



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**

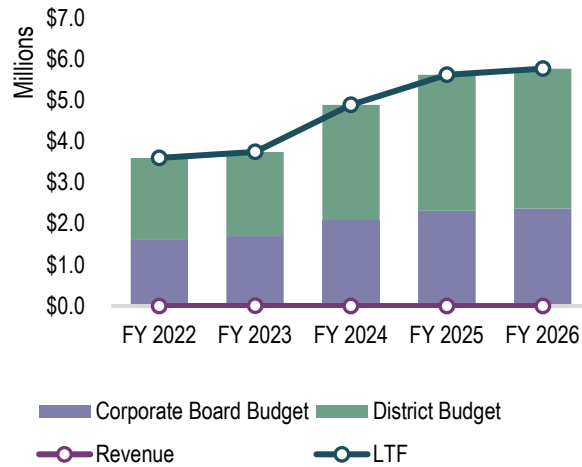
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Corporate Board Budget	\$1,607,127	\$1,701,101	\$2,090,057	\$2,316,867	\$2,368,299
District Budgets	1,991,488	2,042,771	2,797,136	3,298,871	3,397,828
Total – Expenditures	\$3,598,615	\$3,743,873	\$4,887,193	\$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



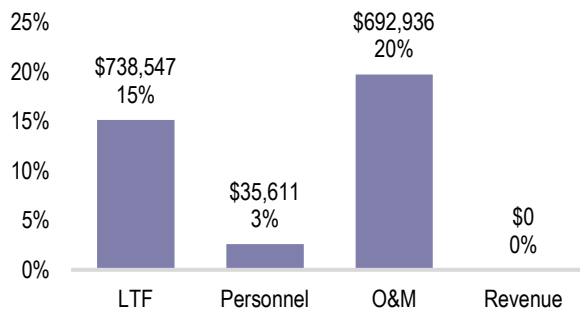
Revenue/Local Tax Funding

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.

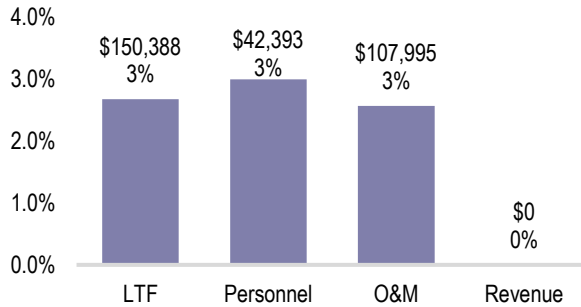
¹ See summary of merit increases in Non-Departmental Expenditures section 6-2.

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

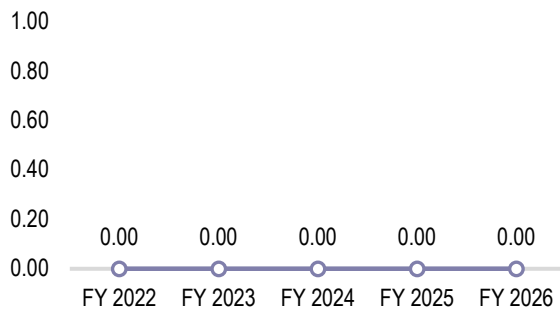
Percent Change from Proposed FY 2025 to Projected FY 2026



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

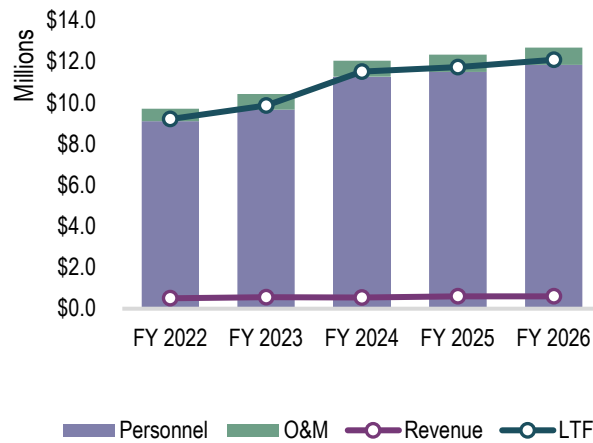
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$9,116,416	\$9,673,265	\$11,267,339	\$11,505,436	\$11,850,599
Operating and Maintenance	603,673	753,513	784,848	835,353	843,707
Total – Expenditures	\$9,720,089	\$10,426,779	\$12,052,187	\$12,340,789	\$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

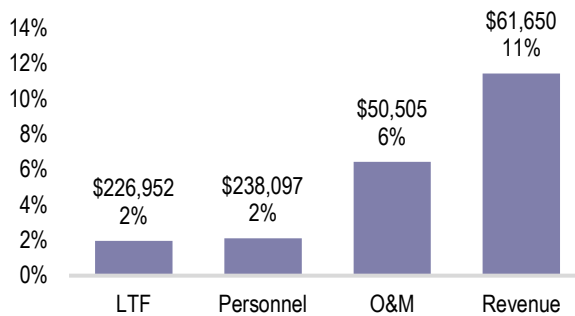
The Office operates primarily with local tax funding (over 95 percent). Program-generated revenue consists of land use application fees. The Office also receives intergovernmental funding from the Virginia Compensation Board, which constitutes the majority of its non-local tax funding.

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.

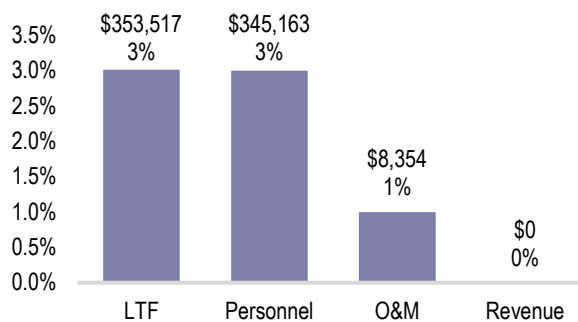
Percent Change from Adopted FY 2024 to Proposed FY 2025



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:

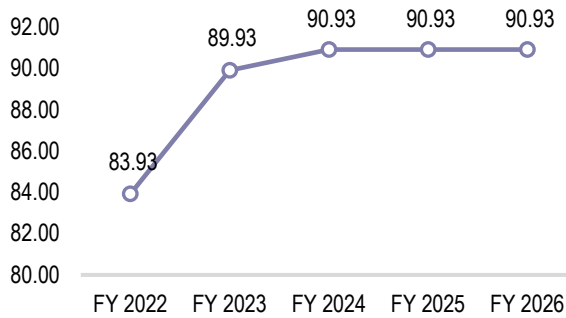
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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

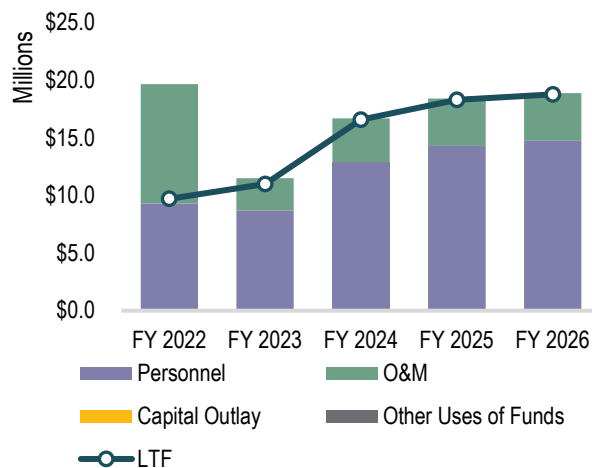
¹ As part of the FY 2024 reorganization, the Department of Finance and Budget was transitioned to create the Department of Finance and Procurement (DFP) and the Office of Management and Budget (OMB), which is now in County Administration. The reorganization included the transfer of 8.00 FTE funded by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

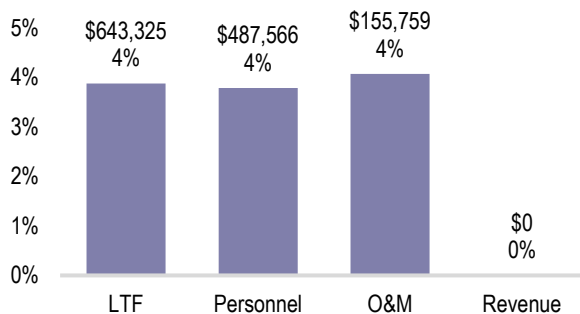
Revenue/Local Tax Funding¹

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

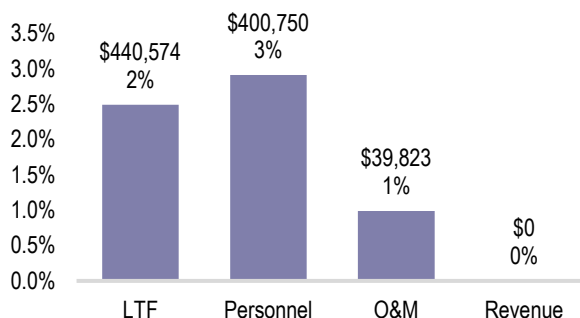
Percent Change from Adopted FY 2024 to Proposed FY 2025



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:** ↔

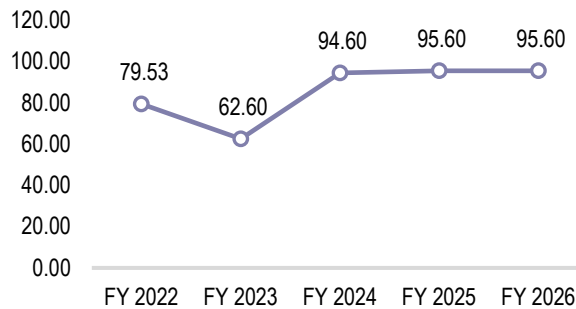
¹ Starting in FY 2023, the Housing Division in County Administration was reorganized into the Department of Housing and Community Development.

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

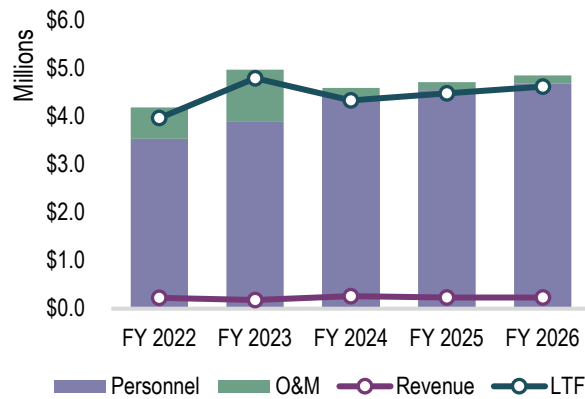
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$179,745	\$139,125	\$206,258	\$234,096	\$241,118
Operating and Maintenance	0	0	0	0	0
Total – Expenditures	179,745	139,125	206,258	234,096	241,118
Revenues					
Revenue	179,745	139,125	206,258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



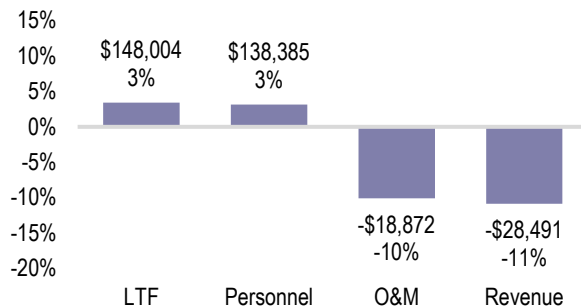
Revenue/Local Tax Funding

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



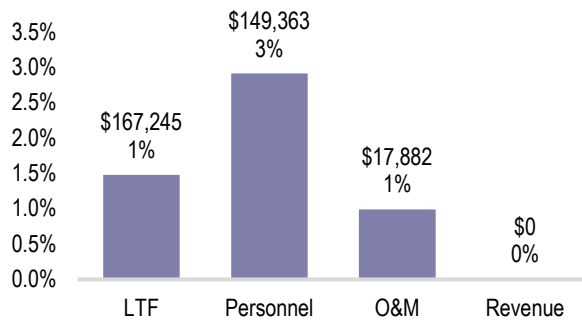
Reasons for Change:

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.



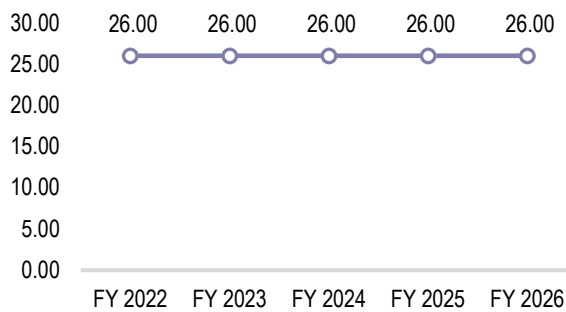
Percent Change from Proposed FY 2025 to Projected FY 2026



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**

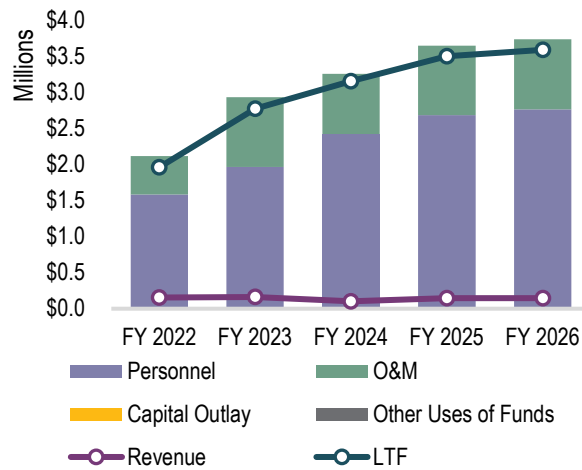
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$1,586,180	\$1,965,636	\$2,426,209	\$2,685,412	\$2,765,974
Operating and Maintenance	531,194	970,999	834,195	965,391	975,045
Total – Expenditures	\$2,117,374	\$2,936,634	\$3,260,404	\$3,650,803	\$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

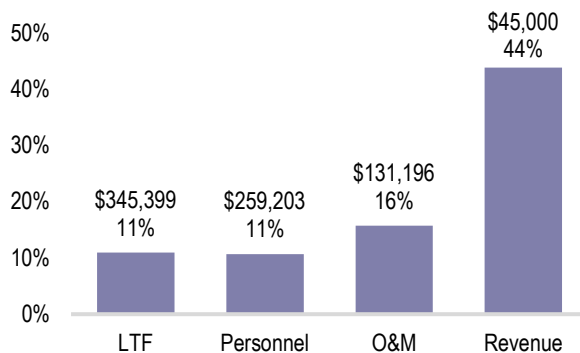
As shown, the Office of Elections and Voter Registration is primarily funded by local tax funding (over 95 percent). The largest source of revenue is reimbursement from the state. Program-generated revenue fluctuates based on the number and types of elections held each year. Programmatic revenue consists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

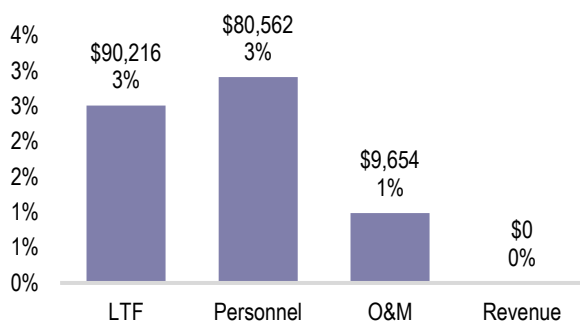
Percent Change from Adopted FY 2024 to Proposed FY 2025



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:

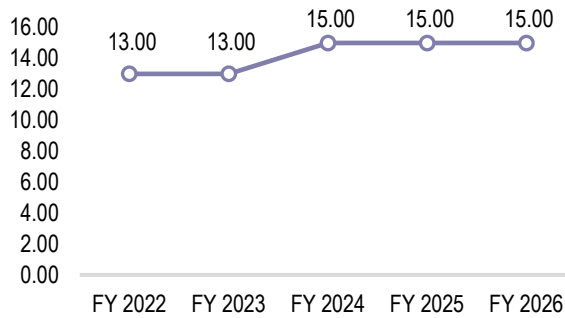
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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

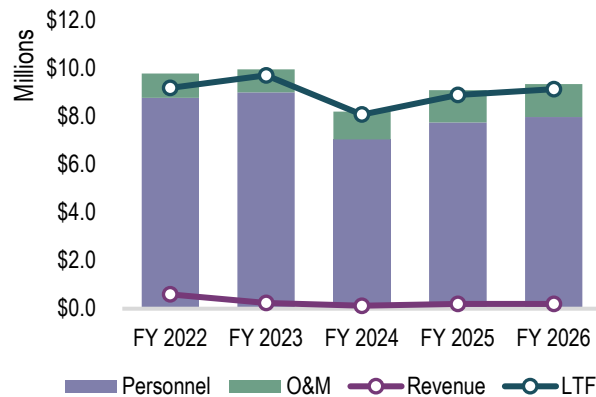
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Total – Expenditures	\$1,425,707	\$1,512,000	\$1,372,595	\$1,490,155	\$1,542,310
Revenues					
Revenue	\$1,425,707	\$1,512,000	\$1,372,595	\$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

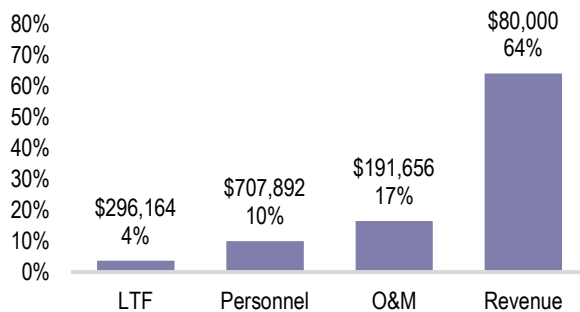
As shown, the Department of Finance and Procurement is primarily funded by local tax funding (over 97 percent). Programmatic revenue consists primarily of credit card rebates.

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.

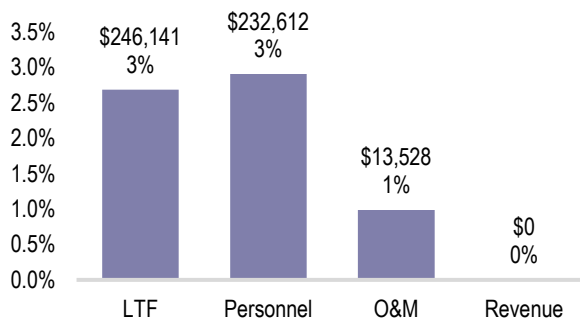
Percent Change from Adopted FY 2024 to Proposed FY 2025



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:

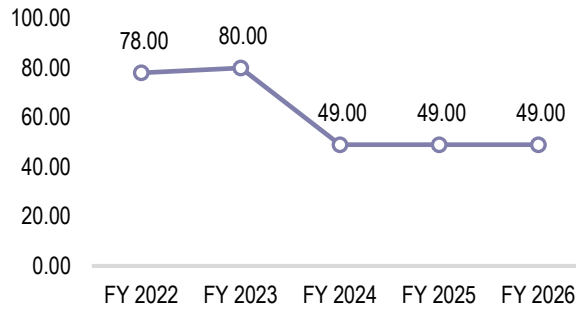
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent || **Revenue:** ↔

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**

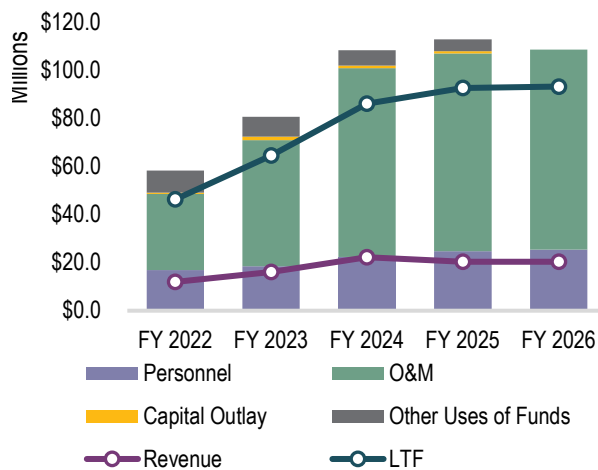
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Total – Expenditures	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910
Revenues					
Revenue	\$263,867	\$272,842	\$234,202	\$295,106	\$306,910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

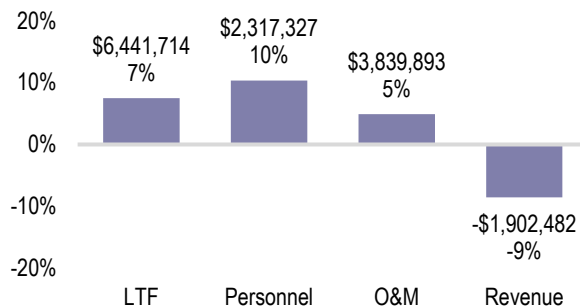
As shown, the Department is primarily funded by local tax funding (82 percent). Program-generated revenue consists of landfill tipping fees, revenue from tenants, and – as of the FY 2023 mid-year reorganization – state assistance for transit operations and transit fares.

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

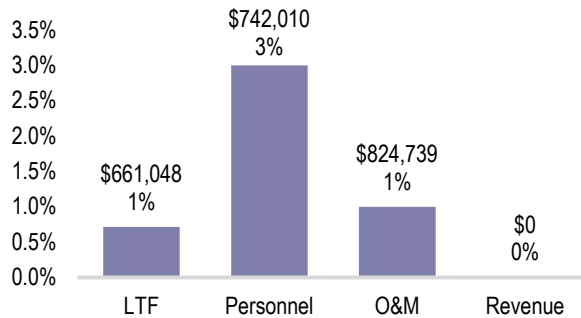
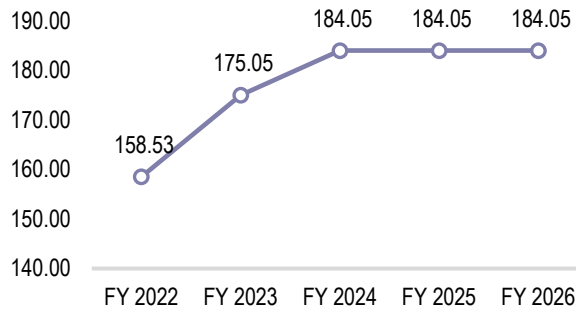
Percent Change from Adopted FY 2024 to Proposed FY 2025



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**

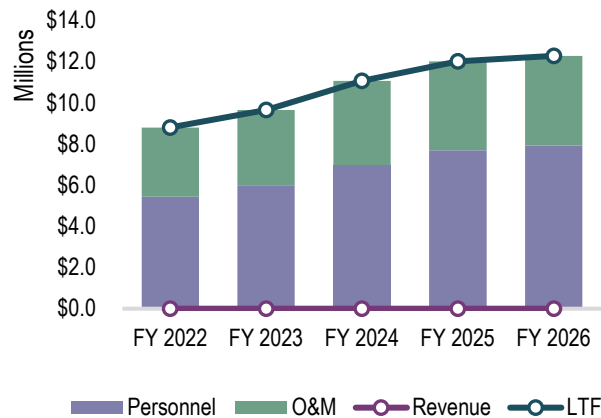
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$5,444,439	\$5,971,210	\$6,985,900	\$7,699,818	\$7,930,813
Operating and Maintenance	3,362,871	3,684,024	4,076,847	4,311,053	4,354,164
Total – Expenditures	\$8,807,310	\$9,655,234	\$11,062,747	\$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

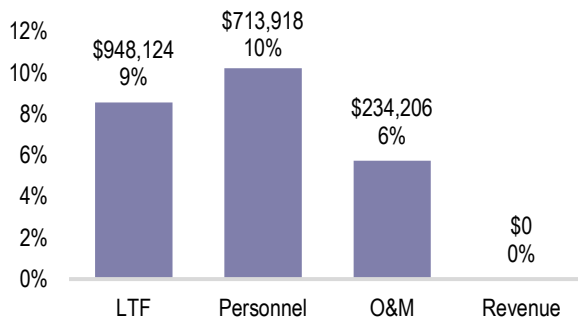
As shown, the Department of Human Resources (DHR) is fully funded by local tax funding. The Department does not have any program-generated revenues.

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.

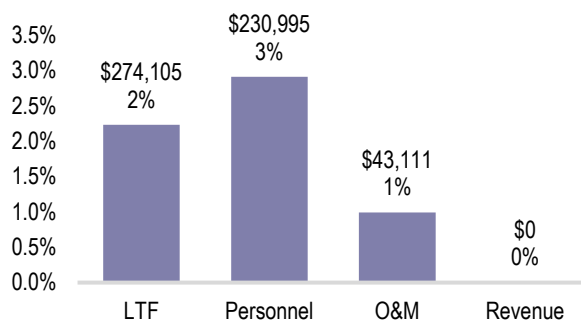
Percent Change from Adopted FY 2024 to Proposed FY 2025



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:

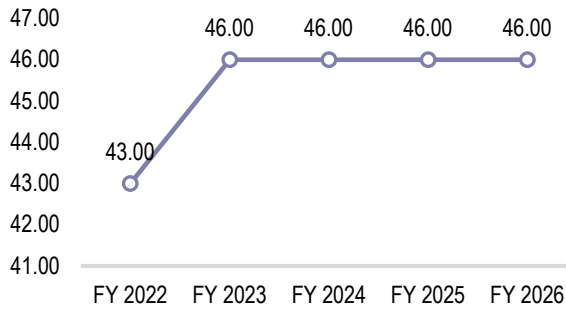
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent
Revenue: ↔

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



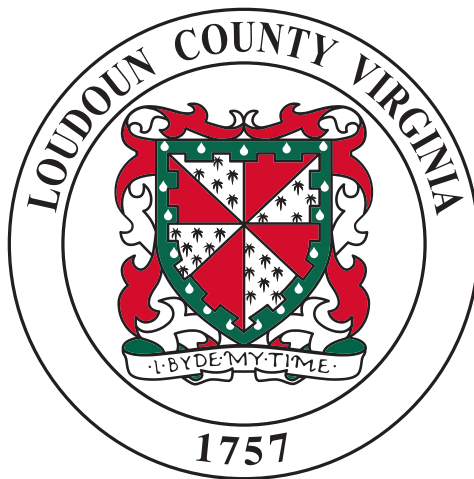
Human Resources

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

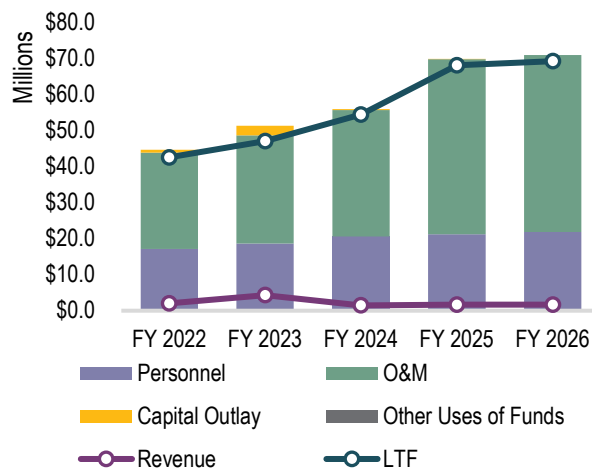
	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2026 Projected
Expenditures					
Personnel	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
Total – Expenditures	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637
Revenues					
Revenue	\$131,438	\$120,375	\$156,512	\$187,089	\$193,637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

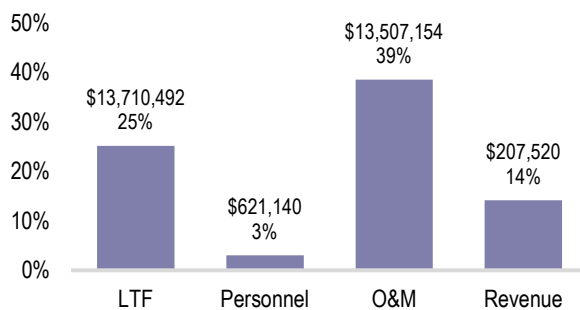
As shown, DIT is primarily funded by local tax funding (over 97 percent). Programmatic revenue consists of communications tax revenue, which the Commonwealth distributes to each locality based on a set percentage, and the County splits between DIT, Loudoun County Fire and Rescue, and the Sheriff's Office. 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:

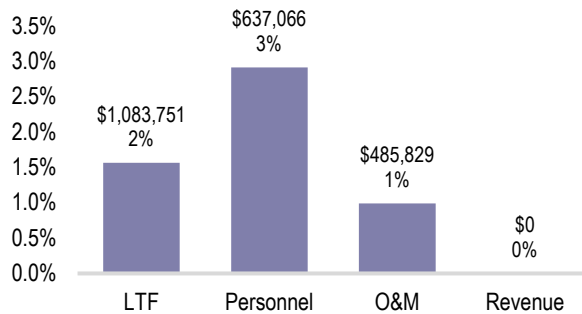
Personnel: ↑ annualization of FY 2024 compensation increases, benefit rate adjustments || **O&M:** ↑ base adjustments (approximately \$8.7 million total) for contractual and licensing cost increases, IT security services, and support costs for new/upgraded software programs under implementation; approximately \$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

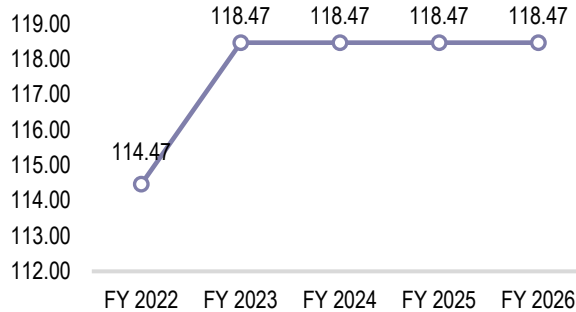
Percent Change from Proposed FY 2025 to Projected FY 2026



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.

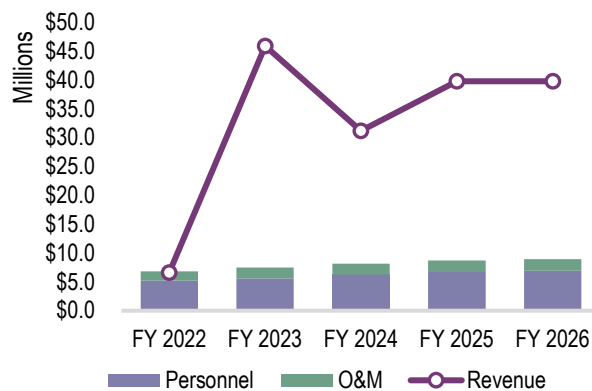
² The FY 2022 negative amount shown for “Use of Money and Property” reflects a book adjustment on an accrual basis to account for the market value of investments held as of June 30, 2022, not a realized loss. Since investments are held to maturity, this loss will not be recognized. On a cash basis, the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



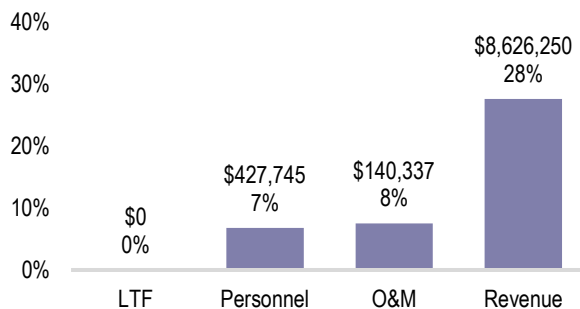
Revenue/Local Tax Funding

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

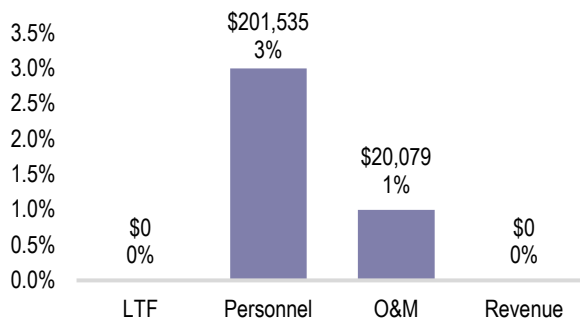
Percent Change from Adopted FY 2024 to Proposed FY 2025



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



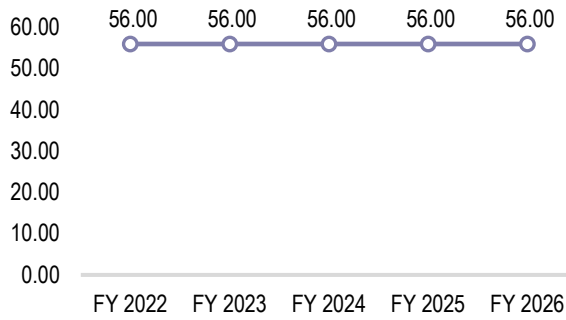
Reasons for Change:

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