voter turnout.



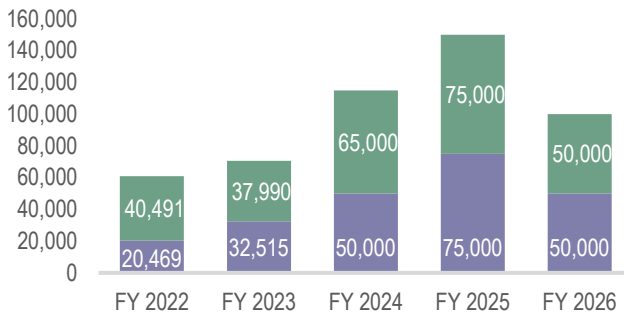
Resource Requests by Functional Area

Elections & Voter Registration Priority 2: Voter Services Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$89,000	\$7,530	\$0	\$0	\$0	\$96,530	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate PM Highlight: Absentee ballots requested - by mail Program: Voter Services Positions: 1 Voter Services Specialist Theme: Meeting Demand One-time LTF: \$3,600 Recurring LTF: \$92,930	<ul style="list-style-type: none"> • Since the implementation of no-excuse early and mail voting, the workload has increased significantly. 35% of voters now choose to vote early, prior to election day, up from 6% prior to 2020. • Management of early and mail voting is very labor intensive on the office staff (permanent employees), unlike election day voting which has the voting precinct election officers managing the voting process. • This position will primarily assist the Voter Services Manager with the management of early voting sites, which includes logistics, supply management, election officer recruitment, training, and scheduling. Recruitment has become more difficult in the current environment. • This position will also assist with voter registration, mail voting, and candidate services including processing of candidate paperwork and campaign finance compliance.

Key Measures



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

Measure: Absentee ballots requested - by mail (purple), Early Voters (in person, green)

As the increased number of absentee ballots requested by mail and the increased number of early voters in person trends continue, the Voter Services Specialist will provide the resource available to assist the Voter Services Manager with the management of the early voting sites and help with processing the mail voting.



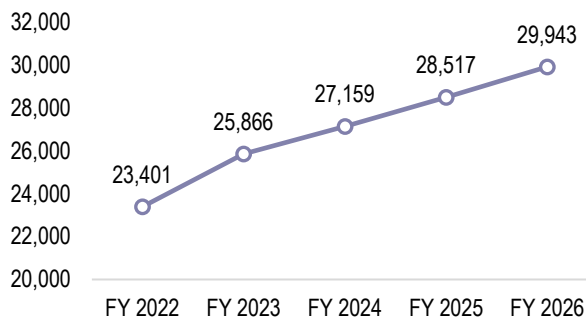
Resource Requests by Functional Area

General Services Capital Facility Opening: Capital Facilities Staffing

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$510,898	\$152,006	\$243,713	\$0	\$0	\$906,617	6	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Number of work orders Program: Facilities Support: Facilities Maintenance Positions: 1 Facilities Crew Chief 1 Building Systems Engineer 4 Maintenance Technician II (2 full year, 2 effective January) Theme: Capital Facility Openings One-time LTF: \$248,343 Recurring LTF: \$658,274	<ul style="list-style-type: none"> This request would bring the County to 68 facilities maintenance staff positions. The International Facility Management Association (IFMA) recommends 103 facility maintenance staff to meet the responsibility of 4,636,387 square feet projected to be maintained by the County in FY 2025. As leased and owned square footage continue to increase throughout the County, so does the need for Facilities Maintenance personnel to monitor and maintain the properties including mechanical systems, plumbing, electrical systems (critical power, security systems, and fire alarms), pools, elevators, fencing, doors, windows, gates, etc. The County is projecting an increased 179,490 square feet in FY 2025 due to the opening of the following facilities: Ashburn Recreation Center, Lovettsville Fire and Rescue Station, Aldie Fire and Rescue Station and the new MHSADS Crisis Center.

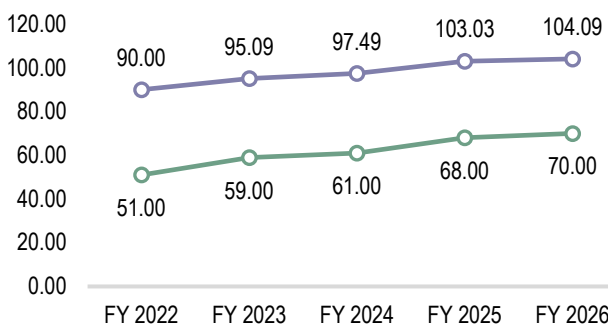
Key Measures



Objective: Complete work orders within four working days and achieve a “very good” or “excellent” rating on work orders for at least 85 percent of satisfaction survey respondents

Measure: Number of work orders

The volume of maintenance work order requests increases as the County continues to add square footage of owned and leased facilities.



Objective: Provide one technician for every 45,000 square feet and maintain maintenance costs under \$1.80 per square foot

Measure: Number of technicians needed to meet the IFMA standard (purple) and actual number of County technician positions (green)

The number of technician positions has historically met less than two-thirds of the industry standard recommendation for maintaining the square footage of County facilities.



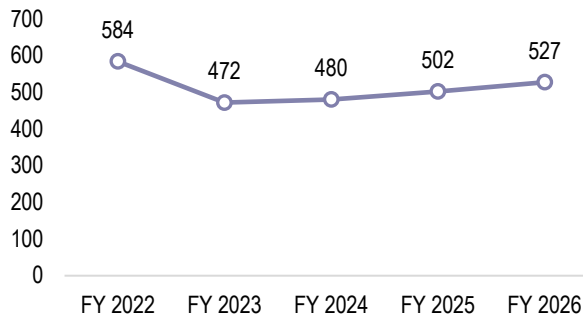
Resource Requests by Functional Area

General Services FTE Authority: Surplus Technician Conversion

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$43,400	\$0	\$5,000	\$48,400	\$0	\$0	0.23	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• This request converts an existing permanent part-time Support Services Technician position (29 hours per week) into a permanent full-time position (37.5 hours per week) to assist with the increasing records and surplus programs.• In FY 2023, the Surplus Property activity served 835 external online customers.• Converting this position from part-time to full-time will reduce Surplus backlog by 50% in FY 2025, resulting in more auctions created for sale to our external customers and increased revenue.
Mandates: Not mandated	
PM Highlight: Total number of work orders	
Program: Management Support Services: Surplus Property	
Positions: 1 Surplus Technician	
Theme: FTE Authority	
One-time LTF: \$5,000	
Recurring LTF: \$0	

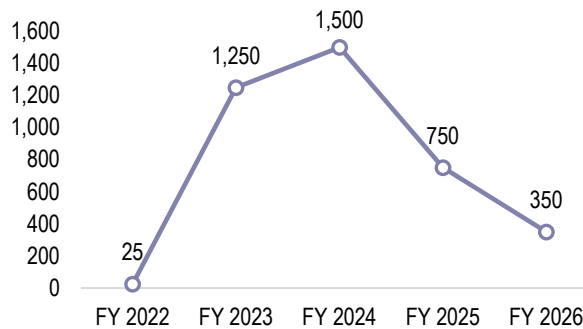
Key Measures



Objective: Maintain a backlog of 500 items or less

Measure: Total number of work orders

In addition to other duties, this position screens serviceable conditioned items for redistribution between all other County departments. Surplus items not redistributed are then processed for online auction.



Objective: Maintain a backlog of 500 items or less

Measure: Average annual backlog (quantity of items) ¹

Unprocessed surplus items contribute to safety concerns when occupying significant amounts of warehouse space. When items cannot be processed for auction due to limited staff hours, program-generated revenues are impacted and at times, the volume of backlog items may require increased expenditures to lease additional warehouse space.

¹ The onset of the pandemic enabled staff to process a significant backlog of items, leading to the historically low annual average in FY 2022.



Resource Requests by Functional Area

General Services Priority 1: Reorganization

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$709,000	\$77,946	\$194,731	\$0	\$0	\$981,677	6	0

Details	Overview
<p>Service Level: Enhanced Service Level Request</p> <p>Mandates: Not mandated</p> <p>PM Highlight: None</p> <p>Program: Department-wide</p> <p>Positions: 1 Division Manager - Internal Services 1 Division Manager - Energy and Environmental Services 1 Budget Manager 1 Budget Analyst 1 Grant Analyst 1 Stormwater Engineering Program Manager</p> <p>Theme: Internal Support</p> <p>One-time LTF: \$217,201</p> <p>Recurring LTF: \$764,476</p>	<ul style="list-style-type: none"> • An organizational study completed by the firm Alvarez & Marsal determined that the current department structure is not sustainable. This request funds the first phase of the study's recommendations. • This proposal emphasizes equity while addressing the department's organizational needs and span of control issues. The primary goal of DGS is to create additional leadership positions that not only provide vital structure and support to existing staff but also contribute to a more inclusive and diverse work environment. • The six positions in this request will focus on front-line operations to ensure critical situations are addressed.



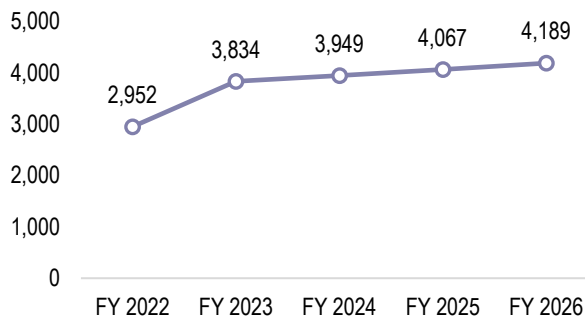
Resource Requests by Functional Area

General Services Priority 2: Public Works Technicians

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$133,600	\$32,455	\$55,000	\$0	\$0	\$221,055	2	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">Increased staffing is essential to meet the growing demands associated with maintaining various critical systems, such as water and wastewater infrastructure, PRCS facilities, and traffic calming measures like speed displays, child safety signs, and speed humps.These additional personnel would enable Public Works to provide a timelier response to stormwater repairs and inspections.A sharp increase in the annual backlog of work orders between FY 2022 and FY 2023 was due to required repairs from inspections.As infrastructure ages, repairs are taking longer to accomplish due to increasing complexity, which results in a decrease of total repairs completed.
Mandates: Not mandated	
PM Highlight: Number of work orders submitted	
Program: Public Works	
Positions: 1 Maintenance Technician I 1 Maintenance Technician II	
Theme: Meeting Demand	
One-time LTF: \$55,000	
Recurring LTF: \$166,055	

Key Measures



Objective: Maintain a ratio of 200 work orders per staff member

Measure: Number of work orders submitted

As the inventory of County property updates continuously, the associated volume of work orders increases. Public Works staff strives to provide a timely response to all work orders, however response to critical situations – such as the removal of snow and ice, repairing traffic-calming devices, and concrete/asphalt repairs – takes priority.



Resource Requests by Functional Area

Information Technology Priority 1: Workforce Innovation Program (The Learners)							
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$0	\$1,030,000	\$0	\$0	\$0	\$1,030,000	0	0
Details		Overview					
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none"> The Workforce Innovation Program (Learners Program) would serve complementary purposes including: 1) assisting the County in filling technology roles often impacted by recruiting challenges; 2) providing job opportunities in the technology field to emerging talent from under-represented demographics and communities; and 3) supporting the Board's Equity Resolution by utilizing an equity lens in hiring and service delivery. Learners would be recruited locally from under-represented demographics drawing from both college populations (two- and four-year programs) as well as the general public, seeking to identify candidates with a high chance of success in the technology field. Selected candidates would be hired by the County's partner agency and provided with a three-month mentored training period. After initial training, for the remainder of a two-year program, Learners would be assigned to project roles on-site with DIT to gain skills and experience with major software platforms. The County would benefit from the program by developing a pipeline of local talent for technology positions that are often hard to fill, as well as having dedicated staff resources during the program period to manage platforms and customize applications and workflows more cost-effectively than by using outside contractors and vendors. Learners would benefit from the program by gaining skills and experience that can lead to long-term career opportunities. 					
Mandates:	Not mandated						
PM Highlight:	None						
Program:	Enterprise Systems						
Positions:	None						
Theme:	Professional Development and Retention						
One-time LTF:	\$15,660						
Recurring LTF:	\$1,014,340						



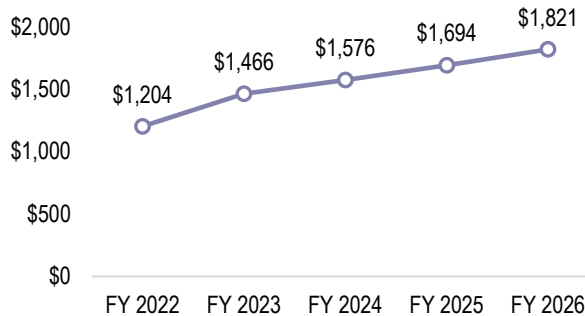
Resource Requests by Functional Area

Treasurer's Office Priority 1: Cash Management Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$136,000	\$7,860	\$0	\$0	\$0	\$143,860	1	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• County Departments, taxpayers, and other clients are reliant on the accurate and timely administration of all banking related functions routed through the County• As banking technology changes and the needs and expectations of customers evolve, there has been a growing demand for banking services.• This position will assist the banking team with this demand to ensure banking standards are followed, taxpayer dollars are properly safeguarded and align with the fundamental values of Loudoun County.
Mandates: Federal/State Mandate	
PM Highlight: Average Dollar Value of Investment Portfolio (millions)	
Program: Administration of Revenue	
Positions: 1 Cash Management Specialist	
Theme: Fiscal Responsibility	
One-time LTF: \$4,560	
Recurring LTF: \$139,300	

Key Measures



Objective: Meet or exceed the established benchmark rate of return for the County portfolio.

Measure: Average Dollar Value of Investment Portfolio (millions)

As the average Dollar Value of Investment Portfolio continues to rise, the demand for banking services also increases. This position will ensure banking standards are followed.



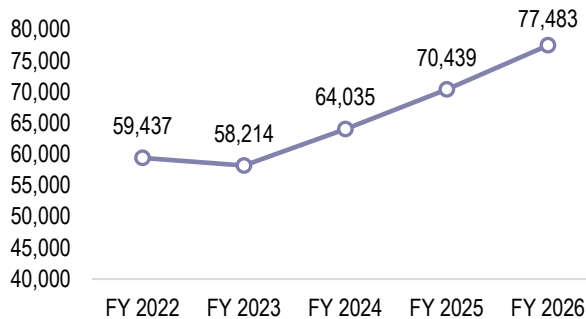
Resource Requests by Functional Area

Treasurer's Office Priority 2: Tax Administration Assistant I

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$93,900	\$7,860	\$0	\$0	\$0	\$101,760	1	0

Details	Overview
Service Level: Current Service Level Request	• The tax administration team is responsible for refunding and reapplying funds to tax accounts which includes real, personal, business tax as well as fiduciary taxes collected by the County.
Mandates: Federal/State Mandate	• Virginia Code requires refunds to be issued within 90 days.
PM Highlight: Number of tax refunds authorized	• In 2022, 58,000 refunds were issued and over 13,000 reapplications were conducted.
Program: Administration of Revenue	• As more real, personal, and business accounts are created, more payments are made to them along with the possibility of adjustments to them from the Commissioner of the Revenue's Office.
Positions: 1 Tax Administration Assistant I	• This position is vital in maintaining current service levels and compliance with the Code of Virginia.
Theme: Fiscal Responsibility	
One-time LTF: \$4,560	
Recurring LTF: \$97,200	

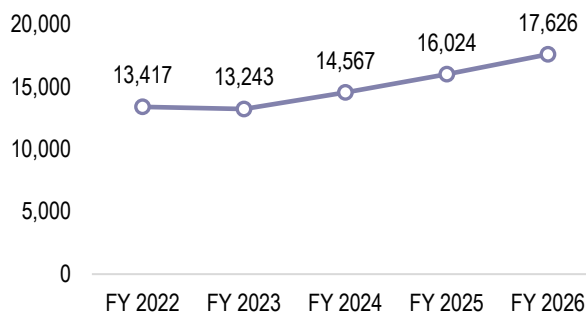
Key Measures



Objective: Research and process payment, reapplications, or authorize refunds for real property and personal property.

Measure: Number of tax refunds authorized

As more real, personal, and business accounts are created, more payments are made, along with the possibility of adjustments to them. The number of tax refunds authorized is expected to increase. Refunds need to be issued within 90 days.



Objective: Research and process payment, reapplications, or authorize refunds for real property and personal property.

Measure: Number of reapplications

A reapplication is needed when payment has been applied to an account but an adjustment to the levy has occurred. As more real, personal, and business accounts are created, more payments are made, along with the possibility of adjustments to them. Reapplications are expected to increase due to more accounts being created.



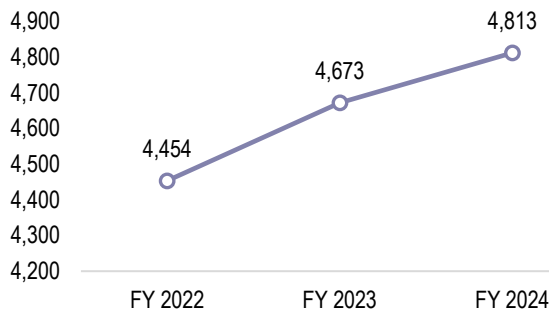
Resource Requests by Functional Area

Human Resources Priority 1: Systems Staffing

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$304,300	\$17,920	\$0	\$0	\$0	\$322,220	2	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: County FTE Program: Systems and Internal Operations Positions: 1 HRIS Manager, 1 HRIS Analyst Theme: Support to Capital Investments One-time LTF: \$6,720 Recurring LTF: \$315,500	<ul style="list-style-type: none"> Human Resources currently does not have adequate staffing to provide centralized oversight over Human Resources Information Systems (HRIS) and other technologies. The need for centralized systems oversight has grown as the number, complexity, and utilization of systems has increased to accommodate the needs of the County's growing workforce. The Department's technology portfolio includes the five modules of Oracle Human Capital Management and various other systems including a case management platform, applicant tracking system, workforce reporting and analytics platform, document and records management system, and online learning platform. An HRIS manager is requested to consolidate oversight of all department technology-related efforts, to include management of the operation and maintenance of software platforms and supervision of all department positions focused on systems and data. An HRIS analyst is requested to help the department better support HRIS and related systems. The HRIS analyst would assist with maintaining the integrity and reliability of systems, provide data and reporting capabilities, and optimize the configuration and utilization of technologies to promote efficient service delivery.

Key Measures



Measure: County FTE

As the size and complexity of the County workforce continues to grow, technology platforms are increasingly central to managing information and supporting human resource operations. Consolidated oversight over HRIS and other systems is needed to ensure system reliability and efficient service delivery.



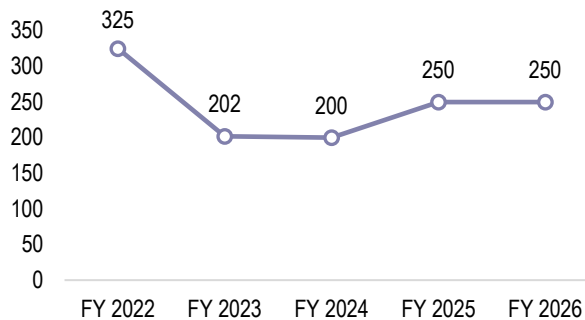
Resource Requests by Functional Area

Human Resources Priority 2: HR Classification and Compensation Analyst

Personnel: \$128,200	O&M: \$8,960	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$137,160	FT pos. 1	PT pos. 0
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Details	Overview
Service Level: Current Service Level Request Mandates: County Mandate PM Highlight: Number of County positions benchmarked Program: Staffing and Compensation Positions: 1 Classification and Compensation Analyst Theme: Internal Support One-time LTF: \$3,360 Recurring LTF: \$133,800	<ul style="list-style-type: none"> • An additional classification and compensation analyst is needed to maintain service levels as the County's workforce continues to grow and evolve. • Administering and maintaining the County's compensation system and market-based compensation philosophy requires regular collection and analysis of market data. This workload increases along with the growth in the number of County job classifications. Addressing this workload is key to ensuring that the County's classification and compensation structure remains competitive. • The introduction of collective bargaining, both within the County and its market comparators, has introduced new dynamics into the benchmarking process and has further increased the need for market benchmarking and associated classification and compensation review activities. • This position will also provide additional capacity to address rising daily service needs to include reviewing salary offers, writing job descriptions, classifying positions, and responding to market surveys.

Key Measures



Objective: Continually benchmark County position salary ranges against the comparative market.

Measure: Number of County positions benchmarked

Regular benchmarking against market comparators is needed to maintain a competitive classification and compensation structure in line with the Board's adopted compensation philosophy. This position will support HR's ability to keep pace with regular benchmarking needs as the number of County job classifications continues to grow.



Resource Requests by Functional Area

Human Resources Priority 3: HR Management Analyst - Data and Projects

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$9,250	\$0	\$0	\$0	\$137,450	1	0
Details			Overview				
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none">• Currently, key HR projects involving data collection, research, and analysis are assigned to existing staff, including senior management and subject matter experts. These positions are stretched beyond capacity, resulting in workload backlogs and delays impacting the completion of regular position duties.• The HR management analyst would help address the existing workload demands for data support and ad-hoc projects.• The HR management analyst would support all HR divisions/functions with data collection, reporting, and analysis, and support HR leadership in making data-informed recommendations and decisions.• The position would support HR's project management capabilities for critical Countywide initiatives and programs through research, analysis, and developing presentations and reports.					
Mandates:	Not mandated						
PM Highlight:	None						
Program:	Systems and Internal Operations						
Positions:	1 HR Management Analyst						
Theme:	Data and Performance Management						
One-time LTF:	\$3,360						
Recurring LTF:	\$134,090						



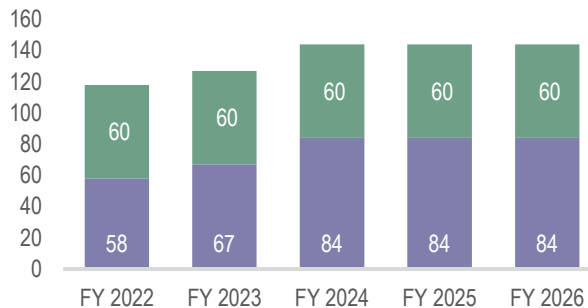
Resource Requests by Functional Area

Finance and Procurement Priority 1: Administrative Assistant

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$89,000	\$5,710	\$15,000	\$0	\$0	\$109,710	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Non-Profit Payments Program: Administrative Services Positions: 1 Administrative Assistant Theme: Internal Support One-time LTF: \$17,610 Recurring LTF: \$92,100	<ul style="list-style-type: none"> • DFP has only one administrative position, the administrative manager position. This administrative assistant position is requested to provide backup support to the existing position and to help with the workload. • The administrative manager is responsible for processing all financial transactions on behalf of the department, including but not limited to, making purchases on behalf of the department utilizing purchasing cards, processing payments, and monthly reconciliation, and direct pay invoices - including non-profit and grant payments. The administrative manager is also responsible for general office management. • Without this additional resource, invoices may not be processed within the 30-day timeframe. This would result in delayed payments to vendors/non-profits. Delays in responding to FOIA requests, submitting and processing recruitments, and providing adequate staff support to the department director and senior staff will be hindered. Staff will continue to give priority to the most immediate and/or critical tasks over other responsibilities, possibly resulting in delayed processing of administrative and operations support tasks.

Key Measures



Objective: Process direct pay invoices for the Non-Profit Organizations and Core Services Providers.

Measure: Non-Profit Payments (green), Core Service Payments (purple)

The additional Administrative Assistant will help to process the workload related to the processing of the payment of the direct pay invoices for the Non-Profit and Core Service Payments. Core services providers meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community and are considered an arm of County Government. The Department issues requests for proposals for healthcare services, domestic violence services, and aging and disability support services. The County holds five contracts for core services. The County provides funding allocations to nonprofit organizations that deliver services with a direct benefit to 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.



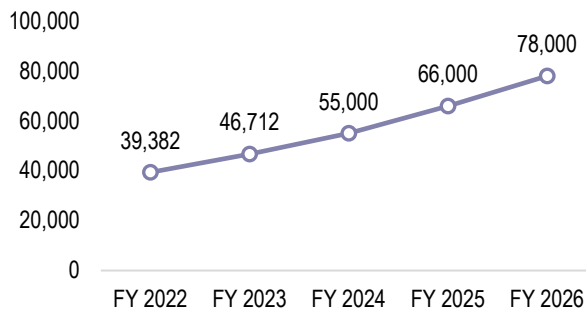
Resource Requests by Functional Area

Finance and Procurement Priority 2: Procurement Systems Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$144,300	\$8,660	\$5,000	\$0	\$0	\$157,960	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">The procurement system and compliance manager, which is vacant, is currently being reclassified. Given current demands and needs, the existing position was redefined to prioritize the procurement compliance and delegated purchasing responsibilities, including supervision of the purchase card (Pcard) program administrator.This new position will take some of the duties of that position, including serving as the Oracle lead for implementing and maintaining the purchasing and advanced procurement modules, and inventory commodity codes; managing implementation and administration of enterprise ordering systems, such as Amazon Business and Staples Advantage; maintaining the Procurement internet and intranet pages/content, developing ad-hoc reports; creating and managing other automated procurement forms and systems.If not funded, there will be increased risk to all County agencies if Procurement systems are not implemented and managed correctly and efficiently. This position will act as the lead for all procurement related systems, including Oracle. Not having this position will create a gap in oversight of system security and management.
Mandates: Not mandated, but necessary for compliance with federal, state, or local laws	
PM Highlight: Number of Pcard (purchase card) Transactions	
Program: Systems and Compliance	
Positions: 1 Procurement Systems Manager	
Theme: Fiscal Responsibility	
One-time LTF: \$8,530	
Recurring LTF: \$149,430	

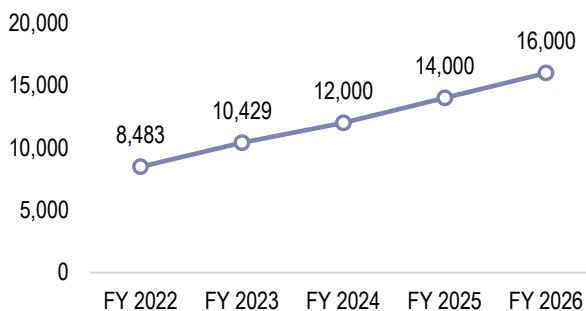
Key Measures



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

Measure: Number of Pcard (purchase card) Transactions

The existing procurement compliance manager will manage the Pcard program, including the existing Pcard program administrator. This program has grown significantly since departments' Pcard limits were increased.



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

Measure: Number of PO Lines

As the number of PO lines continues to increase, this new position will provide a resource to help with processing the increasing workload.



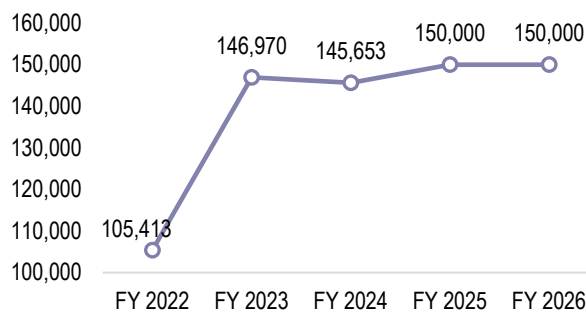
Resource Requests by Functional Area

Finance and Procurement Priority 3: Accounts Payable Accountant III

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$5,960	\$0	\$0	\$0	\$134,160	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Transaction Lines Reviewed Program: Operations - Accounts Payable Positions: 1 Accounts Payable Accountant Theme: Fiscal Responsibility One-time LTF: \$2,610 Recurring LTF: \$131,550	<ul style="list-style-type: none"> The County has experienced a \$679 million (34%) increase in expenditures from FY 2019 to FY 2023. All non-payroll expenditures are reviewed and processed by the Accounts Payable (AP) team. The growth in expenditures from FY 2019 to FY 2023 has been borne by existing staff and no staff have been added to this team during the last five years. This position will be responsible for upgrading and performing the internal control activities for the AP function that existing staff have not been able to perform regularly due to current workload volume. This includes pulling preliminary check reports to validate payments prior to check runs, preparing operating leases and keeping them updated, documenting business processes, testing Oracle upgrades and performing configurations after testing, and working with internal and external auditors. Virginia Prompt Payment Act requires the County to pay invoices within the negotiated terms of the contract or no later than 45 days after goods or services are received and invoice is rendered. The AP team does not have an option to delay payments due to lack of resources and so existing staff will be required to work extra hours outside of their regular schedule to meet the increased demand for payments and transaction processing.

Key Measures



Objective: Measure the volume of financial transactions processed

Measure: Transaction Lines Reviewed

This additional position will help to process the increasing workload, which is indicated by the increasing number of transaction lines reviewed by accounting staff.



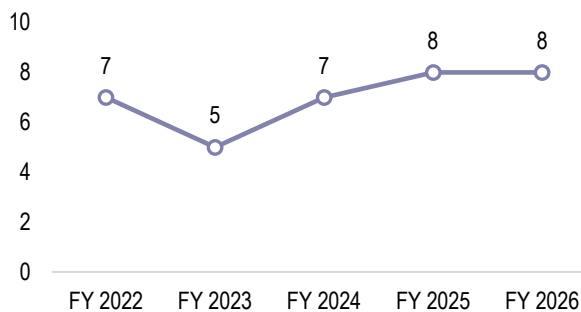
Resource Requests by Functional Area

Finance and Procurement Priority 4: Internal Auditor

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$157,600	\$8,060	\$15,000	\$0	\$0	\$180,660	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• In addition to the increase in the number of internal audits/evaluations, the function has seen a shift in the type of requests from department leaders from compliance audits to program and performance evaluations.• The requested position will focus on compliance audits and a systematic review of all County departments and programs based on risk, as defined and measured by the current contractor via a comprehensive risk assessment. These audits and reviews are not currently being done.• The position will also focus on training County staff on policies and procedures to support ongoing compliance.• The internal audit and program evaluation function has experienced a significant increase in the number of evaluation and performance audit requests over the past several years.
Mandates: Not mandated, but necessary for compliance with federal, state, or local laws	
PM Highlight: Internal audit/program evaluations requested	
Program: Internal Audit	
Positions: 1 Internal Auditor	
Theme: Fiscal Responsibility	
One-time LTF: \$17,610	
Recurring LTF: \$163,050	

Key Measures



Objective: Provide timely and accurate audits and program evaluations requested

Measure: Number of audits and program evaluations requested

Having an internal auditor position will help the Department to process the audits and program evaluations requested by Departments.



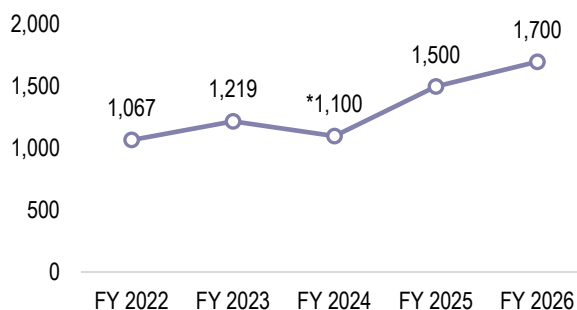
Resource Requests by Functional Area

Public Safety and Judicial Administration Resource Requests

Animal Services Priority 1: Veterinarian and 2 Veterinary Technicians

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$431,300	\$28,320	\$0	\$0	\$0	\$459,620	3	0
Details			Overview				
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• With only one veterinarian and two veterinary technicians, the veterinary team at Loudoun County Animal Services is struggling to meet current service demands.• With more than 70 percent of local animals arriving at the facility in need of medical or behavioral intervention, the current medical staff cannot provide an acceptable level and speed of care to the present volume of animals.• Due to staffing limitations, animals needing complex procedures have had to wait up to six weeks to receive treatment. These treatments should be provided within one week.• In FY 2023, the Veterinary Team received 1,179 “health concern” requests from staff, which indicate need for veterinary examination, care or follow up. This is an 87 percent increase over FY 2022.• When the veterinarian is on planned leave, Animal Services must utilize a relief vet (temp) service to provide the most basic daily medical care. The Department is not able to lawfully operate during veterinary vacancies or prolonged absences, as various mandates require a “veterinarian of record” and/or a “supervising veterinarian.”• Current staffing level requires each technician to handle over 1,500 on-call hours during spring and summer, and they never have two days off in a row.• The schedule for the veterinary team has been stated to be the primary cause of turnover, as it is not sustainable without leading to burnout and overwork.				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws						
PM Highlight:	Number of owned animals provided with low-cost vaccination or microchip services						
Program:	All Animal Services-Veterinary team						
Positions:	1 Veterinarian, 2 Veterinary Technicians						
Theme:	Meeting Demand						
One-time LTF:	\$6,450						
Recurring LTF:	\$453,170						

Key Measures



Objective: Follow mandate to provide spay/neuter surgery to all animals adopted from Animal Services.

Measure: Number of surgical procedures performed by veterinary team

*If approved, these positions would ensure continuity of operations and maintenance of humane care standards for animals injured to the point of requiring surgical care and provide mandated spay/neuter services. *Surgery was outsourced for 10 weeks due to veterinary vacancy.*



Resource Requests by Functional Area

Animal Services Priority 2: Customer Service Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$82,000	\$3,250	\$0	\$0	\$0	\$85,250	1	0

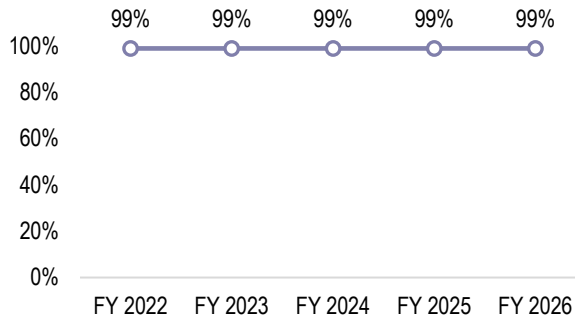
Details

Service Level:	Current Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	Percentage of adopter surveys reporting a Good or Excellent overall experience
Program:	Animal Sheltering
Positions:	1 Customer Service Specialist
Theme:	Meeting Demand
One-time LTF:	\$0
Recurring LTF:	\$85,250

Overview

- The customer service team is responsible for greeting and serving 4,200 visitors per month.
- With a 46 percent increase in owner surrenders, the customer service team is unable to keep up with the level of service needed to provide comprehensive surrender prevention measures, rehoming resources, and alternatives to surrender.
- Currently, due to the volume of calls (700 calls per month) and visitors, wait times to complete an adoption can approach one hour on the weekends, and during high traffic times, calls from the public frequently go to voicemail.
- With less time to gather historical and behavioral information on stray and surrendered animals, there is a risk to staff and public safety.
- Lower income residents are more likely to have to surrender a pet due to housing constraints, and zip codes with a higher Social Vulnerability Index are less likely to reclaim lost pets, likely due to misconceptions around process or fees, meaning that they are disproportionately provided with a lower level of service when staffing levels are low.
- One additional customer service specialist is being requested to reduce customer wait times, and ensure all visitors and callers are greeted and given information in a timely and accurate manner.

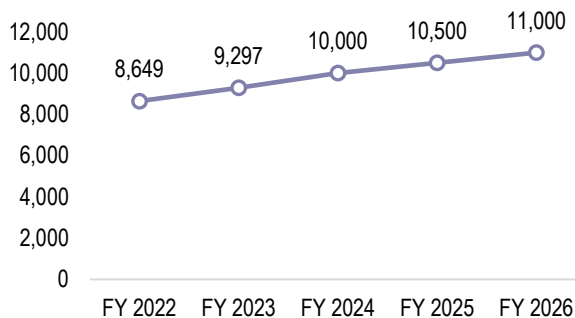
Key Measures



Objective: Achieve 98 percent of adopter respondents who Agree or Strongly Agree with Department experience.

Measure: Percentage of adopter surveys reporting a Good or Excellent overall experience

An additional customer service specialist would allow the department to provide excellent customer service by reducing wait times and ensure all visitors are callers are given information in a timely manner.



Objective: Improve effectiveness of call-taking services through diversion, education, and enforcement.

Measure: Number of animal shelter phone calls

If approved, the customer service specialist would address the increasing number of phone calls to the animal shelter.



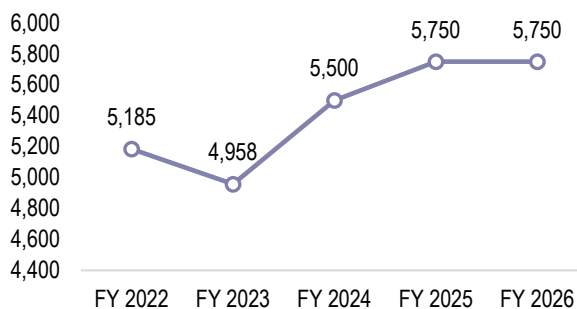
Resource Requests by Functional Area

Animal Services Priority 3: 2 Humane Law Enforcement Officers

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$215,400	\$70,640	\$278,520	\$0	\$0	\$564,560	2	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate PM Highlight: Total number of calls for service Program: Humane Law Enforcement Positions: 2 Humane Law Enforcement Officers Theme: Public and Life Safety One-time LTF: \$294,920 Recurring LTF: \$269,640	<ul style="list-style-type: none"> Currently, over 51 percent of all shift hours are covered by two or fewer officers. Officers are on call every weekday from 9 p.m. to 7 a.m. and on weekends from 6 p.m. to 7 a.m., in addition to daily working hours. In the first quarter of FY 2024, 94 percent of all shifts were covered by an officer who worked a full ten-hour shift, followed by an on-call shift, followed by another ten-hour shift the next day. Two or less officers covering 521 square miles on a regular basis is no longer feasible if the Department intends to continue to meet the needs of a community with rising numbers of pets, as evidenced by the increased demand for other services in the county, such as veterinary care and animal sheltering services. Receiving two additional officers would allow one more trained personnel to join the coverage rotation on each team (east and west), reducing the impacts of onboarding gaps and allotted leave usage. The last time a humane law enforcement officer position was added was Fiscal Year 2015. There was a 7 percent increase in emergency on call responses from FY 2022 to FY 2023. Dog bite investigations, which make up 25 percent of all calls, increased 20 percent over the past two fiscal years. LCAS Officers cover more geographic area per officer than all neighboring jurisdictions (For reference, each humane law enforcement officer in Loudoun covers an average of 65 square miles per shift, while the equivalent position in Prince William covers 42 square miles and in Fairfax County covers ten square miles).

Key Measures



Objective: Sustain 90 percent resolution of calls outside of court.

Measure: Total number of calls for service

As the number of calls for services increases, additional law enforcement officers are needed to support existing officers and ensure that the tiered enforcement model is utilized for best outcomes and lowest impact on court resources. Dog bite investigations are often the most time-consuming cases and are the most significant cases affecting public safety. This coupled with the increased need to respond to stray animals impacts the number of cases which can be handled in a given day with the current staffing level.



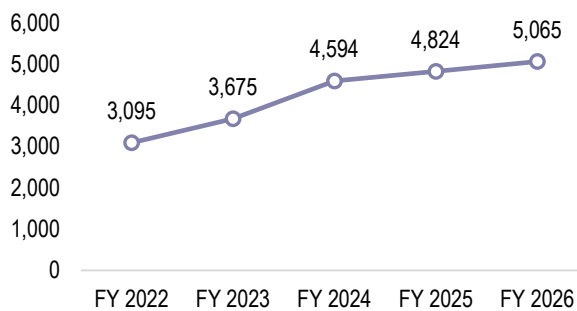
Resource Requests by Functional Area

Clerk of the Circuit Court Priority 1: Legal Records Clerk

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$82,300	\$4,080	\$0	\$0	\$0	\$86,380	1	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• The Criminal Division of the Clerk of the Circuit Court is comprised of one manager, one supervisor and four legal records clerks. This division is responsible for managing all criminal court case files and all legal pleadings filed in criminal cases.• 1,736 search warrants were filed and processed in FY 2019. In 2023, that figure has increased to 3,675. This is an increase of over 100 percent since FY 2019.• Search warrant filings are a time-consuming task for the Criminal Division personnel and processing and handling must strictly follow the Virginia Code.• Currently, there is one clerk solely dedicated to search warrant filings. Other tasks of the clerk have had to be taken over by the division manager and supervisor taking away from supervisory duties.• This position will relieve the division manager and supervisor and reduce workload for existing clerks, ensuring the work of the division is executed in a timely manner.
Mandates: Federal/State Mandate	
PM Highlight: Search Warrants Filed	
Program: Criminal Division	
Positions: 1 Legal Records Clerk	
Theme: Judicial Administration	
One-time LTF: \$1,180	
Recurring LTF: \$85,200	

Key Measures



Objective: Prepare, process, issue, and transmit criminal conviction/sentencing orders; dismissal orders; and legal notice of fines, costs, and restitution payments to counsel, litigants, public safety agencies, and other appropriate local and state agencies.

Measure: Search warrants filed

The processing and handling of search warrants is time-consuming and must strictly follow the Virginia Code. As search warrants continue to increase, an additional clerk is needed to ensure the work of the division is executed in a timely manner.



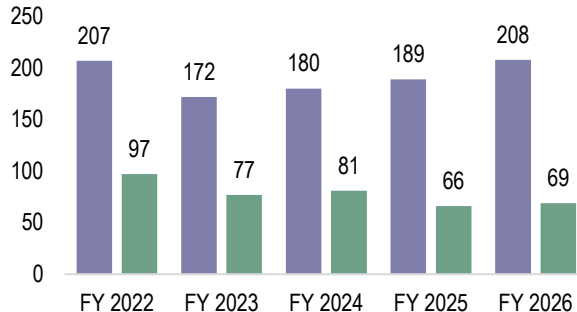
Resource Requests by Functional Area

Clerk of the Circuit Court Priority 2: IT Technician II

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$105,000	\$4,080	\$5,000	\$0	\$0	\$114,080	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Help Desk Support Requests for Clerk of Circuit Court Program: Internal Operations Positions: 1 IT Technician II Theme: Data and Performance Management One-time LTF: \$6,180 Recurring LTF: \$107,900	<ul style="list-style-type: none"> The IT team, which consists of the IT manager and technician, is tasked with information technology support of the Clerk's Office, consultation and planning of information technology projects, coordination with state and local government information technology agencies, direction of external contractor projects, on-site help desk services for the Clerk's Office and Circuit Court, and systems administration management. The technological needs of the Clerk's Office have changed drastically over the past five years and continue to grow in complexity. The Clerk's Office will be undertaking a large project to obtain an Enterprise Judicial Case Management and Records Management System, as the current case management and records management system in use provided by the Supreme Court does not meet the needs of a jurisdiction the size of Loudoun County. This will require significant dedication of the team manager. Examples of the growing technology include issuance of marriage licenses and notary oaths virtually, e-filing civil cases, and accepting online requests for certified copies of marriage licenses. This position will support the team with maintaining workload demands and upcoming priorities.

Key Measures



Objective: Provide IT help desk support to the Clerk of the Circuit Court, other agencies of the Courts Complex, and the Department of Judicial Information Technology (DJIT) at the Office of the Executive Secretary for the Commonwealth of Virginia.

Measure: Number of help desk support requests for the Circuit Court (purple) and other court complex agencies (green)

As the technological needs of the Clerk's Office evolve, an additional position is needed to support current demand, which will allow the Office to undertake a large project to obtain an Enterprise Judicial Case Management and Records Management System.



Resource Requests by Functional Area

Office of the Commonwealth's Attorney Priority 1: Investigator

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$256,400	\$29,200	\$74,000	\$0	\$0	\$359,600	2	0

Details

Overview

Service Level: Current Service Level Request

Mandates: Not mandated, but necessary for compliance with federal, state, or local laws

PM Highlight: None

Program: Legal Representation of the Commonwealth

Positions: 2 Investigators

Theme: Public and Life Safety

One-time LTF: \$80,340

Recurring LTF: \$279,260

- Two investigator positions are needed to address issues with fentanyl, human trafficking, and case preparation.
- Investigators will analyze crime scenes, study case files, and provide valuable insight to attorneys, which aids in the formulation of legal strategies and contributes to comprehensive understanding of cases.
- Currently, the Office has one investigator position. Additional positions would contribute to enhancing public confidence in the legal system, while upholding a commitment to thorough and fair prosecution.
- Investigators ensure that evidence is obtained legally, which safeguards the integrity of cases and prevents legal challenges.



Resource Requests by Functional Area

Office of the Commonwealth's Attorney Priority 2: Docket Manager							
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$7,060	\$15,000	\$0	\$0	\$150,260	1	0
Details			Overview				
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• A docket manager would enhance the overall productivity of the Commonwealth's Attorney Office by streamlining administrative processes, allowing attorneys to focus on legal tasks and advocacy.• A docket manager schedules and manages court appearances, reducing delays and ensuring that court dockets run smoothly, which is essential for the overall efficiency of the legal process.• This position would ensure that all legal deadlines are met, which would contribute to the attorney's ability to present cases thoroughly and with ample preparation, avoiding rushed or incomplete legal work.				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws						
PM Highlight:	None						
Program:	Legal Representation of the Commonwealth						
Positions:	1 Docket Manager						
Theme:	Internal Support						
One-time LTF:	\$18,130						
Recurring LTF:	\$132,130						



Resource Requests by Functional Area

Office of the Commonwealth's Attorney Priority 3: Paralegal

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$105,000	\$11,880	\$15,000	\$0	\$0	\$131,880	1	0

Details

Overview

Service Level:	Current Service Level Request	<ul style="list-style-type: none">• Due to the steady rise of felony trials and increase of high profile/public interest cases that the department handles, and the change in law wherein jury trials are bi-furcated (adjudication of guilt and sentencing trials are at the election of the accused), additional support for the litigation attorneys is required to sustain current service levels.• The paralegal will provide administrative support to a team of prosecutors, providing litigation support (preparation of legal pleadings, assistance with discovery preparation, and case management) for complex cases.
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws	
PM Highlight:	None	
Program:	Legal Representation of the Commonwealth	
Positions:	1 Legal Secretary	
Theme:	Internal Support	
One-time LTF:	\$20,150	
Recurring LTF:	\$111,730	



Resource Requests by Functional Area

Office of the Commonwealth's Attorney Priority 4: Legal Services Assistant (LSA)							
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$281,700	\$28,200	\$45,000	\$0	\$0	\$354,900	3	0
Details			Overview				
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Legal Services Assistants (LSAs) are tasked with administrative work from General District Court, as well as the Juvenile and Domestic Relations Court, which produces the highest volume of cases that the Office of the Commonwealth's Attorney handles.• LSAs process evidence, pleadings/motions, update hearing results, schedule new hearings, issue subpoenas, and maintain electronic case filings, as well as physical files, which are essential to the operations of the Office.• Additional LSAs are needed to support existing staff.				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws						
PM Highlight:	Loudoun Court Criminal Filings - Misdemeanor						
Program:	Legal Representation of the Commonwealth / Victim and Witness Assistance Program						
Positions:	2 Legal Services Assistants						
Theme:	Internal Support						
One-time LTF:	\$57,600						
Recurring LTF:	\$297,300						



Resource Requests by Functional Area

Office of the Commonwealth's Attorney Priority 5: Assistant to the Chief of Staff

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$65,000	\$8,000	\$15,000	\$0	\$0	\$88,000	0	1

Details

Service Level: Current Service Level Request

Mandates: Not mandated

PM Highlight: Loudoun Court Criminal Filings - Misdemeanor

Program: Legal Representation of the Commonwealth

Positions: 1 Administrative Assistant IV

Theme: Internal Support

One-time LTF: \$19,200

Recurring LTF: \$68,800

Overview

- This part-time assistant to the chief of staff position would provide direct support to the Chief of Staff, which is newly created position within the office.
- The assistant to the chief of staff would be responsible for operational support including payroll, budget, HR responsibilities, and support to administrative staff.



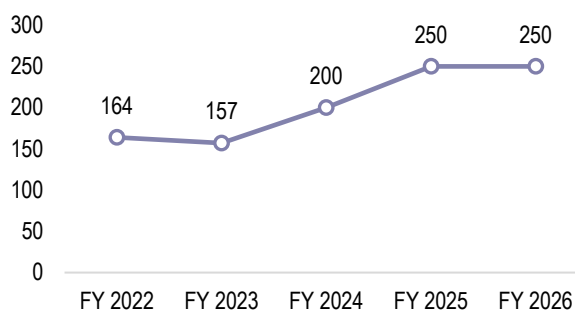
Resource Requests by Functional Area

Community Corrections Priority 1: Mental Health Probation Officer

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$114,400	\$8,634	\$0	\$0	\$0	\$123,034	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Mental Health Assessments/Treatment Referrals Program: Customer Service Positions: 1 Mental Health Probation Officer Theme: Meeting Demand One-time LTF: \$2,610 Recurring LTF: \$120,424	<ul style="list-style-type: none"> • Since FY 2017 there has been a 48 percent increase in mental health assessments/treatment referrals ordered by the Courts. • Over the last four fiscal years, court-ordered referrals for mental health assessment and treatment have remained consistent, indicating that this need existed before the COVID-19 pandemic and continues to the present. • Demand for this service has also increased in the Juvenile and Domestic Relations Court, which does not currently have a specialized Mental Health Docket. • Presently, the Department's one specialized mental health probation officer is assigned to cover the Mental Health Docket while also supervising other cases with serious mental illness components. • Working with people with a severe mental illness requires a specialized skill set and training. Many officers already supervise more than the Virginia Department of Criminal Justice Services recommended general caseload of 60, leaving them with little time to devote to these intensive and challenging cases. This threshold is for a general probation caseload and does not account for the extra time and effort needed to supervise an intensive caseload. • Currently the Departments probation manager is supervising serious mental illness cases that are not already assigned to the existing mental health probation officer's caseload. • Adding another mental health probation officer will relieve the probation manager, ensure the current quality of service to the Courts and victims is maintained, and provide appropriate care for offenders, affording them the ability to benefit from probation services and lead productive, pro-social, and crime-free lives.

Key Measures



Objective: Promote public safety by enforcing all general and special conditions of probation officers.

Measure: Mental Health Assessments/Treatment Referrals

As the number of Mental Health Assessments/Treatment Referrals continues to rise, there is a need for an additional mental health probation officer. An additional mental health probation officer will ensure the current quality of service is maintained.



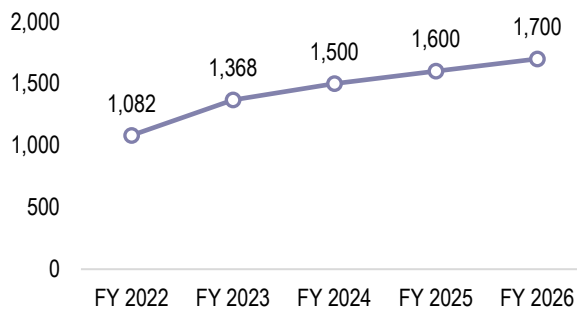
Resource Requests by Functional Area

Community Corrections Priority 2: Senior Pretrial Investigator

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$102,100	\$10,524	\$0	\$0	\$0	\$112,624	1	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• Pretrial investigators perform an essential service to the local criminal justice system, interviewing felony and misdemeanor defendants confined at the Loudoun County Adult Detention Center to produce reports for the Court regarding suitability for release from custody.• Since FY 2021, there has been a 42 percent increase in the number of defendants interviewed, evaluated, and investigated for bond hearings.• Additionally, between FY 2022 and FY 2023, the total number of screenings conducted by pretrial investigators has increased by 27 percent.• If approved, the senior pretrial investigator will reduce the workload of the pretrial supervisor and pretrial manager by reviewing pretrial reports prior to submission to Court; this is especially important as the pretrial supervisor manages a high-risk caseload and regularly attends Court.• By assisting with the completion of intake appointments, conducting pretrial investigations for bond hearings (including on weekends), and tracking the release of referrals being held in custody for various reasons, this proposed position will also relieve the workload of pretrial officers, the two existing pretrial investigators, and administrative staff currently tasked with these job duties.
Mandates: Federal/State Mandate	
PM Highlight: Number of Defendants Interviewed, Evaluated, and Investigated	
Program: Customer Service	
Positions: 1 Senior Pretrial Investigator	
Theme: Public and Life Safety	
One-time LTF: \$2,610	
Recurring LTF: \$110,014	

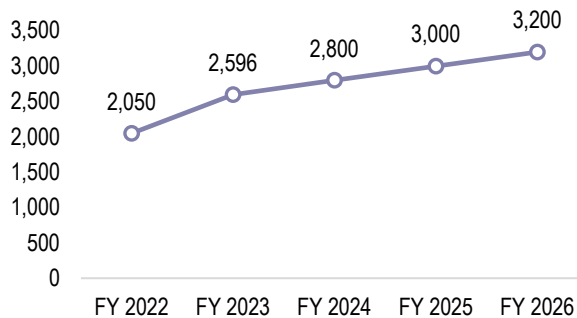
Key Measures



Objective: Complete pretrial investigations to assist the courts in making bond decisions for pretrial defendants.

Measure: Number of defendants interviewed, evaluated, and investigated

An additional pretrial investigator will reduce current workloads, as the number of defendants interviewed, evaluated, and investigated continues to rise.



Objective: Complete screenings of newly arrested defendants at the ADC to determine eligibility for pretrial investigations.

Measure: Total screenings conducted

Pretrial investigations are essential to collecting information contained in reports that assist judicial officers in determining a defendant's suitability for release on bond and identifying what bond conditions would mitigate risk of re-offending or failure to appear in Court. There has been a 27 percent increase in screenings from FY 2022 to FY 2023.



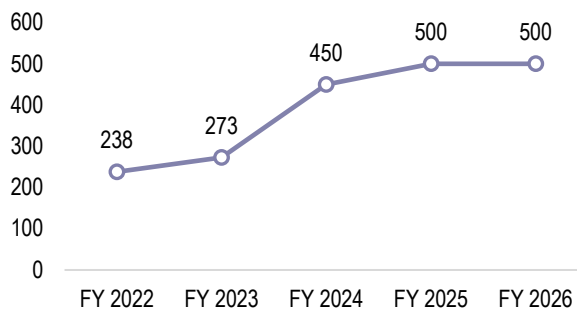
Resource Requests by Functional Area

Community Corrections Priority 3: Driving While Intoxicated (DWI) Probation Officer

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$114,400	\$8,634	\$0	\$0	\$0	\$123,034	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate PM Highlight: Victim Impact Panels Program: Customer Service Positions: 1 DWI Probation Officer Theme: Public and Life Safety One-time LTF: \$2,610 Recurring LTF: \$120,424	<ul style="list-style-type: none"> In FY 2023, first offense convictions of Driving While Intoxicated (DWI) comprised 14 percent of the total departmental probation caseload. DWI-related charges have been the most prevalent charges on caseloads for the last three fiscal years. DWI offenses are a very serious threat to public safety. Offenders on this caseload also frequently present with serious underlying drug or mental health disorders. The Department's two dedicated DWI probation officers routinely manage caseloads of 80 or more probationers, with other officers assuming supervision of overflow cases. The probation supervisor and probation manager have also had to take on supervision of these cases. The Virginia Department of Criminal Justice Services recommends general caseloads not to exceed 60 cases. This threshold is for a general probation caseload and does not account for the extra time and effort needed to supervise an intensive caseload. A third DWI probation officer is necessary to reduce current caseloads and provide more effective supervision of these cases.

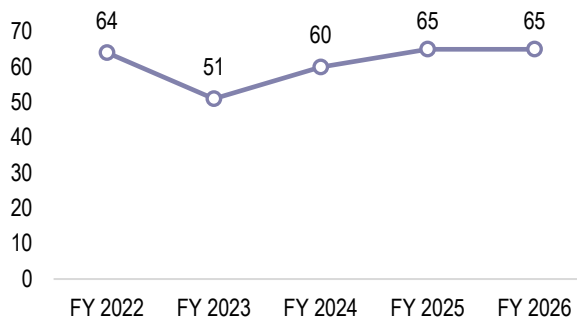
Key Measures



Objective: Conduct victim impact panels to assist offenders in understanding the impact of their actions on the community, victims, and themselves.

Measure: Victim impact panels

Victim panels are required by code for certain DWI offenses and are designed to have offenders understand their actions and how they have affected the community.



Objective: Promote public safety by enforcing all general and special conditions of probation for offenders.

Measure: Average daily number of offenders per officer

As the number of offenders per officer increases, an additional probation officer is needed to reduce current caseloads and provide more effective supervision of these cases. DCJS recommends general caseloads not to exceed 60 cases.



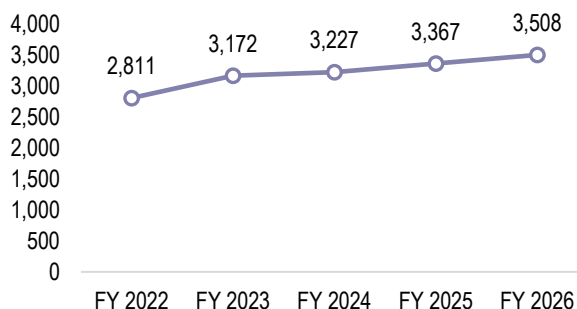
Resource Requests by Functional Area

Courts Priority 1: General District Court: Request for Staff Supplement Increase from 15% to 20%

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$70,144	\$0	\$0	\$0	\$0	\$70,144	0	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• The increase in the County salary supplement from 10% to 15% in FY 2023 significantly improved the GDC's staff turnover rate from 71% in FY 2022 to 25% in FY 2023, and to 9% for the quarter 1 of FY 2024.• The state has recognized the staffing crisis that courts across Virginia are facing and is also working to make the salary more attractive and approved a 5% increase in FY 2023 and a 5% increase for July 2023, along with a 4% increase for December 2023.• The GDC is the highest volume court in the County. Experienced deputy clerks are more efficient at processing the large volume of filings the court receives, thus getting cases on the docket and resolved at a rate satisfactory to citizens. Experienced deputy clerks provide more accurate information to the public at a faster pace, thus creating a more favorable experience via phone and in person service.• During FY 2023, the GDC experienced negative service impacts due to staffing shortages experienced. If the courts are not competitive with other Loudoun County agencies, they lose good employees and are unable to provide timely, knowledgeable services to the public and other government agencies. During FY 2023, the GDC had to limit the hours the phone lines were available to the public due to staffing issues. The court did not have enough trained staff to be able to assist the public in the traffic/criminal division and the civil division for 8 hours a day. The public's access to information, as well as the Commonwealth Attorney's Office, Public Defender's Office, Community Corrections were all impacted as they could not obtain information necessary to perform their job duties.• The GDC salaries are still below the average salaries for similar County positions.• The recent high inflation continues to have lingering effects on staff, who still have to cope with paying more for food, gas, housing, etc.• Due to the nature of the court jobs, working from home is not an option. This puts the courts at a competitive disadvantage for recruiting employees.
Mandates: Not mandated	
PM Highlight: Total Cases in General District Court	
Program: General District Court	
Positions: None	
Theme: Professional Development & Retention	
One-time LTF: \$0	
Recurring LTF: \$70,144	

Key Measures



Objective: Ensure court cases are resolved promptly and efficiently by processing all court cases.

Measure: Total Cases in General District Court

Due to the continued increase in the court's workload, it is critical for the General District Court to be fully staffed, which will be helped by the County salary supplement increase.



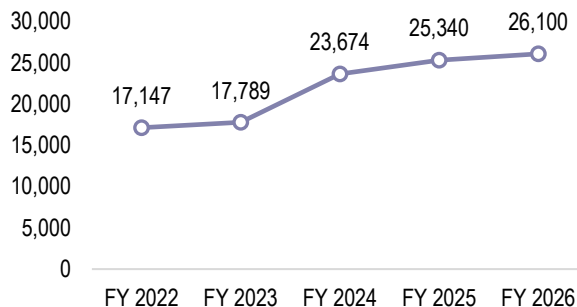
Resource Requests by Functional Area

Courts Priority 1: Juvenile and Domestic Relations Court: Request for Staff Supplement Increase from 15% to 20%

Personnel: \$26,717	O&M: \$0	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$26,717	FT pos. 0	PT pos. 0
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Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Juvenile and Domestic Relations Total Cases Program: Juvenile and Domestic Relations Court Positions: None Theme: Professional Development and Retention One-time LTF: \$0 Recurring LTF: \$26,717	<ul style="list-style-type: none"> While the JDRC does not currently have any vacant positions, the Court experienced a 20 percent staff turnover in FY 2023 and a 40 percent turnover rate for FY 2022. The significant improvement is due to the County supplement increasing from 10 to 15 percent for FY 2023. Also, the state approved a 5 percent increase in FY 2023 and a 5 percent increase for July 2023, along with a 4 percent increase for December 2023. When courts have staff turnover, it takes a year or more to fully train a new Deputy Clerk causing major processing backlogs and response times to customers to greatly increase. When fully staffed, the clerk's office is able to process warrants, petitions, pleadings, motions, etc. within two to three business days. When the court gets into a cycle of having to train new staff, they pull experienced staff from daily responsibilities causing backlogs of processing up to a month or more. The JDRC salaries are still below the average salaries for similar County positions. The recent high inflation continues to have lingering effects on staff, who still have to cope with paying more for food, gas, housing, etc. Due to the nature of the court jobs, working from home is not an option. This puts the courts at a competitive disadvantage for recruiting employees.

Key Measures



Objective: Provide equitable access for juveniles and families in the judicial system for Loudoun County residents.

Measure: Juvenile and Domestic Relations Total Cases

Due to the continued increase in the court's workload, it is critical for the Juvenile and Domestic Relations Court to be fully staffed, which will be helped by the County salary supplement increase.



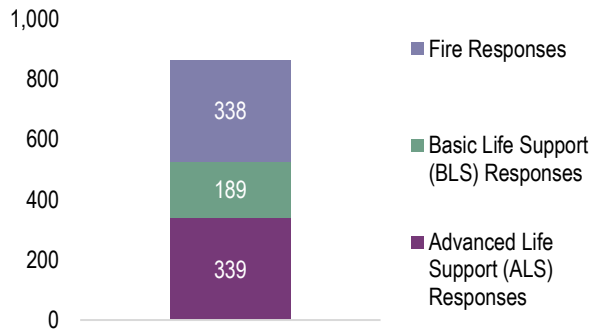
Resource Requests by Functional Area

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

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$2,154,280	\$409,190	\$0	\$0	\$0	\$2,563,470	17	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">The new Leesburg South Station is anticipated to open summer 2026. 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 have been proposed in two phases. Staffing for Phase I was approved in FY 2024 and included 30.00 FTE for an Engine (4-person staffing), a Medic Unit, and a Tanker.This request includes staffing for Phase II which includes dedicated staffing for the HazMat unit, which is currently cross staffed with an engine.
Mandates: County Mandate	
PM Highlight: Response Types within Leesburg South First Due Area	
Program: Operations - Fire and Rescue	
Positions: 9 Firefighter II, 4 Technicians, 4 Lieutenants	
Theme: Capital Facility Opening	
One-time LTF: \$282,880	
Recurring LTF: \$2,280,590	

Key Measures



Objective: Protect the lives and property of all residents and visitors to Loudoun County.

Measure: Response types within proposed Leesburg South first due area (FY 2023)

The Leesburg South area has a population of 7,482, which is expected to nearly double by 2045. These positions will allow LCFR to be better prepared to meet minimum staffing requirements and decrease the potential of any gaps in service.



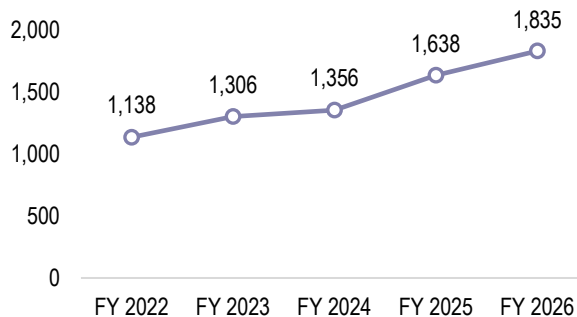
Resource Requests by Functional Area

Fire and Rescue Capital Facility Opening: Lovettsville Replacement Station

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$1,064,610	\$216,260	\$0	\$0	\$0	\$1,280,870	9	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: County Mandate PM Highlight: Number of Lovettsville responses Program: Operations - Fire and Rescue Positions: 5 Firefighter II, 4 Technicians Theme: Capital Facility Opening One-time LTF: \$149,610 Recurring LTF: \$1,131,260	<ul style="list-style-type: none"> The expansion and replacement of the current Lovettsville Fire and Rescue Station is scheduled to open June 2024. The requested positions will right size the Engine's staffing to four (currently three) and add a dedicated technician/driver to the Tanker, which is currently cross staffed with the EMS transport unit. Staffing the station at the intended levels will promote optimal response times and levels of service and ensure that there will be units available to respond to multiple calls in the Lovettsville area.

Key Measures



Objective: Protect the lives and property of all residents and visitors to Loudoun County.

Measure: Number of Lovettsville responses

As the number of responses continue to grow, these additional resources will allow LCFR to meet demand while implementing service level improvements.



Resource Requests by Functional Area

Fire and Rescue FTE Authority: EMS Training Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$143,800	\$13,680	\$0	\$0	\$157,480	\$0	1	0

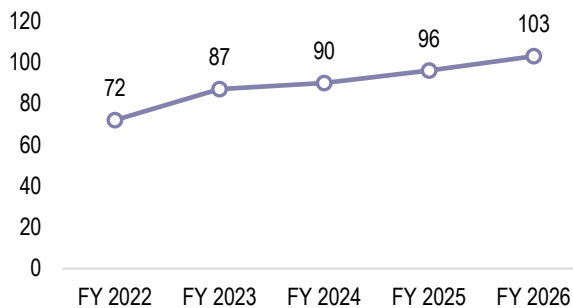
Details

Service Level:	Enhanced Service Level Request
Mandates:	County Mandate
PM Highlight:	Number of EMS Classes Held
Program:	Training
Positions:	1 EMS Training Specialist
Theme:	FTE Authority
One-time LTF:	\$0
Recurring LTF:	\$0

Overview

- The Loudoun County Fire and Rescue (LCFR) Training Academy is responsible for all entry-level training for both career and volunteer members of the Loudoun County Combined Fire and Rescue System (LC-CFRS), continuing education/professional development, and advanced courses in both fire suppression and Emergency Medical Services (EMS).
- Many of the responsibilities for State accreditation are currently accomplished by existing four EMS training officers.
- This position will allow incumbent staff to focus more on class coordination and student instruction, ultimately increasing the teaching capacity at the Academy.
- This position will be funded by the EMS Transport Revenue Fund. The fund currently provides funding for a total of eight positions.

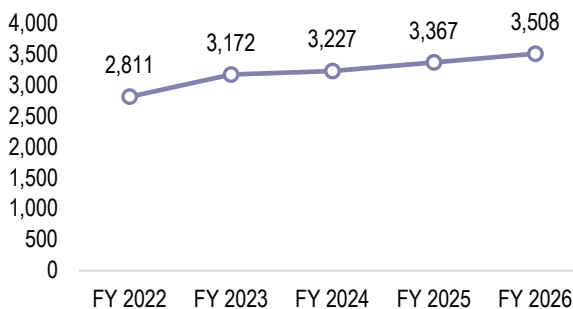
Key Measures



Objective: Provide comprehensive fire, rescue, and EMS training programs consistent with local, state, and national standards.

Measure: Number of EMS classes held

The EMS training specialist will allow the for additional training opportunities to occur throughout the year.



Objective: Provide comprehensive fire, rescue, and EMS training programs consistent with local, state, and national standards.

Measure: Total scheduled class hours - EMS training

As the number of uniformed positions within the system continues to grow, the EMS training specialist will allow for LCFR to meet training demand.



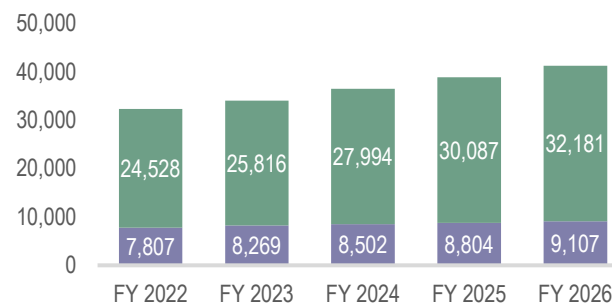
Resource Requests by Functional Area

Fire and Rescue Priority 1: Data and Analytics Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$162,200	\$13,620	\$15,000	\$0	\$0	\$190,820	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Authorized Personnel Program: Administrative Services Positions: 1 Data and Analytics Manager Theme: Data and Performance Management One-time LTF: \$18,590 Recurring LTF: \$172,230	<ul style="list-style-type: none"> The data and analytics manager would supervise LCFR's Planning and Data Analytics Section and supervise a team that provides data and analytical expertise to the organization. This position would coordinate, plan, and develop the methodology for LCFR's data analysis and preparation functions, and oversee the performance of all statistical analysis performed in the department and governance structure. The position would also set the strategy for analytics through providing a vision for business intelligence, GIS development, GIS and agency data modeling, collection, and reporting systems that is based on input from department leadership. This position and staff would utilize the complex programs, databases, and systems to support the data needed.

Key Measures



Objective: Protect the lives and property of all residents and visitors to Loudoun County.

Measure: Number of fire related incident calls (purple) and EMS related calls (green)

As the County continues to grow, and the workload of LCFR increases, the data and analytics manager will provide system-wide support to ensure data integrity and performance management.



Resource Requests by Functional Area

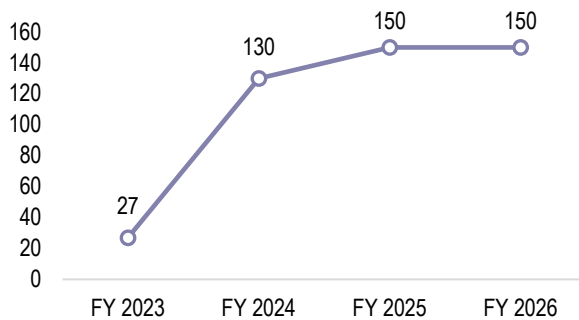
JCSU Priority 1: Youth and Family Resource Center Administrative Assistant Part-Time Conversion

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$60,100	\$100	\$0	\$0	\$0	\$60,200	0	0

Details	Overview
Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	Total number of referrals received
Program:	Youth and Family Resource Center
Positions:	Conversion of one Part-Time Administrative Assistant to Full-Time
Theme:	Support to Capital Investments
One-time LTF:	\$0
Recurring LTF:	\$60,200

- The JCSU opened the Youth and Family Resource Center in April 2023 when the new Youth Services Center opened. The Resource Center supports Loudoun County youth and families who are struggling with behavioral challenges by providing screenings and developing an easy-to-follow action plan that connects families to County and community programs and services that can help to prevent delinquency.
- The existing part-time administrative assistant position is assigned to the Resource Center. However, to serve more youth and families, this position should be full-time. This position serves as the reception to all clients coming into the Center, manages appointments and correspondence with clients, and provides administrative support to the assistant director of the JCSU and the liaisons assigned to the Resource Center.
- The department has found it challenging to hire and retain employees due to the position's part-time status.

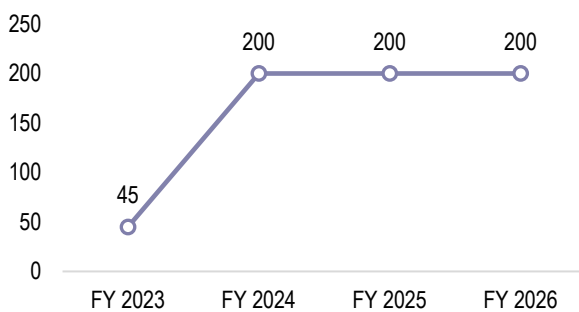
Key Measures



Objective: Serve all youth and family members who seek help for behavioral and other issues at the Youth and Family Resource Center.

Measure: Number of screenings completed at the Youth and Family Resource Center

The screenings are completed at the appointments made by the administrative assistant, which is requested to be converted from part-time to full-time.



Objective: Serve all youth and family members who seek help for behavioral and other issues at the Youth and Family Resource Center.

Measure: Total number of referrals to schedule appointments received for the Youth and Family Resource Center

Converting the administrative assistant from part-time to full-time will provide more hours for responding to referrals to schedule appointments and ensure that paperwork is completed prior to appointments.



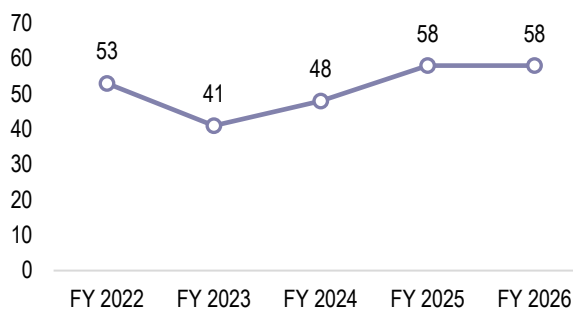
Resource Requests by Functional Area

Sheriff's Office Capital Facility Opening: Crossing Guards

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$21,800	\$6,580	\$0	\$0	\$0	\$28,380	0	2

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Number of crossing guard posts Program: Traffic Section Positions: 2 Crossing Guards Theme: Capital Facility - Openings One-time LTF: \$0 Recurring LTF: \$28,380	<ul style="list-style-type: none"> • This request is for two part-time crossing guards and is a critical need identified by the LCPS Pupil Transportation Department due to changes in walk zones, affecting two elementary schools for the FY 2025 school year. • These positions are essential to maintain the current level of service and safety for children crossing the roadways to and from school. • The addition of crossing guards at these locations is essential, as the county prioritizes the safety of its children and cannot compromise on service levels that ensure safe travel for students. • The failure to provide crossing guards could lead to safety risks, which is unacceptable for the Sheriff's office. • If this request is not funded, sworn law enforcement officers must fill this role at a significantly higher cost to county residents.

Key Measures



Objective: Provide crossing guard coverage at all posts and designated schools.

Measure: Number of crossing guard posts

Crossing guards provide an essential service for the safety of students who walk to school.

**Resource Requests by Functional Area****Sheriff's Office Priority 1: Law Enforcement Behavioral Health Coordinator**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$14,540	\$50,000	\$0	\$0	\$192,740	1	0

Details		Overview
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none">• The overarching goal of this position will be to help further develop and sustain a culture of wellness and care for LCSO personnel. Repeated exposure to critical incidents and job-related traumas is commonplace for deputies and dispatchers. The Behavioral Health Coordinator will provide a first point of contact for mental health services.• By improving the wellness of our staff, we believe there will also be a positive impact on employee satisfaction, retention, and service delivery to the community.• The demand for mental health services across all sectors is high. Without dedicated leadership in this area, the LCSO may struggle to keep up with evolving best practices and the diverse needs of our employees. A dedicated position must be established to effectively meet the needs of all LCSO staff.• This position is modeled after the current LCFR behavioral health coordinator position.
Mandates:	Not mandated	
PM Highlight:	None	
Program:	Operational Support	
Positions:	1 Behavioral Health Coordinator	
Theme:	Public and Life Safety	
One-time LTF:	\$55,510	
Recurring LTF:	\$137,230	



Resource Requests by Functional Area

Sheriff's Office Priority 2: Intelligence, Data and Systems

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$602,200	\$82,350	\$290,000	\$0	\$0	\$974,550	5	0

Details	Overview
<p>Service Level: Enhanced Service Level Request for Intelligence Roles and Systems Manager Current Service Level Request for Crime Analyst</p> <p>Mandates: Not mandated</p> <p>PM Highlight: None</p> <p>Program: Major Crimes/Technology</p> <p>Positions: 1 Intelligence Manager 2 Intelligence Analysts 1 Systems Manager 1 Crime Analyst</p> <p>Theme: Data and Performance Management</p> <p>One-time LTF: \$227,550</p> <p>Recurring LTF: \$747,000</p>	<ul style="list-style-type: none"> • This request seeks funding for five positions to bolster the agency's intelligence and data management capabilities, essential for proactive crime prevention and efficient law enforcement operations. • These roles are interconnected by the goal of enhancing the agency's analytical capacity to assess and respond to criminal threats, ensuring that data-informed decision-making is centralized and strategic. • The positions aim to address a critical gap in standardized data analysis, reporting, and system management, which is vital given the expanding volume and complexity of data the agency handles. • Approval of this request would also align the agency with the IACP's recommendations for dedicated strategic analysis, indicating a move towards a more modern, intelligence-led policing framework. • Without this funding, the agency may not be sustainable or effective in the face of growing technological and analytical demands.



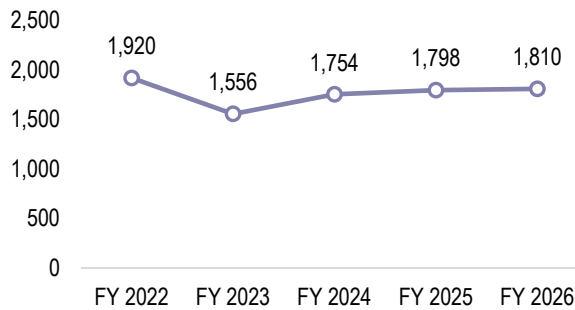
Resource Requests by Functional Area

Sheriff's Office Priority 3: Managerial and Administrative Support – Administrative and Technical Services

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$361,900	\$39,950	\$0	\$0	\$0	\$401,850	3	0

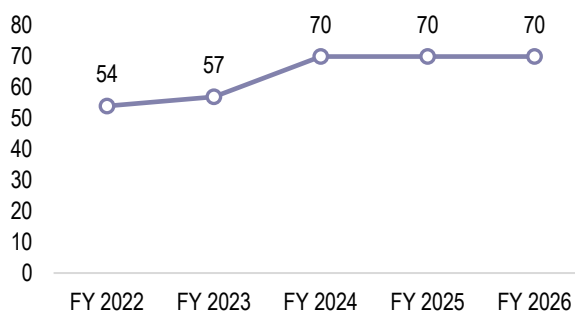
Details	Overview
Service Level: Enhanced Service Level Request for Policy & Accreditation and HR Managers Current Service Level for Training Coordinator Mandates: Not mandated PM Highlight: Number of applicants processed Program: Administrative & Technical Services Positions: 1 Policy & Accreditation Manager 1 HR Manager 1 Training Coordinator Theme: Internal Support One-time LTF: \$16,130 Recurring LTF: \$385,720	<ul style="list-style-type: none"> This request includes three positions: a policy and accreditation manager, an HR manager, and a training coordinator. These positions are intended to elevate the agency's professionalism, compliance, and operational efficiency. These roles are interconnected by their focus on maintaining high service delivery standards. The policy and accreditation manager ensures daily compliance with standards and updates policies with equity in mind, directly influencing public trust. The HR manager is critical for bridging the knowledge gap in human resources, a domain where sworn officers, who currently manage the agency's human resources section, may lack expertise. This position will handle increasing HR-related tasks and ensure legal and procedural compliance. The addition of a training coordinator is necessitated by agency growth and the increased demand for training management, without which there could be delays in training administration and potential backsliding concerning compliance with training requirements. Collectively, these positions will help the agency keep pace with the growth of Loudoun County and the resulting demands on law enforcement, thereby avoiding operational inefficiencies and ensuring the LCSO meets internal and external service expectations.

Key Measures



Objective: Maintain responsive human resources services to address LCSO needs.

Measure: Number of applicants processed
Human resources related tasks are generally increasing.



Objective: Maintain responsive human resources services to address LCSO needs.

Measure: Number of Temporary Restricted Duty (TRD) requests processed
Human resources related tasks are generally increasing.



Resource Requests by Functional Area

Sheriff's Office Priority 4: Field Deputies

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$1,565,176	\$1,034,824	\$1,400,000	\$0	\$0	\$4,000,000	14	0

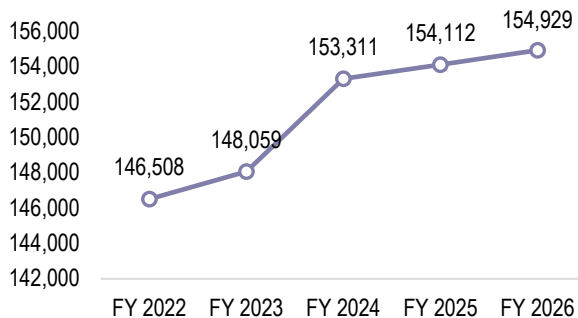
Details

Service Level:	Current Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	Annual Calls for Service and Percent of Time on Scene
Program:	Field Operations-Patrol
Positions:	14 Field Deputies
Theme:	Public and Life Safety
One-time LTF:	\$1,750,336
Recurring LTF:	\$2,249,664

Overview

- The overarching goal of these fourteen, full-time field deputy positions will be to continue improving overall proactiveness and adaptability for the Field Operations Division, thereby enhancing public safety for Loudoun County residents.
- The addition of these specific positions will allow the Field Operations Division to continue reducing obligated time (time spent in a reactive posture or on administrative activities-reports, etc.) from the 64 percent figure captured in the International Association of Chiefs of Police Study presented to the Board in April 2022, while increasing proactive time (visible patrol activity) in Loudoun County's various communities.¹
- Industry best practices state that 30-40% of proactive time is ideal and the addition of these positions will allow the Sheriff's Office to achieve this metric.
- These positions will continue bringing the Division closer to the 79 additional, full-time deputies previously noted as needed to achieve optimum proactive time thresholds (with 30 positions remaining).

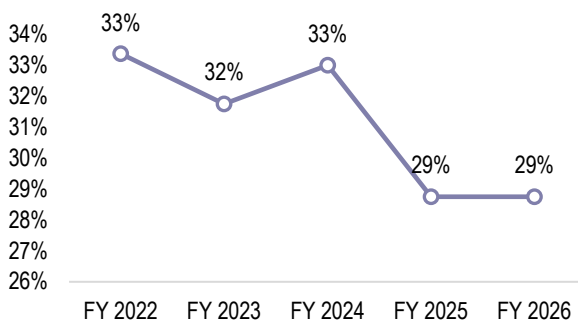
Key Measures



Objective: Maintain an effective countywide response time for emergency and non-emergency calls for service.

Measure: Annual Calls for Service (All Station Service Areas)

Total calls for service for the Field Operations Division are increasing and anticipated to increase in the post-pandemic environment.



Objective: Maintain an effective countywide response time for emergency and non-emergency calls for service.

Measure: Average Percent of Time on Scene (All Station Service Areas)

Obligated time spent on the scene of calls are anticipated to improve with the approval/addition of the proposed positions.

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



Resource Requests by Functional Area

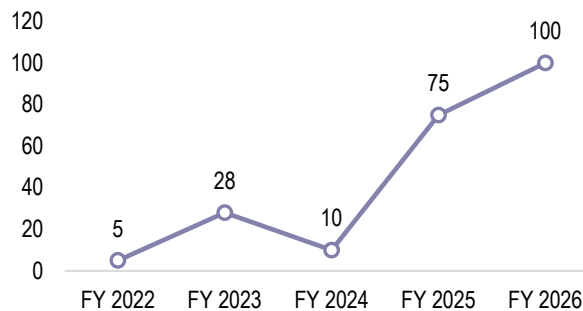
Health and Welfare Resource Requests

Extension Services (VCE Loudoun) Priority 1: Nutrition Educator

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$114,400	\$8,860	\$0	\$0	\$0	\$123,260	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• A nutrition educator would be responsible for conducting nutrition education, recruiting and training volunteers to assist in the delivery of nutrition education.• Right now, there are six Virginia Cooperative Extension-trained volunteers providing nutrition-education programs to Loudoun residents on a limited scale• Having a position dedicated to providing nutrition and physical activity education and programming that targets diet-related diseases would enhance the health and well-being of County residents.• This position would also support and collaborate with multiple departments to provide nutrition education by conducting programming at libraries, community centers, food pantries with WIC and SNAP participants, families and students.• Going forward, the Department will measure the impact this position has on program equity by utilizing a new measure that tracks the percentage of program participants who qualify/utilize assistance programs (SNAP, WIC, TANF, childcare).
Mandates: Not mandated	
PM Highlight: Number Of Nutrition and Physical Programs Offered	
Program: Nutrition and Physical Activity Education	
Positions: 1 Nutrition Educator	
Theme: Equitable Access	
One-time LTF: \$2,610	
Recurring LTF: \$120,650	

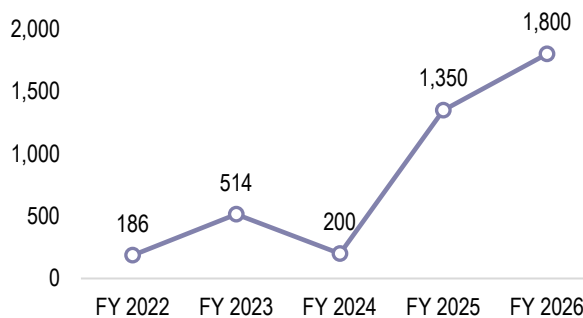
Key Measures



Objective: Increase the number of families making healthy food and activity choices.

Measure: Number Of Nutrition and Physical Programs Offered

The number of nutrition and physical activity programs decreased between FY 2023 and FY 2024, but the Department expects the number of programs to significantly increase in FY 2025.



Objective: Increase the number of families making healthy food and activity choices.

Measure: Number of Participants in Nutrition and Physical Activity Programming

The number of participants in nutrition and physical activity programming is expected to significantly increase in FY 2025 and the subsequent fiscal year.



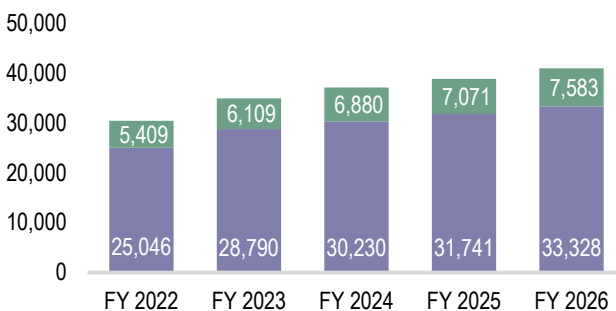
Resource Requests by Functional Area

Family Services Priority 1: Public Benefits Team

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$1,118,300	\$61,690	\$45,000	\$0	\$285,000	\$939,990	10	0

Details	Overview
Service Level: Current Service Level Mandates: Federal/State Mandate PM Highlight: Total Number of Medicaid & SNAP Cases Program: Public Assistance & Supports Division and Internal Operations Division Positions: 7 Public Benefits Specialists, Supervisor, Program Administrator, Fraud Investigator Theme: Meeting Demand One-time LTF: \$71,100 Recurring LTF: \$868,890	<ul style="list-style-type: none"> This request continues the Department's work to right-size the organization, enhance overall efficiency, meet state and federal mandates, and establish reasonable caseloads for dedicated front-line staff. The request is for the creation of a dedicated team of public benefits specialists led by a skilled supervisor to continue to reduce caseloads towards the target average of 600-700 per worker, as well as the required supportive services provided by Internal Operations (IO). Loudoun's Public Benefits Unit processes new applications and maintains high caseloads. Data was obtained from other localities, including Prince William, Chesterfield, Henrico, Manassas, Manassas Park, and Virginia Beach. These localities have caseloads ranging from 550 – 850 per worker. The Public Benefits Unit has seen a nearly 40% increase in caseload size from FY 2021 to FY 2022 (840 cases per worker in FY 2020 compared to 1,171 in FY 2022). There has been a 15% increase in caseload size from FY 2022 to FY 2023 (1,171 cases per worker in FY 2022 compared to 1,342 cases per worker in FY 2023). The existing fraud investigator is unable to manage the increased demand of referrals for investigations of potential fraud in Supplemental Nutrition Assistance Program (SNAP) cases. From FY 2022 to FY 2023, there was a nearly doubling of the number of fraud referrals and the total number of investigations increased by nearly seven-fold. The number of claims submitted for collections in FY 2023 was more than 10 times higher than in FY 2022. The Loudoun County fraud investigator role carries an average caseload of 113 cases. Data obtained from other localities, including Prince William, Chesterfield, Manassas/ Manassas Park, and Fairfax, average fraud investigator caseloads of 10-62.

Key Measures



Objective: Process at least 97 percent of all new program applications according to timeliness standards.

Measure: Total Number of Medicaid (purple) and SNAP Cases (green)

The public benefits team included in the FY 2025 Proposed Budget will enable DFS to work towards meeting the growing demand for public benefits, including Supplemental Nutrition Assistance Program (SNAP) and Medicaid.



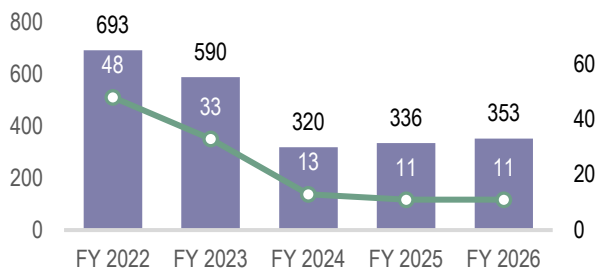
Resource Requests by Functional Area

Family Services Priority 2: Family Services - Child Protective Services & IO Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$1,271,700	\$81,710	\$55,000	\$0	\$298,000	\$1,110,410	11	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• This request is for 11.00 positions to meet the continued increase in service demands in the Child Protective Services (CPS) Program (Hotline/Intake, Investigations and Assessments, and In-Home Services) and the required supportive services Internal Operations (IO) provides.• The current CPS staffing level of 24 investigation/assessment family services specialists (FSSs) remains insufficient as the current ratio of FSS to new monthly family assessments or investigations is 1:13, which exceeds the 1:10 per month standard professional practice ratio.• Increasing the current staffing level from 24 to 32 (caseload of 1:11) for those conducting investigations and family assessments is close to achieving the professional practice standard of 1:10 for average monthly caseloads. Comparatively, Prince William County (pop. 484,472) allocates 38.00 FTE to its CPS program to conduct investigations and family assessments. The average caseload for Prince William is 1:11.• This request will help reduce risk and recidivism after the initial contact by allowing adequate time for proper and timely assessments, service planning, referrals to services, and case closures.• The legal liaison/hearing officer will reduce the number of documents to be redacted per person, resulting in an overall faster response time for data and records requests and will provide a dedicated hearing officer responsible for local appeals.
Mandates: Federal/State Mandate	
PM Highlight: Number Of Active Cases, Average Active Caseload	
Program: Child Protective Services and Internal Operations	
Positions: 7 Family Service Specialists, Senior Worker, Supervisor, Case Aide, & Legal Liaison/ Hearing Officer	
Theme: Meeting Demand	
One-time LTF: \$83,710	
Recurring LTF: \$1,026,700	

Key Measures



Objective: Achieve a monthly caseload ratio consistent with professional practice standards of 1:10.

Measure: Number of active cases (purple bar), average active caseload per family service specialist (green line).

The resources requested will enable the growing number of clients referred to DFS to receive effective case management services within the mandated timeframes.



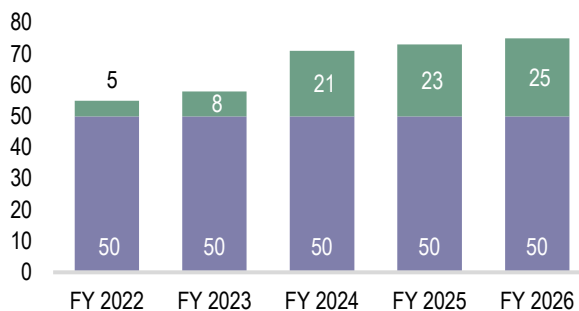
Resource Requests by Functional Area

Family Services Priority 3: Quality, Data, and Compliance Team

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$678,400	\$40,320	\$27,000	\$0	\$0	\$745,720	5	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Number of Projects Successfully Completed, Number of Grants Program: Quality, Data, and Compliance (QDC) Positions: 2 Project Managers, Grant Manager, Contract Manager, QDC Supervisor Theme: Internal Support One-time LTF: \$38,050 Recurring LTF: \$707,670	<ul style="list-style-type: none"> This request is for a total of five positions for the Quality, Data, and Compliance (QDC) Unit of the Internal Operations Division within DFS. This includes: two project managers, one grant manager, one contract manager, and one QDC supervisor. By allocating additional resources, the QDC Unit expects to improve current and projected service levels while strengthening federal, state and County compliance. DFS is made up of three divisions with approximately 21 programs and conducts over 50 projects a year. These projects range from managing the resource request process, deployment of new programs, program reorganizations, major software deployments and/or updates, office reconfigurations, best practice policy & process updates/trainings/deployments, implementation of new federal & state processes, etc. Currently there is no project management support function to oversee and manage the coordinated effort of these projects and to ensure proper and correct fruition. DFS currently has ten (10) contracts with a total award amount of about \$4 million. Contract and grant compliance, or verifying the funds are being used as intended, is crucial for fiscal accountability and future funding awards. Dedicated contract and grant managers would be responsible for researching potential grant funding, reviewing and or writing RFP's and statements of work, reviewing proposals, drafting Memorandums of Agreements or Understanding, coordinating with the Department of Procurement, monitoring spending, and submitting grant/contract deliverables.

Key Measures



Measure: Successfully implemented/completed Department projects (purple), Number of Grants sought after by the Department (green).

The requested QDC staff will support DFS in efforts to improve service levels through project improvements as well as increasing the amount of grant funding to better support our clients.



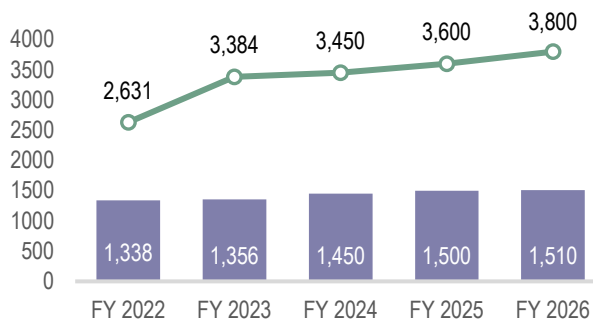
Resource Requests by Functional Area

Health Department Priority 1: Environmental Health

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$848,800	\$101,300	\$224,920	\$0	\$0	\$1,175,020	7	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">As described in the FY 2024 Program Review, the number and complexity of permitted food, hotels, and pool establishments continue to increase as the 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 fair and equal access to safe food while protecting visitors and residents, including vulnerable populations, from foodborne illnesses and other food-related hazards.The Food and Drug Administration (FDA) recommends between 280 to 320 inspections per inspector per year, with adjustments to accommodate for other tasks like plan reviews, follow-up inspections and complaints response. Currently, LCHD environmental health specialists are carrying higher than the recommended workload, with some specialists expected to complete over 400 inspections per year.Four environmental health specialists are requested to bring the inspection workload down to a more manageable level.The Environmental Health Consumer Services Division currently utilizes a state system for restaurant and pool inspections. The tech team lead position is essential for the transition from the state inspection system to LandMARC, and its ongoing operation in a smooth and customer-focused manner. Additionally, one supervisor is requested to address span of control issues, and one administrative support staff member is needed to support the assistant director and the growing Environmental Health Program.
Mandates: Federal/State Mandate	
PM Highlight: Number of permitted food facilities	
Program: Environmental Health - Restaurant, Hotel, and Pool Safety	
Positions: 4 Environmental Health Specialists, Administrative Assistant, Team Lead, and Supervisor	
Theme: Meeting Demand	
One-time LTF: \$250,690	
Recurring LTF: \$924,330	

Key Measures



Objective: Conduct inspections of food establishments, hospitals, long term care facilities, child care and adult care home, public and private schools, public swimming pools, campgrounds and tourist establishments to protect the public from environmental and communicable disease hazards.

Measure: Number of Permitted Food Facilities (line), Number of Required Inspections (bar)

The requested resources will enable the Health Department to make progress toward meeting the growing demand for environmental health inspections.



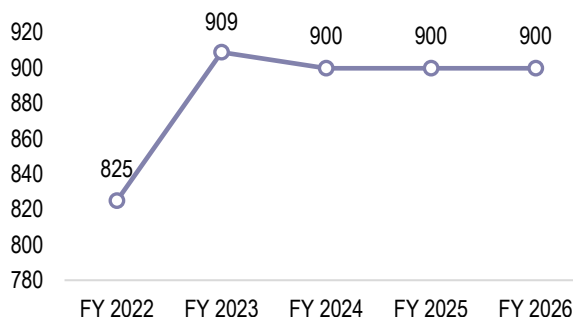
Resource Requests by Functional Area

Health Department Priority 2: Clinical Health Services (CHS) Resources to Meet Client Demand

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$429,200	\$40,060	\$5,000	\$0	\$0	\$474,260	4	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Number of Clinic Visits for Family Planning, including Pregnancy Testing Program: Clinical Health Services Positions: 2 Medical Interpreter/Translators, Clinical Services Admin Program Manager, and Nutritionist Supervisor Theme: Meeting Demand One-time LTF: \$24,640 Recurring LTF: \$449,620	<ul style="list-style-type: none"> Four new positions are requested to help provide increased access to clinical health services (CHS) provided by the Health Department, including two medical interpreters, one supervisor for the WIC program, and one administrative program manager. Two medical interpreters will expand access to clinical health services for Spanish speaking residents. Review of clients served by the Health Department for FY 2023 for services shows that about half of all clients are Spanish speaking, with only about 25 percent Spanish speaking clinical staff. Two medical Spanish interpreters are requested to assist in maintaining the current level of service provided, while reducing the amount of time needed to interpret via external language line. One interpreter will serve in the Ashburn office to work with the WIC Nutrition program and the other will provide services in the Shenandoah (Leesburg) clinic. These positions will improve efficiency and reduce the likelihood of error when serving clients while promoting equity by communicating directly with clients in their native language. Currently, 10 staff report directly to the WIC program coordinator. Adding a site supervisor in Leesburg, who also sees clients, will assist with meeting the demand for services, daily operations, grant compliance, customer service and staff management. This support will reduce the wait time for critical, time sensitive client services, which is currently approximately 8 weeks. WIC clients are pregnant women and children under age 5 with an identified nutritional need. One new administrative program manager is requested to support the business functions in CHS, including medical billing and information and referral for Medicaid or other publicly available benefits for which patients may be eligible. Due to the complexity of insurance billing and medical coding, the Department has experienced an increasing rate of rejected medical claims, which has resulted in delays in payment and uncaptured revenue. Having an on-site administrative manager will reduce rejected medical claims and facilitate access to care and reimbursement for services.

Key Measures



Objective: Provide direct medical services, such as pregnancy testing, family planning, childhood school entry physicals, and STD screening and treatment.

Measure: Number of Clinic Visits for Family Planning, including Pregnancy Testing

The requested resources will support the Health Department in meeting demand for clinical health services.



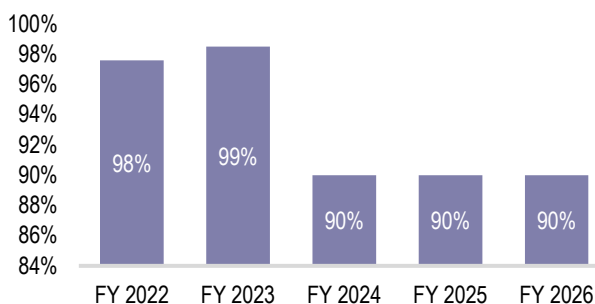
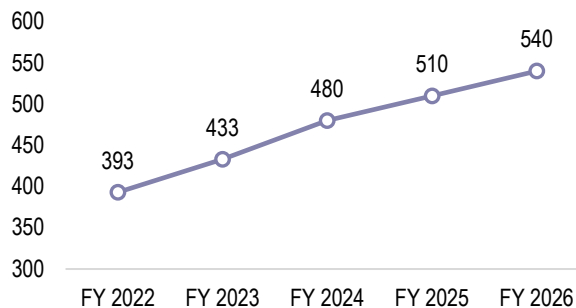
Resource Requests by Functional Area

MHSADS Priority 1: Support Coordination

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$697,500	\$93,430	\$228,650	\$0	\$0	\$1,019,580	6	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">MHSADS is the single point of entry into the public system of developmental services for Loudoun community members with public insurance (including Medicaid and Medicare) and those without insurance. These services include support coordination (case management) for individuals with intellectual and developmental disabilities. This service must be initiated within seven days of waiver assignment. Every individual in receipt of a developmental disability waiver is required to have support coordination.Loudoun expects approximately 60 new developmental disability waivers from the Department of Behavioral Health and Developmental Services in 2024 and has 40 individuals on a waitlist for targeted case management. The total waitlist for support coordination plus waiver services is approximately 850 people.Existing staffing includes one program manager, three team coordinators, and 25 support coordinators each responsible for approximately 20-25 cases.The FY 2023-2024 state budget included funding for 1,100 new developmental disability waiver slots across Virginia. The governor has asserted a plan to eliminate the Commonwealth's developmental disability waiver priority one waiting list. Three thousand waiver slots are anticipated to be included in the FY 2025-2026 budget. This may produce 300 additional waivers for Loudoun during the biennium.
Mandates: Federal/State Mandate	
PM Highlight: Number of Individuals with a Developmental Disability Receiving Support Coordination Services, Number of Individuals who Receive an in-person Service every 90 days	
Program: Outreach and Coordination Services/Case Management	
Positions: 1 Program Manager 1 Team Coordinator 4 Case Managers	
Theme Meeting Demand	
One-time LTF: \$253,310	
Recurring LTF: \$766,270	

Key Measures



Objective: Support and address the needs of individuals living with intellectual disabilities or developmental disabilities by providing case management services.

Measure: Number of Individuals with a Developmental Disability Receiving Support Coordination Services

As the number of individuals receiving Support Coordination continues to grow, additional staff and management are needed to maintain the current service level.

Measure: Percent of individuals enrolled in Support Coordination who receive at least one face to face service every 90 days with no more than 100 days between visits

Face-to-face services every 90 days are required for MHSADS to bill for this service. Additional management staff are needed to ensure continued compliance with this standard.



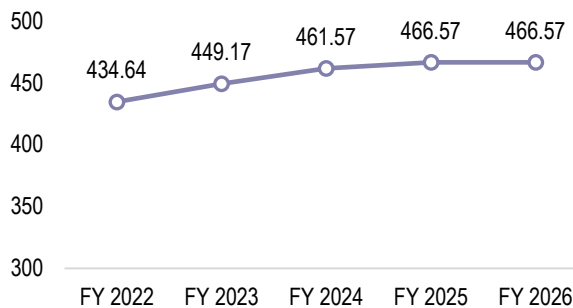
Resource Requests by Functional Area

MHSADS Priority 2: Internal Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$356,300	\$26,580	\$0	\$0	\$0	\$382,880	3	0

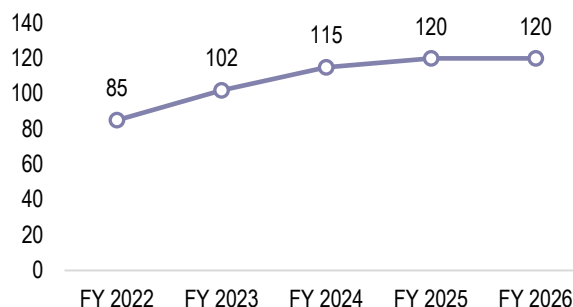
Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Number of FTE, Number of Contracts and Service Agreements Program: Business Operations/ Finance and Human Resources Positions: 1 HR Program Manager 2 Contract Managers Theme Internal Support One-time LTF: \$12,330 Recurring LTF: \$370,550	<ul style="list-style-type: none"> • One human resources (HR) program manager and two contract managers will address the escalating internal support requirements due to departmental growth and complexity of operations. • The HR program manager will support the HR staff of six; engage the workforce of more than 460; support the extended management team of approximately 70; address HR tasks such as coordinating ADA, FMLA and PFL requests; and facilitate employee investigations and disciplinary actions. ADA requests have increased over 2,000% from five in FY 2018 to 121 in FY 2023. Events requiring human resource investigations and disciplinary actions have increased, with the former doubling every fiscal year since FY 2020 and the latter increasing 150% over the last five years. Requests for FML, PFL, and short-term disability have more than doubled since FY 2020. • The HR program manager position will level-set the workload of the current HR Senior Manager. The supervision of six staff will be shared between the senior manager and the program manager. • The two contract managers will address operational requirements of the growing number of grants and contracts. The department has one contract manager assigned to Medicaid Managed Care Organization contracts, Human Services grants and service contracts. The number of contracts and service agreements has increased from 65 in FY 2020 to 102 in FY 2023.

Key Measures



Measure: Number of authorized FTE

MHSADS has grown by 88.67 FTE since FY 2018, which has increased the responsibilities of the Human Resources staff. This position maintains the same service internal support to consult with management to recruit, hire, train, develop, supervise, discipline, and transition to collective bargaining.



Measure: Number of contracts and service agreements in the Department

The number of contracts and service agreements has increased from 65 in FY 2020 to 102 in FY 2023, a 56 percent increase. These contracts are currently being managed by different staff in the Department. These positions are needed to effectively centralize contract management.



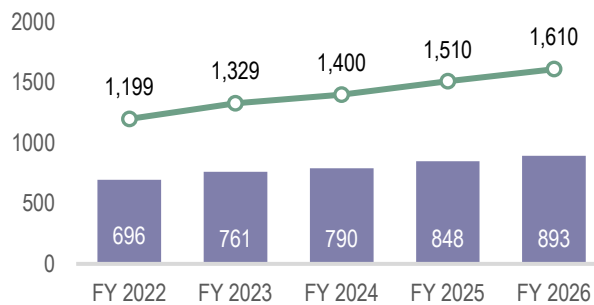
Resource Requests by Functional Area

MHSADS Priority 3: Early Intervention Case Managers

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$556,000	\$77,280	\$218,650	\$0	\$0	\$851,930	5	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate PM Highlight: Number of Referrals to Early Intervention Program: Community Based Support Services/ Early Intervention Positions: 5 Service Coordinator, Early Intervention Theme Meeting Demand One-time LTF: \$231,700 Recurring LTF: \$620,230	<ul style="list-style-type: none"> • Early Intervention experienced an 8.7 percent increase in children from July 2022 to July 2023. Of the individuals assessed for eligibility in FY 2023, 88.5 percent were determined eligible to receive services. • This service is mandated under Part C of the Individuals with Disabilities Education Act. MHSADS is the only provider of these services in the County. • Should a family request an eligibility determination, they cannot be turned away, and children found eligible for service must be served. • Current staffing for Early Intervention includes 10 service coordinator (case manager) positions, and the caseload per service coordinator varies, but averages 57 (and as high as 61 during peak times). The standard caseload in Northern Virginia is 45 per service coordinator.

Key Measures



Measure: Number of Referrals to Early Intervention (bar), Number of Children Served (line)

As the number of children referred to and served in Early Intervention continues to grow, additional staff are needed to ensure caseloads sizes fit the standard.



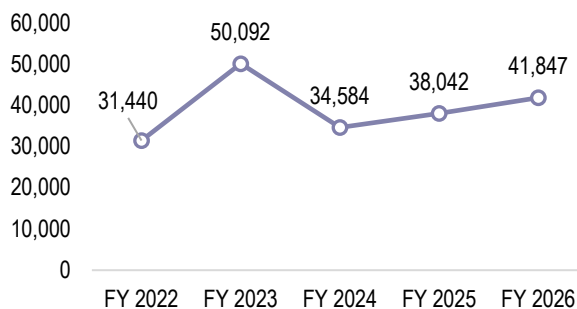
Resource Requests by Functional Area

MHSADS FTE Authority: Accounting Technician I

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$93,900	\$8,060	\$0	\$0	\$236,181	(\$134,221)	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: Number of Claims Submitted Program: Business Operations/Finance Positions: 1 Accounting Technician Theme: Internal Support One-time LTF: \$4,110 Recurring LTF: -\$138,331	<ul style="list-style-type: none"> Currently, five accounting technicians are responsible for submitting claims, collecting, posting, managing accounts, and completing data entry of service charges each month. The FY 2021 budget included one addition to the reimbursement team, but processing needs have grown since then. In FY 2023, 32,842 billing statements were processed and distributed, compared to 28,047 in FY 2021 (an increase of 17 percent). Approval of the accounting technician position will allow the Department to maintain pace with the increasing volume of billing for services (services not billed within the designated timeframes or follow-up on denied claims may result in revenue loss).

Key Measures



Objective: Maximize reimbursement from healthcare payment sources

Measure: Number of Claims Submitted¹

Workforce growth and payment source changes increase the number and sources of claims submitted. This position maintains an internal support service level to submit claims and seek revenue.

¹ In May 2022, the Department implemented a new electronic health record system. Subsequent system irregularities necessitated the Finance team to reprocess all claims for the period of April 2022 to November 2022. This procedural adjustment significantly contributed to the heightened volume of claims observed in Fiscal Year 2023.



Resource Requests by Functional Area

Parks, Recreation, and Culture Resource Requests

Library Services Priority 1: Communications Specialist III

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$117,700	\$11,590	\$10,000	\$0	\$0	\$139,290	1	0

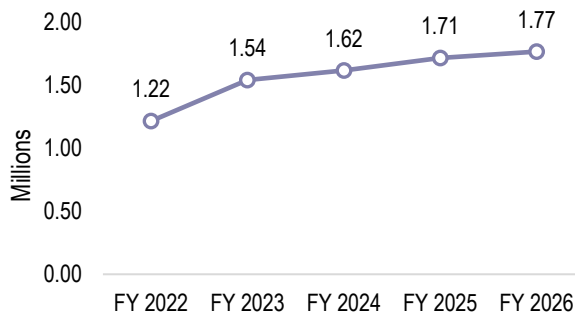
Details

Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	Number of visits to library facilities
Program:	Public Services - Communications
Positions:	1 Communications Specialist
Theme:	Internal Support
One-time LTF:	\$13,610
Recurring LTF:	\$125,680

Overview

- The request addresses the increased workload resulting from a significant expansion in library locations, programs, and online resource usage since FY 2015.
- Despite a 25 percent increase in library locations, a 43 percent increase in yearly programs, and a 141 percent rise in program attendance, the Communications Division has not grown, hampering its ability to keep up with demand.
- The division manages multiple social media accounts, provides training on marketing tools to many staff, and supports content creation for digital displays throughout all branches, with a notable increase in materials produced.
- The role also involves promoting third-party online services, translating materials into different languages, and exploring artificial intelligence tools, which is currently unfeasible with existing staffing levels.
- Without this position, the library's ability to inform the community of available resources and programs will diminish, affecting the return on investments in the library system and its outreach capabilities.
- The communications specialist is vital for ongoing support to other County departments and non-profit organizations.

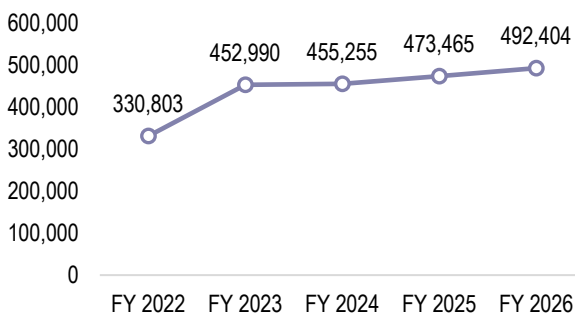
Key Measures



Objective: Promote the use of library materials and internet resources.

Measure: Number of visits to library facilities

The communications specialist requested will help to increase the number of visits to library facilities through promoting awareness of resources available and outreach to the community.



Objective: Increase the number of programs for all ages.

Measure: Children, teen, and adult program attendance

The communications specialist requested will help to increase program attendance for all ages through promoting awareness of programs available and outreach to the community.



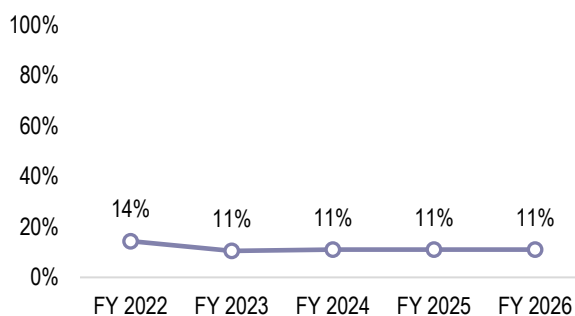
Resource Requests by Functional Area

Library Services Priority 2: HR Technician

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$91,400	\$8,740	\$10,000	\$0	\$0	\$110,140	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Staff Turnover Rate Program: General Library Administration Positions: 1 HR Technician Theme: Internal Support One-time LTF: \$12,610 Recurring LTF: \$97,530	<ul style="list-style-type: none"> This resource request responds to the escalating human resources and payroll demands accompanying departmental growth. Currently, a single HR Administrative Manager is tasked with handling all HR-related responsibilities for a department of 336 employees. The new HR Technician will provide crucial support with recruitment, hiring, payroll processing, and responding to personnel inquiries, also focusing on diversity, equity, and inclusion in Library Services' HR practices. Over the past fifteen years, Library Services has expanded significantly, adding three new locations and expanding two existing ones, resulting in a 42 percent increase in facility square footage and a 43 percent increase in staffing levels, without a proportional increase in HR support staff. The lack of dedicated back-up for HR tasks has led to a makeshift solution of training other administrative staff to assist, which is unsustainable and detracts from their primary duties. A dedicated human resources technician is necessary for the department to handle its HR functions efficiently and maintain continuity of operations, especially given the specialized and confidential nature of the work.

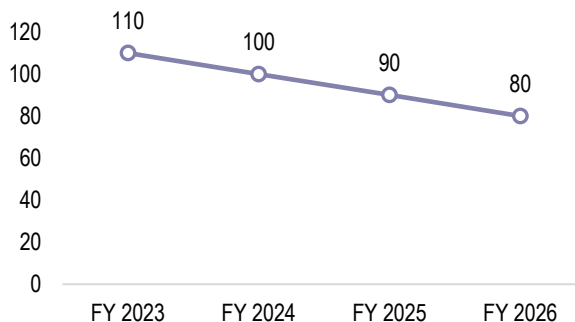
Key Measures



Objective: Promote the use of library materials and internet resources

Measure: Loudoun County Public Library staff turnover rate

The HR technician requested will help with the recruitment process for LCPL staff vacancies.



Objective: Promote the use of library materials and internet resources

Measure: Number of days to hire library services positions

The HR technician requested will help with the recruitment process for LCPL staff vacancies.



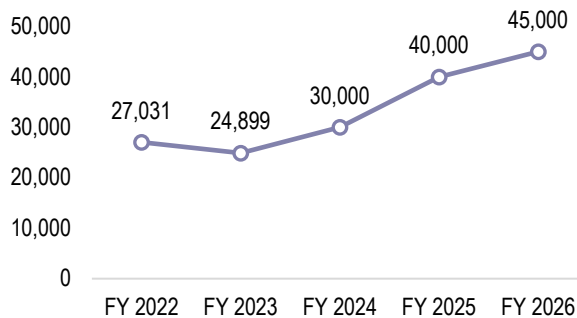
Resource Requests by Functional Area

Parks, Recreation, and Community Services Capital Facility Opening: Ashburn Recreation and Community Center

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$6,502,690	\$1,250,595	\$492,460	\$0	\$3,610,030	\$4,635,715	51	16

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">Anticipated to open in calendar year 2025, the two-story facility will feature a 50-meter competition pool, leisure pool, spa, full-size gymnasium, soft sensory playroom, multipurpose room with a catering and teaching kitchen, classrooms, offices and meeting spaces.Additional features include a multi-use trail around the property, a large courtyard with seating, a splash play area and playground equipment.This resource request funds the operations of this facility based on the current level services provided at the Claude Moore Recreation and Community Center and the Dulles South Recreation and Community Center.
Mandates: Not mandated	
PM Highlight: Number of Programs Held in Recreation Centers	
Program: Recreation Center Services	
Positions: 12 aquatics positions, 23 childcare positions, 20 recreation positions, 8 maintenance positions, 4 departmental support positions	
Theme: Capital Facility - openings	
One-time LTF: \$746,360	
Recurring LTF: \$3,889,355	

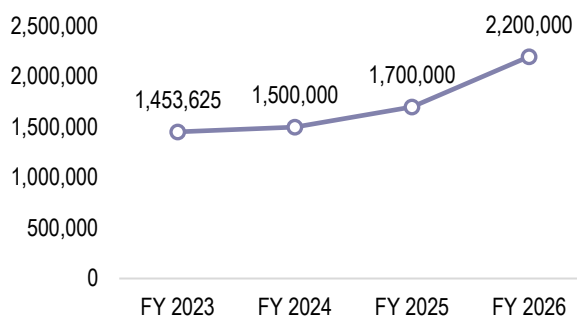
Key Measures



Objective: Demonstrate efficient operations and cost effectiveness of services offered at all RCC Division sites by increasing program participants, rentals, and space utilization.

Measure: Total participants enrolled in recreation center programs

The opening of Ashburn Recreation Center will allow for an increase in participants enrolled in recreation center programs.



Objective: Provide a wide variety of safe and healthy recreational opportunities at the recreational centers to achieve a 100 percent revenue-neutral operation.

Measure: Total number of contacts (patrons coming into the recreation centers)

The total number of patrons visiting recreation centers is anticipated to increase with the opening of Ashburn Recreation Center.



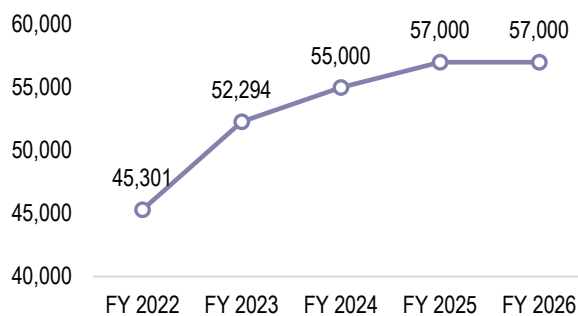
Resource Requests by Functional Area

Parks, Recreation, and Community Services Capital Facility Opening: Increase in Part-time Hours at Bolen Park

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$86,120	\$6,230	\$25,000	\$0	\$0	\$117,350	0	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of tournaments hosted on PRCS sites Program: Park Maintenance Positions: Facility Supervisors Pooled Hours (80 per week) Theme: Capital Facility - openings One-time LTF: \$25,000 Recurring LTF: \$92,350	<ul style="list-style-type: none"> Loudoun County and Loudoun United Soccer Team have added four new practice soccer fields and a parking lot at the Loudoun United Complex at Bolen Park. Two of the soccer fields are to be used by the County. These fields are in a remote part of the park and coupled with the parking lot; staff needs to be present for potential injuries, parking issues, turning the lights on and off, clearing the fields for inclement weather and anything else that needs monitoring.

Key Measures



Objective: Provide youth in Loudoun County with the opportunity to participate in sports.

Measure: Number of youths participating on youth sports teams

This request will provide necessary staffing to ensure a clean and safe environment for athletes and attendees.



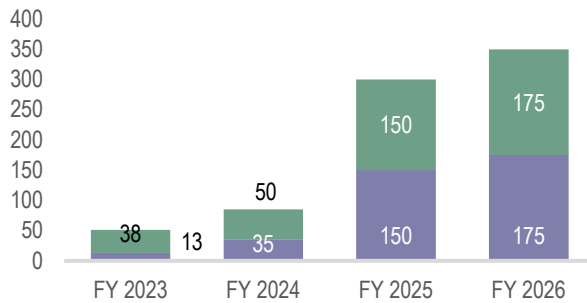
Resource Requests by Functional Area

Parks, Recreation and Community Services FTE Authority: Lodge Program Assistant

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$86,800	\$10,990	\$0	\$0	\$97,790	\$0	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• The Lodge, located in Hal and Berni Hanson Regional Park provides a unique location for any occasion: wedding, rehearsal dinner, corporate function, birthday, special celebration, or holiday event.• Since opening for events in February 2023, the demand from both the public and internal clients has been significant resulting in the amount of work generated by this interest far exceed the ability of one staff person.• The Lodge is currently hosting 1-3 events per week, with the capacity to host 5-7 events per week if additional support is provided.
Mandates: Not mandated	
PM Highlight: Social Events held at The Lodge at Hanson Park	
Program: Events at the Lodge	
Positions: 1 Program Assistant	
Theme: FTE Authority	
One-time LTF: \$3,360	
Recurring LTF: \$0	

Key Measures



Objective: Build community by providing high-quality, inclusive special, corporate, and social events for all citizens.

Measure: Social events (purple) and corporate/internal events (green) held at The Lodge at Hanson Park

This position will increase capacity to host events at The Lodge to meet the growing demand from the community.



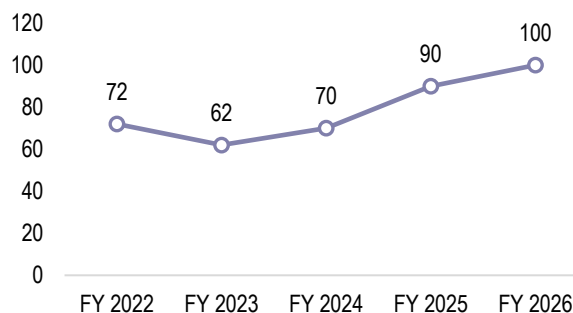
Resource Requests by Functional Area

Parks, Recreation and Community Services Priority 1: Afterschool Programs Inclusion Programmer & Adaptive Recreation Assistant Hours

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$536,300	\$41,070	\$10,000	\$0	\$0	\$587,370	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Federal/State Mandate PM Highlight: Number of Inclusion Support Requests Program: Adaptive Recreation Activities Positions: 1 Afterschool Inclusion Programmer, Adaptive Recreation Assistant Hours (300 per week) Theme: Access - Care & Services One-time LTF: \$13,360 Recurring LTF: \$574,010	<ul style="list-style-type: none"> Title II of the Americans with Disabilities Act (ADA) requires local governments to give people with disabilities an equal opportunity to benefit from all their programs, services, and activities. This includes participants in the CASA, YAS, and summer camp programs. 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 (AR) added an inclusion specialist to their team. Since then, the demand for inclusion support has increased 68 percent. With the addition of an inclusion specialist, the program will be better able to manage the volume of assessments, review all the participant forms and develop plans, and visit sites to observe participants. This request also includes a pool of hours for AR assistants. Parents/guardians may request a 1:1 staff member to provide support to their child under the ADA. These programs are struggling to find staffing to meet the demand for 1:1's. This staff pool will also support AR camp which had to limit enrollment due to staffing shortages leaving a waitlist of 65 for summer 2023.

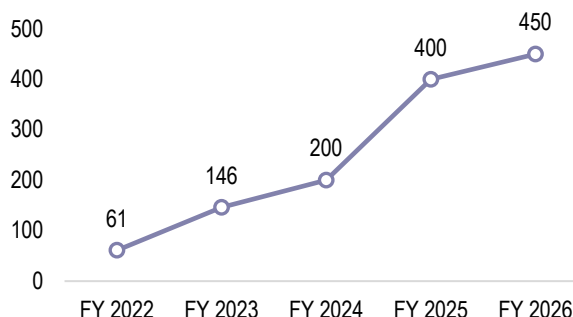
Key Measures



Objective: Support patrons with special needs by responding to inclusion support requests 100 percent of the time.

Measure: Number of inclusion support requests

This resource would allow for PRCS to meet the growing demand for inclusion support requests across multiple programs.



Objective: Support patrons with special needs by responding to inclusion support requests 100 percent of the time.

Measure: Number of times that staff go out for "inclusion support" across the department

The demand for inclusion support is expected to continue across all programs, this resource will address the current need.



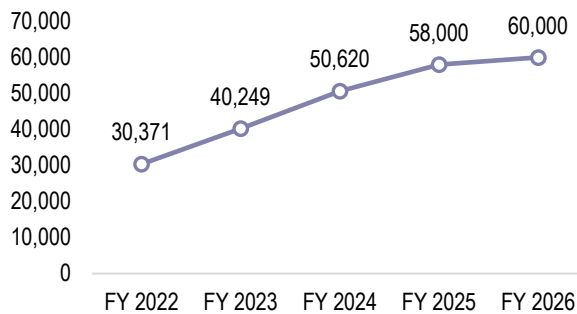
Resource Requests by Functional Area

Parks, Recreation and Community Services Priority 2: Aging Program Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$105,000	\$8,260	\$5,000	\$0	\$0	\$118,260	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• The older adult population in Loudoun County has increased significantly over the last 10 years. Additionally, the number of individual contacts with Loudoun County residents asking for aging assistance increased 173 percent between FY 2021 and FY 2023.• This position will be the first point of contact for older adults or caregivers to access services. The current service level is not sustainable with continuous growth in the aging population.• For many older adults, the aging program specialist is the only person in the community who is helping them connect to needed support services. Additionally, the aging program specialist provides information on opportunities for social inclusion.• Recent 2023 Department of Aging and Rehabilitative Services audit of Loudoun County AAA recommends the addition of 2 Aging Program Specialists.
Mandates: Federal/State Mandate	
PM Highlight: Number of Information and Assistance Contacts	
Program: Elder Resources	
Positions: 1 Aging Program Specialist	
Theme: Access- Care and Services	
One-time LTF: \$8,360	
Recurring LTF: \$109,900	

Key Measures



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 Information and Assistance Contacts

This position will help to meet the growing demand of support for the County's increasing older adult population.



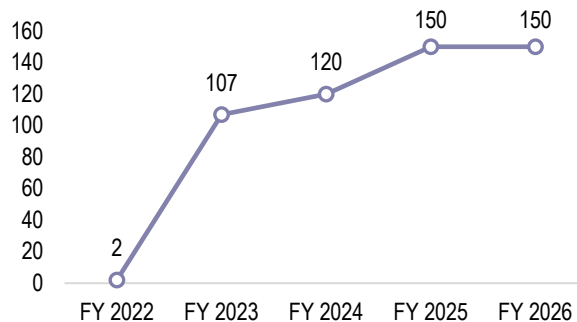
Resource Requests by Functional Area

Parks, Recreation and Community Services Priority 3: HR Trainer

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$117,500	\$13,220	\$0	\$0	\$0	\$130,720	1	0

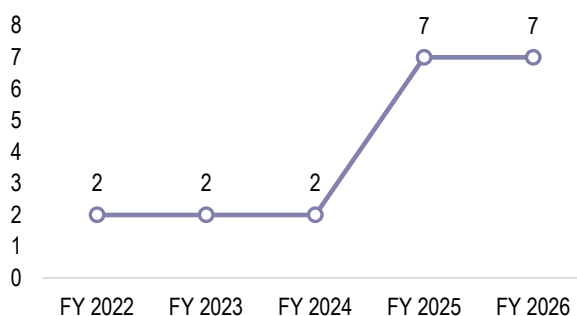
Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of active training and development plans for full time, regular employees. Program: Human Resources and Performance Management Positions: 1 HR Trainer Theme: Professional Development & Retention One-time LTF: \$3,320 Recurring LTF: \$127,400	<ul style="list-style-type: none"> The requested HR trainer would enhance current service levels by offering 3-5 trainings per quarter for departmental staff. Currently, internal HR staff in PRCS offer 1-2 trainings per quarter. Without a full-time trainer, PRCS cannot provide additional training programs for staff due to current workloads. An array of staff creates and facilitates in-house training in addition to their normal job responsibilities but are struggling to meet the current needs of multiple divisions within PRCS. This position will help meet departmental training needs that will continue to grow each year as new facilities open and new employees are hired. For example, new staff at the Ashburn Recreation Center will need to be fully trained to assume their roles at the new facility.

Key Measures



Measure: Hours of coaching or training sessions provided to PRCS employees by PRCS HR

This position will allow for tailored training sessions to increase professional development and retention within the department.



Measure: Internal training programs offered per quarter

As the County continues to grow and staffing levels increase, this position will allow the department to provide relevant and routine internal training opportunities to staff.



Resource Requests by Functional Area

Community Development

Building and Development Priority 1: Permit Technician

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$91,400	\$7,840	\$15,000	\$0	\$0	\$114,240	1	0

Details

Service Level: Current Service Level Request

Mandates: Not mandated, but necessary for compliance with federal, state, or local laws

PM Highlight: Number of new active grading permits received per year

Program: Erosion and Sediment Control and VSMP Activities

Positions: 1 Permit Technician

Theme: Internal Support

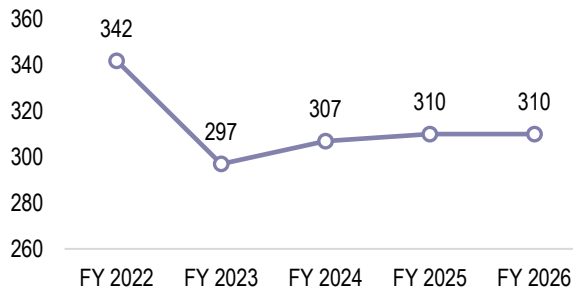
One-time LTF: \$18,860

Recurring LTF: \$95,380

Overview

- With the transition to LandMARC as the County's online land management system, Virginia Stormwater Management Program (VSMP) applications, have transitioned from a land development application to a permit.
- Adding a permit technician in the Natural Resources Division will ensure that permits continue to be processed in a timely manner for customers and will provide benefits to the Departments by making programmatic improvements to permit processing, tracking and renewals.
- This position will also be responsible for answering questions from the public related to their applications and supporting front counter activities pertaining to Grading and VSMP permits.
- Further, adding this position will move administrative tasks associated with permits to a permit technician and will free up staff to complete other tasks commensurate with their job duties, which for some positions includes plans review, inspections and responding to high-level complaints.

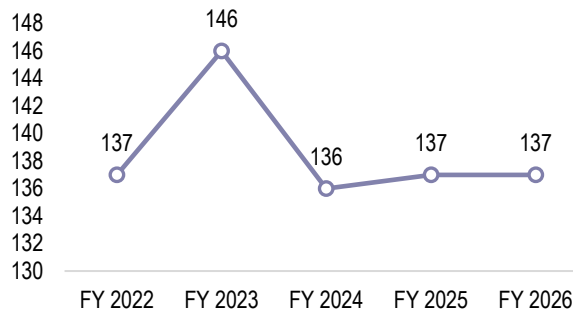
Key Measures



Objective: Meet the state's guidelines for Erosion and Sediment control inspection frequency (alternative inspection schedule) and maintain a maximum average of 750 inspections per inspector per year

Measure: Number of new active grading permits received per year

As the number of new grading permits received is anticipated to slightly increase and subsequently stabilize, an additional permit technician will enable the Natural Resources Division to continue processing permits in a timely manner.



Objective: Meet the Commonwealth's guidelines for administration of VSMP Construction General Permits 100 percent of the time and maintain an average of 32 VSMP Permits reviewed and approved per FTE

Measure: Number of VSMP permits received per year

As the number of VSMP permits received per year is projected to remain consistent, an additional permit technician will ensure that VSMP permits continue to be processed on time.



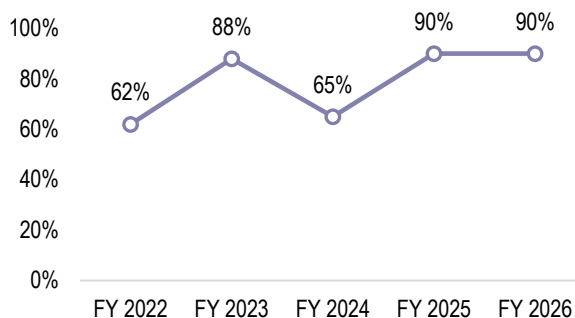
Resource Requests by Functional Area

Building and Development Priority 2: Natural Resources Engineer & Team Lead

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$293,400	\$30,700	\$30,000	\$0	\$0	\$354,100	2	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Number of Urban Forester Reviews due per year Program: Floodplain Management and Natural Resources Positions: 1 Natural Resources Engineer, 1 Natural Resources Team Lead Theme: Responsibly managing land/natural resources (community development)-environmental stewardship One-time LTF: \$37,720 Recurring LTF: \$316,380	<ul style="list-style-type: none"> The County arborist reviews approximately 700-800 development plans per year, and at this level of work, would be expected to conduct approximately 150 site visits for those plans. Due to the plan review workload, the arborist is unable to visit sites and verify conditions in the field. Adding a natural resources team lead and engineer III will provide the Department with positions focused on forestry, which will allow the arborist to concentrate on reviewing Forest Management Plans, Facility Standards Manual Variation requests, answering customer inquiries, assisting with regulatory initiatives and completing education/outreach. The natural resources engineer III will be primarily responsible for plans review and conducting corresponding site visits. This position will also work with the project managers and applicants to incorporate tree conservation practices and design strategies as part of their development plans and ensure that development, as it ages, provides tree canopy that meets the regulatory and policy goals of the County. Adding a natural resources team lead will provide the Department with a position that has an overall knowledge of natural resources with a specialized concentration in urban forestry. This position will manage the most complex forestry issues and represent the Department at Boards and Commissions as the County's urban forestry subject matter expert. This position, along with the Natural Engineer III request, will provide an enhanced level of service by helping review site plans, preliminary plans and other permit applications that require urban forestry approval.

Key Measures



Objective: Meet the County's Standard of Urban Forester Reviews completed within assigned timeline, 90% of the time

Measure: Percentage of Urban Forester Reviews completed within the assigned timeline

Even though the percentage of Urban Forester Reviews completed within the assigned timeline decreased between FY 2023 and FY 2024, it is expected that in FY 2025, the percentage of reviews completed within the assigned timeline will reach the 90 percent objective



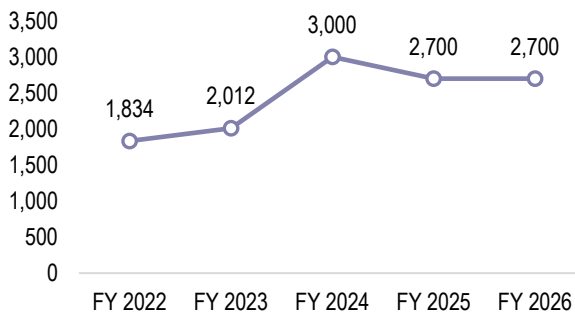
Resource Requests by Functional Area

Building and Development Priority 3: Business Analyst II

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$136,000	\$7,000	\$15,000	\$0	\$0	\$158,000	1	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• The implementation of LandMARC fundamentally changed financial processing in the Department of Building and Development and all agencies utilizing the system, which has created a need for a business analyst who would have financial processing subject matter expertise within the LandMARC system.• The financial analyst is currently performing the duties of financial processing within LandMARC, in addition to executing their primary job responsibilities, such as researching and resolving payment issues throughout the day and ensuring that daily point of sale closing for the Department is accurate before closing out cash/check/ACH and credit card accounts.• The addition of a business analyst will enable the Department to maintain current service levels by allowing the existing financial analyst to return to performing their primary tasks on a full-time basis. This position will also provide additional financial processing support to the permit technicians processing (invoicing) hundreds of permits/day.• Adding this position will also provide redundancy in the financial responsibilities within the Department, significantly reducing audit risk for the County, while providing additional supervisory support to the Division Manager.
Mandates: Not mandated, but necessary for compliance with federal, state, or local laws	
PM Highlight: Number of hours spent on financial management support and oversight	
Program: LandMARC / Financial Processing	
Positions: 1 Business Analyst II	
Theme: Support to Capital Investments	
One-time LTF: \$17,900	
Recurring LTF: \$140,100	

Key Measures



Objective: Act as administrative support in the areas of finance, budget, human resources, payroll, FOIA, procurement, and special assignments for the Department of Building and Development

Measure: Number of hours spent on financial management support and oversight for the Department per year.

The addition of a full-time business analyst will help stabilize the number of hours that are spent on financial management support and oversight for the Departmental annually.



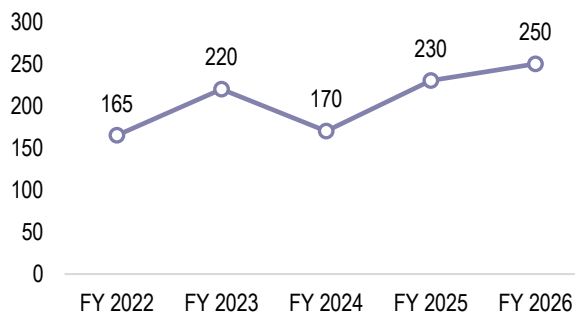
Resource Requests by Functional Area

Economic Development FTE Authority: International Business Development Manager and Program Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$136,000	\$82,790	\$15,000	\$0	\$233,790	\$0	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: International network growth (number of meaningful new relationships with international prospects) Program: Business Development Positions: 1 International Business Development Manager Theme: FTE Authority One-time LTF: \$0 Recurring LTF: \$0	<ul style="list-style-type: none"> The Loudoun County Department of Economic Development (DED) International Business Development program has begun to reap significant benefits over the last few years. Investment in regions, particularly India, has produced a strong pipeline and several important companies investing in Loudoun. The pipeline and target areas have now expanded beyond the level where one person can handle the planning, execution, and follow-up. A second position focused on Europe is needed and would reap even more benefits. Additionally, \$65,000 for lead generation services in Europe is being requested and will be managed by the international business development manager. As Loudoun enters the "Metro" era, DED anticipates international businesses will play a key role in filling office space with the close proximity to the International Airport. This position will be funded by the Restricted Transient Occupancy Tax (RTOT) Fund. The RTOT currently provides funding for international cluster activities within DED, funds are used to offset the cost of a position to support industry research analyses and cluster support service as part of the Department's international strategy

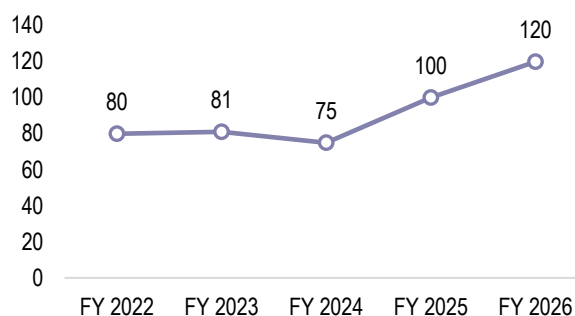
Key Measures



Objective: Diversify Loudoun's economy by developing multiple industry clusters.

Measure: International network growth (number of meaningful new relationships with international prospects)

The additional international business development manager will expand the department's international network in key markets.



Objective: Diversify Loudoun's economy by developing multiple industry clusters.

Measure: Number of international companies in the pipeline

This position will be directly responsible for expanding DED's international pipeline by focusing primarily on Europe lead generation.



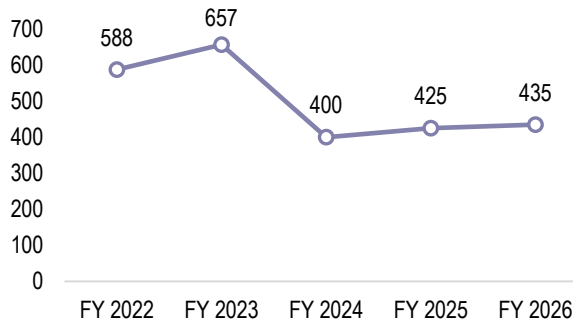
Resource Requests by Functional Area

Economic Development Priority 1: Data Analyst and Program Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$128,200	\$43,790	\$0	\$0	\$0	\$171,990	1	0

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• Since FY 2019, the business development pipeline has grown nearly 78 percent. This growth has triggered a need for the requested data analyst position on the strategic initiatives team to better support the Department of Economic Development (DED).• As the County transitions into a new phase of economic development; shifting from data center growth to an increased focus on Metro development and office-oriented users, this position will be particularly important for responding to this shift.• Additionally, \$35,000 is included in this request for a software platform necessary to enhance data analysis and lead generation.
Mandates: Not mandated	
PM Highlight: Number of current active prospects in pipeline	
Program: Business Development	
Positions: 1 Data Analyst	
Theme: Data and Performance Management	
One-time LTF: \$3,360	
Recurring LTF: \$168,630	

Key Measures



Objective: Cultivate a progressive pipeline of active prospects to position the County for ongoing economic growth.

Measure: Number of current active prospects in pipeline

This resource will increase DED's ability to proactively anticipate and respond to the shifting economic development patterns in the County.



Resource Requests by Functional Area

Economic Development Priority 2: Deputy Director

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$207,000	\$10,040	\$50,000	\$0	\$0	\$267,040	1	0

Details		Overview
Service Level:	Enhanced Service Level Request	<ul style="list-style-type: none"> The Loudoun County Department of Economic Development (DED) has grown significantly over the past decade, adding positions and programming to support the 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:	\$53,360	
Recurring LTF:	\$213,680	



Resource Requests by Functional Area

Housing and Community Development Priority 1: State Rental Assistance Program (SRAP) Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$108,000	\$4,730	\$15,000	\$72,000	\$0	\$55,730	1	0

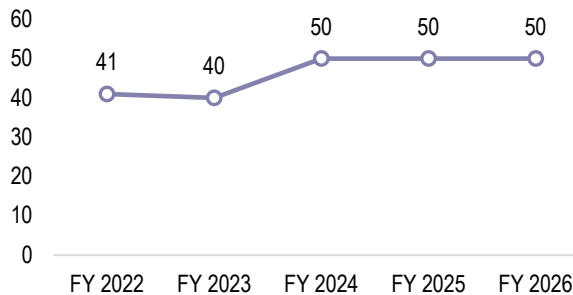
Details

Service Level:	Current Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	Number of SRAP recipients
Program:	Rental Programs
Positions:	1 State Rental Assistance Program Specialist
Theme:	Affordable Housing
One-time LTF:	\$15,000
Recurring LTF:	\$40,730

Overview

- Through a contract with the Virginia Department of Behavioral Health and Developmental Services, DHCD provides rental subsidies to support independent living for individuals with developmental disabilities.
- The number of State Rental Assistance Program (SRAP) recipients has increased from 15 in FY 2020 to 50 in FY 2024.
- The County receives state administrative revenue, which partially offsets the cost of this position.
- This need was previously met with a part-time temporary employee, but the need has exceeded the capacity of a part-time employee. In addition to adding capacity, the creation of a regular, full-time position will improve recruitment and retention of the position.

Key Measures



Objective: Fully leverage Loudoun County's state revenue for the SRAP program.

Measure: Number Households Receiving State Rental Assistance

With the increasing number of SRAP recipients, administrative capacity is needed to ensure the County fully serves the maximum number of program participants.



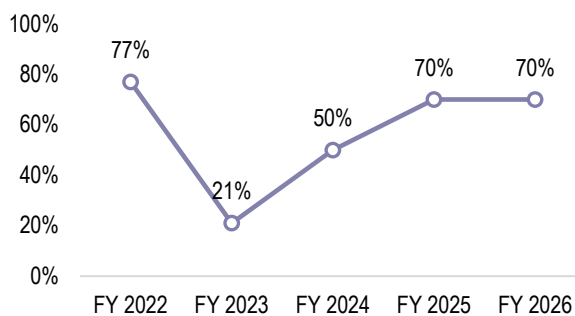
Resource Requests by Functional Area

Planning and Zoning Priority 1: Proffer Management Planner

Personnel: \$124,500	O&M: \$13,040	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$137,540	FT pos. 1	PT pos. 0
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Details	Overview
Service Level: Enhanced Service Level Request Mandates: County Mandate PM Highlight: Number of administrative application reviews Program: Zoning Administration/Proffer Management Team Positions: 1 Planner II Theme: Internal Support One-time LTF: \$3,860 Recurring LTF: \$133,680	<ul style="list-style-type: none"> An additional planner on the Proffer Management Team would enhance current service levels within the Proffer Management activity by relieving existing Proffer Management staff of additional assigned duties and enabling senior staff to address more complicated applications and respond to higher priority information requests. One of the objectives for the Proffer Management activity is to respond to 80 percent of proffer determinations within 60 days and 100 percent within 90 days. With existing resources, the response rate for proffer determinations was 21 percent within 60 days and 25 percent within 90 days in FY 2023. The percentages in FY 2023 were attributed to staff vacancies, but Proffer Management also was not able to reach the 80 percent objective from FY 2020 to FY 2022. The increase in applications and complexity of applications has created a challenge in meeting service level expectations. If this request is not approved, response time to proffer determinations will continue to fail to meet service level objectives and will impact the County's ability to respond to proffer determinations in the established timeline.

Key Measures



Objective: Complete 80 percent of proffer determinations within 60 days and 100 percent within 90 days.

Measure: Percent responded to within 60 days

Proffer determinations have not reached the goal of 80 percent completion within 60 days due to workload. Adding this position will improve outcomes to align closer to or achieve this goal.



Resource Requests by Functional Area

Planning and Zoning Priority 2: Senior Planner - Unmet Housing Needs Strategic Plan

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$136,000	\$9,500	\$0	\$0	\$0	\$145,500	1	0

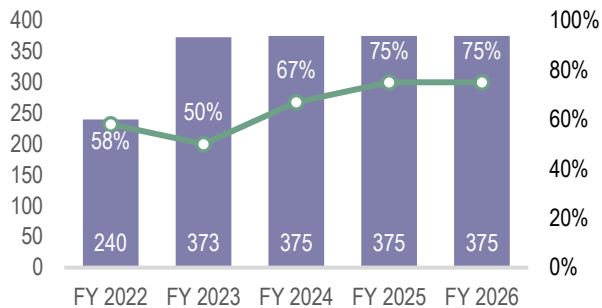
Details

Service Level:	Enhanced Service Level Request
Mandates:	County Mandate
PM Highlight:	Number of zoning correspondence and administrative waiver requests completed (excluding proffer determinations)
Program:	Zoning Administration
Positions:	1 Planner III
Theme:	Affordable Housing
One-time LTF:	\$3,020
Recurring LTF:	\$142,480

Overview

- DPZ is responsible for crucial actions outlined in the Unmet Housing Needs Strategic Plan (UHNSP), involving changes to zoning ordinances and proffer programs to support affordable housing. The Senior Planner will expedite affordable housing development applications, align zoning decisions with policies, and help meet plan objectives.
- Without the proposed position, existing staff would face increased workload, potentially impacting timely responses to zoning determinations and legislative application actions. This position will enhance DPZ's ability to provide timely responses to requests for assistance and swift reviews of land development applications within expected timeframes.

Key Measures



Objective: Respond to 80% of requests for correspondence concerning administration of the Zoning Ordinance, to include the processing of determinations, verifications, and administrative waivers and modifications, within 30 days.

Measure: Total number of administrative referrals completed (purple) and the percent of administrative referrals completed on time (green)

Service levels have generally increased, but the objective of meeting 80 percent of administrative application reviews within the established timeframe has not been met.



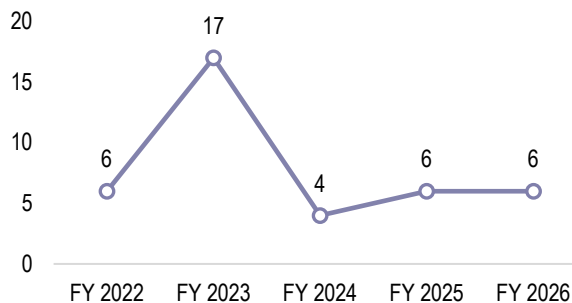
Resource Requests by Functional Area

Planning and Zoning Priority 3: Special Projects Division

Personnel: \$911,000	O&M: \$63,060	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$974,060	FT pos. 6	PT pos. 0
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Details	Overview
Service Level: Enhanced Service Level Request Mandates: Federal/State Mandate PM Highlight: Number of Zoning Ordinance Amendments (ZOAM) Active Program: Planning Administration Positions: 1 Division Manager 5 Senior Planners Theme: Internal Support One-time LTF: \$15,660 Recurring LTF: \$958,400	<ul style="list-style-type: none"> A new division focused on project management of Comprehensive Plan Amendments (CPAM) and Zoning Ordinance Amendments (ZOAM) would enhance the department's ability to accomplish a greater number of CPAMs and ZOAMs of significant importance to Loudoun County residents and businesses. The new positions would relieve existing Zoning Administration and Community Planning staff of some project management duties and enable the staff to devote additional time to the legislative land development application review process. The DPZ Work Plan commonly contains around 15 ZOAMs, CPAMs, and similar projects with approximately a third of the projects active at any time due to staffing constraints. The January 16, 2024, Work Plan approved by the Board included 20 projects—the highest number ever contained. Without the proposed positions, the number of active projects will not increase and existing staff would continue to split time between project management and the legislative land development application review process, potentially impacting the schedules of projects and production of timely reviews. These positions will enhance DPZ's ability to complete a greater number of CPAMs and ZOAMs and free existing staff to better complete swift reviews of land development applications within expected timeframes.

Key Measures



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: Number of Zoning Ordinance Amendments (ZOAM) Active

With the addition of these new positions, staff will be able to work on and complete more active ZOAM's.



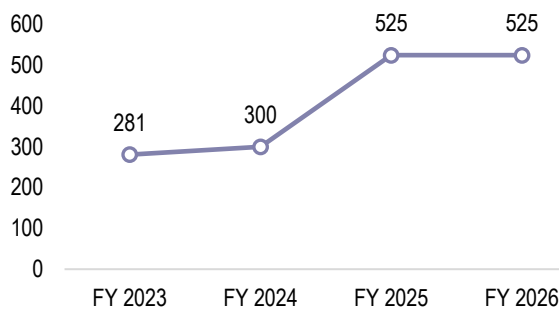
Resource Requests by Functional Area

Transportation and Capital Infrastructure CIP Support: Utility Management

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$316,200	\$41,210	\$107,000	\$0	\$316,200	\$148,210	2	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">• The recommended service level of 150 relocations per utility manager each year enables DTCI to meet the needs of stakeholders and keep capital transportation projects on schedule and budget, while maintaining sustainable workloads.• Without additional resources, there will be a growing bottleneck of projects unable to move to the construction phase as utilities are relocated. Timelines for the construction may be delayed by months.• Delaying relocations can increase project timelines and costs. Without additional staff, the pipeline of transportation capital projects that can proceed from the utility relocation phase to the construction phase will be constrained due to capacity limitations of the two existing positions.• The proliferation of telecom infrastructure located within public rights of way impacts delivery times for the County's transportation capital projects, in some cases adding over a year to production schedules. Many County transportation corridors contain dozens of conduits owned by multiple telecom entities.• Personnel associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2025 are funded through local tax funding.
Mandates: Not mandated	
PM Highlight: Number of utilities relocated	
Program: Utility Coordination	
Positions: Utility Program Manager Utility Manager	
Theme: Support to the CIP (CIP Funded)	
One-time LTF: \$114,720	
Recurring LTF: \$33,490	

Key Measures



Objective: Eliminate conflict between existing utilities located in the right-of-way via relocation.

Measure: Number of utilities relocated

Currently, there are only two utility managers responsible for coordination of all utility relocations. With additional utility manager positions, more utilities can be relocated each fiscal year.



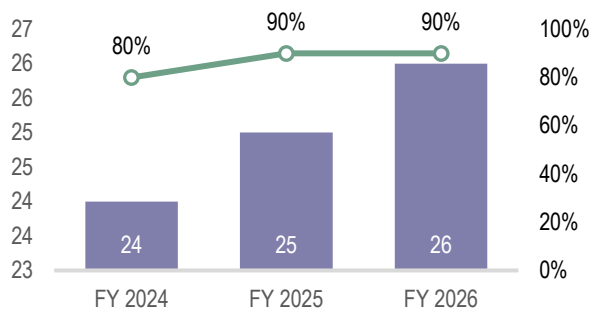
Resource Requests by Functional Area

Transportation and Capital Infrastructure Priority 1: Facilities Development

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$464,900	\$24,210	\$0	\$0	\$0	\$489,110	3	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Percentage of active Facilities Design projects on schedule Program: Design and Construction Positions: 1 Program Manager - Facilities Project Development 2 Senior Facilities Project Development Managers Theme: Support to Capital Investments One-time LTF: \$11,580 Recurring LTF: \$477,530	<ul style="list-style-type: none"> These positions will allow the County to take a comprehensive and integrated approach to facilities planning, design, and construction in order to support objectives for County Facility growth and development. This program would assist the County in proactively managing Facility construction projects through the life cycle of project development by applying best practices in planning and project management. Strategic planning and implementation of project management plans starting with a robust needs identification process will facilitate decision-making, public outreach, project scope, schedule and budget development., as well as ensuring an equity lens is applied across the collective Facilities program. Funding these positions will increase the active Facilities Design projects on schedule and provide staffing for facilities planning efforts, support optimal use of existing and planning County land assets, and provide for a more robust and efficient project development process. If not funded, facilities development may be delayed and not meet the fast-growing needs of the County. Work would be picked up by various staff and performed on an as-needed basis and may not adequately satisfy the needs of the end users. There will not be proactive measures taken to ensure a comprehensive approach to project delivery is developed, risking project schedule delays and cost increases.

Key Measures



Objective: Deliver approved facility capital projects in accordance with established CIP schedule.

Measure: Number of active facilities projects under design (purples) and the percentage on schedule (green)

Dedicated staffing for Facilities Development will increase the number of active projects under design, as well as the percentage of projects on schedule.



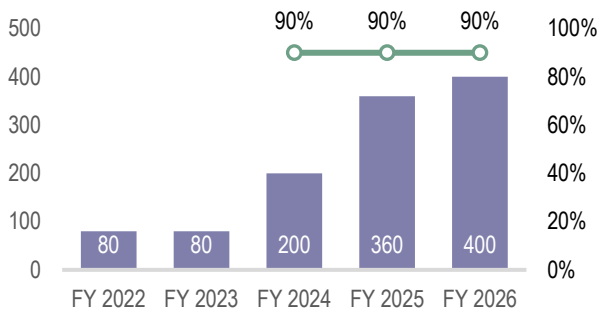
Resource Requests by Functional Area

Transportation and Capital Infrastructure CIP Support: Land Acquisition Management Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FT pos.	PT pos.
\$153,300	\$10,650	\$0	\$0	\$153,300	\$10,650	1	0

Details	Overview
Service Level: Current Service Level Request	<ul style="list-style-type: none">The number of land acquisition projects has more than doubled since FY 2021, resulting in a significant increase in workload for existing resources. It is anticipated that the workload will once again increase in FY 2025 to meet increasing needs.Currently, each land acquisition manager has 60 projects per year, when the recommended workload is 15 projects per position per year.If this request is not funded, CIP land acquisition schedules may not be able to be maintained, jeopardizing the overall project schedule. The increased volume of capital projects, along with the addition of projects and programs such as the Intersection Improvement Program and the construction of missing pedestrian and trail projects throughout the County, requires the acquisition of a significant number of land parcels. In addition, DTCI may not have the capacity to complete emergent priorities in a timely manner, including Board Member Initiatives related to land acquisition and disposition, evaluate unsolicited offers, review easement requests on County-owned property, and support the Space Planning Committee and the County/LCPS Land Matrix Committee.Personnel associated with these positions are funded through the CIP. Ongoing O&M costs and one-time costs in FY 2025 are funded through local tax funding.
Mandates: Not mandated	
PM Highlight: Number of active land acquisition projects	
Program: Land Acquisition Management	
Positions: 1 Land Acquisition Manager	
Theme: Support to the CIP (CIP Funded)	
One-time LTF: \$4,610	
Recurring LTF: \$6,040	

Key Measures



Objective: Support the CIP by working on land acquisition processes.

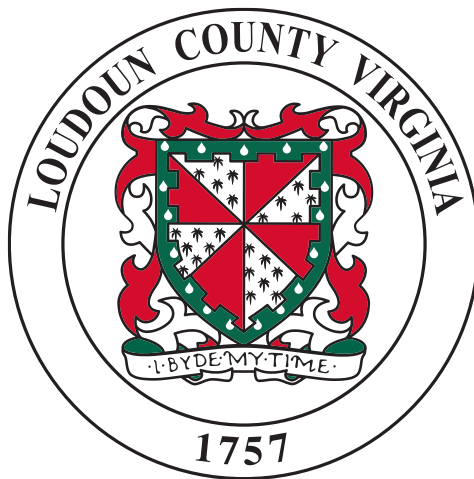
Measure: Number of active land acquisition projects (purple) and percent on schedule (green)
Sufficient staff resources support overall project schedules by enabling manageable workloads and maintaining the current percentage of acquisitions completed.



General Fund Revenue and Trends FY 2025 Proposed Budget

Contents

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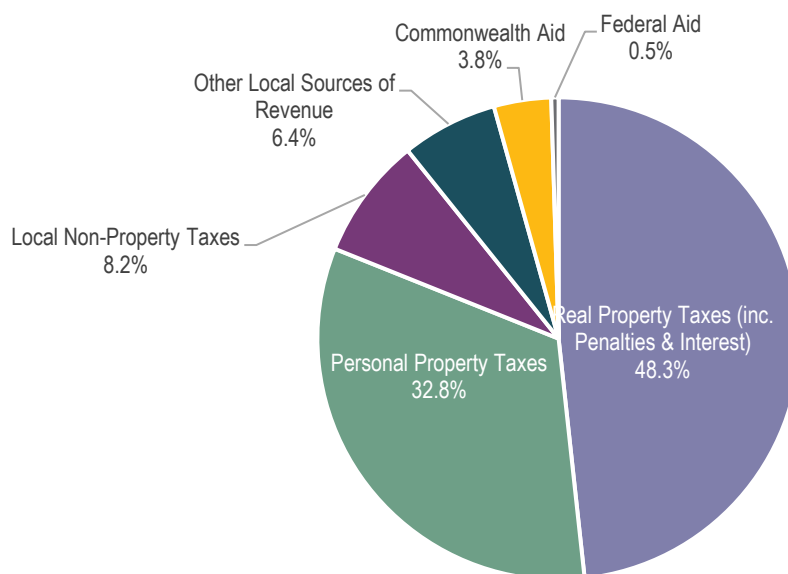




General Fund Revenue and Trends

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 (8.2 percent); Other Local Sources of Revenue (6.4 percent); Commonwealth Aid (3.8 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 2025 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
General Property Taxes					
Real Property	\$953,596,486	\$995,416,998	\$1,081,502,630	\$1,132,363,700	\$1,297,453,800
Personal Property	565,380,100	681,555,359	807,463,630	782,658,000	890,315,635
Penalties & Interest	14,806,743	15,029,246	15,268,007	11,750,000	12,990,000
Total General Property	\$1,533,783,329	\$1,692,001,602	\$1,904,234,267	\$1,926,771,700	\$2,200,759,435
Local Non-Property Taxes					
Sales & Use Taxes	\$90,053,162	\$104,544,712	\$111,102,806	\$113,100,000	\$116,354,650
Consumers Utility Taxes	21,939,876	22,757,789	23,094,242	22,220,400	24,394,500
Business License (BPOL)	41,766,152	46,676,878	54,047,566	49,943,000	55,903,900
Franchise Fees & Misc.	34,363,051	31,993,544	25,489,806	24,895,000	24,988,100
Total Non-Property Taxes	\$188,122,240	\$205,972,923	\$213,734,420	\$210,158,400	\$221,641,150
Total Local Tax Revenue	\$1,721,905,569	\$1,897,974,525	\$2,117,968,687	\$2,136,930,100	\$2,422,400,585
Budget - Real Property Share of General Fund Local Tax Revenue				53.0%	53.6%
Other Local Revenue					
Permits, Fees, & Licenses	\$22,945,387	\$24,729,516	\$24,350,515	\$27,698,050	\$26,519,050
Fines & Forfeitures	1,263,916	1,662,929	1,729,355	1,515,300	1,514,700
Use of Money & Property	9,429,784	(3,930,342)	39,588,978	24,356,258	33,333,379
Charges for Services	23,571,362	35,599,703	38,661,634	43,972,257	46,169,353
Miscellaneous Revenue	21,571,983	10,259,912	4,495,557	708,632	270,300
Recovered Costs	10,268,082	9,622,592	12,178,989	10,260,720	9,919,450
Other Financing Sources	3,745,847	1,639,554	1,391,204	41,194,465	56,858,974
Total Other Local Revenue	\$92,796,361	\$79,583,864	\$122,396,232	\$149,705,682	\$174,585,206
Total Local Revenue	\$1,814,701,930	\$1,977,558,389	\$2,240,364,919	\$2,286,635,782	\$2,596,985,792
Commonwealth Aid					
Non-Categorical	\$56,634,953	\$60,188,289	\$59,432,311	\$57,571,700	\$60,637,700
Shared Expenses	17,252,286	18,621,696	20,732,594	20,763,542	23,263,812
Categorical – Unrestricted	2,308,711	2,410,857	2,562,729	2,314,135	2,314,135
Categorical – Restricted	12,349,041	16,097,950	15,573,169	17,712,105	18,068,659
Total Commonwealth Aid	\$88,544,991	\$97,318,792	\$98,300,803	\$98,361,482	\$104,284,306
Federal Aid					
Payment in Lieu of Taxes	\$3,559	\$3,646	\$3,906	\$3,550	\$3,550
Categorical Aid	88,691,214	35,066,993	20,706,116	12,567,010	13,210,045
Total Federal Aid	\$88,694,773	\$35,070,639	\$20,710,022	\$12,570,560	\$13,213,595
Total General Fund	\$1,991,941,695	\$2,109,947,820	\$2,359,375,744	\$2,397,567,824	\$2,714,483,693



General Property Taxes

General Property Taxes

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Real Property Taxes					
Current Real Property Taxes	\$932,663,364	\$974,531,661	\$1,064,394,423	\$1,118,773,100	\$1,289,209,600
Real Property – Rollback	2,166,732	4,159,521	1,705,288	0	0
Relief for Elderly & Disabled ¹	(13,658,035)	(8,140,918)	(13,391,631)	(9,050,000)	(9,616,500)
Relief for Disabled Veterans ¹	0	(6,869,647)	(4,451,166)	(9,475,000)	(15,783,000)
Payment in Lieu of Taxes	256,700	271,600	286,900	288,100	304,400
Total – Real Property Taxes	\$921,428,761	\$963,952,217	\$1,048,543,813	\$1,100,536,200	\$1,264,114,500
Public Service Corp. Property Taxes					
PSC Real Property Taxes ²	\$32,167,726	\$31,464,781	\$32,958,817	\$31,827,500	\$33,339,300
PSC Vehicle Taxes	66,199	100,636	86,933	92,300	106,287
Total – PSC Property Taxes	\$32,233,924	\$31,565,417	\$33,045,751	\$31,919,800	\$33,445,587
Personal Property Taxes					
Aircraft Taxes	\$41,741	\$42,437	\$56,225	\$45,500	\$64,600
Computer Equipment ³	173,880,875	9,902,573	16,370,370	7,263,000	8,449,426
Comp. Equip. Data Centers ³	214,973,088	466,183,383	581,550,433	560,853,000	666,013,594
Furniture & Fixtures	38,323,105	41,643,451	43,572,949	41,782,000	40,343,857
Heavy Equipment Taxes	2,148,339	1,924,468	1,841,155	1,975,000	1,808,000
Machinery & Tools Taxes	2,107,824	2,054,955	2,026,308	2,100,000	2,070,500
Mobile Home Taxes	8,082	17,372	18,305	17,600	18,200
Satellite Mfg. Equipment	4,488	4,459	5,119	4,000	6,000
Vehicle Taxes	133,769,796	159,621,377	161,860,815	168,506,300	171,421,571
Broadband Wireless Bus. Eq.	11,863	14,848	15,018	19,300	13,600
Out-of-State License Tax	44,700	45,400	60,000	0	0
Total – Personal Property	\$565,313,901	\$681,454,722	\$807,376,696	\$782,565,700	\$890,209,348
Penalties & Interest					
Property Tax Penalties	\$10,735,353	\$11,112,080	\$11,810,438	\$8,750,000	\$10,263,000
Property Tax Interest	3,961,890	3,806,916	3,314,319	3,000,000	2,727,000
Out-of-State Lic. Tax Penalty	109,500	110,250	143,250	0	0
Total – Penalties & Interest	\$14,806,743	\$15,029,246	\$15,268,007	\$11,750,000	\$12,990,000

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.

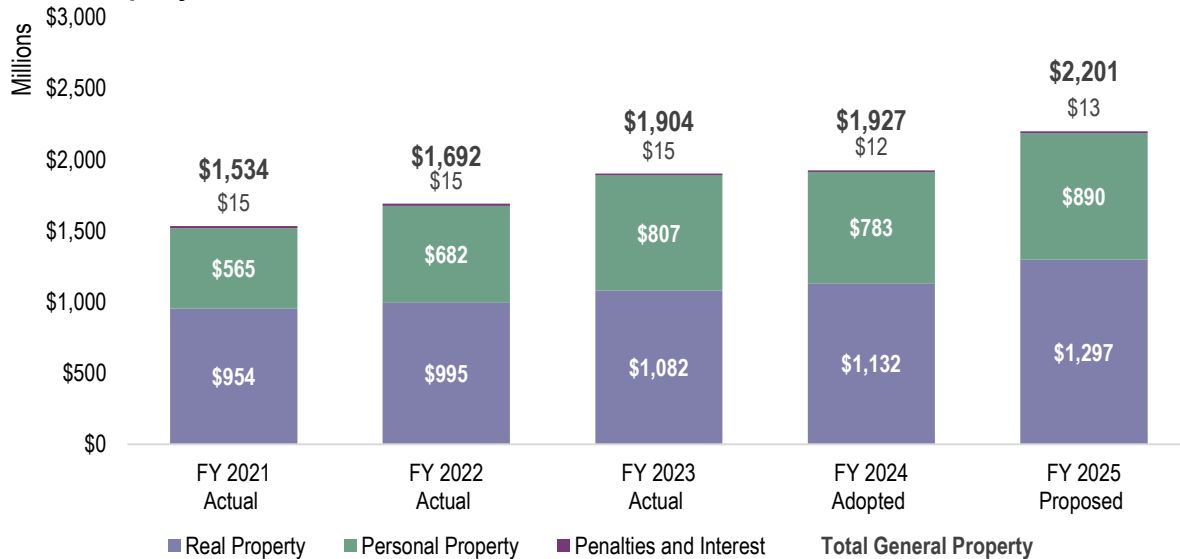
³ Beginning Tax Year (TY) 2021, computer equipment tax revenue specifically from data centers is reported separately. Beginning FY 2022, the budget is also reported separately.



General Property Taxes

Total – Gen. Property Taxes	\$1,533,783,329	\$1,692,001,602	\$1,904,234,267	\$1,926,771,700	\$2,200,759,435
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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, 2024, an estimated 7.84 percent or \$12.6 billion of the County’s real property assets qualified for tax exemption, slightly greater than the prior tax 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 2024, the County’s land use program permitted deferral of taxes on approximately \$1.566 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

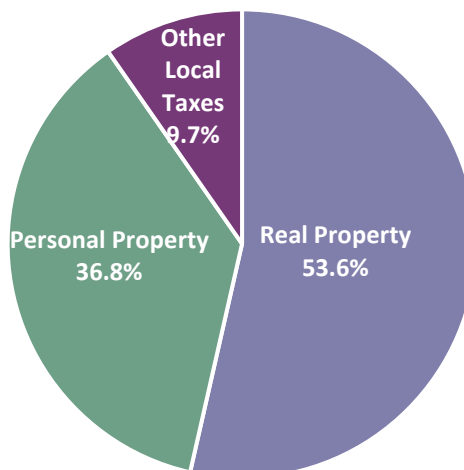


General Property Taxes

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.

- **Tax Rate** – The FY 2025 proposed real property tax revenue estimate reflects a real property tax rate of \$0.875 per \$100 of assessed value on and after January 1, 2024, in line with the TY 2023 real property tax rate of \$0.875. During calendar 2023, 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 2023 increased by approximately 8.7 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 2025, 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 2025 Proposed Budget is consistent with these recommendations. Real property tax revenues account for 53.6 percent of total local tax revenue in the FY 2025 Proposed Budget for the General Fund.



¹ Equalized rate as calculated based on the Commissioner of the Revenue’s January 22, 2024 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 2021 Actual	Tax Year 2022 Actual	Tax Year 2023 Prelim	Tax Year 2024 Est.	Tax Year 2025 Est.
Elderly & Disabled	\$8,155,554	\$8,267,090	\$8,691,000	\$9,294,000	\$9,939,000
Disabled Veterans/KIA Spouse	5,055,330	7,372,966	10,162,000	13,608,000	17,959,000
Total – Real Property Tax Relief	\$13,210,884	\$15,640,057	\$18,853,000	\$22,902,000	\$27,898,000

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 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

¹ Tax relief amounts for TY 2021 through TY 2023 are as of January 22, 2024. TY 2024 and TY 2025 estimates are based on the adopted and proposed budgets for FY 2024 and FY 2025, respectively.



General Property Taxes

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 2020	CY 2021	CY 2022	CY 2023	CY 2024
Real Property – General	1.035	0.980	0.890	0.875	0.875
Public Service Corporation (PSC) Property	1.035	0.980	0.890	0.875	0.875
Route 28 Highway Transportation Improvement District	0.170	0.170	0.170	0.160	0.160
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	0.010	0.010	0.010
Taxable Personal Property	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
Personal Property – General (including vehicles/PSC vehicles)	4.200	4.200	4.200	4.150	4.150
Furniture & Fixtures ²	4.200	4.200	4.200	4.150	4.150
Computer Equipment ²	4.200	4.200	4.200	4.150	4.150
Special Fuels Vehicles ²	4.200	4.200	4.200	4.150	4.150
Vehicles Powered Solely by Electricity ²	4.200	4.200	4.200	4.150	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	1.035	0.980	0.890	0.875	0.875
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	n/a	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	1.035	0.980	0.890	0.875	0.875
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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Sales and Use Tax	\$90,033,119	\$102,540,115	\$107,379,178	\$109,300,000	\$114,149,650
Motor Vehicle Sales & Use	20,043	25,892	19,941	0	0
Cigarette Tax	0	1,978,706	3,703,688	3,800,000	2,205,000
Total – Sales and Use	\$90,053,162	\$104,544,712	\$111,102,806	\$113,100,000	\$116,354,650

Consumers Utility

Electric – State	\$2,881,340	\$3,515,449	\$4,234,214	\$3,802,000	\$4,534,800
Natural Gas – State	256,282	256,379	246,546	263,000	255,000
Electric – Local	6,458,385	6,600,348	6,610,911	6,666,000	7,080,200
Natural Gas – Local	2,597,154	2,620,636	2,657,051	2,673,000	2,783,500
Communication Tax – State	8,562,964	8,311,275	8,070,058	7,326,400	8,364,000
PSAP E-911	1,183,750	1,453,701	1,275,463	1,490,000	1,377,000
Total – Utility Taxes	\$21,939,876	\$22,757,789	\$23,094,242	\$22,220,400	\$24,394,500

Business License (BPOL)

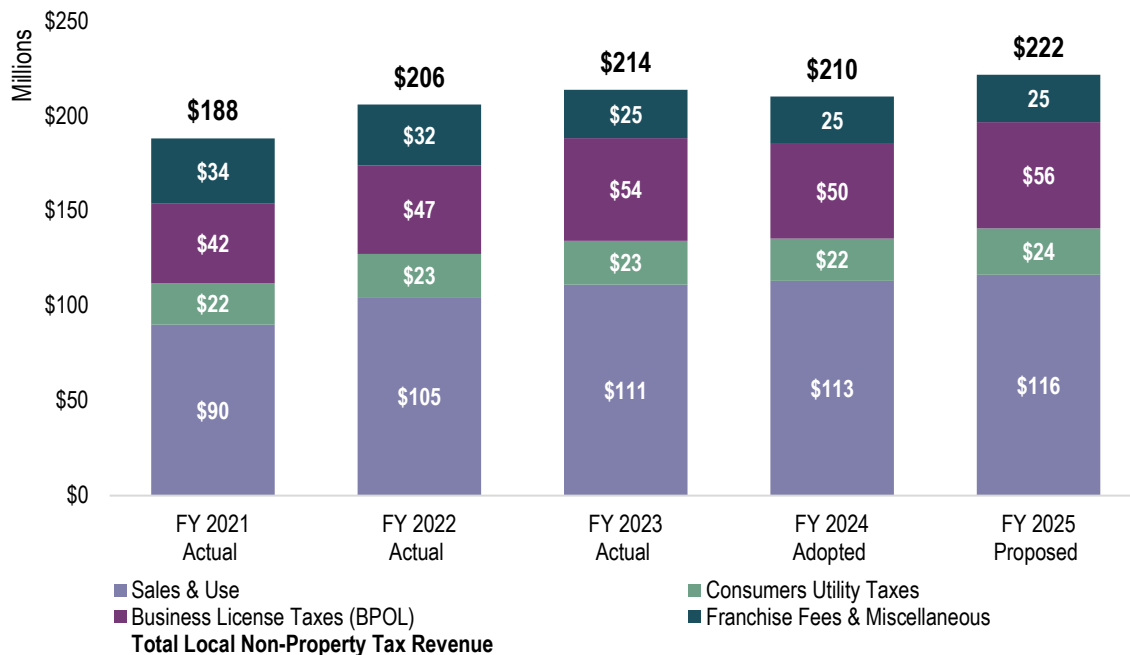
Amusements	\$78,982	\$132,690	\$138,837	\$135,000	\$140,300
Business Svc Occupations	11,831,521	12,117,017	14,851,107	13,277,000	15,285,200
Business Svc Aircraft Lease	11,984	17,759	16,936	10,000	10,100
Business Svc Computer Info	8,148	10,627	(309,043)	0	0
Federal R&D	9,734	49,476	41,545	22,000	22,100
Personal Svc Occupations	1,870,793	2,247,389	2,857,576	2,337,000	2,818,800
Contractors & Contracting	10,620,345	11,211,480	13,323,551	11,550,000	13,706,100
Hotels and Motels	182,992	216,297	488,973	325,000	402,000
Professional & Specialized	3,521,281	4,257,022	4,340,388	4,517,000	4,626,800
Renting by Owner	3,165,819	3,372,896	3,897,954	4,004,000	4,277,500
Repair Service Occupation	445,293	493,468	1,033,942	500,000	812,000
Retail Merchant	7,290,091	9,364,629	10,559,124	10,020,000	10,626,600
Retail Merchant Cert STR	172,068	195,841	270,013	214,000	279,400
Wholesale Merchant	527,969	676,096	816,838	600,000	744,300
Money Lenders	707,332	714,104	630,623	743,000	754,700
Coin Operated Machines	750	1,350	1,200	0	0
Fortune Tellers and Related	1,000	500	1,000	0	0
Itinerant Merchants	11,000	8,000	8,500	10,000	10,100
Professional Bondsmen	50	0	(50)	0	0
Other Business	246,175	401,123	71,619	373,000	224,100
Satellite Imaging Services	422	60	60	0	0
Going out of Business Sales	130	0	0	0	0
Mixed Beverage Licenses	77,100	69,430	70,000	77,000	63,300



Local Non-Property Taxes

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Public Svc. Corp. License Tax	590,895	693,491	483,330	700,000	703,500
Penalties & Interest	394,278	426,133	453,542	529,000	397,000
Total – BPOL	\$41,766,152	\$46,676,878	\$54,047,566	\$49,943,000	\$55,903,900
Franchise Fees and Miscellaneous					
Motor Vehicle License Fee	\$7,295,780	\$7,370,675	\$7,479,950	\$7,518,000	\$7,766,900
Bank Franchise Tax	2,216,613	1,946,620	2,204,986	2,000,000	2,000,000
Recordation Tax	23,022,382	19,734,753	12,058,863	12,000,000	11,092,000
Tax on Wills	59,785	77,387	88,842	50,000	88,500
Transient Occupancy Tax	1,107,912	2,113,444	2,832,805	2,500,000	3,193,000
Short-Term Rental (STR) Tax	660,578	750,665	824,360	827,000	847,700
Total – Franchise Fees & Misc.	\$34,363,051	\$31,993,544	\$25,489,806	\$24,895,000	\$24,988,100
Total Non-Property Taxes	\$188,122,240	\$205,972,923	\$213,734,420	\$210,158,400	\$221,641,150

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.
- **Tax Rate** – The communications sale and use tax is 5 percent.



Local Non-Property Taxes

- **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. § 56.1-484.12–56.1-484.18; 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 \$0.82 per month on each wireless end user having service that is billed monthly and a one-time \$0.55 charge on wireless end users having pre-paid service.
- **Supplemental Information** – Loudoun currently receives 3.7818 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 2023.

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 § 2-839 & § 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	0.15/100	Money Lenders	0.16/100
Business Services/Satellite Imaging Svcs.	0.15/100	Coin Operated Machines, <10 machines	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.
- **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.

¹ Except those services exempted by the Internet Trade Freedom Act.



Local Non-Property Taxes

- **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 2021 – FY 2022. Staff anticipates revenue to decline in FY 2024-25 as interest rates remain higher than in prior years.

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).
- **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.



Local Non-Property Taxes

- **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.

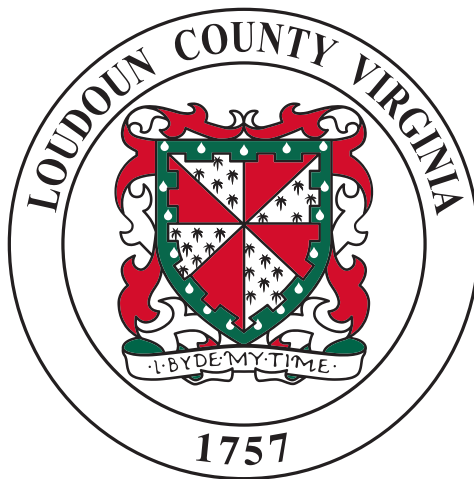
¹ More information can be found in Volume 2 of this document.



Local Non-Property Taxes

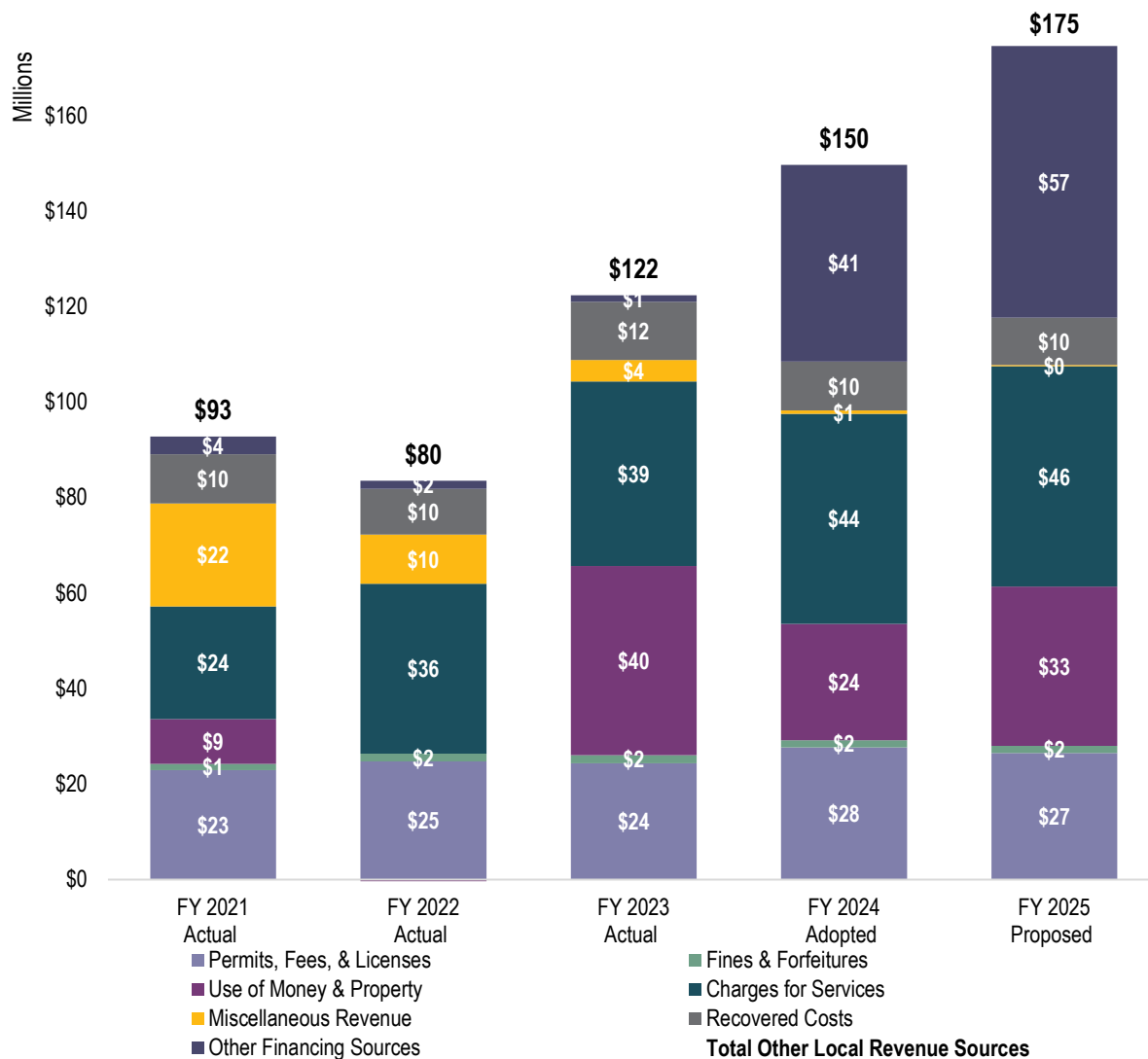
Cigarette Tax

- **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 2021 and 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 or exceed pre-pandemic levels in FY 2023-2025. **Charges for Services** also saw significant declines in FY 2021 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 declined during the pandemic, **Permits, fees, and license revenue** remained relatively constant, buoyed by commercial construction and an increase in the number of alteration permits.

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

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. The increase in **Other Financing Sources** shown in the adopted or proposed budget columns is reflective of the use of prior-year fund balance in the amount of \$40 million in Adopted FY 2024 and \$55 million in Proposed FY 2025. 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Animal Services					
Dog Licenses	\$472,699	\$484,008	\$469,369	\$460,000	\$460,000
Pet Shop and Dealer Fees	550	500	600	250	250
Vicious & Dangerous Dog Lic.	3,810	3,535	3,450	2,500	2,500
Subtotal – Animal Services	\$469,560	\$477,059	\$488,043	\$462,750	\$462,750
Sheriff					
False Alarm Fees	\$260,943	\$182,313	\$163,255	\$300,000	\$300,000
Pawn Broker License Fees	2,000	2,200	1,800	1,200	1,200
Prec. Mets. & Gem Buyer Lic.	-	200	200	0	0
Solicitor Permits	2,430	1,740	2,150	4,000	4,000
Weapons Permit	129,511	75,584	90,061	70,000	70,000
E-Citation Service Fee	89,252	88,804	88,674	0	0
LEOSA ¹ Fees	480	960	1,480	0	0
Subtotal – Sheriff	\$484,616	\$351,800	\$347,621	\$375,200	\$375,200
Health					
BOCA Clearance Fees	\$14,500	\$15,425	\$12,550	\$10,000	\$10,000
Health and Sites Evaluation	5,733	7,216	2,760	4,000	4,000
Perc Test Monitor Fees	-	-	0	1,000	1,000
Replacement Well Fees	1,100	300	500	500	500
Sanitation and Water Permits/Fees	49,978	70,278	49,472	40,000	40,000
Sanitation Licenses	10,508	11,360	9,940	14,200	14,200
Septic Tank Permits	49,400	41,700	41,950	40,000	40,000
Swimming Pools and Permits	55,660	79,970	69,520	55,000	55,000
Tech Sewage Plan Review	18,450	14,700	13,050	8,000	8,000
Water Supply Licenses	3,697	3,085	3,569	4,000	4,000
Well and Septic Re-inspection	225	150	1,750	400	400
Ann. Restaurant Perm. - State	0	0	0	50,000	50,000
Cert. Letter OSE/PE - State	0	0	0	9,400	9,400
Hotel E.H. Permit - State	0	0	0	2,300	2,300

¹ LEOSA: Law Enforcement Officers Safety Act

**Other Local Sources of Revenue**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Onsite Sewage Const. Permit (1000GPD) - State	0	0	0	52,000	52,000
Onsite Sewage Const. Permit (<1000GPD) - State	0	0	0	4,600	4,600
Rest. E.H. Plan Rev. - State	0	0	0	5,200	5,200
Temp. E.H. Perm. Fee - State	0	0	0	4,500	4,500
Vital Statistics Fee - State	0	0	0	20,000	20,000
Well Permit Fee - State	0	0	0	100,000	100,000
Subtotal – Health¹	\$209,251	\$244,184	\$205,061	\$425,100	\$425,100
Building Development					
Appeals	\$350	\$1,050	\$1,400	\$1,100	\$920
As-Built Submission Fees	27,300	30,000	16,525	38,700	32,363
Boundary Line Adjustments	87,750	88,150	158,685	187,500	156,800
Bond Final Release Fees	216,687	211,942	299,130	235,000	196,522
Bond Reduction Processing Fees	33,385	40,815	64,290	69,000	57,702
Building Permits	10,917,843	13,337,574	12,765,489	13,025,000	13,643,000
Cert of Approp. Admin	600	720	900	0	0
CAPP – Cert of Approp. HDRC ²	960	840	420	0	0
Commission Permits	20,970	34,950	18,174	35,000	29,269
Construction Plans & Profiles	527,550	375,457	340,465	418,700	350,144
Electrical Permits	1,108,359	992,209	1,070,402	1,022,000	854,662
Erosion and Sediment Control Permits	1,154,578	887,507	1,105,081	1,000,000	836,264
Easement	111,380	59,265	133,720	260,200	217,596
Final Development Plan Fee	-	24,020	0	24,000	20,070
Fire Permits	516,788	588,999	634,742	606,700	507,362
Floodplain Alterations	43,150	24,500	50,000	50,600	42,315
Floodplain Study Fees	84,300	71,575	84,010	93,200	77,940
Base Density Division	440	-	0	4,500	3,763
Mechanical Fees	473,714	461,622	428,393	475,500	397,644
Occupancy Permits	188,220	244,290	184,870	252,000	210,739
Overlot Grading Fees	394,630	365,800	305,660	507,100	424,070
Performance Bond Ext. Fees	147,900	157,100	220,200	157,100	131,377
Plumbing Permits	785,550	791,651	747,539	815,400	681,890
Plat of Correction	3,780	1,890	10,680	1,900	1,589
Rural Site Plan Fees	4,600	4,600	14,200	4,600	3,847

¹ With the transition to local administration of the Health Department, effective with the FY 2024 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Road Dedication Plats	94,415	58,990	120,520	152,200	127,279
Subdivision Exceptions	1,490	-	0	1,100	920
Family Subdivisions	3,040	930	0	900	753
Preliminary Subdivisions	104,725	59,185	44,375	75,400	63,054
Preliminary Record Subdivisions	132,120	139,065	134,570	159,200	133,133
Record Subdivisions	241,995	143,680	51,430	162,300	135,726
Subdivision Waiver	51,899	40,153	71,465	11,400	9,533
Special Exception – Sign Dev Plan	10,240	15,360	0	20,500	17,143
Sign Permits	92,025	102,985	93,415	105,000	87,808
Soils Map Reviews and Map Fees	13,841	7,500	(12,210)	7,500	6,272
Site Plan Amendments	258,780	230,178	180,554	258,700	216,342
Special Exceptions	120,640	204,185	94,598	204,200	170,765
Minor Special Exception	10,435	-	15,445	10,100	8,446
Final Site Plans	832,107	654,555	989,515	749,400	626,696
Zoning Variances	2,415	2,415	805	0	0
FMS Waiver Fees	49,980	19,040	7,350	29,800	24,921
Zoning Correspondence	72,590	91,150	76,815	65,000	54,357
Zoning Concept Plan Amend.	188,469	139,898	101,878	175,900	147,099
Rezoning	417,034	708,173	511,903	408,600	341,698
Rezoning Ordinance Modification	41,045	50,440	14,050	29,700	24,837
Zoning Permits	1,270,736	1,284,495	990,955	1,300,000	1,087,144
Rezone – Rt. 28 Tax District	4,760	11,900	19,278	9,500	7,945
VSMP ¹ Application Fee	240,375	176,357	391,553	220,700	184,564
VSMP Modification Transfer	181,999	210,153	260,467	230,000	192,341
VSMP Renewal – Annual	39,254	14,064	21,627	28,100	23,499
FMS Waiver Fees – PZ	7,140	11,900	7,140	0	0
Permit Levy	277,400	325,074	314,360	300,000	250,879
Traffic Data Collection Fee ²	0	0	5,610	1,425,000	1,425,000
Traffic Warrant Study Fee	0	0	0	875,000	875,000
Subtotal – Building & Development	\$21,611,731	\$23,498,350	\$23,162,441	\$26,300,000	\$25,121,000
Other					
Agricultural and Forestal District Withdraw Fee	\$500	\$500	\$2,000	0	0
Land Use Tax Application Fee	109,339	103,667	116,705	100,000	100,000
Refuse Vehicle Hauling Licenses	29,218	17,160	21,860	15,000	15,000
Solid Waste Facility Permits	7,890	12,515	11,203	10,000	10,000

¹ VSMP: Virginia Stormwater Management Program

² Fees for certain traffic data collection and traffic warrant studies were established by the Board in December 2021.

**Other Local Sources of Revenue**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Transfer Fees	15,784	13,297	9,805	10,000	10,000
Subtotal – Other	\$162,731	\$147,139	\$161,973	\$135,000	\$135,000
Total – Permits, Fees, and Licenses	\$22,945,387	\$24,729,516	\$24,350,515	\$27,698,050	\$26,519,050

- **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 was anticipated to yield a generally positive revenue change as reflected in the Adopted FY 2024 column, muted residential development and the diminishing pace of commercial construction anticipated into FY 2025 result in a slight decline in development fee revenue.

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Animal Law Violation Fees	\$4,351	\$2,192	\$2,270	\$6,000	\$6,000
Court Fines and Forfeitures	1,006,599	1,344,754	1,391,242	1,120,000	1,120,000
Delinquent & Late Fees	6,763	7,626	10,061	10,000	10,000
Env. Health Violation Fines	5,829	16,759	31,076	50	50
Fire Lane Violation Fines	134,617	150,889	133,980	206,650	206,650
Overdue Book Fines	2,323	5,237	(198)	0	0
Parking and Traffic Fines – Dulles Airport	89,031	114,574	139,895	140,000	140,000
Parking Fines	1,980	3,749	4,106	600	0
Zoning Violation Fines	10,422	19,149	16,922	32,000	32,000
Erosion and Sediment Control Violation	2,000	(2,000)	0	0	0
Total – Fines & Forfeitures	\$1,263,916	\$1,662,929	\$1,729,355	\$1,515,300	\$1,514,700

- **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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Interest on Investment ¹	\$5,329,776	\$5,135,319	\$36,512,584	\$21,700,000	\$30,000,000
Interest on Loans	17,763	15,898	12,930	0	0
Unrealized Gain (Loss) on Sale of Investments ²	2,086,605	(11,178,675)	1,110,060	0	0
Interest on Investment Contra Account	(89,307)	(65,870)	(15,018)	0	0
General Property Rental	532,517	37,478	74,919	333,647	376,673
Recreational Property Rental	1,288,709	1,702,114	1,486,716	1,903,611	2,506,401
Concessions & Commissions	18,891	14,599	25,652	23,703	40,703
Sale of Artwork	1,004	269	3,382	4,000	4,000
Sale of Concessions	16,592	48,404	69,993	93,189	99,189
Sale of Materials & Supplies	5,014	53,563	59,629	48,108	56,413
Sale of Salvage & Surplus	222,221	306,557	248,132	250,000	250,000
Total – Use of Money & Property	\$9,429,784	(\$3,930,342)	\$39,588,978	\$24,356,258	\$33,333,379

- **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 becomes 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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Clerk of the Circuit Court					
Copy Fees	\$27,716	\$30,802	\$29,476	\$45,000	\$45,000
Excess Fees of Clerks	1,828,034	1,575,995	682,392	950,000	995,000
Subtotal – Clerk of the Circuit Court	\$1,855,750	\$1,606,797	\$711,867	\$995,000	\$1,040,000
Public Safety					
Accident Report Charges	\$26,697	\$29,400	\$35,290	\$27,000	\$27,000
Courthouse Security Fees	221,707	259,719	263,443	400,000	400,000
DNA Analysis Fees	2,589	1,905	1,680	4,200	4,200
Fingerprinting	5,443	3,197	2,488	9,900	9,900
Good Conduct Letters	170	220	310	550	550
House Arrest Fees	3,450	1,200	1,320	5,000	5,000
Incident Reports	1,930	1,400	680	2,000	2,000
Loss of Summons Copy	0	15	30	30	30
Record Checks	2,502	2,849	2,765	6,400	6,400
Adult Detention Center Fees	9,924	6,652	8,847	23,000	23,000
Civil Process Fees	7,907	7,907	7,907	7,910	7,910
Supervision Fees	0	2,350	0	0	0
Subtotal – Public Safety	\$282,320	\$316,815	\$324,760	\$485,990	\$485,990
Animal Services					
Animal Adoption Fees	\$115,505	\$159,210	\$160,194	\$100,000	\$100,000
Animal Protection Charges	9,202	8,945	10,630	15,200	15,200
Board of Animals	3,266	1,005	1,505	8,000	8,000
ORE Disposal Fees	325	625	538	750	750
Subtotal – Animal Services	\$128,298	\$169,785	\$172,866	\$123,950	\$123,950
Landfill					
Municipal Solid Waste	\$11,925,312	\$11,305,187	\$11,560,391	\$12,761,335	\$11,495,101
Sale/Recycle – Scrap Metal	89,108	147,057	136,577	100,000	100,000
Sale/Recycle – Oil/Battery/ Antifreeze	3,658	4,771	6,377	3,000	3,000
Subtotal – Landfill	\$12,018,078	\$11,457,015	\$11,703,345	\$12,864,335	\$11,598,101
Library Services					
Inter-Library Loan Fees	\$1,521	\$1,862	\$1,906	\$2,500	\$0
Damaged & Lost Book Fees	9,711	33,921	30,991	35,049	35,049
Passport Processing Fees	25,445	91,535	165,015	155,750	155,750



Other Local Sources of Revenue

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Passport Application Photo Fees	7,980	32,625	59,985	29,850	29,850
Subtotal – Library Services	\$44,657	\$159,944	\$257,897	\$223,149	\$220,649
Mental Health, Substance Abuse, and Developmental Services (MHSADS)					
Aftercare Service Fees	\$198	\$680	\$0	\$4,000	\$4,000
Court Evaluation Charges	74,040	97,335	123,098	100,000	100,000
Day Treatment Clinic Fees	4,053	3,451	1,964	5,000	5,000
Labs and Meds	1,539	94	425	0	0
Outpatient Clinic Fees	45,103	41,988	46,314	78,000	78,000
Parent-Infant Development	75,921	122,965	93,921	110,000	110,000
Residential Services	299,853	284,657	289,754	300,000	300,000
Substance Abuse Counselor	21,959	24,044	17,333	50,000	50,000
Subtotal – MHSADS	\$522,667	\$575,213	\$572,810	\$647,000	\$647,000
Parks, Recreation, and Community Services (PRCS)					
Admission Charges	\$886,365	\$2,052,780	\$2,481,213	\$2,283,566	\$3,633,566
After School Activities	306,136	6,567,079	8,047,885	9,550,424	9,645,424
Cafeteria Sales	28,258	5,450	6,098	22,544	22,544
Community Center Fees	712,223	1,395,387	1,433,887	1,671,292	2,146,292
Daycare Fees	1,097,979	883,110	1,117,201	1,492,029	1,770,489
Group Events	281,257	1,052,053	1,035,243	567,189	573,189
League Sports	153,042	234,489	286,364	315,556	315,556
Preschool Fees	1,096,838	2,448,763	2,612,049	3,175,959	3,961,239
Recreation Fees	280,559	237,856	550,502	648,375	648,375
Respite Care Fees	111,434	312,292	402,317	326,636	326,636
Summer Camp	1,472,683	2,339,686	2,253,916	2,982,479	3,366,239
Swimming Pool	185,675	260,559	290,380	278,658	278,658
Tournaments	3,743	25,479	42,021	57,535	57,535
Transportation Fees – Group Events	1,452	21,054	31,440	75,174	78,704
Youth Sports User Fees	563,043	844,104	1,038,217	934,486	934,486
Subtotal – PRCS¹	\$7,180,687	\$18,680,141	\$21,628,732	\$24,381,902	\$27,758,932

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 2025 Proposed Budget for these revenues reflects estimates of a new post-pandemic normal.

**Other Local Sources of Revenue**

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Health¹					
Communicable Health Svcs.	0	0	0	\$50,000	\$50,000
Dental Health Svc. Fees	0	0	0	4,500	4,500
Family Planning Svcs.	0	0	0	45,000	45,000
Immunization Svcs.	0	0	0	95,000	295,000
Medicaid Dental	0	0	0	36,000	36,000
Nursing Home Screening	0	0	0	140,000	140,000
VFC Admin. Fee - DMAS	0	0	0	13,000	13,000
Subtotal – Health	0	0	0	\$383,500	\$583,500
Other Service Fees					
Administration Fees	\$10,854	\$6,986	\$6,902	\$4,500	\$4,500
Case Management Fees	180,510	17,011	9,624	65,000	65,000
Collection Fees – Bad Checks	16,370	18,891	14,763	15,500	15,500
Collection Fees – Delinquent Taxes	665,322	733,953	836,073	550,000	550,000
Commonwealth's Attorney Fees	6,136	4,880	5,606	10,000	10,000
Commuter Bus Advertising	17,884	30,414	22,947	50,000	35,000
Commuter Bus Fares ²	151,920	1,403,536	1,897,283	2,531,152	2,389,952
Court Fines	94,044	(15,539)	0	0	0
Electric Vehicle Charging Fees	0	0	142	0	0
Emergency Service Fees	47,439	53,097	40,078	99,800	99,800
Freedom of Information Fees	34,929	41,007	50,390	35,500	35,500
Hydrogeologic Fees	871	3,484	871	850	850
Well and Septic Evaluation	1,760	1,100	660	5,300	5,300
Credit Card Fees	27,843	35,094	46,562	85,500	85,500
Cartographic Map Sales	1,208	1,385	1,847	1,500	1,500
Digital Data Sales	4,904	2,242	1,678	3,500	3,500
Publication Sales	33,036	2,582	1,650	6,000	6,000
Other Charges for Services	0	0	0	99,484	99,484
Collection Fees – Towns	243,874	293,871	352,282	303,845	303,845
Subtotal – Other	\$1,538,904	\$2,633,994	\$3,289,356	\$3,867,431	\$3,711,231
Total – Charges for Svcs.	\$23,571,362	\$35,599,703	\$38,661,634	\$43,972,257	\$46,169,353

¹ With the transition to local administration of the Health Department, the FY 2024 and future Budgets include 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 2024. The FY 2025 Proposed Budget assumes this suspension continues but the Board will consider this issue as part of 2024 transit-related items.



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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Private Donations	\$53,352	\$49,824	\$118,895	\$46,000	\$46,000
Other Donations	355,760	15,500	50	0	0
Sale of Machinery & Equipment	45,449	79,558	171,247	0	0
Sale of Vehicles	0	42,150	0	0	0
Rebate – Solar Energy Credits	7,383	5,552	4,228	8,000	4,000
Other Rebate	217,459	169,641	238,824	120,000	200,000
Overpayment to be Refunded	205	265	(90)	0	0
Payments for Damage to Property	0	895	0	0	0
Primary Fees	0	0	10,884	0	0
Other Misc. Revenue	1,441,477	46,690	2,261,732	20,300	20,300
Payment from LCPS	17,886,572	8,999,369	769,227	0	0
I-66 Toll Revenue	1,564,326	850,468	920,561	514,332	0
Total – Misc. Revenue	\$21,571,983	\$10,259,912	\$4,495,557	\$708,632	\$270,300

- **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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Extradition of Prisoners	\$14,798	\$29,232	\$49,798	\$45,000	\$45,000
Housing of Prisoners (Federal)	660	1,320	2,805	1,000	1,000
Housing of Prisoners (State)	473,018	474,705	368,152	800,000	800,000
Medical Co-Payments	7,430	6,265	6,290	9,000	9,000
Prisoner Per-Diem (State)	70,548	58,683	52,630	115,000	115,000
Work Release Room & Board	9,660	20,197	13,633	60,000	60,000
DOC Inmate Medical Care Reimbursements	4,969	0	0	5,000	5,000
CSA – Mental Health Svc	9,971	35,915	59,097	30,000	30,000
Medicaid Reimbursements	3,238,507	3,168,686	5,218,491	4,577,800	4,106,933
Charges to Other Insurance	296,678	431,412	362,142	375,000	375,000
Juvenile Detention Center – Contract	130,654	0	0	0	0
Juvenile Detention Center – Food	106,700	51,361	56,630	94,960	94,960
Loudoun Hospital	651	279	0	0	0
MHSADS Services	5,563	2,400	0	22,500	22,500
SWCDB ¹ Personnel	537,334	590,784	659,014	822,958	881,059
PRCS Facility Supervisors	144,954	199,444	253,816	204,700	204,700
Protective Services	647,118	614,295	922,573	750,000	750,000
Misc. Recovered Costs	4,530,297	3,907,753	4,095,773	2,347,802	2,419,298
Task Force Reimbursement	38,574	29,861	58,144	0	0
Total – Recovered Costs	\$10,268,082	\$9,622,592	\$12,178,989	\$10,260,720	\$9,919,450

- **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 SWCDB: Soil and Water Conservation District



Other Local Sources of Revenue

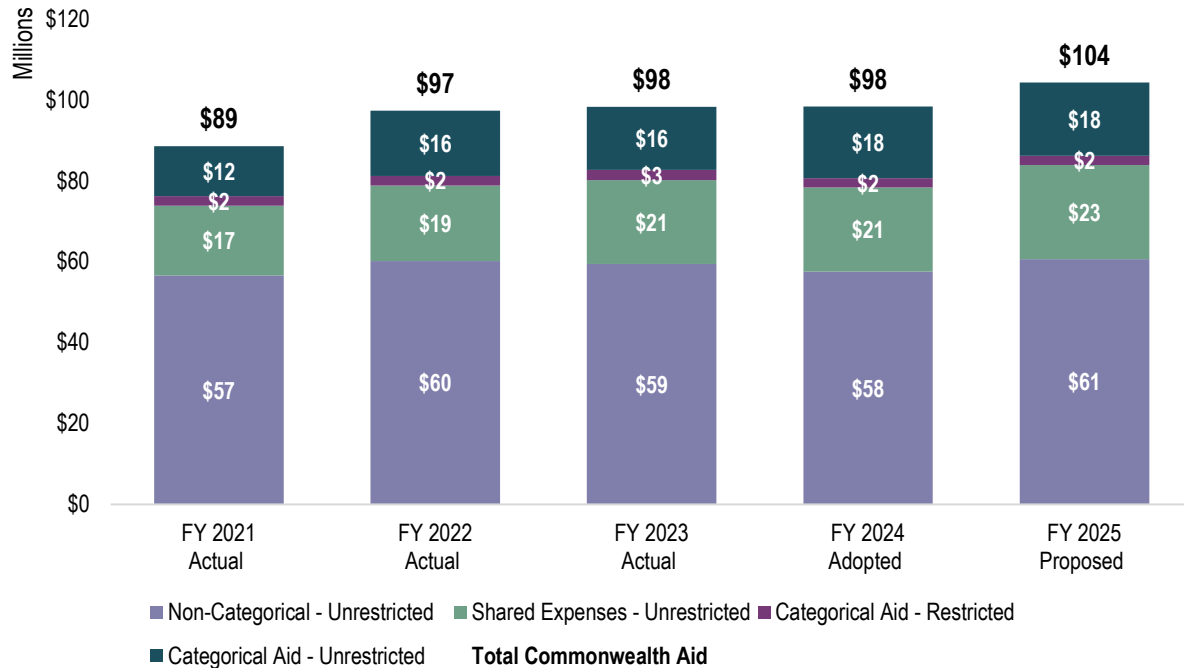
OTHER FINANCING SOURCES

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Transfer from the TOT Fund	\$113,704	\$447,678	\$468,584	\$468,584	\$702,374
Transfer from the Animal Trust Fund	35,820	0	15,000	0	0
Transfer from the TDF	2,732,885	0	0	0	0
Transfer from EMS Transport Fund	709,951	770,518	907,620	725,881	1,156,600
Transfer from the Debt Service Fund	153,487	421,358	0	0	0
Use of Prior Year Fund Balance	0	0	0	40,000,000	55,000,000
Total – Other Financing Sources	\$3,745,847	\$1,639,554	\$1,391,204	\$41,194,465	\$56,858,974

- **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 2025 Proposed Budget transfers \$1.95 million from other funds into the General Fund and authorizes the use of \$55.0 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 2025 Proposed Budget. More information on these other funds can be found in Volume 2’s Other Appropriated Funds section in the dedicated pages for that respective fund.



Commonwealth Aid



	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Non-Categorical Aid – Unrestricted	\$56,634,953	\$60,188,289	\$59,432,311	\$57,571,700	\$60,637,700
Shared Expenses	17,252,286	18,621,696	20,732,594	20,763,542	23,263,812
Categorical Aid – Unrestricted	2,308,711	2,410,857	2,562,729	2,314,135	2,314,135
Categorical Aid – Restricted	12,349,041	16,097,950	15,573,169	17,712,105	18,068,659
Total – Commonwealth Aid	\$88,544,991	\$97,318,792	\$98,300,803	\$98,361,482	\$104,284,306

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



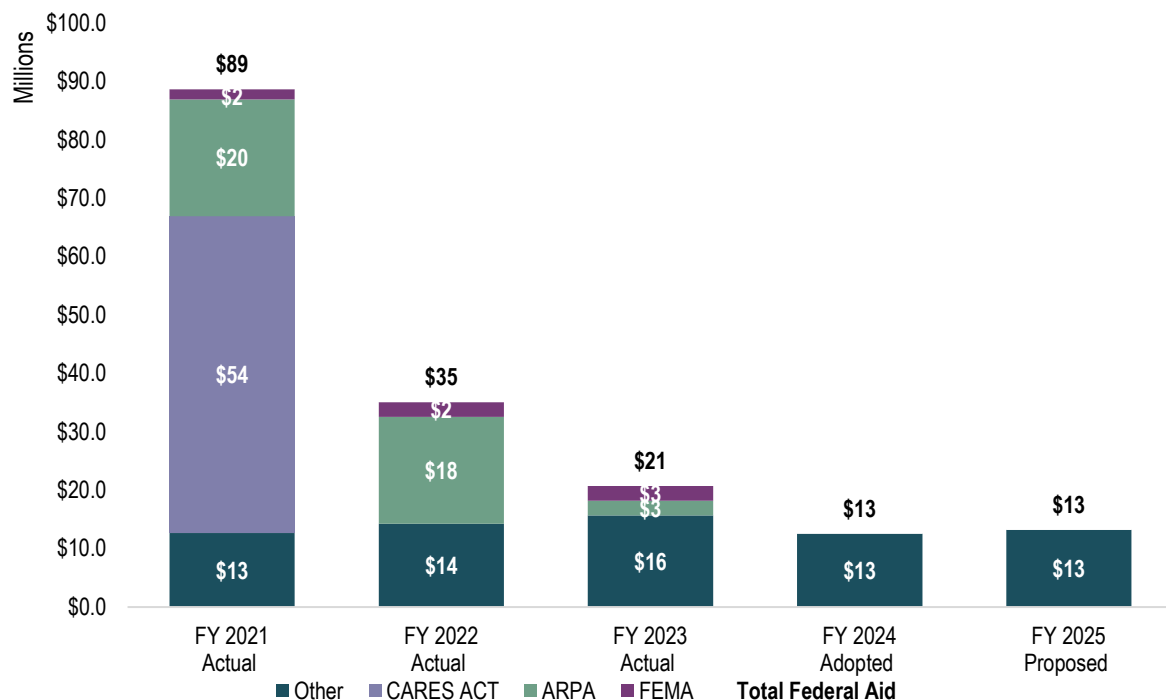
Commonwealth Aid

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

- *Shared Expenses* partially reimburse the County for the costs to operate the county offices established in the State Constitution: the Commissioner of the Revenue, the Treasurer, the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff. 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 2025 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 2025 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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted	FY 2025 Proposed
Non-Categorical Aid	\$3,559	\$3,646	\$3,906	\$3,550	\$3,550
Categorical Aid – Restricted ¹	88,691,214	35,066,993	20,706,116	12,567,010	13,210,045
Total – Federal Aid	\$88,694,773	\$35,070,639	\$20,710,022	\$12,570,560	\$13,213,595

- **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).

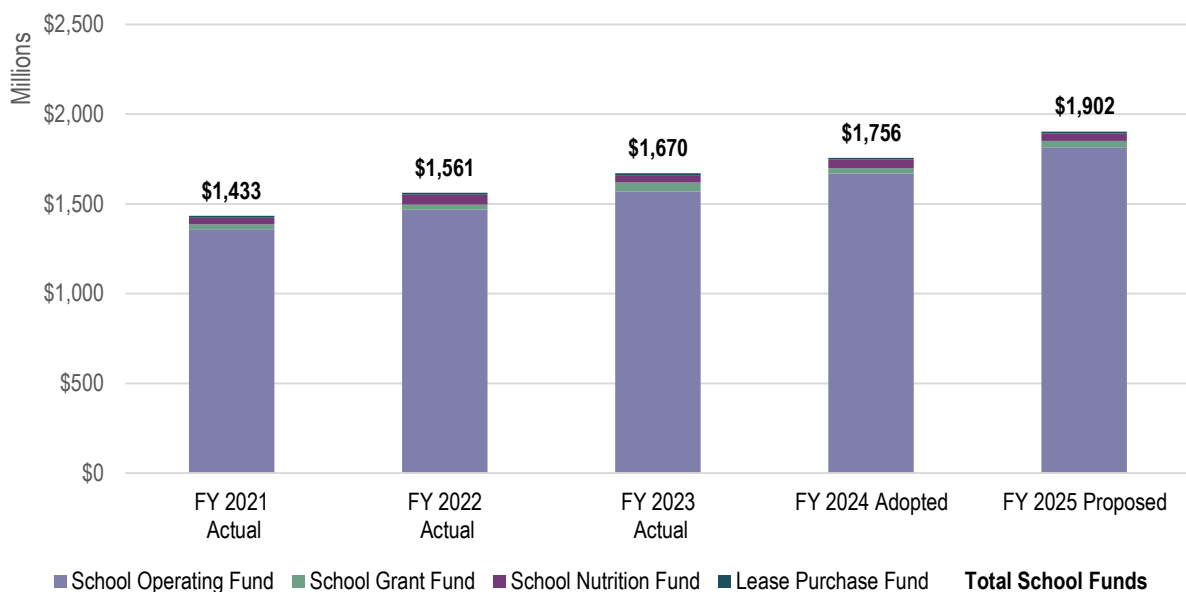


School Funds

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 \$1,277,127,430 for FY 2025, an increase of 10.5 percent compared to the FY 2024 Adopted Budget. This represents 70.4 percent of the School Operating Fund appropriation, or 67.1 percent of all School operating appropriations.

SCHOOL OPERATING APPROPRIATIONS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
School Operating Fund	\$1,358,167,039	\$1,467,178,107	\$1,568,633,420	\$1,668,345,179	\$1,814,777,946
School Grant Fund	26,827,614	29,064,406	50,917,312	30,503,914	35,071,745
School Nutrition Fund	38,114,553	55,150,618	40,290,499	47,641,531	42,637,655
Lease Purchase Fund	10,000,439	10,001,412	10,174,541	10,002,000	10,002,000
Total School Funds	\$1,433,109,645	\$1,561,394,543	\$1,670,015,773	\$1,756,492,624	\$1,902,489,346



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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Local Funding					
General Fund Transfer ¹	\$912,225,228	\$1,005,105,408	\$1,066,987,677	\$1,156,127,376	\$1,277,127,430
Rebates and Refunds	478,881	391,703	676,571	470,000	525,000
Sales of Textbooks	12,391	29,775	17,449	22,000	22,000
E-Rate Reimbursement	3,689,669	2,112,241	1,357,364	1,500,000	1,500,000
Tuition	1,065,342	1,451,962	1,863,386	1,927,000	1,800,000
Use of Buildings	364,546	909,612	1,216,422	1,000,000	1,075,000
Athletic, Parking, AP Test Fee	2,468,375	1,877,001	1,504,978	350,000	472,000
Hughes Foundation	289,967	2,148,042	1,363,537	1,000,000	1,000,000
PAVAN ²	0	0	2,965	57,000	0
Sales of Equip. & Supplies	177,883	236,604	401,524	400,000	400,000
Cafeteria Sales	803,493	3,767,488	19,339,051	29,985,516	21,766,833
Lease Proceeds	10,000,000	10,000,000	10,000,000	10,002,000	10,002,000
Miscellaneous	2,670,703	3,281,168	5,574,637	5,207,466	5,082,466
Subtotal – Local Funding	\$934,246,478	\$1,031,311,004	\$1,110,305,560	\$1,208,048,358	\$1,320,772,729
Commonwealth Funding					
Sales Tax	\$102,936,837	\$119,674,959	\$118,779,688	\$115,934,029	\$112,824,348
Basic Aid	193,168,951	190,622,982	207,458,276	210,612,797	273,382,016
Fringe Benefits	38,110,449	38,574,623	40,907,052	41,151,425	45,160,437
Textbooks	3,930,643	3,951,968	4,909,588	4,938,917	5,884,453
Special Education	23,815,202	23,994,606	23,945,860	24,017,041	29,833,160
Vocation Education	1,660,405	1,828,440	1,782,821	1,791,240	2,210,795
Supplemental Support	15,252,168	14,944,591	14,982,852	14,988,406	14,883,294
SOL Materials/Training	338,025	330,925	365,747	369,554	572,420
Technology Plan	2,494,000	2,467,785	2,604,722	2,546,000	2,546,000
School Nutrition	305,241	1,071,515	1,082,470	1,316,547	1,082,469
No Loss Funding	12,087,554	2,942,403	0	0	0
Learning Loss Instruct. Sup	802,233	0	0	0	0
Hold Harmless Funding	0	0	0	0	0
Other State Funds	17,074,874	31,748,619	65,802,139	76,213,876	31,432,039
Subtotal – Commonwealth	\$411,976,582	\$432,153,415	\$482,621,214	\$493,879,832	\$519,811,431

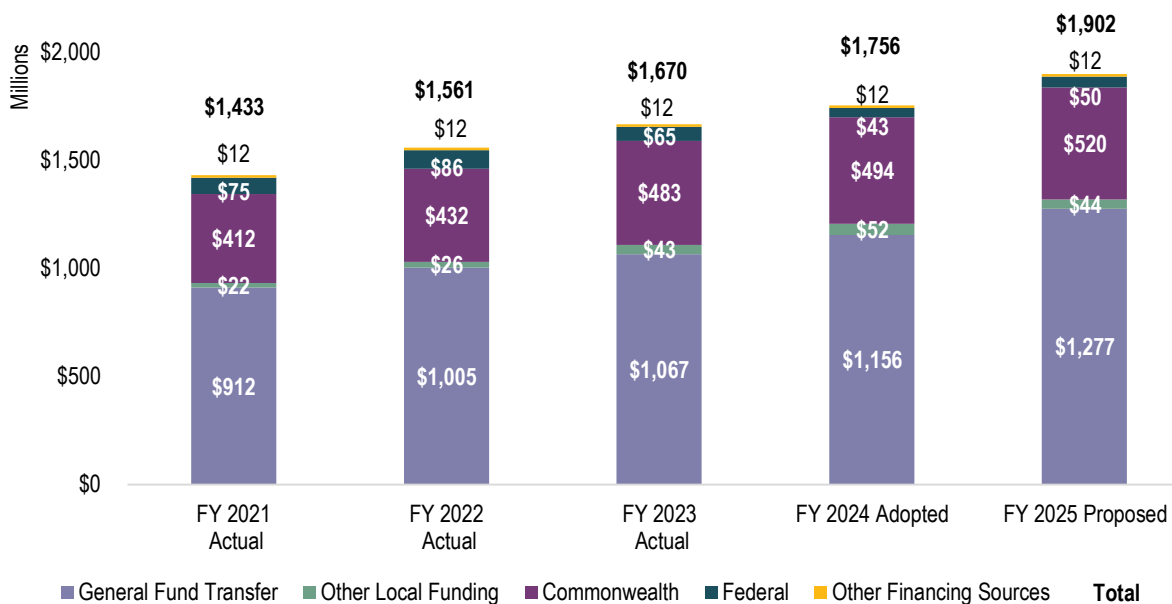
¹ The FY 2025 value reflects the Operating Fund transfer included in the FY 2025 Proposed Budget for the Loudoun County Public Schools. FY 2024 Adopted values reflect the recognized general fund transfer as captured in the LCPS FY 2024 Adopted Budget inclusive of the LCPS reconciliation process.

² Beginning in FY 2025 as a technical change, the PAVAN grant is recognized within the Other State Funds category of Commonwealth Funding and not as another source of local funding.



School Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Federal Funding					
Title I	\$1,618,614	\$1,953,322	\$2,180,058	\$2,014,630	\$2,122,475
Head Start	1,103,734	1,133,747	1,229,746	1,034,098	1,184,000
Handicapped Education	14,281,743	13,014,960	19,779,072	13,608,336	16,527,006
School Nutrition	37,005,819	50,311,616	19,868,979	16,339,468	19,788,353
Other Federal Funds	20,876,675	19,516,478	22,031,142	9,567,902	10,283,352
Subtotal – Federal	\$74,886,585	\$85,930,123	\$65,088,998	\$42,564,434	\$49,905,186
Other Financing Sources					
	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000	\$12,000,000
Total – School Funds	\$1,433,109,645	\$1,561,394,543	\$1,670,015,773	\$1,756,492,624	\$1,902,489,346
Student Enrollment					
	81,504	81,642	82,233	82,125	83,308



- 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.





Forecast Discussion and Analysis

The Economic Outlook

In FY 2024 the County, and much of the world, has experienced robust economic growth. Concurrent with unexpectedly strong performance in Gross Domestic Product (GDP) and job creation, the unemployment rate has remained low. The FY 2025 budget was developed within the context of an ongoing economic expansion, which is expected to continue as inflation diminishes in the U.S. and the Federal Reserve eases credit conditions by cutting interest rates sometime in the latter part of 2024 or early 2025. 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 2025 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
2022	3.1%	3.9%	11.8%	10.8%
2023	1.1%	2.2%	5.0%	2.3%
2024	2.1%	1.5%	3.5%	4.2%
2025	1.7%	0.6%	3.0%	(2.6%)

The FY 2025 revenue forecast assumes that Loudoun's economy will continue to grow in 2024 and 2025. 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 2024 and FY 2025. 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
2022	3.9%	3.7%	3.1%	7.9%
2023	1.6%	1.1%	1.1%	3.0%
2024	1.9%	1.9%	2.1%	4.9%
2025	1.3%	1.5%	1.7%	3.7%

As the economy has continued to expand in the past two years, 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 7,000 positions (3.6 percent) between FY 2023 and FY 2024 and grow again by about 5,000 jobs (2.2 percent) between FY 2024 and FY 2025, assuming an economic slowdown does not take place. This growth in the *total number of jobs* in the County should result in Loudoun's multi-year *unemployment rate*, shown in the last column of the second table below, remaining in a range of 2.3 percent to 2.5 percent through 2025, i.e., at 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 interpreting the unemployment rate, it is important to note that the unemployment rate includes only people who

¹ Based on October 2023 Baseline Forecasts.



Forecast Discussion and Analysis

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)
2022	149.81	4,012.18	3,269.09	199.56
2023	154.69	4,119.48	3,341.83	207.10
2024	156.84	4,161.32	3,390.39	214.59
2025	157.36	4,180.17	3,409.98	219.29

Unemployment Rate

Fiscal Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2022	4.2%	3.0%	3.6%	2.3%
2023	3.6%	3.0%	2.9%	2.4%
2024	3.9%	2.9%	2.9%	2.3%
2025	4.2%	3.1%	3.2%	2.5%

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., job growth might allow the U.S. to avoid a recession; and the possibility that the U.S. Federal Reserve will achieve an “economic soft landing” and will begin to lower interest rates in the next year. Downside risks to the forecast include potential lagged impacts of currently tight credit conditions; continuing 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 2023 indicate that the County issued building permits for 1,844 new residential dwelling units (excluding group quarters units), compared to just under 2,305 units for 2022, a decrease of about 20 percent. This year-over-year result likely represents the heightened interest rate environment faced both by builders and end purchasers of housing. The 2023 figure reflects 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 23.8 percent in 2023 while the average monthly median sale price increased 4.7 percent. While the number of sales was down compared to 2022, the inventory remained limited with homes remaining on the market an average of just 19 days. On average, there were 440 active listings each month compared to an average of 470 active listings each month in 2022. The FY 2025 Proposed Budget reflects appreciation of existing residential homes of 4.53 percent as of January 1, 2024, as estimated by the Commissioner of the Revenue² and forecasts 1.5 percent appreciation for January 1, 2025. The assessed value of existing taxable commercial and industrial property jumped by 22.6 percent during 2023. 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 2023, the County issued building permits for 4.2 million square feet of data center space. Existing multi-family properties experienced revaluation of 4.75 percent.

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

² Source: January 22, 2024, Assessment Summary.



Forecast Discussion and Analysis

General Property Taxes – Methodology

Forecasts for both real and personal property tax revenues are developed in consultation with the Commissioner of the Revenue, the Clerk of the Circuit Court, and the County Treasurer among others. Forecasts are based on current estimates of respective tax bases, coupled with forecasts of growth or decline. Forecasts incorporate historical analysis, expected growth and business activity, forecasted new construction, information regarding broader trends in market values, and economic forecasts. In developing forecasts, staff considers also considers trends for deferrals, tax relief, collections, and adjustments to assessments. Each fiscal year encompasses two different tax years. The FY 2025 (July 1, 2024 to June 30, 2025) forecast combines the forecasts for Tax (Calendar) Year 2024 and Tax (Calendar) Year 2025.

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 \$4.4 billion on January 1, 2023). 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 2023, the taxable value of real property is estimated to have increased by \$16.51 billion or 12.93 percent, with 8.7 percentage points coming from revaluation and 4.23 percentage points coming from new development. The value of residential property increased by 6.28 percent of which 1.75 percentage points were due to new development while existing properties appreciated in value by 4.53 percent. In TY 2023, commercial/industrial property (including multi-family apartments) gained 31.76 percent; 20.43 percentage points of their 2024 values resulted from revaluation, reflecting the ongoing growth in demand for properties, especially data centers; new development accounted for 11.33 percentage points of overall growth, due in large part to data center construction.

Real Property Class	Taxable Assessed Value (billions)		Overall \$	Overall %	Equalized %	Develop. %
	Jan 1, 2023	Jan 1, 2024 ¹	Change	Change	Change	Change
Residential	\$92.73	\$98.55	\$5.82	6.28%	4.53%	1.75%
Comm. & Industrial ¹	33.25	43.81	10.56	31.76%	20.43%	11.33%
Agricultural ²	1.70	1.83	0.13	7.79%	6.44%	1.34%
Total Taxable	\$127.68	\$144.19	\$16.51	12.93%	8.70%	4.23%

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 2023 was 4.23 percent overall and 1.75 percent for the residential class only. The equalized percentage increase for all property classes combined was an estimated 8.70 percent during TY 2023³ with strong revaluation in both residential and commercial properties. The FY 2025 Proposed Budget is predicated on a real

¹ Includes commercial apartment buildings.

² Taxable value is land use value, not fair market value for properties in the land use program.

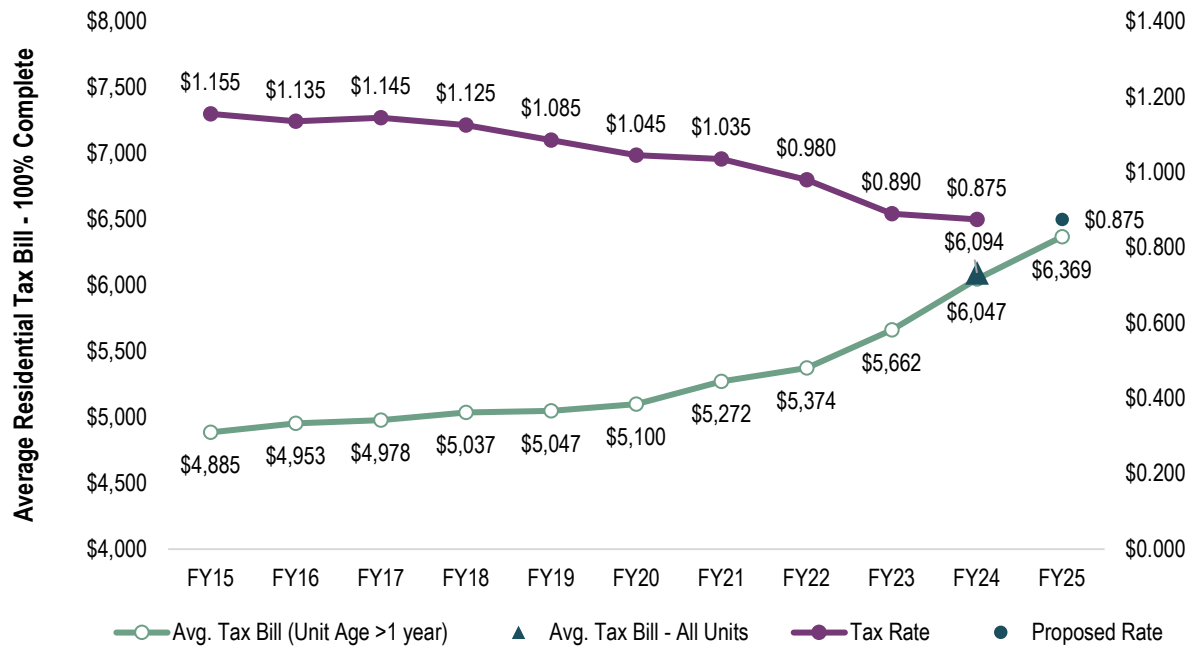
³ The equalized percentage change is an *average* value for the set of properties being assessed. The equalized change in value of individual properties will generally differ from the average depending upon the specific characteristics of the property (e.g., location, age, size, condition).



Forecast Discussion and Analysis

property tax rate of \$0.875 effective January 1, 2024. The estimated *overall* equalized tax rate – the rate that would yield approximately the same tax revenue in Tax Year 2024 from completed properties in existence in Tax Year 2023 as that yielded by the actual 2023 tax rate – is \$0.805¹. 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 \$0.840 and \$0.730 for commercial and industrial (including multi-family). The graph below shows that the tax rate of \$0.875 increases the annual tax bill for the average home in existence as of January 1, 2024, by \$275, from \$6,094 in 2023 to \$6,369 in 2024.



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, with an average increase of 24 percent.

¹ 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

OMB 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 OMB 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 2025 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 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 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 2024, the forecasted percentage in Loudoun is 26 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.



Forecast Discussion and Analysis

Permits, Fees, and Licenses

Permit, fee, and license revenue forecasts are generally the result of forecasted development in Loudoun County, forecasted residential and non-residential construction, employment, and home prices. Staff relies on regression analysis and past historical relationships to forecast future revenues. These 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 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 2025 Proposed Budget

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General Government Administration Summary

FY 2025 Proposed Expenditures¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Board of Supervisors	\$3,598,615	\$3,743,873	\$4,887,193	\$5,615,738	\$5,766,127
Commissioner of the Revenue	9,720,089	10,426,779	12,052,187	12,340,789	12,694,306
County Administrator	19,661,562	11,495,028	16,697,355	18,710,076	19,188,712
County Attorney	4,194,319	4,982,142	4,597,310	4,716,664	4,854,813
Elections and Voter Registration	2,117,374	2,936,634	3,260,404	3,650,803	3,741,019
Finance and Procurement	9,789,867	9,963,896	8,207,034	9,106,582	9,352,723
General Services	58,343,708	80,767,603	108,516,632	113,055,864	113,716,912
Human Resources	8,807,310	9,655,234	11,062,747	12,010,871	12,284,976
Information Technology	44,658,875	51,349,693	55,939,553	69,857,565	70,941,316
Treasurer	6,824,279	7,468,283	8,157,650	8,725,732	8,947,346
Total	\$167,715,998	\$192,789,165	\$233,378,065	\$257,790,684	\$261,488,250

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, 2024, through December 31, 2027.

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 and District Budgets

Represents corporate funds for operating the Office of the Board of Supervisors (Board) and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries; health, dental, and retirement match 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.

Additional information about the department's programs, activities, and performance measures can be found at Loudoun.gov/ProgramReview.

**Board of Supervisors****Budget Analysis****Department Financial and FTE Summary¹**

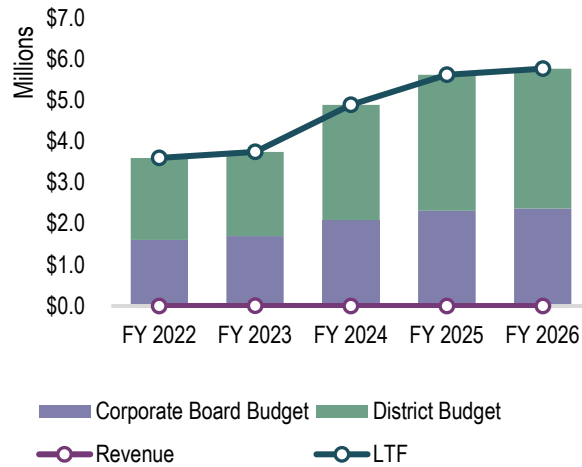
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Corporate Board Budget	\$1,607,127	\$1,701,101	\$2,090,057	\$2,316,867	\$2,368,299
District Budgets	1,991,488	2,042,771	2,797,136	3,298,871	3,397,828
Total – Expenditures	\$3,598,615	\$3,743,873	\$4,887,193	\$5,615,738	\$5,766,127
Revenues					
Charges for Services	\$0	\$1,532	\$0	\$0	\$0
Total-Revenues	\$0	\$1,532	\$0	\$0	\$0
Local Tax Funding	\$3,598,615	\$3,742,341	\$4,887,193	\$5,615,738	\$5,766,127
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



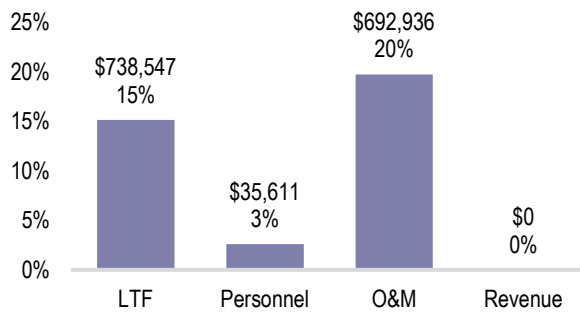
Revenue/Local Tax Funding

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

Expenditure

For ease of understanding, the budget summary is represented by 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 commensurate with operational and compensation cost increases for the general County budget.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ Annualized increase in Board Member-approved calendar year 2025 salaries² || **O&M:** ↑ base increase to auditing contractual services in the corporate budget and an increase to Board district office budgets (6%). The proposed budget for the Chair At-Large district budget is \$475,150; each district budget is \$352,965. || **Revenue:** ↔ The Board of Supervisors does not have any program-generated revenue.

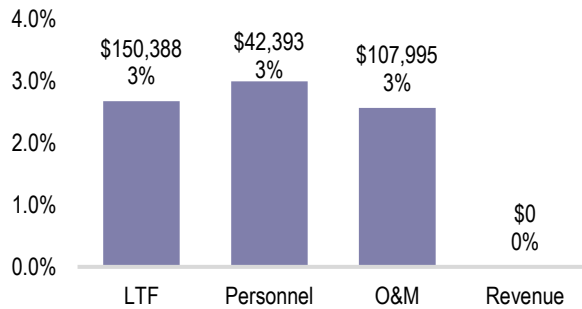
¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

² At the January 3, 2023 Business Meeting, the Board approved compensation increases for calendar years 2024 through 2027, which took effect January 1, 2024. 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 Board also voted to increase Board compensation by 3 percent for calendar years 2024-2027.



Board of Supervisors

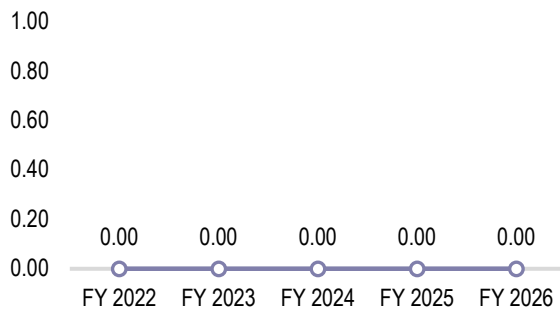
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

Personnel: ↑ annual increase in Board salaries. Board member salaries are set on a four-year schedule in the last year of the term by the outgoing Board. || **O&M:** ↑ increase in district budgets. || **Revenue:** ↔

Adopted 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.



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 vehicle personal property taxes, business license taxes, business personal property taxes, excise taxes, and other business taxes and fees. 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 Assessment Program by processing applications, qualifying property, conducting site visits, and assessing qualifying land; administer the County's Revitalized Real Estate exemption; and administer the County's program for solar equipment exemption.

Tax Compliance

Conduct in-depth tax audits and field inspections to ensure accurate and equitable assessment of all business taxes as well as compliance with Loudoun County Codified Ordinances and Virginia 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.

Additional information about the Office's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Commissioner of the Revenue****Budget Analysis****Department Financial and FTE Summary¹**

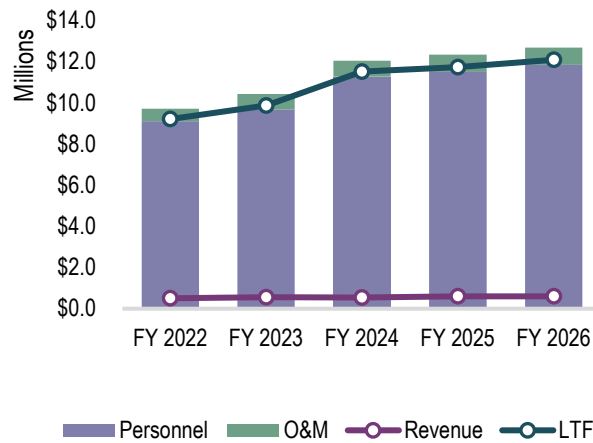
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$9,116,416	\$9,673,265	\$11,267,339	\$11,505,436	\$11,850,599
Operating and Maintenance	603,673	753,513	784,848	835,353	843,707
Total – Expenditures	\$9,720,089	\$10,426,779	\$12,052,187	\$12,340,789	\$12,694,306
Revenues					
Permits, Fees, and Licenses	\$103,667	\$117,105	\$100,000	\$100,000	\$100,000
Charges for Services	0	760	0	0	0
Intergovernmental – Commonwealth	402,765	439,323	438,600	500,250	500,250
Total – Revenues	\$506,432	\$557,188	\$538,600	\$600,250	\$600,250
Local Tax Funding	\$9,213,657	\$9,869,590	\$11,513,587	\$11,740,539	\$12,094,056
FTE	83.93	89.93	90.93	90.93	90.93

¹ Sums may not equal due to rounding.



Commissioner of the Revenue

Revenue and Expenditure History



Revenue/Local Tax Funding

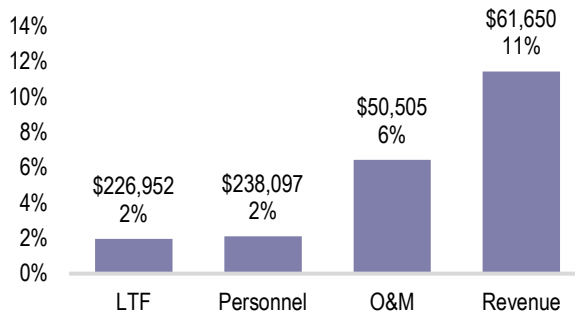
The Office operates primarily with local tax funding (over 95 percent). Program-generated revenue consists of land use application fees. The Office also receives intergovernmental funding from the Virginia Compensation Board, which constitutes the majority of its non-local tax funding.

Expenditure

The majority of the Office'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 compensation increases, including merit increases for the general workforce in each fiscal year.¹ The Office's operating and maintenance (O&M) expenditures include funds to support staff supply and training

needs, in addition to contractual-type services related to the production and distribution of assessment notices and similar material.

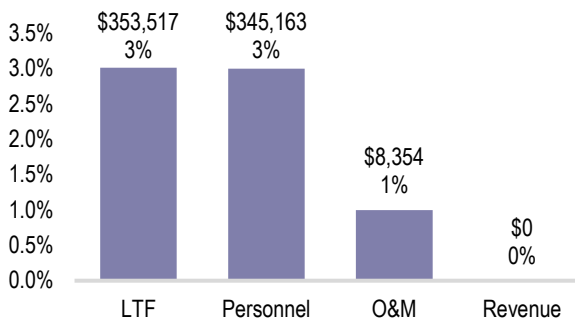
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ annualization of FY 2024 compensation increases and benefit rate adjustments || **O&M:** ↑ base adjustments for contract-related services involving document production/distribution and for supply and personnel-related expenditures to keep up with recent staffing growth || **Revenue:** ↑ increased Compensation Board funding from the State

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

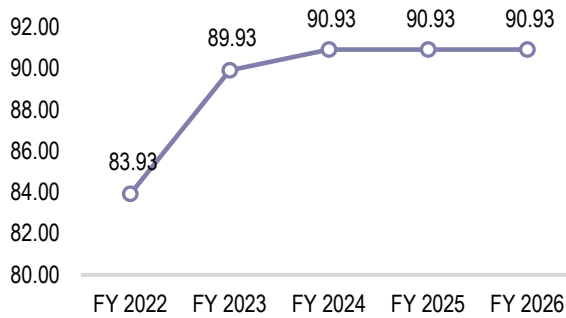
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Commissioner of the Revenue

Adopted Staffing/FTE History



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

FY 2024: 1.00 FTE commercial real estate appraiser



County Administrator

The Office of the County Administrator provides professional public policy advice to the Board of Supervisors (Board) and County Government leadership, as well as executive oversight and direction to organizational staff, to implement the vision and strategic plan of the Board. In addition, to lead all countywide activities in the areas of management and budget, performance measurement, emergency management, public affairs and communications, equity and inclusion, the Legislative Program, the Virginia Freedom of Information Act (FOIA), the Health Insurance Portability and Accountability Act (HIPAA), and Opioid Settlement funds.

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/packet process for the Board's business meetings, committee meetings, and public hearings. Centrally manages requests to the County for public information through FOIA. Coordinates the review of legislation before the General Assembly and the United States Congress.

Public Affairs and Communications

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

Office of Emergency Management

Facilitates the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives. Ensures operational coordination in response to significant events impacting the County. 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.

Office of Equity and Inclusion

Facilitates the County's equity initiatives in coordination with County departments and external stakeholders. Works to ensure that the County is an equitable place to work and live.

Office of Health Information Safeguards and Accountability

Ensures countywide unified application and monitoring of HIPAA standards and centralized protocols.

Office of Management and Budget

Provides primary support to the County Administrator in development, analysis, review, implementation, and monitoring of the County's Operating Budget and Capital Budget.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**County Administrator****Budget Analysis****Department Financial and FTE Summary¹²**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$9,292,345	\$8,676,145	\$12,870,770	\$14,576,736	\$15,014,038
Operating and Maintenance	10,369,217	2,818,883	3,826,585	4,133,340	4,174,673
Total – Expenditures	\$19,661,562	\$11,495,028	\$16,697,355	\$18,710,076	\$19,188,712
Revenues					
Permits, Fees, and Licenses					
Use of Money and Property	\$15,368	\$0	\$0	\$0	\$0
Charges for Services	2,574	1,635	0	0	0
Miscellaneous Revenue	35,017	0	0	0	0
Recovered Costs	847,466	0	0	0	0
Intergovernmental – Commonwealth	382,293	0	0	0	0
Other Financing Sources	99,220	110,308	110,308	110,308	110,308
Intergovernmental – Federal	8,575,071	380,216	0	0	0
Total – Revenues	\$9,957,010	\$492,159	\$110,308	\$110,308	\$110,308
Local Tax Funding	\$9,704,552	\$11,002,869	\$16,587,047	\$18,599,768	\$19,078,404
FTE	79.53	62.60	94.60	105.87	105.87

¹ Sums may not equal due to rounding.² Starting in FY 2023, the Housing Division in County Administration was reorganized into the Department of Housing and Community Development.



County Administrator

Department Financial and FTE Summary – Capital Improvement Program¹¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$0	\$0	\$1,220,084	\$1,230,311	\$1,273,372
Total – Expenditures	\$0	\$0	\$1,220,084	\$1,230,311	\$1,273,372
Revenues					
Revenue	\$0	\$0	\$1,220,084	\$1,230,311	\$1,273,372
Total – Revenues	\$0	\$0	\$1,220,084	\$1,230,311	\$1,273,372
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	8.00	8.00	8.00	8.00

Department Financial and FTE Summary – Debt Service Fund²

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	0	\$306,145	\$441,000	\$471,936	\$486,093
Total – Expenditures	\$0	\$306,145	\$441,000	\$471,936	\$486,093
Revenues					
Revenue	0	\$306,145	\$441,000	\$471,936	\$486,093
Total – Revenues	\$0	\$306,145	\$441,000	\$471,936	\$486,093
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	3.00	3.00	3.00	3.00

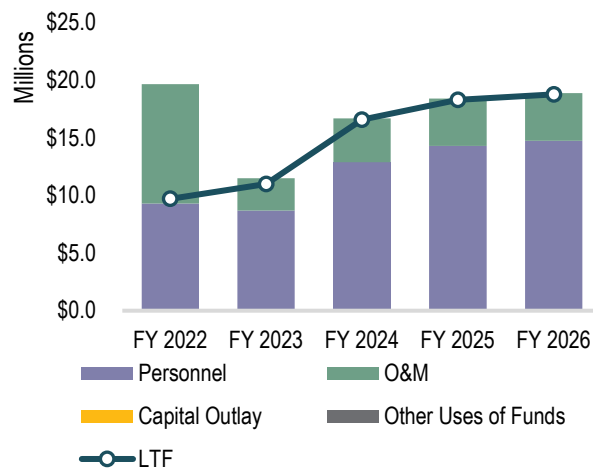
¹ As part of the FY 2024 reorganization, the Department of Finance and Budget was transitioned to create the Department of Finance and Procurement (DFP) and the Office of Management and Budget (OMB), which is now in County Administration. The reorganization included the transfer of 8.00 FTE funded by the Capital Improvement Program and 3.00 FTE funded by the Debt Management Service Fund to OMB.

² Sums may not equal due to rounding.



County Administrator

Revenue and Expenditure History

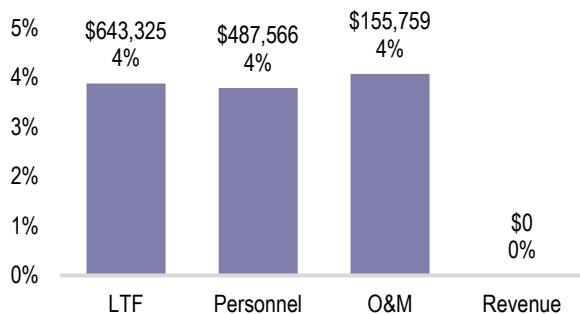
Revenue/Local Tax Funding¹

As shown, the Office of the County Administrator budget is primarily funded by local tax funding (approximately 99 percent). Programmatic revenue consists of approximately one percent of the Office's budget.

Expenditure

The majority of the Office of the County Administrator expenditure budget is dedicated to personnel costs (78 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.²

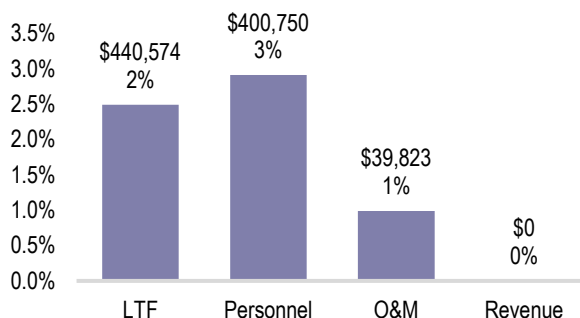
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 10.27 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↑ base increases for travel expenses, computer software, dues and association memberships and contractual services || **Revenue:** ↔

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

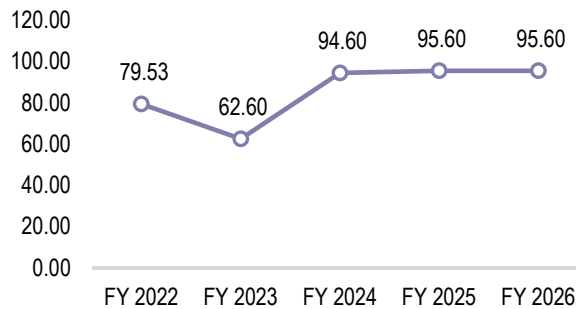
¹ Starting in FY 2023, the Housing Division in County Administration was reorganized into the Department of Housing and Community Development.

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



County Administrator

Adopted Staffing/FTE History¹



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), 27.00 FTE Office of Housing

FY 2022 Mid-Year: 1.00 FTE program manager, 1.00 FTE safety and security specialist, 1.00 FTE safety and security officer, 1.00 FTE occupational health and safety program manager, 1.00 FTE occupational health and safety specialist, 1.00 FTE safety and security specialist, 1.00 FTE administrative assistant, 1.00 FTE

interdepartmental coordinator, 1.00 FTE Unmet Housing Needs Strategic Plan (UHNSP) project manager, 1.00 FTE deputy housing officer (UHNSP)

FY 2023: 1.00 FTE policy analyst, 1.07 FTE electronic input clerks, 1.00 FTE equity and inclusion specialist, 1.00 FTE HIPAA program manager, transfer of 33.00 FTE to the Department of Housing and Community Development

FY 2024: 1.00 FTE equity and inclusion specialist, transfer of 32.00 FTE from the Department of Finance and Budget to County Administration

FY 2024 Mid-Year: 1.00 FTE organizational performance management analyst, was reclassified and transferred from Parks, Recreation, and Community Services

¹ Starting in FY 2023, the Housing Division in County Administration was reorganized into the Department of Housing and Community Development.

**County Administrator****Department Programs****Department Financial and FTE Summary by Program¹²**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Executive Management	\$3,312,807	\$3,747,794	\$3,866,096	\$3,918,613	\$4,024,613
Support to the Board	1,272,493	1,235,571	1,904,045	2,279,610	2,338,960
Public Affairs and Communication	2,221,141	2,893,283	2,782,665	3,278,949	3,371,513
Office of Emergency Management	2,151,032	3,564,715	4,419,097	4,723,782	4,820,447
Office of Housing	10,704,090	0	0	0	0
Office of Management and Budget	0	53,664	3,264,760	3,968,077	4,077,721
Office of Equity and Inclusion	0	0	460,692	541,045	555,458
Total – Expenditures	\$19,661,562	\$11,495,028	\$16,697,355	\$18,710,076	\$19,188,712
Revenues					
Executive Management	\$0	\$1,351	\$0	\$0	\$0
Support to the Board	2,574	284	0	0	0
Public Affairs and Communications	0	0	0	0	0
Office of Emergency Management	299,029	490,524	110,308	110,308	110,308
Office of Housing	9,655,406	0	0	0	0
Office of Management and Budget	0	0	0	0	0
Office of Equity and Inclusion	0	0	0	0	0
Total – Revenues	\$9,957,010	\$492,159	\$110,308	\$110,308	\$110,308
Local Tax Funding					
Executive Management	\$3,312,807	\$3,746,443	3,866,096	\$3,918,613	\$4,024,613
Support to the Board	1,269,919	1,235,288	1,904,045	2,279,610	2,338,960
Public Affairs and Communications	2,221,141	2,893,283	2,782,665	3,278,949	3,371,513
Office of Emergency Management	1,852,003	3,074,191	4,308,789	4,613,474	4,710,139
Office of Housing	1,048,683	0	0	0	0
Office of Management and Budget	0	53,664	3,264,760	3,968,077	4,077,721
Office of Equity and Inclusion	0	0	460,692	541,045	555,458
Total – Local Tax Funding	\$9,704,552	\$11,002,869	\$16,587,047	\$18,599,768	\$19,078,404

¹ Sums may not equal due to rounding.² In FY 2024, the Department of Finance and Budget was reorganized into the Department of Finance and Procurement and the Office of Management and Budget within County Administration. Also, as part of this reorganization, the Office of Equity and Inclusion (OEI) transitioned out of the Executive Management division to become a standalone program. These changes are reflected in the FY 2024 Adopted Budget data presented above.



County Administrator

FTE					
Executive Management	15.00	17.00	15.00	15.00	15.00
Support to the Board	8.00	10.07	10.07	12.87	12.87
Public Affairs and Communications	17.53	17.53	17.53	21.00	21.00
Office of Emergency Management	11.00	18.00	18.00	19.00	19.00
Office of Housing	28.00	0.00	0.00	0.00	0.00
Office of Management and Budget	0.00	0.00	31.00	35.00	35.00
Office of Equity and Inclusion	0.00	0.00	3.00	3.00	3.00
Total – FTE	79.53	62.60	94.60	105.87	105.87





County Attorney

The Office of the County Attorney provides quality legal services to – and collaborates with – County staff, officials, and agencies to further the goals established by the Board of Supervisors (Board) and County leadership.

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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$3,540,536	\$3,901,948	\$4,410,730	\$4,549,115	\$4,685,588
Operating and Maintenance	653,784	1,080,194	186,580	167,549	169,224
Total – Expenditures	\$4,194,319	\$4,982,142	\$4,597,310	\$4,716,664	\$4,854,813
Revenues					
Permits, Fees, and Licenses	\$221,420	\$221,363	\$249,604	\$221,113	\$221,113
Fines and Forfeitures	1,164	3,088	2,050	2,050	2,050
Charges for Services	933	869	0	0	0
Miscellaneous Revenue	1,987	10,453	10,000	10,000	10,000
Total – Revenues	\$225,504	\$235,773	\$261,654	\$233,163	\$233,163
Local Tax Funding	\$3,968,816	\$4,746,369	\$4,335,656	\$4,483,501	\$4,621,650
FTE	26.00	26.00	26.00	26.00	26.00

Department Financial and FTE Summary – Capital Projects Fund¹

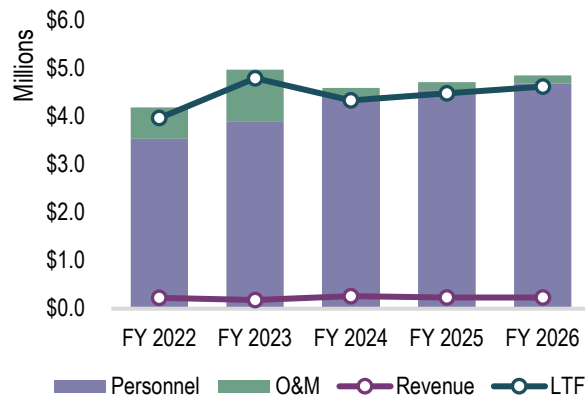
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$179,745	\$139,125	\$206,258	\$234,096	\$241,118
Operating and Maintenance	0	0	0	0	0
Total – Expenditures	179,745	139,125	206,258	234,096	241,118
Revenues					
Revenue	179,745	139,125	206,258	234,096	241,118
Total – Revenues	179,745	139,125	206,258	234,096	241,118
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



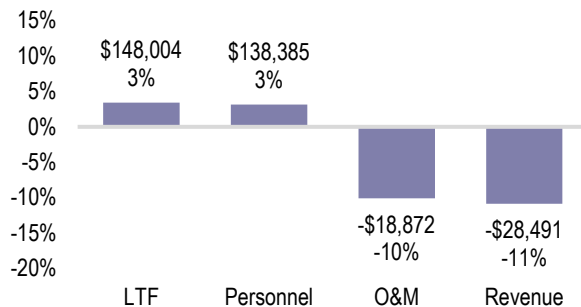
Revenue/Local Tax Funding

As shown, the Office of the County Attorney's budget is primarily funded by local tax funding (over 95 percent).

Expenditure

The majority of the Office of the County Attorney's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹ For FY 2025, funding for Central Duplicating and Central Telephone was rescinded from department budgets and reallocated to DIT. Central Vehicle Replacement and Central Mail had incremental decreases.

Percent Change from Adopted FY 2024 to Proposed FY 2025



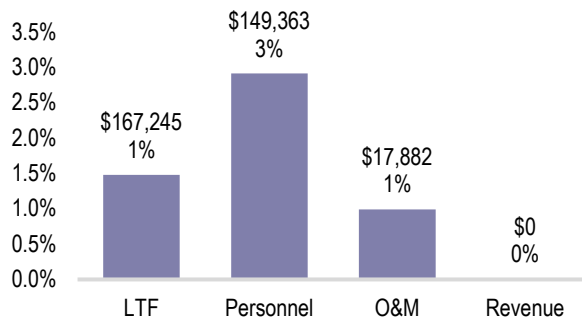
Reasons for Change:

Personnel: ↑ annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↓ consolidation of the County's telephone budget to the Department of Information Technology || **Revenue:** ↓ projected decrease in development fee revenue

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



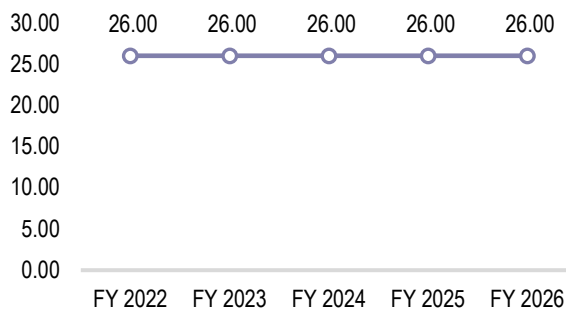
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Adopted Staffing/FTE History





Elections and Voter Registration

The Office of Elections and Voter Registration provides each resident of Loudoun County with the opportunity to exercise their 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 Services

This program oversees interactions with voters that would typically occur at the Office of Elections. To that end, this program provides comprehensive year-round services for voter registration and list maintenance, manages the early and mail voting processes, and provides services to candidates such as assistance with filing to run for office and management of campaign finances.

Election Services

This program focuses on those activities that would impact all voters. To that end, this program manages all aspects of operating the County's voting precincts during each election, processes election results, recruits and trains election officers, manages the County's voting technologies, ensures compliance with state and federal law, provides a comprehensive outreach and voter education program, and handles communication with the public at-large.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)

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

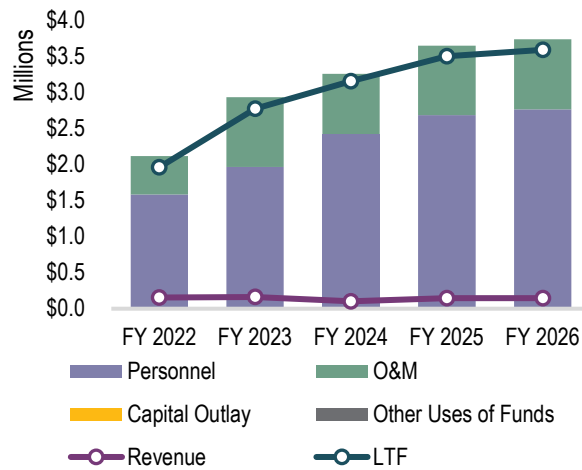
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$1,586,180	\$1,965,636	\$2,426,209	\$2,685,412	\$2,765,974
Operating and Maintenance	531,194	970,999	834,195	965,391	975,045
Total – Expenditures	\$2,117,374	\$2,936,634	\$3,260,404	\$3,650,803	\$3,741,019
Revenues					
Charges For Services	\$0	\$1,023	\$0	\$0	\$0
Miscellaneous Revenue	0	10,884	0	0	0
Recovered Costs	1,405	6,317	15,000	5,000	5,000
Intergovernmental – Commonwealth	153,024	143,854	87,762	142,762	142,762
Total – Revenues	\$154,429	\$162,078	\$102,762	\$147,762	\$147,762
Local Tax Funding	\$1,962,945	\$2,774,557	\$3,157,642	\$3,503,041	\$3,593,257
FTE	13.00	13.00	15.00	17.00	17.00

¹ Sums may not equal due to rounding.



Elections and Voter Registration

Revenue and Expenditure History



Revenue/Local Tax Funding

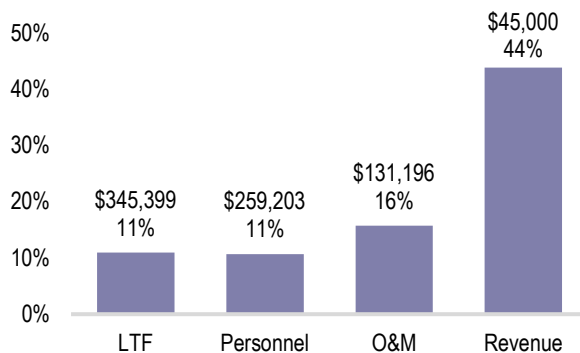
As shown, the Office of Elections and Voter Registration is primarily funded by local tax funding (over 95 percent). The largest source of revenue is reimbursement from the state. Program-generated revenue fluctuates based on the number and types of elections held each year. Programmatic revenue consists of recovered costs.

Expenditure

The majority of the Office of Elections and Voter Registration's expenditure budget is dedicated to personnel costs (74%). 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.¹ The Office also hires

election officers to work in the precincts on election days. For FY 2025, budget funding for the internal services of central duplicating and central telephone was rescinded from department budgets and reallocated to the Department of Information Technology. Central mail had incremental decreases.

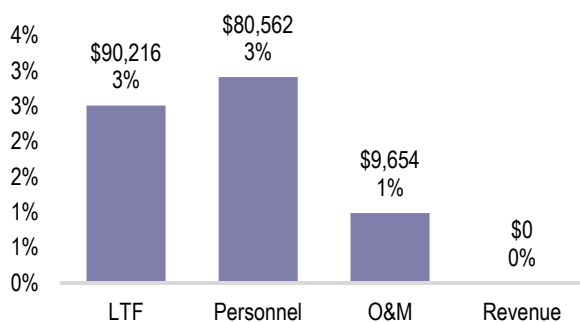
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 2.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↑ two resource requests and base budget increase in contractual services || **Revenue:** ↑ revenue increased for state funding

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

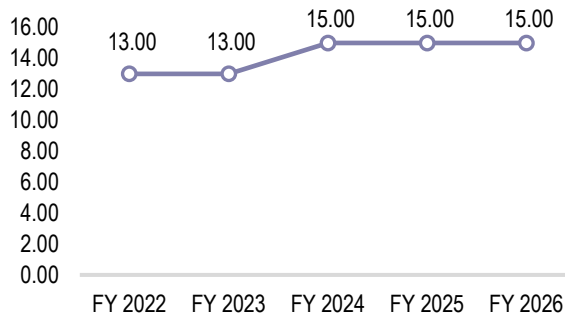
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Elections and Voter Registration

Adopted Staffing/FTE History



FY 2023 Mid-Year: 1.00 FTE information technology technician transferred from the Department of General Services

FY 2024: 1.00 FTE voter services manager



Elections and Voter Registration

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Voter Services	\$1,093,445	\$1,519,299	\$1,419,920	\$1,483,723	\$1,525,398
Election Services	1,023,930	1,417,335	1,840,484	2,167,080	2,215,621
Total – Expenditures	\$2,117,374	\$2,936,634	\$3,260,404	\$3,650,803	\$3,741,019
Revenues					
Voter Services	\$136,186	\$127,868	\$73,720	\$118,720	\$118,720
Election Services	18,243	34,210	29,042	29,042	29,042
Total – Revenues	\$154,429	\$162,078	\$102,762	\$147,762	\$147,762
Local Tax Funding					
Voter Services	\$957,258	\$1,391,431	\$1,346,200	\$1,365,003	\$1,406,678
Election Services	1,005,687	1,383,126	1,811,442	2,138,038	2,186,579
Total – Local Tax Funding	\$1,962,945	\$2,774,557	\$3,157,642	\$3,503,041	\$3,593,257
FTE					
Voter Services	10.00	10.00	11.00	13.00	13.00
Election Services	3.00	3.00	4.00	4.00	4.00
Total – FTE	13.00	13.00	15.00	17.00	17.00

¹ Sums may not equal due to rounding.





Department of Finance and Procurement

The mission of the Department of Finance and Procurement is to effectively support County departments 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 by providing sound advice in the areas of accounting, financial analysis, and procurement¹.

Finance and Procurement's Programs

Accounting, Finance, and Operations

Provides timely and accurate financial analysis; accounting, processing, and reporting of financial transactions; financial and budgetary reporting; internal control and compliance monitoring; 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 (ACFR) and Citizens Popular Report to provide financial transparency to residents, bond holders, and grantors. Manages the payroll functions for the County government.

Procurement

Responsible for the acquisition of all goods and services – including professional services and construction – that are required to meet the service needs of the growing population and of County government operations.

Finance and Procurement Administration

Responsible for the Department's administration, program evaluation, and grants coordination. Provides support in development, analysis, and execution of special projects and fiscal analysis based on best practices and data to improve program execution and outcomes. Provides support to the organization through the provision of grants coordination and program evaluation.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

¹ In the FY 2024 reorganization, the Department of Finance and Budget was split to create the Department of Finance and Procurement and the Office of Management and Budget in the Office of the County Administrator.



Department of Finance and Procurement

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$8,787,264	\$9,005,170	\$7,045,854	\$7,753,746	\$7,986,358
Operating and Maintenance	1,002,603	958,726	1,161,180	1,352,836	1,366,364
Total – Expenditures	\$9,789,867	\$9,963,896	\$8,207,034	\$9,106,582	\$9,352,723
Revenues					
Charges for Services	\$0	\$253	\$0	\$0	\$0
Miscellaneous Revenue	175,182	244,245	124,500	204,500	204,500
Other Financing Sources	421,358	0	0	0	0
Total – Revenues	\$596,540	\$244,498	\$124,500	\$204,500	\$204,500
Local Tax Funding	\$9,193,327	\$9,719,398	\$8,082,534	\$8,902,082	\$9,148,223
FTE²	78.00	80.00	49.00	53.00	53.00

Department Financial and FTE Summary – Capital Improvement Program¹

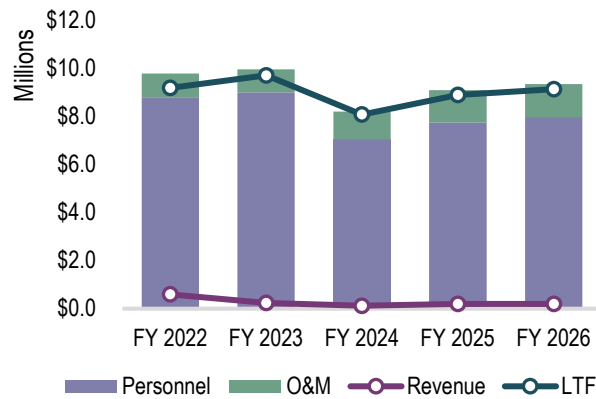
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Total – Expenditures	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Revenues					
Revenue	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Total – Revenues	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE²	11.00	17.00	9.00	9.00	9.00

¹ Sums may not equal due to rounding.² Due to the FY 2024 reorganization, which split the Department of Finance and Budget into the Department of Finance and Procurement and the Office of Management and Budget (OMB) in the Office of the County Administrator, 31.00 FTE were transferred to OMB in the General Fund and 8.00 FTE were transferred to OMB in the Capital Improvement Program. The FY 2024 through FY 2026 data reflect that. The FY 2022 and FY 2023 data reflect the Department of Finance and Budget data.



Department of Finance and Procurement

Revenue and Expenditure History



Revenue/Local Tax Funding

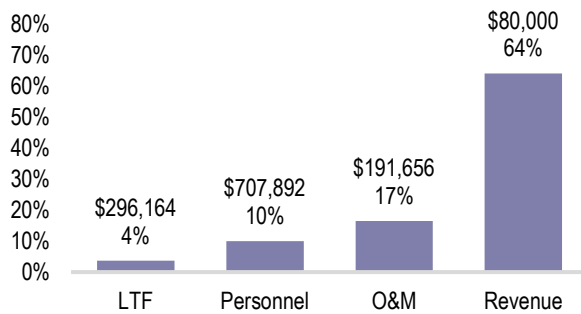
As shown, the Department of Finance and Procurement is primarily funded by local tax funding (over 97 percent). Programmatic revenue consists primarily of credit card rebates.

Expenditure

The majority of the Department of Finance and Procurement's expenditure budget is dedicated to personnel costs (85 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.¹ For FY 2025, budget funding for the internal services of central duplicating and central telephone was rescinded from department budgets and reallocated to the Department of

Information Technology. Central mail had incremental decreases.

Percent Change from Adopted FY 2024 to Proposed FY 2025

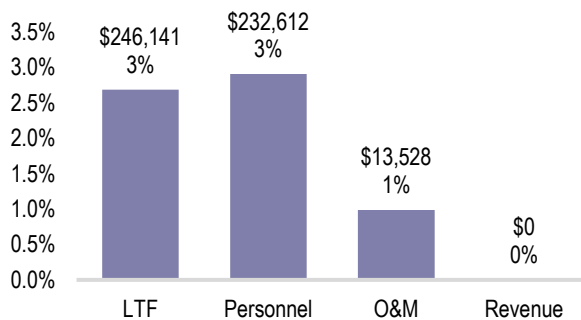


Reasons for Change:

Personnel: ↑ 4.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↑ increase relates to four resource requests included and the base adjustment expenditures increase for contract for reviewing Human Services Nonprofit Grant Process grant applications. Internal services expenditures no longer budgeted for central duplicating and telephone || **Revenue:** ↑ Credit card usage by Departments is increasing, resulting in higher credit card rebates. This was helped by increasing the credit card limit that Departments can charge.

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

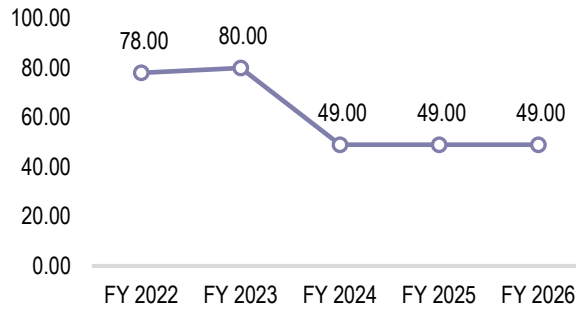
|| **Revenue:** ↔

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



Department of Finance and Procurement

Adopted Staffing/FTE History^{1,2}



Administration.

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.

FY 2024: Due to reorganization, 31.00 FTE moved to the Office of Management and Budget in County

¹ The chart reflects only the General Fund FTE of DFB and does not reflect FTE in the Capital Fund and Debt Service Fund.

² In the FY 2024 reorganization, the Department of Finance and Budget was split to create the Department of Finance and Procurement and the Office of Management and Budget in the Office of the County Administrator.



Department of Finance and Procurement

Department Programs

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Capital Budget Planning & Policy	(5,516)	\$0	\$0	\$0	\$0
Operating Budget	1,881,731	2,046,903	0	0	0
Capital Budget & Planning	368,438	198,368	0	0	0
Accounting, Finance, & Operations	4,238,991	4,522,045	5,071,390	5,306,294	5,451,508
Procurement	1,430,571	1,621,051	1,955,421	2,147,794	2,210,747
Administration	782,637	701,332	360,023	453,356	466,747
Debt Management	338,417	20,507	0	0	0
Program Evaluation	751,912	849,646	820,200	1,199,138	1,223,720
Board of Equalization	2,686	4,045	0	0	0
Total – Expenditures	\$9,789,867	\$9,963,896	\$8,207,034	\$9,106,582	\$9,352,723
Revenues					
Controller	\$0	\$253	\$0	\$0	\$0
Accounting, Finance, & Operations	5,541	5,422	4,500	4,500	4,500
Procurement	169,641	238,824	120,000	200,000	200,000
Debt Management	421,358	0	0	0	0
Total – Revenues	\$596,540	\$244,498	\$124,500	\$204,500	\$204,500
Local Tax Funding					
Controller	\$0	(\$253)	\$0	\$0	\$0
Capital Budget Planning & Policy	(5,516)	0	0	0	0
Operating Budget	1,881,731	2,046,903	0	0	0
Capital Budget & Planning	368,438	198,368	0	0	0
Accounting, Finance, & Operations	4,233,450	4,516,623	5,066,890	5,301,794	5,447,008
Procurement	1,260,930	1,382,227	1,835,421	1,947,794	2,010,747
Administration	782,637	701,332	360,023	453,356	466,747
Debt Management	(82,941)	20,507	0	0	0
Program Evaluation	751,912	849,646	820,200	1,199,138	1,223,720
Board of Equalization	2,686	4,045	0	0	0
Total – Local Tax Funding	\$9,193,327	\$9,719,398	\$8,082,534	\$8,902,082	\$9,148,223

¹ Sums may not equal due to rounding.

² In the FY 2024 reorganization, the Department of Finance and Budget was split to create the Department of Finance and Procurement and the Office of Management and Budget in the Office of the County Administrator. The Capital Budget, Operating Budget, Debt Management, and Board of Equalization were transferred to the Office of the County Administrator during the reorganization.

**Department of Finance and Procurement****FTE**

Operating Budget ¹	26.00	29.00	0.00	0.00	0.00
Capital Budget & Planning	1.00	1.00	0.00	0.00	0.00
Accounting, Finance, & Operations	28.00	28.00	30.00	31.00	31.00
Procurement	12.00	14.00	14.00	15.00	15.00
Administration	4.00	4.00	2.00	3.00	3.00
Debt Management	3.00	0.00	0.00	0.00	0.00
Program Evaluation	4.00	4.00	3.00	4.00	4.00
Total – FTE	78.00	80.00	49.00	53.00	53.00

¹ 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; operates the Metro parking garages; and provides core internal support to all County agencies. DGS also provides direct support to residents through the Transit and Commuter Services Program, the Stormwater Management Program, the Waste Management Program (including County landfill operations and County recycling programs), the County Public Works Program, 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 Loudoun 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. Ensures necessary replacements and upgrades to preserve the County's assets.

Fleet Management

Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles, as well as manages vehicle replacement and maintenance funds. Additionally, manages the County's motor pool vehicles to include scheduling, maintaining, and exchanging of vehicles.

Transit and Commuter Services

Provides a complement of administrative oversight and operations for the County's public transit services provided through a contractor. Transit services include local fixed-route transit service, including connections to Metrorail stations, paratransit service, and commuter bus service to the greater Washington, D.C., metropolitan area. Represents the County at regional organizations with an interest in transit services and funding, along with serving as the Loudoun County liaison to the Washington Metropolitan Area Transit Authority (WMATA) for mass transit services. Manages grant-funded programs for transit operations and capital investments.

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's technology infrastructure; manages the Metro parking garage contracts; coordinates the acquisition/tenant relations of leased space; and oversees the County's property management functions for County-owned and leased properties and facilities.



General Services

Water and Environmental

Develops and implements the Stormwater Management Program, manages water and wastewater projects, provides federal and state environmental legislation review, performs environmental management functions, supports the Loudoun County Environmental Commission, leads the overall coordination and implementation of sustainable energy practices for the County in support of the Energy Strategy approved by the Board of Supervisors (Board), and provides coordination for compliance with state and federal mandates.

Waste Management

Constructs, operates, and maintains the Loudoun County landfill, provides education and guidance pertaining to the County recycling ordinance, and provides recycling opportunities for residents and businesses.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).



General Services

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$16,888,732	\$18,516,614	\$22,416,329	\$24,733,656	\$25,475,666
Operating and Maintenance	31,795,331	52,483,958	78,633,966	82,473,859	83,298,598
Capital Outlay	538,109	1,433,494	1,036,055	905,700	0
Other Uses of Funds	9,121,535	8,333,536	6,430,282	4,942,649	4,942,649
Total – Expenditures	\$58,343,708	\$80,767,603	\$108,516,632	\$113,055,864	\$113,716,912
Revenues					
Permits, Fees, and Licenses	\$0	\$38,610	\$0	\$0	\$0
Fines and Forfeitures	3,749	4,106	600	0	0
Use of Money and Property	343,085	322,306	582,147	625,173	625,173
Charges for Services	11,457,736	12,317,570	15,445,487	14,023,053	14,023,053
Miscellaneous Revenue	97,002	932,043	523,032	4,700	4,700
Recovered Costs	0	132,302	330,655	469,103	469,103
Intergovernmental – Commonwealth	83,446	2,429,431	5,285,610	5,143,020	5,143,020
Intergovernmental – Federal	0	29,312	103,012	103,012	103,012
Other Financing Sources	0	(33,575)	0	0	0
Total – Revenues	\$11,985,018	\$16,172,104	\$22,270,543	\$20,368,061	\$20,368,061
Local Tax Funding	\$46,358,690	\$64,595,499	\$86,246,089	\$92,687,803	\$93,348,851
FTE	158.53	175.05	184.05	198.28	198.28
Central Services FTE²	3.53	4.30	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**

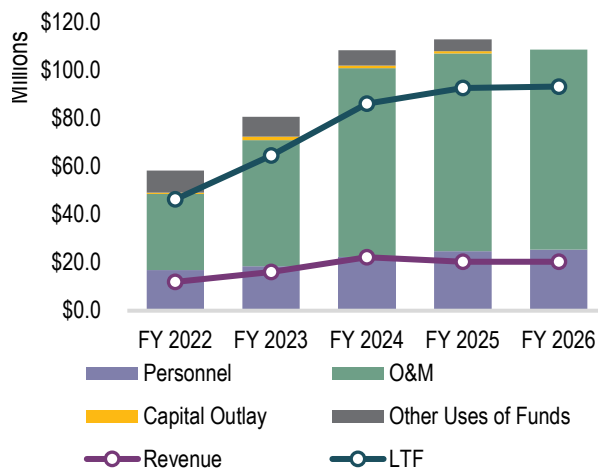
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Total – Expenditures	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Revenues					
Revenue	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Total – Revenues	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	2.00	2.00	2.00	2.00	2.00

¹ Sums may not equal due to rounding.



General Services

Revenue and Expenditure History



Revenue/Local Tax Funding

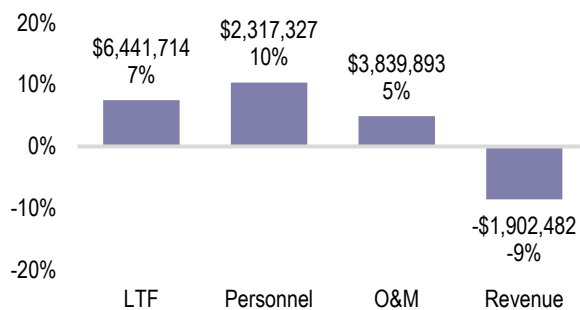
As shown, the Department is primarily funded by local tax funding (82 percent). Program-generated revenue consists of landfill tipping fees, revenue from tenants, and – as of the FY 2023 mid-year reorganization – state assistance for transit operations and transit fares.

Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs (73 percent). Recent increases reflect the reorganization of the Transit and Commuter Services Division from the Department of Transportation and Capital Infrastructure (DTCI) to DGS, as well as the escalating costs of fuel, utilities, janitorial, and other contractual obligations. Additionally, the Board committed substantial resources in the FY 2024 Adopted Budget

for DGS to implement the Environmental and Energy Work Plan. 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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



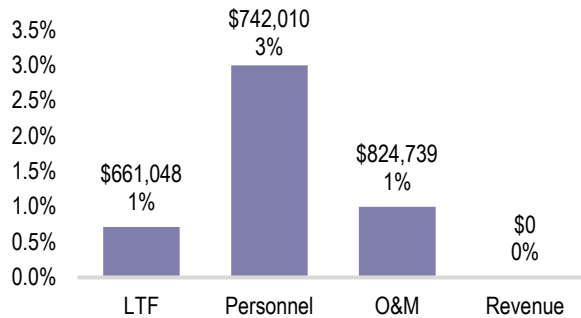
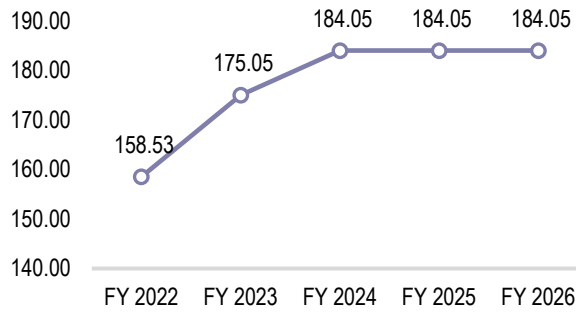
Reasons for Change:

Personnel: ↑ 14.23 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↑ base adjustments to address contractual increases related to facilities, utilities, property management, waste management, and vehicle fuel; as well as costs related to increased overtime pay demands and new facilities coming online ||

Revenue: ↓ Reduced landfill tipping fee totals are the primary source of projected program-generated revenue decreases, as annual tonnage stabilizes following the peak of construction waste deposited during pandemic years.

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

**General Services****Percent Change from Proposed FY 2025 to Projected FY 2026****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔**Adopted Staffing/FTE History**

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

works project manager

FY 2023: 2.00 FTE transferred from DGS to reorganize the Safety and Security Program in the Emergency Management Program under the Office of the County Administrator, 0.77 FTE mail courier in the Central Services Fund, 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

FY 2023 Mid-Year: 1.00 FTE transferred to the Office of Elections and Voter Registration, 10.00 FTE transferred to the Department of Transportation and Capital Infrastructure (DTCI) for reorganization of the Space Planning, Policy, Design and Renovation Division, 12.00 FTE transferred to DGS for the reorganization of the Transit and Commuter Services Division

FY 2024: 2.00 FTE systems maintenance technicians, 2.00 FTE scalehouse operators, 1.00 executive assistant, 1.00 FTE property portfolio assistant, 1.00 FTE energy program manager, 1.00 FTE glass recycling maintenance worker



General Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Public Works	\$3,135,293	\$2,940,125	\$4,002,588	\$4,179,685	\$4,262,866
Facilities Support	25,133,051	35,800,326	42,323,584	46,142,001	46,784,223
Fleet Management	7,076,410	8,127,617	10,574,976	11,236,090	11,372,496
Management Support Services	6,632,748	6,661,900	3,938,988	4,493,847	4,448,593
Water and Environmental	2,587,795	3,233,452	3,926,801	4,287,055	4,377,019
Waste Management	13,778,411	14,457,346	17,048,045	15,645,253	15,248,585
Transit and Commuter Services ²	0	8,190,931	26,701,650	27,071,933	27,223,131
Space Planning, Design, and Renovation	0	1,355,906	0	0	0
Total – Expenditures	\$58,343,708	\$80,767,603	\$108,516,632	\$113,055,864	\$113,716,912
Revenues					
Public Works	\$2,436	\$0	\$0	\$0	\$0
Facilities Support	88,919	79,232	340,147	379,173	379,173
Fleet Management	2,558	(31,806)	0	0	0
Management Support Services	348,280	291,173	250,600	250,000	250,000
Water and Environmental	55	5,059	0	0	0
Waste Management	11,542,771	11,826,243	12,925,035	11,658,801	11,658,801
Transit and Commuter Services	0	4,002,204	8,754,761	8,080,087	8,080,087
Space Planning, Design, and Renovation	0	0	0	0	0
Total – Revenues	\$11,985,018	\$16,172,104	\$22,270,543	\$20,368,061	\$20,368,061
Local Tax Funding					
Public Works	\$3,132,857	\$2,940,125	\$4,002,588	\$4,179,685	\$4,262,866
Facilities Support	25,044,132	35,721,094	41,983,437	45,762,828	46,405,050
Fleet Management	7,073,852	8,159,423	10,574,976	11,236,090	11,372,496
Management Support Services	6,284,468	6,370,727	3,688,388	4,243,847	4,198,593
Water and Environmental	2,587,740	3,228,393	3,926,801	4,287,055	4,377,019
Waste Management	2,235,641	2,631,104	4,123,010	3,986,452	3,589,784
Transit and Commuter Services	0	4,188,727	17,946,889	18,991,846	19,143,044
Space Planning, Design, and Renovation	0	1,355,906	0	0	0
Total – Local Tax Funding	\$46,358,690	\$64,595,499	\$86,246,089	\$92,687,803	\$93,348,851

¹ Sums may not equal due to rounding.

² Following a mid-year reorganization during FY 2023, the Department now includes the Transit and Commuter Services Division. The Space Planning, Design, and Renovation Division was transferred to the Department of Transportation and Capital Infrastructure.

**General Services**

FTE					
Public Works	16.00	17.00	16.00	18.00	18.00
Facilities Support	65.00	64.00	67.00	73.00	73.00
Fleet Management	9.00	9.77	9.77	9.77	9.77
Management Support Services	20.00	21.77	24.77	29.00	29.00
Water and Environmental	12.00	12.00	13.00	15.00	15.00
Waste Management	36.53	39.51	42.51	42.51	42.51
Transit and Commuter Services	0.00	0.00	11.00	11.00	11.00
Space Planning, Design, and Renovation	0.00	11.00	0.00	0.00	0.00
Total – FTE	158.53	175.05	184.05	198.28	198.28



Human Resources

The Department of Human Resources (DHR) provides centralized support to County agencies and the County Administrator in human resources management. DHR strategically recruits, develops, and retains a highly qualified and diverse workforce in service of the County's mission in addition to maintaining a professional and safe work environment.

Human Resources' Programs

Staffing and Compensation

Provides countywide recruitment and selection services, manages human resources data for recordkeeping and analytics, and administers the County's classification structure and compensation plans.

Benefits and Risk Management

Administers benefit and wellness programs for employees and retirees, and provides oversight of programs and processes to mitigate employment-related risk.

Workforce Relations and Development

Administers employee and labor relations functions and provides learning and organizational development opportunities to address workforce needs.

Systems and Internal Operations

Administers the Human Resources Information System (HRIS); manages office operations including budget, financial, and procurement support; and provides administrative support across DHR functional areas.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)

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

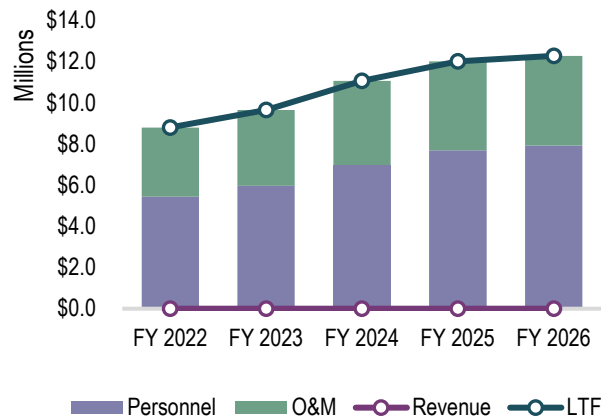
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$5,444,439	\$5,971,210	\$6,985,900	\$7,699,818	\$7,930,813
Operating and Maintenance	3,362,871	3,684,024	4,076,847	4,311,053	4,354,164
Total – Expenditures	\$8,807,310	\$9,655,234	\$11,062,747	\$12,010,871	\$12,284,976
Revenues					
Charges for Services	\$418	\$0	\$0	\$0	\$0
Total – Revenues	\$418	\$0	\$0	\$0	\$0
Local Tax Funding	\$8,806,892	\$9,655,234	\$11,062,747	\$12,010,871	\$12,284,976
FTE	43.00	46.00	46.00	50.00	50.00

¹ Sums may not equal due to rounding.



Human Resources

Revenue and Expenditure History



Revenue/Local Tax Funding

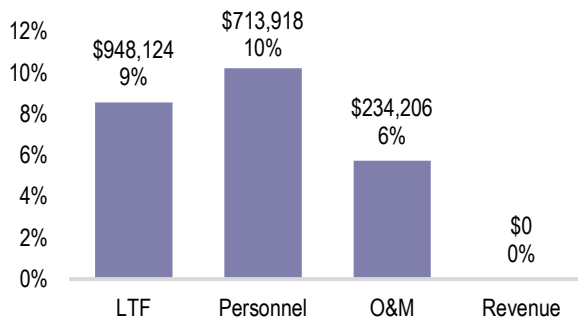
As shown, the Department of Human Resources (DHR) is fully funded by local tax funding. The Department does not have any program-generated revenues.

Expenditure

The majority (64 percent) of the Department of Human Resources' 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.¹ The Department's operating and maintenance expenditures are primarily contractual costs and include items such as the occupational health contract, which is managed by DHR for other departments and covers annual physicals for public safety personnel.

Operating and maintenance expenditures also include costs for employee recruitment and onboarding, benefits administration, and learning and organizational development initiatives. These resources support DHR's ability to serve the County workforce as an internal operations agency.

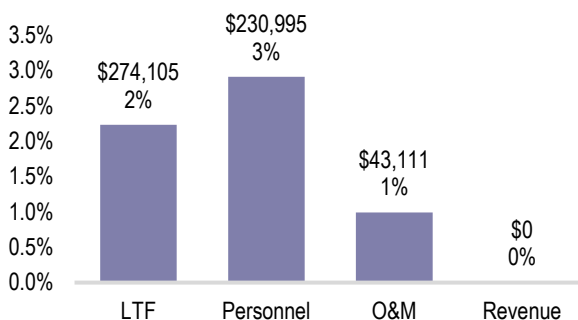
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 4.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↑ base budget adjustments for contractual costs including occupational health, advertising/recruitment, fingerprinting for employee background checks, and training initiatives ||
Revenue: ↔

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

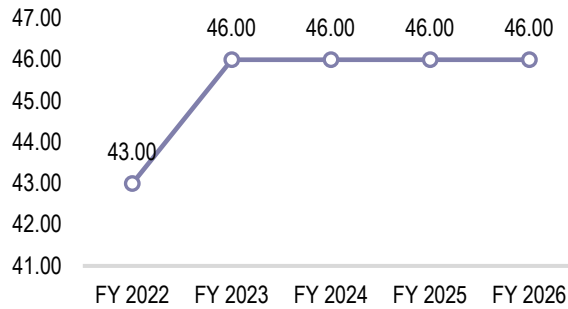
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔

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



Human Resources

Adopted Staffing/FTE History



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



Human Resources

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Operations	\$4,481,071	\$4,951,075	\$4,885,463	\$5,630,247	\$5,782,038
Benefits and Risk	3,743,914	4,029,948	4,961,176	5,095,414	5,187,838
Learning and Organizational Development	582,325	674,211	1,216,108	1,285,210	1,315,100
Total – Expenditures	\$8,807,310	\$9,655,234	\$11,062,747	\$12,010,871	\$12,284,976
Revenues					
Operations	\$418	\$0	\$0	\$0	\$0
Benefits and Risk	0	0	0	0	0
Learning and Organizational Development	0	0	0	0	0
Total – Revenues	\$418	\$0	\$0	\$0	\$0
Local Tax Funding					
Operations	\$4,480,653	\$4,951,075	\$4,885,463	\$5,630,247	\$5,782,038
Benefits and Risk	3,743,914	4,029,948	4,961,176	5,095,414	5,187,838
Learning and Organizational Development	582,325	674,211	1,216,108	1,285,210	1,315,100
Total – Local Tax Funding	\$8,806,892	\$9,655,234	\$11,062,747	\$12,010,871	\$12,284,976
FTE					
Operations	31.00	32.00	32.00	36.00	36.00
Benefits and Risk	9.00	11.00	11.00	11.00	11.00
Learning and Organizational Development	3.00	3.00	3.00	3.00	3.00
Total – FTE	43.00	46.00	46.00	50.00	50.00

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.

Information Technology's Programs

Infrastructure and Customer Service

Provides support, troubleshooting, and assistance to County staff, including management of end-user devices, networks, servers, and training, as well as broadband and cable TV franchise oversight. Conducts asset management and manages telephone and duplicating services for the County.

Public Safety Support

Provides support for Computer-Aided Dispatch, 911 systems, the radio system, and the Emergency Communications Center (ECC).

Enterprise Systems Support

Provides support, troubleshooting, consultation, and analysis for enterprise applications and data.

Technology Services

Supports DIT with administrative and management services, professional standards, financial and budget management, procurement, payroll, and human resources management. Leads collaboration between financial and IT operations planning.

Security

Manages security posture for the County. Conducts risk analysis, vulnerability assessments, and cybersecurity awareness training. Provides recommendations on technologies, infrastructure, and data protection for all County systems.

Project Management Office

Provides DIT 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. Facilitates the management of DIT projects, including administration, reporting, and overall communication of schedule, costs, and risks.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Information Technology****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$17,116,395	\$18,680,450	\$20,614,380	\$21,235,520	\$21,872,586
Operating and Maintenance	26,793,844	30,036,842	35,075,747	48,582,901	49,068,730
Capital Outlay	748,636	2,632,402	249,426	39,144	0
Total – Expenditures	\$44,658,875	\$51,349,693	\$55,939,553	\$69,857,565	\$70,941,316
Revenues					
Other Local Taxes	\$1,662,255	\$1,614,012	\$1,465,280	\$1,672,800	\$1,672,800
Charges for Services	144	64	0	0	0
Miscellaneous Revenue	5	2,250,300	0	0	0
Intergovernmental – Commonwealth	405,958	442,255	0	0	0
Total – Revenues	\$2,068,362	\$4,306,631	\$1,465,280	\$1,672,800	\$1,672,800
Local Tax Funding	\$42,590,513	\$47,043,063	\$54,474,273	\$68,184,765	\$69,268,516
FTE	114.47	118.47	118.47	118.47	118.47

Department Financial and FTE Summary – Capital Projects Fund¹

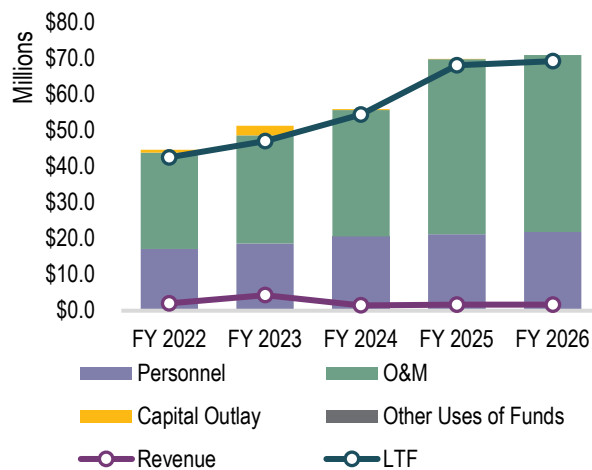
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
Total – Expenditures	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
Revenues					
Revenue	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
Total – Revenues	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
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

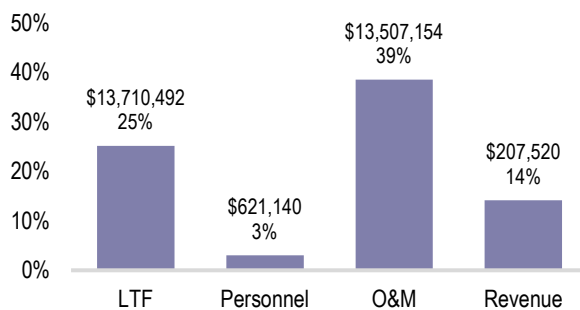
As shown, DIT is primarily funded by local tax funding (over 97 percent). Programmatic revenue consists of communications tax revenue, which the Commonwealth distributes to each locality based on a set percentage, and the County splits between DIT, Loudoun County Fire and Rescue, and the Sheriff's Office. This revenue has generally been flat or declining in recent years, as consumers continue to transition away from taxable services including landline telephones, cable television, and prepaid communications.

Expenditure

Operating and maintenance (O&M) costs make up most (70 percent) of the Department's expenditures. 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 as staff increasingly relies on technology products, technology costs including license fees, maintenance, and support have correspondingly increased each year. Personnel costs also comprise a significant portion of DIT's expenditure budget (approximately 30 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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

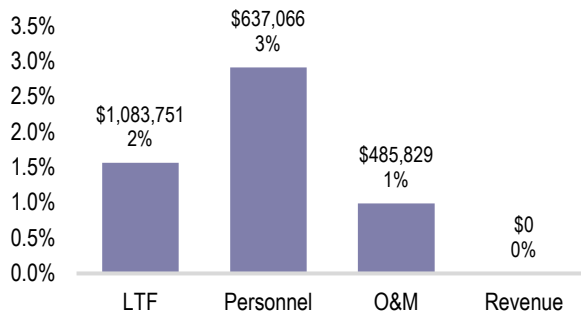
Personnel: ↑ annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↑ base adjustments (approximately \$8.7 million total) for contractual and licensing cost increases, IT security services, and support costs for new/upgraded software programs under implementation; approximately \$1 million for DIT's resource request included in the Proposed Budget and \$0.7 million for recurring technology costs associated with other departmental resource requests; with the remainder of the increase primarily due to centralization of internal service costs for printing/duplicating and telephone in DIT's budget (offset by decreases to O&M budgets in other departments) || **Revenue:** ↑ projected increase to communications tax

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



Information Technology

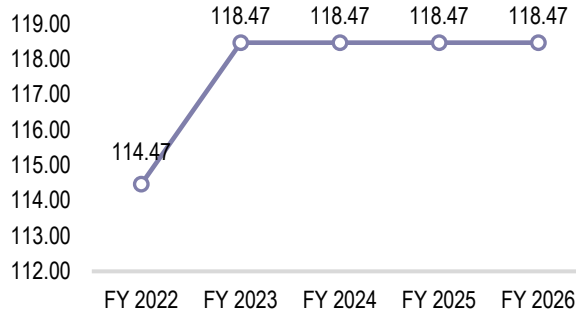
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Adopted Staffing/FTE History



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



Information Technology

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Infrastructure and Customer Service	\$18,305,862	\$18,400,749	\$20,719,099	\$26,288,301	\$26,719,980
Enterprise Systems Support	12,118,758	13,294,058	17,396,988	18,579,658	18,900,766
Public Safety Support	9,319,893	12,416,814	10,505,593	13,330,014	13,470,224
Technology Services	2,982,237	3,884,169	3,918,030	5,000,766	5,114,075
Security	1,799,048	3,005,805	3,188,597	4,206,015	4,256,216
Project Management Office	133,078	348,099	211,246	2,452,811	2,480,055
Total – Expenditures	\$44,658,875	\$51,349,693	\$55,939,553	\$69,857,565	\$70,941,316
Revenues					
Infrastructure and Customer Service	\$148	\$64	\$0	\$0	\$0
Enterprise Systems Support	0	0	0	0	0
Public Safety Support	2,068,213	4,306,567	1,465,280	1,672,800	1,672,800
Technology Services	0	0	0	0	0
Security	0	0	0	0	0
Project Management Office	0	0	0	0	0
Total – Revenues	\$2,068,362	\$4,306,631	\$1,465,280	\$1,672,800	\$1,672,800
Local Tax Funding					
Infrastructure and Customer Service	\$18,305,713	\$18,400,686	\$20,719,099	\$26,288,301	\$26,719,980
Enterprise Systems Support	12,118,758	13,294,058	17,396,988	18,579,658	18,900,766
Public Safety Support	7,251,679	8,110,247	9,040,313	11,657,214	11,797,424
Technology Services	2,982,237	3,884,169	3,918,030	5,000,766	5,114,075
Security	1,799,048	3,005,805	3,188,597	4,206,015	4,256,216
Project Management Office	133,078	348,099	211,246	2,452,811	2,480,055
Total – Local Tax Funding	\$42,590,513	\$47,043,063	\$54,474,273	\$68,184,765	\$69,268,516
FTE					
Infrastructure and Customer Service	46.07	48.07	47.07	50.00	50.00
Enterprise Systems Support	35.40	35.40	35.40	32.60	32.60
Public Safety Support	11.00	11.00	11.00	12.00	12.00
Technology Services	12.00	13.00	14.00	13.00	13.00
Security	6.00	7.00	7.00	6.00	6.00
Project Management Office	4.00	4.00	4.00	4.87	4.87
Total – FTE	114.47	118.47	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 Office of the Treasurer 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 Program

Administration of the Revenue

Collect 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 LCPS agencies.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).



Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$5,229,842	\$5,623,182	\$6,290,079	\$6,717,824	\$6,919,359
Operating and Maintenance	1,594,436	1,845,101	1,867,571	2,007,908	2,027,987
Total – Expenditures	\$6,824,279	\$7,468,283	\$8,157,650	\$8,725,732	\$8,947,346
Revenues					
Other Local Taxes	\$7,370,675	\$7,479,950	\$7,518,000	\$7,766,900	\$7,766,900
Use of Money and Property ²	(2,847,453)	36,015,637	21,700,000	30,000,000	30,000,000
Charges for Services ³	1,070,990	1,254,439	956,845	956,845	956,845
Miscellaneous Revenue	79	67,453	2,500	2,500	2,500
Recovered Costs	668,958	738,867	650,000	650,000	650,000
Intergovernmental – Commonwealth	364,942	381,815	377,500	454,850	454,850
Total – Revenues	\$6,628,190	\$45,938,160	\$31,204,845	\$39,831,095	\$39,831,095
Local Tax Funding	\$196,088	\$(38,469,877)	\$(23,047,195)	\$(31,105,363)	\$(30,883,749)
FTE	56.00	56.00	56.00	58.00	58.00

¹ Sums may not equal due to rounding.

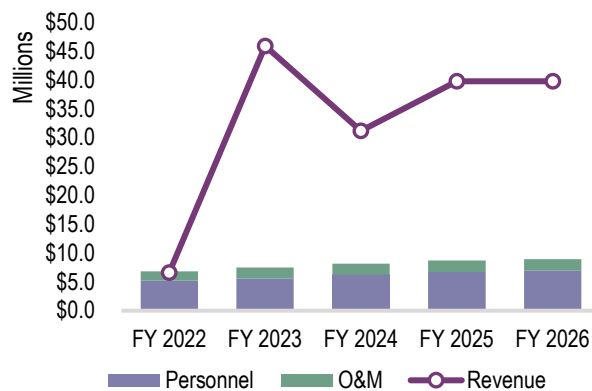
² The FY 2022 negative amount shown for “Use of Money and Property” reflects a book adjustment on an accrual basis to account for the market value of investments held as of June 30, 2022, not a realized loss. Since investments are held to maturity, this loss will not be recognized. On a cash basis, the 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



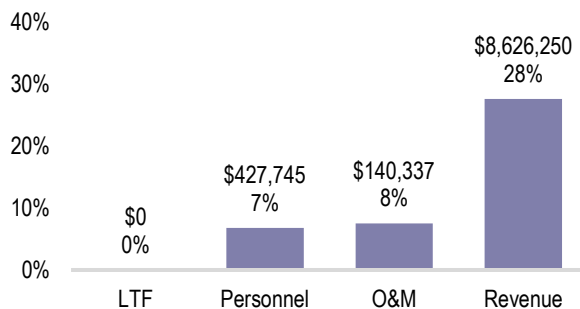
Revenue/Local Tax Funding

As shown, the Officer of the Treasurer is funded by office-generated revenue, which generates more revenue than necessary to support its operations. Interest revenue, currently the largest revenue source, decreased significantly in FY 2022 as interest rates declined. Revenue has since increased, reflecting the higher interest rate environment. This trend is expected to continue.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (77 percent). Major drivers of personnel increases are compensation increases, including merit increases for the general workforce in each fiscal year.¹

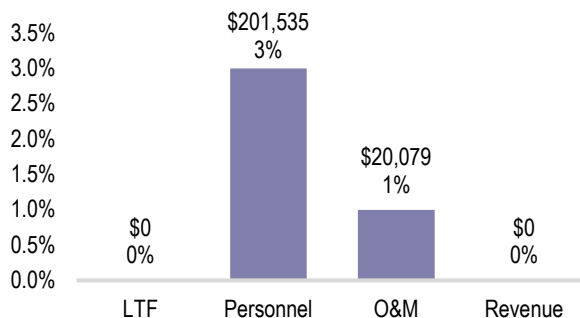
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 2.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↑ base adjustments for printing and postage ||
Revenue: ↑ interest revenue

Percent Change from Proposed FY 2025 to Projected FY 2026



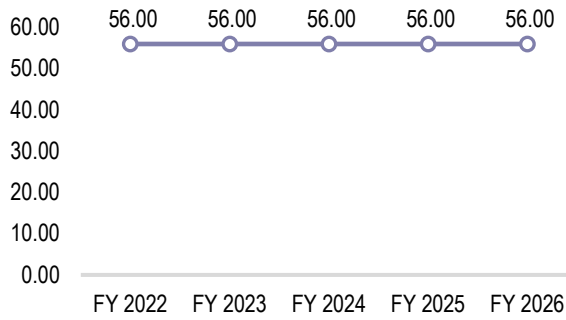
Reasons for Change:

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

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



Adopted Staffing/FTE History



FY 2022: 1.00 FTE operations manager



Public Safety and Judicial Administration FY 2025 Proposed Budget

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Public Safety and Judicial Administration Summary

FY 2025 Proposed Expenditures¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Animal Services	\$4,916,820	\$4,720,883	\$5,227,887	\$6,153,904	\$6,323,909
Clerk of the Circuit Court	5,465,200	5,977,118	5,990,448	6,358,771	6,545,010
Commonwealth's Attorney	5,234,601	6,805,485	8,606,695	10,310,614	10,610,918
Community Corrections	4,219,850	4,701,322	5,158,951	5,726,322	5,890,706
Courts	1,757,655	1,873,666	2,287,309	2,388,281	2,454,072
Fire and Rescue	117,779,236	130,186,694	141,962,692	147,826,563	151,864,207
Juvenile Court Service Unit	5,488,262	7,085,152	9,160,168	9,406,452	9,670,784
Sheriff's Office	104,221,765	111,709,372	131,640,548	138,849,278	142,301,019
Total	\$249,083,388	\$273,059,693	\$310,034,698	\$327,020,185	\$335,660,626

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 surrendered, stray, neglected, abused, abandoned, and impounded companion animals and livestock and facilitates placement through a variety of programs.

Humane Law Enforcement (HLE)

Provides for the health, safety, and welfare of the residents and animals in Loudoun County through the enforcement of both state and local laws pertaining to domesticated animals; protects public health and safety through management of sick, stray, injured, potentially rabid, or dangerous animals; and investigates and resolves reports of crimes against animals, including cruelty, neglect, and abandonment.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

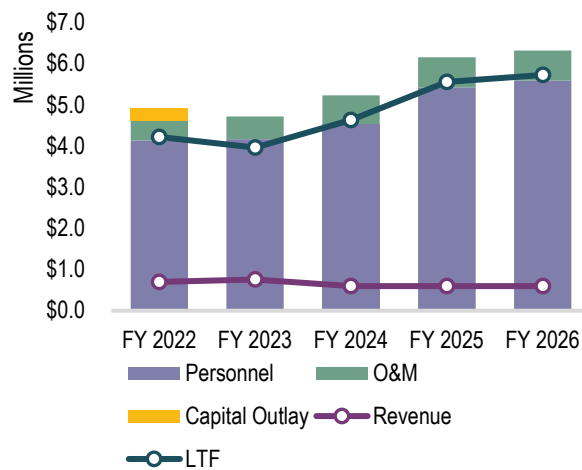
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$4,139,313	\$4,164,679	\$4,528,687	\$5,423,321	\$5,586,021
Operating and Maintenance	485,882	556,205	699,200	730,583	737,889
Capital Outlay	291,625	0	0	0	0
Total – Expenditures	\$4,916,820	\$4,720,883	\$5,227,887	\$6,153,904	\$6,323,909
Revenues					
Permits, Fees, and Licenses	\$ 488,073	\$ 473,419	\$ 462,750	\$ 462,750	\$ 462,750
Fines and Forfeitures	2,192	2,270	6,000	6,000	6,000
Use of Money and Property	950	745	1,500	1,500	1,500
Charges for Services	172,032	191,080	126,950	126,950	126,950
Recovered Costs	33,158	75,075	0	0	0
Other Financing Sources	0	15,000	0	0	0
Total – Revenues	\$696,405	\$757,589	\$597,200	\$597,200	\$597,200
Local Tax Funding	\$4,220,415	\$3,963,295	\$4,630,687	\$5,556,704	\$5,726,709
FTE	42.00	42.00	42.00	48.00	48.00

¹ Sums may not equal due to rounding.



Animal Services

Revenue and Expenditure History



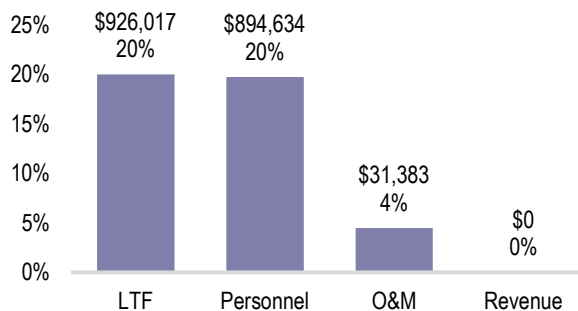
Revenue/Local Tax Funding

As shown, the Department of Animal Services is primarily funded by local tax funding (90 percent). Programmatic revenue consists of permits, fees (including adoption), and licenses.

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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



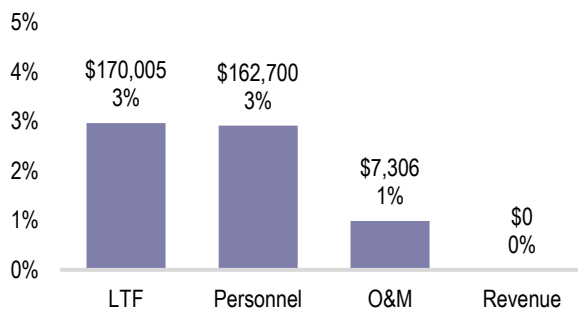
Reasons for Change:

Personnel: ↑ 6.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↑ expenses related to new positions ||

Revenue: ↔

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

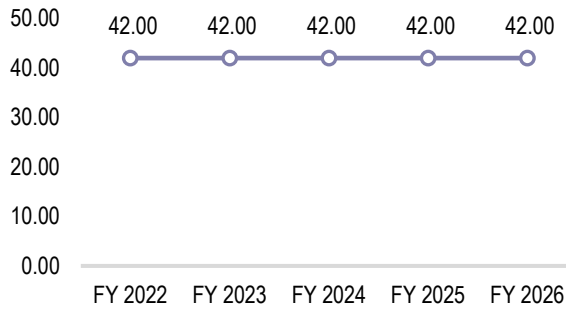
Revenue: ↔

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



Animal Services

Adopted Staffing/FTE History





Animal Services

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Animal Shelter	\$2,579,651	\$2,730,489	\$2,917,876	\$3,519,655	\$3,616,001
Humane Law Enforcement	2,337,169	1,990,394	2,310,011	2,634,249	2,707,909
Total – Expenditures	\$4,916,820	\$4,720,883	\$5,227,887	\$6,153,904	\$6,323,909
Revenues					
Animal Shelter	\$190,043	\$255,888	\$113,250	\$113,250	\$113,250
Humane Law Enforcement	506,362	501,701	483,950	483,950	483,950
Total – Revenues	\$696,405	\$757,589	\$597,200	\$597,200	\$597,200
Local Tax Funding					
Animal Shelter	\$2,389,608	\$2,474,601	\$2,804,626	\$3,406,405	\$3,502,751
Humane Law Enforcement	1,830,807	1,488,694	1,826,061	2,150,299	2,223,959
Total – Local Tax Funding	\$4,220,415	\$3,963,295	\$4,630,687	\$5,556,704	\$5,726,709
FTE					
Animal Shelter	26.00	26.00	26.00	30.00	30.00
Humane Law Enforcement	16.00	16.00	16.00	18.00	18.00
Total – FTE	42.00	42.00	42.00	48.00	48.00

¹ Sums may not equal due to rounding.





Clerk of the Circuit Court

The Clerk of the Circuit Court is a constitutional officer; and the duties of the Clerk are mandated by the Code of Virginia. The Clerk's Office provides multiple statutory and local services for residents, business professionals, legal professionals, judges, public safety officials, a variety of state and local government agencies, and the towns in Loudoun County. The Clerk's Office ensures the efficiency and effectiveness of local government in the conduct of governmental, judicial, commercial, and quasi-legal affairs for the residents of Loudoun County through the following services: collection and accounting of the appropriate taxes and fees; processing legal and court documents; retaining and implementing proper and safe permanent court records, land records, judgment records, and legal documents; providing proper public inspection of – and access to – permanent court records; and providing efficient and reliable administration of court cases and various Clerk's Office services. The Code of Virginia mandates more than 800 duties for the Clerk of the Circuit Court. The Clerk's Office is located in the Courts Complex in downtown Leesburg, Virginia. Multiple services are offered via remote/virtual programs that do not require clients to visit the Courts Complex.

Clerk of the Circuit Court's Program

Clerk of the Circuit Court

Provides services including issuing marriage licenses, recording deeds and land documents, coordinating juror services for jury trials, probate of wills and estates, assisting judges with courtroom proceedings, managing court cases and legal documents, preserving historic court papers, and many other services.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Clerk of the Circuit Court****Budget Analysis****Department Financial and FTE Summary¹**

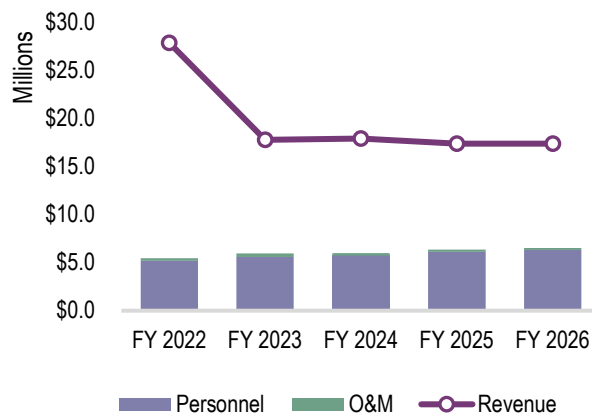
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$5,189,129	\$5,611,545	\$5,743,157	\$6,132,546	\$6,316,522
Operating and Maintenance	276,071	365,573	247,291	226,225	228,487
Total – Expenditures	\$5,465,200	\$5,977,118	\$5,990,448	\$6,358,771	\$6,545,010
Revenues					
Other Local Taxes	\$19,812,140	\$12,147,705	\$12,050,000	\$11,180,500	\$11,180,500
Permits, Fees, and Licenses	13,297	9,805	10,000	10,000	10,000
Charges for Services	1,606,797	711,867	995,000	1,040,000	1,040,000
Recovered Costs	127,546	120,278	39,513	39,513	39,513
Intergovernmental – Commonwealth	6,333,429	4,794,552	4,827,200	5,122,600	5,122,600
Total – Revenues	\$27,893,210	\$17,784,207	\$17,921,713	\$17,392,613	\$17,392,613
Local Tax Funding	\$(22,428,011)	\$(11,807,089)	\$(11,931,265)	\$(11,033,842)	\$(10,847,603)
FTE	52.00	52.00	52.00	54.00	54.00

¹ Sums may not equal due to rounding.



Clerk of the Circuit Court

Revenue and Expenditure History



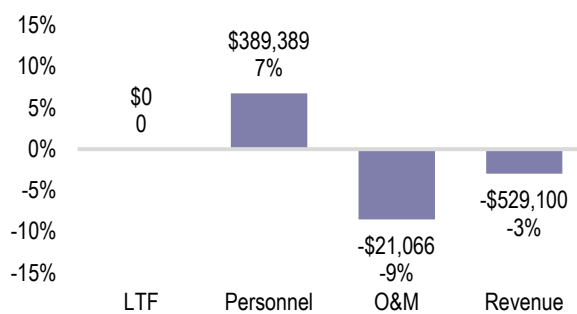
Revenue/Local Tax Funding

As shown, the Office of the Clerk of the Circuit Court is fully funded by program-generated revenue (100 percent). Programmatic revenue consists of recordation taxes revenue, which increased in FY 2022 as record-low interest rates spurred housing demand. As interest rates have increased, these revenues have slowed and returned to pre-pandemic levels.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (96 percent). Major drivers of personnel increases are compensation increases, including merit increases for the general workforce in each fiscal year.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



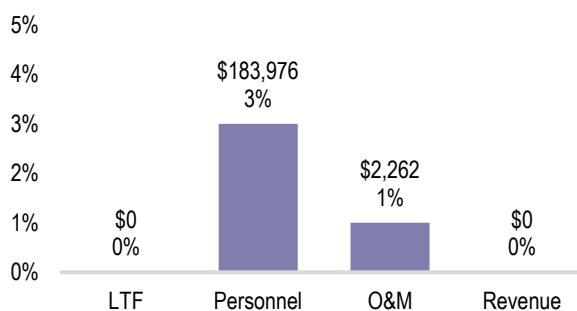
Reasons for Change:

Personnel: ↑ 2.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↓ reallocation of internal services to DIT ||

Revenue: ↓ recordation taxes

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

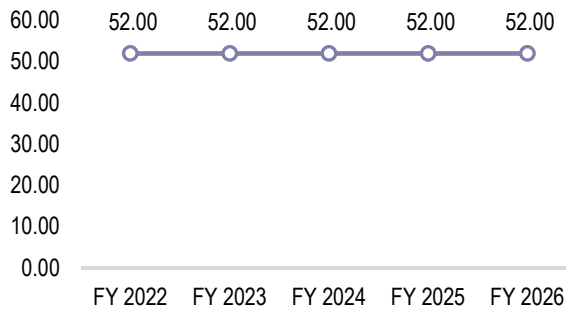
Revenue: ↔

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



Clerk of the Circuit Court

Adopted Staffing/FTE History





Commonwealth's Attorney

The Commonwealth's Attorney is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia. The principal functions of the Office of the Commonwealth's Attorney include aiding investigations and prosecuting felony, misdemeanor, traffic, juvenile, and statutorily-specified civil matters, which are presented by law enforcement officers and government officials from local, state, and federal law enforcement agencies and certain County departments. The Office of the Commonwealth's Attorney also oversees the Loudoun County Victim and Witness Assistance Program, which serves as an interface between the judicial system and crime victims and witnesses to help ensure victim and witness cooperation in prosecution, increase witness safety, and reduce the level of trauma often associated with criminal cases. Prosecutors are available 24 hours per day to handle law enforcement emergencies and consultations and other situations that require immediate attention.

Commonwealth's Attorney's Programs

Office of the Commonwealth's Attorney

Represents the interests of the Commonwealth of Virginia in a statutorily-defined scope of duties. There are more than 300 statutory mandates, duties, and responsibilities of the Commonwealth's Attorney as prescribed in the Code of Virginia.

Victim and Witness Assistance Program

Assists victims and witnesses of crime as they navigate the court system; seeks to enhance witness safety and attempts to reduce the level of trauma often associated with criminal cases; advises 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.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Commonwealth's Attorney****Budget Analysis****Department Financial and FTE Summary¹**

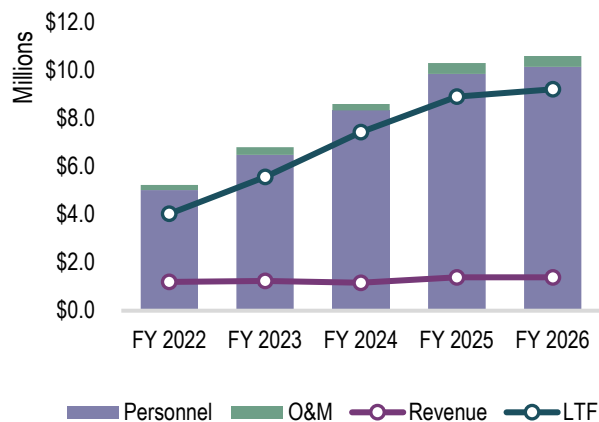
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$5,028,342	\$6,496,248	\$8,340,292	\$9,859,894	\$10,155,691
Operating and Maintenance	206,259	309,237	266,403	450,720	455,227
Total – Expenditures	\$5,234,601	\$6,805,485	\$8,606,695	\$10,310,614	\$10,610,918
Revenues					
Charges for Services	\$5,571	\$5,907	\$10,000	\$10,000	\$10,000
Recovered Costs	14,981	15,697	0	0	0
Intergovernmental – Commonwealth	1,058,188	1,080,316	1,155,050	1,380,500	1,380,500
Intergovernmental – Federal	122,977	132,117	0	0	0
Total – Revenues	\$1,201,717	\$1,234,036	\$1,165,050	\$1,390,500	\$1,390,500
Local Tax Funding	\$4,032,884	\$5,571,449	\$7,441,645	\$8,920,114	\$9,220,418
FTE	48.00	54.00	59.00	66.77	66.77

¹ Sums may not equal due to rounding.



Commonwealth's Attorney

Revenue and Expenditure History



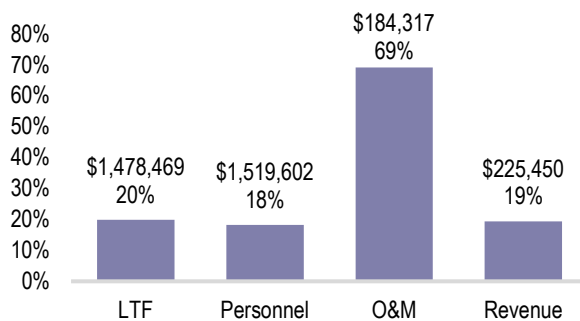
Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (87 percent). Programmatic revenue consists of reimbursements from the Virginia Compensation Board.

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.¹

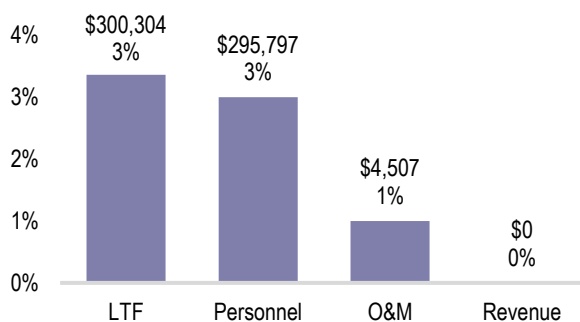
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 7.77 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↑ base adjustments for travel (business, training, and education), certifications (licenses and notary fees), conduct of business, and office supplies || **Revenue:** ↑ Virginia Compensation Board salary supplements

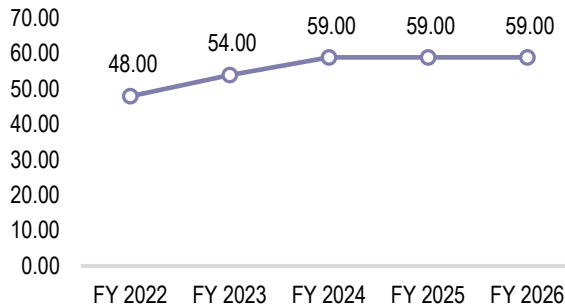
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

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

**Commonwealth's Attorney****Adopted Staffing/FTE History**

FY 2022: 1.00 FTE Victim Witness Program team lead, 2.00 FTE Victim Witness Program case managers, 1.00 FTE paralegal, 1.00 FTE attorney (Drug Court), 2.00 FTE assistant commonwealth's attorney, 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 attorney, 1.00 FTE investigator (SART Program), 2.00 FTE assistant commonwealth's attorney (General District Court)

FY 2023 Mid-Year¹: 3.00 FTE assistant commonwealth's attorney (BWC), 1.00 FTE paralegal (BWC)

FY 2024: 1.00 FTE executive assistant

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



Commonwealth's Attorney

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Office of the Commonwealth's Attorney	\$4,324,485	\$5,851,778	\$7,093,089	\$8,651,811	\$8,903,189
Victim and Witness Assistance Program	\$910,116	\$953,708	\$1,513,606	\$1,658,803	\$1,707,729
Total – Expenditures	\$5,234,601	\$6,805,485	\$8,606,695	\$10,310,614	\$10,610,918
Revenues					
Office of the Commonwealth's Attorney	\$1,070,154	\$1,125,902	\$1,120,050	\$1,345,500	\$1,345,500
Victim and Witness Assistance Program	\$131,562	\$108,134	\$45,000	\$45,000	\$45,000
Total – Revenues	\$1,201,717	\$1,234,036	\$1,165,050	\$1,390,500	\$1,390,500
Local Tax Funding					
Office of the Commonwealth's Attorney	\$3,254,330	\$4,725,875	\$5,973,039	\$7,306,311	\$7,557,689
Victim and Witness Assistance Program	\$778,554	\$845,574	\$1,468,606	\$1,613,803	\$1,662,729
Total – Local Tax Funding	\$4,032,884	\$5,571,449	\$7,441,645	\$8,920,114	\$9,220,418
FTE					
Office of the Commonwealth's Attorney	37.00	43.00	48.00	54.77	54.77
Victim and Witness Assistance Program	11.00	11.00	11.00	12.00	12.00
Total – FTE	48.00	54.00	59.00	66.77	66.77

¹ Sums may not equal due to rounding.





Community Corrections

The Department of Community Corrections is comprised of two primary duty areas that are 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 provides alternatives to costly incarceration and promotes public safety and offender accountability through various forms of intervention to correct offender behavior (e.g., 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 reentry planning). Within the Department of Community Corrections, specialized programs exist for Driving While Intoxicated (DWI)/victim impact panels and enhanced supervision for repeat DWI offenders, Domestic Violence Supervision, the Mental Health Docket (MH Docket), the Veterans Treatment Docket, and the Adult Drug Court.

Community Corrections' Programs

Pretrial Services

Conducts pre-adjudication investigations, makes bond recommendations to the courts concerning defendants' suitability for supervised release, and supervises defendants released to the custody of the Department of Community Corrections by the Magistrate or any of the three Loudoun County Courts.

Probation Services

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts. Probation officers supervise specialized caseloads of offenders with convictions such as domestic assault and battery, driving while intoxicated, and sex offenses. Additionally, there are designated probation officers for Spanish-speaking offenders, as well as MH Docket, Adult Drug Court, and Veterans Treatment Docket participants.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

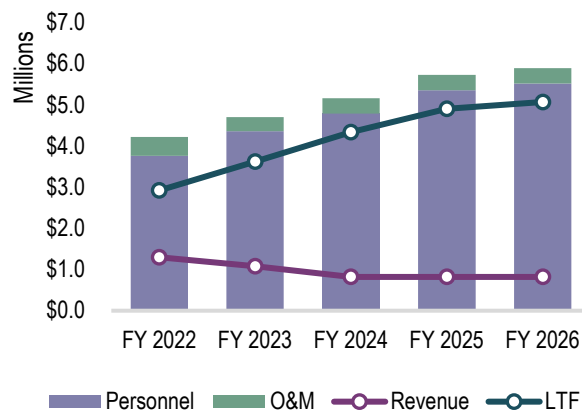
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$3,765,487	\$4,363,839	\$4,787,464	\$5,356,048	\$5,516,729
Operating and Maintenance	454,362	337,483	371,487	370,274	373,977
Total – Expenditures	\$4,219,850	\$4,701,322	\$5,158,951	\$5,726,322	\$5,890,706
Revenues					
Charges for Services	\$4,939	\$150	\$15,000	\$15,000	\$15,000
Recovered Costs	244,187	209,405	98,585	98,585	98,585
Intergovernmental – Commonwealth	712,510	731,557	706,898	706,898	706,898
Intergovernmental – Federal ²	336,935	138,044	0	0	0
Total – Revenues	\$1,298,572	\$1,079,156	\$820,483	\$820,483	\$820,483
Local Tax Funding	\$2,921,278	\$3,622,166	\$4,338,468	\$4,905,839	\$5,070,223
FTE	37.33	40.33	42.33	45.33	45.33

¹ Sums may not equal due to rounding.² Prior year actuals include federal grant awards for coronavirus pandemic relief, drug court, domestic violence programming, and opioid emergency support.



Community Corrections

Revenue and Expenditure History



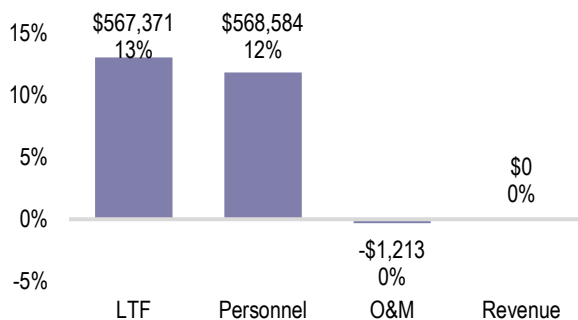
Revenue/Local Tax Funding

As shown, the Department of Community Corrections is primarily funded by local tax funding (86 percent). Program-generated and intergovernmental revenues are also sources of funding.

Expenditure

The majority of the Department of Community Corrections expenditure budget is dedicated to personnel costs (94 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.¹

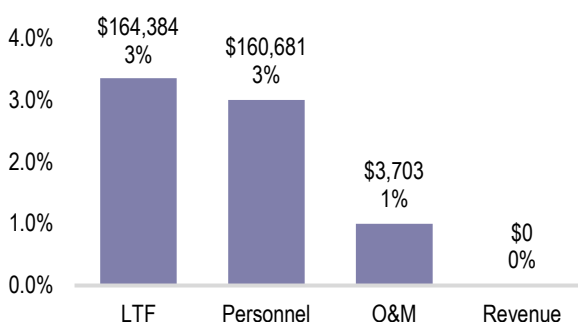
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 3.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↓ internal services reallocation to DIT || **Revenue:** ↔

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

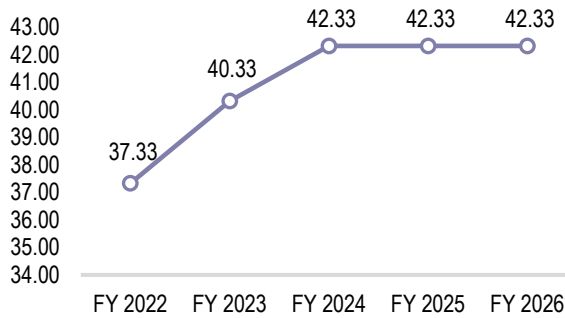
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Community Corrections

Adopted Staffing/FTE History



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 2024: 1.00 administrative assistant, 1.00 domestic violence probation officer



Courts

To 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 (which include the Circuit Court, the General District Court, and the Juvenile and Domestic Relations District Court) and the Magistrates. While the County is not required to provide any personnel or related expenses, Loudoun County does provide employees for the Circuit Court. The Commonwealth of Virginia provides the employees to staff the General District Court, the Juvenile and Domestic Relations District Court, and the Magistrates Office. The Commonwealth also provides the judges for the courts.

Courts' Programs

Circuit Court

The Circuit Court is the trial court with the broadest powers in Virginia and has the authority to try a full range of both civil and criminal cases. Civil cases involve disputes between two or more parties; criminal cases are controversies between the Commonwealth and persons accused of a crime. Only in a Circuit Court is a jury provided for the trial of many of these disputes and controversies. The Circuit Court has appellate jurisdiction over all appeals from the General District Court and the Juvenile and Domestic Relations Court. Appeals are heard de novo; that is, the cases are tried from the beginning as though there had been no prior trial. 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.

General District Court

Hears traffic violation cases, misdemeanor criminal cases, and preliminary hearing matters on felony cases. The General District Court also hears landlord and tenant disputes, contract disputes, and personal injury actions. The General District Court does not conduct jury trials. All cases in this Court are heard by a judge. The General District Court is also involved in civil commitments including involuntary admissions of mentally ill/intellectual disability and medical emergency temporary detention. The General District Court promotes community relations and community service programs through the Mental Health Docket and the Veterans Treatment Docket.

Juvenile and Domestic Relations Court

Hears cases involving juvenile delinquency matters to include traffic, misdemeanor, and felony charges; juvenile involuntary commitments and protective orders; all civil matters for any person under the age of 18; all adult domestic-related misdemeanor and felony charges; domestic-related protective orders and all civil matters pertaining to child support/spousal support; and all juvenile Department of Family Services (DFS) cases.

Magistrates

Conducts probable cause and bail hearings; commits and releases offenders to and from jail; and issues warrants, emergency custody orders, temporary detention orders, medical emergency detention orders, and emergency protective orders.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)

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

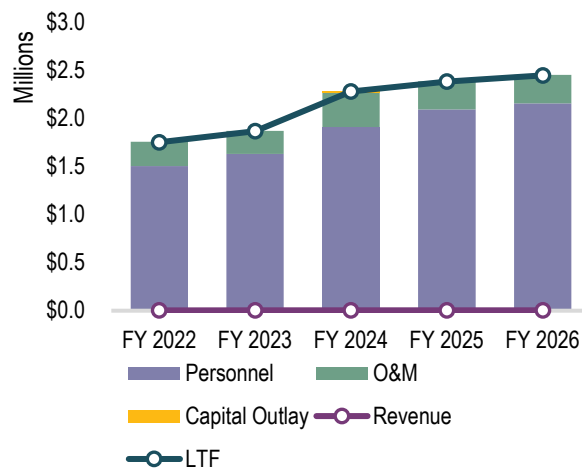
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$1,505,749	\$1,632,541	\$1,913,932	\$2,095,421	\$2,158,284
Operating and Maintenance	251,907	241,125	353,377	292,860	295,789
Capital Outlay	0	0	20,000	0	0
Total – Expenditures	\$1,757,655	\$1,873,666	\$2,287,309	\$2,388,281	\$2,454,072
Revenues					
Recovered Costs	3,932	3,892	4,000	4,000	4,000
Total – Revenues	\$3,932	\$3,892	\$4,000	\$4,000	\$4,000
Local Tax Funding	\$1,753,724	\$1,869,774	\$2,283,309	\$2,384,281	\$2,450,072
FTE²	11.00	11.00	12.00	12.00	12.00

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



Revenue/Local Tax Funding

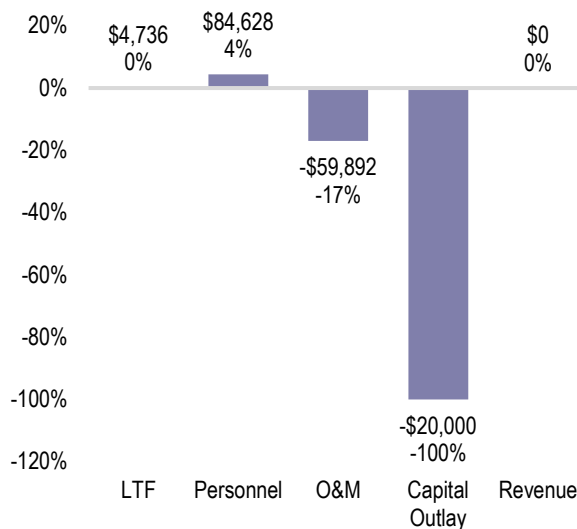
As shown, the Courts are primarily funded by local tax funding (over 99 percent). Programmatic revenue consists of recovered costs for court appointed attorney fees, which are stable.

Expenditure

The majority of the Court'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.¹ The opening of the new General District Court building in FY 2024 caused the operating and maintenance expenditures to increase. For FY 2025, budget funding for the internal services of central duplicating and central

telephone was rescinded from department budgets and reallocated to the Department of Information Technology. Central mail had incremental decreases for FY 2025.

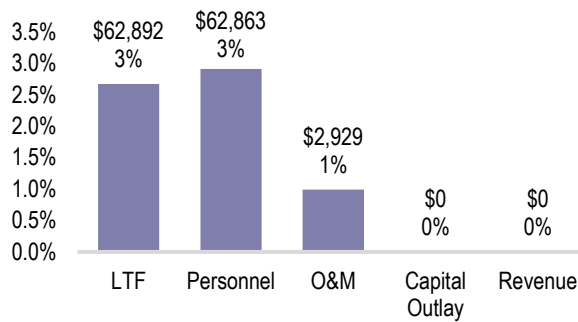
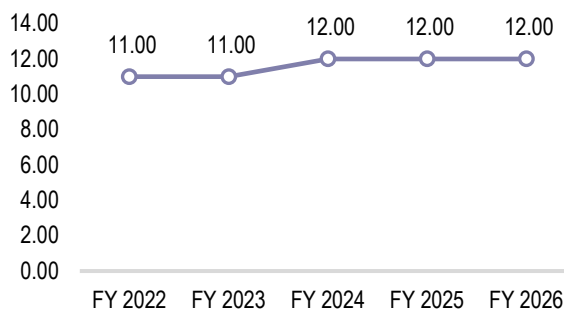
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ annualization of FY 2024 compensation increases, benefit rate adjustments and update and resource request for County salary supplements for the district courts | **O&M:** ↓ the internal services budget for central duplicating and telephone were rescinded from departments' budgets and reallocated for FY 2025, causing budget expenditures to decrease. Some one-time base adjustments for the FY 2024 opening of the new General District Court building are no longer needed for FY 2025 budget | **Capital Outlay:** ↓ No budget needed for FY 2025 **Revenue:** ↔

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

**Courts****Percent Change from Proposed FY 2025 to Projected FY 2026****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Capital Outlay:** ↑ No budget needed for FY 2026 ||**Revenue:** ↔**Adopted Staffing/FTE History¹****FY 2024:** 1.00 FTE docketing manager

¹ The Circuit Court Judges' office is the only entity in this Department with County positions. 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.



Courts

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Circuit Court	\$1,487,749	\$1,542,438	\$1,761,883	\$1,812,396	\$1,864,162
Juvenile and Domestic Relations Court	81,430	110,112	137,777	156,052	159,750
General District Court	143,725	181,479	338,802	376,284	385,658
Magistrates	44,750	39,637	48,847	43,549	44,502
Total – Expenditures	\$1,757,655	\$1,873,666	\$2,287,309	\$2,388,281	\$2,454,072
Revenues					
General District Court	3,932	3,892	4,000	4,000	4,000
Total – Revenues	\$3,932	\$3,892	\$4,000	\$4,000	\$4,000
Local Tax Funding					
Circuit Court	\$1,487,749	\$1,542,438	\$1,761,883	\$1,812,396	\$1,864,162
Juvenile and Domestic Relations Court	81,430	110,112	137,777	156,052	159,750
General District Court	139,794	177,587	334,802	372,284	381,658
Magistrates	44,750	39,637	48,847	43,549	44,502
Total – Local Tax Funding	\$1,753,724	\$1,869,774	\$2,283,309	\$2,384,281	\$2,450,072
FTE					
Circuit Court	11.00	11.00	12.00	12.00	12.00
Total – FTE²	11.00	11.00	12.00	12.00	12.00

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

The mission of the Loudoun County Fire and Rescue (LCFR) is to provide Loudoun County residents and visitors with efficient and cost-effective fire, rescue, and emergency medical services (EMS). The Fire and Rescue System (also referred to as 'Fire and Rescue') responds to and mitigates hazardous materials and related life-safety and property-threatening incidents, with a staff of highly-trained career and volunteer personnel using state-of-the-art equipment located in strategically-placed facilities 24 hours per day, seven days per week.

LCFR is a component of the Loudoun County Combined Fire and Rescue System (LC-CFRS, also referred to as 'the Combined System'), which was established by the Board of Supervisors (Board) in July 2014 and codified in Chapter 258 of Loudoun County Codified Ordinances. This ordinance created a governance structure to coordinate fire, rescue, and EMS service provision between LCFR (referred to as 'career' personnel, providers, and members) and the established volunteer Fire and Rescue and EMS agencies in the County (referred to as 'volunteer' personnel, providers, and members). As part of the Combined System, LCFR provides operational, administrative, and logistical support for the 15 volunteer companies, as well as supports the LC-CFRS Executive Committee and the overall LC-CFRS governance structure. Additionally, LCFR manages many functions for the Combined System including, but not limited to, financial affairs (including EMS billing); career and volunteer human resources; health, safety, wellness, and respiratory protection programs; public information; records management and Freedom of Information Act (FOIA) processing; facilities and apparatus support; logistics and supply distribution; and capital planning services. LCFR also coordinates training, certification, and continuing education for career and volunteer providers through the Training Division at the Oliver Robert Dubé Fire and Rescue Training Academy.

Loudoun County Fire and Rescue's Programs

Administrative Services

Supports the Office of the System-Wide Fire and Rescue Chief (also referred to as the 'System Chief') as well as assistant chiefs; provides support for all program areas with administrative and management services, financial and budget management, and support for grants, procurement, records management, and FOIA requests; upholds professional standards through conducting internal investigations and background investigations; manages the EMS Transport Reimbursement Program; provides public information and communications services; and provides data analytics services for internal and external stakeholders to support development and other planning.

Volunteer Administration

Supports Fire and Rescue System volunteer members by overseeing and providing guidance in various human resources aspects including pre-placement physicals, training, benefits, recruitment, retention, and recognition.

Fire Marshal's Office (FMO)

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 the Virginia Statewide Fire Prevention Code and the Loudoun County Fire Prevention Code; through fire prevention code inspections, permits, and pre-occupancy fire plan reviews; through public education and risk reduction activities; and through effective fire investigations to identify trends related to causes of fires.

Communications and Support Services

Provides timely and accurate data and technologies to support local and regional interoperability and emergency response through the Emergency Communications Center (ECC), which serves as the County's public safety answering point for all 911 calls using the County's enhanced emergency-911 (E-911) system; processes all



Fire and Rescue

incoming 911 calls and texts through the public safety answering point, with personnel dispatching Fire and Rescue assets for incidents that require Fire and Rescue services; routes calls for other public safety incidents to the appropriate agency.

Operations

Provides an all-hazards response to fire, rescue, hazardous materials, water rescue, and emergency medical incidents 24 hours per day, seven days per week throughout Loudoun County. In addition to responses within Loudoun County, mutual aid is provided (and received) from surrounding jurisdictions.

Emergency Medical Services (EMS)

Provides professional and technical oversight for EMS delivery, training, equipment specifications, and quality assurance and improvement in conjunction with the Office of the Operational Medical Director; provides daily oversight of patient care delivery through the EMS Supervisor Program; and ensures compliance with applicable regulations, codes, and industry standards.

Fire and Rescue Training

Provides the LC-CFRS with high-quality and comprehensive certification and continuing educational programs in a variety of disciplines, to facilitate excellent service to citizens 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; behavioral health; and respiratory protection program management.

Human Resources

Provides human resources functions for LCFR employees, including coordination and administration of departmental promotional examinations and management of departmental recruitment and retention activities; assists with other workforce planning initiatives and employee relations matters in collaboration with Loudoun County's Department of Human Resources (DHR); and assists the System Chief and staff in the collective bargaining and labor relations processes.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).



Fire and Rescue

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$102,020,678	\$111,003,407	\$121,443,842	\$128,049,730	\$131,891,222
Operating and Maintenance	15,371,932	19,117,100	20,517,250	19,775,233	19,972,985
Capital Outlay	386,626	66,187	1,600	1,600	0
Total – Expenditures	\$117,779,236	\$130,186,694	\$141,962,692	\$147,826,563	\$151,864,207
Revenues					
Other Local Taxes	\$3,324,510	\$3,228,023	\$2,930,560	\$3,345,600	\$3,345,600
Permits, Fees, and Licenses	179,592	181,304	341,121	285,267	285,267
Fines and Forfeitures	3,494	3,310	6,650	6,650	6,650
Charges for Services	5,613	2,139	0	0	0
Miscellaneous Revenue	845	9,010	0	0	0
Recovered Costs	0	34,488	0	0	0
Intergovernmental – Commonwealth	1,109,736	829,958	1,349,894	1,349,894	1,349,894
Intergovernmental – Federal	395,772	356,437	0	0	0
Other Financing Sources	770,518	907,620	725,881	1,156,600	1,156,600
Total – Revenues	\$5,790,082	\$5,552,290	\$5,354,106	\$6,144,011	\$6,144,011
Local Tax Funding	\$111,989,155	\$124,634,404	\$136,608,586	\$141,682,552	\$145,720,196
FTE²	696.14	729.14	759.06	788.06	788.06

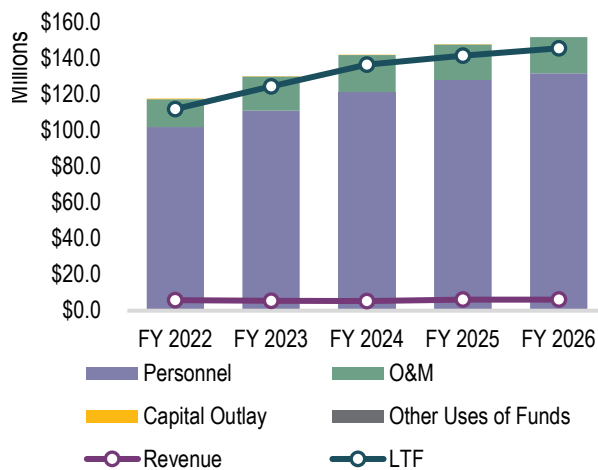
¹ Sums may not equal due to rounding.

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.



Fire and Rescue

Revenue and Expenditure History



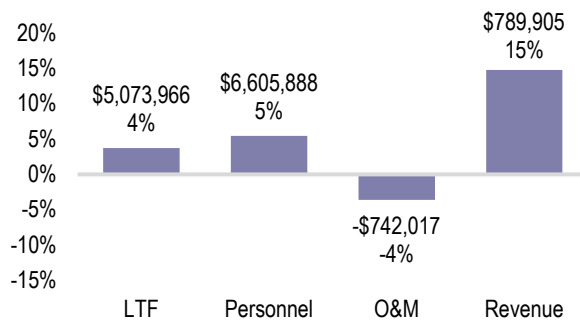
Revenue/Local Tax Funding

As shown, Loudoun County Fire and Rescue (LCFR) is primarily funded by local tax funding (96 percent). Programmatic revenue consists of grants, permits, fines, as well as a transfer from the EMS Transport Reimbursement Fund.

Expenditure

The majority of the LCFR's expenditure budget is dedicated to personnel costs (83 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year and a variety of step and scale increases for uniformed public safety personnel.¹

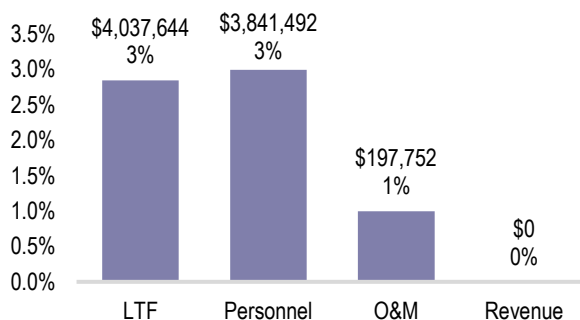
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 29.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↓ removal of one-time costs associated with FY 2024 positions, reduction in central service vehicle replacement costs || **Revenue:** ↑ increase in communications tax and an increase in the transfer to the General Fund from the EMS Transport Reimbursement Fund

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

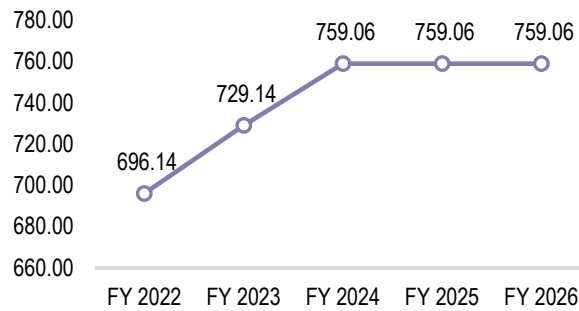
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Fire and Rescue

Adopted Staffing/FTE History



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 II, 4.00 FTE lieutenant)

FY 2024: 30.00 FTE uniformed staffing (18.00 FTE

firefighter II, 8.00 FTE technicians, 3.00 FTE lieutenants, 1.00 FTE captain)

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Emergency Medical Services	\$3,302,406	\$3,587,001	\$3,731,750	\$4,042,779	\$4,148,901
Operations	79,327,510	86,587,299	97,123,490	101,885,000	104,830,079
Communications and Support Services	7,064,384	8,338,128	8,716,573	8,893,136	9,149,375
Volunteer Administration	7,233,961	7,326,595	7,261,260	7,303,899	7,390,633
Fire-Rescue Training	6,488,196	7,681,632	7,929,253	8,169,634	8,366,708
Fire Marshal's Office	3,908,779	4,574,313	4,949,919	5,023,293	5,165,448
Administrative Services	3,778,660	3,216,196	3,480,332	3,588,653	3,690,666
Health, Safety and Asset Management	6,675,340	7,560,254	7,163,723	7,289,066	7,450,055
Human Resources	0	1,315,275	1,606,392	1,631,103	1,672,341
Total – Expenditures	\$117,779,236	\$130,186,694	\$141,962,692	\$147,826,563	\$151,864,207
Revenues					
Emergency Medical Services	\$497,181	\$664,719	\$470,083	\$648,260	\$648,260
Operations	16,845	34,488	0	0	0
Communications and Support Services	3,327,510	3,251,285	2,930,560	3,345,600	3,345,600
Volunteer Administration	0	6,000	0	0	0
Fire-Rescue Training	1,509,010	1,200,761	1,605,692	1,858,234	1,858,234
Fire Marshal's Office	181,844	174,787	295,714	248,384	248,384
Administrative Services	256,948	220,248	39,063	32,667	32,667
Health, Safety and Asset Management	742	0	12,994	10,866	10,866
Human Resources	0	0	0	0	0
Total – Revenues	\$5,790,082	\$5,552,290	\$5,354,106	\$6,144,011	\$6,144,011
Local Tax Funding					
Emergency Medical Services	\$2,805,225	\$2,922,282	\$3,261,667	\$3,394,519	\$3,500,641
Operations	79,310,665	86,552,811	97,123,490	101,885,000	104,830,079
Communications and Support Services	3,736,874	5,086,843	5,786,013	5,547,536	5,803,775
Volunteer Administration	7,233,961	7,320,595	7,261,260	7,303,899	7,390,633
Fire-Rescue Training	4,979,186	6,480,871	6,323,561	6,311,400	6,508,474
Fire Marshal's Office	3,726,935	4,399,526	4,654,205	4,774,909	4,917,064

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.



Fire and Rescue

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Administrative Services	3,521,712	2,995,948	3,441,269	3,555,986	3,657,999
Health, Safety and Asset Management	6,674,598	7,560,254	7,150,729	7,278,200	7,439,189
Human Resources	0	1,315,275	1,606,392	1,631,103	1,672,341
Total – Local Tax Funding	\$111,989,155	\$124,634,404	\$136,608,586	\$141,682,552	\$145,720,196

FTE

Emergency Medical Services	13.00	13.00	13.00	13.00	13.00
Operations	517.00	550.00	580.00	607.00	607.00
Communications and Support Services	57.00	57.00	57.00	57.00	57.00
Volunteer Administration	5.00	5.00	5.00	5.00	5.00
Fire-Rescue Training	23.08	23.08	23.00	24.00	24.00
Fire Marshal's Office	27.06	27.06	27.06	27.06	27.06
Administrative Services	30.00	30.00	23.00	24.00	24.00
Health, Safety and Asset Management	24.00	24.00	24.00	24.00	24.00
Human Resources	0.00	0.00	7.00	7.00	7.00
Total – FTE	696.14	729.14	759.06	788.06	788.06





Juvenile Court Services Unit

To serve the Loudoun County Juvenile and Domestic Relations District Court by allowing individuals access to the Court to resolve domestic relations matters. The Juvenile Court Service Unit (JCSU), more commonly referred to as the Court Service Unit (or CSU), is a statutorily-mandated state entity that also assists the Virginia Department of Juvenile Justice (DJJ) with the protection of the public by preparing court-involved youth to be productive members of society through professional supervision and services to juvenile offenders and families. The JCSU operates the Loudoun County Juvenile Detention Center (JDC) and recently opened the RISE (Reaching for Insight, Success, and Empowerment) Youth Shelter for court-involved youth. In addition, the JCSU provides delinquency prevention services to youth and families, offering screenings and linkages to community-based supports.

Juvenile Court Services Programs

Intake

Receives and reviews delinquency complaints 24 hours per day. Determines whether a delinquency petition is to be filed with the Juvenile and Domestic Relations District Court and, if so, whether the youth should be released to family or detained. Completes diagnostic assessments of court-involved youth for the Court. Determines jurisdiction, venue, and controversy in domestic relations matters.

Probation and Parole Services

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach" focused on the principles of community protection, accountability, and competency development. Provides parole services to help transition offenders back to the community. Initiates transitional services, provides case management, and monitors the offender's reentry to ensure a smooth transition to the community. Provides referrals for family and individual counseling and other resources, including vocational or specialized educational services.

Prevention and Intervention Services

Assists youth and their families prior to referral to the JCSU, and prior to official involvement with the Court. Some services may also be court ordered. Provides evidence-based screening and referrals to community-based supports to Loudoun youth demonstrating risky behavior, as well as to their families. Provides diversion services for first-time offenders including restorative justice sessions, evidence-based prevention and educational programming, and community service. Additional intervention services include supervised release as an alternative to detention.

Residential Services

Provides community-based, out-of-home placements for court-involved youth. These services include a secure program providing long- and short-term secure placement for court-ordered youth and a staff-secure shelter program providing short-term placement for court-involved youth.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)

**Juvenile Court Services Unit****Budget Analysis****Department Financial and FTE Summary^{1,2}**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel ³	\$4,937,384	\$6,218,795	\$8,246,067	\$8,513,348	\$8,768,748
Operating and Maintenance	550,878	769,558	914,101	893,104	902,035
Capital Outlay	0	96,800	0	0	0
Total – Expenditures	\$5,488,262	\$7,085,152	\$9,160,168	\$9,406,452	\$9,670,784
Revenues					
Miscellaneous Revenue	\$0	\$27,157	\$0	\$0	\$0
Recovered Costs	51,377	56,624	95,460	95,460	95,460
Intergovernmental – Commonwealth	765,454	946,194	875,961	875,961	875,961
Intergovernmental – Federal	15,514	7,784	12,500	12,500	12,500
Total – Revenues	\$832,345	\$1,037,759	\$983,921	\$983,921	\$983,921
Local Tax Funding	\$4,655,917	\$6,047,393	\$8,176,247	\$8,422,531	\$8,686,862
FTE⁴	44.69	68.69	67.54	68.01	68.01

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.

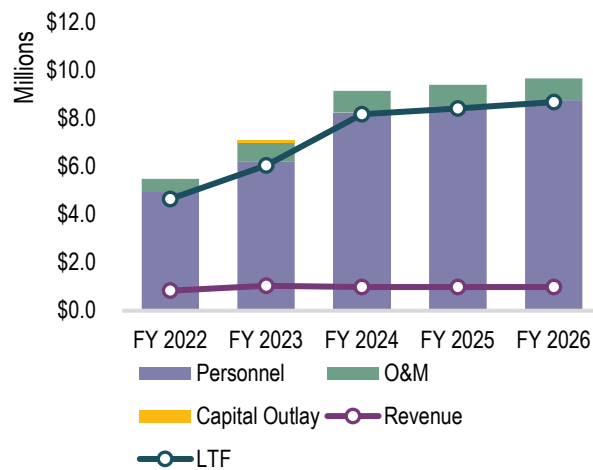
³ The FY 2023 budget included personnel expenditures for the new Youth Services Center positions, prorated for part of the year, with most of the new positions budgeted for the latter half of FY 2023, while the FY 2024 budget included personnel expenditures for the full year for these positions.

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 Services Unit

Revenue and Expenditure History



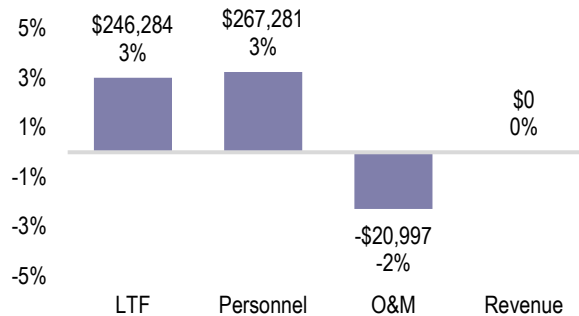
Revenue/Local Tax Funding

As shown, the Juvenile Court Services Unit is primarily funded by local tax funding (89 percent). Programmatic revenue consists of recovered costs, state revenue, and federal revenue.

Expenditure

The majority of the Juvenile Court Services Unit's expenditure budget is dedicated to personnel costs (90 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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 0.47 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↓ internal services budget expenditures for central duplicating and telephone were rescinded from department budgets and reallocated for FY 2025, causing budgeted expenditures to decrease ||

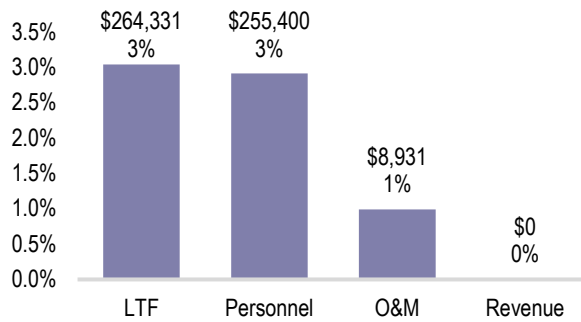
Revenue: ↔

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



Juvenile Court Services Unit

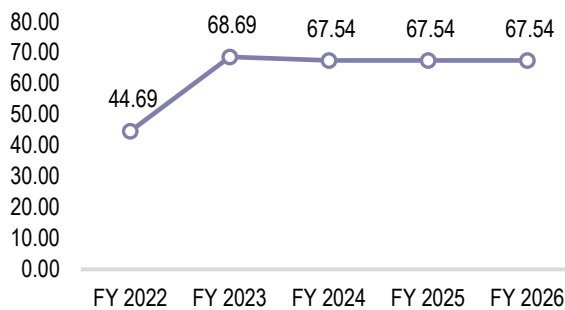
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Adopted Staffing/FTE History



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 Youth Services Center opening in April 2023



Juvenile Court Services Unit

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Juvenile Court Services Unit	\$2,564,465	\$2,733,117	\$2,952,322	\$3,049,856	\$3,131,270
Youth Services Center ²	2,923,797	4,352,035	6,207,846	6,356,596	6,539,513
Total – Expenditures	\$5,488,262	\$7,085,152	\$9,160,168	\$9,406,452	\$9,670,784
Revenues					
Juvenile Court Services Unit	\$3,000	\$145,706	\$145,706	\$145,706	\$145,706
Youth Services Center	829,345	892,053	838,215	838,215	838,215
Total – Revenues	\$832,345	\$1,037,759	\$983,921	\$983,921	\$983,921
Local Tax Funding					
Juvenile Court Services Unit	\$2,561,465	\$2,587,411	\$2,806,616	\$2,904,150	\$2,985,564
Youth Services Center	2,094,452	3,459,982	5,369,631	5,518,381	5,701,298
Total – Local Tax Funding	\$4,655,917	\$6,047,393	\$8,176,247	\$8,422,531	\$8,686,862
FTE					
Juvenile Court Services Unit	16.53	16.53	16.53	17.00	17.00
Youth Services Center	28.16	52.16	51.01	51.01	51.01
Total – FTE^{3,4}	44.69	68.69	67.54	68.01	68.01

¹ Sums may not equal due to rounding.

² 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.

³ 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.

⁴ This data is for County FTE. The state FTE for the Juvenile Court Service Unit are not reflected in this data.





Sheriff's Office

The Loudoun County Sheriff's Office (LCSO) works to continuously improve safety and law enforcement services to all members of the community through the Step-Up Strategy of improved service, technology, efficiency, and professionalism. LCSO works interactively with federal, state, and other local law enforcement authorities to enforce criminal laws by sharing capabilities, strategies, and assets. LCSO partners with community service groups and human services agencies to implement strategies that improve the quality of life for Loudoun County residents, businesses, and visitors.

Sheriff's Office Programs

Criminal Investigations

Proactively investigates criminal offenses and provides comprehensive follow-up investigation of criminal cases referred from other divisions within LCSO; other County departments; and other federal, state, and local law enforcement partners.

Field Operations

Helps keep Loudoun safe by providing professional incident response, proactive crime reduction strategies, and genuine community outreach. All Field Operations patrol or station deputies are assigned to one of four geographic station areas. Deputies are the initial response to all calls for service and patrol the County 24 hours per day, all 365 days of the year. Patrol staff and leadership engage the community through outreach and communications strategies that improve the quality of life for County residents, businesses, and visitors. This division also encompasses the Special Operations Section, which provides tactical support and K-9 programs in addition to conducting drug and gang investigations.

Operational Support

Provides support services through traffic safety and enforcement, supports Field Operations staff, manages and deploys several support/response teams, provides youth education and adult crime prevention services, and maintains the Crossing Guards Unit. Emergency Management staff assigned to the Operational Support Division works with Loudoun County and staff leadership for contingency planning.

Corrections

Operates the Loudoun County Adult Detention Center and Community Custody Program by providing a safe, secure, and healthy environment to house both pretrial and sentenced inmates. Works closely with other County agencies and local partners to reduce recidivism by providing inmates with job and life skills, educational programming, mental health services and counseling, and addiction treatment.

Court Services

Provides security for the Loudoun County Courts Complex as well as civil process enforcement for Loudoun County.

Administrative and Technical Services (ATS)

Provides support functions to LCSO divisions related to records management, property and evidence management, accreditation and training, human resources, IT support, the False Alarm Reduction Unit, employment services, and finance and administration. Also provides emergency-911 dispatch services and non-emergency telecommunicator support and manages administrative calls for service.



Sheriff's Office

Office of the Sheriff

Provides senior command and leadership, strategic planning, internal review, and Public Information Officer functions.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://loudoun.gov/ProgramReview).



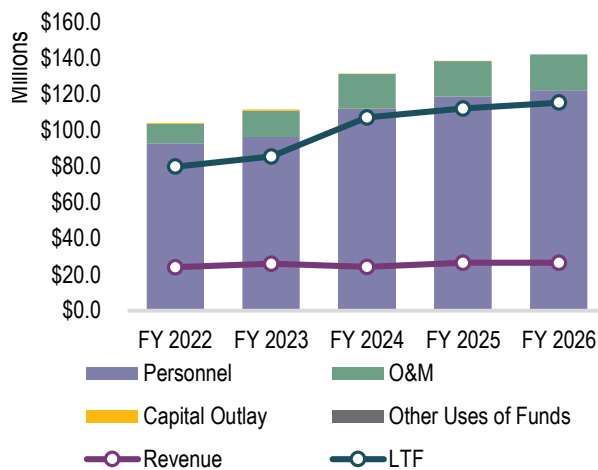
Sheriff's Office

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$92,870,925	\$96,527,230	\$112,175,808	\$118,828,786	\$122,393,650
Operating and Maintenance	10,875,463	14,502,047	19,244,515	19,710,267	19,907,370
Capital Outlay	475,376	680,095	220,225	310,225	0
Other Uses of Funds	0	0	0	0	0
Total – Expenditures	\$104,221,765	\$111,709,372	\$131,640,548	\$138,849,278	\$142,301,019
Revenues					
Other Local Taxes	\$3,324,510	\$3,228,023	\$2,930,560	\$3,345,600	\$3,345,600
Permits, Fees, and Licenses	351,800	347,621	375,200	375,200	375,200
Fines and Forfeitures	1,499,775	1,531,974	1,330,000	1,330,000	1,330,000
Charges for Services	327,935	352,972	490,990	490,990	490,990
Recovered Costs	1,276,439	1,487,748	1,786,100	1,786,100	1,786,100
Intergovernmental – Commonwealth	15,475,527	17,418,248	17,422,430	19,312,850	19,312,850
Intergovernmental – Federal	1,914,502	1,734,173	0	0	0
Other Financing Sources	0	33,575	0	0	0
Total – Revenues	\$24,170,488	\$26,134,333	\$24,335,280	\$26,640,740	\$26,640,740
Local Tax Funding	\$80,051,276	\$85,575,039	\$107,305,268	\$112,208,538	\$115,660,279
FTE	807.49	812.49	852.27	875.56	875.56

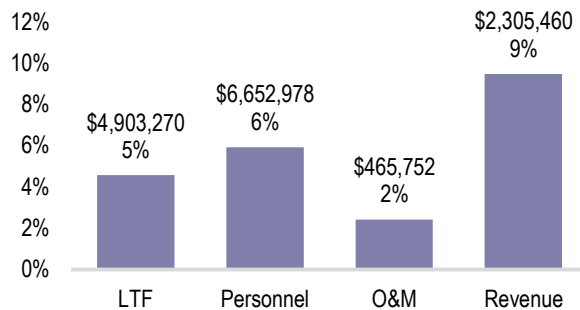
¹ Sums may not equal due to rounding.

**Sheriff's Office****Revenue and Expenditure History****Revenue/Local Tax Funding**

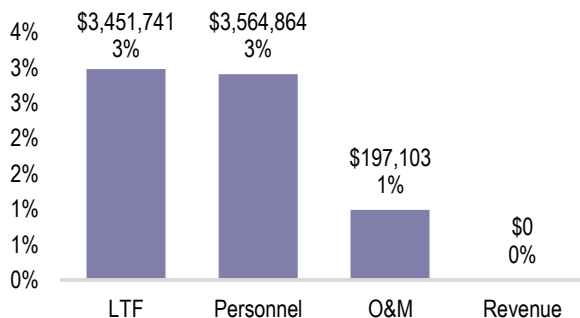
As shown, the Sheriff's Office is primarily funded by local tax funding (81 percent). Programmatic and intergovernmental revenue makes up the remaining 19 percent and primarily consists of reimbursements from the Virginia Compensation Board.

Expenditure

The majority of the Sheriff's Office's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year and a variety of step and scale increases for uniformed public safety personnel.¹

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

Personnel: ↑ 23.53 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↑ equipment and supplies for new positions combined with base adjustments for NVCJTA support needs and general contract cost increases ||
Revenue: ↑ increases in Virginia Compensation Board reimbursements

Percent Change from Proposed FY 2025 to Projected FY 2026**Reasons for Change:**

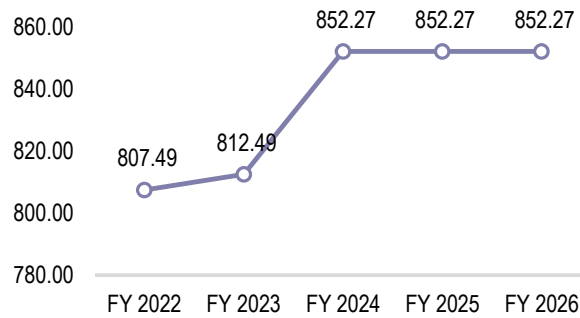
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
|| **Revenue:** ↔

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



Sheriff's Office

Adopted Staffing/FTE History



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

FY 2024: 35.00 FTE field deputies, 1.00 FTE lieutenant, 1.00 FTE school resource officer, 3.00 FTE Crisis

Intervention Team Community Access Response (CITCAR) deputies

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.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Office of the Sheriff	\$2,232,123	\$1,872,892	\$2,197,755	\$2,269,197	\$2,335,651
Field Operations	32,051,518	34,592,492	41,140,972	43,851,861	45,142,307
Criminal Investigations	10,408,817	14,760,636	9,236,566	10,021,878	10,219,275
Operational Support	11,446,583	7,292,813	12,609,037	13,513,149	13,913,119
911-Emergency Communications	5,538,505	5,627,259	6,129,679	6,258,337	6,440,493
Administrative- Technical Services	10,034,976	13,134,043	21,860,463	22,345,773	22,549,356
Corrections	24,924,538	26,046,809	27,887,253	29,790,353	30,579,521
Court Services	7,584,703	8,382,428	10,578,823	10,798,730	11,121,298
Total – Expenditures	\$104,221,765	\$111,709,372	\$131,640,548	\$138,849,278	\$142,301,019
Revenues					
Office of the Sheriff	\$729,030	\$611,393	\$473,670	\$525,060	\$525,060
Field Operations	6,049,718	6,565,197	5,945,500	6,363,760	6,363,760
Criminal Investigations	1,972,416	1,935,829	1,750,490	1,940,300	1,940,300
Operational Support	2,614,292	2,818,227	2,848,580	3,157,660	3,157,660
911-Emergency Communications	3,327,813	3,228,023	2,930,560	3,345,600	3,345,600
Administrative- Technical Services	1,337,018	2,415,331	1,166,160	1,247,760	1,247,760
Corrections	6,110,611	6,454,369	8,812,410	9,652,690	9,652,690
Court Services	2,029,591	2,105,965	407,910	407,910	407,910
Total – Revenues	\$24,170,488	\$26,134,333	\$24,335,280	\$26,640,740	\$26,640,740
Local Tax Funding					
Office of the Sheriff	\$1,503,093	\$1,261,499	\$1,724,085	\$1,744,137	\$1,810,591
Field Operations	26,001,801	28,027,295	35,195,472	37,488,101	38,778,547
Criminal Investigations	8,436,401	12,824,807	7,486,076	8,081,578	8,278,975
Operational Support	8,832,291	4,474,586	9,760,457	10,355,489	10,755,459
911-Emergency Communications	2,210,693	2,399,236	3,199,119	2,912,737	3,094,893
Administrative- Technical Services	8,697,958	10,718,711	20,694,303	21,098,013	21,301,596
Corrections	18,813,928	19,592,441	19,074,843	20,137,663	20,926,831
Court Services	5,555,112	6,276,463	10,170,913	10,390,820	10,713,388
Total – Local Tax Funding	\$80,051,276	\$85,575,039	\$107,305,268	\$112,208,538	\$115,660,279
FTE					
Office of the Sheriff	11.00	11.00	11.00	10.00	10.00
Field Operations	251.56	255.56	305.56	314.00	314.00
Criminal Investigations	74.30	106.30	93.30	98.31	98.31
Operational Support	88.99	56.99	58.77	61.63	61.63

¹ Sums may not equal due to rounding.



Sheriff's Office

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
911-Emergency Communications	49.00	49.00	49.00	49.00	49.00
Administrative- Technical Services	60.64	60.64	62.64	68.62	68.62
Corrections	183.00	184.00	184.00	187.00	187.00
Court Services	89.00	89.00	88.00	87.00	87.00
Total – FTE	807.49	812.49	852.27	875.56	875.56





Health and Welfare FY 2025 Proposed Budget

Contents

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Family Services	3-8
Health	3-14
Mental Health, Substance Abuse, and Developmental Services	3-20



Health and Welfare Summary

FY 2025 Proposed Expenditures¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Extension Services	\$577,622	\$656,965	\$741,834	\$887,670	\$910,726
Family Services	25,452,053	29,158,898	40,669,143	44,291,154	45,368,632
Health	7,239,767	7,680,629	14,973,000	17,333,497	17,830,714
Mental Health, Substance Abuse, and Developmental Services	52,775,339	57,197,200	70,822,786	71,736,585	73,655,548
Total	\$86,044,781	\$94,693,692	\$127,206,763	\$134,248,906	\$137,765,620

¹ Sums may not equal due to rounding.



Extension Services

The mission of the Department of Extension Services is to improve Loudoun County's social, economic, and environmental sustainability by linking Loudoun County residents and Loudoun County Government employees and departments to Virginia's land-grant universities and research-based education programs relating to agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, human nutrition, and community viability. Extension Services is mandated/supported by Virginia Code § 23.1-2610 (Duties of the Service, the Program, and the Station), which outlines the following duties and responsibilities:

A. The Virginia Cooperative Extension Service shall provide the people of the Commonwealth with useful and practical information and knowledge on agriculture, including horticulture and silviculture, agribusiness, home economics, community resource development, 4-H Clubs, and related subjects through instruction and the dissemination of useful and practical information through demonstrations, conferences, courses, workshops, publications, meetings, mass media, and other educational programs. The necessary printing and distribution of information in connection with work of the Service shall be performed in such manner as may be mutually agreed upon by the University, Virginia State University, the Governor or his designee, the U.S. Secretary of Agriculture, the U.S. Secretary of Commerce, and other participating bodies.

B. The Program shall also conduct educational programs and disseminate useful and practical information to the people of the Commonwealth.

C. Personnel of the Service shall inform local governing bodies of the Commonwealth whenever agricultural conditions are present in such localities that would warrant the declaration of a disaster pursuant to Section 301 of P.L. 93-288, 42 U.S.C. § 5141.

D. Personnel of the Service shall provide farmers and local governing bodies with such assistance and information as is available concerning federal and state disaster relief programs.

Extension Services' Programs

Agriculture and Natural Resources

Provides education programs and technical information relating to production agriculture, recreational farming, agripreneurship, horse ownership, horticulture, pesticide application safety, natural resources conservation, water quality management, and soil health. This instruction helps residents (including farmers, beginner farmers, and agricultural workers) implement best management practices to increase farm sustainability, protect the environment, and assist Loudoun County in complying with federal and state total maximum daily load (TMDL) mandates.

4-H Youth Development

Provides hands-on, experiential learning in the areas of science, healthy living, and citizenship to help Loudoun youth between the ages of five and 18 develop vital life skills and reduce the prevalence of youth depression.

Family and Consumer Sciences

Provides education and technical information to increase residents' understanding of where their food originates; how it is grown, purchased, and safely prepared; and its environmental, social, and economic impact. Family and consumer sciences programming also provides education to residents on nutrition and physical activity best practices to reduce the rate of chronic disease and obesity.

**Extension Services**

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://loudoun.gov/ProgramReview)

Budget Analysis**Department Financial and FTE Summary¹**

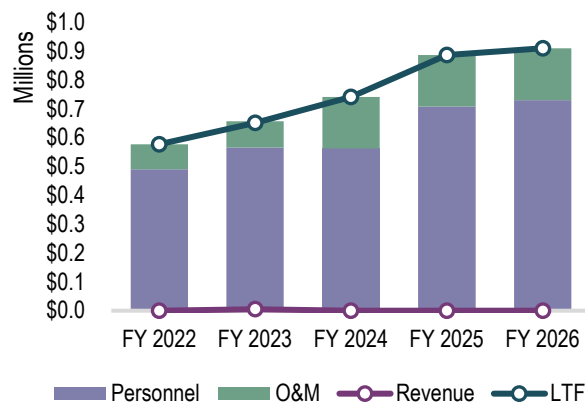
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$490,951	\$565,862	\$563,411	\$708,959	\$730,228
Operating and Maintenance	86,672	91,103	178,423	178,711	180,498
Total – Expenditures	\$577,622	\$656,965	\$741,834	\$887,670	\$910,726
Revenues					
Recovered Costs	\$0	\$4,997	\$0	\$0	\$0
Total – Revenues	\$0	\$4,997	\$0	\$0	\$0
Local Tax Funding	\$577,622	\$651,968	\$741,834	\$887,670	\$910,726
FTE	5.00	5.00	5.00	6.00	6.00

¹ Sums may not equal due to rounding.



Extension Services

Revenue and Expenditure History



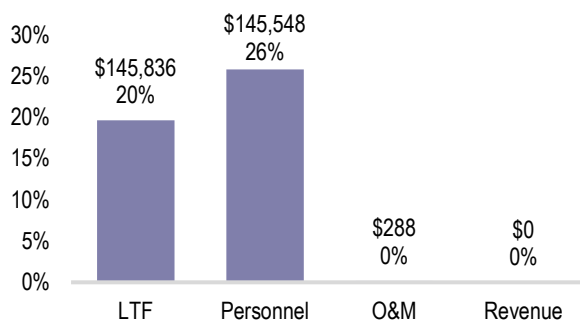
Revenue/Local Tax Funding

As shown, the Department of Extension Services is funded solely by local tax funding (100 percent). There is no program-generated revenue associated with this Department.

Expenditure

The majority of the Department of Extension Services expenditure budget is dedicated to personnel costs (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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



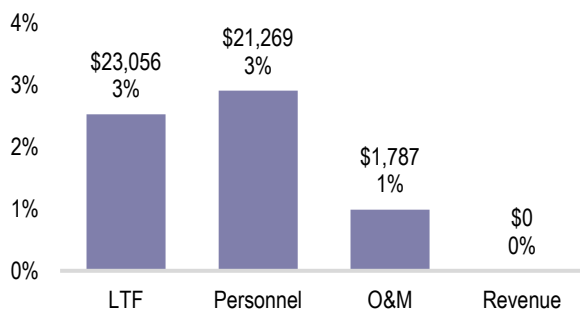
Reasons for Change:

Personnel: ↑ 1.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↑ base adjustment for office equipment ||

Revenue: ↔ Extension Services does not have any program-generated revenue

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

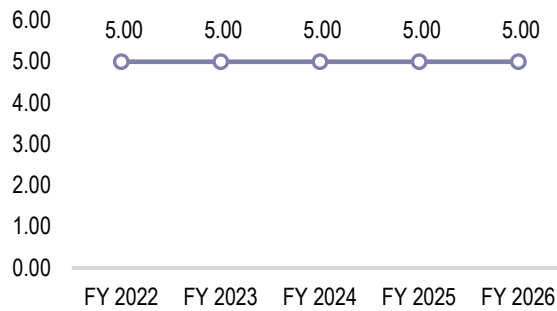
Revenue: ↔

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



Extension Services

Adopted Staffing/FTE History



The Department has three State positions (3.00 FTE) and one federally funded position (1.00 FTE); those positions are not reported in the Staffing/FTE History chart.



Extension Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Agriculture and Natural Resources	\$311,165	\$338,990	\$400,112	\$417,389	\$428,747
4-H Youth Development	178,839	210,481	217,011	225,526	231,271
Family and Consumer Sciences	87,618	107,494	124,711	244,755	250,708
Total – Expenditures	\$577,622	\$656,965	\$741,834	\$887,670	\$910,726
Revenues					
Agriculture and Natural Resources	\$0	\$4,037	\$0	\$0	\$0
4-H Youth Development	0	960	0	0	0
Total – Revenues	\$0	\$4,997	\$0	\$0	\$0
Local Tax Funding					
Agriculture and Natural Resources	\$311,165	\$334,953	\$400,112	\$417,389	\$428,747
4-H Youth Development	178,839	209,521	217,011	225,526	231,271
Family and Consumer Sciences	87,618	107,494	124,711	244,755	250,708
Total – Local Tax Funding	\$577,622	\$651,968	\$741,834	\$887,670	\$910,726
FTE					
Agricultural 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	1.00	1.00
Total – FTE	5.00	5.00	5.00	6.00	6.00

¹ Sums may not equal due to rounding.





Family Services

The Department of Family Services (DFS) protects and advocates for those most vulnerable in the community and administers programs and services that support all individuals and families to live their best lives. DFS partners with community groups, businesses, nonprofits, the faith community, and other County entities to develop an array of high-quality human services and employment resources. The Department's vision is to better the health, safety, and wellbeing of all Loudoun County residents.

Family Services' Programs

Prevention and Protective Services

Provides prevention and protective services for vulnerable children and adults, foster care and adoption services, and community-based services to improve and support the safety and wellbeing of youth at risk and their families.

Public Assistance and Supports

Connects Loudoun residents to County and community housing and health- and human-service-related programs, services, and resources. Provides referral, financial assistance, and supportive services to eligible individuals and families for basic human needs such as food, shelter, medical care, and employment. Provides no-cost resources and equipment to both job seekers and businesses through the Workforce Resource Center (WRC).

Internal Operations

Manages the efficiency and effectiveness of DFS 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.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

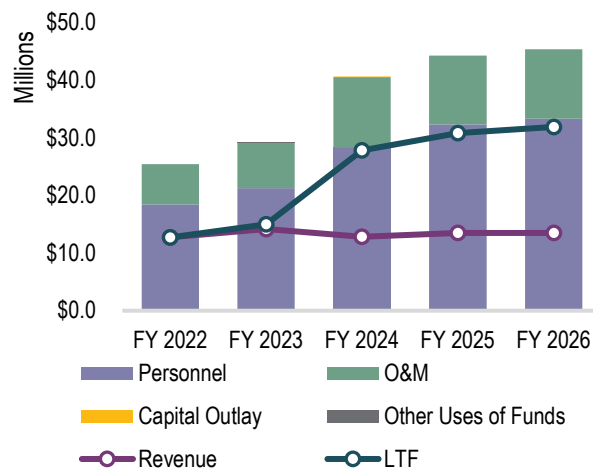
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$18,434,539	\$21,253,349	\$28,288,214	\$32,334,333	\$33,304,363
Operating and Maintenance	7,017,514	7,900,474	12,227,132	11,944,821	12,064,269
Capital Outlay	0	0	153,797	12,000	0
Other Uses of Funds	0	5,075	0	0	0
Total – Expenditures	\$25,452,053	\$29,158,898	\$40,669,143	\$44,291,154	\$45,368,632
Revenues					
Charges for Services	\$712	\$1,010	\$0	\$0	\$0
Miscellaneous Revenue	1,905	1,965	2,100	2,100	2,100
Recovered Costs	0	0	3,280	3,280	3,280
Intergovernmental – Commonwealth	2,808,175	3,020,869	3,119,436	3,119,436	3,119,436
Intergovernmental – Federal	9,924,182	11,152,488	9,711,518	10,354,553	10,354,553
Total – Revenues	\$12,734,974	\$14,176,332	\$12,836,334	\$13,479,369	\$13,479,369
Local Tax Funding	\$12,717,079	\$14,982,565	\$27,832,809	\$30,811,785	\$31,889,263
FTE	203.53	229.53	246.53	274.53	274.53

¹ Sums may not equal due to rounding.



Family Services

Revenue and Expenditure History



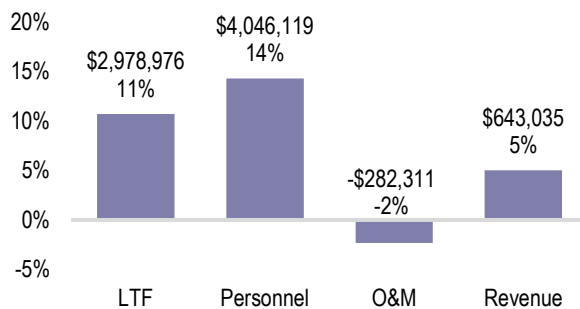
Revenue/Local Tax Funding

As shown, funding for DFS is split between program-generated revenue (30 percent) and local tax funding (70 percent). Programmatic revenue consists primarily of reimbursements from the Federal Government and Commonwealth of Virginia for services provided. FY 2025 programmatic revenue is consistent with FY 2024.

Expenditure

The majority of DFS's expenditure budget is dedicated to personnel costs (73 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

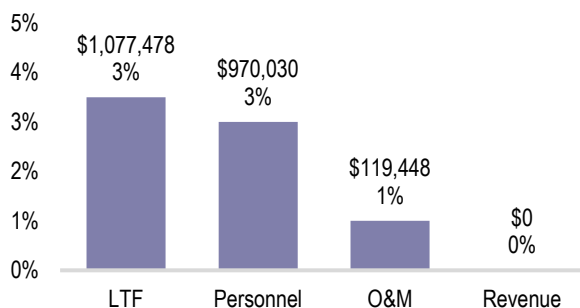
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 28.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↓ reallocation of youth shelter budget to support base increases for on demand transportation, emergency shelter overflow space, direct client service funds, and increases for community funds || **Revenue:** ↑ Intergovernmental revenue associated with proposed resource requests

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

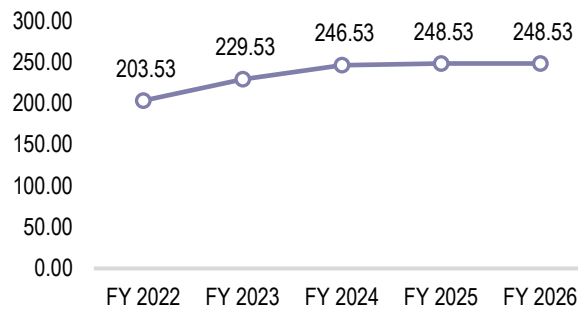
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Family Services

Adopted Staffing/FTE History



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), 1.00 FTE CPS supervisor, 6.00 FTE CPS investigative/assessment

FSS

FY 2023: 1.00 FTE CPS family service specialist, 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

FY 2024: 5.00 FTE CPS FSS, 1.00 FTE CPS senior FSS, 1.00 FTE CPS supervisor, 1.00 FTE CPS case aide, 6.00 FTE benefits specialists, 1.00 FTE benefits supervisor, 1.00 FTE benefits manager, 1.00 FTE benefits case reader

FY 2024 Mid-Year to Date: 2.00 FTE family services specialists¹

¹ July 18, 2023, Board of Supervisors Business Meeting, Item 10i, Finance/Government Operations and Economic Development Committee Report: FY 2024 Child Protective Services Family Services Specialists Budget Allocations.



Family Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Prevention and Protective Services	\$8,107,943	\$8,388,297	\$13,043,279	\$14,709,573	\$15,102,487
Public Assistance and Support	11,039,721	13,366,137	16,653,321	18,196,728	18,648,866
Housing and Community Development ²	21	1	0	0	0
Internal Operations	6,304,367	7,404,464	10,972,543	11,384,853	11,617,280
Total – Expenditures	\$25,452,053	\$29,158,898	\$40,669,143	\$44,291,154	\$45,368,632
Revenues					
Prevention and Protective Services	\$3,257,429	\$3,523,554	\$4,702,241	\$5,060,276	\$5,060,276
Public Assistance and Supports	6,019,464	7,369,803	5,745,784	6,030,784	6,030,784
Internal Operations	3,458,081	3,282,976	2,388,309	2,388,309	2,388,309
Total – Revenues	\$12,734,974	\$14,176,332	\$12,836,334	\$13,479,369	\$13,479,369
Local Tax Funding					
Prevention and Protective Services	\$4,850,514	\$4,864,743	\$8,341,038	\$9,649,297	\$10,042,211
Public Assistance and Supports	5,020,257	5,996,334	10,907,537	12,165,944	12,618,082
Housing and Community Development	21	1	0	0	0
Internal Operations	2,846,286	4,121,488	8,584,234	8,996,544	9,228,971
Total – Local Tax Funding	\$12,717,079	\$14,982,565	\$27,832,809	\$30,811,785	\$31,889,263
FTE					
Prevention and Protective Services	69.00	88.00	96.00	108.00	108.00
Public Assistance and Supports	93.53	95.53	104.53	113.53	113.53
Internal Operations	41.00	46.00	46.00	53.00	53.00
Total – FTE	203.53	229.53	246.53	274.53	274.53

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 Department

The Health Department provides services that enhance and ensure the health of all Loudoun County residents. The Health Department's community and environmental health programs offer population-based services in collaboration with the Loudoun Health Commission, such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives, and community-based health improvement efforts. 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 Health Department also provides essential individual-based services to women and children who would otherwise not receive medical, dental, or nutritional evaluation and care. The Health Department transitioned from a state agency to local administration effective July 1, 2023. For all data presented, FY 2022 may represent service delivery changes during the COVID-19 pandemic.

Health Department's Programs

Management Services

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 (Board). Management Services activities include strategic planning, human resources, finance, operations support, quality assurance, and compliance.

Population Health

Supports Loudoun County's communitywide 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.

Epidemiology and Emergency Preparedness

Provides disease surveillance and prevention and public health emergency preparedness and response activities including, but not limited to, pandemic preparedness. This program aims to enhance public health safeguards through collaboration, strategic planning, workforce development, and Loudoun Medical Reserve Corps (MRC) Unit growth.

Clinical Health Services

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

Environmental Health

Provides rabies surveillance and education; vital records; restaurant, hotel, and pool inspections; public health nuisance complaint investigations; and well and septic system evaluations.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

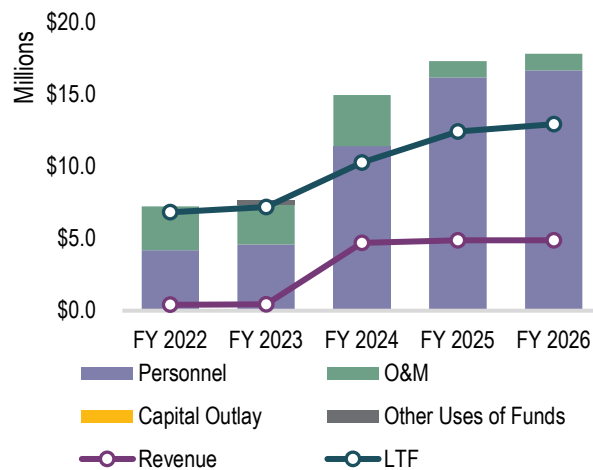
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$4,206,732	\$4,603,997	\$11,408,768	\$16,194,098	\$16,679,921
Operating and Maintenance	3,033,035	2,789,632	3,564,232	1,139,399	1,150,793
Other Uses of Funds	0	287,000	0	0	0
Total – Expenditures	\$7,239,767	\$7,680,629	\$14,973,000	\$17,333,497	\$17,830,714
Revenues					
Permits, Fees, and Licenses	\$251,404	\$215,218	\$509,320	\$495,530	\$495,530
Charges for Services	4,584	1,106	394,150	594,150	594,150
Miscellaneous Revenue	181	19	500	500	500
Intergovernmental – Commonwealth	0	0	2,097,087	2,097,087	2,097,087
Intergovernmental – Federal	154,100	232,313	1,698,836	1,698,836	1,698,836
Total – Revenues	\$410,268	\$448,656	\$4,699,893	\$4,886,103	\$4,886,103
Local Tax Funding	\$6,829,498	\$7,231,973	\$10,273,107	\$12,447,394	\$12,944,611
FTE	41.00	55.00	116.00	127.00	127.00

¹ Sums may not equal due to rounding.



Health Department

Revenue and Expenditure History



year.¹

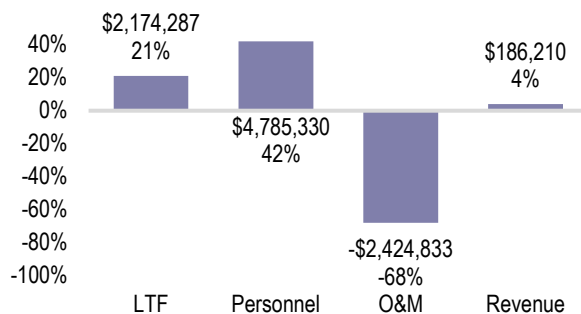
Revenue/Local Tax Funding

As shown, the Health Department is majority funded by local tax funding (about 72 percent). Program-generated revenue consists of permits, fees, and licenses. Grant revenue consists of grants in support of Health Department programs. Beginning in FY 2024, the Health Department began receiving payments from the state as part of the agreement to provide services as a locally administered Health Department.

Expenditure

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

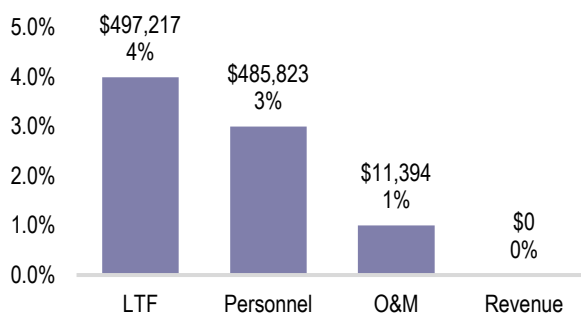
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 11.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↓ movement of O&M to personnel for positions previously included in the state budget² ||
Revenue: ↑ increase in revenue associated with charges for services

Percent Change from Proposed FY 2025 to Projected FY 2026

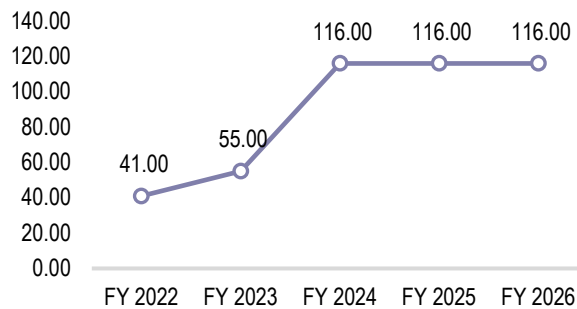


Reasons for Change:

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

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

² At the time of transition, in FY 2024, a lump sum of budget was reflected as O&M to reflect the transition of the Health Department from a state agency to County. In FY 2025, this budget was redistributed to support personnel.

**Health Department****Adopted Staffing/FTE History**

FY 2022: 1.00 FTE epidemiologist

FY 2023 (14 positions): 1.00 FTE 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 2024.

FY 2024: Balance of state positions added to County, reflecting a total of 61.00 FTE previously state positions transitioned to County.



Health Department

Department Programs

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Community Health	\$4,687,567	\$4,994,957	\$0	\$0	\$0
Environmental Health	2,552,200	2,613,974	3,223,510	6,074,704	6,250,380
Administration	0	14,534	9,902,230	2,975,773	3,053,063
Population Health	0	0	556,000	815,357	839,818
Epidemiology and Emergency Preparedness	0	8,106	391,181	776,004	799,274
Medical Care	0	49,058	900,079	6,691,659	6,888,179
Total – Expenditures	\$7,239,767	\$7,680,629	\$14,973,000	\$17,333,497	\$17,830,714
Revenues					
Community Health	\$154,100	\$232,313	\$0	\$0	\$0
Environmental Health	256,169	216,342	270,470	256,680	256,680
Administration	0	0	2,582,163	2,582,163	2,582,163
Population Health	0	0	556,000	556,000	556,000
Epidemiology and Emergency Preparedness	0	0	391,181	391,181	391,181
Medical Care	0	0	900,079	1,100,079	1,100,079
Total – Revenues	\$410,268	\$448,656	\$4,699,893	\$4,886,103	\$4,886,103
Local Tax Funding					
Community Health	\$4,533,467	\$4,762,643	\$0	\$0	\$0
Environmental Health	2,296,031	2,397,632	2,953,040	5,818,024	5,993,700
Administration	0	14,534	7,320,067	393,610	470,900
Population Health	0	0	0	259,357	283,818
Epidemiology and Emergency Preparedness	0	8,106	0	384,823	408,093
Medical Care	0	49,058	0	5,591,580	5,788,100
Total – Local Tax Funding	\$6,829,498	\$7,231,973	\$10,273,107	\$12,447,394	\$12,944,611
FTE³					
Community Health	19.00	31.00	0.00	0.00	0.00

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.

³ FTE counts only reflect County staff in FY 2021-2023. With local administration beginning in FY 2024, all staff are represented. FTE for Population Health, Epidemiology and Emergency Preparedness, and Medical Care are reflected in other programs.

**Health Department**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Environmental Health	22.00	24.00	24.00	31.00	31.00
Administration	0.00	0.00	92.00	92.00	92.00
Population Health	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 – FTE	41.00	55.00	116.00	127.00	127.00



Mental Health, Substance Abuse, and Developmental Services

The mission of the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is to promote mental, behavioral, and developmental health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the Loudoun community.

MHSADS' Programs

Residential Services

Provides community residential living service options in a variety of settings.

Community-Based Support Services

Provides therapies and case management to support infants and toddlers with developmental delays. Provides treatments and supports for adults living with a developmental disability or serious mental illness to work, volunteer, and engage in activities throughout the community.

Outpatient Services

Provides behavioral health treatment to individuals and families through therapy, psychoeducation, psychological evaluation, psychiatric evaluation, medication, and medical management. Some services are clinic based and others are provided in the community.

Outreach and Coordination Services

Promotes behavioral health awareness to strengthen resilience and foster wellness. Activities increase public awareness, link individuals to support by assessing strengths and needs, coordinate care across providers, facilitate linkage to resources, and intervene in behavioral health crises.

Business Operations

Provides internal operations support for all MHSADS programs in accordance with 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 (Board) and coordinating with the Community Services Board (CSB).

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Mental Health, Substance Abuse, and Developmental Services****Budget Analysis****Department Financial and FTE Summary¹**

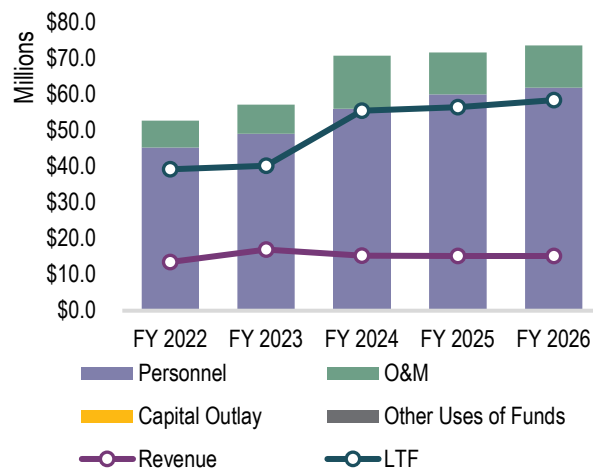
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$45,278,275	\$49,157,601	\$56,063,851	\$60,079,859	\$61,882,254
Operating and Maintenance	7,497,065	8,039,599	14,758,935	11,656,726	11,773,293
Total – Expenditures	\$52,775,339	\$57,197,200	\$70,822,786	\$71,736,585	\$73,655,548
Revenues					
Charges for Services	\$644,011	\$624,355	\$796,800	\$796,800	\$796,800
Miscellaneous Revenue	9,620	9,006	1,800	1,800	1,800
Recovered Costs	5,069,383	7,659,072	6,025,410	5,497,591	5,497,591
Intergovernmental – Commonwealth	6,205,314	6,692,815	7,335,650	7,746,342	7,746,342
Intergovernmental – Federal	1,587,550	1,984,237	1,147,743	1,147,743	1,147,743
Total – Revenues	\$13,515,877	\$16,969,484	\$15,307,403	\$15,190,276	\$15,190,276
Local Tax Funding	\$39,259,462	\$40,227,716	\$55,515,383	\$56,546,309	\$58,465,272
FTE	434.64	449.17	461.57	481.57	481.57

¹ Sums may not equal due to rounding.



Mental Health, Substance Abuse, and Developmental Services

Revenue and Expenditure History



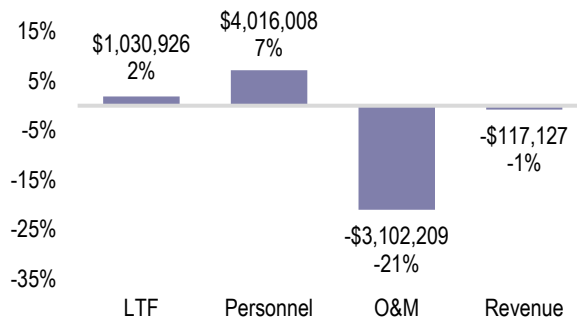
Revenue/Local Tax Funding

As shown MHSADS is primarily funded by local tax funding (over 79 percent). Program-generated revenue consists of insurance reimbursements, self-pay, state, and federal revenue.

Expenditure

The majority of the Department of Mental Health, Substance Abuse, and Developmental Service's expenditure budget is dedicated to personnel costs, which includes 84 percent of the Department's expenditure budget. 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.¹

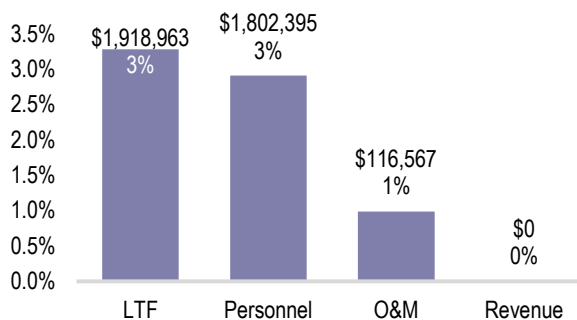
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 20.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||
O&M: ↓ base adjustments to reduce contractual services, including the elimination of recurring funding for the Youth Crisis Stabilization Center ||
Revenue: ↓ Decrease in revenue associated with the Youth Crisis Stabilization Center

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

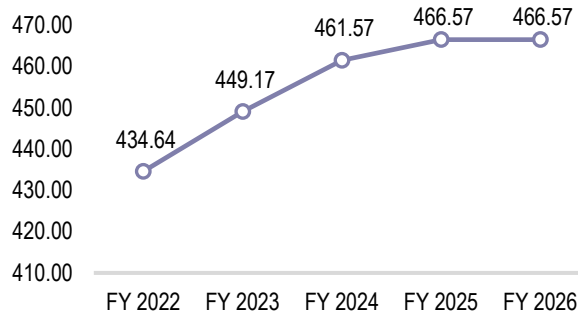
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔

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



Mental Health, Substance Abuse, and Developmental Services

Adopted Staffing/FTE History



FY 2022: 1.00 FTE community-based registered nurse, 1.00 FTE vehicle and facilities coordinator, 1.00 FTE same-day access therapist, 1.00 FTE residential contract manager, 1.00 FTE clinician (Adult Drug Court)

FY 2022 Mid-Year: 2.00 FTE peer specialists, 1.00 FTE service coordinator

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

FY 2023 Mid-Year: 1.00 FTE case manager, 1.00 FTE assessment and evaluation specialist

FY 2024: 1.00 FTE management analyst (reporting), 10.00 FTE crisis intervention team community access response (1.00 FTE division manager, 1.00 FTE program manager, 1.00 FTE behavioral health team leader, 2.00 FTE behavioral health therapists, 3.00 FTE crisis intervention clinicians, and 2.00 FTE senior peer specialists)

FY 2024 Mid-Year to Date: 5.00 FTE residential support professionals¹

¹ December 5, 2023, Board of Supervisors Business Meeting, Item 6I, Finance/Government Operations and Economic Development Committee Report: Uses of Projected FY 2023 General Fund Balance and FY 2024 Mid-Year Appropriation.



Mental Health, Substance Abuse, and Developmental Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Residential Services	\$13,839,133	\$15,131,290	\$19,748,978	\$17,609,041	\$18,096,240
Community-Based Support Services	9,401,097	9,591,265	12,682,205	12,893,256	13,196,701
Outpatient Services	7,904,275	7,699,163	12,274,348	12,427,216	12,760,909
Outreach and Coordination Services	14,637,991	16,818,828	17,334,671	19,333,564	19,862,838
Business Operations	6,992,843	7,956,653	8,782,584	9,473,508	9,738,860
Total – Expenditures	\$52,775,339	\$57,197,200	\$70,822,786	\$71,736,585	\$73,655,548
Revenues					
Residential Services	\$2,595,053	\$4,050,309	\$3,625,672	\$2,861,672	\$2,861,672
Community-Based Support Services	910,241	1,095,902	908,456	908,456	908,456
Outpatient Services	4,504,566	4,428,890	4,974,298	4,974,298	4,974,298
Outreach and Coordination Services	5,402,360	7,305,326	5,513,687	6,086,815	6,086,815
Business Operations	103,656	89,056	285,290	359,035	359,035
Total – Revenues	\$13,515,877	\$16,969,484	\$15,307,403	\$15,190,276	\$15,190,276
Local Tax Funding					
Residential Services	\$11,244,080	\$11,080,981	\$16,123,306	\$14,747,369	\$15,234,568
Community-Based Support Services	8,490,856	8,495,363	11,773,749	11,984,800	12,288,245
Outpatient Services	3,399,708	3,270,273	7,300,050	7,452,918	7,786,611
Outreach and Coordination Services	9,235,630	9,513,502	11,820,984	13,246,749	13,776,023
Business Operations	6,889,187	7,867,597	8,497,294	9,114,473	9,379,825
Total – Local Tax Funding	\$39,259,462	\$40,227,716	\$55,515,383	\$56,546,309	\$58,465,272
FTE					
Residential Services	121.24	121.24	121.24	126.24	126.24
Community-Based Support Services	72.59	76.59	76.99	76.99	76.99
Outpatient Services	69.75	70.75	80.75	80.75	80.75
Outreach and Coordination Services	103.53	112.06	113.06	124.06	124.06
Business Operations	67.53	68.53	69.53	73.53	73.53
Total – FTE	434.64	449.17	461.57	481.57	481.57

¹ Sums may not equal due to rounding.



Parks, Recreation, and Culture FY 2025 Proposed Budget

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Parks, Recreation, and Culture Summary

FY 2025 Proposed Expenditures¹

	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Proposed	FY 2025 Projected
Library Services	\$20,159,378	\$22,600,334	\$25,032,757	\$25,462,057	\$26,145,673
Parks, Recreation, and Community Services	59,557,888	64,878,365	73,526,782	83,151,672	85,344,652
Total	\$79,717,266	\$87,478,699	\$98,559,539	\$108,613,729	\$111,490,326

¹ Sums may not equal due to rounding.



Library Services

Inspiration, innovation, and inclusion are the core of Library Services' mission. Library Services achieves these mission goals by building community through activities and resources that celebrate the joy of reading and learning.

Library Services' Programs

Public Services

Provides patrons access to the Loudoun County Public Library collection, programs, technology, and services (including passport, notary, and specialized services). Promotes the joy of reading and lifelong learning through readers' advisory; early literacy programs; teen initiatives; humanities, arts, and technology training; community engagement; and educational opportunities. Serves as the community's information hub. Partners with community organizations to raise awareness of services offered.

Support Services

Selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. Also provides systems administration, technical training, and support for all automated library systems and technologies.

General Library Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees the Public Services and Support Services programs. Manages the budget, accounting, human resources, training needs, and Capital Improvement Program (CIP) for Library Services.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$16,768,133	\$18,493,156	\$20,957,314	\$21,449,792	\$22,093,286
Operating and Maintenance	3,341,545	3,981,288	4,075,443	4,012,265	4,052,388
Capital Outlay	22,700	94,891	0	0	0
Other Uses of Funds ²	27,000	31,000	0	0	0
Total – Expenditures	\$20,159,378	\$22,600,334	\$25,032,757	\$25,462,057	\$26,145,673
Revenues					
Fines and Forfeitures	\$5,237	\$(198)	\$0	\$0	\$0
Use of Money and Property	50,959	57,689	44,708	53,013	53,013
Charges for Services ³	159,944	257,897	223,149	220,649	220,649
Miscellaneous Revenue	100	1,050	0	0	0
Recovered Costs	37,335	38,218	0	0	0
Intergovernmental – Commonwealth	249,053	283,248	285,449	328,430	328,430
Total – Revenues	\$502,628	\$637,904	\$553,306	\$602,092	\$602,092
Local Tax Funding	\$19,656,750	\$21,962,430	\$24,479,451	\$24,859,965	\$25,543,581
FTE⁴	223.06	224.06	223.81	225.81	225.81

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.

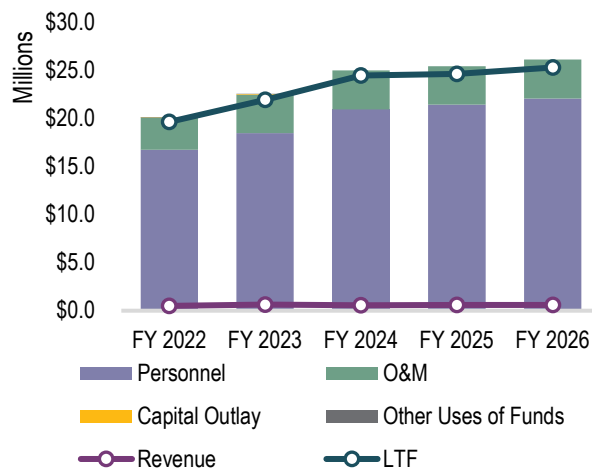
³ Charges for Services includes revenue for the processing of passport applications and passport photos at the Rust Library branch. The pandemic had a significant negative impact on international travel and on the demand for passports.

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.



Library Services

Revenue and Expenditure History



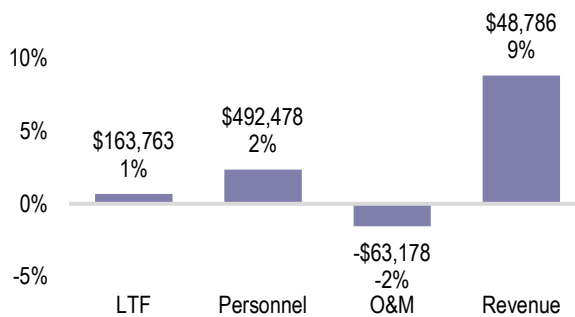
Revenue/Local Tax Funding

As shown, the Library Services budget is primarily funded by local tax funding (over 97 percent).

Expenditure

The majority of the Library Services expenditure budget is dedicated to personnel 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.¹

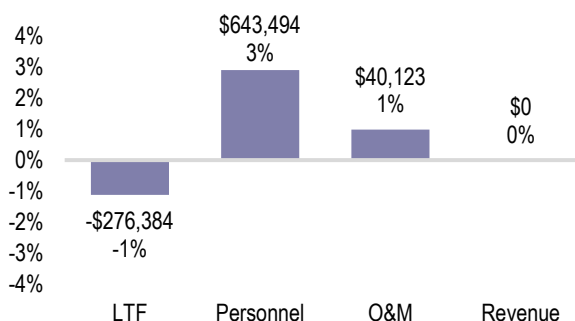
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 2.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↓ internal services expenditures for central duplicating and telephone expenditures will no longer be budgeted in departments, but will be in the Department of Information Technology, starting in FY 2025, base expenditure adjustments for software and books and two resource requests increased expenditures || **Revenue:** ↑ increased state aid funding

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

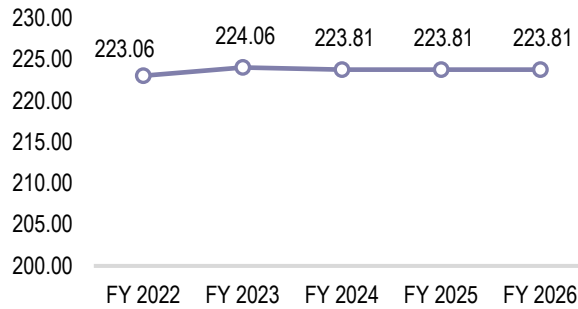
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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



Library Services

Adopted Staffing/FTE History¹



FY 2023: 1.00 FTE finance 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.



Library Services

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Support Services	\$4,578,612	\$5,126,490	\$5,291,940	\$5,385,367	\$5,491,142
Public Services	14,112,443	15,745,161	18,391,533	18,723,991	19,267,137
Administration	1,468,323	1,728,683	1,349,284	1,352,699	1,387,395
Total – Expenditures	\$20,159,378	\$22,600,334	\$25,032,757	\$25,462,057	\$26,145,673
Revenues					
Support Services	\$287,366	\$313,167	\$316,144	\$356,430	\$356,430
Public Services	177,927	286,519	237,162	245,662	245,662
Administration	37,335	38,218	0	0	0
Total – Revenues	\$502,628	\$637,904	\$553,306	\$602,092	\$602,092
Local Tax Funding					
Support Services	\$4,291,246	\$4,813,323	\$4,975,796	\$5,028,937	\$5,134,712
Public Services	13,934,516	15,458,641	18,154,371	18,478,329	19,021,475
Administration	1,430,988	1,690,465	1,349,284	1,352,699	1,387,395
Total – Local Tax Funding	\$19,656,750	\$21,962,430	\$24,479,451	\$24,859,965	\$25,543,581
FTE					
Support Services	21.00	21.00	21.00	21.00	21.00
Public Services	197.06	197.06	196.81	197.81	197.81
Administration	5.00	6.00	6.00	7.00	7.00
Total – FTE²	223.06	224.06	223.81	225.81	225.81

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 (PRCS)

The mission of PRCS is to connect all communities in Loudoun County through the provision of recreational, educational, wellness, culture, and supportive programming opportunities to County residents.

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 PRCS 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 that 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 the following neighborhood facilities: seven community centers, two outdoor pools, and one stand-alone aquatic center. Delivers programs and services to include, but not limited to, preschool, childcare, camps, trips, fitness, aquatic, enrichment, specialty programs, special events, rentals, and volunteer opportunities.

Community Services

Provides middle school and high school aged 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 wellbeing, 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 PRCS.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

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

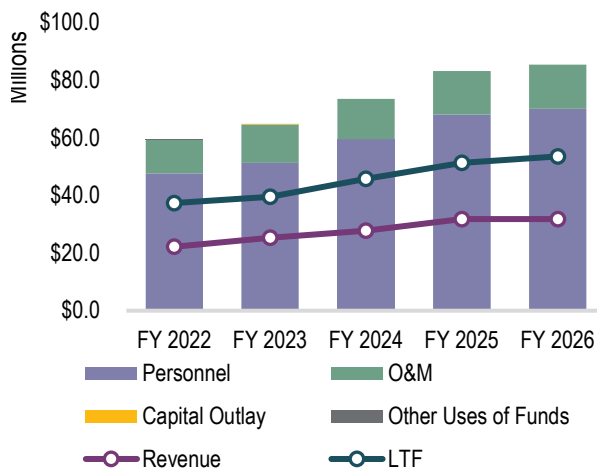
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$47,634,030	\$51,273,190	\$59,526,572	\$68,073,187	\$70,115,383
Operating and Maintenance	11,647,110	13,366,886	14,000,210	15,078,485	15,229,270
Capital Outlay	254,698	238,290	0	0	0
Other Uses of Funds	22,050	0	0	0	0
Total – Expenditures	\$59,557,888	\$64,878,365	\$73,526,782	\$83,151,672	\$85,344,652
Revenues					
Permits, Fees, and Licenses	\$20,488	\$9,447	\$10,092	\$8,440	\$8,440
Use of Money and Property	1,765,386	1,585,743	2,024,503	2,650,293	2,650,293
Charges for Services	18,678,027	21,611,325	24,378,902	27,755,932	27,755,932
Miscellaneous Revenue	127,111	162,679	44,200	44,200	44,200
Recovered Costs	325,067	369,251	389,759	389,759	389,759
Intergovernmental – Commonwealth	263,189	274,003	263,776	263,776	263,776
Intergovernmental – Federal	898,221	1,176,356	569,801	569,801	569,801
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
Total – Revenues	\$22,195,269	\$25,306,584	\$27,798,813	\$31,799,981	\$31,799,981
Local Tax Funding	\$37,362,618	\$39,571,781	\$45,727,969	\$51,351,691	\$53,544,672
FTE	721.27	742.20	692.57	756.30	756.30

¹ Sums may not equal due to rounding.



Parks, Recreation, and Community Services

Revenue and Expenditure History



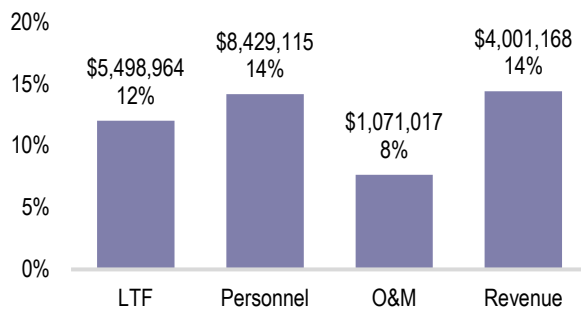
Revenue/Local Tax Funding

As shown, the Department of Parks, Recreation, and Community Services (PRCS) is generally funded 62 percent by local tax funding, and 40 percent by program-generated revenue. Program-generated revenue consists of charges for services, programs, and facility rentals. These revenues were especially impacted by the COVID-19 pandemic and have been steadily increasing since.

Expenditure

The majority of PRCS's expenditure budget is dedicated to personnel costs (82 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

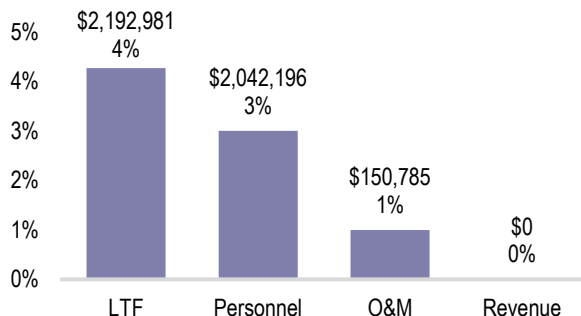
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 71.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments | **O&M:** ↑ base adjustments for the annual Douglass High School commemorative event, janitorial expenses, banking services, and outdoor maintenance, decreases related to consolidation of central services | **Revenue:** ↑ increased revenue generated from the opening of the new Ashburn Recreation Center

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

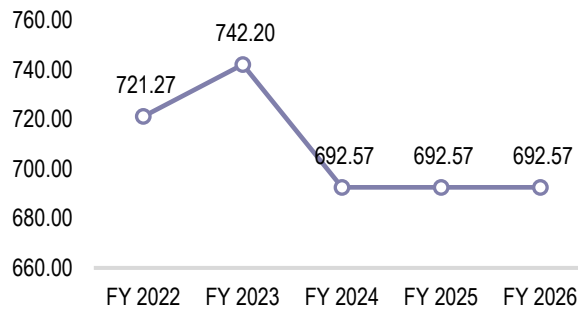
Personnel: ↑ 3 percent | **O&M:** ↑ 1 percent | **Revenue:** ↔

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



Parks, Recreation, and Community Services

Adopted Staffing/FTE History¹



FY 2022 (total 44.14 FTE): 24.88 FTE Hanson Park maintenance, management, and programming staffing; 2.00 FTE Sterling Community Center facility supervisor and recreation programmer; 2.00 Lovettsville Community Center facility supervisor and recreation programmer; 3.00 FTE Outdoor Maintenance staff; 2.93 FTE CASA site at Hovatter Elementary; 1.00 FTE administrative office manager; 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 (total 8.00 FTE): Lovettsville District Park Maintenance staffing 2.00 FTE mowing technicians, 1.00 FTE maintenance technician, 1.00 FTE senior maintenance technician, and 1.00 FTE horticulture technician, 3.00 FTE facility supervisor hours

FY 2023 (total 12.93 FTE): 1.00 FTE Lovettsville District Park recreation programmer, 1.00 FTE Douglass Community Center recreation programmer, 3.00 FTE Ashburn Recreation and Community Center management staff, 2.93 FTE CASA site at Elaine E. Thomson Elementary, 1.00 FTE CASA program facility assistant rover, 2.00 FTE IT support assistants, 1.00 FTE AAA meals specialist, 1.00 sports specialist

FY 2024: 1.00 FTE sports program manager, 1.00 FTE elder resources case manager

¹ Prior to FY 2024, 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's personnel budget.



Parks, Recreation, and Community Services

Department Programs

Department Financial and FTE Summary by Program¹²

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Children's Programs	\$7,800,494	\$6,729	\$0	\$0	\$0
Maintenance Services	7,115,112	52,972	0	0	0
Sports	2,709,796	3,811	0	0	0
Parks	5,471,096	33,575	0	0	0
Community Centers	6,959,419	11,739	0	0	0
Adaptive Recreation	744,018	2,095	0	0	0
Aging Services	9,499,594	6,297	0	0	0
Youth Services	1,658,640	2,222	0	0	0
Facilities Planning and Development	445,993	512	0	0	0
Administration	6,528,986	32,044	0	0	0
Recreation Centers	9,674,442	11,032	0	0	0
Outdoor Maintenance, Sports, Events and Parks	237,780	19,233,198	22,097,085	23,209,930	23,759,115
Centers	313,585	18,291,662	21,406,168	28,116,388	28,903,538
Community Services	294,056	20,847,540	23,488,902	24,530,400	25,194,349
Departmental Support and Operations	104,877	6,342,938	6,534,627	7,294,954	7,487,652
Total – Expenditures	\$59,557,888	\$64,878,365	\$73,526,782	\$83,151,672	\$85,344,652
Revenues					
Children's Programs	\$7,435,640	\$0	\$0	\$0	\$0
Maintenance Services	194,131	20	0	0	0
Sports	2,064,439	0	0	0	0
Parks	642,124	10,775	0	0	0
Community Centers	2,769,074	0	0	0	0
Adaptive Recreation	91,699	0	0	0	0
Aging Services	2,980,035	(12,227)	0	0	0
Youth Services	98,115	0	0	0	0
Facilities Planning and Development	20,488	(241)	0	0	0
Administration	10,233	727	0	0	0

¹ Sums may not equal due to rounding.

² The FY 2024 Adopted Budget reflects the establishment of four new functional areas effective in FY 2022. This reorganization 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 reflected in FY 2022 (actuals) and FY 2024 Adopted.



Parks, Recreation, and Community Services

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Recreation Centers	5,889,292	0	0	0	0
Outdoor Maintenance, Sports, Events and Parks	0	3,243,907	2,714,500	3,107,290	3,107,290
Centers	0	9,812,778	12,075,159	15,685,189	15,685,189
Community Services	0	12,232,078	12,999,062	12,999,062	12,999,062
Departmental Support and Operations	0	18,768	10,092	8,440	8,440
Total – Revenues	\$22,195,269	\$25,306,584	\$27,798,813	\$31,799,981	\$31,799,981

Local Tax Funding

Children's Programs	\$364,854	\$6,729	\$0	\$0	\$0
Maintenance Services	6,920,982	52,952	0	0	0
Sports	645,357	3,811	0	0	0
Parks	4,828,972	22,800	0	0	0
Community Centers	4,190,345	11,739	0	0	0
Adaptive Recreation	652,319	2,095	0	0	0
Aging Services	6,519,560	18,524	0	0	0
Youth Services	1,560,525	2,222	0	0	0
Facilities Planning and Development	425,505	752	0	0	0
Administration	6,518,752	31,318	0	0	0
Recreation Center	3,785,150	11,032	0	0	0
Outdoor Maintenance, Sports, Events and Parks	237,780	15,989,291	19,382,585	20,102,640	20,651,825
Centers	313,585	8,478,884	9,331,009	12,431,199	13,218,349
Community Services	294,056	8,615,461	10,489,840	11,531,338	12,195,287
Departmental Support and Operations	104,877	6,324,171	6,524,535	7,286,514	7,479,212
Total – Local Tax Funding	\$37,362,618	\$39,571,781	\$45,727,969	\$51,351,691	\$53,544,672

FTE

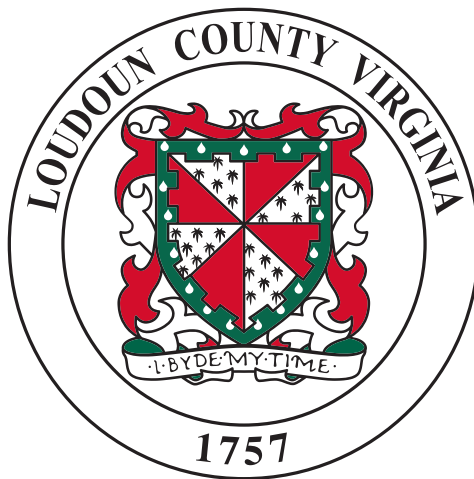
Children's Programs	120.66	124.59	0.00	0.00	0.00
Maintenance Services	64.63	65.63	0.00	0.00	0.00
Sports	27.06	28.06	0.00	0.00	0.00
Parks	105.42	114.42	0.00	0.00	0.00
Community Centers	116.26	117.26	0.00	0.00	0.00
Adaptive Recreation	12.16	12.16	0.00	0.00	0.00
Aging Services	90.63	91.63	0.00	0.00	0.00
Youth Services	23.25	23.25	0.00	0.00	0.00
Facilities Planning and Development	3.00	3.00	0.00	0.00	0.00
Administration	39.00	40.00	0.00	0.00	0.00

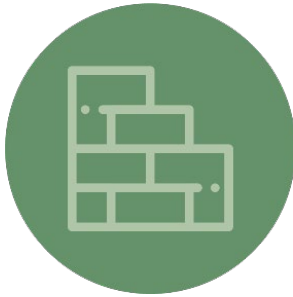


Parks, Recreation, and Community Services

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Recreation Center	119.20	122.20	0.00	0.00	0.00
Outdoor Maintenance, Sports, Events and Parks	0.00	0.00	182.52	185.52	185.52
Centers	0.00	0.00	229.22	282.95	282.95
Community Services	0.00	0.00	237.83	240.83	240.83
Departmental Support and Operations	0.00	0.00	43.00	47.00	47.00
Total – FTE¹	721.27	742.20	692.57	756.30	756.30

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.





Community Development FY 2025 Proposed Budget

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Community Development Summary

FY 2025 Proposed Expenditures¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Building and Development	\$25,755,351	\$26,718,419	\$29,379,195	\$30,715,830	\$31,599,237
Economic Development	4,481,827	5,351,772	5,519,358	6,223,865	6,384,933
Mapping and Geographic Information	3,073,647	3,533,978	3,950,513	4,058,368	4,176,349
Planning and Zoning	10,162,708	10,526,041	12,690,978	15,041,832	15,470,889
Transportation and Capital Infrastructure	20,653,196	16,184,989	10,794,685	11,020,126	11,255,512
Housing and Community Development	2,923,447	15,664,235	18,144,183	19,064,860	19,353,236
Total	\$67,050,175	\$77,979,433	\$80,478,912	\$86,124,881	\$88,240,155

¹ Sums may not equal due to rounding.



Building and Development

The mission of the Department of Building and Development is to enhance the quality of life for all citizens by developing, administering, and enforcing the County's Land Subdivision and Development Ordinance (LSDO), Facilities Standards Manual (FSM), and construction-related codified ordinances; and to provide for the public's safety and welfare in relationship to public-private structures and facilities constructed in Loudoun County for the public's use through enforcement of engineering best practices and statewide building codes under Virginia's Uniform Statewide Building Code (USBC).

Building and Development's Programs

Land Development Planning

Provides technical review, processing, approval, and management of land development applications related to the subdivision of property; maintains County records on all land development applications; manages performance and erosion and sediment control bonds; provides excellent customer service as the Department of Building and Development's first point of contact for the public.

Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to subdivision and road construction, as well as site plans, to ensure conformance with all applicable ordinances, standards, and regulations; inspects ongoing and completed construction for compliance with standards; manages reduction and release of performance bonds and acceptance of streets into the state system for maintenance.

Natural Resources

Ensures compliance with applicable federal, state, and local regulations related to natural resources; administers the County's Virginia Stormwater Management Program (VSMP) and Erosion and Sediment Control (ESC) Program, including enforcement regulations; administers the Floodplain Management Program based on the current federal guidelines and Loudoun County Zoning Ordinance; provides technical assistance and ensures that FSM requirements are met in soils, geotechnical, geophysical, urban forestry, and wetland disciplines, as well as provides subject matter expertise regarding zoned sensitive areas, such as the Mountain Development Overlay District (MDOD), the Limestone Overlay District (LOD), and Steep Slopes; and 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 Virginia's USBC; conducts building code inspections and building plans code compliance reviews.

Permit Issuance

Coordinates and schedules inspections; issues building and trade permits for the entire County; issues zoning permits for property located outside the incorporated towns; manages proffer collection; and provides leadership for the Business Assistance Team (BAT).

Administration



Building and Development

Manages budget, technology, human resources, procurement, and payroll functions for the Department of Building and Development; coordinates response to Freedom of Information Act (FOIA) requests; ensures that the Department complies with regulations including the Fair Labor Standards Act (FLSA), the Family and Medical Leave Act (FMLA), and the Equal Employment Opportunity Commission (EEOC).

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)



Building and Development

Budget Analysis

Department Financial and FTE Summary¹

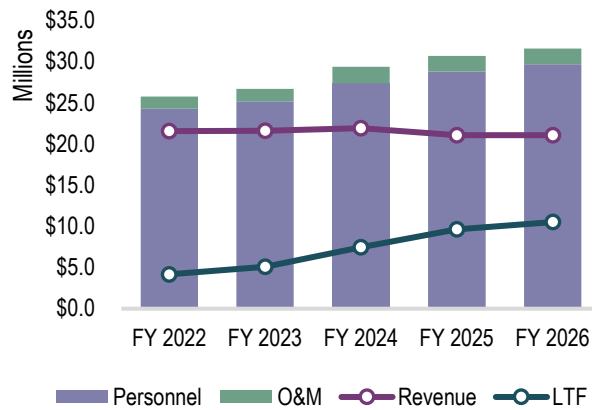
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$24,302,872	\$25,184,367	\$27,375,576	\$28,812,416	\$29,676,788
Operating and Maintenance	1,452,479	1,534,053	2,003,619	1,903,414	1,922,448
Total – Expenditures	\$25,755,351	\$26,718,419	\$29,379,195	\$30,715,830	\$31,599,237
Revenues					
Permits, Fees, and Licenses	\$21,567,586	\$21,607,352	\$21,914,625	\$21,064,698	\$21,064,698
Fines and Forfeitures	(2,000)	0	0	0	0
Charges for Services	13,676	7,862	13,500	13,500	13,500
Miscellaneous Revenue	275	(34)	0	0	0
Total – Revenues	\$21,579,536	\$21,615,179	\$21,928,125	\$21,078,198	\$21,078,198
Local Tax Funding	\$4,175,814	\$5,103,240	\$7,451,070	\$9,637,632	\$10,521,039
FTE	205.80	206.80	207.80	213.00	213.00

¹ Sums may not equal due to rounding.



Building and Development

Revenue and Expenditure History



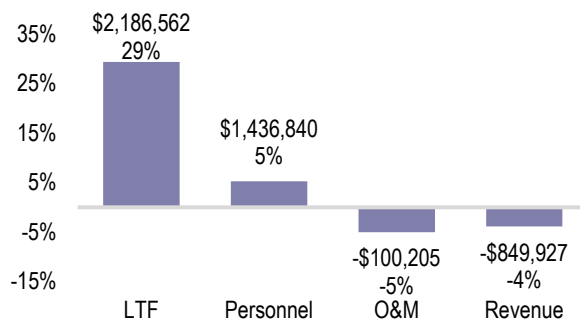
Revenue/Local Tax Funding

As shown, the Department of Building and Development is primarily funded by department-generated revenue (70 percent). Programmatic revenue consists of permits, notably building permits. Due to an anticipated leveling off in construction and redevelopment, revenue from permit fees is projected to slightly decrease in FY 2025.

Expenditure

The majority of the Department of Building and Development's expenditure budget is dedicated to personnel costs (94 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.¹

Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

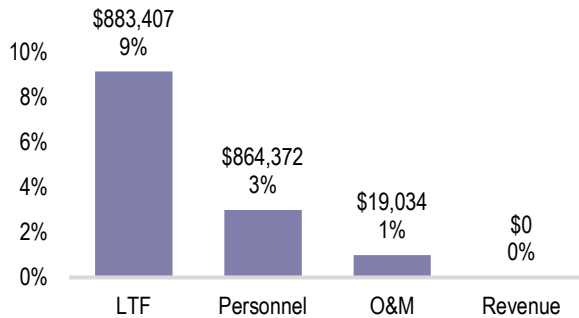
Personnel: ↑ 5.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustment ||
O&M: ↓ transfer of the administration of the Loudoun Soil and Water Program to Department of General Services || **Revenue:** ↓ projected decrease in development fee revenue

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



Building and Development

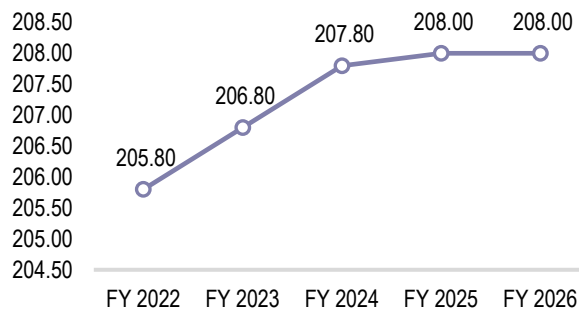
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Adopted Staffing/FTE History



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 (Unmet Housing Needs Strategic Plan)

FY 2024: 1.00 FTE HR/payroll liaison

FY 2024 Mid-Year to Date: 0.20 FTE for administrative assistant

**Building and Development****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Land Development Planning	\$1,823,461	\$1,842,683	\$2,488,621	\$2,571,030	\$2,647,462
Land Development Engineering	3,232,754	3,134,016	4,117,867	4,077,855	4,194,220
Natural Resources	5,085,232	5,430,059	5,379,409	6,126,504	6,302,294
Building Code Enforcement	10,638,137	11,052,986	11,461,920	11,727,362	12,064,617
Permit Issuance	2,535,267	2,543,775	3,177,740	3,459,180	3,557,063
Administration	2,440,501	2,714,900	2,753,638	2,753,899	2,833,582
Total – Expenditures	\$25,755,351	\$26,718,419	\$29,379,195	\$30,715,830	\$31,599,237
Revenues					
Land Development Planning	\$976,578	\$1,245,689	\$1,020,491	\$853,400	\$853,400
Land Development Engineering	1,520,377	1,655,611	1,181,340	987,912	987,912
Natural Resources	1,388,106	1,871,588	2,249,321	1,881,027	1,881,027
Building Code Enforcement	13,015,341	12,582,675	12,809,661	12,900,410	12,900,410
Permit Issuance	4,667,654	4,252,940	4,658,812	4,446,948	4,446,948
Administration	11,481	6,677	8,500	8,500	8,500
Total – Revenues	\$21,579,536	\$21,615,179	\$21,928,125	\$21,078,198	\$21,078,198
Local Tax Funding					
Land Development Planning	\$846,883	\$596,994	\$1,468,130	\$1,717,630	\$1,794,062
Land Development Engineering	1,712,377	1,478,405	2,936,527	3,089,943	3,206,308
Natural Resources	3,697,126	3,558,471	3,130,088	4,245,477	4,421,267
Building Code Enforcement	(2,377,205)	(1,529,688)	(1,347,741)	(1,173,048)	(835,793)
Permit Issuance	(2,132,387)	(1,709,165)	(1,481,072)	(987,768)	(889,885)
Administration	2,429,020	2,708,224	2,745,138	2,745,399	2,825,082
Total – Local Tax Funding	\$4,175,814	\$5,103,240	\$7,451,070	\$9,637,632	\$10,521,039
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	41.80	41.80	41.80	46.00	46.00
Building Code Enforcement	85.00	85.00	85.00	85.00	85.00
Permit Issuance	26.00	26.00	26.00	26.00	26.00
Administration	14.00	15.00	16.00	17.00	17.00
Total – FTE	205.80	206.80	207.80	213.00	213.00

¹ Sums may not equal due to rounding.



Economic Development

The mission of the Department of Economic Development (DED) is to strengthen and diversify Loudoun's economy by providing world-class and innovative customer-focused services to attract, grow, and retain targeted businesses of all sizes. This focus helps achieve the County's vision for a diverse and globally competitive Loudoun economy, contributing to the growth of Loudoun's commercial tax base in support of the stated strategic initiatives of the Board of Supervisors.

Economic Development's Program

Economic Development

Recruits new companies in targeted clusters; retains and expands existing Loudoun businesses; strengthens the ecosystem to support entrepreneurial growth and small business creation; and provides research and industry expertise to inform data-driven input on economic development policies, market conditions, and outreach strategy.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).

**Economic Development****Budget Analysis****Department Financial and FTE Summary¹**

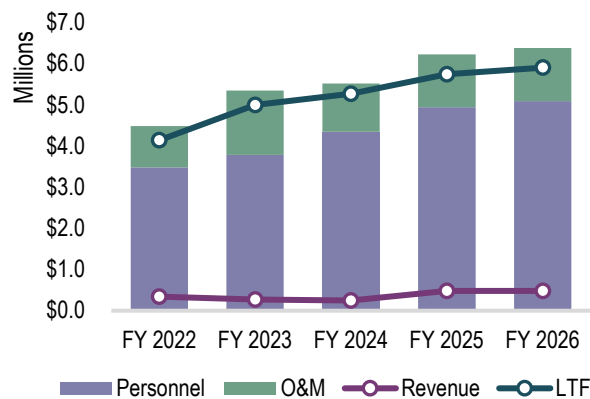
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$3,479,476	\$3,789,186	\$4,342,064	\$4,941,445	\$5,089,688
Operating and Maintenance	1,002,351	1,562,586	1,177,294	1,282,420	1,295,244
Total – Expenditures	\$4,481,827	\$5,351,772	\$5,519,358	\$6,223,865	\$6,384,933
Revenues					
Permits, Fees, and Licenses	\$17,691	\$8,180	\$7,397	\$6,186	\$6,186
Intergovernmental – Federal	92,600	21,000	0	0	0
Other Financing Sources	230,678	240,496	240,496	474,286	474,286
Total – Revenues	\$340,969	\$269,676	\$247,893	\$480,472	\$480,472
Local Tax Funding	\$4,140,858	\$5,082,096	\$5,271,465	\$5,743,393	\$5,904,461
FTE	25.00	28.00	28.00	31.00	31.00

¹ Sums may not equal due to rounding.



Economic Development

Revenue and Expenditure History



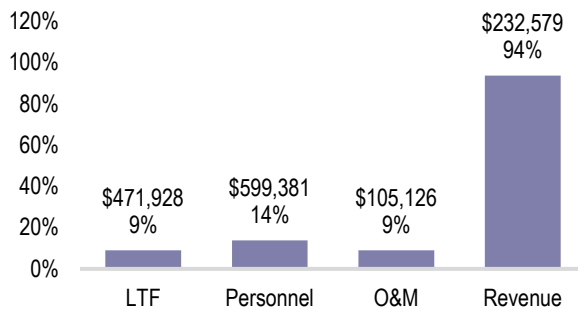
Revenue/Local Tax Funding

As proposed, DED is primarily funded by local tax funding (92 percent). Program-generated revenue consists of a small amount of land development revenue and a transfer from the Restricted Transient Occupancy Tax (RTOT) Fund to offset the international business development manager and associated activities.¹

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.²

Percent Change from Adopted FY 2024 to Proposed FY 2025



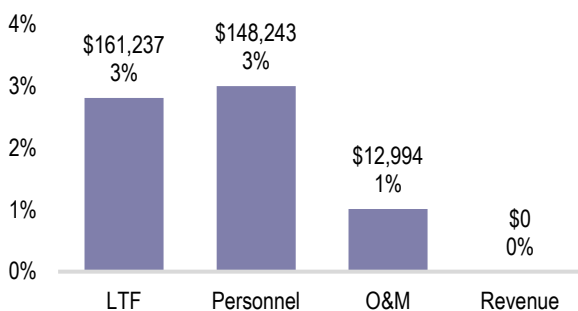
Reasons for Change:

Personnel: ↑ 3.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments ||

O&M: ↑ costs associated with new positions ||

Revenue: ↑ increase in the transfer from the Restricted TOT Fund to offset the cost of international business development position

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Revenue: ↔

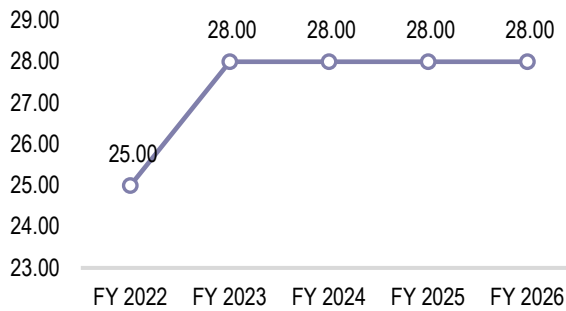
¹ Additional information on the Restricted TOT Fund can be found under Other Appropriated Funds in Volume 2 of the Budget document.

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



Economic Development

Adopted Staffing/FTE History



FY 2023: 1.00 FTE business development officer, 1.00 FTE business development manager, 1.00 FTE site manager



Mapping and Geographic Information

The mission of the Office of Mapping and Geographic Information (MAGI or OMAGI) is to provide 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, analyzing, and distributing spatial data. MAGI staff also creates and maintains maps as well as develops web applications for use by the Board of Supervisors (Board), County staff, the public, and the private sector. MAGI staff also manages the GIS software and infrastructure in collaboration with the Department of Information Technology (DIT) that supports the GIS services. The land records data created and maintained by the Land Records Maintenance Program serves as the underpinning of many other County programs. MAGI staff also collaborates with GIS staff in other departments. GIS's qualitative benefits include improved collaboration, better decision-making, and more efficient business processes. Through the use of GIS, County staff maps land development activity; assists with planning studies; maps and maintains conservation easements data; maintains street centerline data; maps and provides analytical support for County initiatives; assigns addresses, street names, and parcel identification numbers (PINs); and performs many other services. GIS data feeds a number of County systems or processes, such as the Computer-Aided Dispatch (CAD), and permits. GIS data is also a significant component of LandMARC, the County's online land management system. County staff has access to the MAGI's web-mapping system, including intranet-mapping tools for the County's building inspectors, assessors, and public safety agencies. MAGI also serves as the point of contact for the Conservation Easement Stewardship Program.

Mapping and Geographic Information's Programs

Public Information

Provides assistance and GIS information to the public, the private sector, and other County agencies.

Systems Development and Support Services

Provides the critical administration, services, and application development that support the functions of the GIS as well as GIS integration with County systems.

Development and Analysis

Maps, analyzes, maintains, and distributes geospatial data; i.e., mappable data layers maintained and uploaded into the GIS or the GeoHub, which is 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 Loudoun County Codified Ordinances, and then transfers these and other data to various data systems.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)



Mapping and Geographic Information

Budget Analysis

Department Financial and FTE Summary¹

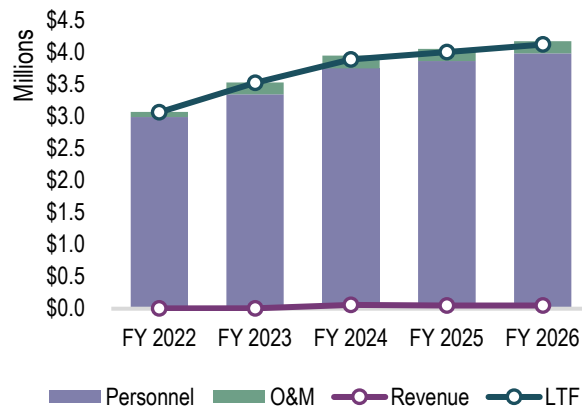
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$2,991,786	\$3,348,691	\$3,753,107	\$3,869,851	\$3,985,947
Operating and Maintenance	81,861	185,286	197,406	188,517	190,402
Total – Expenditures	\$3,073,647	\$3,533,978	\$3,950,513	\$4,058,368	\$4,176,349
Revenues					
Permits, Fees, and Licenses	\$0	\$0	\$49,682	\$41,547	\$41,547
Use of Money and Property	2,605	1,940	3,400	3,400	3,400
Charges for Services	4,014	3,990	6,000	6,000	6,000
Total – Revenues	\$6,618	\$5,930	\$59,082	\$50,947	\$50,947
Local Tax Funding	\$3,067,028	\$3,528,047	\$3,891,431	\$4,007,421	\$4,125,401
FTE	25.00	26.00	26.00	26.00	26.00

¹ Sums may not equal due to rounding.



Mapping and Geographic Information

Revenue and Expenditure History



Revenue/Local Tax Funding

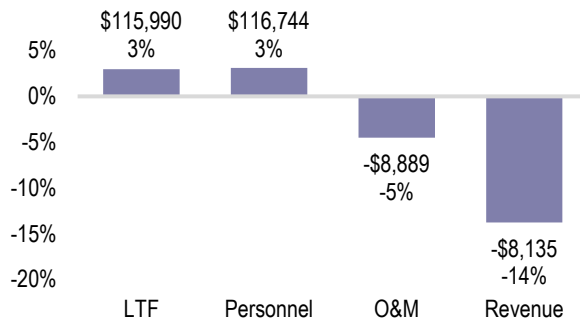
As shown, Office of Mapping and Geographic Information is primarily funded by local tax funding (99 percent). Programmatic revenue consists of one percent of the Department's budget. Revenue decreased in FY 2025 due to a projected decrease in permit, fee, and license revenue. For FY 2025, funding for Central Duplicating and Central Telephone was rescinded from departments and reallocated to DIT. Central Vehicle and Central Mail had incremental decreases.

Expenditure

The majority of the Office of Mapping and Geographic Information'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.¹

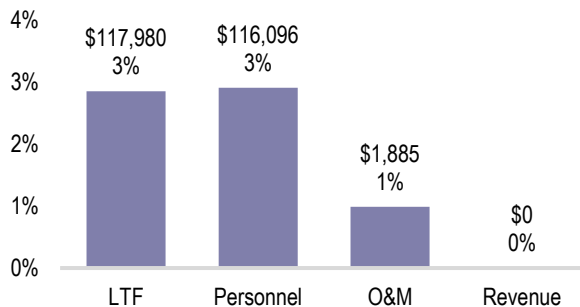
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ annualization of FY 2024 compensation increases, benefit rate adjustments | **O&M:** ↓ reduction in funding for Central and Central Telephone budget; Central Vehicle and Central Mail had incremental decreases. Central Vehicle and Central Mail had incremental decreases | **Revenue:** ↓ projected decrease in permit, fee, and license revenue.

Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

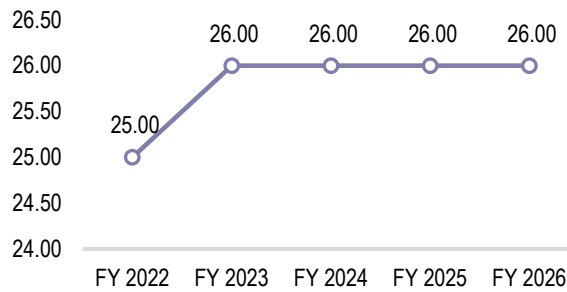
Personnel: ↑ 3 percent | **O&M:** ↑ 1 percent | **Revenue:** ↔

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



Mapping and Geographic Information

Adopted Staffing/FTE History



FY 2023: 1.00 FTE GIS data analyst



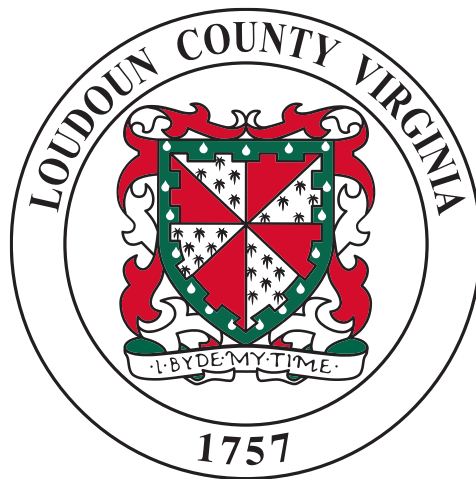
Mapping and Geographic Information

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Public Information	\$200,273	\$227,354	\$251,504	\$255,081	\$262,371
Systems Development and Support	1,132,043	1,506,999	1,583,414	1,629,065	1,675,261
Land Records Development and Analysis	630,267	755,961	1,045,611	1,071,991	1,103,715
Land Records Maintenance	1,111,064	1,043,663	1,069,984	1,102,231	1,135,002
Total – Expenditures	\$3,073,647	\$3,533,978	\$3,950,513	\$4,058,368	\$4,176,349
Revenues					
Public Information	\$6,618	\$5,930	\$9,400	\$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	49,682	41,547	41,547
Total – Revenues	\$6,618	\$5,930	\$59,082	\$50,947	\$50,947
Local Tax Funding					
Public Information	\$193,654	\$221,424	\$242,104	\$245,681	\$252,971
Systems Development and Support	1,132,043	1,506,999	1,583,414	1,629,065	1,675,261
Land Records Development and Analysis	630,267	755,961	1,045,611	1,071,991	1,103,715
Land Records Maintenance	1,111,064	1,043,663	1,020,302	1,060,684	1,093,454
Total – Local Tax Funding	\$3,067,028	\$3,528,047	\$3,891,431	\$4,007,421	\$4,125,401
FTE					
Public Information	2.00	2.00	2.00	2.00	2.00
Systems Development and Support	9.00	10.00	10.00	10.00	10.00
Land Record 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	26.00	26.00	26.00	26.00

¹ Sums may not equal due to rounding.





Planning and Zoning

The mission of the Department of Planning and Zoning (DPZ) is to assist decision-makers in shaping and managing the County's land use goals through ongoing community outreach, comprehensive policy and regulatory recommendations, and timely development review.

Department of 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.

Customer Service Center

Delivers "first-tier" internal and external customer service for staff, residents, elected officials, and applicants navigating the development process.

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 Loudoun County Codified Ordinances are effectively, consistently, and fairly enforced.

Administration

Provides leadership and overall direction; implements County policies and procedures.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)



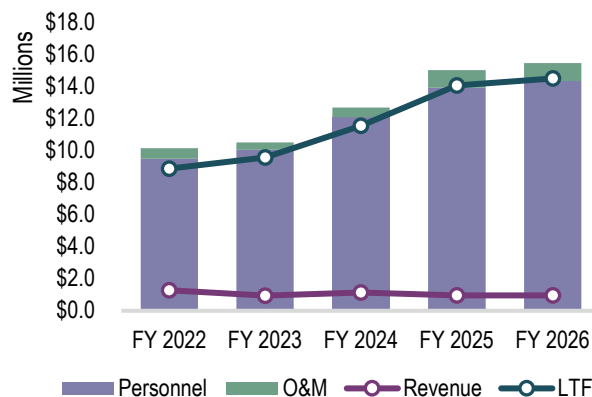
Planning and Zoning

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$9,500,320	\$10,047,665	\$12,094,934	\$13,931,919	\$14,349,877
Operating and Maintenance	662,388	478,375	596,044	1,109,913	1,121,012
Total – Expenditures	\$10,162,708	\$10,526,041	\$12,690,978	\$15,041,832	\$15,470,889
Revenues					
Permits, Fees, and Licenses	\$1,261,654	\$929,059	\$1,106,878	\$929,736	\$929,736
Fines and Forfeitures	18,497	16,572	30,000	30,000	30,000
Charges for Services	2,121	2,856	0	0	0
Total – Revenues	\$1,282,272	\$948,487	\$1,136,878	\$959,736	\$959,736
Local Tax Funding	\$8,880,436	\$9,577,554	\$11,554,100	\$14,082,096	\$14,511,153
FTE	72.00	78.00	80.00	90.00	90.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, DPZ is primarily funded by local tax funding (approximately 94 percent). Programmatic revenue consists of fees from applications. Due to an anticipated leveling off in construction and redevelopment, revenue from permit fees is projected to slightly decrease in FY 2025.

Expenditure

The majority of the DPZ'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.²

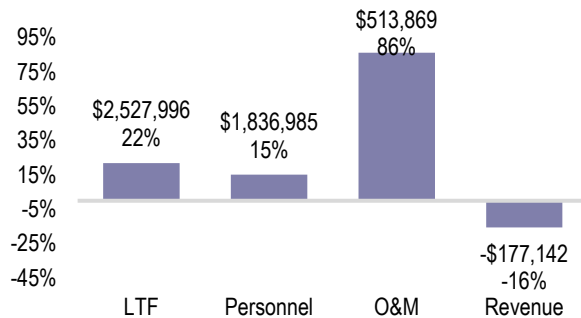
¹ Sums may not equal due to rounding.

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



Planning and Zoning

Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

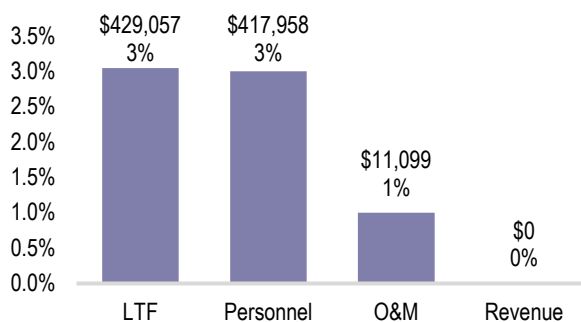
Personnel: ↑ 10.00 FTE, annualization if FY 2024

compensation increases, benefit rate adjustment. ||

O&M: ↑ base adjustment for contractual services. ||

Revenue: ↓ projected decrease in development fee/permit revenue.

Percent Change from Proposed FY 2025 to Projected FY 2026

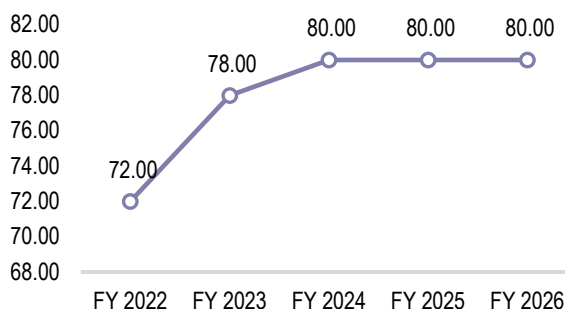


Reasons for Change:

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

Revenue: ↔

Adopted Staffing/FTE History



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

FY 2024: 1.00 FTE supervising zoning inspector, 1.00 FTE business analyst

**Planning and Zoning****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Land Use Review	\$1,643,660	\$1,716,664	\$2,310,198	\$2,369,671	\$2,439,520
Community Planning	1,454,330	1,621,794	1,907,723	2,269,457	2,336,070
Administration	1,381,909	1,242,707	1,764,026	3,198,290	3,278,701
Zoning Administration	3,636,937	3,832,870	4,049,827	4,472,860	4,605,072
Zoning Enforcement	1,280,980	1,295,146	1,550,236	1,596,004	1,642,272
Customer Service Center	764,892	816,860	1,108,968	1,135,550	1,169,255
Total – Expenditures	\$10,162,708	\$10,526,041	\$12,690,978	\$15,041,832	\$15,470,889
Revenues					
Land Use Review	\$559,903	\$371,328	\$428,926	\$358,695	\$358,695
Community Planning	0	0	0	0	0
Administration	5,917	2,960	3,794	3,173	3,173
Zoning Administration	425,109	342,004	397,158	332,129	332,129
Zoning Enforcement	291,342	232,195	307,000	265,739	265,739
Customer Service Center	0	0	0	0	0
Total – Revenues	\$1,282,272	\$948,487	\$1,136,878	\$959,736	\$959,736
Local Tax Funding					
Land Use Review	\$1,083,756	\$1,345,336	\$1,881,272	\$2,010,976	\$2,080,825
Community Planning	1,454,330	1,621,794	1,907,723	2,269,457	2,336,070
Administration	1,375,992	1,239,747	1,760,232	3,195,117	3,275,528
Zoning Administration	3,211,828	3,490,866	3,652,669	4,140,731	4,272,943
Zoning Enforcement	989,638	1,062,951	1,243,236	1,330,265	1,376,533
Customer Service Center	764,892	816,860	1,108,968	1,135,550	1,169,255
Total – Local Tax Funding	\$8,880,436	\$9,577,554	\$11,554,100	\$14,082,096	\$14,511,153
FTE					
Land Use Review	12.00	12.00	12.00	12.00	12.00
Community Planning	9.00	11.00	11.00	13.00	13.00
Administration	9.00	9.00	9.00	9.00	9.00
Zoning Administration	22.00	26.00	26.00	34.00	34.00
Zoning Enforcement	12.00	12.00	13.00	13.00	13.00
Customer Service Center	8.00	8.00	9.00	9.00	9.00
Total – FTE	72.00	78.00	80.00	90.00	90.00

¹ Sums may not equal due to rounding.



Transportation and Capital Infrastructure

The Department of Transportation and Capital Infrastructure (DTCI) manages facility planning; assists with the preparation of the capital budget; and completes the planning, design, and construction of capital projects for the County through the Capital Improvement Program (CIP). DTCI is also responsible for long-range transportation planning, traffic engineering, real estate planning and acquisition, and utility relocation. Staff in DTCI serve as technical advisors to the Board of Supervisors (Board) on matters relating to transportation, facility development, regional funding, land acquisition, project scheduling, and cost estimating.

Transportation and Capital Infrastructure's Programs

Design and Construction

Collaborates with the Office of Management and Budget (OMB) to develop the CIP budget, schedules, and scope. Oversees the financial management of capital project accounts with multiple funding sources, and prepares and monitors DTCI's operating budget. Manages the planning, design, utility relocation, and construction of capital transportation and facilities projects while ensuring compliance with applicable federal, state, and local laws, standards, and specifications. Administers land acquisition for public infrastructure projects and provides quality control and delivery of projects on schedule and within budget.

Real Estate Planning and Acquisition

Responsible for the land acquisition associated with capital projects as well as the management of existing real estate assets. Identifies a long-range plan for land acquisition and disposal. Plans for land needs associated with future CIP facilities projects. Coordinates with other DTCI program staff to identify opportunities associated with land development applications.

Space Planning, Policy, Design, and Renovation

The Space Planning, Policy, Design, and Renovation (SPDR) Division takes a comprehensive and systematic approach to the space planning, policy, design, and renovation of County-owned and leased facilities. SPDR focuses on using space efficiently to meet the functional customer service and equity standards, including ensuring that older facilities are updated to the newest standards. SPDR manages and executes the County's space-planning strategy including incorporating countywide enhancements. Project-specific responsibilities on renovation projects include programming, planning, architecture, interior design, construction management, project scheduling, and estimating.

Transportation Planning and Traffic Engineering

Develops, manages revisions to, 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 OMB on matters related to capital facility standards and capital intensity factors.

Additional information about departmental programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview).



Transportation and Capital Infrastructure

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$4,241,335	\$4,130,447	\$5,974,288	\$6,259,246	\$6,447,023
Operating and Maintenance	16,353,611	12,054,541	4,820,397	4,760,880	4,808,489
Capital Outlay	20,000	0	0	0	0
Other Uses of Funds	38,250	0	0	0	0
Total – Expenditures	\$20,653,196	\$16,184,989	\$10,794,685	\$11,020,126	\$11,255,512
Revenues²					
Permits, Fees, and Licenses ³	\$252,874	\$192,032	\$2,561,381	\$2,518,584	\$2,518,584
Charges for Services	1,436,934	1,308,974	99,484	99,484	99,484
Miscellaneous Revenue	889,098	0	0	0	0
Recovered Costs	300,248	95,871	0	0	0
Intergovernmental – Commonwealth	7,156,265	3,967,240	0	0	0
Intergovernmental – Federal	98,927	72,986	0	0	0
Total – Revenues	\$10,134,345	\$5,637,104	\$2,660,865	\$2,618,068	\$2,618,068
Local Tax Funding	\$10,518,851	\$10,547,885	\$8,133,820	\$8,402,058	\$8,637,445
FTE⁴	35.00	38.00	36.00	40.00	40.00

¹ Sums may not equal due to rounding.

² Prior to the FY 2023 mid-year reorganization, which moved transit planning and operations to the Department of General Services, DTCI's revenues also included fares from transit operations (Charges for Services), as well as state operating assistance and other grants for transit and commuter services (Intergovernmental – Commonwealth; Intergovernmental – Federal).

³ 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.

⁴ Mid-year FY 2024, a construction field representative position was reclassified to a senior transportation planner position and revised to be funded in the General Fund and no longer in the Capital Projects Fund.

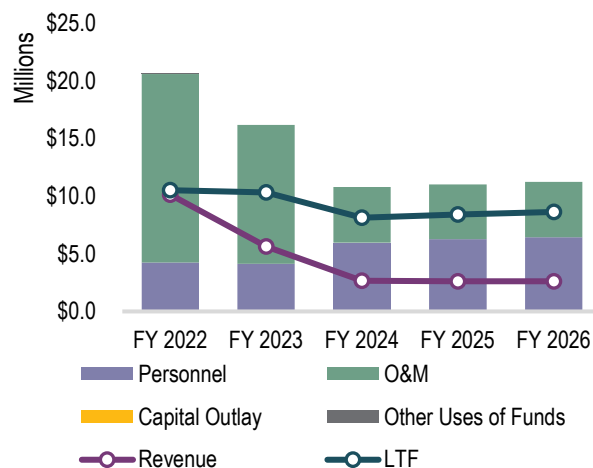


Transportation and Capital Infrastructure

Department Financial and FTE Summary – Capital Projects Fund¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$7,019,140	\$7,577,978	\$9,002,552	\$9,936,573	\$10,284,353
Total – Expenditures	\$7,019,140	\$7,577,978	\$9,002,552	\$9,936,573	\$10,284,353
Revenues					
Revenue	\$7,019,140	\$7,577,978	\$9,002,552	\$9,936,573	\$10,284,353
Total – Revenues	\$7,019,140	\$7,577,978	\$9,002,552	\$9,936,573	\$10,284,353
FTE²	52.00	52.00	59.00	61.00	61.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Transportation and Capital Infrastructure is primarily funded by local tax funding (76 percent). Program-generated revenue primarily consists of developer fees from traffic data collection and traffic warrant studies. Prior to the FY 2023 mid-year reorganization, which moved transit planning and operations to the Department of General Services, DTCI's revenues also included fares from transit operations, as well as state operating assistance and other grants for transit and commuter services. Due to an anticipated leveling off in construction and redevelopment, revenue from permit fees is projected to slightly decrease in FY 2025.

Expenditure

The majority of the Department of Transportation and Capital Infrastructure's expenditure budget is dedicated to personnel costs (57 percent). Major drivers of personnel increases are related to compensation increases, including merit increases for the general workforce in each fiscal year,³ as well as the anticipated stabilization of vacancy savings as administrative focuses shift from the reorganization to recruitment and other internal efficiencies. Incremental decreases to internal services charges for vehicle replacement and central mail contribute to decreased operating and maintenance budget expenditures budgeted for FY 2025.

¹ Sums may not equal due to rounding.

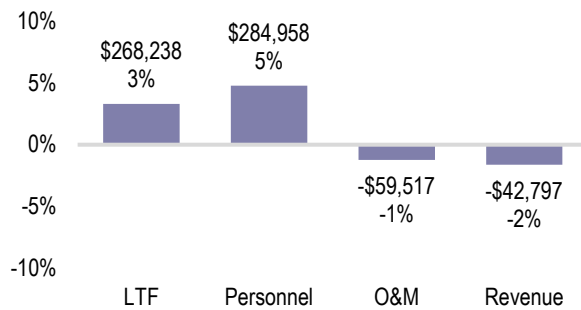
² Mid-year FY 2024, a construction field representative position was reclassified to a senior transportation planner position and revised to be funded in the General Fund and no longer in the Capital Projects Fund. The FY 2025 Proposed Budget includes an additional 3.00 FTE funded by the Capital Projects Fund.

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



Transportation and Capital Infrastructure

Percent Change from Adopted FY 2024 to Proposed FY 2025



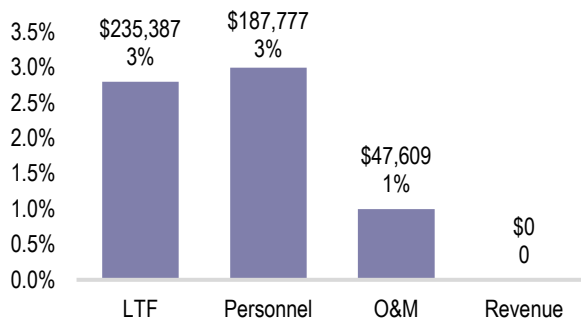
Reasons for Change:

Personnel: ↑ 3.00 FTE, annualization of FY 2024 compensation increases, benefit rate adjustments¹ ||

O&M: ↓ incremental decreases to internal services charges for vehicle replacement and central mail ||

Revenue: ↓ projected decrease in development fee revenue

Percent Change from Proposed FY 2025 to Projected FY 2026

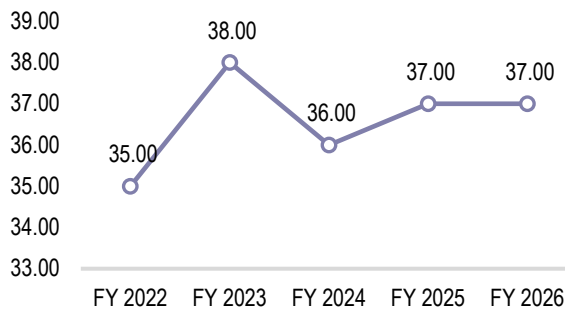


Reasons for Change:

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

Revenue: ↔ no change is projected, as trend data is not yet available for developer fees from traffic data collection and traffic warrant studies

Adopted Staffing/FTE History



FY 2022: 1.00 FTE utility engineer, 2.00 FTE civil engineers in the Capital Projects Fund

FY 2023: 1.00 FTE mobility services coordinator, 1.00 FTE transit data analyst, 1.00 FTE transit operations planner

FY 2023 Mid-Year: 12.00 FTE transferred from DTCI to the Department of General Services (DGS) for reorganization of the Transit and Commuter Services Division, 10.00 FTE transferred to DGS for a reorganization of the SPDR Division.

FY 2024: 1.00 assistant program manager for construction, 2.00 facility project managers, 1.00 senior facility project manager, 1.00 assistant director, 1.00 senior land acquisition managers, and 1.00 land acquisition manager all in the Capital Projects Fund

FY 2024 Mid-Year: 1.00 construction field representative position was reclassified to a senior transportation planner position and revised to be funded in the General Fund and no longer in the Capital Projects Fund.

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



Transportation and Capital Infrastructure

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Design and Construction ²	\$745,918	\$412,799	\$629,610	\$785,692	\$802,847
Transportation Planning and Traffic Engineering	3,250,614	3,500,142	7,503,151	7,437,296	7,594,778
Space Planning, Policy, Design and Renovation ³	0	379,274	2,661,924	2,797,138	2,857,887
Transportation Services	16,656,663	11,892,773	0	0	0
Total – Expenditures	\$20,653,196	\$16,184,989	\$10,794,685	\$11,020,126	\$11,255,512
Revenues					
Design and Construction	\$3,364	\$2,085	\$0	\$0	\$0
Transportation Planning and Traffic Engineering	252,874	192,032	2,660,865	2,618,068	2,618,068
Space Planning, Policy, Design and Renovation	0	0	0	0	0
Transportation Services	9,878,107	5,442,987	0	0	0
Total – Revenues	\$10,134,345	\$5,637,104	\$2,660,865	\$2,618,068	\$2,618,068
Local Tax Funding					
Design and Construction	\$742,554	\$410,715	\$629,610	\$785,692	\$802,847
Transportation Planning and Traffic Engineering	2,997,740	3,308,110	4,842,286	4,819,228	4,976,711
Space Planning, Policy, Design and Renovation	0	379,274	2,661,924	2,797,138	2,857,887
Transportation Services	6,778,557	6,449,786	0	0	0
Total – Local Tax Funding	\$10,518,851	\$10,547,885	\$8,133,820	\$8,402,058	\$8,637,445
FTE⁴					
Design and Construction	0.00	0.00	0.00	3.00	3.00
Transportation Planning and Traffic Engineering	26.00	26.00	26.00	27.00	27.00
Space Planning, Policy, Design and Renovation	0	0.00	10.00	10.00	10.00

¹ Sums may not equal due to rounding.

² The Real Estate Planning and Acquisition Program is budgeted within the Design and Construction Program.

³ Following a mid-year reorganization during FY 2023, the Department now includes the Space Planning, Design, and Renovation Division. Transportation Services was transferred to the Department of General Services.

⁴ Mid-year FY 2024, a construction field representative position was reclassified to a senior transportation planner position and revised to be funded in the General Fund and no longer in the Capital Projects Fund.

**Transportation and Capital Infrastructure**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Transportation Services	9.00	12.00	0.00	0.00	0.00
Total – FTE	35.00	38.00	36.00	40.00	40.00



Housing and Community Development

Department of Housing and Community Development (DHCD) offers a wide array of housing options based on whether a household is looking to rent a unit or purchase a first home, requires assistance with a down payment or closing costs, or wants to rehabilitate an existing home or obtain gap financing to build or renovate affordable housing in the County.

Housing and Community Development's Programs

Rental and Home Ownership

Executes the County's affordable homeownership and rental programs including the purchase and rental Affordable Dwelling Unit (ADU) Programs, the purchase and rental Unmet Housing Needs Unit (UHNU) Programs, the Down Payment/Closing Cost Assistance (DPCC) Program, the Public Employee Homeownership Grant (PEG) Program, the Sponsoring Partnerships and Revitalizing Communities (SPARC) Program, and the State Rental Assistance Program (SRAP).

Housing Choice Voucher

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.

Entitlement Grants

Administers federally-funded grants including the Community Development Block Grant (CDBG) Program and the HOME Investment Partnerships Program (HOME) to address community and economic development needs and services for low- to moderate-income residents.

Policy and Internal Operations

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 advisor committees appointed by the Board of Supervisors (Board); manages housing finance and production initiatives; oversees the Housing Fund; ensures efficient and effective operations by providing DHCD programs with resources, materials, and data; and provides timely and informational customer service to the public.

Additional information about the department's programs, activities, and performance measures can be found at [Loudoun.gov/ProgramReview](https://www.loudoun.gov/ProgramReview)



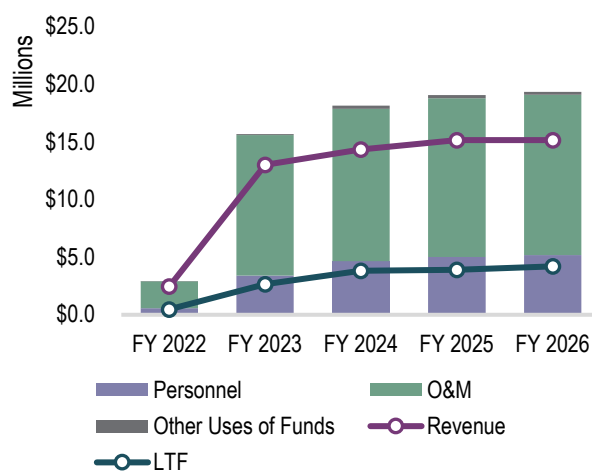
Housing and Community Development

Budget Analysis

Department Financial and FTE Summary¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$568,114	\$3,399,737	\$4,658,127	\$5,022,563	\$5,173,240
Operating and Maintenance	2,328,433	12,193,159	13,213,666	13,769,907	13,907,606
Other Uses of Funds	26,900	71,338	272,390	272,390	272,390
Total – Expenditures	\$2,923,447	\$15,664,235	\$18,144,183	\$19,064,860	\$19,353,236
Revenues					
Use of Money and Property	\$1,287	\$13,877	\$4,400	\$20,600	\$20,600
Miscellaneous Revenue	6,837	18,844	131,000	131,000	131,000
Recovered Costs	213,436	464,239	1,250,000	850,000	850,000
Intergovernmental – Commonwealth	0	506,183	903,204	948,675	948,675
Intergovernmental – Federal	2,203,395	11,930,066	11,777,290	12,932,330	12,932,330
Other Financing Sources	26,900	71,338	272,390	272,390	272,390
Total – Revenues	\$2,451,855	\$13,004,547	\$14,338,284	\$15,154,995	\$15,154,995
Local Tax Funding	\$471,592	\$2,659,688	\$3,805,899	\$3,909,865	\$4,198,241
FTE	0.00	33.00	35.00	36.00	36.00

Revenue and Expenditure History



Revenue/Local Tax Funding

DHCD is primarily funded by department generated revenue (79 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 in the State Rental Assistance Program (SRAP).

Expenditure

The majority of DCHD's expenditure budget is dedicated to operating and maintenance (O&M) 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.²

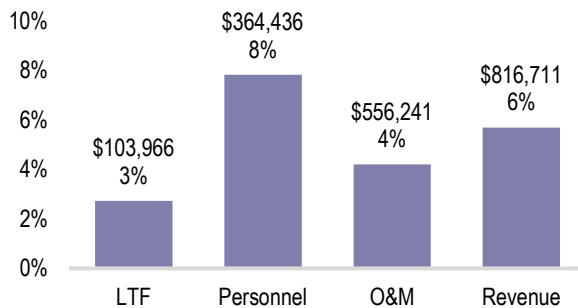
¹ Sums may not equal due to rounding.

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



Housing and Community Development

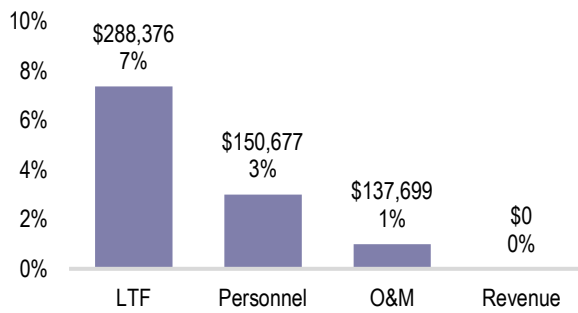
Percent Change from Adopted FY 2024 to Proposed FY 2025



Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes || **O&M:** ↑ HCV program || **Revenue:** ↑ federal revenue

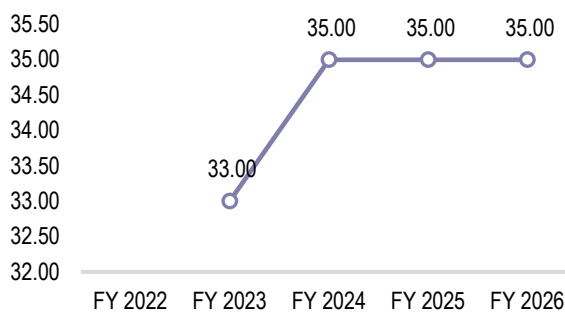
Percent Change from Proposed FY 2025 to Projected FY 2026



Reasons for Change:

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

Adopted Staffing/FTE History



FY 2022 Mid-Year: 1.00 FTE interdepartmental coordinator, 1.00 FTE Unmet Housing Needs Strategic Plan (UHNSP) project manager, 1.00 FTE deputy housing officer¹

FY 2023: 33.00 FTE transferred from the Office of the County Administrator to create the independent DHCD, including 2.00 FTE approved in FY 2023 (1.00 FTE fair housing coordinator, 1.00 FTE housing accountant)

FY 2024: 1.00 FTE administrative assistant, 1.00 FTE housing program specialist

¹ January 4, 2022, Business Meeting, Item 4a, Uses of FY 2021 General Fund Balance.



Housing and Community Development

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Policy and Administration	\$192,975	\$1,590,134	\$2,411,138	\$2,466,054	\$2,538,213
Homeownership and Rental Programming	232,789	1,202,178	1,747,047	1,842,952	1,879,783
CDBG Programming	715,651	2,144,574	1,531,549	1,560,587	1,583,242
HCV Program	1,782,031	10,727,349	12,454,449	13,195,267	13,351,998
Total – Expenditures	\$2,923,447	\$15,664,235	\$18,144,183	\$19,064,860	\$19,353,236
Revenues					
Policy and Administration	\$0	\$0	\$0	\$0	\$0
Homeownership and Rental Programming	\$3,450	\$519,497	\$903,204	\$948,675	\$948,675
CDBG Programming	722,282	1,889,492	1,379,452	1,405,000	1,405,000
HCV Program	1,726,123	10,595,558	12,055,628	12,801,320	12,801,320
Total – Revenues	\$2,451,855	\$13,004,547	\$14,338,284	\$15,154,995	\$15,154,995
Local Tax Funding					
Policy and Administration	\$192,975	\$1,590,134	\$2,411,138	\$2,466,054	\$2,538,213
Homeownership and Rental Programming	229,339	682,681	843,843	894,277	931,108
CDBG Programming	(6,631)	255,082	152,097	155,587	178,242
HCV Program	55,908	131,791	398,821	393,947	550,678
Total – Local Tax Funding	\$471,592	\$2,659,688	\$3,805,899	\$3,909,865	\$4,198,241
FTE					
Policy and Administration	0.00	15.00	16.00	16.00	16.00
Homeownership and Rental Programming	0.00	6.00	7.00	8.00	8.00
CDBG Programming	0.00	3.00	3.00	3.00	3.00
HCV Program	0.00	9.00	9.00	9.00	9.00
Total – FTE	0.00	33.00	35.00	36.00	36.00

¹ Sums may not equal due to rounding.



Miscellaneous FY 2025 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 subsequently allocated to departments during the fiscal year.

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

**Non-Departmental Expenditures**

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

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

Summary of Compensation Increases – General Workforce Pay Plan

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

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

² Sums may not equal due to rounding.

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



Non-Departmental Expenditures

Summary of Compensation Increases – Fire and Rescue Pay Plan

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

Summary of Compensation Increases – Sheriff Pay Plan

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

EMPACT Awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance. Funding for EMPACT awards in the FY 2025 Proposed Budget has been incrementally adjusted based on the continued growth of the County workforce.

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

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

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

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

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

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



Non-Departmental Expenditures

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

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

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

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

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

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

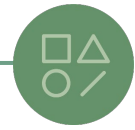
Revenue Stabilization Fund. In October 2023, the Board of Supervisors adopted amendments to the Fiscal Policy, including the establishment of the Revenue Stabilization Fund (RSF). The RSF was established to mitigate revenue shortfalls within a fiscal year directly attributable to real and business tangible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

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

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

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

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



Non-Departmental Expenditures

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

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

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

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

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

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

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





Landfill Fee Waivers

July 1, 2024 – June 30, 2026

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

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

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

Financial Summary²

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

¹ Percentages may not total 100 percent due to rounding.

² Sums may not equal due to rounding.

**Landfill Fee Waivers**

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



Nonprofit Organizations

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

Financial Summary

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

Human Services Program

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

Financial Summary – Human Services Program

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

Competitive Grants Program

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

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



Nonprofit Organizations

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

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

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

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

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

Core Services Contracts

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

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



Nonprofit Organizations

Nonprofit Organizations – Economic Development

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

Financial Summary – Economic Development

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

Economic Development Organizations – Detail

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





Regional and Intergovernmental Organizations Contributions

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

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

Financial Summary¹

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

¹ Sums may not equal due to rounding.



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail¹

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

¹ Sums may not equal due to rounding.

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



Revolving Loan Fund

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

Revenues, Expenditures, and Changes in Program Balance

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

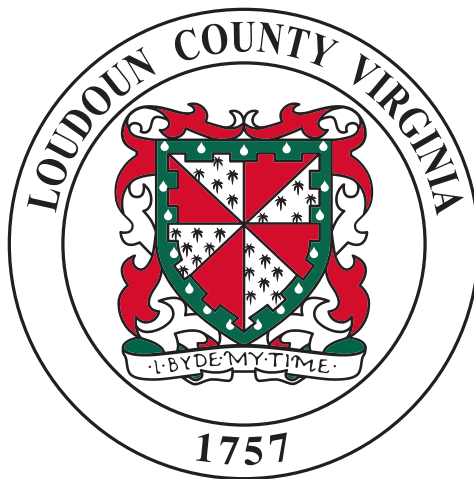
Revolving Loan Fund Requests

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

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

² Source: Loudoun County FY 2022 ACFR.

³ Source: Loudoun County FY 2023 ACFR.





Glossary of Terms

501(c)3	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
Actual(s)	Revenues and expenditures that occur in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
Adjusted Gross Income	Adjusted Gross Income is the key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
Adopted Budget	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, and transfers. This document is commonly referred to as the Adopted Budget.
Annual Budget	An itemized listing of the amount of all estimated support and revenue that an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
Annual Comprehensive Financial Report (ACFR)	This official annual report, prepared by the Department of Finance and Budget, presents the status of the County's finances in a standardized format. The ACFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.
Appropriation	A legal authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County government or an affiliated regional organization, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the Office of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
Assess	To place a value on property for tax purposes.
Assessed Valuation	The appraised value of a property for purposes of property taxation. The assigned valuation covers real and personal property at 100 percent valuation.
Assessment	A charge of money collected by the government from people or businesses for public use.
Asset	Owned resources, possibly held by Loudoun County, which have a monetary value.



Glossary

Audit	A formal examination of an organization's or individual's accounts or financial situation.
Basis Point	Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
Balanced Budget	A financial plan in which total expenditures equal total revenue and/or fund balance.
Base Budget	The cost of continuing existing levels of service in the upcoming budget year.
Benchmark	A factor or standard used to assess the effectiveness of a service or program in comparison with other organizations or jurisdictions.
Bond	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
Bond Rating	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
Budget	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
Budget Calendar	Schedule of key dates which a government follows in the preparation and adoption of the budget.
Business, Professional, and Occupational License (BPOL)	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
Capital Asset Preservation Program Fund	A fund established to ensure a consistent means of financing and planning for major countywide maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
Capital Expenditures	Expenditures on all fixed assets with a value greater than \$10,000 and an expected life of 5 years or more.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	The County's plan for future capital project expenditures. The six-year plan covers public facilities, resulting in the construction or acquisition of fixed assets, primarily buildings, but also including parks, land, landfills, etc.



Glossary

Capital Outlay	Expenditures for items of a substantial nature that are expected to have a useful life of more than one year. Examples include personal computers, vehicles, radios, and furniture.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.
Children's Services Act for At-Risk Youth (CSA)	This is a joint project of the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Management and Budget; Finance and Procurement; Juvenile Courts; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Code of Virginia	The titles, chapters, articles, and sections of this Code contain the laws of the State.
Codified Ordinance	Regulation related to a specific code, such as the Code of the Commonwealth of Virginia.
Comprehensive Annual Financial Report (CAFR)	See Annual Comprehensive Financial Report (ACFR).
Constituent	A resident in an electoral district.
Constitutional Officers	Officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.
Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies.
County Seat	An administrative center of a community. Leesburg is the County Seat of Loudoun County.
County Zoning Map	The unincorporated areas of Loudoun County are divided into districts indicated on the Zoning Map. It is the final authority as to the current zoning status of land and water areas, buildings, and other structures in the County.
County Zoning Ordinance	This zoning ordinance was adopted by the County in conformance with the provisions of Title 15.1, Chapter 11, Article 8, of the Code of the Commonwealth of Virginia. Its purpose is to promote the health, safety, and general welfare of the public. The zoning ordinance is a means of controlling land use. For example, zoning ordinances can help to prevent traffic congestion, protect historic areas, and control population density.
Current Service Level	The level at which a department can provide services with current resources.
Debt	An obligation resulting from the borrowing of money.
Debt Service	Funding as defined by the State Auditor of Public Accounts that finances and accounts for the payment of principal and interest on bonds.
Department	Basic organizational unit of the County government which is functionally unique in its service delivery responsibilities.



Glossary

Depreciation	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.
Division	Major organizational subunits.
Emergency Operations Center (EOC)	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the County comprise the EOC staff during activation.
Encumbrance	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.
Enhanced Service Level	A higher level of service than the current service level, demonstrated by changes to performance metrics. If an enhanced service level resource request is approved, it becomes part of the current service level in the subsequent budget.
Enterprise Funds	Funds used to account for operations (a) that are financed through dedicated user fees, or (b) where the Board of Supervisors has decided to appropriate funding for specific operations using a periodic determination of revenues earned, expenses incurred, and/or net income.
Equalization	An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.
Expenditures	Decreases in net financial resources not properly classified as other financing uses.
Facilities Standards Manual	A document by the Board of Supervisors which sets out specific regulations and design standards for such facilities as water/sewer service, roads and streets, soils review, etc.
Fiduciary Fund	Funding used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or funds.
Fiscal Impact Model	A 20-year model developed to help the County plan for future population growth. The fiscal impact model determines the financial impact of growth on the County Government, quantifying the need for services and projecting the related expenditures for providing these services.
Fiscal Policy	A statement of the guidelines and goals that will influence and guide financial management practices.
Fiscal Trends	The statistical section of the document that provides a broad range of trend data covering key financial indicators with historical and current data. The fiscal trends section also contains demographic and miscellaneous data useful in assessing the County government's financial condition.
Fiscal Year	This is the period of time measurement used by the County for budgeting and accounting purposes. The fiscal year consists of the twelve months beginning on July 1st and ending June 30th.



Glossary

FTE	Full-Time Equivalent, considering all full-time and part-time staff positions. Each full-time position working at least 1,950 hours per year is counted as one FTE. For part-time positions, one FTE consists of a cumulative 1,950 work hours per year.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The amount of money or other resources remaining unspent or unencumbered in a fund at a specific point in time. This term usually refers to funding available at the end of the fiscal year.
Fund Type	A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts.
GAAP	An acronym for Generally Accepted Accounting Principles, this term refers to uniform minimum standards for financial accounting and recording.
General Fund	The primary location of all financial activity associated with the ordinary operations of County government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.
General Obligation Bond Financing	General Obligation bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.
General Plan	An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff, and consultants. The General Plan is a long-range guide for growth, land use, and development decisions in the County and provides a framework for consistent future decision-making.
Geographic Information System (GIS)	The Geographic Information System (GIS) is a computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi-departmental resource integrated with several of the County's other computer systems. It is used to manage and analyze land information, produce maps in support of the assessment process, manage zoning and health information, assist with the planning process, addressing County residences, and landfill management.
Goals	A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").
Grant	A contribution by one organization to another. The contribution is usually made to aid in the support of a specified function, such as health care, housing, crime prevention, etc.
Intergenerational Equity	This is one of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.



Glossary

Intergovernmental Revenue	Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Landfill Fee Waiver	The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.
Lease Purchase	A method of financing that allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically reduced because the lessor does not have to pay income tax on the interest revenue.
Levy	The imposition of taxes for the support of government activities.
Liabilities	Obligations incurred in past or current transactions requiring present or future settlement.
Liquidity	Funds consisting, or capable, of ready conversion into cash.
Local Tax Funding	Represents funds that the Board of Supervisors may allocate from general tax revenues to supplement revenues received by a program.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Merit Increase	An increase in an employee's base salary granted based on meeting certain performance standards and approval by the Board.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.
Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable). Under this approach, immature interest on general long-term debt and certain similar accrued obligations are recognized when due.
Non-Revenue Receipt	Assets received by the County which are not in the form of cash, such as federal food commodities received at the Juvenile Detention Home and donated land from developers in the form of proffers. These are entered in the County records at their fair market value at the time of receipt.
Object Classification	A grouping of expenditures on the basis of goods or services purchased, such as personal services, materials, supplies, equipment, etc.
Objective	A statement of purpose defined more specifically than a goal. Objectives describe specific measurable outputs within a designated timeframe (e.g., "increase the number of children qualifying as Level I swimmers by 20%").
Obligation	A future expenditure requirement incurred by voluntary agreement or legal action.



Glossary

Overlapping Debt	The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.
Overmatch	The amount of local tax funding over and above the amount required to leverage federal and state grant revenue.
Parcel Mapping	The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.
Pay-As-You-Go	A term used to describe the practice of financing certain capital expenditures using current revenue as opposed to borrowing.
Performance Measures	Data collected to assess a program's progress toward achieving established objectives and goals.
Personal Property	A category of property other than real estate, identified for purposes of taxation, including personally owned items, corporate property, and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers (i.e., inventory) are <u>not</u> included.
Policy	A high-level overall plan embracing the general goals and acceptable procedures of the governing body.
Private Contributions/Donations	These donations are usually from private citizens, typically one-time, non-recurring donations of cash or property.
Proffer	An offer of cash or property. This usually refers to property, cash, or structural improvements, offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. Examples of County government programs include fleet management, fire and rescue training, and outpatient services.
Property Tax Rate	The rate of taxes levied against real or personal property expressed as dollars per \$100 of assessed valuation of the property taxed.
Proposed Budget	A plan of financial operations submitted by the County Administrator to the Board of Supervisors. This plan reflects estimated revenues, expenditures, and transfers. In addition, sections are included to show major budgetary/financial policies and guidelines used in the County's fiscal management. The document is commonly referred to as the Proposed Budget.
Proprietary Fund Types	Funds that account for County activities which are similar to private sector businesses. These funds measure net income, financial position and changes in financial position.
Prorate Tax System	A system in which taxes are assessed proportionally during the year.



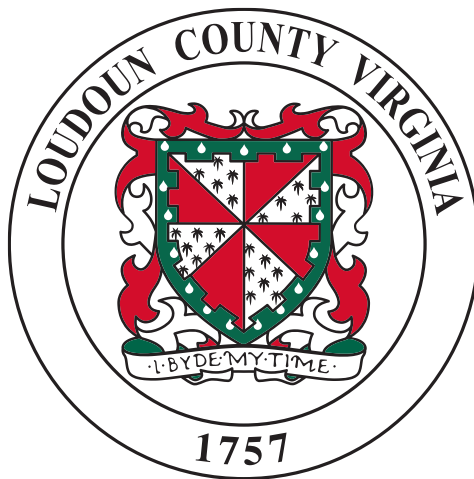
Glossary

Public Service Property	Property specifically designated for public service use, as determined by the State Corporation Commission. This category includes designated real property, such as land and buildings and other property, such as computers, copiers and cash registers.
Rating Agencies	The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.
Real Property	Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.
Recommended Service Level	The desired service level for the County Government to provide to the community that is responsible, sustainable, and equitable.
Referendum	The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.
Regional Gasoline Tax	This is a per gallon tax on gasoline sold in the County. Regional gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).
Regional Organization	Organizations to which the County is either a member or contributes as a funding source.
Resolution	A formal expression of opinion will, or intent voted by an official body or assembled group.
Resource Request	A general term used for requests for additional funding that may either maintain or enhance a program's service level, or establish a new program.
Revenue	An increase in assets or financial resources. Revenue types are from local sources, from the Commonwealth of Virginia, the Federal Government, and from Non-Revenue Receipts (other Financing Sources).
Revolving Loan Fund	A fund established by the Board of Supervisors for County government, School, and Fire and Rescue company capital projects. Loans from the fund must be repaid back into the fund.
Rollback taxes	Amount of the difference between the taxes calculated for a property with and without the exemption for the previous five years.
Short-Term Debt	Debt with a maturity of less than one year after the date of issuance.
Special District	An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are the Route 28 Special Improvement District and the Metrorail Service District.
State and Federal Grant Fund	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.



Glossary

State Compensation Board	A State Board that determines the rate of State funding toward the total cost of office operations for Constitutional Officers.
Step Increase	An increase in base salary from the dollar amount of one step to the dollar amount of the next higher step on a grade and step pay plan. A step increase typically occurs due to a merit increase, which is approved by the Board.
Task Force	A group of individuals organized to discuss and research a particular topic. Task forces are often used as advisory groups on a given topic.
Tax Base	The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.



LOUDOUN COUNTY

ELECTION DISTRICTS



Loudoun County Board of Supervisors 2024 – 2027:

(First row, from left to right) Sylvia R. Glass, Broad Run; Juli E. Briskman, Vice Chair, Algonkian; Phyllis J. Randall, Chair At-Large; Michael R. Turner, Ashburn. (Second row, from left to right) Caleb A. Kershner, Catoctin; Kristen C. Umstattd, Leesburg; Laura A. TeKrony, Little River; Koran T. Saines, Sterling; Matthew F. Letourneau, Dulles.

The map above represents the 2022 election district map that was updated through the local redistricting process based on the 2020 U.S. Decennial Census.

Office of Management & Budget | loudoun.gov/budget

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This document is a publication of Loudoun County Government.

1



Algonkian – George Washington University

2



Ashburn – Ashburn Library

3



Little River – 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