

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, humane 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, equity, engagement 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 services.

Programs

Animal Shelter

Provides care and treatment for homeless, 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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$4,388,445	\$5,097,603	\$6,571,550	\$6,804,472	\$7,110,673
Operating and Maintenance	661,489	657,021	824,488	828,534	853,390
Other Uses of Funds	0	24,000	0	0	0
Total - Expenditures	\$5,049,934	\$5,778,624	\$7,396,038	\$7,633,006	\$7,964,063
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$462,100	\$475,503	\$462,750	\$462,750	\$462,750
Fines And Forfeitures	3,966	20,527	6,000	6,000	6,000
Revenue From Use Of Money And Property	775	500	1,500	1,500	1,500
Charges For Services	168,398	245,946	126,950	198,950	198,950
Recovered Costs	48,954	28,547	0	0	0
Other Financing Sources	10,000	0	0	0	0
Total - Revenues	\$694,192	\$771,023	\$597,200	\$669,200	\$669,200
Local Tax Funding	\$4,355,742	\$5,007,601	\$6,798,838	\$6,963,806	\$7,294,863
FTE - General Fund	42.00	48.00	55.00	55.00	55.00

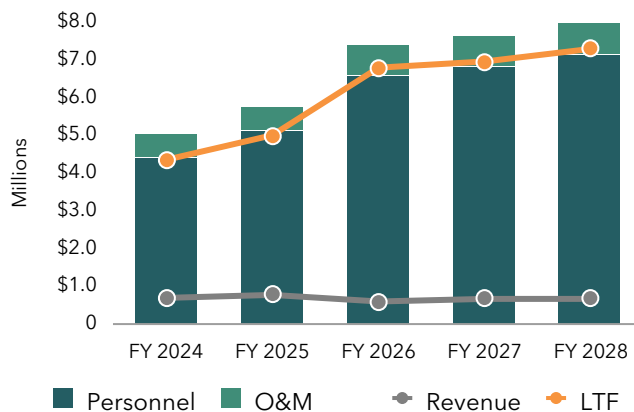
Department Programs

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Animal Shelter					
Expenditures	\$2,940,813	\$3,499,356	\$4,470,321	\$4,605,887	\$4,805,274
Revenue	206,675	264,696	113,250	185,250	185,250
LTF	\$2,734,138	\$3,234,660	\$4,357,071	\$4,420,637	\$4,620,024
FTE - General Fund	26.00	30.00	36.00	36.00	36.00
Humane Law Enforcement					
Expenditures	\$2,109,121	\$2,279,268	\$2,925,717	\$3,027,119	\$3,158,789
Revenue	487,517	506,327	483,950	483,950	483,950
LTF	\$1,621,604	\$1,772,941	\$2,441,767	\$2,543,169	\$2,674,839

¹ Sums may not equal due to rounding.

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - General Fund	16.00	18.00	19.00	19.00	19.00

Revenue and Expenditure History



Revenue/Local Tax Funding

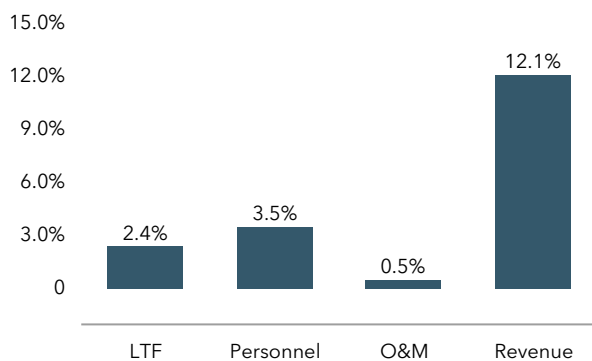
As shown, the Department of Animal Services is primarily funded by local tax funding (91 percent). Department-generated revenue consists of permits, fees (including adoption), and licenses.

Expenditure

The majority of the Department of Animal Services' expenditure budget is dedicated to personnel costs (89 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History

section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

Percent Change, Adopted FY 2026 to Adopted FY 2027

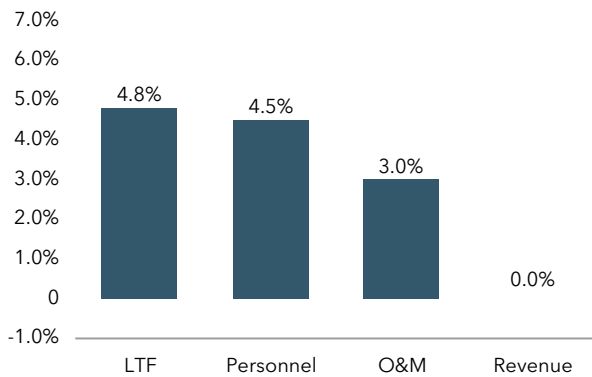


Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↑ base increases for banking services, veterinary supplies, janitorial supplies, advertising and promotions, translation services, dues and association memberships, food supplies, uniforms, training and education, and police supplies || **Revenue:** ↑ increases for animal adoption fees, veterinary clinic fees, and recreation fees

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

Percent Change, Adopted FY 2027 to Projected FY 2028

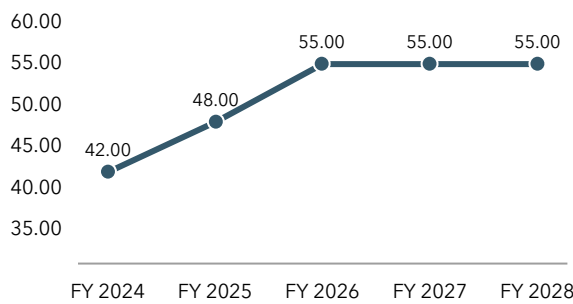


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2025 (6.00 FTE): 1.00 FTE veterinarian, 2.00 FTE veterinary technicians, 1.00 FTE customer service specialist, 2.00 FTE humane law enforcement officers

FY 2026 (7.00 FTE): 1.00 FTE pet foster care coordinator, 1.00 FTE veterinary clinic manager, 1.00 FTE administrative assistant-dispatch, 1.00 FTE animal care manager, 1.00 FTE behavior and training coordinator, 1.00 FTE pet resource program coordinator, 1.00 FTE animal care technician

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, and commissions, such as the Planning Commission, which advises the Board on land use issues.

Program

Corporate and District Budgets

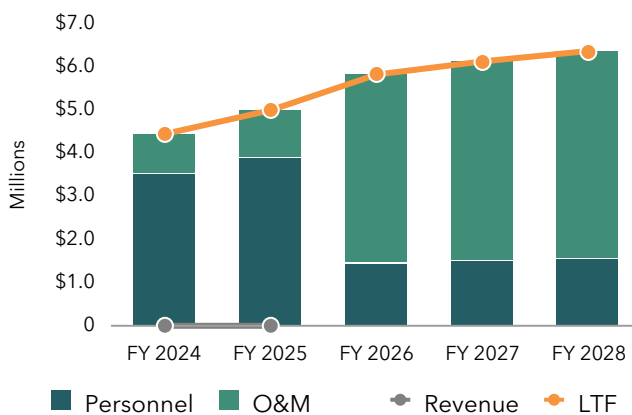
Represents corporate funds for operating the Office of the Board of Supervisors (Board) and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries; health, dental, and retirement match benefits for Board aides; the County's accounting and auditing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

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$3,514,709	\$3,881,830	\$1,436,234	\$1,490,048	\$1,534,749
Operating and Maintenance	935,053	1,117,923	4,389,716	4,644,959	4,838,463
Total - Expenditures	\$4,449,762	\$4,999,753	\$5,825,950	\$6,135,007	\$6,373,213
Revenues					
Charges For Services	\$1,863	\$292	\$0	\$0	\$0
Total - Revenues	\$1,863	\$292	\$0	\$0	\$0
Local Tax Funding	\$4,447,898	\$4,999,461	\$5,825,950	\$6,135,007	\$6,373,213
FTE - General Fund	0.00	0.00	0.00	0.00	0.00

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

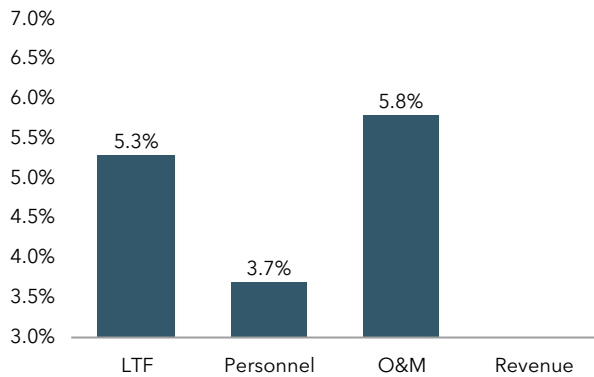
The budget summary represents the total of the corporate board budget and all district budgets. The corporate board budget includes previously authorized increases in Board member salaries. District budgets are appropriated as operating and

maintenance (O&M) funding but expenditures for staff aides are recorded as personnel expenses. To account for inflation, district budgets are increased commensurate with operational and compensation cost increases for the general County workforce.²

¹ Sums may not equal due to rounding.

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

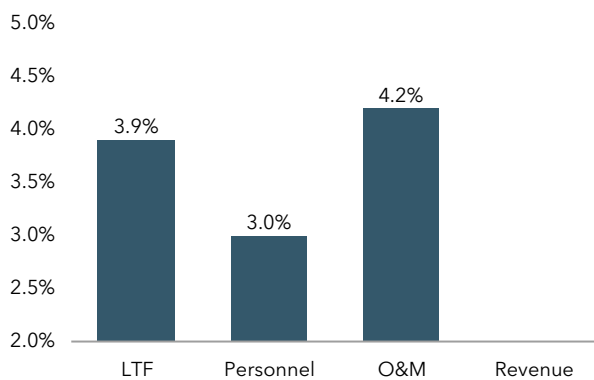
Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ approved increase in Board Member salaries,¹ benefit rate adjustments || **O&M:** ↑ base increase for auditing services in the corporate budget and a 4.25 percent increase for Board district office budgets. The FY 2027 office budget for the Chair At-Large is \$520,018; each district office budget is \$386,294 || **Revenue:** ↔ The Board of Supervisors does not have any program-generated revenue

Percent Change, Adopted FY 2027 to Projected FY 2028²



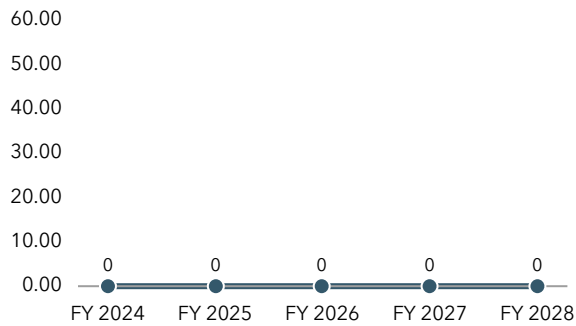
Reasons for Change:

Personnel: ↑ 3% || **O&M:** ↑ 4.5% increase to district budgets, 3% general projected increase to corporate budget operating costs || **Revenue:** ↔

¹ At the January 3, 2023, Business Meeting, the Board approved compensation increases for calendar years 2024 through 2027. This included new rates effective January 1, 2024, and an annual compensation increase of three percent for each subsequent year of the Board term expiring at the end of 2027.

² Even though compensation increases for the next Board have not been set, the FY 2028 Projected Budget assumes a 3% salary increase for Board members, commensurate with annual compensation increases.

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.

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).

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 Erosion and Stormwater Management Program (VESMP), including enforcement of 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, geophysical, forestry, invasive species and wetland disciplines, as well as provides subject matter expertise regarding zoned sensitive areas, such as the Mountainside Overlay District (MOD), the Limestone Overlay District (LOD), River and Stream Corridor Resources (RSCR) and Steep Slopes.

Building Code Enforcement

Protects the public's health, safety, and welfare through enforcement of the structural, electrical, mechanical, plumbing, and gas 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; serves as project managers for the permit process; manages the call center; and provides leadership for the Business Assistance Team (BAT).

Administration

Manages finance, budget, technology, human resources, training, procurement, and payroll functions for the Department of Building and Development; manages records and 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 Equal Employment Opportunity Commission (EEOC) regulations.

Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$26,450,977	\$28,444,939	\$31,072,412	\$32,758,063	\$34,232,176
Operating and Maintenance	1,711,858	1,571,726	2,070,044	2,054,324	2,101,328
Total - Expenditures	\$28,162,836	\$30,016,664	\$33,142,456	\$34,812,387	\$36,333,503
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$25,948,221	\$35,617,604	\$21,701,778	\$21,753,788	\$21,753,788
Fines And Forfeitures	0	3,250	0	0	0
Charges For Services	11,809	12,725	13,500	13,500	13,500
Total - Revenues	\$25,960,029	\$35,633,579	\$21,715,278	\$21,767,288	\$21,767,288
Local Tax Funding	\$2,202,806	\$(5,616,915)	\$11,427,178	\$13,045,099	\$14,566,216
FTE - General Fund	207.80	212.00	211.00	214.00	214.00

¹ Sums may not equal due to rounding.

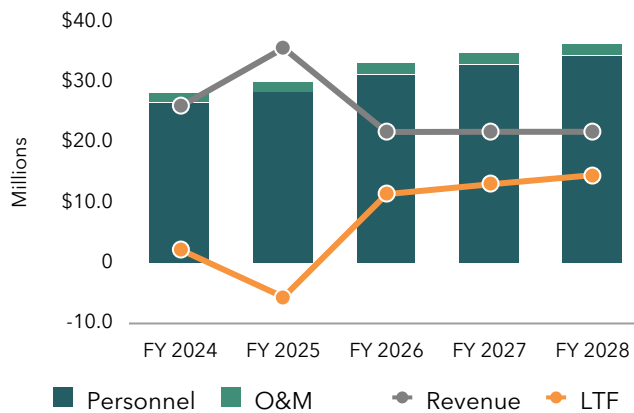
² As part of an FY 2025 mid-year reorganization, 11.00 FTE were transferred from the Building Code Enforcement Division in the Department of Building and Development to the Fire Marshal's Office within Loudoun County Fire and Rescue (LCFR).

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Land Development Planning					
Expenditures	\$2,306,386	\$2,300,116	\$2,944,176	\$3,094,512	\$3,232,818
Revenue	825,714	1,153,253	892,977	892,977	892,977
LTF	\$1,480,672	\$1,146,863	\$2,051,199	\$2,201,535	\$2,339,841
FTE - General Fund	17.00	17.00	18.00	18.00	18.00
Land Development Engineering					
Expenditures	\$3,660,688	\$3,994,085	\$4,741,568	\$4,933,833	\$5,150,715
Revenue	1,344,017	1,108,017	1,056,964	1,056,964	1,056,964
LTF	\$2,316,671	\$2,886,068	\$3,684,604	\$3,876,869	\$4,093,751
FTE - General Fund	22.00	22.00	24.00	24.00	24.00
Natural Resources					
Expenditures	\$5,661,974	\$5,880,686	\$6,342,962	\$7,020,477	\$7,317,211
Revenue	2,431,074	2,665,607	2,207,113	2,207,113	2,207,113
LTF	\$3,230,900	\$3,215,078	\$4,135,849	\$4,813,364	\$5,110,098
FTE - General Fund	41.80	45.00	45.00	48.00	48.00
Building Code Enforcement					
Expenditures	\$10,891,095	\$11,457,324	\$11,444,694	\$11,991,551	\$12,516,219
Revenue	16,023,397	23,995,620	12,884,723	12,927,731	12,927,731
LTF	\$(5,132,301)	\$(12,538,296)	\$(1,440,029)	\$(936,180)	\$(411,512)
FTE - General Fund	85.00	85.00	74.00	74.00	74.00
Permit Issuance					
Expenditures	\$2,850,083	\$3,129,291	\$4,295,923	\$4,344,262	\$4,537,559
Revenue	5,331,305	6,704,862	4,665,001	4,674,003	4,674,003
LTF	\$(2,481,222)	\$(3,575,571)	\$(369,078)	\$(329,741)	\$(136,444)
FTE - General Fund	26.00	26.00	31.00	31.00	31.00
Administration					
Expenditures	\$2,792,609	\$3,255,162	\$3,373,133	\$3,427,752	\$3,578,981
Revenue	4,523	6,220	8,500	8,500	8,500
LTF	\$2,788,086	\$3,248,942	\$3,364,633	\$3,419,252	\$3,570,481
FTE - General Fund	16.00	17.00	19.00	19.00	19.00

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



Revenue/Local Tax Funding

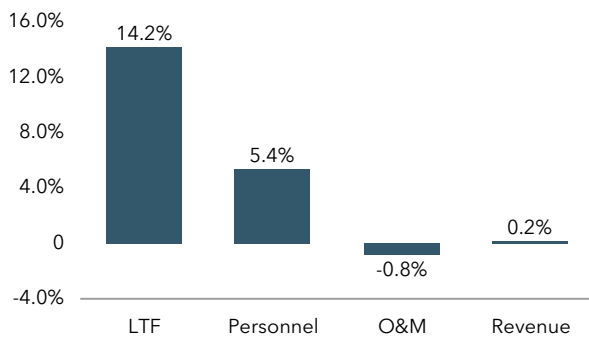
As shown, the Department of Building and Development is primarily funded by department-generated revenue (64 percent). Programmatic revenue consists of permits, notably building permits.

Expenditure

The majority (94 percent) of the Department of Building and Development'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 each fiscal year.¹ The biggest driver of the operating and maintenance budget is expenditures on contractual services.

Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

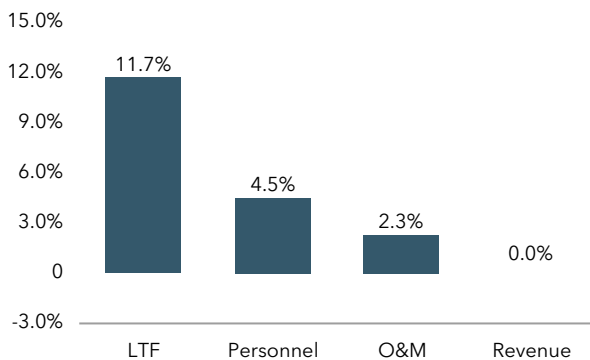
Personnel: ↑ 3.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↓ reallocation of internal service expenses to centralize with the Department of General Services ||

Revenue: ↔

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

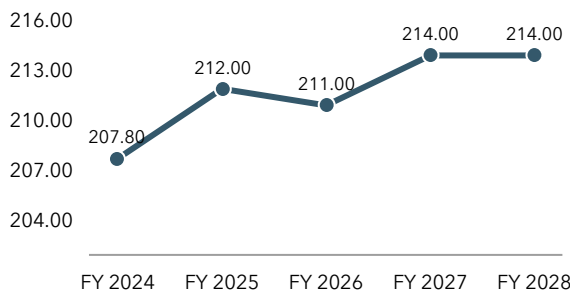
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3%
 projected general increase, offset by the
 removal of one-time costs from FY 2027
 || **Revenue:** ↔

Staffing/FTE History



FY 2024 (1.00 FTE): 1.00 FTE HR/payroll liaison

FY 2024 Mid-Year: 0.20 FTE administrative assistant

FY 2025 (4.00 FTE): 1.00 FTE permit technician, 1.00 FTE natural resources engineer, 1.00 FTE natural resources team lead, 1.00 FTE business analyst

FY 2025 Mid-Year: transfer of 11.00 FTE from Building Code Enforcement division to LCFR

FY 2026 (10.00 FTE): 4.00 FTE permit technicians, 1.00 FTE building permits manager, 1.00 FTE training coordinator, 1.00 FTE FOIA and records manager, 1.00 FTE administrative manager, 2.00 FTE project management technicians

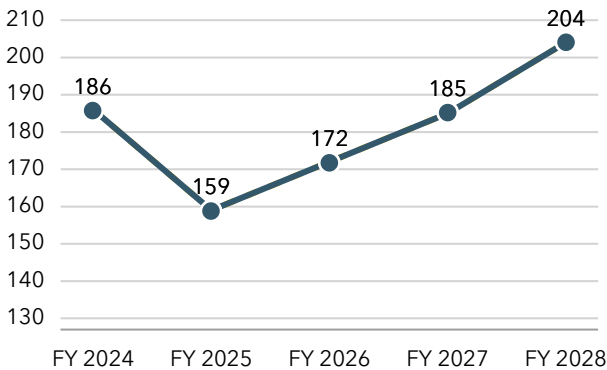
FY 2027 (3.00 FTE): 1.00 FTE natural resources team lead, 2.00 FTE natural resources case managers

Building and Development Priority 1: Natural Resources Enforcement Team

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$441,230	\$41,480	\$0	\$0	\$482,710	3	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Federal/State Mandate Program: Natural Resources Division Activity: Erosion and Sediment Control Positions: 2 Engineer II 1 Engineer IV One-time LTF: \$25,300 Recurring LTF: \$457,410	• The FY 2027 Adopted Budget includes funding for one team lead and two enforcement case managers in the Natural Resources Division (NRD) to ensure violations are resolved efficiently from identification through compliance. This team will strengthen the County’s ability to enforce Chapter 1096 of the Codified Ordinances, while providing subject-matter expertise for environmental overlay districts, natural resource areas, and sensitive site conditions. • The additional resources are critical for meeting state code obligations and addressing the growing volume and complexity of complaints. These positions will also provide the capacity for staff to work with violators to gain compliance through information and education, or to avoid violations altogether through educating the public about land disturbance requirements. • Between FY 2023 and FY 2025, staff in the NRD investigated an average of 172 resident complaints per year. With these dedicated enforcement resources, case closure will become less difficult, mitigating risks of non-compliance with the County’s obligations as a Virginia Erosion and Stormwater Management Program Authority and under its Municipal Separate Storm Sewer System permit.

Key Measures



Measure: Number of ESC complaints per year

The addition of a team lead and two enforcement case managers in the Natural Resources Division will help the Department of Building and Development manage the anticipated increase in erosion and sediment control complaints.

Clerk of the Circuit Court

The Clerk of the Circuit Court is a constitutional officer whose duties are mandated by the Code of Virginia. The Clerk's Office plays a critical role in preserving, managing and maintaining official records for the circuit court and various county records pertaining to land/homeownership, genealogy, marriage, Loudoun history and probate of estates. The Clerk has the responsibility for providing public access to these county records to the residents of Loudoun County. The Clerk provides judicial support of the circuit court judges by virtue of providing legal assistance during courtroom proceedings, jury management and jury trial administration, processing numerous criminal and civil case filings and maintaining a case management database related to these case transactions. The Clerk serves as the Recorder of Deeds as well as the Probate Administrator. There are numerous other duties and services provided for Loudoun residents that are not judicially oriented responsibilities.

Key services include:

- **Marriage Licenses & Notary Public Commissions** - Issuance and authorization of marriage licenses. Issuance of notary public commissions that permits these individuals to authenticate and verify financial, legal and real estate transactions.
- **Concealed Handgun Permits** - Processes applications for judicial review and issues permits consistent with Virginia law.
- **Preservation of Historic Records** - Loudoun County's collection of court records is one of the largest and best-preserved in the Commonwealth of Virginia. With records dating back to the founding of Loudoun County in 1757, the Clerk deploys best archival practices associated with preservation, retention and digital conversion to ensure these records are available for inspection and research for Loudoun residents.
- **Appointment of Guardians for Minors and Incapacitated Adults** - Processes legal pleadings and manages court hearings resulting in the authorization of individuals to serve as legal representatives for others who are unable to manage their own affairs or are deemed incapacitated.
- **Criminal Payment Plans** - Approval and management of monthly payment plan for individuals obligated to pay court fines, court costs and restitution to victims of crime to ensure these obligations are fulfilled in a manner that permits these individuals to pay based upon income and debts.
- **Processing Legal and Court Documents** - cursory review of legal pleadings presented for filing in criminal and civil court cases, data entry in case management database used to track and monitor case activity, transactions, hearing dates, trial dates and other relevant case data and digitization of all legal pleadings retained in the official court records for each criminal and civil case.
- **Permanent Retention of Court and County Records** - While the other two courts in Loudoun County (Juvenile & Domestic Relations Court and General District Court) are permitted by statute to destroy older court records, the records retained by the Clerk of the Circuit Court are permanent records that are never destroyed. This permanent retention responsibility requires top-notch, professional records management to ensure these records are protected from loss or destruction and are accessible for public inspection. Some of these records have tremendous legal value as they are

used for real property transactions, legal claims, enforcement of court judgments and genealogical research.

- **Probate of Wills and Estates** - Explaining fiduciary duties under Virginia probate law is complex. Probate provides procedural guidance to appointed fiduciaries, including critical deadlines and compliance requirements such as filing the inventory, managing annual accountings, and distributing estate assets, helping families stay on track. Response times for assisting Loudoun County residents with probate-related needs are typically within one to two business days, providing timely assistance when it's most needed.
- **Recordation of Deeds and Land Records** - Administration and management of the legal processes of real property transactions related to ownership and legal interests in real property. All real property transactions resulting in the sale, transfer or conveyance of real property are recorded with the Clerk. The Clerk is responsible for assessing the statutory taxes and fees for the Commonwealth of Virginia and Loudoun County. In FY 2026, the Clerk will collect an estimated \$13,000,000 in recordation taxes for Loudoun.
- **Accounting of Taxes and Revenue** - The Clerk's Office is responsible for the accounting and financial management of all taxes and fees collected for deed recordation and the probate of wills. For circuit court cases, the Clerk is responsible for the financial management of fines, restitution, fees, bonds, escrow funds, condemnation funds, and County tax sales proceeds.
- **Administration of Jury Trials and Juror Services** - The Clerk is responsible for the administration of the juror qualification process, managing a database of qualified individuals to serve jury duty, coordinating the volume of jurors required for jury trials with the judges, issuing summonses for jury duty, responding to requests for postponement of or exemptions from jury duty, offering ADA accommodations for jurors and assisting the judges throughout a jury trial.

The above-referenced key services is an example of some of the 800 duties mandated by the Code of Virginia that the Clerk of the Circuit Court provides to residents of Loudoun County.

Program

The Clerk of the Circuit Court ensures the effective operation of judicial services, family services, business services and financial services related to the key services referenced above.

Recent Developments:

- **Land Records Remote Access Program** – A new remote access service was launched in September 2025 that allows Loudoun residents who infrequently review land records and deeds to remotely conduct research or inquiries. The expansion of additional remote access tools empowers residents and reduces traffic on Loudoun roadways.
- **Virginia 250th Preparation** – Preparation for the Virginia 250th celebration in July 2026 to celebrate 250 years of our nation’s founding. Digitization and preservation of numerous colonial and Revolutionary War-era records have been completed in partnership with local historical societies and organizations.
- **Marriage Records Conversion** – Conversion of marriage records dating from 1874 through 2014 to digital format reduces the storage footprint required for retention of these permanent records and reduces the costs to the County for storage.
- **Expanded Virtual Services** – Twenty-five (25) percent of all marriage licenses and notary public commissions are processed remotely and virtually affording these clients a more efficient avenue to receive these services. These remote/virtual tools also contribute to keeping vehicles off Loudoun roadways.
- **AlertMe System Expansion** – The AlertMe notification system is a service that permits Loudoun residents to receive notice of any deed and other legal document that is recorded with the Clerk and pertains to their real property. In the past year, there has been a 43 percent increase in the number of Loudoun residents who have registered for this service. This tool was developed to address concerns with deed or title fraud.
- **Expungement Legislation Preparation** – The Clerk recently hired the Judicial Program Manager that was approved by the Board in the FY 2026 Budget. The Judicial Program Manager is conducting a review of the various processes associated with the implementation of the expungement legislation that will take effect in July 2026, including the collaboration with the Supreme Court of Virginia, other Circuit Court Clerks’ Offices, the Commonwealth’s Attorney, the Virginia State Police and other public safety agencies.

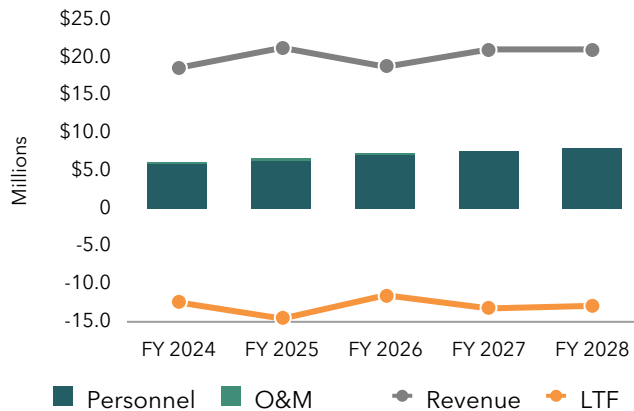
Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$5,964,357	\$6,340,144	\$7,060,465	\$7,678,028	\$8,023,540
Operating and Maintenance	261,840	392,223	261,025	214,148	220,572
Total - Expenditures	\$6,226,197	\$6,732,367	\$7,321,490	\$7,892,176	\$8,244,112
Revenues					
Other Local Taxes	\$13,019,203	\$14,571,991	\$13,084,000	\$15,325,900	\$15,325,900
Permits Privilege Fees And Regulatory Licenses	9,577	10,409	10,000	10,000	10,000
Charges For Services	706,658	837,203	745,000	745,000	745,000
Miscellaneous Revenue	1	0	0	0	0
Recovered Costs	134,759	334,695	39,513	39,513	39,513
Intergovernment - Commonwealth	4,792,255	5,566,992	4,911,400	4,997,900	4,997,900
Total - Revenues	\$18,662,452	\$21,321,290	\$18,789,913	\$21,118,313	\$21,118,313
Local Tax Funding	\$(12,436,256)	\$(14,588,923)	\$(11,468,423)	\$(13,226,137)	\$(12,874,201)
FTE - General Fund	52.00	54.00	57.00	59.00	59.00

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



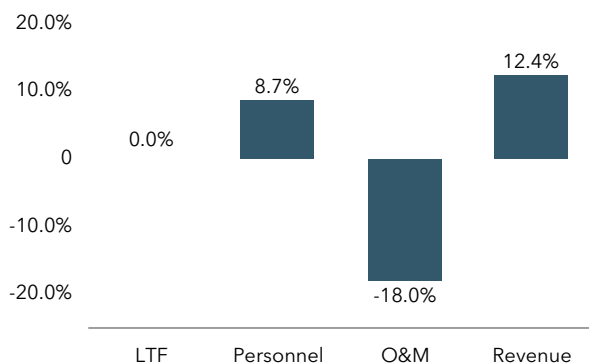
Revenue/Local Tax Funding

The Clerk of the Circuit Court is fully funded by office-generated revenue (100 percent). Office-generated revenue consists of recordation taxes.

Expenditure

The majority of the Clerk of the Circuit Court's expenditure budget is dedicated to personnel costs (97 percent). Major drivers of personnel increases are compensation increases, including merit increases for the general workforce in each fiscal year¹.

Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

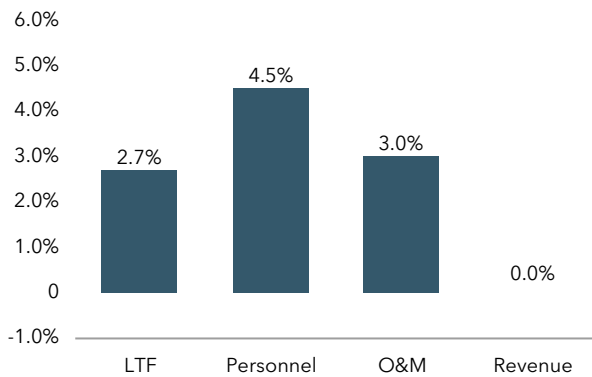
Personnel: ↑ 2.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↓ reallocation of internal services costs to Department of General Services ||

Revenue: ↑ recordation tax revenue

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

Percent Change, Adopted FY 2027 to Projected FY 2028

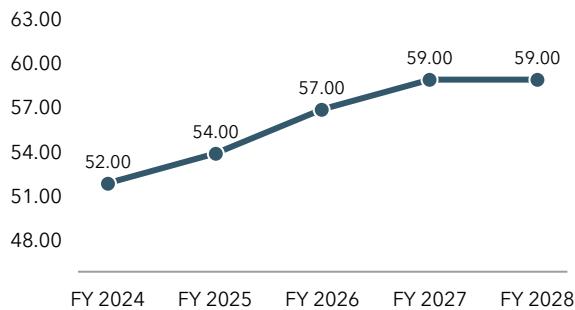


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2025 (2.00 FTE): 1.00 FTE legal records clerk, 1.00 FTE IT technician

FY 2026 (3.00 FTE): 1.00 FTE judicial projects specialist, 1.00 FTE senior probate specialist, 1.00 FTE courtroom clerk

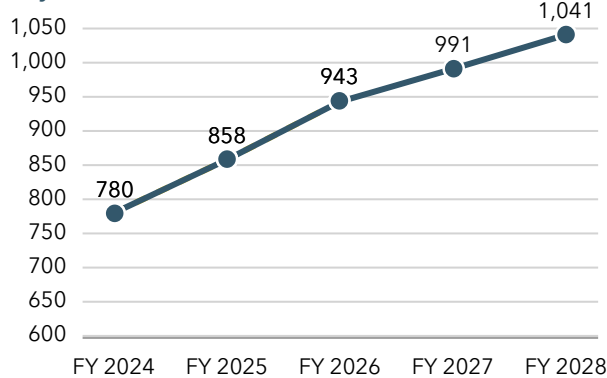
FY 2027 (2.00 FTE): 1.00 FTE administrative manager, 1.00 FTE civil case management clerk

Clerk of the Circuit Court Priority 1: Administrative Support

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$125,645	\$7,900	\$0	\$0	\$133,545	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated Program: Clerk of the Circuit Court Activity: Internal Operations Positions: 1 Administrative Manager I One-time LTF: \$3,900 Recurring LTF: \$129,645	• The Adopted Budget provides one administrative manager to continue essential administrative support for human resources, payroll liaison tasks, facilities management, and executive-level assistance within the Clerk of the Circuit Court’s Office. • The retirement and reclassification of a key administrative position created a gap in daily operational support functions, which are currently being temporarily filled by a part-time employee. The full-time position will maintain smooth, accurate, and timely administrative workflows. • This role is critical to supporting the Office’s 57 employees by managing personnel records, leave, Family and Medical Leave Act tracking, and communication with internal and external partners, including court security and other agencies.

Key Measures



Measure: Annual hours assisting employees

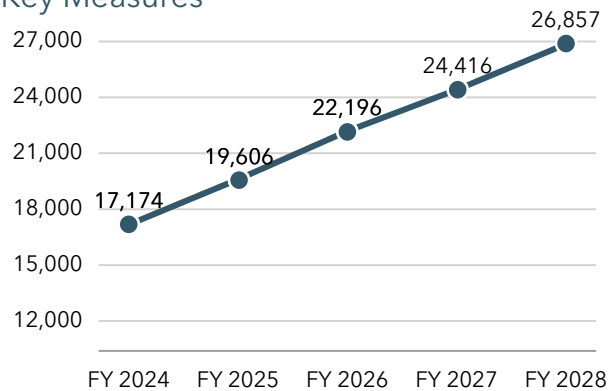
This position will maintain current operational consistency with growing administrative needs.

Clerk of the Circuit Court Priority 2: Judicial Administration & Client Services

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$90,645	\$7,800	\$0	\$0	\$98,445	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Clerk of the Circuit Court Activity: Civil Case Management Positions: 1 Legal Records Clerk One-time LTF: \$4,400 Recurring LTF: \$94,045	• The Adopted Budget provides one legal records clerk to sustain the current service level by maintaining current and timely processing of legal matters, meeting statutory deadlines, and maintaining accuracy and efficiency that customers expect. • The Civil Division customer traffic and workload have grown significantly—visitor counts increased 14 percent between FY 2024 and FY 2025, and changes to expungement rules and court severance orders have intensified demands. • This approved request aligns with legal mandates under the Virginia Code, ensuring timely processing of court matters and equitable service to all patrons, including self-represented litigants. • Judges, attorneys, and the public rely heavily on the accuracy and timeliness of the work in the Civil Division, it is crucial that high standards are maintained in all aspects of operations.

Key Measures



Measure: Visitors to Civil counter annually

As the number of civil cases filed increases, the additional civil case management clerk will address the growing workload to maintain current standards.

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 taxes. After completing the assessment process, the Office of the Commissioner of the Revenue (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 at least 65 years of age or with disabilities, and tax exemptions for revitalized real estate, solar equipment, disabled veterans, and surviving spouses of members of the armed forces killed in action or in the line of duty, and property tax exemptions for nonprofit organizations. 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 provides assessment information to the Board and County Administration to assist with budgeting and revenue projections. 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 reviews adopted legislation to make necessary procedural changes to the assessment process and to support required updates to local ordinances. 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.

Programs

Tax Assessment

Identify, assess, 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 for nonprofit organizations; 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

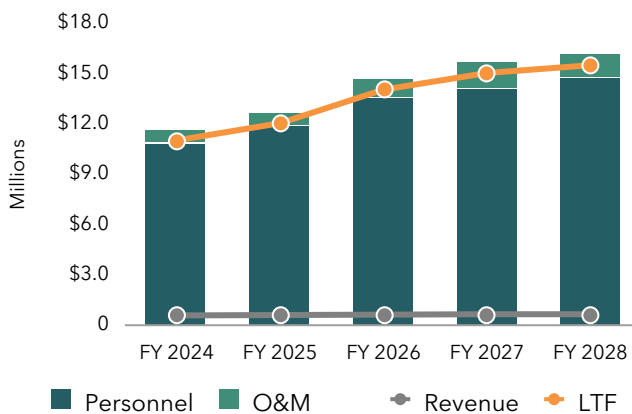
Provide direct service to all Loudoun County residents and business owners and respond to all appeals through an administrative review process specific to each type of tax.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$10,814,899	\$11,843,566	\$13,534,396	\$14,072,383	\$14,705,640
Operating and Maintenance	796,073	814,868	1,154,088	1,627,393	1,459,875
Total - Expenditures	\$11,610,972	\$12,658,434	\$14,688,484	\$15,699,776	\$16,165,515
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$100,023	\$95,193	\$100,000	\$100,000	\$100,000
Intergovernment - Commonwealth	485,425	512,797	530,100	555,000	555,000
Total - Revenues	\$585,447	\$607,990	\$630,100	\$655,000	\$655,000
Local Tax Funding	\$11,025,524	\$12,050,444	\$14,058,384	\$15,044,776	\$15,510,515
FTE - General Fund	90.93	90.93	96.93	96.93	96.93

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 most of its non-local tax funding.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (over 89 percent). Major drivers of personnel increases are additional

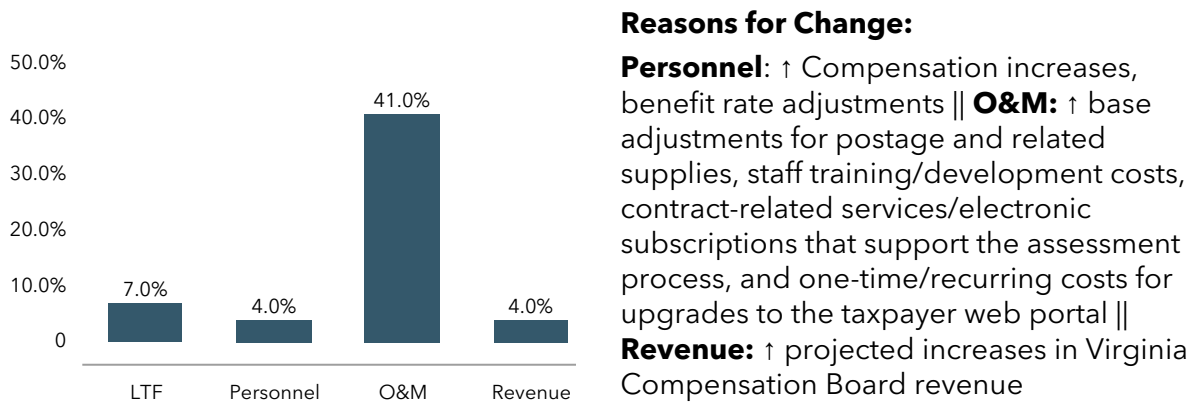
staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.² The Office's operating and maintenance (O&M) expenditures include funds to support office supply and staff training needs, in addition to contractual-type services related to the production and distribution of

¹ Sums may not equal due to rounding.

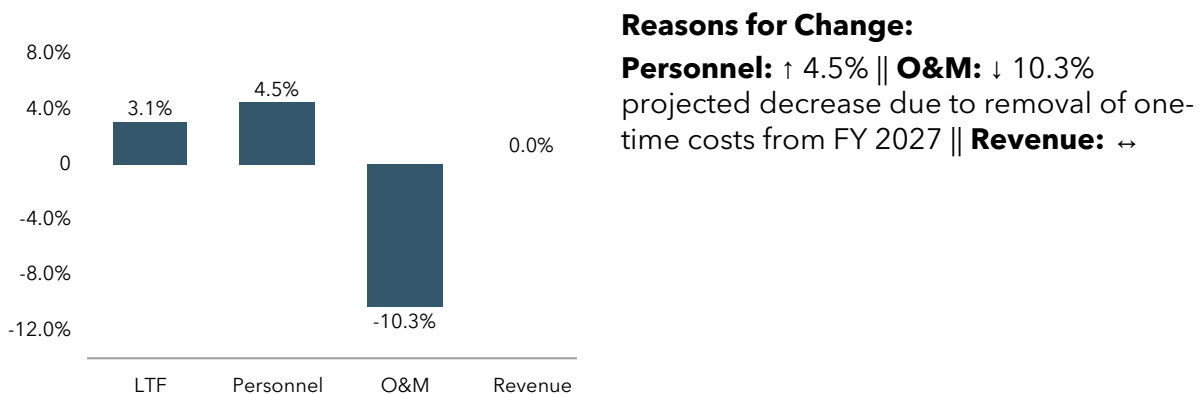
² See summary of merit increases in Non-Departmental Expenditures section.

assessment notices and similar material. Major drivers for increases here are ongoing cost increases to postage costs and contracts as well as enhancements to those contracts necessary to support the Office's mandated assessment functions.

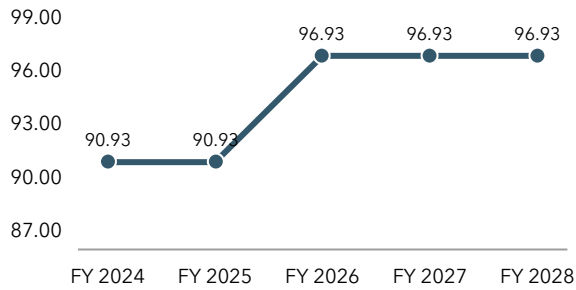
Percent Change, Adopted FY 2026 to Adopted FY 2027



Percent Change, Adopted FY 2027 to Projected FY 2028



Staffing/FTE History



FY 2024: 1.00 FTE commercial real estate appraiser

FY 2026 (6.00 FTE): 1.00 FTE commercial supervising appraiser, 1.00 FTE tax compliance officer, 1.00 FTE business tax assessor, 1.00 FTE administrative manager, 1.00 FTE functional/IT analyst, 1.00 FTE tax exemption and deferrals specialist

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.

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.

Budget Analysis

Department Financial and FTE Summary¹

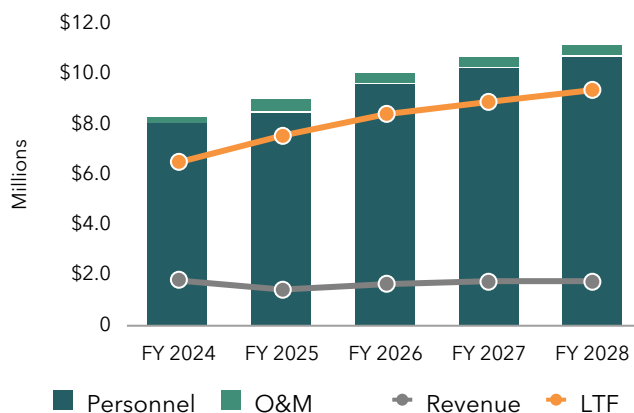
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$8,062,126	\$8,445,633	\$9,589,789	\$10,224,421	\$10,684,520
Operating and Maintenance	235,528	555,874	468,577	447,895	461,332
Total - Expenditures	\$8,297,655	\$9,001,507	\$10,058,366	\$10,672,316	\$11,145,852
Revenues					
Charges For Services	\$6,757	\$5,238	\$10,000	\$10,000	\$10,000
Recovered Costs	15,342	0	0	0	0
Intergovernment - Commonwealth	1,306,389	1,407,280	1,641,400	1,765,000	1,765,000
Intergovernment - Federal	465,991	28,662	0	0	0
Total - Revenues	\$1,794,478	\$1,441,181	\$1,651,400	\$1,775,000	\$1,775,000
Local Tax Funding	\$6,503,176	\$7,560,327	\$8,406,966	\$8,897,316	\$9,370,852
FTE - General Fund	59.00	60.00	62.00	62.00	62.00

¹ Sums may not equal due to rounding.

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Office of the Commonwealth's Attorney					
Expenditures	\$7,168,124	\$7,788,731	\$8,292,381	\$8,803,018	\$9,193,204
Revenue	1,627,718	1,367,519	1,606,400	1,730,000	1,730,000
LTF	\$5,540,405	\$6,421,212	\$6,685,981	\$7,073,018	\$7,463,204
FTE - General Fund	48.00	49.00	50.00	50.00	50.00
Victim and Witness Assistance Program					
Expenditures	\$1,129,531	\$1,212,776	\$1,765,985	\$1,869,298	\$1,952,648
Revenue	166,760	73,662	45,000	45,000	45,000
LTF	\$962,771	\$1,139,114	\$1,720,985	\$1,824,298	\$1,907,648
FTE - General Fund	11.00	11.00	12.00	12.00	12.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (83 percent). Departmental revenue consists of charges for services and salary support from the Virginia Compensation Board.

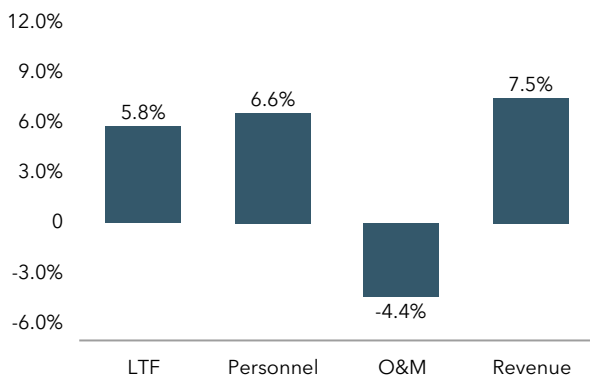
Expenditure

The majority of the Office of the Commonwealth's Attorney's expenditure budget is dedicated to personnel costs (96 percent). Major

drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

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

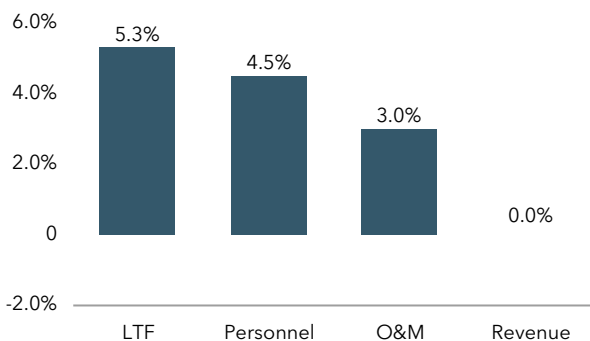
Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↓ reallocation of internal services to centralize costs within the Department of General Services || **Revenue:** ↑ Virginia Compensation Board salary support

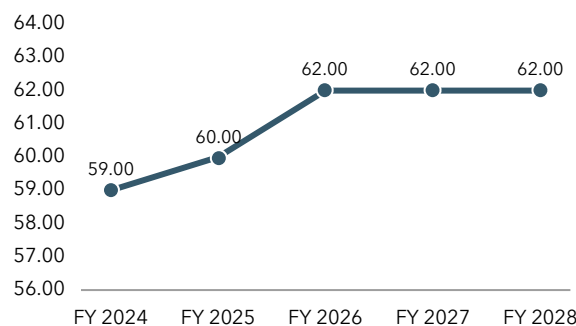
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% || **Revenue:** ↔

Staffing/FTE History



FY 2024 (1.00 FTE): 1.00 FTE executive assistant

FY 2025 (1.00 FTE): 1.00 FTE investigator

FY 2026 (2.00 FTE): 1.00 FTE administrative assistant II, 1.00 FTE Sexual Assault Response Team (SART) program manager

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 provide alternatives to costly incarceration, promote public safety and defendant/offender accountability through various forms of intervention to adjust behavior (e.g., community service, sex offender treatment, restitution to crime victims, substance abuse assessment and treatment, domestic violence intervention, drug testing, GPS monitoring, remote breath alcohol monitoring, shoplifting group, anger management, and re-entry planning). Within the Department of Community Corrections, specialized programs exist for driving while intoxicated (DWI)/enhanced supervision and victim impact panels for repeat DWI offenders, domestic violence offender supervision, sex offender supervision, the Behavioral Health Docket (formerly the Mental Health Docket), the Veterans Treatment Docket, and the Adult Recovery Court (formerly the Adult Drug Treatment Court).

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, any of the three Loudoun County Courts, or cases transferred to Loudoun from other jurisdictions in the Commonwealth of Virginia.

Probation Services

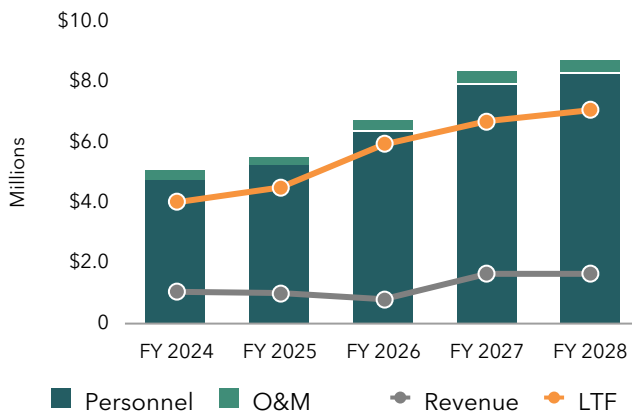
Supervises adult offenders referred for probation supervision by all three Loudoun County Courts or cases transferred to Loudoun from other jurisdictions in the Commonwealth of Virginia. Probation officers supervise a variety of Class 1 and 2 misdemeanors and Class 5 and 6 felonies. Additionally, there are specialized caseloads of offenders referred for charges such as domestic assault and battery, driving while intoxicated, and sexual offenses. There are also designated probation officers for Spanish-speaking offenders, as well as Behavioral Health Docket, Veterans Treatment Docket, and Adult Recovery Court caseloads.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$4,762,721	\$5,268,602	\$6,352,041	\$7,911,025	\$8,267,021
Operating and Maintenance	305,515	255,699	387,762	441,740	454,168
Total - Expenditures	\$5,068,236	\$5,524,301	\$6,739,803	\$8,352,765	\$8,721,190
Revenues					
Charges For Services	\$15,746	\$3,495	\$0	\$40,000	\$40,000
Recovered Costs	209,271	203,662	98,585	98,585	98,585
Intergovernment - Commonwealth	767,959	784,432	706,898	1,508,019	1,508,019
Intergovernment - Federal	56,998	19,695	0	0	0
Total - Revenues	\$1,049,974	\$1,011,284	\$805,483	\$1,646,604	\$1,646,604
Local Tax Funding	\$4,018,262	\$4,513,017	\$5,934,320	\$6,706,161	\$7,074,586
FTE - General Fund	42.33	45.33	48.33	52.33	52.33

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Community Corrections is primarily funded by local tax funding (80 percent). Departmental revenue consists of program-generated and intergovernmental funding.

Expenditure

The majority of the Department of Community Corrections' 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.²

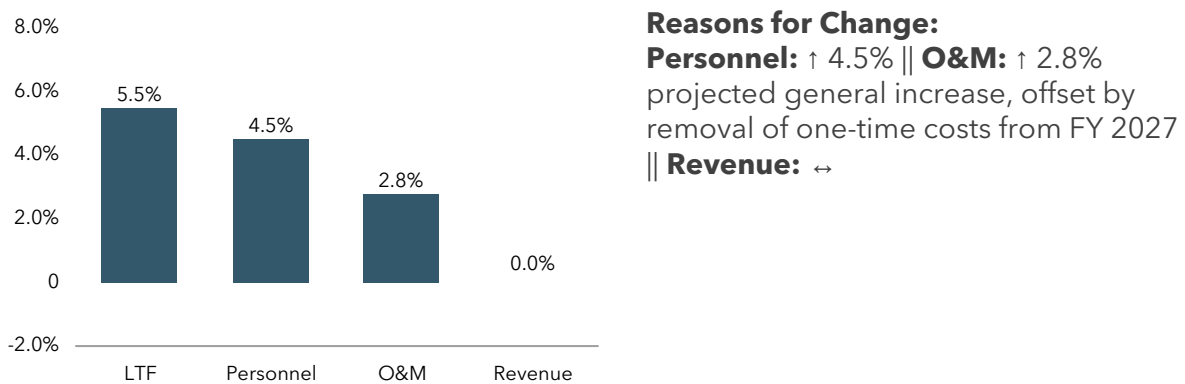
¹ Sums may not equal due to rounding.

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

Percent Change, Adopted FY 2026 to Adopted FY 2027

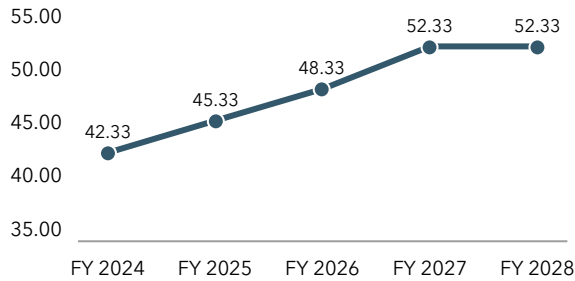


Percent Change, Adopted FY 2027 to Projected FY 2028



¹ A technical error in FY 2027 budget development doubled the department's grant revenue. This error will be corrected at the start of FY2027 and reflected correctly in the FY 2028 Proposed budget.

Staffing/FTE History



FY 2024 (2.00 FTE): 1.00 FTE administrative assistant, 1.00 FTE domestic violence probation officer

FY 2025 (3.00 FTE): 1.00 FTE mental health probation officer, 1.00 FTE senior pretrial investigator, 1.00 FTE DWI probation officer

FY 2026 (3.00 FTE): 1.00 FTE training and communications coordinator, 1.00 FTE satellite office supervisor, 1.00 FTE specialty docket supervisor

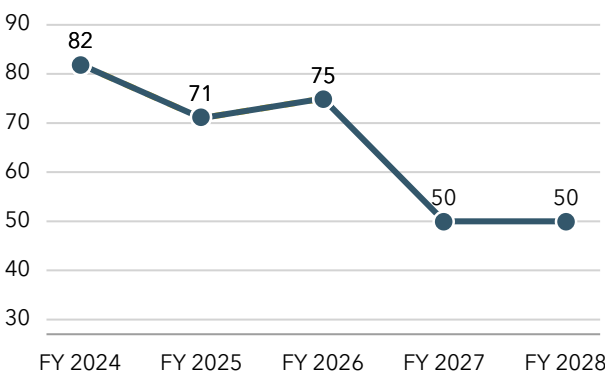
FY 2027 (4.00 FTE): 1.00 FTE domestic violence probation officer, 1.00 FTE domestic violence probation manager, 1.00 FTE

pretrial and probation officer, 1.00 FTE bilingual pretrial and probation officer

Community Corrections Priority 1: Domestic Violence Team Support

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$279,253	\$16,930	\$0	\$0	\$296,183	2	0
Details		Overview				
Service Level:	Current Service Level Request	• This approved resource supports maintaining the Department’s current service level by adding a domestic violence division manager and a domestic violence (DV) probation officer to aid in the Department's supervision of domestic violence probationers, provide support to domestic violence victims, address growing caseloads and supervisory span of control. • The division manager position will reduce the assistant director’s supervision responsibilities of front-line staff by taking on critical supervisory functions such as employee coaching, case reviews, performance appraisals, and case staffings. • The additional DV probation officer position will directly supervise domestic violence cases, including cases with electronic monitoring, addressing the increase in workload associated with the Electronic Monitoring Unit. • This request more closely aligns caseload size with the American Probation and Parole Association national standards and the County’s authority under Virginia’s Comprehensive Community Corrections Act and Virginia Pretrial Services Act, ensuring that caseloads remain manageable, supervision remains effective, and both victim and community safety are protected.				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
Program:	Probation Services					
Activity:	Domestic Violence Supervision					
Positions:	1 Domestic Violence Probation Officer 1 Probation Manager					
One-time LTF:	\$6,200					
Recurring LTF:	\$289,983					

Key Measures



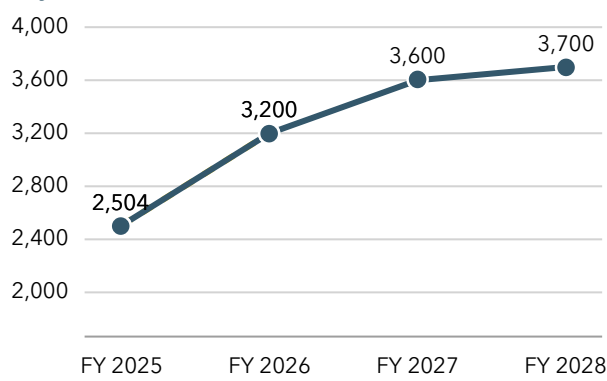
Measure: Average daily number of domestic violence probation cases per officer under supervision

These positions will bring caseloads down to 50 per officer, aligning with the American Probation and Parole Association's recommended caseload per officer.

Community Corrections Priority 2: Eastern Loudoun (Ridgetop) Service Center Probation Support

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$251,290	\$16,200	\$0	\$0	\$267,490	2	0
Details		Overview				
Service Level:	Current Service Level Request	• The pretrial/probation officer positions (one with bilingual skills) support Community Correction's recommended service level of probation Driving While Intoxicated (DWI) activities at the Eastern Loudoun (Ridgetop) Service Center. • The primary role of these positions is to provide services that meet the diverse needs of eastern Loudoun caseloads, which continue to experience significant growth. • These new positions allow managers who are currently fulfilling these roles to focus on staff supervision, strategic planning, and performance oversight rather than frontline case management. • The positions promote better alignment of pretrial and probation caseloads with the American Probation and Parole Association's (APPA) recommended ratio of 50 medium-to-high risk cases per officer and supports safer, more equitable service delivery in a rapidly growing part of the County.				
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
Program:	Probation Services					
Activity:	Probation Supervision					
Positions:	2 Probation Officer					
One-time LTF:	\$6,200					
Recurring LTF:	\$261,290					

Key Measures



Measure: Office Visits at the Eastern Loudoun (Ridgetop) Service Center

These positions allow Community Corrections to meet the growing demand of services requested at the Ridgetop location.

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, the Office of the County Administrator leads 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.

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 external communications to inform, engage, and support residents, businesses, and stakeholders; responds to constituent inquiries and requests, develops and executes internal communications to County employees to encourage an informed workforce and facilitate organizational change; coordinates timely and accurate crisis communications for the public and employees; provides advice and direction on accessibility, language services and accommodations to ensure compliance with federal laws and access to County programs.

Office of Emergency Management, Safety and Security

Facilitates the County's comprehensive emergency management activities 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 in order to advance equitable outcomes for community members and

employees; works to ensure that the County is an equitable place to work and live by promoting inclusive policies, practices, and organizational culture; develops and implements policies, programs, and strategies that promote fair access to County services, resources, and opportunities in order to reduce disparities and improve outcomes across communities; provides guidance, training, and technical assistance to departments in order to integrate equity considerations into planning, budgeting, and service delivery; collects and analyzes data to identify disparities, measure progress, and inform continuous improvement in County operations and decision-making; engages community members and partners to elevate diverse perspectives and strengthen transparency, accountability, and trust across the County.

Office of Health Information Safeguards and Accountability

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

Office of Management and Budget

Creates credible and informed forecasts for internal stakeholders and stakeholder groups in order to support organizational decision making and the effective allocation of resources; plans, develops and monitors the County's operating budget for County leadership in order to enable departments to execute the Board's strategic goals and ensure efficient service delivery and fiscal decision-making for the community; develops a Capital Improvement Program (CIP) that strategically allocates County resources to provide for current and future programmatic and facility needs for Loudoun County residents; plans and coordinates the issuance and management of debt in support of capital investment of the County in a manner that is compliant with internal policy as well as laws and regulations of the County; provides tools, consultations, and learning opportunities for internal stakeholders in order to guide how the County manages organizational performance.

Office of Real Property Asset Management and Planning

Leads the County's space and land strategies, manages the land acquisition associated with delivering capital facilities and transportation projects, and manages the County's real estate assets, and lease administration. Identifies a long-range plan for land acquisition and disposal and plans for land needs associated with future CIP facilities projects. Coordinates with other County staff to identify opportunities associated with land development applications through application reviews. Leads countywide space planning programming, occupancy analysis and strategic facility planning efforts for County operations and service delivery functions.

Budget Analysis

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

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$12,382,008	\$14,354,021	\$17,602,785	\$20,420,081	\$21,338,984
Operating and Maintenance	3,857,514	5,175,504	5,299,433	5,927,673	6,103,340
Capital Outlay	0	186,491	0	0	0
Other Uses of Funds	0	60,000	0	0	0
Total - Expenditures	\$16,239,522	\$19,776,015	\$22,902,218	\$26,347,754	\$27,442,324
Revenues					
Fines And Forfeitures	\$0	\$420	\$0	\$0	\$0
Charges For Services	171	149	0	0	0
Recovered Costs	1,250	0	0	0	0
Intergovernment - Federal	98,154	193,899	0	73,546	73,546
Other Financing Sources	110,308	110,308	135,897	135,897	135,897
Total - Revenues	\$209,883	\$304,776	\$135,897	\$209,443	\$209,443
Local Tax Funding	\$16,029,639	\$19,471,239	\$22,766,321	\$26,138,311	\$27,232,881
FTE - General Fund	91.60	105.13	121.13	131.13	131.13
FTE - State and Federal Grants Fund	3.00	2.00	2.00	0.00	0.00
FTE - Capital Projects Fund	8.00	16.00	19.00	19.00	19.00
FTE - Debt Service Fund	3.00	3.00	3.00	3.00	3.00
Grand Total - FTE	105.60	126.13	145.13	153.13	153.13

Department Programs⁴

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Executive Management					
Expenditures	\$3,655,436	\$4,532,673	\$4,379,693	\$4,659,756	\$4,860,686

¹ Sums may not equal due to rounding.

² During FY 2024 mid-year, one emergency preparedness specialist transitioned from being funded by a federal grant to being supported through local tax funding.

³ With the discontinuation of the Urban Area Security Initiative grant funding, the two emergency preparedness specialists in the Office of Emergency Management, Safety and Security will transition from being funded through a federal grant to being supported with local tax funding in FY 2027.

⁴ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
LTF	\$3,655,436	\$4,532,673	\$4,379,693	\$4,659,756	\$4,860,686
FTE - General Fund	15.00	15.00	16.00	16.00	16.00

Support to the Board

Expenditures	\$1,572,220	\$1,786,125	\$2,472,586	\$2,620,336	\$2,731,407
Revenue	171	149	0	0	0
LTF	\$1,572,049	\$1,785,975	\$2,472,586	\$2,620,336	\$2,731,407
FTE - General Fund	10.07	13.13	13.13	13.13	13.13

Public Affairs and Communications

Expenditures	\$3,163,467	\$3,736,096	\$3,814,039	\$4,436,684	\$4,628,937
LTF	\$3,163,467	\$3,736,096	\$3,814,039	\$4,436,684	\$4,628,937
FTE - General Fund	17.53	21.00	23.00	24.00	24.00

Office of Emergency Management Safety and Security

Expenditures	\$4,259,712	\$4,883,260	\$6,570,143	\$7,775,691	\$8,071,948
Revenue	159,712	304,627	135,897	209,443	209,443
LTF	\$4,100,000	\$4,578,633	\$6,434,246	\$7,566,248	\$7,862,505
FTE - General Fund	15.00	17.00	23.00	26.00	26.00
FTE - State and Federal Grants Fund	3.00	2.00	2.00	0.00	0.00

Office of Management and Budget

Expenditures	\$3,167,534	\$3,554,598	\$4,247,465	\$4,505,164	\$4,700,943
Revenue	50,000	0	0	0	0
LTF	\$3,117,534	\$3,554,598	\$4,247,465	\$4,505,164	\$4,700,943
FTE - General Fund	31.00	35.00	39.00	39.00	39.00
FTE - Capital Projects Fund	8.00	8.00	8.00	8.00	8.00
FTE - Debt Service Fund	3.00	3.00	3.00	3.00	3.00

Office of Equity and Inclusion

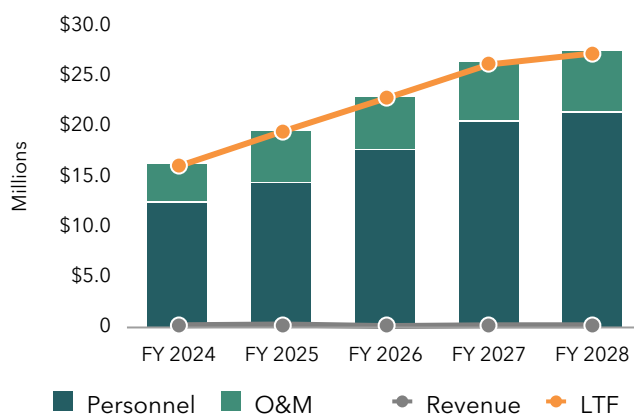
Expenditures	\$390,503	\$503,022	\$877,448	\$1,097,130	\$1,142,643
LTF	\$390,503	\$503,022	\$877,448	\$1,097,130	\$1,142,643
FTE - General Fund	3.00	3.00	5.00	6.00	6.00

Office of Real Property Asset Management and Planning

Expenditures	\$31,521	\$780,942	\$540,844	\$1,252,992	\$1,305,761
LTF	\$31,521	\$780,942	\$540,844	\$1,252,992	\$1,305,761
FTE - General Fund	0.00	1.00	2.00	7.00	7.00
FTE - Capital Projects Fund	0.00	8.00	11.00	11.00	11.00

The Office of Management and Budget has eight positions supported through the Capital Projects Fund and three positions supported through the Debt Service Fund, and the Office of Real Property Asset Management and Planning has eleven positions supported through the Capital Projects Fund. For more information, see the Capital Improvement Program and Debt Service Fund sections, respectively.

Revenue and Expenditure History



Revenue/Local Tax Funding

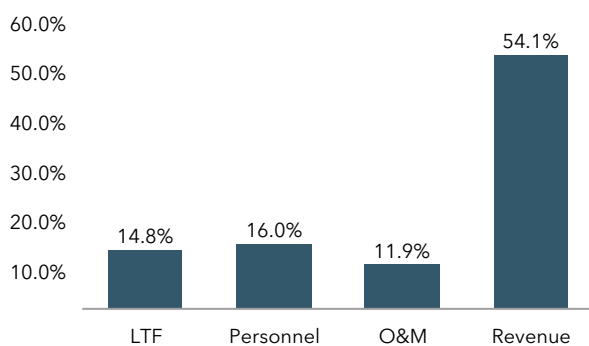
As shown, the Office of the County Administrator is primarily funded by local tax funding (approximately 99 percent). Programmatic revenue consists of approximately one percent of the Office's budget.

Expenditure

The majority of the Office of the County Administrator's expenditure budget is dedicated to personnel costs (77 percent). Major drivers of personnel increases are additional staffing as

outlined in the Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹ The majority of operating and maintenance costs represent expenditures on contractual services.

Percent Change, Adopted FY 2026 to Adopted FY 2027

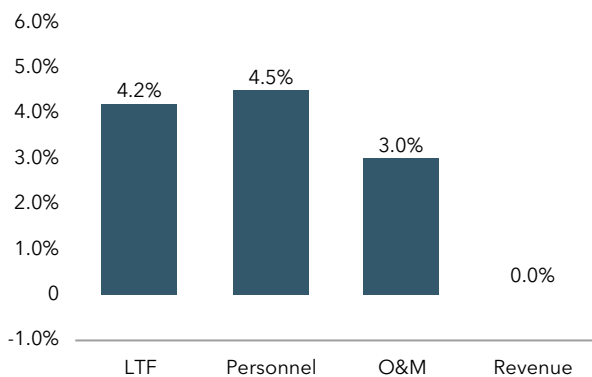


Reasons for Change:

Personnel: ↑ 5.00 FTE, compensation increases and benefit rate adjustments, use of local tax funds to support positions that were previously grant funded || **O&M:** ↑ base budget increases for contractual services, maintenance costs for broadcast equipment, O&M costs associated with new positions || **Revenue:** ↑ increase in intergovernmental revenue

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

Percent Change, Adopted FY 2027 to Projected FY 2028

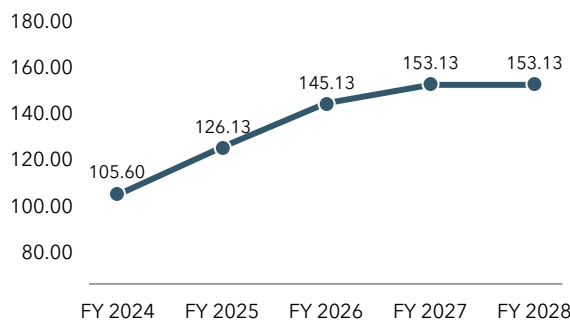


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3%||

Revenue: ↔

Staffing/FTE History



FY 2024: 1.00 FTE equity and inclusion specialist, and due to a reorganization, 31.00 General Fund FTE, 8.00 Capital Projects Fund FTE, and 3.00 Debt Service Fund FTE were transferred from the Department of Finance and Budget to the Office of the County Administrator to create the Office of Management and Budget

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

Recreation, and Community Services; total of 7.00 FTE transferred from the Department of Transportation and Capital Infrastructure and 1.00 FTE transferred from the Department of General Services to create the Office of Real Property Asset Management and Planning (1.00 FTE real property asset management and planning officer, 1.00 FTE program administrator, 1.00 FTE senior land acquisition manager, and 4.00 FTE land acquisition managers in the Capital Projects Fund, and 1.00 FTE real estate specialist in the General Fund)

FY 2025 (11.53 FTE): 1.00 FTE project manager, 1.00 FTE assistant deputy clerk, 1.06 FTE customer service specialists, 1.00 FTE lead emergency management planner, 2.00 senior management analysts, 1.00 management analyst, 0.47 FTE broadcast and media production specialist, 1.00 FTE senior communications specialist, and 2.00 FTE communications specialists in the General Fund, and 1.00 FTE land acquisition manager in the Capital Projects Fund

FY 2026 (19.00 FTE): 2.00 FTE equity specialists, 1.00 FTE management analyst, 2.00 FTE administrative managers, 1.00 communications manager, 6.00 FTE safety and security specialists, and 4.00 unfunded FTE in the General Fund, and 2.00 FTE land acquisition managers and 1.00 FTE land acquisition planner in the Capital Projects Fund

FY 2026 Mid-Year (3.00 FTE): 1.00 FTE assistant director, 1.00 FTE space planning manager and 1.00 FTE space planner were transferred from DTCL to RPAMP as part of a reorganization of the former Space Planning and Renovation program

FY 2027 Adopted Budget

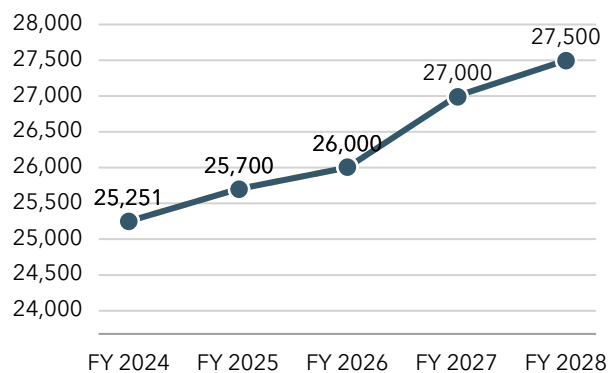
FY 2027 (5.00 FTE): 1.00 FTE security analyst, 1.00 FTE communications manager, 1.00 FTE planning program manager, 1.00 FTE senior master planner, 1.00 FTE learning and development supervisor

County Administration Priority 1: PAC - Communications Manager I - General Services

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$153,608	\$5,980	\$0	\$0	\$159,588	1	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Public Affairs and Communications Activity: Internal and External Communications Positions: 1 Communications Manager I One-time \$2,900 LTF: Recurring \$156,688 LTF:	• The FY 2027 Adopted Budget includes the Office of Public Affairs and Communications’ (PAC) request for an additional communications manager to address the current demand for communications services by the Department of General Services (DGS), which has required increasing support from PAC over the past few years. • The communications manager will be responsible for leading all aspects of DGS’s external communications, including constituent services and media relations, as well as supporting the Department’s leadership with their internal communications requirements. This position will continue the model in which resources are provided to the central communications office but deployed to support specific high-volume departments. • DGS has increasingly needed external communication campaigns, such as those required by its water programs and waste management divisions, which has increased the Department’s demand for support from PAC by approximately 17 percent since FY 2023. This includes significant initiatives related to the County Energy Strategy and the Environment and Energy Work Plan, which requires increased communication and coordination with the public.

Key Measures



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

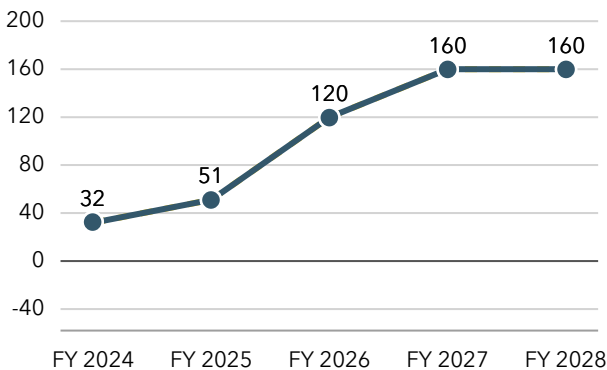
The addition of a communications manager will help the Office of Public Affairs and Communications meet the growing demand for communications services from County departments.

County Administration Priority 1: OEI - Learning and Development Supervisor

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$149,143	\$15,660	\$0	\$0	\$164,803	1	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Equity and Inclusion Activity: Learning and Development Positions: 1 HR Program Manager II One-time LTF: \$4,800 Recurring LTF: \$160,003	•The FY 2027 Adopted Budget for the Office of Equity and Inclusion (OEI) includes a learning and development supervisor to oversee and manage the four learning and development specialists in OEI and ensure training programs are strategically aligned with the Loudoun Equity Action Plan (LEAP). This additional position will provide an enhanced level of service by providing OEI with a mid-management layer necessary to sustain and scale Countywide initiatives. •This mid-management structure ensures that the Office can effectively meet growing service demands, scale training programs and adapt to future organization priorities. In addition to managing the increasing number of requests from departments for consultations, professional learning, collaborations and equity lens review, this position will also assume day-to-day project coordination and operational oversight, which will enable the Chief Equity Officer to focus more fully on high-level strategic initiatives, Board engagement and regional collaboration. •This position aligns the Board Strategic Initiative #4: Improving Diversity, Equity, Inclusion, and Belonging (DEIB), by strengthening the infrastructure needed to expand learning opportunities that embed DEIB principles across the organization and advance the implementation of LEAP initiatives. The addition of a learning and development supervisor will strengthen the County’s ability to deliver equity-centered, enterprise-wide learning that improves employee performance, enhances resident service delivery and positions the organization as a leader in inclusive governance.

Key Measures



Measure: Number of requests managed for consultations, professional learnings, collaborations, equity lens review

The addition of a learning and development supervisor will enable OEI to manage the number of requests for consultations, professional learnings, collaborations and equity lens review.

County Administration Priority 1: OEMSS - Security Analyst - Safety and Security

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$136,633	\$17,855	\$0	\$0	\$154,488	1	0

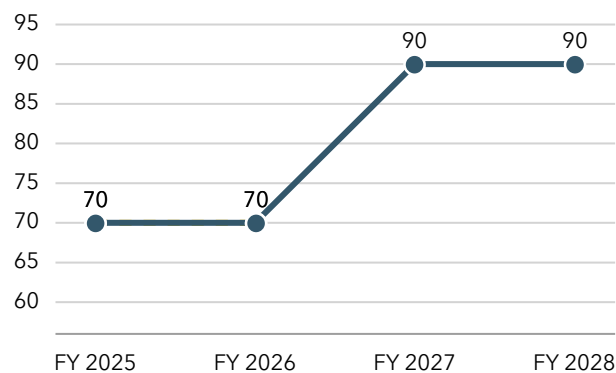
Details	Overview
Service: Enhanced Service Level: Level Request Mandates: Not mandated Program: Emergency Management, Safety & Security Activity: Operational Coordination Positions: 1 Safety and Security Specialist One-time LTF: \$2,900 Recurring LTF: \$151,588	• Included in the FY 2027 Adopted Budget is funding for one security analyst in the Office of Emergency Management, Safety and Security (OEMSS). This position will be responsible for monitoring open source intelligence data to identify security threats directed at the County, its employees, facilities and elected officials. The addition of this resource will enable OEMSS to provide an enhanced level of service by tracking security threat data near County-owned or leased facilities, monitoring safety and security incidents across all County facilities and developing comprehensive reports to inform decision making and enhance security measures. • With over 250 County sites and nearly 5,000 County employees, the security analyst will also assess the risks to the employees, facilities, visitors and elected officials. Using accurate and reliable data will enable the security program in OEMSS to identify real risks, allocate resources effectively and make decisions to strengthen overall safety. • The Northern Virginia Regional Intelligence Center has identified government facilities as the most targeted sector for violence. The additional resource will provide OEMSS with a position dedicated to monitoring activity in the region that may have an impact on County operations.

County Administration Priority 1: RPAMP - Space Planning Support Positions

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$330,977	\$15,260	\$0	\$0	\$346,237	2	0

Details	Overview
Service Level: Current Service Level Request Mandates: County Mandate Program: Real Property Asset Management and Planning Activity: Space Planning Positions: 2 New or Unclassified One-time LTF: \$7,600 Recurring LTF: \$338,637	• The Office of Real Property Asset Management and Planning's (RPAMP) FY 2027 Adopted Budget includes funding for a space planning program manager and senior master planner. These two positions will provide the Office with additional leadership and support in RPAMP's Space Planning Division. The addition of these resources will enable RPAMP to provide an enhanced level of service by completing 90 percent of projects within the assigned fiscal year. • The space planning program manager will be responsible for ensuring quality control of deliverables, scope of work and project management, and will serve as a liaison with departments on planning initiatives. This position will also play a key role in supporting the assistant director to update and coordinate the Countywide Space Strategy, ensuring consistency across projects and alignment with County standards and strategic objectives. • The senior master planner will assist with completing site analysis to ensure facility programming is aligned with site constraints for capital investment and development planning. This position will assist in developing long-range plans for County-owned land and facilities.

Key Measures



Measure: Percent of projects completed within assigned fiscal year

The addition of a planning program manager and senior master planner will help the Office of Real Property Asset Management and Planning increase the percentage of projects completed within an assigned fiscal year.

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.

Program

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.

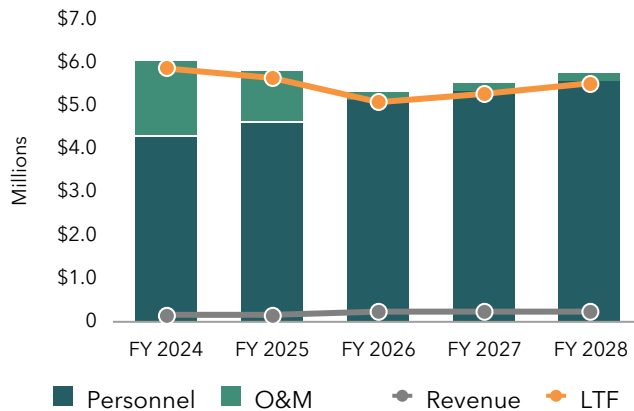
Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$4,290,148	\$4,613,422	\$5,156,986	\$5,360,766	\$5,602,000
Operating and Maintenance	1,746,854	1,205,191	172,769	163,958	168,877
Total - Expenditures	\$6,037,002	\$5,818,613	\$5,329,755	\$5,524,724	\$5,770,877
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$155,991	\$157,029	\$224,616	\$224,616	\$224,616
Fines And Forfeitures	265	100	2,050	2,050	2,050
Charges For Services	232	406	0	0	0
Miscellaneous Revenue	4,404	4,997	10,000	10,000	10,000
Total - Revenues	\$160,891	\$162,532	\$236,666	\$236,666	\$236,666
Local Tax Funding	\$5,876,111	\$5,656,081	\$5,093,089	\$5,288,058	\$5,534,211
FTE - General Fund	26.00	26.00	27.00	27.00	27.00
FTE - Capital Projects Fund	1.00	1.00	1.00	1.00	1.00
Grand Total - FTE	27.00	27.00	28.00	28.00	28.00

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



Revenue/Local Tax Funding

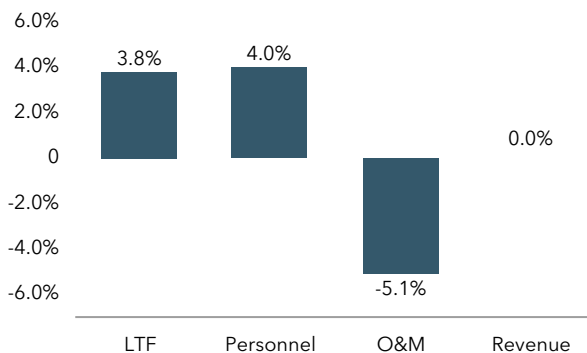
As shown, the Office of the County Attorney is primarily funded by local tax funding (96 percent). Program-generated revenue consists of permits and fees generated from a portion of land development applications.

Expenditure

The majority of the Office of the County Attorney's expenditure budget (97 percent) 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

Percent Change, Adopted FY 2026 to Adopted FY 2027

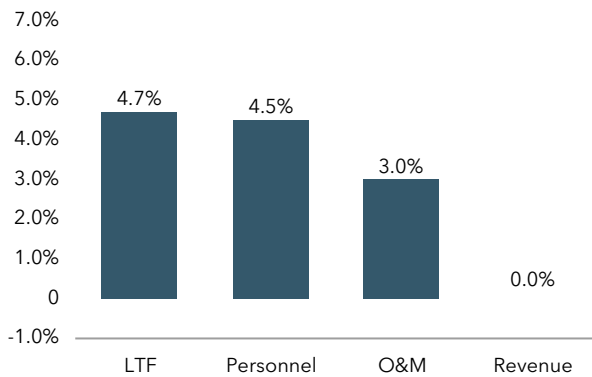


Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↓ internal services costs for central mail moved to the Department of General Services || **Revenue:** ↔

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

Percent Change, Adopted FY 2027 to Projected FY 2028

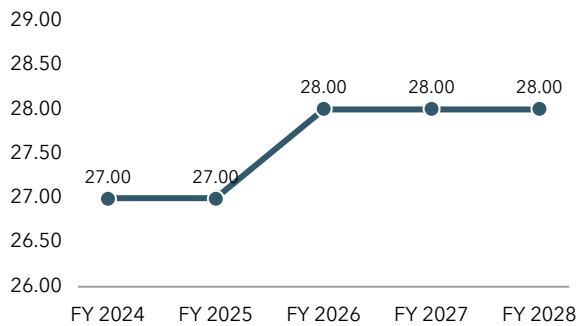


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2026 (1.00 FTE): 1.00 FTE senior assistant county attorney

Courts

The Courts serve the public through support of the judicial system of Loudoun County by providing an independent, accessible, and responsive forum for the just resolution of disputes. Both the State Constitution and the Code of Virginia require the County to provide suitable facilities for the courts (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.

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 conducts preliminary hearings 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 commitment hearings. The General District Court has both a Behavioral Health and Veterans Treatment docket. These dockets reduce recidivism by addressing underlying behavioral health needs.

Juvenile and Domestic Relations Court

Hears cases involving juveniles in delinquency matters to include traffic, misdemeanor, and felony charges; juvenile involuntary commitments and protective orders; all adult domestic-related misdemeanor and felony charges; domestic-related protective orders; all civil matters for any person under the age of 18 pertaining to custody and visitation; 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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$1,812,787	\$2,219,507	\$2,468,887	\$2,922,956	\$3,054,489
Operating and Maintenance	307,482	206,468	309,924	293,630	302,439
Total - Expenditures	\$2,120,269	\$2,425,975	\$2,778,811	\$3,216,586	\$3,356,928
Revenues					
Recovered Costs	\$6,350	\$6,077	\$4,000	\$4,000	\$4,000
Total - Revenues	\$6,350	\$6,077	\$4,000	\$4,000	\$4,000
Local Tax Funding	\$2,113,919	\$2,419,898	\$2,774,811	\$3,212,586	\$3,352,928
FTE - General Fund	12.00	12.00	12.00	14.00	14.00

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Circuit Court					
Expenditures	\$1,657,137	\$1,919,021	\$2,159,155	\$2,604,685	\$2,719,741
LTF	\$1,657,137	\$1,919,021	\$2,159,155	\$2,604,685	\$2,719,741
FTE - General Fund	12.00	12.00	12.00	14.00	14.00
General District Court					
Expenditures	\$297,529	\$321,361	\$396,867	\$403,465	\$420,198

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Revenue	6,350	6,077	4,000	4,000	4,000
LTF	\$291,179	\$315,284	\$392,867	\$399,465	\$416,198

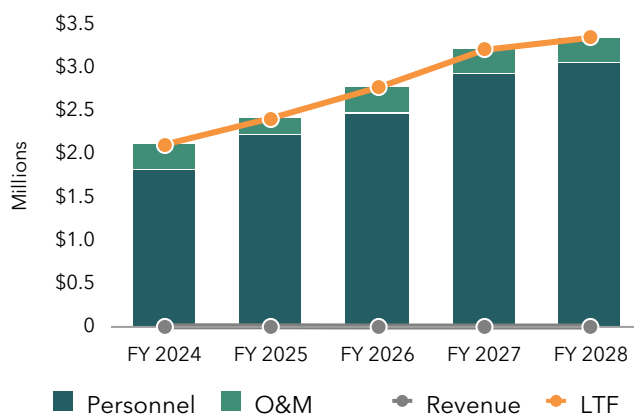
Juvenile and Domestic Relations Court

Expenditures	\$119,788	\$151,875	\$177,921	\$166,005	\$172,896
LTF	\$119,788	\$151,875	\$177,921	\$166,005	\$172,896

Magistrates

Expenditures	\$45,814	\$33,717	\$44,868	\$42,431	\$44,092
LTF	\$45,814	\$33,717	\$44,868	\$42,431	\$44,092

Revenue and Expenditure History



Revenue/Local Tax Funding

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

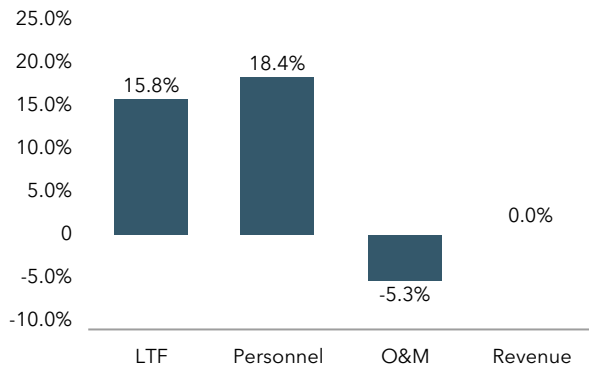
Expenditure

The majority of the Courts' expenditure budget is dedicated to personnel costs (91 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History

section and compensation increases, including merit increases for the general workforce in each fiscal year¹ and County salary supplements for some state staff. Operating and maintenance expenditures are for the operations of the four court entities, including office supplies, equipment, staff training, and books and subscriptions.

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

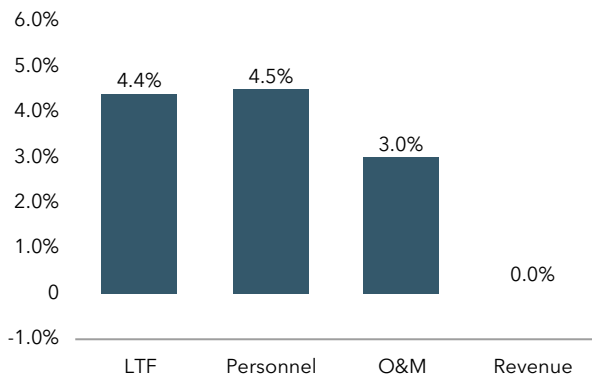
Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ 2.00 FTE, compensation increases, benefit rate and salary supplement adjustments || **O&M:** ↓ internal services costs for central mail moved to the Department of General Services || **Revenue:** ↔

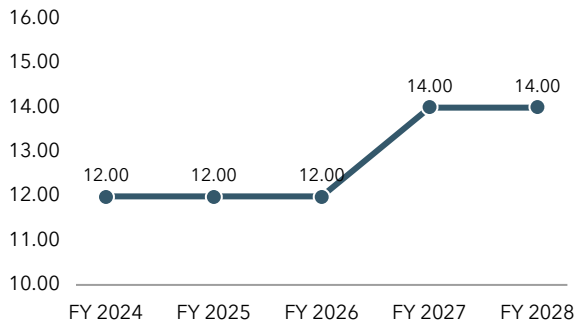
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% || **Revenue:** ↔

Staffing/FTE History¹



FY 2024 (1.00 FTE): 1.00 FTE docketing manager for the Circuit Court Judges

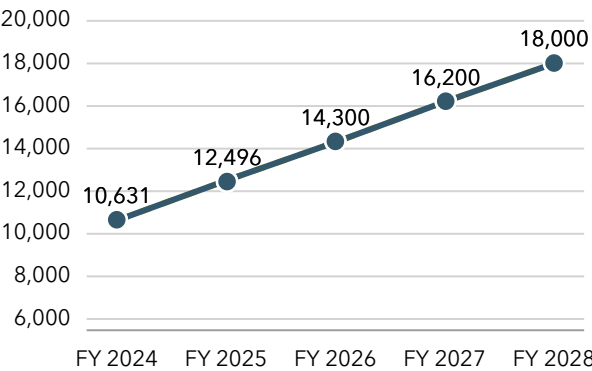
FY 2027 (2.00 FTE): 1.00 FTE legal services specialist and 1.00 FTE staff attorney

¹ The Circuit Court Judges' office is the only entity in this Department with County positions. State positions in the Circuit Court Judges' Office, General District Court, Juvenile and Domestic Relations Court, and the Magistrates' office are not presented in the Staffing/FTE History chart.

Courts Priority 1: Support Staff Resources Needed for New Circuit Court Judge

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$310,780	\$25,500	\$0	\$0	\$336,280	2	0
Details		Overview				
Service Level:	Current Service Level Request	• There are currently five Circuit Court judges that serve the 20th Judicial Circuit (which covers Loudoun, Fauquier, and Rappahannock Counties). They are supported by visiting judges who assist with dockets. The County staff resources approved (legal resource specialist and staff attorney) will support the permanent and visiting Circuit Court judges and will maintain the current service level. • Circuit Court Judges' Chambers received one additional legal services specialist and one additional staff attorney. • Every judge requires the support of one full time legal services specialist to assist the Judge in docket preparation and review of daily court orders. Presently, each of the five judges has one full time legal services specialist. Receiving the additional legal services specialist for the visiting judges, the service level will remain the same. • Additionally, there are four staff attorneys that support five permanent judges. The additional fifth staff attorney for supporting visiting judges will retain the same service level. • The Virginia Supreme Court Judicial Council recommended one new Circuit Court judge for Loudoun's Circuit for FY 2027. • The number of hearings reviewed by the lead staff attorney is projected to increase from 1,760 to 1,808 per year in FY 2027, reflecting the work of the additional staff attorney.				
Mandates:	Not mandated					
Program:	Circuit Court					
Activity:	Circuit Court					
Positions:	1 Legal Services Specialist 1 Staff Attorney					
One-time LTF:	\$13,700					
Recurring LTF:	\$322,580					

Key Measures



Measure: Number of daily orders reviewed by legal services specialists serving the Circuit Court Judges' Chambers

In FY 2025, the legal specialists reviewed over twelve thousand daily orders. The additional legal services specialist will help with processing the increasing number of daily orders in the Circuit Court. The additional staff attorney will help with the processing of additional hearings.

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, in support of the strategic initiatives of the Board of Supervisors and contributing to the growth of Loudoun's commercial tax base.

Program

Economic Development

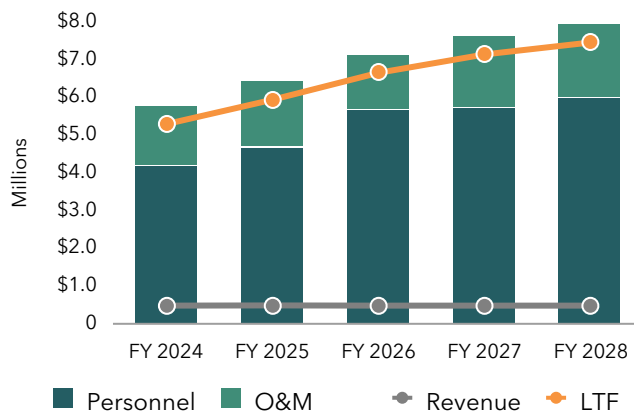
Recruits new companies in targeted industry clusters; supports the retention and expansion of existing Loudoun businesses; strengthens the ecosystem that supports entrepreneurial growth, small business creation and targeted clusters; and provides market research, outreach strategies and industry expertise that deliver data-driven input on policies related to economic development.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$4,178,457	\$4,657,795	\$5,652,267	\$5,713,603	\$5,970,715
Operating and Maintenance	1,595,627	1,767,664	1,485,498	1,910,543	1,967,859
Total - Expenditures	\$5,774,084	\$6,425,458	\$7,137,765	\$7,624,146	\$7,938,574
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$11,073	\$14,347	\$6,788	\$6,788	\$6,788
Charges For Services	143	0	0	0	0
Intergovernment - Federal	130,631	0	0	0	0
Other Financing Sources	340,496	474,286	474,286	474,286	474,286
Total - Revenues	\$482,343	\$488,633	\$481,074	\$481,074	\$481,074
Local Tax Funding	\$5,291,741	\$5,936,825	\$6,656,691	\$7,143,072	\$7,457,500
FTE - General Fund	28.00	31.00	33.00	33.00	33.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Economic Development is primarily funded by local tax funding (94 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 managers and associated activities.²

Expenditure

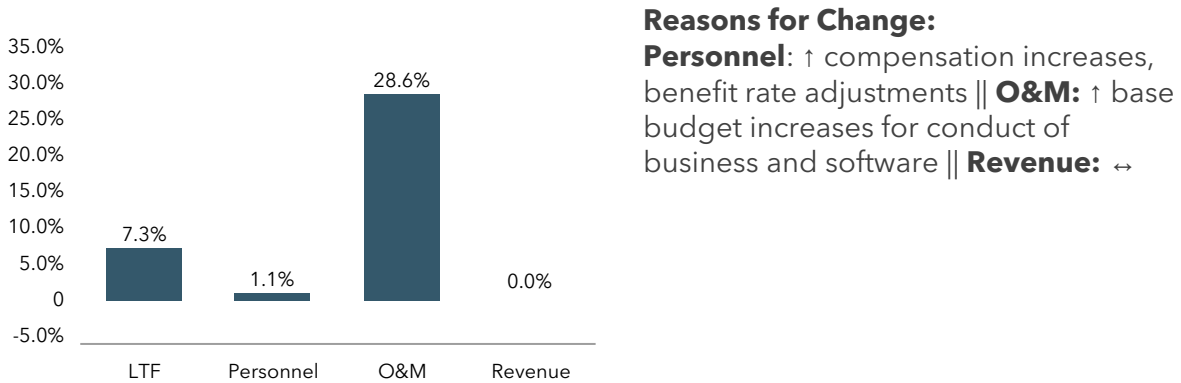
The majority of the Department of Economic Development's expenditure budget is dedicated to personnel costs (75 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE

¹ Sums may not equal due to rounding.

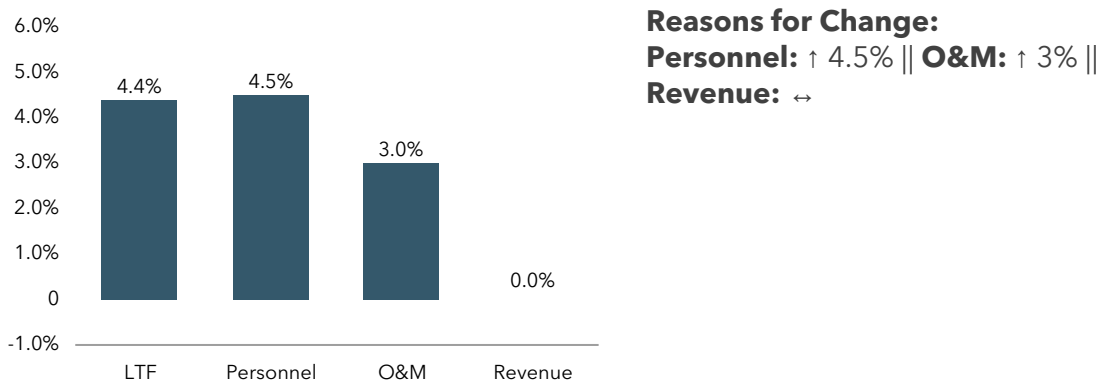
² See Other Appropriated Funds for more information on the Restricted TOT Fund.

History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

Percent Change, Adopted FY 2026 to Adopted FY 2027

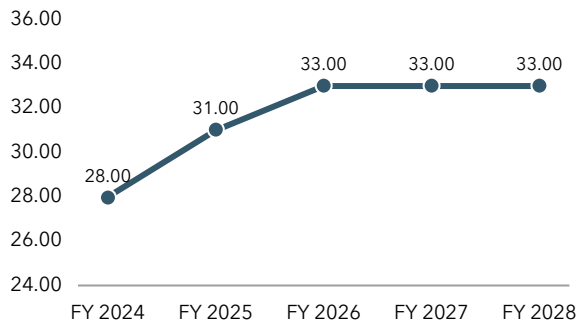


Percent Change, Adopted FY 2027 to Projected FY 2028



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

Staffing/FTE History



FY 2025 (3.00 FTE): 1.00 FTE data analyst, 1.00 FTE deputy director, 1.00 FTE international business development manager

FY 2026 (2.00 FTE): 1.00 FTE customer service specialist, 1.00 FTE digital marketing specialist

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.

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.

Budget Analysis

Department Financial and FTE Summary¹

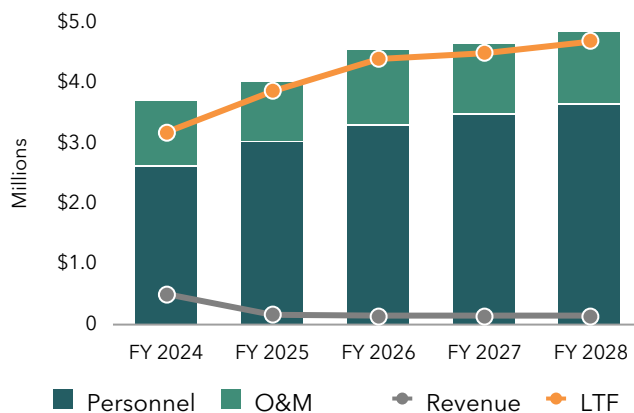
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$2,611,080	\$3,019,956	\$3,295,783	\$3,478,250	\$3,634,771
Operating and Maintenance	1,082,514	1,004,808	1,253,069	1,165,493	1,200,458
Total - Expenditures	\$3,693,594	\$4,024,764	\$4,548,852	\$4,643,743	\$4,835,229
Revenues					
Charges For Services	\$1,194	\$846	\$0	\$0	\$0
Recovered Costs	11,600	1,764	5,000	5,000	5,000
Intergovernment - Commonwealth	495,008	158,446	142,762	142,762	142,762
Total - Revenues	\$507,802	\$161,056	\$147,762	\$147,762	\$147,762
Local Tax Funding	\$3,185,792	\$3,863,707	\$4,401,090	\$4,495,981	\$4,687,467
FTE - General Fund	15.00	17.00	19.00	19.00	19.00

¹ Sums may not equal due to rounding.

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Voter Services					
Expenditures	\$1,867,419	\$2,087,837	\$2,352,768	\$2,283,423	\$2,381,730
Revenue	227,447	139,923	128,720	128,720	128,720
LTF	\$1,639,972	\$1,947,913	\$2,224,048	\$2,154,703	\$2,253,010
FTE - General Fund	11.00	13.00	15.00	15.00	15.00
Election Services					
Expenditures	\$1,826,175	\$1,936,927	\$2,196,084	\$2,360,320	\$2,453,500
Revenue	280,355	21,133	19,042	19,042	19,042
LTF	\$1,545,820	\$1,915,794	\$2,177,042	\$2,341,278	\$2,434,458
FTE - General Fund	4.00	4.00	4.00	4.00	4.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Office of Elections and Voter Registration is primarily funded by local tax funding (approximately 97 percent). Programmatic revenue consists primarily of state revenue and recovered costs. Program-generated revenue fluctuates based on the number and types of elections held each year.

Expenditure

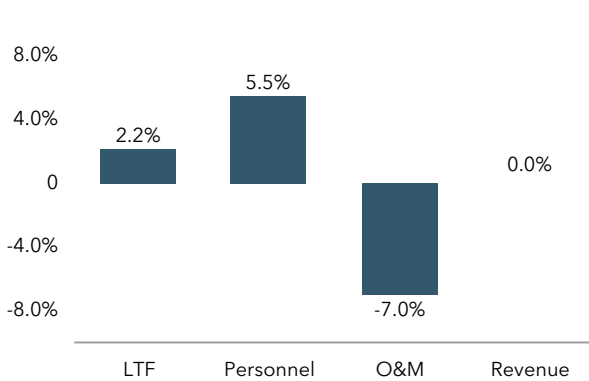
The majority of the Office of Elections and Voter Registration expenditure

budget is dedicated to personnel costs (74 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 Operating and maintenance costs consist primarily of printing, postal services, minor machinery and equipment, and voting machine moving expenditures.

¹ Sums may not equal due to rounding.

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

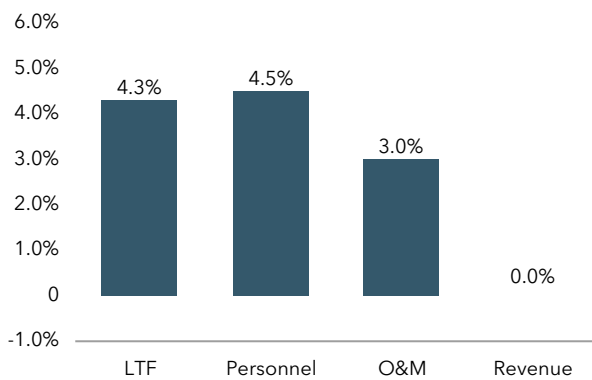
Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↓ base budget increase for contractual expenditures, offset by the removal of FY 2026 one-time costs for operating supplies and minor equipment and offset by the internal services costs for central mail moved to the Department of General Services || **Revenue:** ↔

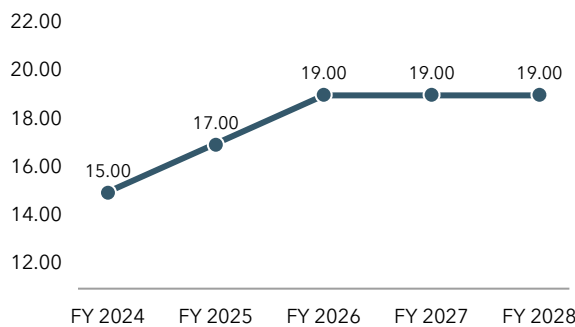
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3.0% || **Revenue:** ↔

Staffing/FTE History



FY 2025 (2.00 FTE): 1.00 FTE assistant registrar, 1.00 FTE voter services specialist
FY 2026 (2.00 FTE): 1.00 FTE early voting coordinator, 1.00 FTE operations assistant

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 related to agriculture, animal husbandry, agronomy, horticulture, forestry, agroforestry, natural resources conservation, youth development, food safety, human nutrition, financial literacy 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.

Programs

Agriculture and Natural Resources

Provides scientifically grounded educational programs, training, and technical information to the public to support sustainable agriculture, small-scale farm and home horticulture, as well as the conservation and regeneration of natural resources. This programming aids residents and the Loudoun County Government in adhering to local, state, and federal, initiatives, policies and mandates.

4-H Youth Development

Provides hands-on, experiential learning in the areas of agriculture, civic engagement, healthy living, and STEM to help Loudoun youth between the ages of 5 and 18 develop vital life skills.

Community Well-being

Provides education programs related to food nutrition, physical activity and finances to both youth and adult audiences. These programs aim to financial autonomy and dietary health of residents in Loudoun County, both of which will enhance community resilience.

Budget Analysis

Department Financial and FTE Summary¹

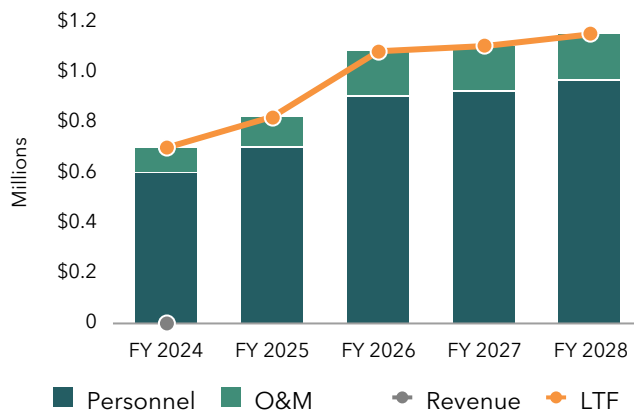
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$596,752	\$699,328	\$901,199	\$921,955	\$963,443
Operating and Maintenance	101,935	122,681	180,840	180,760	186,183
Total - Expenditures	\$698,687	\$822,009	\$1,082,039	\$1,102,715	\$1,149,626
Revenues					
Recovered Costs	\$120	\$0	\$0	\$0	\$0
Total - Revenues	\$120	\$0	\$0	\$0	\$0
Local Tax Funding	\$698,567	\$822,009	\$1,082,039	\$1,102,715	\$1,149,626
FTE - General Fund	5.00	6.00	7.00	7.00	7.00

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Agriculture and Natural Resources					
Expenditures	\$408,270	\$457,445	\$457,887	\$459,931	\$479,881
Revenue	120	0	0	0	0
LTF	\$408,150	\$457,445	\$457,887	\$459,931	\$479,881
FTE - General Fund	4.00	4.00	4.00	4.00	4.00
4-H Youth Development					
Expenditures	\$206,257	\$200,406	\$244,918	\$250,227	\$260,703
LTF	\$206,257	\$200,406	\$244,918	\$250,227	\$260,703
FTE - General Fund	1.00	1.00	1.00	1.00	1.00
Community Well-being					
Expenditures	\$84,160	\$164,159	\$379,234	\$392,557	\$409,041
LTF	\$84,160	\$164,159	\$379,234	\$392,557	\$409,041
FTE - General Fund	0.00	1.00	2.00	2.00	2.00

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



Revenue/Local Tax Funding

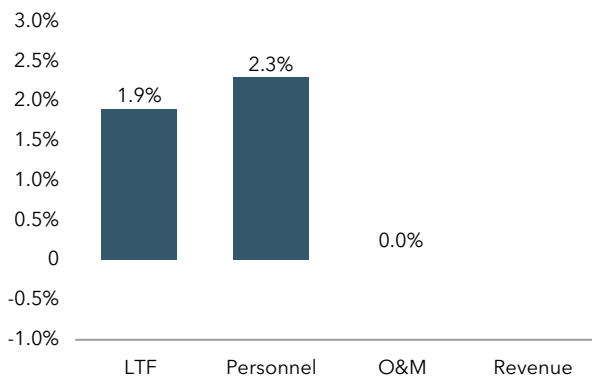
As shown, the Department of Extension Services is solely funded by local tax funding. There is no program-generated revenue associated with this Department.

Expenditure

The majority of the Department of Extension Services' expenditure budget (83 percent) 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 biggest driver of Extension Services' operating and maintenance budget is shared expenses for state positions.

Percent Change, Adopted FY 2026 to Adopted FY 2027

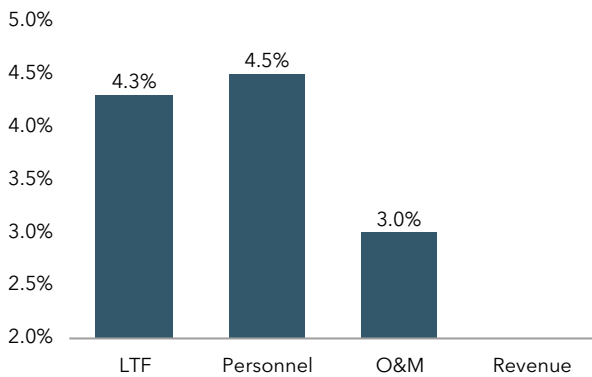


Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↓ internal services costs for central mail moved to the Department of General Services || **Revenue:** ↔ Extension Services does not have any program-generated revenue

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

Percent Change, Adopted FY 2027 to Projected FY 2028

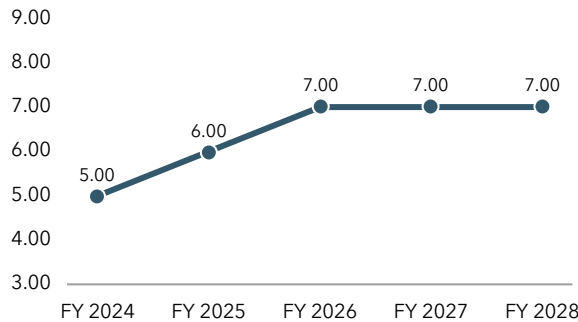


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



The Department has three state positions; these positions are not reported in the Staffing/FTE History chart.

FY 2025 (1.00 FTE): 1.00 FTE nutrition educator

FY 2026 (1.00 FTE): 1.00 FTE financial literacy educator

Family Services

The Department of Family Services (DFS) protects and advocates for those most vulnerable in the community and administers mandated programs and services that support all individuals and families to live their best lives. DFS partners with community groups, businesses, nonprofits, the faith community, and other County entities to develop an array of high-quality human services and employment resources. The Department's vision is to better the health, safety, and well-being of all Loudoun County residents.

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 facing challenges and their families.

Public Assistance and Supports

Connects Loudoun residents to County and community housing and health- and human-service-related programs 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.

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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$24,918,421	\$29,507,927	\$39,222,384	\$42,023,823	\$43,914,895
Operating and Maintenance	6,653,283	7,695,859	12,290,183	12,300,465	12,669,479
Capital Outlay	0	0	12,000	12,000	12,000
Other Uses of Funds	8	0	0	0	0
Total - Expenditures	\$31,571,712	\$37,203,786	\$51,524,567	\$54,336,288	\$56,596,374
Revenues					
Charges For Services	\$558	\$440	\$0	\$0	\$0
Miscellaneous Revenue	2,665	2,560	2,500	2,500	2,500
Recovered Costs	0	0	3,280	3,280	3,280
Intergovernment - Commonwealth	2,276,058	3,157,219	3,457,427	3,857,924	3,857,924
Intergovernment - Federal	11,381,761	14,310,982	10,694,462	10,659,295	10,659,295
Total - Revenues	\$13,661,041	\$17,471,200	\$14,157,669	\$14,522,999	\$14,522,999
Local Tax Funding	\$17,910,671	\$19,732,586	\$37,366,898	\$39,813,289	\$42,073,375
FTE - General Fund	246.53	274.53	308.00	321.00	321.00

Department Programs^{1,2}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Prevention and Protective Services					
Expenditures	\$10,427,689	\$10,791,264	\$16,601,081	\$17,192,087	\$17,933,375
Revenue	3,174,517	4,093,307	4,393,792	4,487,160	4,487,160
LTF	\$7,253,172	\$6,697,957	\$12,207,289	\$12,704,927	\$13,446,215
FTE - General Fund	96.00	108.00	116.00	116.00	116.00
Public Assistance and Supports					
Expenditures	\$13,509,852	\$15,946,055	\$21,272,000	\$23,239,014	\$24,216,613
Revenue	6,566,442	8,646,247	6,407,891	6,679,853	6,679,853
LTF	\$6,943,409	\$7,299,808	\$14,864,109	\$16,559,161	\$17,536,760

¹ Sums may not equal due to rounding.

² The Office of Housing and Community Development moved from DFS to the Office of the County Administrator, effective July 1, 2020. Residual actuals shown in FY 2024 are due to personnel and internal services.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - General Fund	104.53	113.53	130.00	143.00	143.00

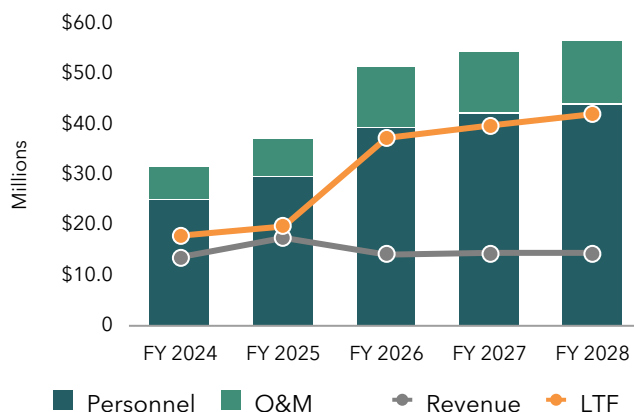
Housing and Community Development

Expenditures	\$3,874	\$0	\$0	\$0	\$0
LTF	\$3,874	\$0	\$0	\$0	\$0

Internal Operations

Expenditures	\$7,630,298	\$10,466,467	\$13,651,486	\$13,905,187	\$14,446,385
Revenue	3,920,082	4,731,646	3,355,986	3,355,986	3,355,986
LTF	\$3,710,216	\$5,734,821	\$10,295,500	\$10,549,201	\$11,090,399
FTE - General Fund	46.00	53.00	62.00	62.00	62.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Family Services is primarily funded by local tax funding (73 percent). Department-generated revenue consists primarily of reimbursements from the state and federal government for services provided by DFS staff.

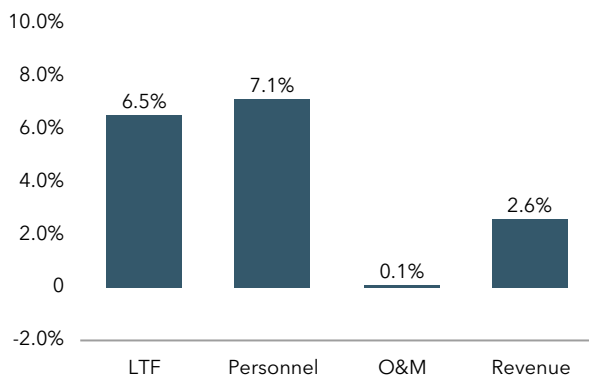
Expenditure

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 Operating and maintenance costs within the Department of Family Services are primarily associated with contracted professional services and expenditures related to department programming such as foster and childcare services.

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

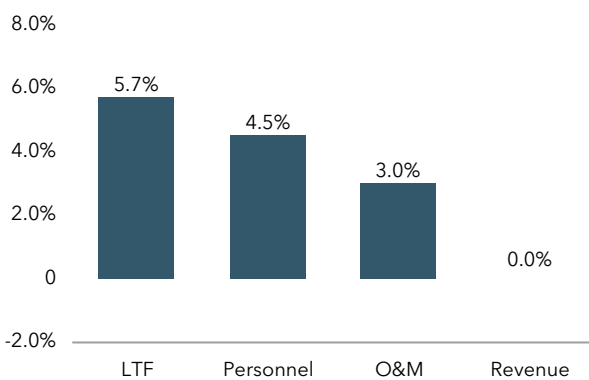
Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ 13.00 FTE, compensation increases, benefit rate adjustments ||
O&M: ↑ || O&M associated with new positions
Revenue: ↑ reimbursement revenue associated with public assistance program

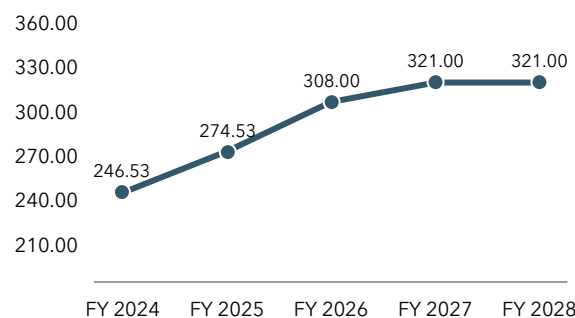
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3%
Revenue: ↔

Staffing/FTE History



FY 2024 (17.00 FTE): 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 (2.00 FTE): 2.00 FTE family services specialists¹

FY 2025 (26.00 FTE): 7.00 FTE public benefits specialists, 1.00 FTE public benefits supervisor, 1.00 FTE public benefits program administrator, 1.00 FTE fraud investigator, 7.00 FTE CPS FSS, 1.00 FTE CPS senior worker, 1.00 FTE CPS supervisor 1.00 FTE CPS case aide, 1.00 FTE CPS legal liaison/hearing officer, 2.00 FTE QDC project managers, 1.00 FTE QDC grant manager, 1.00 FTE QDC contract manager, 1.00 FTE QDC supervisor

FY 2026 (33.47 FTE): 1.00 FTE public benefits supervisor, 9.47 FTE public benefits program specialists, 2.00 FTE program assistants, 1.00 FTE internal auditor, 1.00 FTE employer services coordinator, 1.00 FTE administrative assistant, 6.00 FTE customer service specialists, 1.00 FTE customer service supervisor, 1.00 FTE senior intake specialist, 1.00 FTE adult protective services ongoing specialist, 1.00 FTE community liaison specialist, 1.00 FTE data and reporting coordinator, 1.00 FTE dating violence/healthy relationship specialist, 1.00 FTE family services specialist, 1.00 FTE operations supervisor, 1.00 FTE prevention education senior specialist, 1.00 FTE program administrator, 1.00 FTE victim services/human trafficking senior specialist, 1.00 FTE victims services supervisor

FY 2027 (13.00 FTE): 3.00 FTE child care specialists, 2.00 FTE public benefits case reviewers, 2.00 FTE public benefits program specialist II, 3.00 FTE public benefits program specialist III, 1.00 FTE public benefits program senior specialist, 1.00 FTE public benefits program supervisor, 1.00 FTE program administrator II

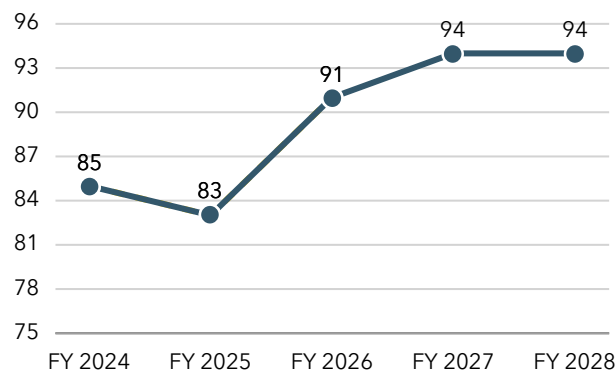
¹ July 18, 2023, Board of Supervisors Business Meeting, Item 10i, Finance/Government Operations and Economic Development Committee Report: FY 2024 Child Protective Services Family Services Specialists Budget Allocations.

Family Services Priority 1: Public Assistance*

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$1,388,931	\$71,430	\$0	\$365,330	\$1,095,031	12	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Public Assistance & Supports Activity: Public Assistance Positions: 3 Child Care Specialist 2 Public Benefits Case Reviewer 2 Public Benefits Program Specialist II 3 Public Benefits Program Specialist III 1 Public Benefits Program Specialist IV 1 Supervisor, Public Benefits Program One-time LTF: \$34,800 Recurring LTF: \$1,060,231	*Approved requests marked with an asterisk were added due to changes at the federal level. - This approved request includes twelve regular full-time positions to maintain the current service level of the Public Assistance and Supports program. Federal Public Assistance Programs mandate that 97 percent of applications submitted be processed and determined for eligibility within the timeline prescribed for the program being applied for, typically seven to 90 days from application submission. - Between FY 2023 - FY 2026, the number of Medicaid applications received has consistently increased by an average of 10 percent per year. Over this time, the Department has requested new public benefits staff to address the increased volume of applications. Staff project average caseloads will decrease from 982 in FY 2025 to an estimated 819 cases per worker with approval of this resource request, bringing the Department closer to the recommended level of 600-700 cases per worker in line with peer jurisdictions. - Furthermore, reforms to public benefits programs at the federal level are expected to increase workload of public assistance staff due to more frequent eligibility verifications and application churn for participants that may no longer be eligible for benefits. - This approved request includes six public benefits program specialists, three childcare specialists, two public benefits case reviewers, and one public benefits program supervisor to minimize service delays for public assistance programming, maintain caseloads for public assistance staff, and adhere to new federal and state mandates.

Key Measures



Measure: Percent of Medicaid Applications (Timeliness/Disposition Rate-- Target 97%)

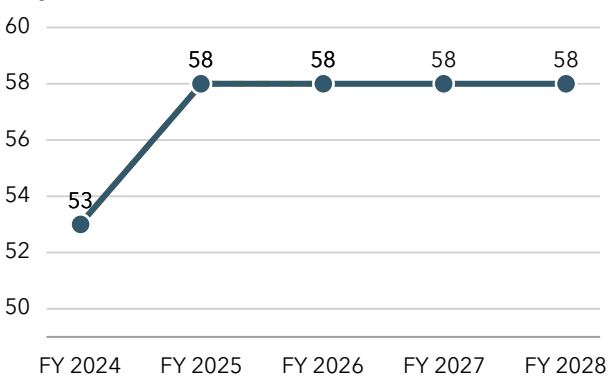
Approved positions are expected to positively impact timeliness and accuracy rates mandated for federal public assistance programs. The number of individuals applying for public assistance has consistently increased since FY 2021. Approved public benefits staff will support the public assistance program in meeting mandates.

Family Services Priority 2: Operations and Contract Compliance Program Administrator

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$167,964	\$6,530	\$0	\$0	\$174,494	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws Program: Public Assistance and Supports Activity: Homeless Services Positions: 1 Program Administrator II One-time LTF: \$2,900 Recurring LTF: \$171,594	• This approved request includes one regular full-time operations and compliance program administrator position to manage homeless services contracts and maintain the current service level of the Department of Family Services’ homeless services activity, which aims to discharge 50 percent of family households and 25 percent of single households admitted to the Loudoun Homeless Services Center (LHSC) into permanent housing. • The LHSC a 60-bed emergency shelter, is operated by a contracted nonprofit vendor that provides intensive case management, life-skills classes, children’s programming, and essential daily living support such as meals, laundry, and hygiene facilities. This vendor also manages drop-in day services in Leesburg and Sterling and operates the Hypothermia Shelter annually from November 15th through March 31st. • The existing contract with the HSC vendor has reached the maximum number of renewal options and will expire on October 31, 2026, and a new vendor(s) will be selected through a competitive Request for Proposal (RFP) process in early FY 2027. The approved position will provide on-site operational and compliance management to monitor contractual compliance between the County and the vendor(s) and compliance with Housing and Urban Development standards, maintaining current service levels for quality, safety, and consistency in emergency shelter case management service delivery.

Key Measures



Measure: At least 50 percent of family households admitted to the Loudoun County Homeless Services Center will be discharged from the Center into permanent housing (target: 50 percent).

The LHSC provides short-term housing accommodations to single adults and families. This position will provide on-site contractual compliance in emergency shelter case management, including support coordinating with other County departments.

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, finance, and procurement.

Programs

Grants, Internal Audit, and Financial Analysis

Seeks to increase the County's funding for special projects and capital planning while also supporting the efficiency and effectiveness of operations on County existing programs. 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. This activity performs centralized grants services for departments across Loudoun County, including grant prospecting, support for application writing, technical assistance and training, and the administration of post-award activities, including compliance activities such as site visit coordination. Provides specialized financial services and analytical support across a wide range of County initiatives, projects, and decision-making processes. Conducts various evaluations, and performance and internal audits of the County's processes and programs.

Finance

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 and Citizens Popular Report to provide financial transparency to residents, bond holders, and grantors of 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.

Administration

Provides human resources management, records storage, facility management, mail access and distribution, compliance with the Freedom of Information Act, purchase card payment processing, departmental finance and procurement processing, management information systems support, and reporting for Department of Finance and Procurement.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$7,149,548	\$8,331,929	\$9,207,093	\$9,964,876	\$10,413,295
Operating and Maintenance	1,491,052	1,430,936	1,466,372	1,990,042	2,018,843
Total - Expenditures	\$8,640,600	\$9,762,864	\$10,673,465	\$11,954,918	\$12,432,138
Revenues					
Charges For Services	\$761	\$0	\$0	\$0	\$0
Miscellaneous Revenue	298,068	303,076	204,500	304,500	304,500
Total - Revenues	\$298,829	\$303,076	\$204,500	\$304,500	\$304,500
Local Tax Funding	\$8,341,770	\$9,459,788	\$10,468,965	\$11,650,418	\$12,127,638
FTE - General Fund	49.00	53.00	56.00	58.00	58.00
FTE - Capital Projects Fund	9.00	9.00	9.00	9.00	9.00
Grand Total - FTE	58.00	62.00	65.00	67.00	67.00

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

Department Programs^{1,2}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Operating Budget Division					
Expenditures	\$224,443	\$93,515	\$0	\$0	\$0
LTF	\$224,443	\$93,515	\$0	\$0	\$0
Capital Budget & Planning Division					
Expenditures	\$3	\$0	\$0	\$0	\$0
LTF	\$3	\$0	\$0	\$0	\$0
Debt Management					
Expenditures	\$235	\$0	\$0	\$0	\$0
LTF	\$235	\$0	\$0	\$0	\$0
Board of Equalization					
Expenditures	\$470	\$36	\$0	\$0	\$0
LTF	\$470	\$36	\$0	\$0	\$0
Finance and Procurement Administration					
Expenditures	\$522,933	\$464,005	\$506,400	\$535,373	\$559,317
Revenue	761	0	0	0	0
LTF	\$522,172	\$464,005	\$506,400	\$535,373	\$559,317
FTE - General Fund	2.00	3.00	3.00	3.00	3.00
Finance					
Expenditures	\$5,065,770	\$5,370,951	\$5,950,531	\$6,181,403	\$6,418,239
Revenue	5,142	4,853	4,500	4,500	4,500
LTF	\$5,060,629	\$5,366,098	\$5,946,031	\$6,176,903	\$6,413,739
FTE - General Fund	30.00	31.00	31.00	31.00	31.00
FTE - Capital Projects Fund	3.00	3.00	3.00	3.00	3.00
Procurement					
Expenditures	\$1,749,162	\$2,369,393	\$2,593,018	\$2,720,549	\$2,841,873
Revenue	292,927	298,223	200,000	300,000	300,000
LTF	\$1,456,235	\$2,071,170	\$2,393,018	\$2,420,549	\$2,541,873
FTE - General Fund	14.00	15.00	16.00	16.00	16.00

¹ Sums may not equal due to rounding.

² Some programs are presented for historical data but no longer exist for the Department due to reorganizations. These include Operating Budget, Capital Budget & Planning, Board of Equalization, and Debt Management Programs.

FY 2027 Adopted Budget

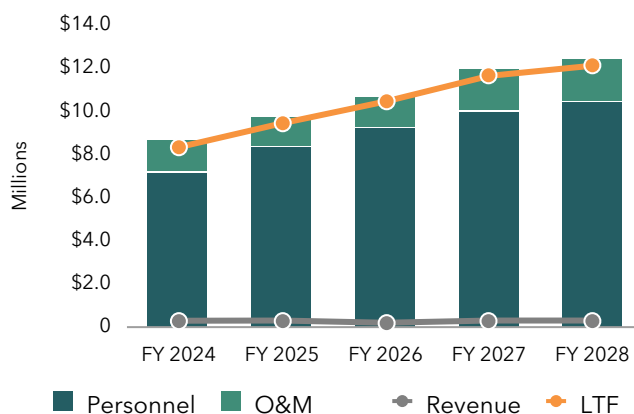
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - Capital Projects Fund	6.00	6.00	6.00	6.00	6.00

Grant, Internal Audit, and Financial Analysis

Expenditures	\$1,077,584	\$1,464,964	\$1,623,516	\$2,517,593	\$2,612,709
LTF	\$1,077,584	\$1,464,964	\$1,623,516	\$2,517,593	\$2,612,709
FTE - General Fund	3.00	4.00	6.00	8.00	8.00

Nine positions in the Department of Finance and Procurement are funded by the Capital Projects Fund for FY 2027, including three in the Finance program and six in the Procurement program. The listing of departments along with the number of support and direct positions included in capital staffing is included in the Factors Affecting the FY 2025 - FY 2030 Amended CIP pages within the Capital Improvement Program Overview section.

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Finance and Procurement is primarily funded by local tax funding (97 percent). Program-generated revenue consists primarily of credit card rebate funds (miscellaneous revenue).

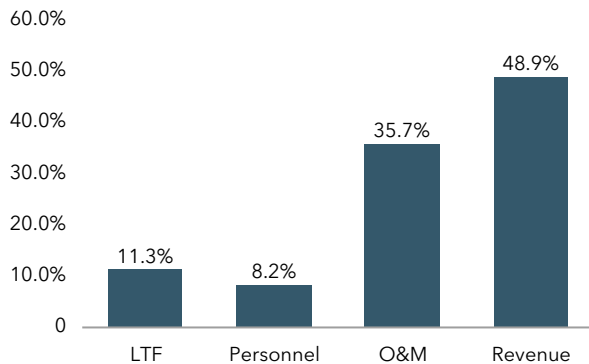
Expenditure

The majority of the Department of Finance and Procurement'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 each fiscal year.¹ The Department's operating and maintenance expenditures primarily relate to contractual services and employee training and development.

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

Percent Change, Adopted FY 2026 to Adopted FY 2027



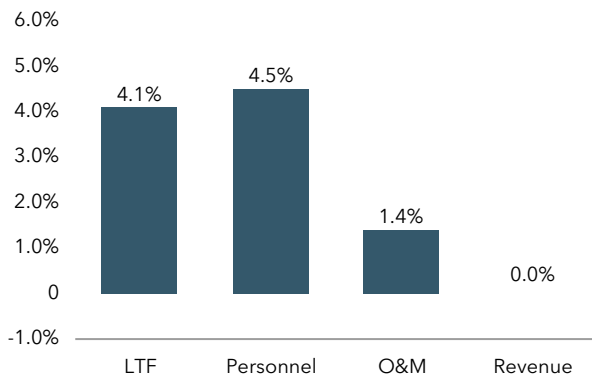
Reasons for Change:

Personnel: ↑ 2.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↑ Internal services costs for central mail moved to the Department of General Services offset by a base budget increase for GASB change and internal audits program increase ||

Revenue: ↑ increased credit card rebate revenue budget to better match budget with actuals

Percent Change, Adopted FY 2027 to Projected FY 2028

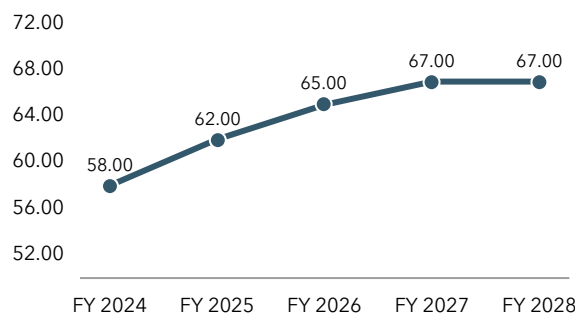


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 1.4% || projected general increase, offset by removal of one-time costs from FY 2027

Revenue: ↔

Staffing/FTE History



FY 2024 (42.00 FTE): Due to a cross-departmental reorganization, 31.00 General Fund FTE, 8.00 Capital Projects Fund FTE, and 3.00 Debt Service Fund FTE were moved to establish the Office of Management and Budget in County Administration

FY 2025 (4.00 FTE): 1.00 FTE administrative assistant, 1.00 FTE procurement systems manager, 1.00 FTE accounts payable accountant III, and 1.00 FTE internal auditor manager

FY 2026 (3.00 FTE): 1.00 FTE senior

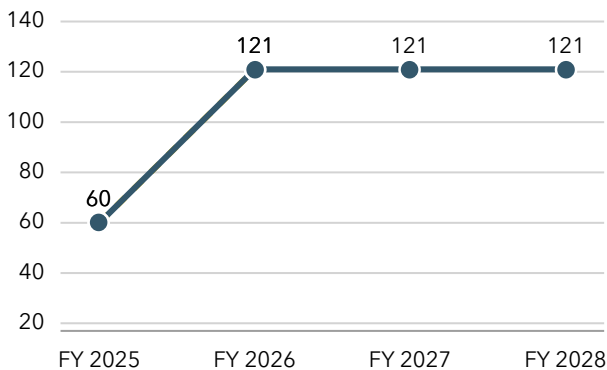
assistant purchasing agent, 1.00 FTE internal auditor, and 1.00 FTE financial analyst

FY 2027 Adopted (2.00 FTE): 2.00 FTE grants analysts

Finance and Procurement Board Priority: Continue Childcare Fee Reduction Program After Expiration of the American Rescue Plan Act Funding December 31, 2026

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$0	\$500,000	\$0	\$0	\$500,000	0	0
Details		Overview				
Service Level:	Current Service Level Request	• The Childcare Fee Reduction Program provides funds for some childcare fee relief to those eligible. Families must have one or more children aged 0 to 13 years old. • The Northern Virginia Family Services nonprofit administers the Program for the County. • The Program has been funded by the American Rescue Plan Act grant funds for the past few years, but that funding will end as of December 31, 2026, the deadline for spending any remaining grant funds. • The FY 2027 Adopted Budget provides funding to continue the program for the last six months of FY 2027. • The funding for the Program is used for subsidizing family childcare fees and to market the Program. • From January 1st through June 30th, 2027, 121 childcare slots are projected to be served.				
Mandates:	Not mandated					
Program:	Grants, Internal Audit, and Financial Analysis (Formerly named Finance and Procurement Administration prior to department restructure in FY 2025)					
Activity:	Grant Coordination					
One-time LTF:	\$0					
Recurring LTF:	\$500,000					

Key Measures



Measure: Number of supported slots for children whose family childcare fees are supported

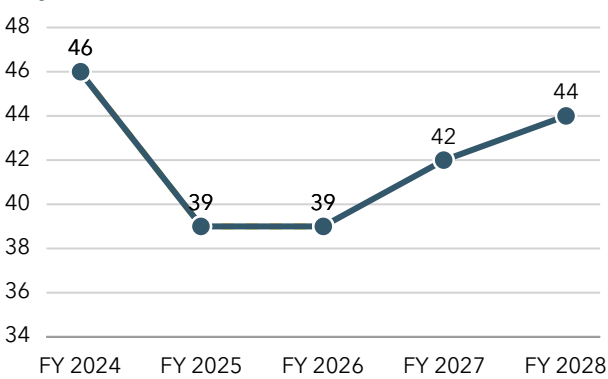
The program would not continue without local tax funding for the latter half of FY 2027. This funding will provide for 121 supported slots for children whose family childcare fees are supported for the latter half of FY 2027.

Finance and Procurement Priority 1: Grants Analysts

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$273,266	\$14,200	\$0	\$0	\$287,466	2	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated Program: Grants, Internal Audit, and Financial Analysis Activity: Grants Coordination Positions: 2 Management Analyst III One-time LTF: \$5,800 Recurring LTF: \$281,666	• There is a specific change in service level now based on increased requirements that supports another grants position to ensure compliance, fiscal and legal areas are addressed as impacted by federal executive order changes to grant funding. • The level of compliance work has significantly increased based on changes to federal and state requirements aligned to new statutes, regulations and executive orders. These changes require increased coordination between the Department of Finance and Procurement (DFP), County Attorney, and departments. • With increased scrutiny on reviews of federal and state grant applications, compliance at the state and federal level, as well as quality reviews of locally tax funded grants to nonprofit organizations, the Grants team will be able to carry out additional prospecting, support, and compliance checks for departments with the additional resources approved. • Changing requirements within locally tax funded grants administration include completing additional quality checks for grantees such as site visits on various compliance areas (faith-based organization checks, risk assessments, walkthroughs, etc.) and increasing data quality for decision-making. • This funding will provide for contract administration, and oversight for contracts associated with grants and internal audit organizations acting on behalf of the County. • The grants analyst positions will manage approximately 40 grantees awarded funding through the Restricted Transient Occupancy Tax and competitive grant programs.

Key Measures



Measure: Number of federal, state, and other external grant applications

The two grants analysts will provide the personnel resources to help departments to increase the number of federal, state, and other external grant applications for FY 2027. They will also help to increase the number of Human Service Nonprofit Grant applicants for FY 2027.

Fire and Rescue

The mission of 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). Loudoun County Fire and Rescue (LCFR) is an all-hazards response agency that responds to and mitigates a variety of fire, EMS, technical rescue, water rescue, and 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 and 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.

Programs

Administrative Services

Supports the Office of the Systemwide Fire and Rescue Chief (also referred to as the 'Systemwide Fire Chief') as well as assistant chiefs; provides support for all program areas with administrative and management services, financial and budget management, and provides 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 (post occupancy), fire protection system inspections (pre-occupancy), fire protection system plan reviews (suppression and notification), operational permits, and pre-occupancy site 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

Processes all incoming 911 calls and texts through the public safety answering point (PSAP) with personnel dispatching Fire and Rescue assets for incidents that require Fire and Rescue services; and routes calls for other public safety incidents to the appropriate agency. Generates reports that address requests for fire and rescue data at local, regional, state, and national levels thereby ensuring the collection of consistent and accurate data, which it analyzes to support various initiatives. Creates, maintains, integrates, and analyzes geographic data across multiple systems, primarily the GIS-based CAD 9-1-1 system, which identifies the status and location of responders in the field, allowing for the effective dispatching of personnel and vehicles. Provides primary helpdesk services and end user support during business hours as well as evenings and weekends to deliver first call resolution to all manner of technology issues. Configures, maintains, and ensures operational readiness of frontline public safety radios and computing systems to support the County's public safety mission.

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, pharmacy, and quality assurance and improvement in conjunction with the State 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

Supports the LC-CFRS with high-quality and comprehensive certification and continuing educational programs in a variety of disciplines to be able 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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$120,076,856	\$135,193,703	\$152,181,258	\$164,706,762	\$172,118,566
Operating and Maintenance	19,153,972	18,704,810	22,673,023	23,864,353	23,522,594
Capital Outlay	364,746	53,908	31,600	31,600	31,600
Other Uses of Funds	0	368,904	0	0	0
Total - Expenditures	\$139,595,574	\$154,321,325	\$174,885,881	\$188,602,715	\$195,672,760
Revenues					
Other Local Taxes	\$3,033,504	\$3,018,749	\$2,720,800	\$2,620,840	\$2,620,840
Permits Privilege Fees And Regulatory Licenses	297,859	547,396	668,802	668,802	668,802
Fines And Forfeitures	2,353	3,046	6,650	6,650	6,650
Charges For Services	3,915	6,953	0	0	0
Miscellaneous Revenue	25,855	980	0	0	0
Recovered Costs	14,741	4,702	0	0	0
Intergovernment - Commonwealth	946,710	915,368	985,364	2,009,245	2,009,245
Intergovernment - Federal	273,640	0	0	0	0
Other Financing Sources	986,350	1,099,956	1,247,075	1,247,075	1,247,075
Total - Revenues	\$5,584,927	\$5,597,150	\$5,628,691	\$6,552,612	\$6,552,612
Local Tax Funding	\$134,010,647	\$148,724,175	\$169,257,190	\$182,050,103	\$189,120,148
FTE - General Fund	756.06	787.06	844.06	898.06	898.06
FTE - EMS Transport Reimbursement Fund	3.00	3.00	3.00	4.00	4.00
Grand Total - FTE	759.06	790.06	847.06	902.06	902.06

LCFR has four positions (4.00 FTE) directly funded by the EMS Transport Reimbursement Program Fund (EMS Transport Fund). The FTE counts shown above include FTE from all County funds, but revenues and expenditures shown only represent amounts within the General Fund. More detailed information about the EMS Transport Fund is included in the Other Appropriated Funds section.

¹ Sums may not equal due to rounding.

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Emergency Medical Services					
Expenditures	\$4,125,573	\$4,339,582	\$5,141,824	\$5,275,849	\$5,496,719
Revenue	940,424	738,106	695,235	702,729	702,729
LTF	\$3,185,149	\$3,601,476	\$4,446,589	\$4,573,120	\$4,793,990
FTE - General Fund	13.00	13.00	17.00	17.00	17.00
Operations					
Expenditures	\$94,688,992	\$103,248,739	\$121,599,514	\$132,014,850	\$137,804,253
Revenue	22,764	28,351	0	0	0
LTF	\$94,666,229	\$103,220,388	\$121,599,514	\$132,014,850	\$137,804,253
FTE - General Fund	580.00	607.00	647.00	695.00	695.00
Communications and Support Services					
Expenditures	\$8,279,262	\$8,868,861	\$10,105,850	\$10,450,237	\$10,912,430
Revenue	3,136,254	3,023,730	2,720,800	2,620,840	2,620,840
LTF	\$5,143,008	\$5,845,130	\$7,385,050	\$7,829,397	\$8,291,590
FTE - General Fund	57.00	57.00	58.00	58.00	58.00
Volunteer Administration					
Expenditures	\$7,414,575	\$7,429,262	\$7,394,409	\$7,419,772	\$7,654,314
Revenue	500	0	0	0	0
LTF	\$7,414,075	\$7,429,262	\$7,394,409	\$7,419,772	\$7,654,314
FTE - General Fund	5.00	5.00	5.00	5.00	5.00
Fire and Rescue Training					
Expenditures	\$7,797,191	\$8,981,261	\$8,704,481	\$9,904,849	\$10,264,701
Revenue	1,157,850	1,245,951	1,537,204	2,553,591	2,553,591
LTF	\$6,639,341	\$7,735,310	\$7,167,277	\$7,351,258	\$7,711,110
FTE - General Fund	23.00	24.00	25.00	26.00	26.00
Fire Marshal's Office					
Expenditures	\$4,762,978	\$6,271,311	\$7,333,257	\$8,292,876	\$8,580,340
Revenue	260,285	500,526	630,779	630,779	630,779
LTF	\$4,502,693	\$5,770,785	\$6,702,478	\$7,662,097	\$7,949,561
FTE - General Fund	27.06	27.06	38.06	42.06	42.06
Human Resources					

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures	\$1,498,391	\$1,939,323	\$1,934,934	\$2,022,921	\$2,066,623
Revenue	0	1,814	0	0	0
LTF	\$1,498,391	\$1,937,509	\$1,934,934	\$2,022,921	\$2,066,623
FTE - General Fund	7.00	8.00	8.00	8.00	8.00

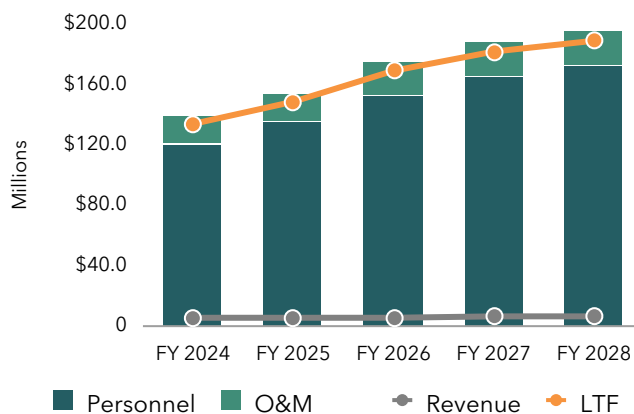
Administrative Services

Expenditures	\$3,315,938	\$4,577,803	\$4,065,959	\$4,138,140	\$4,319,758
Revenue	66,386	58,256	32,698	32,698	32,698
LTF	\$3,249,552	\$4,519,547	\$4,033,261	\$4,105,442	\$4,287,060
FTE - General Fund	20.00	21.00	21.00	22.00	22.00
FTE - EMS Transport Reimbursement Fu	3.00	3.00	3.00	4.00	4.00

Health, Safety, and Asset Management

Expenditures	\$7,712,672	\$8,665,183	\$8,605,653	\$9,083,222	\$8,573,621
Revenue	463	416	11,975	11,975	11,975
LTF	\$7,712,209	\$8,664,767	\$8,593,678	\$9,071,247	\$8,561,646
FTE - General Fund	24.00	25.00	25.00	25.00	25.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, Loudoun County Fire and Rescue (LCFR) is primarily funded by local tax funding (97 percent). Programmatic revenue consists of grants, permits, and fines as well as a transfer of \$1,099,956 from the EMS Transport Reimbursement Fund to the General Fund to support EMS-funded positions in the General Fund.

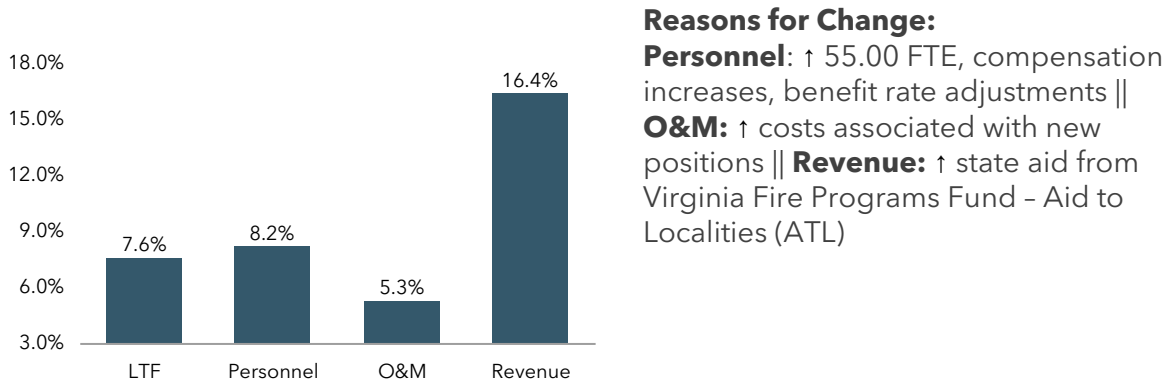
Expenditure

The majority of LCFR'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 and a variety of step and scale increases for uniformed public safety personnel.¹ Additionally, expenditures have increased due to capital facility

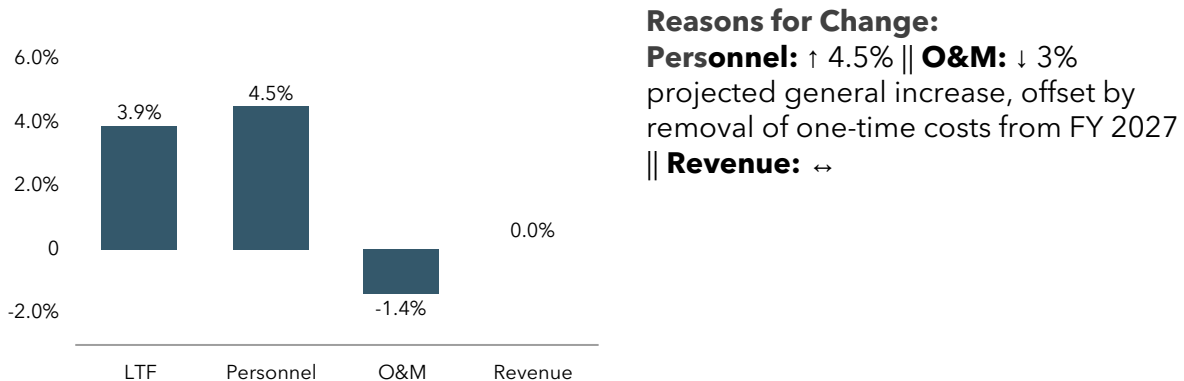
¹ See summary of compensation increases in Non-Departmental Expenditures section.

openings such as the Round Hill (Spring 2026) and Aldie Stations (Summer 2025), as well as operational costs associated with the new Philomont Fire and Rescue Station.

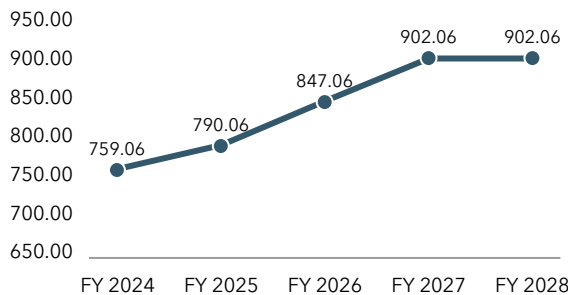
Percent Change, Adopted FY 2026 to Adopted FY 2027



Percent Change, Adopted FY 2027 to Projected FY 2028



Staffing/FTE History



FY 2024 (30.00 FTE): 18.00 FTE firefighter II, 8.00 FTE technicians, 3.00 FTE lieutenants, 1.00 FTE captain

FY 2025 (31.00 FTE): 14.00 FTE firefighter II, 8.00 FTE technicians, 4.00 FTE lieutenants, 1.00 FTE data and analytics manager, 1.00 FTE EMS training specialist, 1.00 FTE union representative, 1.00 FTE assistant behavioral health coordinator, 1.00 FTE HR management analyst

FY 2025 Mid-Year (15.00 FTE): 1.00 FTE pharmacy manager, 2.00 FTE pharmacy technicians, 1.00 FTE administrative

assistant¹, 1.00 FTE fire protection supervisor, 1.00 FTE senior fire protection inspector, 5.00 FTE fire protection inspectors, 4.00 FTE fire protection plans reviewers ²

FY 2026 (42.00 FTE): 14.00 FTE firefighter II, 8.00 FTE technicians, 6.00 FTE lieutenants, 3.00 FTE captains (Aldie); 5.00 FTE firefighter II, 4.00 FTE technicians (Round Hill), 1.00 FTE ECC QA/QI, 1.00 FTE captain (field training)

FY 2027 (55.00 FTE): 13.00 FTE firefighters (Philomont); 6.00 FTE lieutenants, 12.00 FTE firefighters (Staffing Factor); 17.00 FTE firefighters (four-person engine staffing); 1.00 FTE cost recovery compliance specialist, 1.00 FTE fire training instructor, 4.00 FTE assistant fire marshals, 1.00 FTE battalion chief (joint terrorism task force)³

¹ September 17, 2024, Board of Supervisors Business Meeting, Item 11o Finance/Government Operations and Economic Development Committee Report: Loudoun County Fire and Rescue Pharmacy Program Implementation and FY 2025 Mid-Year FTE Authority

² As part of a FY 2025 reorganization, 11.00 FTE were transferred from the Department of Building and Development into the Fire Marshal's Office within LCFR.

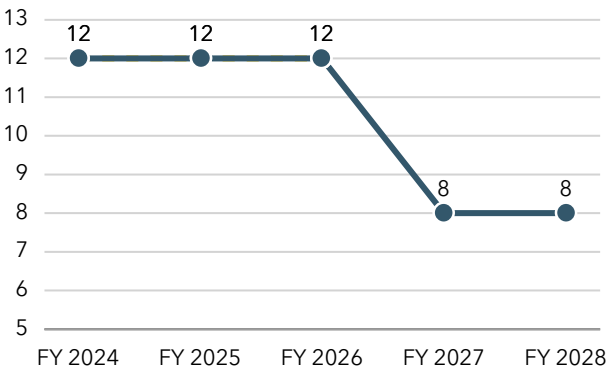
³ Additional information for position authority for Loudoun County Fire and Rescue - Joint Terrorism Task Force can be found in the [FY 2027 Appropriations Resolution](#)

Fire and Rescue Capital Facility Opening: Philomont

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$1,674,322	\$361,085	\$0	\$0	\$2,035,407	13	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated Program: Operations Activity: Fire and Rescue Services Positions: 13 Fire-Rescue Firefighter II One-time LTF: \$258,800 Recurring LTF: \$1,776,607	• The FY 2027 Adopted Budget provides 13 positions to Loudoun County Fire and Rescue (LCFR) to enable 24/7 staffing for an ambulance and four-person staffing on the engine to the new county-owned Philomont Fire and Rescue Station, which is anticipated to open early FY 2028. This enhanced service level request aligns with LCFR’s strategic goals to ensure optimal staffing, equitable service distribution, and compliance with national Emergency Medical Services performance standards. • Additionally, these positions support LCFR’s recommended service level by working toward compliance with National Fire Protection Association 1710 standards, which call for the arrival of fire department transport units within eight minutes or less, thereby improving both patient outcomes and system reliability. • This capital project was approved in the FY 2020 Capital Improvement Plan (CIP) and includes funding to design and construct a modern, county-owned facility to replace the existing volunteer-owned station. • Full-time staffing will reduce response times to align with national standards, directly enhancing operational efficiency and quality of service.

Key Measures



Measure: Average transport unit response time (minutes)

The current average response time for a transport unit to arrive on scene is 12 minutes and 8 seconds. Establishing Ambulance 608 is projected to reduce the average response time to 8 minutes and 9 seconds, improving response performance by nearly 4 minutes.

Fire and Rescue Board Priority: Four Person Engine Staffing

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$2,189,490	\$489,300	\$0	\$0	\$2,678,790	17	0

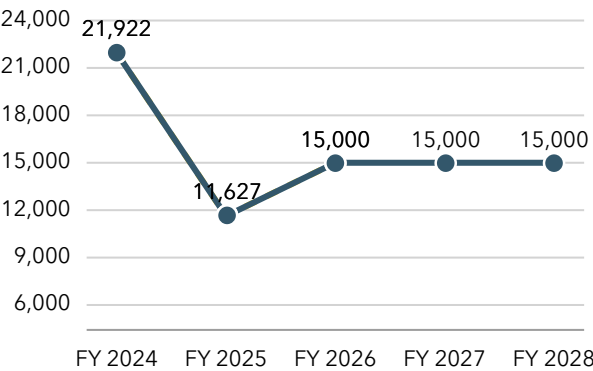
Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Operations Activity: Fire and Rescue Services - Operations Positions: 17 Fire-Rescue Firefighter II One-time \$339,000 LTF: Recurring \$2,339,790 LTF:	• The Adopted Budget provides 17 positions to increase minimum staffing on five front-line engine companies from three to four personnel, advancing Loudoun County Fire and Rescue's (LCFR) compliance with National Fire Protection Association 1710 recommendations. • The 17 approved positions will allow LCFR to increase staffing in five strategically located fire companies in rural western Loudoun County: Middleburg Station 603, Hamilton Station 605, Lucketts Station 610, and Loudoun Heights Station 626. • The additional staffing will improve operational efficiency and firefighter and civilian safety by allowing faster assembly across 192 square miles of rural western Loudoun County. • This request directly implements recommendations from significant incident reports and line-of-duty death reviews that identified four-person engine staffing as critical to reducing risk and improving emergency response outcomes.

Fire and Rescue Priority 1: Staffing Factor - Operations

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$2,355,861	\$499,820	\$0	\$0	\$2,855,680	18	0

Details	Overview
Service Level: Current Service Level Request	• The Adopted Budget provides 18 positions to begin establishing a true staffing factor for the Operations Activity. This request maintains the current service level of providing timely and effective response for diverse incident types, including fire, rescue, and emergency medical incidents. • Staffing factor is the number of full-time positions needed to ensure one operational post is staffed 24/7, accounting for employee leave, training, and other time away from duty. • This is part of a phased approach to add a total of 54 positions to right-size the operational workforce.
Mandates: Not mandated	
Program: Operations	
Activity: Fire and Rescue Services	
Positions: 12 Fire-Rescue Firefighter II 6 Fire-Rescue Lieutenant	
One-time LTF: \$357,928	
Recurring LTF: \$2,497,753	

Key Measures



Measure: Mandatory holdover (hours)

With the approved 18 staffing factor positions, mandatory holdover hours are expected to maintain at an acceptable level over the next two years as additional staffing is added over a phased approach to reach a total of 54 positions needed.

Fire and Rescue Priority 2: Fire Marshal's Office

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$585,535	\$228,842	\$0	\$0	\$814,377	4	0

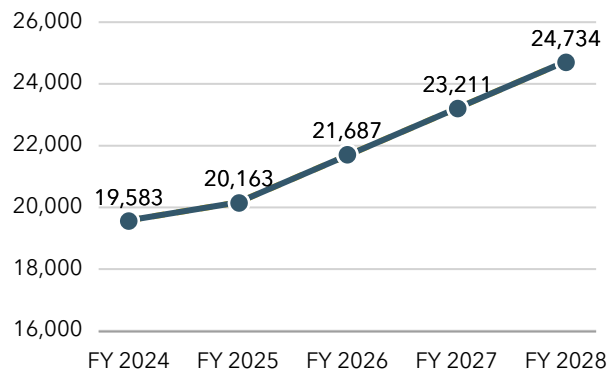
Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Fire Marshal's Office Activity: Investigations and Specialty Teams Positions: 4 Assistant Fire Marshal III One-time LTF: \$111,556 Recurring LTF: \$702,821	• Loudoun County Fire and Rescue (LCFR) received four assistant fire marshal (AFM) positions to support minimum staffing levels in the Fire Marshal's Office (FMO). This is a current service level request that seeks to maintain operational safety by increasing the minimum on-duty staffing from one to two AFMs per shift, ensuring adequate coverage for mandated investigations and response needs. • The FMO is staffed with two fire marshals per shift, but drops down to one when leave is taken. The approved request will staff the Office at three per shift, so that the FMO always maintains a consistent minimum staffing. • The FMO provides 24/7 emergency and non-emergency response for incidents involving fires, explosions, hazardous materials, and Fire Prevention Code enforcement. Increasing staffing will reduce reliance on overtime and minimize call stacking, which occurs when only one fire marshal is available and there are multiple calls for service. • Industry best practice and national safety standards emphasize that fire investigations should be conducted by a team of at least two personnel to ensure investigator safety and operational effectiveness. This request supports compliance with these standards while reducing reliance on Loudoun County Sheriff's Office for backup. • These activities are mandated by Virginia Code (§ 27-31 through 27-37.1) and County ordinance. Funding these positions ensures continued ability to meet legal obligations, respond promptly to complex incidents and maintain community safety in the face of growing service demand.

Fire and Rescue FTE Authority: EMS Cost Recovery Compliance Specialist

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$122,125	\$5,475	\$0	\$127,600	\$0	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated Program: Administrative Services Activity: Emergency Medical Services (EMS) Cost Recovery Positions: 1 Compliance Specialist One-time LTF: \$0 Recurring LTF: \$0	• The Adopted Budget provides a compliance specialist position to support the Emergency Medical Services (EMS) Cost Recovery Program, which will be fully funded through EMS Cost Recovery revenue. This position will ensure LCFR maintains compliance with complex and frequently changing federal and state regulations while maximizing ambulance billing reimbursements from Medicare, Medicaid, and insurance providers. • This position will allow existing staff to continue processing claims within three business days. Due to transport volume growth and complexity, staff have been unable to keep up with demand and maintain the current service level. • Transport volume has grown by approximately 23 percent from FY 2020 to FY 2023 (13,711 to 17,832 transports) and is projected to exceed 21,000 transports in FY 2026, far surpassing the capacity of the current two-person billing team. • EMS Cost Recovery revenue has grown from \$5.6 million in FY 2020 to an estimated \$8.3 million in FY 2026. Sufficient revenue exists to fund this position within the program’s administrative cost allocation. This investment will strengthen revenue recovery, reduce audit exposure, and ensure equitable and accurate billing for all County residents.

Key Measures



Measure: Number of EMS Transports

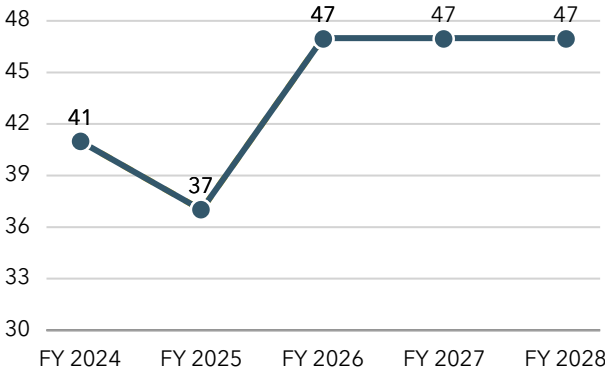
An additional compliance specialist will address the growing number of EMS transports.

Fire and Rescue FTE Authority: Fire Training Instructor

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$136,633	\$5,475	\$0	\$142,108	\$0	1	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Fire and Rescue Training Activity: Fire, Rescue, and EMS Training Positions: 1 Fire-Rescue Training Instructor One-time \$0 LTF: Recurring \$0 LTF:	• The Adopted Budget approved FTE authority for Loudoun County Fire and Rescue (LCFR) for an additional fire training instructor, funded with Aid to Locality (ATL) state funds, to provide operational stability within the Fire, Rescue, and Emergency Medical Services (EMS) Training Activity. This position will ensure that critical training programs can continue without disruption and meet the growing needs of both volunteer and career personnel. • This position will expand capacity for required professional development courses such as Fire Officer, Fire Instructor, Driver/Operator, and National Incident Management System Incident Command System 300/400, which are essential for personnel to operate apparatus, serve as officers-in-charge, and qualify for promotion.

Key Measures



Measure: Fire and Rescue Programs

A full-time fire training instructor will provide operational stability within the Fire, Rescue, and EMS Training Activity.

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, Fleet, and Commuter Services; Public Works and Environmental Services; and Waste Management 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.

Programs

Policy, Management, and Administration

Manages mail distribution, central records, and surplus property programs countywide; provides internal administrative support, including human resources, policy management, financial and budget analysis, procurement functions, and coordinating DGS's technology infrastructure; manages the Metro parking garage contracts; and oversees the County's property management functions for County-owned and leased properties and facilities.

Transit, Fleet, 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. Manages County-owned parking garages and parking operations.

Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles, as well as manages vehicle replacement and maintenance. Provides oversight of electric vehicle chargers and the compressed natural gas fueling facility. Additionally, manages the County's motor pool vehicles to include scheduling, maintaining, and exchanging of vehicles.

Facility Maintenance Operations

Operates, manages, and maintains County-owned and leased facilities. Ensures necessary replacements and upgrades to preserve the County's assets.

Waste Management

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

Public Works and Environmental Services

Develops, coordinates, and delivers the County's non-regulatory energy and environmental programs and initiatives. 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). Provides federal and state environmental legislation review, performs environmental management functions, and provides coordination for compliance with state and federal mandates.

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, and provides other essential public works functions.

Develops and implements the Stormwater Management Program, manages water and wastewater projects, manages the County Flood Assessment and Mitigation Program, and oversees, inspects and maintains the County owned dam infrastructure. Provides federal and state environmental legislation review, performs environmental management functions, and provides coordination for compliance with state and federal mandates.

Budget Analysis

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

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$21,512,073	\$23,672,392	\$28,496,124	\$32,868,728	\$34,347,821
Operating and Maintenance	72,705,226	77,893,535	90,572,479	103,259,307	106,054,910
Capital Outlay	507,058	463,181	670,000	695,000	695,000
Other Uses of Funds	10,189,062	11,187,528	8,066,738	11,472,798	11,475,698
Total - Expenditures	\$104,913,420	\$113,216,636	\$127,805,341	\$148,295,833	\$152,573,429
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$10,000	\$0	\$0	\$0	\$0
Fines And Forfeitures	3,528	6,226	0	0	0
Revenue From Use Of Money And Property	863,110	702,489	539,481	3,502,565	3,502,565
Charges For Services	14,810,477	15,332,151	17,530,592	19,655,836	19,655,836
Miscellaneous Revenue	529,879	309,402	700	5,200	5,200
Recovered Costs	426,180	440,420	478,404	410,608	410,608
Intergovernment - Commonwealth	6,602,873	6,170,144	5,867,904	6,148,427	6,148,427
Intergovernment - Federal	82,675	509,130	81,172	87,726	87,726
Other Financing Sources	0	0	0	504,178	234,178
Total - Revenues	\$23,328,721	\$23,469,961	\$24,498,253	\$30,314,540	\$30,044,540
Local Tax Funding	\$81,584,699	\$89,746,674	\$103,307,088	\$117,981,293	\$122,528,889
FTE - General Fund	184.05	197.28	210.28	235.58	235.58
FTE - Metro Garages Fund	2.00	2.00	2.00	1.00	1.00
FTE - Capital Projects Fund	0.00	0.00	1.00	1.00	1.00
FTE - Central Services Fund	4.30	4.30	4.30	0.00	0.00
Grand Total - FTE	190.35	203.58	217.58	237.58	237.58

¹ Sums may not equal due to rounding.

² The FY 2027 Adopted Budget funds a request for Support to Operations, which moves 1.00 FTE from the Metro Parking Garages Fund to the General Fund.

³ The FY 2027 Adopted Budget moves 4.30 FTE from the Central Services Fund to the General Fund.

Department Programs^{1,2,3}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Policy, Management, and Administration					
Expenditures	\$8,436,611	\$8,319,164	\$5,500,887	\$7,463,313	\$7,775,405
Revenue	447,613	237,864	250,000	250,000	250,000
LTF	\$7,988,998	\$8,081,300	\$5,250,887	\$7,213,313	\$7,525,405
FTE - General Fund	24.77	29.00	32.00	43.30	43.30
Transit, Fleet, & Commuter Services					
Expenditures	\$35,510,071	\$37,994,707	\$42,190,542	\$47,978,008	\$49,456,768
Revenue	10,031,183	9,735,750	8,517,680	10,192,761	10,192,761
LTF	\$25,478,888	\$28,258,958	\$33,672,862	\$37,785,246	\$39,264,006
FTE - General Fund	20.77	20.77	20.77	20.77	20.77
FTE - Metro Garages Fund	2.00	2.00	2.00	1.00	1.00
FTE - Central Services Fund	4.30	4.30	4.30	0.00	0.00
Facilities Maintenance Operations					
Expenditures	\$38,964,943	\$40,598,091	\$50,305,355	\$60,993,530	\$62,911,047
Revenue	433,484	480,551	289,481	3,257,565	3,257,565
LTF	\$38,531,459	\$40,117,540	\$50,015,874	\$57,735,965	\$59,653,482
FTE - General Fund	67.00	72.00	81.00	89.00	89.00
Waste Management					
Expenditures	\$15,149,451	\$16,908,810	\$19,565,773	\$20,873,247	\$21,031,958
Revenue	12,413,928	12,569,949	15,441,092	16,614,214	16,344,214
LTF	\$2,735,522	\$4,338,861	\$4,124,681	\$4,259,033	\$4,687,744
FTE - General Fund	42.51	42.51	42.51	45.51	45.51
Public Works and Environmental Services					
Expenditures	\$6,852,345	\$9,395,863	\$10,242,785	\$10,987,736	\$11,398,252
Revenue	2,512	445,847	0	0	0
LTF	\$6,849,832	\$8,950,016	\$10,242,785	\$10,987,736	\$11,398,252

¹ Sums may not equal due to rounding.

² The FY 2027 Adopted Budget includes a resource request for Support to Operations, which moves 1.00 FTE contract manager position from the Metro Parking Garages Fund and the Transit, Fleet, and Commuter Services program; and into to the General Fund within the Policy, Management, and Administration program. Existing local tax funding was reallocated to facilitate the LTF-neutral movement of existing FTE authority.

³ The FY 2027 Adopted Budget moves 4.30 FTE from the Central Services Fund to the General Fund. There is no change to LTF regarding this move, as the costs for Central Services Fund are distributed across department operating budgets.

FY 2027 Adopted Budget

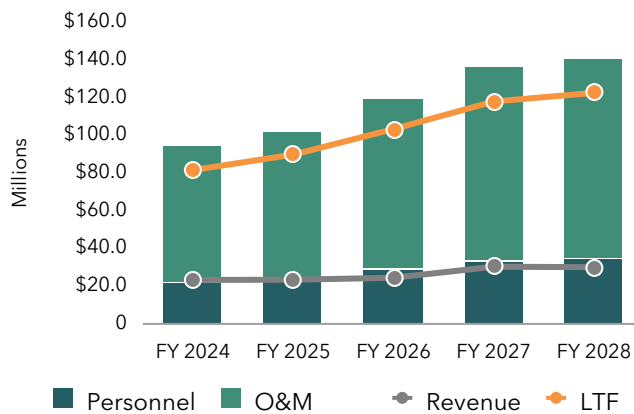
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - General Fund	29.00	33.00	34.00	37.00	37.00
FTE - Capital Projects Fund	0.00	0.00	1.00	1.00	1.00

The budgeted revenues and expenditures shown above represent amounts provided within the departmental operating budget of the General Fund, however FTE represent all personnel within the Department. DGS has one position supported through the Capital Projects Fund, a senior stormwater engineer. The listing of departments along with the number of support and direct positions included in capital staffing is included in the Factors Affecting the FY 2025 - FY 2030 Amended CIP pages within the Capital Improvement Program Overview section.

Additionally, DGS has one position, a parking operations program manager, supported by the Metro Parking Garages Fund. More detailed information about the Metro Parking Garages Fund is available in the Other Appropriated Funds section.

Finally, the FY 2027 Adopted Budget includes two maintenance technician positions budgeted within the General Fund that are funded by a transfer of revenue from the Disposable Plastic Bag Tax Fund. More detailed information about the Disposable Plastic Bag Tax Fund is available in the Other Appropriated Funds section.

Revenue and Expenditure History



Revenue/Local Tax Funding

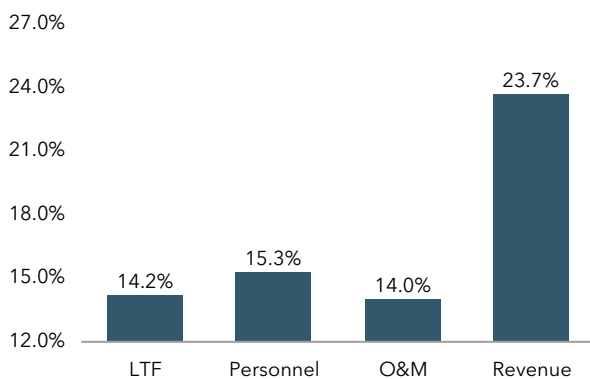
As shown, the Department of General Services is primarily funded by local tax funding (80 percent). Program-generated revenue consists of landfill tipping fees, revenue from tenants of County-owned properties, and state assistance for transit operations and transit fares.

Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs (70

percent). Operating and maintenance increases reflect the provision of expanded transit services and escalated costs for property management. 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, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

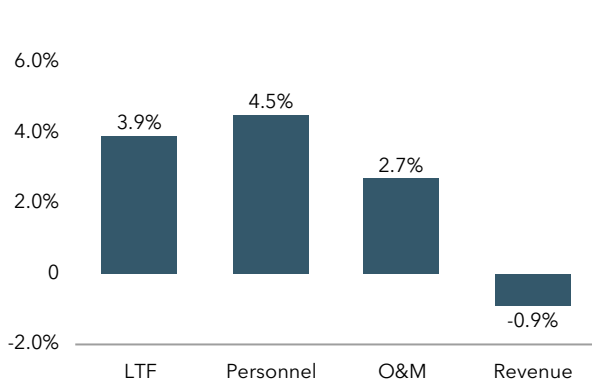
Personnel: ↑ 20.00 FTE in the General Fund, compensation increases, benefit rate adjustments ||

O&M: ↑ O&M associated with new positions, base adjustments to meet the expanded demand for Paratransit service, and increases to leases, utilities, janitorial services, and maintenance costs at the County's owned and leased properties ||

Revenue: ↑ increased Landfill fee revenue and fares from Commuter Bus service

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

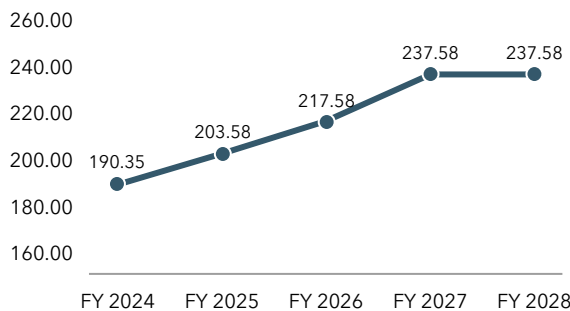
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 2.7% projected general increase, offset by removal of one-time costs || **Revenue:** ↓ 0.9% reduced transfer from the Disposable Plastic Bag Tax Fund for recurring glass recycling costs

Staffing/FTE History



FY 2024 (8.00 FTE): 2.00 FTE systems maintenance technicians, 2.00 FTE scalehouse operators, 1.00 FTE executive assistant, 1.00 FTE property portfolio assistant, 1.00 FTE energy program manager, 1.00 FTE glass recycling maintenance worker

FY 2024 Mid-Year (-1.00 FTE): 1.00 FTE transferred from DGS to the Office of the County Administrator to create the Office of Real Property Asset Management and Planning

FY 2025 (14.23 FTE): 1.00 FTE facilities crew chief, 1.00 FTE building systems

engineer, 4.00 FTE facilities maintenance technicians, 0.23 FTE surplus technician, 1.00 FTE internal services division manager, 1.00 FTE energy and environmental services division manager, 1.00 FTE budget manager, 1.00 FTE budget analyst, 1.00 FTE grant analyst, 1.00 FTE stormwater engineering program manager, 2.00 FTE public works maintenance technicians

FY 2026 (14.00 FTE): 1.00 FTE assistant director, 1.00 FTE employee learning coordinator, 1.00 FTE policy and planning administrator, 1.00 FTE senior building specialist, 4.00 FTE systems maintenance technicians, 1.00 FTE facilities warehouse coordinator, 1.00 FTE facilities inventory clerk, 2.00 FTE project coordinators, 1.00 FTE flood mitigation program manager, 1.00 FTE senior stormwater engineer (Capital Projects Fund)

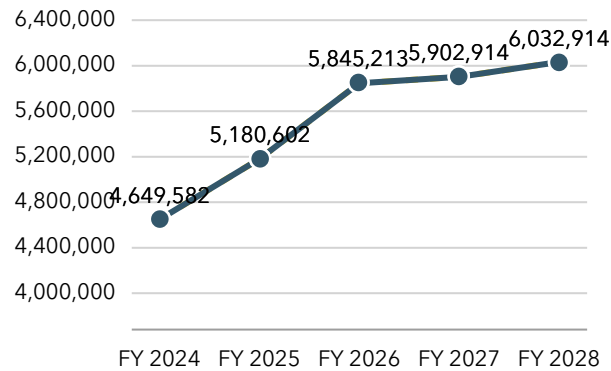
FY 2027 (20.00 FTE): 2.00 FTE building systems engineers, 5.00 FTE facility maintenance technicians, 1.00 FTE facility security technician, 1.00 FTE program administrator, 1.00 FTE procurement assistant, 1.00 FTE accounting technician, 1.00 FTE human resources generalist, 1.00 FTE quality assurance specialist, 1.00 FTE support services technician, 1.00 FTE lead courier, 2.00 FTE recycling maintenance technicians, 1.00 FTE public works crew chief, 2.00 FTE public works technicians

General Services Capital Facility Opening: Facility Maintenance Staffing

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$868,512	\$222,030	\$0	\$0	\$1,090,542	8	0

Details	Overview
Service Level: Current Service Level Request	• In FY 2026, the average square feet maintained per technician was 73,065. This approved request will allow DGS to maintain the current service level as additional square footage is added and to ensure that appropriate onboarding timelines are met for the new Government Center complex. • The International Facility Management Association (IFMA) industry standard is one maintenance staff member per 45,000 square feet. To meet this standard for the County's FY 2027 projected square footage of owned and leased facilities with maintenance responsibility would require 131 facility maintenance staff. With these approved resources, the County will have 86 staff dedicated to facility maintenance. • DGS maintains various systems in County buildings and properties including mechanical systems, plumbing, electrical systems (to include critical power, security systems, and fire alarms), pools, elevators, fencing, doors, windows, gates, etc. Preventative maintenance also plays a crucial role in ensuring that systems continue to operate functionally and preserve significant capital investment made by Loudoun taxpayers.
Mandates: Not mandated	
Program: Facility Maintenance Operations	
Activity: Facility Maintenance – Preventive, Routine & Condition-Based	
Positions: 2 Building Systems Engineer 1 Trades Technician I 2 Trades Technician II 3 Trades Technician III	
One-time LTF: \$27,600	
Recurring LTF: \$1,062,942	

Key Measures



Measure: Square feet of space maintained

As the square footage of County facilities with maintenance responsibility continues to increase, these approved positions will help maintain the current ratio of square feet maintained per technician.

General Services Board Priority: Glass Recycling Expansion						
Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$176,618	\$327,560	\$0	\$504,178	\$0	2	0
Details		Overview				
Service Level:	Enhanced Service Level Request	• This initiative enhances the current service level by increasing the number of glass-only recycling program sites at County-maintained recycling centers. • During the December 9, 2025, Finance, Government Operations and Economic Development Committee Meeting, the Committee provided budget guidance for staff to include a resource request to add glass-only recycling centers in the Algonkian, Ashburn, and Dulles Districts for consideration in the FY 2027 budget development process. • Expenditures are budgeted in the General Fund and offset by a transfer of revenue from the Disposable Plastic Bag Tax Fund. This includes two maintenance technicians, six collection trailers, two trucks, and funding for permit consulting fees and site preparation work, fencing, signage, and security cameras and additional surveillance needs. • Staff will monitor revenue from the Disposable Plastic Bag Tax Fund to ensure collections in future years remains sufficient to support the recurring expenditures associated with this request.				
Mandates:	Not mandated					
Program:	Waste Management					
Activity:	Waste Management – Business Operations, Planning, & Recycling					
Positions:	2 Maintenance Technician I					
One-time LTF:	\$0					
Recurring LTF:	\$0					

General Services Priority 1: Support to Operations

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$791,253	\$(124,175)	\$0	\$0	\$667,078	6	0

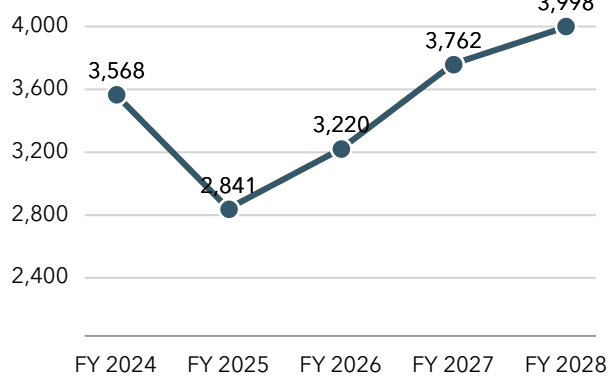
Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated Program: Policy, Management, and Administration Activity: Policy, Management, Finance, Procurement, HR, and Administration; and Internal Services (Mail, Surplus, Records Management, Pest Control, Janitorial) Positions: 1 Accounting Technician I 1 Accounting Technician II 1 HR Generalist I 1 Lead Courier 1 Support Services Technician 1 New or Unclassified One-time LTF: \$14,500 Recurring LTF: \$652,578	• These positions will provide direct support to operations, ensuring the effective and efficient delivery of current service levels across the Department of General Services. • Internal Services – Surplus and Records Management is experiencing an increased workload due to the rise in acquired County facilities and staff, resulting in an increase in surplus items received and site visits to prepare for timely and efficient surplus removal. The support services technician will support the maintenance of current service levels and avoid a growing backlog. The lead courier position will help handle over 7,600 packages received annually for the Courts. This service level has been managed using a long-term temporary staff position since the opening of the General District Courthouse. • Finance – The procurement assistant position (accounting technician I) will address an increased procurement workload due to the growth in staff within DGS and the rise in purchase order requests, which are time-sensitive. These increases in workload are directly related to the addition of facilities and increased square footage, which requires maintenance. The accounting technician II will help sustain the timely processing of the increased number of invoices for maintenance and other work performed to maintain and operate the County infrastructure. • Support – DGS staff has grown to over 200 positions, and existing support staff cannot keep up with current requirements related to health, safety, disciplinary actions, training, hiring, and collective bargaining. The HR generalist will provide the HR program manager with the necessary bandwidth to deliver sustained support to staff and respond to critical-level actions on time. The quality assurance specialist (new/unclassified) will provide quality assurance/control related to janitorial services and pest control. • Local tax funding neutral FTE movement – This request also reallocates the existing contract manager position from the Metro Parking Garages Fund to the General Fund using reallocated departmental operating budget. Originally dedicated exclusively to Metro-related contracts, the role has expanded to encompass a broader range of contracts that impact the entire Department.

General Services Priority 2: Public Works Staff

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$308,252	\$76,275	\$0	\$0	\$384,527	3	0

Details	Overview
Service Level: Current Service Level Request	• This approved request maintains the current service level by ensuring a ratio of approximately 300 work orders per staff member, which helps ensure timely completion and avoid an increased backlog. • Stormwater maintenance continues to increase as new sites are built, and the aging of existing infrastructure has caused general preventative maintenance to evolve into more extensive repairs. Regular inspections performed by additional staff will identify issues before they become significant problems, reducing long-term costs and improving system reliability. • The public works technicians will assist with resolving work orders related to maintenance, signage, stormwater management, County-operated wastewater systems, and various inspections, thereby allowing the team to minimize the backlog. • A crew chief is necessary to maintain the span of control on the Public Works team. This additional supervisor will help maintain response time, ensure proper oversight and support, facilitate sustained capacity for mentorship, and strengthen communication.
Mandates: Federal/State Mandate	
Program: Public Works and Environmental Services	
Activity: Public Works	
Positions: 1 Public Works Crew Chief 2 Public Works Technician I	
One-time LTF: \$4,800	
Recurring LTF: \$379,727	

Key Measures



Measure: Number of work orders

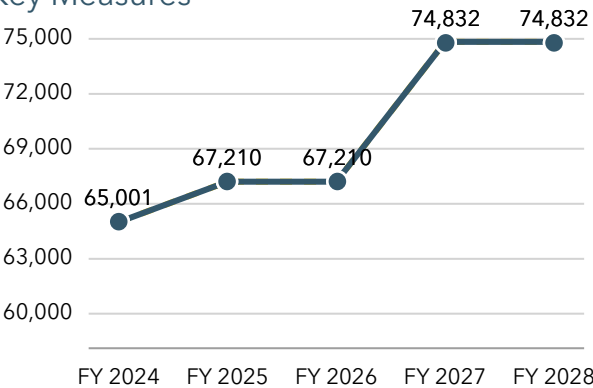
As the number of work orders continues to increase, additional staff will help maintain the current ratio of work orders per staff member.

General Services LTF Neutral: Waste Management Operations - Program Administrator II

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$167,964	\$8,380	\$0	\$0	\$0	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated Program: Waste Management Activity: Waste Management - Solid Waste Facility Operations Positions: 1 Program Administrator II One-time LTF: \$0 Recurring LTF: \$0	• This approved request maintains the current service level of providing waste disposal to County residents in a clean, safe, and environmentally-friendly manner. • This approved request is for a program administrator to effectively realign the tasks and responsibilities currently managed by the Landfill Operations division manager. Currently, the division manager supervises two teams responsible for on-site activities, in addition to overseeing Capital Improvement Program (CIP) projects, budgeting, and the environmental component, which comprises three additional staff members. • By reallocating the CIP projects and environmental responsibilities, such as groundwater testing and leachate management to this new position, the division manager will be able to concentrate more effectively on managing the two operational teams. This strategic reallocation will ensure that CIP projects and environmental components, which require specialized expertise and dedicated focus, are managed by a team equipped to drive strategic improvements. • This position will build upon the organizational improvements made to the Waste Management divisions following the implementation of Alvarez & Marsal's recommendations in FY 2026. An overview of the recommendations from this organizational assessment were presented to the Finance/Government Operations and Economic Development Committee at its September 10, 2024, meeting.

Key Measures



Measure: Number of commercial customers

A dedicated program administrator will enable faster responses to requests, provide more personalized attention to CIP contractors, maintain the current 100% compliance in reporting, and lead to overall improved outcomes for the facility's increasing number of commercial customers.

Health Department

The Health Department provides services that enhance and ensure the health of all Loudoun County residents and those who work in or visit Loudoun County. 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 (FY 2024).

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 Health Insurance Portability and Accountability Act (HIPAA) and Freedom of Information Act (FOIA) 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 diverse Loudoun community and by leading the County's Community Health Assessment (CHA) process.

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 limit the spread of communicable diseases in the community and enhance public health safeguards through collaboration, strategic planning, workforce development, and Loudoun Medical Reserve Corps (MRC) unit growth.

Clinical Health Services

Provides communicable disease control, patient care, nursing home screenings, and nutrition services to Loudoun County's most vulnerable residents, including Women, Infants, and Children (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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Actuals	Adopted	Adopted	Projected
Expenditures					
Salary and Benefits	\$12,427,331	\$15,359,746	\$18,392,779	\$19,622,085	\$20,505,079
Operating and Maintenance	1,470,054	1,612,709	1,238,222	1,258,017	1,295,758
Capital Outlay	0	(5,484)	0	0	0
Total - Expenditures	\$13,897,385	\$16,966,971	\$19,631,001	\$20,880,102	\$21,800,836
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$423,263	\$453,171	\$496,907	\$496,907	\$496,907
Revenue From Use Of Money And Property	60	34	0	0	0
Charges For Services	769,916	627,175	594,150	594,150	594,150
Miscellaneous Revenue	44,242	28	500	500	500
Recovered Costs	186,710	984	0	0	0
Intergovernment - Commonwealth	2,077,413	2,122,745	2,097,087	2,097,087	2,097,087
Intergovernment - Federal	2,397,760	2,003,440	1,011,438	1,011,438	1,011,438
Total - Revenues	\$5,899,364	\$5,207,577	\$4,200,082	\$4,200,082	\$4,200,082
Local Tax Funding	\$7,998,020	\$11,759,394	\$15,430,919	\$16,680,020	\$17,600,754
FTE - General Fund	116.00	127.00	134.00	139.00	139.00

¹ Sums may not equal due to rounding.

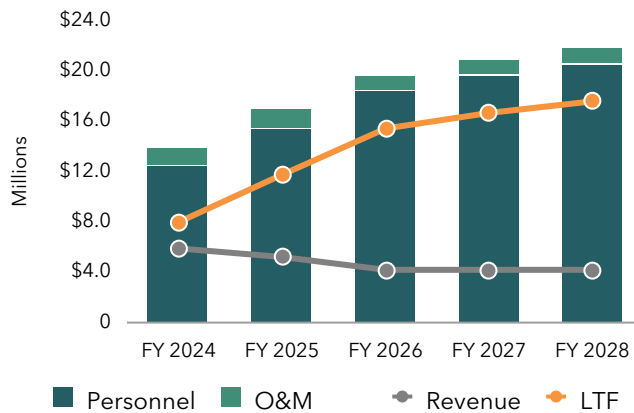
Department Programs^{1,2}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Management Services					
Expenditures	\$1,878,183	\$2,760,624	\$3,148,263	\$3,235,197	\$3,374,306
Revenue	2,130,063	1,986,073	2,582,163	2,582,163	2,582,163
LTF	\$(251,881)	\$774,551	\$566,100	\$653,034	\$792,143
FTE - General Fund	92.00	92.00	15.00	15.00	15.00
Population Health					
Expenditures	\$513,682	\$629,687	\$418,071	\$659,466	\$687,137
Revenue	453,512	269,746	31,000	31,000	31,000
LTF	\$60,170	\$359,942	\$387,071	\$628,466	\$656,137
FTE - General Fund	0.00	0.00	3.00	5.00	5.00
Epidemiology and Emergency Preparedness					
Expenditures	\$1,177,162	\$1,274,060	\$862,744	\$1,169,754	\$1,221,783
Revenue	795,788	690,269	391,181	391,181	391,181
LTF	\$381,374	\$583,792	\$471,563	\$778,573	\$830,602
FTE - General Fund	0.00	0.00	7.00	9.00	9.00
Clinical Health Services					
Expenditures	\$5,723,884	\$6,773,479	\$8,134,178	\$8,513,346	\$8,891,409
Revenue	1,961,432	1,654,279	937,681	937,681	937,681
LTF	\$3,762,452	\$5,119,200	\$7,196,497	\$7,575,665	\$7,953,728
FTE - General Fund	0.00	4.00	60.00	61.00	61.00
Environmental Health					
Expenditures	\$4,604,474	\$5,529,120	\$7,067,745	\$7,302,339	\$7,626,201
Revenue	558,569	606,383	258,057	258,057	258,057
LTF	\$4,045,905	\$4,922,737	\$6,809,688	\$7,044,282	\$7,368,144
FTE - General Fund	24.00	31.00	49.00	49.00	49.00

¹ Sums may not equal due to rounding.

² This table reflects the reorganization of the Health Department to five program areas beginning in FY 2024. Further redistributions of FTE are reflected beginning in FY 2026 as the Health Department has fully transitioned to local administration and completed its reorganization.

Revenue and Expenditure History

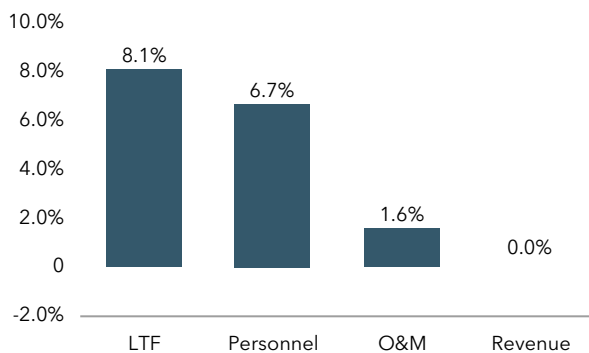


As shown, the Health Department is primarily funded by local tax funding (80 percent). Program-generated revenue consists of permits, fees, and licenses. Grant revenue consists of grants that support various programs. Beginning in FY 2024, the Health Department began receiving payments from the state as part of the agreement to provide services as a locally administered health department.

Expenditure

The majority of the Health Department's expenditure budget (94 percent) 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

Percent Change, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

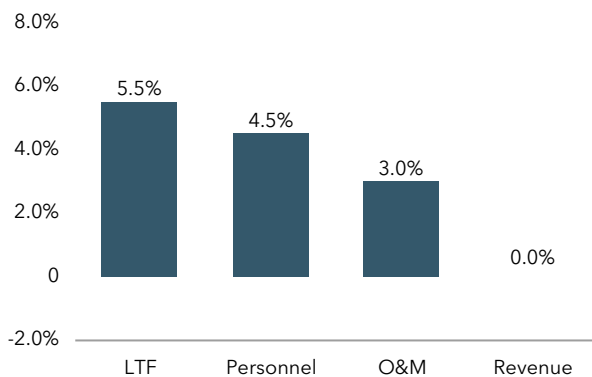
Personnel: ↑ 5.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↑ small increase in O&M associated with new positions ||

Revenue: ↔

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

Percent Change, Adopted FY 2027 to Projected FY 2028

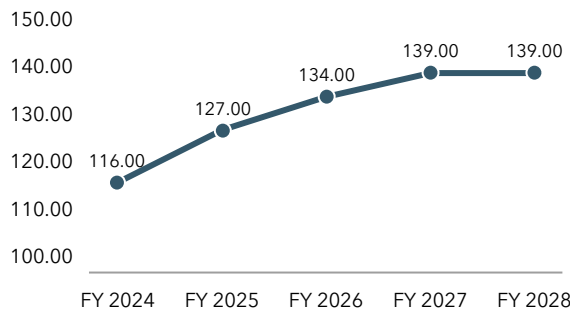


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3.0% ||

Revenue: ↔

Staffing/FTE History



FY 2024 (46.00 FTE): Remaining state positions added to the County, reflecting a total of 61.00 FTE (46.00 FTE in FY 2024 and 15.00 mid-year FTE in FY 2023) state positions transitioned to the County

FY 2025 (11.00 FTE): 4.00 FTE environmental health specialists, 1.00 FTE administrative assistant, 1.00 FTE team lead, 1.00 FTE environmental health supervisor, 2.00 FTE medical interpreters, 1.00 FTE WIC site supervisor, 1.00 FTE administrative program manager

FY 2026 (7.00 FTE): 2.00 FTE public health nurses, 1.00 FTE nursing services program manager, 1.00 FTE customer service supervisor, 1.00 FTE nursing site manager, 1.00 FTE environmental health supervisor, 1.00 FTE administrative assistant

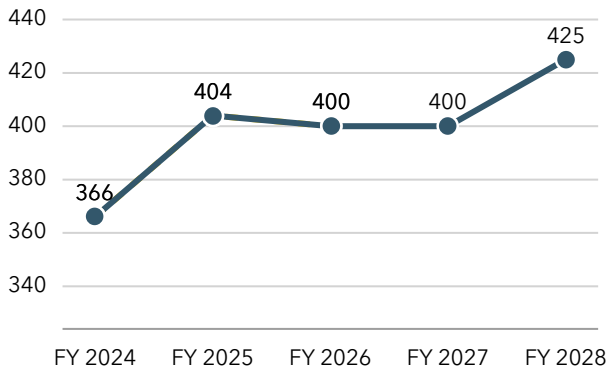
FY 2027 (5.00 FTE): 1.00 FTE disease intervention specialist, 1.00 FTE epidemiologist, 1.00 FTE healthcare preparedness coordinator, 1.00 FTE community health worker supervisor, 1.00 FTE community health worker

Health Priority 1: Disease Intervention Specialist

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$129,290	\$7,005	\$0	\$0	\$136,295	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Clinical Health Services Activity: Communicable Disease Prevention, Investigation, and Treatment (including TB) Positions: 1 New or Unclassified One-time LTF: \$2,900 Recurring LTF: \$133,395	• The disease intervention specialist will provide timely investigation and case management to prevent the spread of Sexually Transmitted Infections (STIs) and other communicable diseases. This position will maintain the current service level because the disease intervention specialist will continue providing STI services that the state had been providing. • The Code of Virginia (§32.1-39) requires the Health Department to provide surveillance and investigation of communicable diseases on behalf of and in accordance with the state Board of Health. There was a position at the Virginia Department of Health focused solely on supporting Loudoun County with STI prevention services, but that position was eliminated at the end of FY 2026.

Key Measures



Measure: Number of visits for STI services

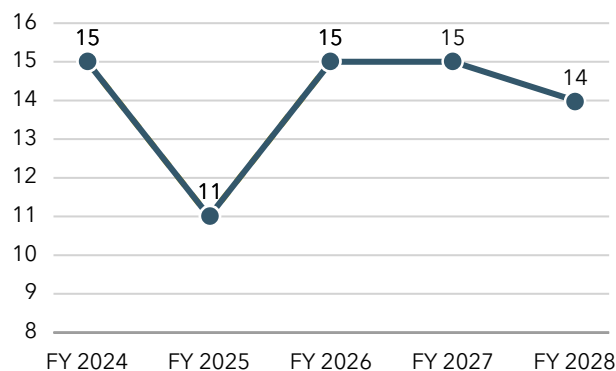
The disease intervention specialist will help ensure residents receive STI care and services.

Health Priority 2: Epidemiologist*

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$144,829	\$7,355	\$0	\$0	\$152,184	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Epidemiology and Emergency Preparedness Activity: Epidemiology Positions: 1 Epidemiologist One-time LTF: \$3,500 Recurring LTF: \$148,684	*Resource requests marked with an asterisk are being requested due to changes at the federal level. • This epidemiologist position will maintain the current service level by continuing to provide services that part-time contractors had been providing. These contractors lost federal grant funding in March. Federal funding cuts have also reduced the amount of epidemiologic support that the Virginia Department of Health central office has traditionally provided to the County. • This position will conduct communicable and infectious disease surveillance and investigation, support emergency preparedness and response activities, and provide expertise to County departments and community partners. • The Code of Virginia (§32.1-39) requires the Health Department to conduct surveillance and investigation of diseases. This position will enable the Health Department to detect and respond to communicable diseases in the community, specifically in long-term care facilities, and provide disease surveillance data to other County departments and the healthcare community to help keep people safe. • In addition, as part of the National Capital Region and home to a key international airport, the County is at increased risk of communicable disease outbreaks and terrorist attacks. This position is critical to preventing and mitigating the impacts of these events.

Key Measures



Measure: Number of infectious disease updates, notifications, alerts, or warnings disseminated to community partners

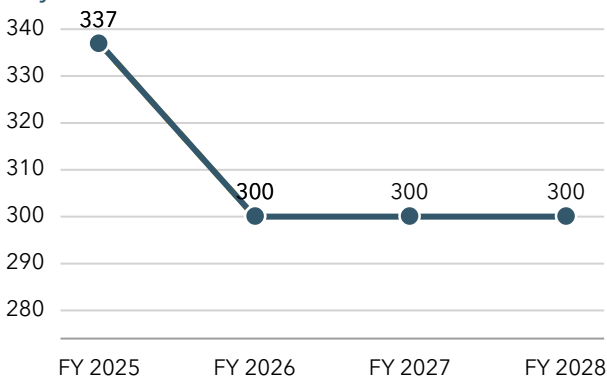
The addition of this epidemiologist will enable the Health Department to maintain communication with community partners about infectious diseases.

Health Priority 3: Healthcare Preparedness Coordinator*

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$140,656	\$9,520	\$0	\$0	\$150,176	1	0

Details	Overview
Service Level: Current Service Level Request	*Approved requests marked with an asterisk were added due to changes at the federal level. • The healthcare preparedness coordinator will maintain the current service level by providing services that a part-time contractor was previously providing before federal grant funding was rescinded. • This position will maintain the County’s preparedness for a variety of public health emergencies such as future pandemics, epidemics, and disease outbreaks and will collaborate with other County departments, regional partners, and state partners for public health emergency preparedness and response activities. • This position, along with the requested epidemiologist, will focus on helping limit the spread of disease in the County's assisted living, long-term care, and other healthcare facilities. • In addition, this position will help fill in gaps due to federal funding cuts reducing the amount of support that the Virginia Department of Health central office has traditionally provided to the County.
Mandates: Not mandated	
Program: Epidemiology and Emergency Preparedness	
Activity: Emergency Preparedness	
Positions: 1 New or Unclassified	
One-time LTF: \$2,900	
Recurring LTF: \$147,276	

Key Measures



Measure: Number of emergency preparedness exercises or training opportunities

The healthcare preparedness coordinator will enable the Health Department to continue providing emergency preparedness exercises and training opportunities to ensure community health and safety.

Health Priority 4: Community Health Worker and Supervisor

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$219,339	\$26,875	\$0	\$0	\$246,214	2	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated Program: Population Health Activity: Population Health Positions: 2 New or Unclassified One-time LTF: \$5,800 Recurring LTF: \$240,414	• Two community health positions – one worker and one supervisor – will maintain the current service level that part-time contractors were previously providing as the federal grant funding supporting them was rescinded. • These positions will lead public health education and outreach efforts with a focus on vulnerable populations to help ensure equitable access to health services. These positions will also engage residents, community partners, and healthcare providers to better understand the community’s needs, develop community health assessments and improvement plans, and facilitate partnerships. • These positions will enable the Health Department to conduct the outreach necessary for the County's community health assessment efforts.

Key Measures

26 _____

Measure: Number of collaborative initiatives with community partners (inclusive of Community Health Assessment and Community Health Improvement Plan initiatives)

These positions will enable the Health Department to proactively collaborate with community partners. Data is not available prior to FY 2027.



Housing and Community Development

The 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, purchase a first home, assistance with down payment and/or closing costs, or wants to rehabilitate an existing home in the County. DHCD also offers gap financing to our partners for the construction, preservation or renovation of attainable housing in the County.

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) & DPCC Plus Programs, the Public Employee Homeownership Grant (PEG) Program, the allocation of Virginia Housing's Sponsoring Partnerships and Revitalizing Communities (SPARC) Program, and the State Rental Assistance Program (SRAP).

Housing Choice Voucher

Administers the federal 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 National Standards for the Physical Inspection of Real Estate (NSPIRE).

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.

Housing Production, Policy and Internal Operations

Manages housing finance and production initiatives; 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 advisory committees appointed by the Board of Supervisors; manages 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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$2,830,667	\$3,283,975	\$4,140,426	\$4,723,107	\$4,935,647
Operating and Maintenance	1,977,934	4,336,566	1,151,755	1,183,547	1,219,053
Other Uses of Funds	0	0	272,390	272,390	272,390
Total - Expenditures	\$4,808,601	\$7,620,541	\$5,564,571	\$6,179,044	\$6,427,090
Revenues					
Revenue From Use Of Money And Property	\$10,447	\$9,087	\$0	\$0	\$0
Charges For Services	122	0	0	0	0
Miscellaneous Revenue	6	3	0	0	0
Recovered Costs	267	220	0	0	0
Intergovernment - Commonwealth	596,576	733,349	998,743	1,082,909	1,082,909
Intergovernment - Federal	1,229,702	3,483,144	0	0	0
Total - Revenues	\$1,837,120	\$4,225,803	\$998,743	\$1,082,909	\$1,082,909
Local Tax Funding	\$2,971,481	\$3,394,738	\$4,565,828	\$5,096,135	\$5,344,181
FTE - General Fund	24.25	25.25	28.25	32.25	32.25
FTE - Rental Assistance Program Fund	9.00	9.00	9.00	9.00	9.00
FTE - State and Federal Grants Fund	1.75	1.75	1.75	1.75	1.75
Grand Total - FTE	35.00	36.00	39.00	43.00	43.00

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Rental and Home Ownership					
Expenditures	\$1,485,204	\$1,784,782	\$1,984,848	\$2,047,689	\$2,124,136
Revenue	607,296	742,659	998,743	1,082,909	1,082,909
LTF	\$877,908	\$1,042,123	\$986,105	\$964,780	\$1,041,227
FTE - General Fund	7.00	8.00	8.00	8.00	8.00
Housing Choice Voucher					
Expenditures	\$58,327	\$178,897	\$624,369	\$709,829	\$728,929
Revenue	0	0	0	0	0

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
LTF	\$58,327	\$178,897	\$624,369	\$709,829	\$728,929
FTE - General Fund	0.00	0.00	2.00	3.00	3.00
FTE - Rental Assistance Program Fund	9.00	9.00	9.00	9.00	9.00

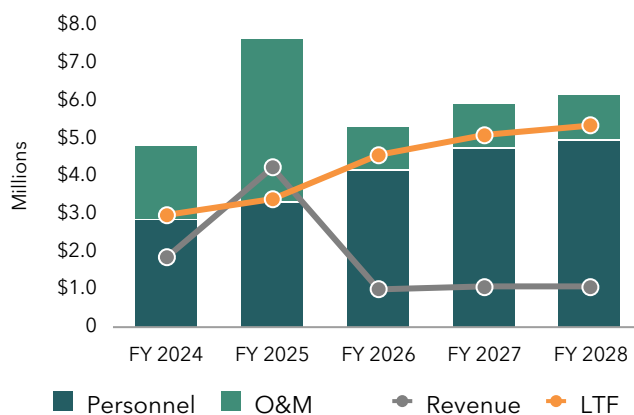
Entitlement Grants

Expenditures	\$(93,076)	\$12,215	\$168,587	\$171,970	\$179,709
LTF	\$(93,076)	\$12,215	\$168,587	\$171,970	\$179,709
FTE - General Fund	1.25	1.25	1.25	1.25	1.25
FTE - State and Federal Grants Fund	1.75	1.75	1.75	1.75	1.75

Policy and Internal Operations

Expenditures	\$3,358,146	\$5,644,647	\$2,786,767	\$3,249,555	\$3,394,316
Revenue	1,229,824	3,483,144	0	0	0
LTF	\$2,128,322	\$2,161,503	\$2,786,767	\$3,249,555	\$3,394,316
FTE - General Fund	16.00	16.00	17.00	20.00	20.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Housing and Community Development is primarily funded by local tax funding (82 percent) within the General Fund. Department-generated revenue consists of funding from the Commonwealth for the State Rental Assistance Program (SRAP).

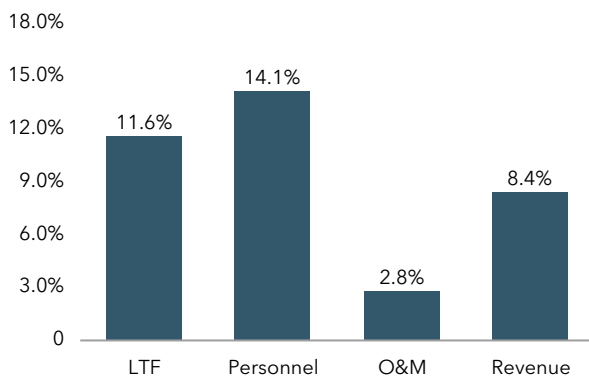
Expenditure

The majority of DHCD's budget is dedicated to personnel (76 percent). Major drivers of personnel increases

are additional staffing as outlined in the Staffing/FTE history section and compensation increases, including merit increases for the general workforce in each fiscal year.¹ Operating and maintenance costs within DHCD are primarily associated with contractual services and state and federal housing programs.

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

Percent Change, Adopted FY 2026 to Adopted FY 2027



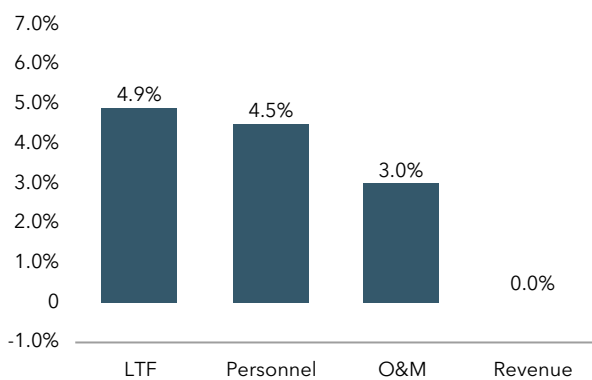
Reasons for Change:

Personnel: ↑ 4.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↑ operating expenses associated with rental assistance programming ||

Revenue: ↑ state rental assistance program revenue

Percent Change, Adopted FY 2027 to Projected FY 2028

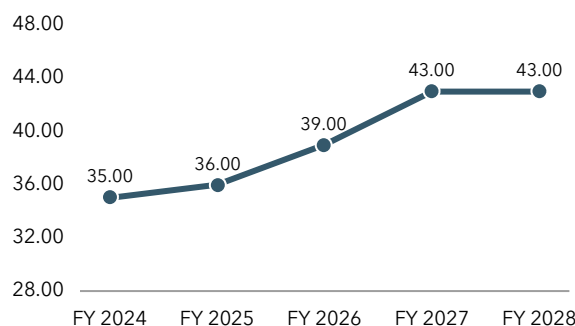


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2024 (2.00 FTE): 1.00 FTE administrative assistant, 1.00 FTE housing program specialist

FY 2025 (1.00 FTE): 1.00 FTE state rental assistance program (SRAP) specialist

FY 2026 (3.00 FTE): 1.00 FTE housing support specialist, 1.00 FTE housing inspector, 1.00 FTE housing counselor

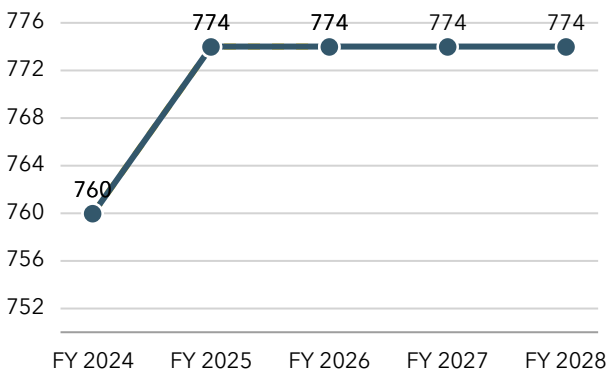
FY 2027 (4.00 FTE): 1.00 FTE accountant II, 1.00 FTE housing finance specialist, 1.00 FTE housing finance project manager, 1.00 FTE administrative assistant (HCV)

Housing and Community Development Priority 1: Finance Specialist

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$132,741	\$7,450	\$0	\$0	\$140,191	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws Program: Policy and Internal Operations Activity: Internal Operations Positions: 1 Accountant II One-time LTF: \$2,900 Recurring LTF: \$137,291	• This approved request includes one regular full-time finance specialist position in the Department of Housing and Community Development to maintain the current service level of its internal operations, specifically the financial responsibilities associated with new and existing housing programs. • In November 2023, the U.S. Department of Housing and Urban Development awarded \$2.6 million of housing assistance funding for the Housing Choice Voucher (HCV) program. Funds were used to assist HCV program participants, including the addition of 157 new households receiving monthly HCV rental subsidies. • Rent payments must be sent to landlords each month and the increased volume of payments to be processed requires existing salaried employees to consistently work outside of normal working hours to meet contractual payment dates. This workload increase is further impacted by the expansion or creation of other housing programs that are managed by the Department and may lead to staff burnout. • The finance specialist will maintain current service levels supporting the financial responsibilities of housing programs managed by the Department. The finance specialist will review and process accounts payable/receivable, budget adjustments, reconciliations, and check runs for the HCV & State Rental Assistance Program (SRAP) through a new cloud-based housing management software that was implemented by the Department in Summer 2025.

Key Measures



Measure: Average Number of HCV payments processed each month

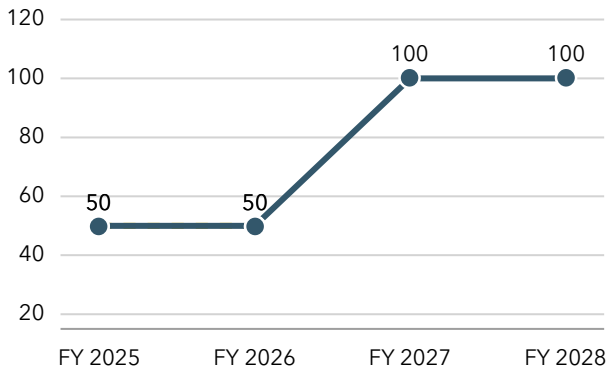
The Department is responsible for processing monthly rent and utility allowance payments for households that participate in the HCV (blue) and SRAP programs. This approved resource will maintain the current service level for this activity by keeping up with increased volume of HCV and SRAP payments.

Housing and Community Development Priority 2: Housing Finance

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$266,305	\$14,900	\$0	\$0	\$281,205	2	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws Program: Finance and Development Activity: Loan Financing Positions: 1 Housing Finance Specialist 1 Project Manager, Housing Finance One-time LTF: \$5,800 Recurring LTF: \$275,405	• This approved request funds two regular full-time positions in the Department of Housing and Community Development to enhance the service level of its finance and development program, specifically activities associated with loan financing. • The County currently services six loans totaling \$13.6 million and has approved loans for ten additional projects totaling \$66 million over the next several years. Furthermore, eight loan applications were submitted for review in FY 2026 totaling more than \$75 million. To meet this growing demand, the additional positions for loan compliance and administration of the Attainable Housing Loan Program (AHLP) will enable the Department to meet recommended service levels for loan financing activities. • The housing finance project manager will enhance the Department’s ability to improve loan application review, underwriting, and technical assistance to applicants through direct administration of the AHLP and will seek opportunities to partner with private organizations to support the development of new attainable units to meet the County's Unmet Housing Needs Strategic Plan new unit goal of 500 new units per year. • The housing finance specialist will provide the ongoing compliance and monitoring functions of County loan agreements for attainable housing. In FY 2026, the Department requested a full-time temporary housing finance specialist position to begin developing systems and processes to ensure compliance with the obligations of existing loan agreements.

Key Measures



Measure: Percent of Annual Reports Submitted by Borrowers Demonstrating Compliance with Loan Agreements

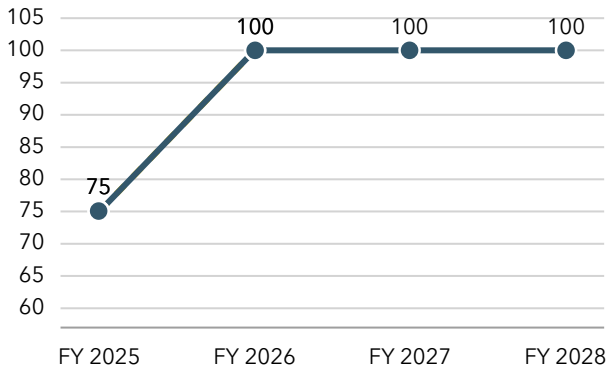
This approved resource request will enhance the Department’s loan financing activity through a compliance and monitoring program with the goal of ensuring the recommended service level of 100 percent loan compliance by the end of FY 2028.

Housing and Community Development Priority 3: HCV Administrative Assistant

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$90,645	\$7,450	\$0	\$0	\$98,095	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws Program: Housing Choice Voucher Activity: Housing Choice Voucher (HCV) Program Positions: 1 Administrative Assistant II One-time LTF: \$2,900 Recurring LTF: \$95,195	• This approved request funds one regular full-time Housing Choice Voucher (HCV) administrative assistant position within the Department of Housing and Community Development to maintain the current service level of timely completion of annual recertifications for HCV program participants. • In November 2023, the U.S. Department of Housing and Urban Development (HUD) awarded \$2.6 million of housing assistance for the HCV program, allowing the Department to fund new vouchers from the HCV waitlist. The Department is required to recertify voucher holders annually and the increased number of individuals being served has significantly increased administrative workload for existing staff. • In June 2024, the Department sought temporary support staff through an existing County contract with the Sparks Group to address the increased administrative workload; however, the contracted temporary support staff was inconsistent due to high turnover and prompted the Department to request a full-time temporary position to meet the administrative workload demands of the HCV program. • The HCV administrative assistant will continue to meet the ongoing administrative needs of the HCV program following the expiration of the temporary position on June 30, 2026.

Key Measures



Measure: Average percentage of recertifications sent in a timely manner (1st business day of month, 120 days prior to recertification)

Recertification notices are sent annually to inform HCV program participants of the information and documentation that must be provided to the Department to be recertified. This approved request will maintain the recommended service level of beginning the recertification process within 120 days of a program participant's anniversary date (blue) in alignment with the Department's HCV Administrative Plan (effective April 1, 2025).

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.

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.

Budget Analysis

Department Financial and FTE Summary¹

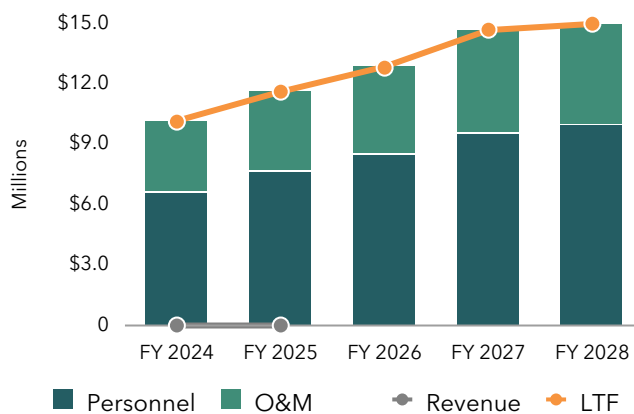
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$6,602,022	\$7,627,078	\$8,483,061	\$9,516,572	\$9,944,817
Operating and Maintenance	3,569,930	3,997,578	4,382,906	5,169,357	5,046,338
Total - Expenditures	\$10,171,952	\$11,624,656	\$12,865,967	\$14,685,929	\$14,991,155
Revenues					
Charges For Services	\$69	\$496	\$0	\$0	\$0
Total - Revenues	\$69	\$496	\$0	\$0	\$0
Local Tax Funding	\$10,171,883	\$11,624,161	\$12,865,967	\$14,685,929	\$14,991,155
FTE - General Fund	46.00	50.00	51.00	55.00	55.00

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Operations					
Expenditures	\$5,469,867	\$6,487,609	\$6,185,733	\$6,934,921	\$7,233,332
Revenue	69	496	0	0	0
LTF	\$5,469,798	\$6,487,114	\$6,185,733	\$6,934,921	\$7,233,332
FTE - General Fund	32.00	36.00	36.00	39.00	39.00
Benefits and Risk					
Expenditures	\$3,870,921	\$4,163,150	\$5,320,971	\$6,289,173	\$6,237,452
LTF	\$3,870,921	\$4,163,150	\$5,320,971	\$6,289,173	\$6,237,452
FTE - General Fund	11.00	11.00	11.00	12.00	12.00
Learning and Organizational Development					
Expenditures	\$831,164	\$973,897	\$1,359,263	\$1,461,835	\$1,520,371
LTF	\$831,164	\$973,897	\$1,359,263	\$1,461,835	\$1,520,371
FTE - General Fund	3.00	3.00	4.00	4.00	4.00

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



Revenue/Local Tax Funding

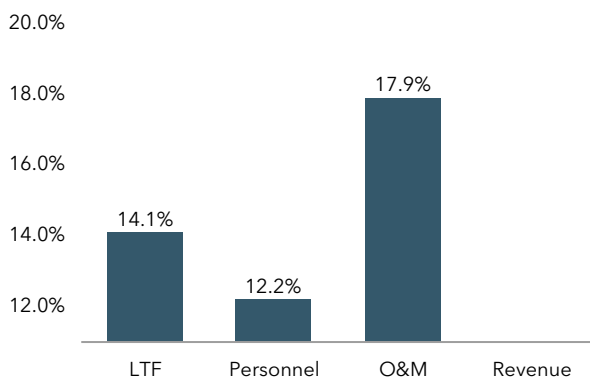
As shown, DHR is fully funded by local tax funding. The Department does not have any program-generated revenues.

Expenditure

The majority (65 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, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

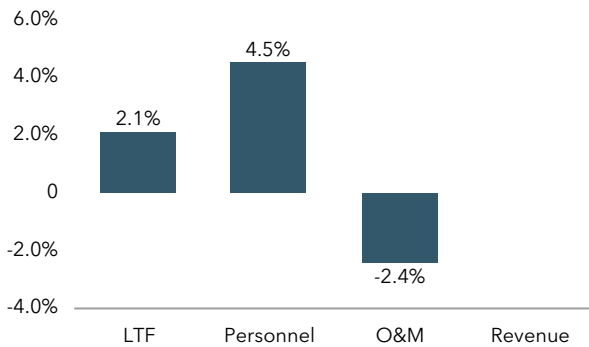
Personnel: ↑ 4.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↑ base budget increases for occupational health contract, training initiatives, and employee service awards; one-time funding for early cancer screenings for Fire and Rescue per collective bargaining agreement ||

Revenue: ↔

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

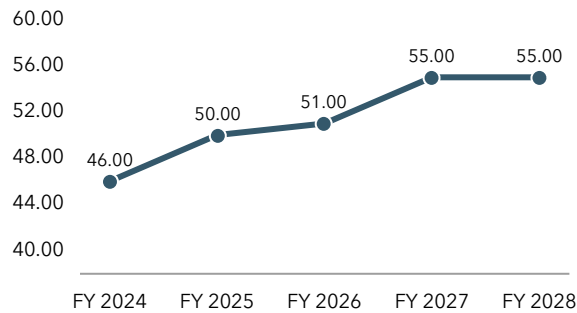
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↓ removal of one-time costs from FY 2027, partially offset by 3% projected general increase
Revenue: ↔

Staffing/FTE History



FY 2025 (4.00 FTE): 1.00 FTE human resources information system (HRIS) manager, 1.00 FTE HRIS analyst, 1.00 FTE classification and compensation analyst, 1.00 FTE HR management analyst

FY 2026 (1.00 FTE): 1.00 FTE HRIS specialist

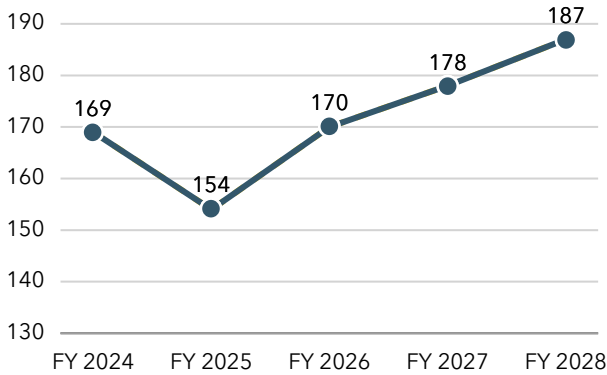
FY 2027 (4.00 FTE): 1.00 FTE ADA coordinator, 1.00 FTE workforce planning specialist, 1.00 FTE classification and compensation analyst, 1.00 FTE benefits specialist

Human Resources Priority 1: ADA Coordinator

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$140,660	\$8,300	\$0	\$0	\$148,960	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Workforce Relations and Development Activity: Employee Relations Positions: 1 HR Specialist III One-time LTF: \$2,900 Recurring LTF: \$146,060	• This position will maintain the current service level for the Employee Relations activity, which includes maintaining compliance with Title I of the Americans with Disabilities Act (ADA) and managing the ADA administrative process. ADA reasonable accommodation requests have significantly increased, with the current number of cases more than double pre-Covid levels. • A recent ADA compliance audit recommended that the County implement a centralized ADA Title I coordinator based on the size and scope of the workforce and the need to coordinate compliance efforts in a streamlined manner. • This position will oversee the ADA reasonable accommodations process; coordinate compliance efforts across departments, including review of department internal policies; and monitor recruitment, onboarding, and training processes through an ADA compliance/disability inclusion framework.

Key Measures



Measure: Number of ADA cases managed

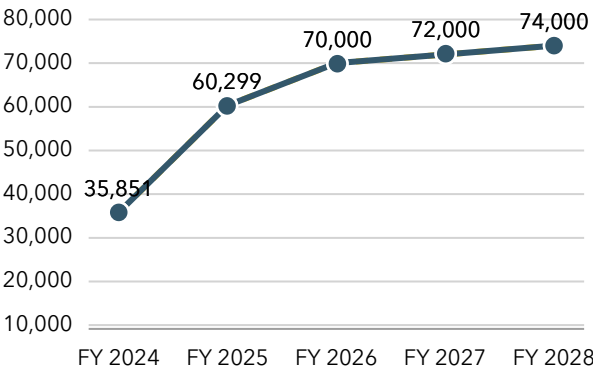
The ADA coordinator will oversee the administrative process associated with ADA claims as well as coordinate efforts to ensure ADA compliance and disability inclusion in employment.

Human Resources Priority 2: Staffing and Compensation Support

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$273,401	\$16,600	\$0	\$0	\$290,001	2	0

Details	Overview
Service Level: Current Service Level Request	• These positions will address an increasing workload for the Staffing and Compensation program area. • The number of employment applications has doubled since FY 2023, from approximately 30,000 in FY 2023 to over 60,000 in FY 2025, due to a wider pool of applicants through the County's new recruitment system, NeoGov; a 12 percent increase in recruitments due to a growing workforce; and changing labor market conditions. This has led to challenges in meeting the targeted 3-day timeline for screening applications and referring qualified applicants to departments, which decreased from 86 percent to 77 percent in the last year. • The workforce planning specialist will assist with meeting recruitment demands as well as backfilling capacity on the team that has been dedicated to providing functional system support for the NeoGov platform to help leverage its full capabilities. • The classification and compensation analyst will address rising requests for reclassifications (64 percent increase between FY 2023 and FY 2025), salary offer reviews, equity reviews, and reorganizations. Current staff capacity is stretched, leading to longer turnaround times for tasks needed to fill vacant positions, and challenges addressing proactive needs such as internal salary equity reviews and benchmarking positions to maintain the County's pay structure. • In April 2025, the Board doubled the number of official market comparators from four regional jurisdictions to eight, increasing the time needed to complete benchmarking for salary surveys and classification reviews.
Mandates: Not mandated, but necessary for compliance with federal, state, or local laws	
Program: Staffing and Compensation	
Activity: Workforce Staffing and Analytics, Classification and Compensation	
Positions: 1 HR Analyst III 1 HR Specialist II	
One-time LTF: \$5,800	
Recurring LTF: \$284,201	

Key Measures



Measure: Number of applications received

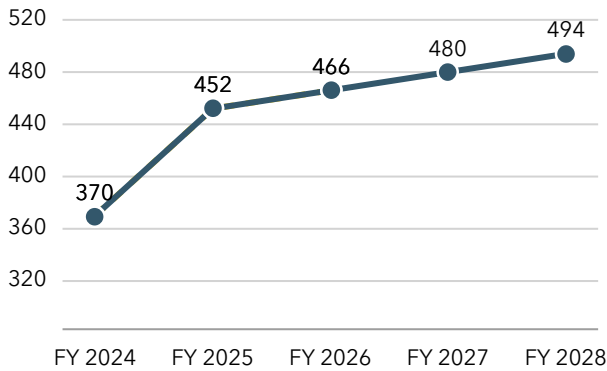
These positions will address a rising workload in the Staffing and Compensation program area, which includes an increase in the number of employment applications to be screened.

Human Resources Priority 3: Benefits Specialist

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$122,125	\$8,300	\$0	\$0	\$130,425	1	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Benefits and Risk Management Activity: Risk Management and Workers' Compensation Positions: 1 HR Specialist I One-time LTF: \$2,900 Recurring LTF: \$127,525	• This position will maintain the current service level for the Risk Management and Worker's Compensation and Leave Management activities, which provides oversight for: worker's compensation claims; property, casualty, and liability insurance policies; leave management policies (i.e., Family and Medical Leave Act (FMLA), Disability, Paid Family Leave); and the occupational health program, which provides physical exams for public safety personnel. • Staffing for the activity has remained the same for over 10 years with three employees (one manager and two benefits specialists), while the number of benefits-eligible regular County employees (20+ hours) has increased 48 percent in that time. With County workforce growth, this activity has seen a corresponding growth in workload: between FY 2020 and FY 2025, there has been a 19 percent increase in worker's compensation claims, a 36 percent increase in FMLA claims, and a 76 percent increase in short-term disability claims. • This position will support workload needs including document and eligibility reviews, consultations with employees, payroll reconciliations, and contract and policy reviews.

Key Measures



Measure: Worker's compensation claims

The number of worker's compensation claims has grown along with the size of the County workforce.

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.

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.

Enterprise Systems Support

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

Public Safety Support

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

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-

FY 2027 Adopted Budget

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

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$20,141,524	\$21,085,899	\$22,640,778	\$23,326,847	\$24,376,555
Operating and Maintenance	41,162,392	48,739,663	57,015,866	66,028,661	68,009,521
Capital Outlay	0	333,213	20,000	20,000	20,000
Other Uses of Funds	668,000	0	0	0	0
Total - Expenditures	\$61,971,916	\$70,158,775	\$79,676,644	\$89,375,508	\$92,406,076
Revenues					
Other Local Taxes	\$1,516,752	\$1,509,374	\$1,360,400	\$1,310,420	\$1,310,420
Charges For Services	0	78	0	0	0
Intergovernment - Commonwealth	0	381,635	0	0	0
Intergovernment - Federal	6,084,205	0	0	0	0
Other Financing Sources	0	136,505	0	0	0
Total - Revenues	\$7,600,957	\$2,027,592	\$1,360,400	\$1,310,420	\$1,310,420
Local Tax Funding	\$54,370,959	\$68,131,183	\$78,316,244	\$88,065,088	\$91,095,656
FTE - General Fund	118.47	118.47	118.60	119.60	119.60
FTE - Capital Projects Fund	1.00	1.00	1.00	1.00	1.00
Grand Total - FTE	119.47	119.47	119.60	120.60	120.60

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Infrastructure and Customer Service					
Expenditures	\$26,480,077	\$26,867,664	\$29,085,575	\$29,851,500	\$30,885,187
Revenue	6,084,205	518,218	0	0	0
LTF	\$20,395,872	\$26,349,446	\$29,085,575	\$29,851,500	\$30,885,187
FTE - General Fund	47.07	50.00	50.00	50.00	50.00

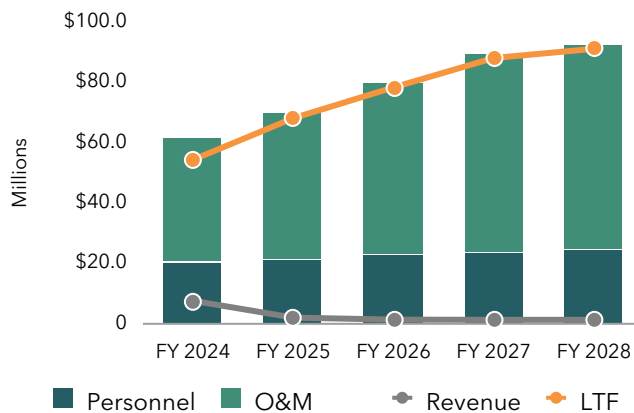
¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Enterprise Systems Support					
Expenditures	\$15,877,788	\$18,568,366	\$21,890,973	\$27,891,479	\$28,838,557
LTF	\$15,877,788	\$18,568,366	\$21,890,973	\$27,891,479	\$28,838,557
FTE - General Fund	35.40	32.60	32.60	32.60	32.60
Public Safety Support					
Expenditures	\$10,056,562	\$11,806,684	\$14,476,016	\$15,612,713	\$16,116,787
Revenue	1,516,752	1,509,374	1,360,400	1,310,420	1,310,420
LTF	\$8,539,810	\$10,297,309	\$13,115,616	\$14,302,293	\$14,806,367
FTE - General Fund	11.00	12.00	12.00	12.00	12.00
Technology Services					
Expenditures	\$4,544,098	\$5,652,957	\$4,670,924	\$4,884,944	\$5,084,931
LTF	\$4,544,098	\$5,652,957	\$4,670,924	\$4,884,944	\$5,084,931
FTE - General Fund	14.00	13.00	13.00	13.00	13.00
FTE - Capital Projects Fund	1.00	0.00	0.00	0.00	0.00
Project Management Office					
Expenditures	\$1,241,925	\$2,718,886	\$3,462,445	\$4,799,483	\$4,945,704
LTF	\$1,241,925	\$2,718,886	\$3,462,445	\$4,799,483	\$4,945,704
FTE - General Fund	4.00	4.87	5.00	5.00	5.00
FTE - Capital Projects Fund	0.00	1.00	1.00	1.00	1.00
Security					
Expenditures	\$3,771,465	\$4,544,219	\$6,090,711	\$6,335,389	\$6,534,909
LTF	\$3,771,465	\$4,544,219	\$6,090,711	\$6,335,389	\$6,534,909
FTE - General Fund	7.00	6.00	6.00	7.00	7.00

DIT has one project manager position (1.00 FTE) supporting IT-related capital improvement projects budgeted in the Capital Projects Fund. Further information on DIT capital improvement projects can be found in the Capital Improvement Program - County Projects section.

Revenue and Expenditure History



Revenue/Local Tax Funding

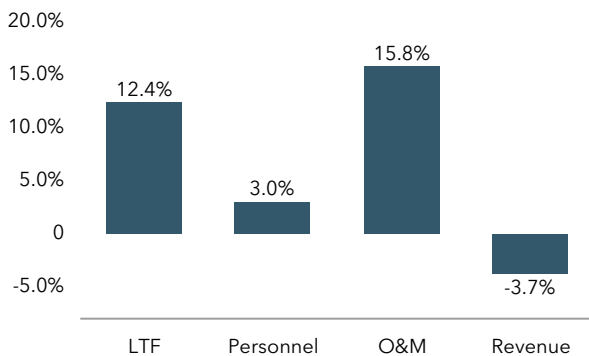
DIT is primarily funded by local tax funding (99 percent). Programmatic revenue primarily consists of communications tax revenue, which the Commonwealth distributes to each locality based on a set percentage which the County splits between DIT, Fire and Rescue, and the Sheriff's Office. This revenue has remained flat or declined in recent years as consumers continue transitioning away from taxable services including landline telephones, cable television, and

prepaid phones.

Expenditure

Operating and maintenance (O&M) costs make up 74 percent of DIT'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 and added 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. O&M costs have also increased to maintain the security and resiliency of the County's network and systems as the IT environment continues to evolve. Personnel costs comprise the balance of DIT's expenditure budget (26 percent) and have primarily increased due to compensation, including merit increases approved for the general workforce in each fiscal year.¹

Percent Change, Adopted FY 2026 to Adopted FY 2027

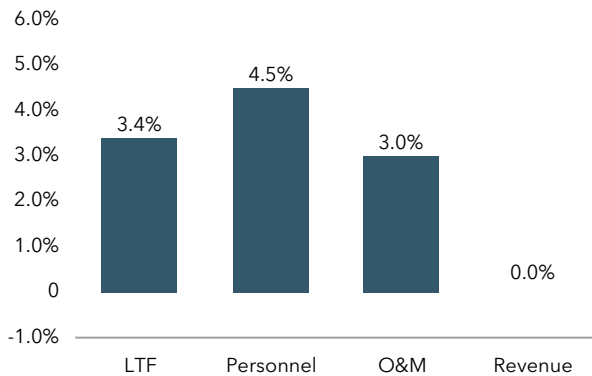


Reasons for Change:

Personnel: ↑ 1.00 FTE, compensation increases, benefit rate adjustments || **O&M:** ↑ base adjustments for licenses and maintenance, contractual services, and other IT operating needs; recurring technology costs for new positions included in the FY 2027 Adopted Budget || **Revenue:** ↓ projected decrease to communications tax

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

Percent Change, Adopted FY 2027 to Projected FY 2028

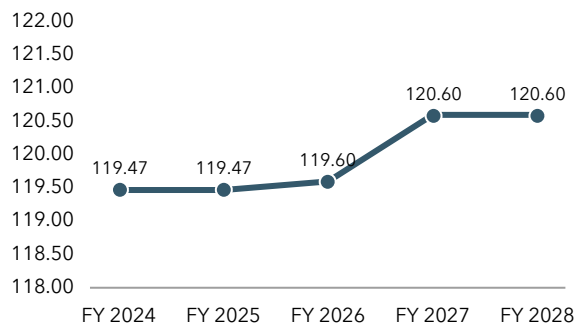


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3.0% ||

Revenue: ↔

Staffing/FTE History



FY 2025 Mid-Year: 0.13 FTE added to convert project manager position to full-time¹

FY 2027: 1.00 FTE security operations manager

¹ January 22, 2025, Business Meeting, Item 1I, FY 2025 Mid-Year FTE Authority for the Department of Information Technology

Information Technology Priority 1: DIT - Security Operations Manager

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$183,435	\$8,080	\$0	\$0	\$191,515	1	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated Program: Security Activity: Threat Management Positions: 1 IT Manager III One-time LTF: \$2,900 Recurring LTF: \$188,615	• The Department of Information Technology (DIT) received one security operations manager position to address span-of-control challenges within DIT's Security Program. • This position enhances the Activity's current service level of detecting and mitigating cyber-attacks by improving oversight of security operations, incident response, and risk management activities, ensuring alignment with industry standards. • DIT will shift supervisory responsibility for five personnel to the operations manager, allowing them to focus on operational execution and day-to-day team management. • The operations manager will also oversee incident validation and response coordination between internal teams and external partners, ensuring that automated outputs translate into actionable remediation without delays or miscommunication. • The Chief Information Security Officer will oversee the operations manager and remain the primary point of contact for all major initiatives, including capital projects, strategic planning, compliance oversight, software security reviews, and countywide cybersecurity governance.

Library Services

Library Services' mission is to inspire, inform, innovate, and welcome all. Library Services advances this mission by building community through resources, programs, and services that celebrate the joy of reading and learning.

Programs

Public Services

Provides patrons access to Loudoun County Public Library's online and physical collections, programs, technology, space, and services (including passport, notary, and specialized services). Promotes the joy of reading and lifelong learning through readers' advisory, early literacy, teen initiatives, and programs in humanities, arts, and technology, along with 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 patrons. Also provides systems administration, technical training, and support for all automated library systems and related technologies.

General Library Administration

Enacts the policies of the Library Board of Trustees and Loudoun County government. 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.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$20,094,048	\$20,999,142	\$23,289,833	\$24,839,592	\$25,957,374
Operating and Maintenance	3,956,125	3,835,495	4,323,904	4,357,697	4,488,428
Capital Outlay	125,301	0	0	0	0
Other Uses of Funds	61,600	6,880	0	0	0
Total - Expenditures	\$24,237,074	\$24,841,517	\$27,613,737	\$29,197,289	\$30,445,802
Revenues					
Revenue From Use Of Money And Property	\$51,062	\$34,023	\$53,013	\$33,013	\$33,013
Charges For Services	314,420	341,606	220,649	300,649	300,649
Miscellaneous Revenue	410	4	0	0	0
Recovered Costs	45,705	113,511	0	0	0
Intergovernment - Commonwealth	335,094	361,304	361,304	362,303	362,303
Total - Revenues	\$746,691	\$850,448	\$634,966	\$695,965	\$695,965
Local Tax Funding	\$23,490,384	\$23,991,070	\$26,978,771	\$28,501,324	\$29,749,837
FTE - General Fund	223.81	225.81	226.81	226.81	226.81
FTE - Legal Resources Center Fund	1.00	1.00	1.00	1.00	1.00
Grand Total - FTE	224.81	226.81	227.81	227.81	227.81

¹ Sums may not equal due to rounding.

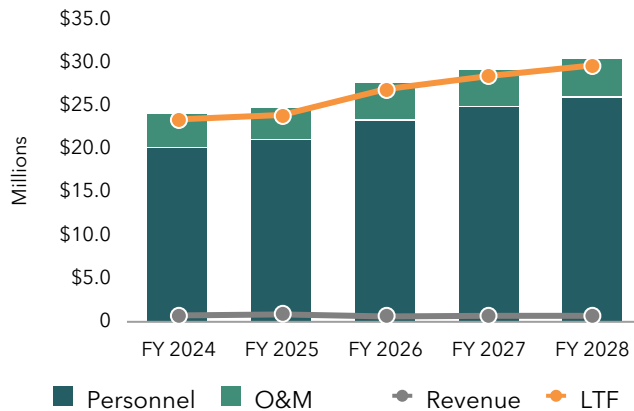
Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Public Services					
Expenditures	\$17,031,338	\$17,738,873	\$20,287,193	\$21,563,791	\$22,519,808
Revenue	340,392	358,969	245,662	308,662	308,662
LTF	\$16,690,946	\$17,379,903	\$20,041,531	\$21,255,129	\$22,211,146
FTE - General Fund	196.81	197.81	198.81	198.81	198.81
FTE - Legal Resources Center Fund	1.00	1.00	1.00	1.00	1.00
Support Services					
Expenditures	\$5,057,056	\$5,178,628	\$5,885,332	\$6,080,039	\$6,307,596
Revenue	74,604	377,968	389,304	387,303	387,303
LTF	\$4,982,452	\$4,800,660	\$5,496,028	\$5,692,736	\$5,920,293
FTE - General Fund	21.00	21.00	21.00	21.00	21.00
General Library Administration					
Expenditures	\$2,148,681	\$1,924,017	\$1,441,212	\$1,553,459	\$1,618,397
Revenue	331,695	113,511	0	0	0
LTF	\$1,816,986	\$1,810,506	\$1,441,212	\$1,553,459	\$1,618,397
FTE - General Fund	6.00	7.00	7.00	7.00	7.00

Library Services manages the Legal Resource Center Fund, which supports one full-time legal resources specialist (1.00 FTE) for the Law Library in the courts complex. For more information about the Legal Resource Center Fund, see the Other Appropriated Funds section of this document.

¹ Sums may not equal due to rounding.

Revenue and Expenditure History



Revenue/Local Tax Funding

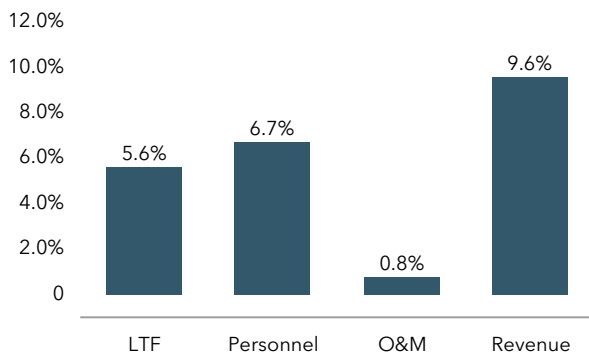
As shown, Library Services is primarily funded by local tax funding (98 percent). Program-generated revenue consists primarily of charges for services for processing passport applications and passport photos as well as funds from the Commonwealth of Virginia's State Library.

Expenditure

The majority of Library Services' 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 Operating and maintenance costs primarily consist of contractual professional services for library programs, library materials, operating supplies, and equipment.

Percent Change, Adopted FY 2026 to Adopted FY 2027

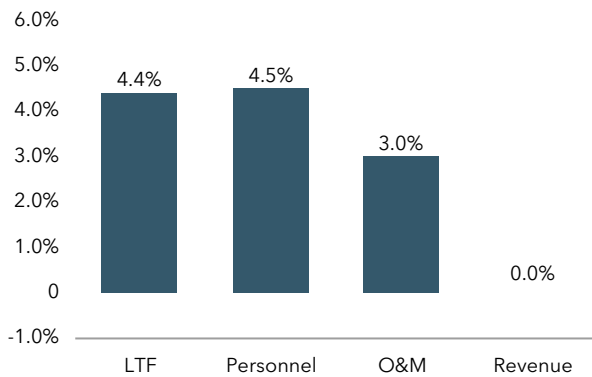


Reasons for Change:

Personnel: ↑ compensation increases, benefit rate adjustments || **O&M:** ↑ increase in additional state funding for library materials and decrease in internal services costs for central mail moved to the Department of General Services || **Revenue:** ↑ state revenue increase

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

Percent Change, Adopted FY 2027 to Projected FY 2028

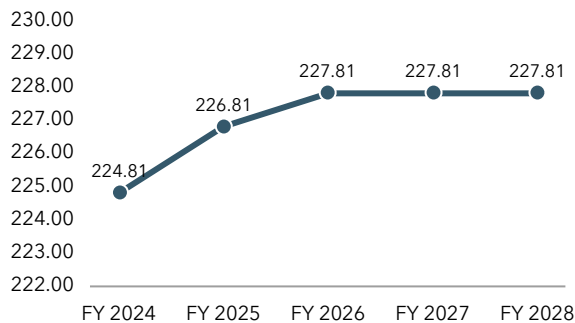


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2025 (2.00 FTE):

1.00 FTE communications specialist III, 1.00 FTE human resources technician

FY 2026 (1.00 FTE): 1.00 FTE assistant division manager for library branch services

Mapping and Geographic Information

The Office of Mapping and Geographic Information (MAGI or OMAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. A significant portion of the work performed by MAGI staff involves creating, maintaining, managing, analyzing, and distributing spatial data. MAGI staff creates and maintains maps as well as develops web applications for use by the Board of Supervisors, County staff, the public, and the private sector. MAGI staff manages the GIS software and infrastructure in collaboration with the Department of Information Technology (DIT) that supports the GIS. The land records data created and maintained by the Land Records Program is integrated with other County systems. MAGI staff collaborates with staff performing GIS work in other departments. GIS' qualitative benefits include improved collaboration, better decision-making, and more efficient business processes. MAGI staff manages the yearly contract to collect aerial photography and map the planimetric and topographic features that are a core part of the County's GIS data. Through the use of GIS, County staff maps land development activity; 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 Public Safety Computer-Aided Dispatch (CAD), and permits. GIS data is also a significant component of LandMARC, the County's online land management system. County staff have access to the Office's web-mapping system, including intranet-mapping tools or data for the County's building inspectors, assessors, and public safety agencies.

Programs

Public Information

Provides assistance and distributes GIS data and information to the public, the private sector, and other County agencies.

System Development and Support Services (DSS)

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

Develops maps, analyzes, and maintains geospatial data; i.e., mappable data layers used by the GIS or shared through the GeoHub, which is a central website featuring interactive map applications, informative dashboards, and 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, including public mapping products, the County's CAD system, and the United States Postal Services.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$3,744,498	\$3,951,474	\$4,267,207	\$4,334,704	\$4,529,766
Operating and Maintenance	203,496	204,737	187,087	269,787	226,381
Total - Expenditures	\$3,947,993	\$4,156,211	\$4,454,294	\$4,604,491	\$4,756,146
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$37,060	\$48,088	\$42,037	\$42,037	\$42,037
Revenue From Use Of Money And Property	1,427	788	3,400	3,400	3,400
Charges For Services	3,515	2,423	6,000	6,000	6,000
Miscellaneous Revenue	60	0	0	0	0
Total - Revenues	\$42,063	\$51,299	\$51,437	\$51,437	\$51,437
Local Tax Funding	\$3,905,931	\$4,104,912	\$4,402,857	\$4,553,054	\$4,704,709
FTE - General Fund	26.00	26.00	26.00	26.00	26.00

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Public Information					
Expenditures	\$368,048	\$378,109	\$274,600	\$276,741	\$289,005
Revenue	5,002	3,211	9,400	9,400	9,400
LTF	\$363,046	\$374,898	\$265,200	\$267,341	\$279,605
FTE - General Fund	2.00	2.00	2.00	2.00	2.00
Systems Development and Support Services					
Expenditures	\$1,582,733	\$1,804,214	\$1,784,173	\$1,897,814	\$1,928,385
LTF	\$1,582,733	\$1,804,214	\$1,784,173	\$1,897,814	\$1,928,385

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - General Fund	10.00	10.00	10.00	10.00	10.00

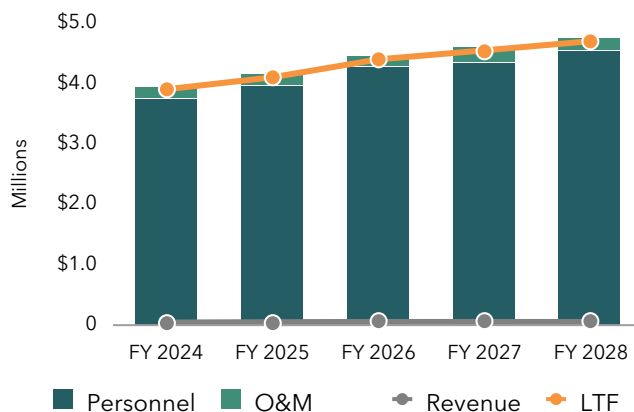
Land Records Development and Analysis

Expenditures	\$888,027	\$768,817	\$1,180,140	\$1,195,957	\$1,249,456
LTF	\$888,027	\$768,817	\$1,180,140	\$1,195,957	\$1,249,456
FTE - General Fund	7.00	7.00	7.00	7.00	7.00

Land Record Maintenance

Expenditures	\$1,109,186	\$1,205,071	\$1,215,381	\$1,233,979	\$1,289,300
Revenue	37,060	48,088	42,037	42,037	42,037
LTF	\$1,072,125	\$1,156,984	\$1,173,344	\$1,191,942	\$1,247,263
FTE - General Fund	7.00	7.00	7.00	7.00	7.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Office of Mapping and Geographic Information is primarily funded by local tax funding (99 percent). Department-generated revenue consists of permit revenue and charges for services, including requests for maps and data.

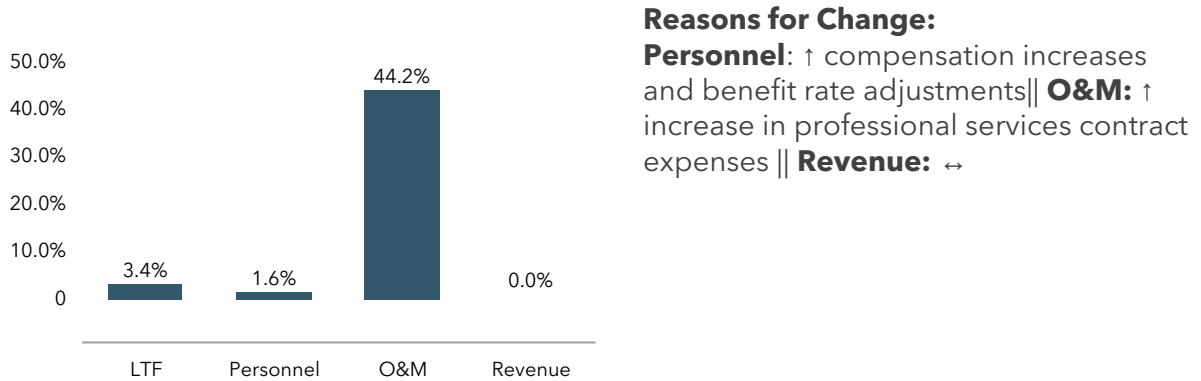
Expenditure

The majority (94 percent) of the Office of Mapping and Geographic Information Systems expenditure budget is dedicated to personnel costs.

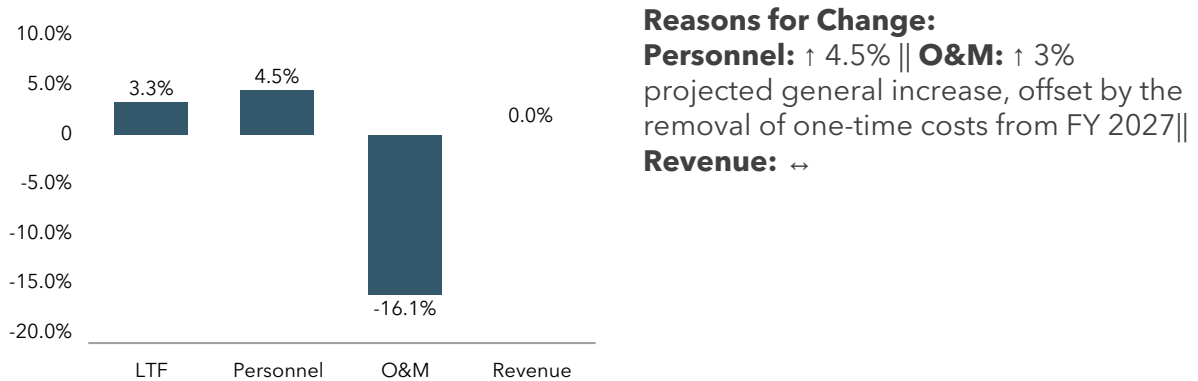
Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE history section and compensation increases, including merit increases for the general workforce in each fiscal year.¹ The biggest driver of the operating and maintenance budget is expenditures related to base mapping.

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

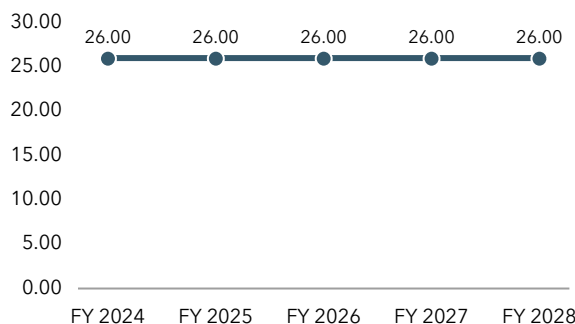
Percent Change, Adopted FY 2026 to Adopted FY 2027



Percent Change, Adopted FY 2027 to Projected FY 2028



Staffing/FTE History



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.

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.

Crisis Services

Provides immediate, intensive and time-limited crisis intervention and resolution services. Activities include community-based crisis response, emergency evaluation and assessment for people experiencing a psychiatric crisis.

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).

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$53,613,903	\$60,666,124	\$68,664,915	\$70,911,395	\$74,102,408
Operating and Maintenance	7,258,996	7,443,697	17,676,922	22,766,868	23,449,874
Other Uses of Funds	160,000	0	0	0	0
Total - Expenditures	\$61,032,899	\$68,109,821	\$86,341,837	\$93,678,264	\$97,552,283
Revenues					
Charges For Services	\$765,173	\$773,082	\$796,800	\$796,800	\$796,800
Miscellaneous Revenue	6,463	12,160	0	0	0
Recovered Costs	7,629,547	7,851,699	5,997,591	7,261,091	7,261,091
Intergovernment - Commonwealth	6,398,287	8,046,214	6,979,662	7,536,626	7,536,626
Intergovernment - Federal	1,594,631	881,482	1,149,874	527,127	527,127
Total - Revenues	\$16,394,099	\$17,564,637	\$14,923,927	\$16,121,644	\$16,121,644
Local Tax Funding	\$44,638,799	\$50,545,184	\$71,417,910	\$77,556,620	\$81,430,639
FTE - General Fund	449.57	469.57	487.04	490.04	490.04
FTE - State and Federal Grants Fund	12.00	12.00	12.00	12.00	12.00
Grand Total - FTE	461.57	481.57	499.04	502.04	502.04

Department Programs¹

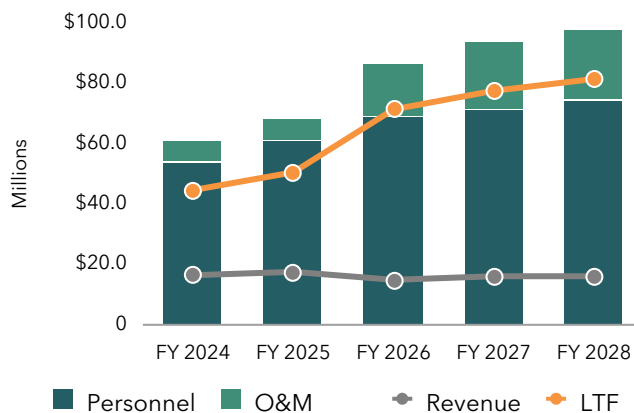
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Residential Services					
Expenditures	\$16,815,152	\$18,603,946	\$20,027,104	\$21,165,128	\$22,076,676
Revenue	3,556,295	3,854,604	3,186,938	3,576,938	3,576,938
LTF	\$13,258,857	\$14,749,342	\$16,840,166	\$17,588,190	\$18,499,739
FTE - General Fund	121.24	126.24	131.77	131.77	131.77
Community-Based Support Services					
Expenditures	\$10,158,388	\$11,060,070	\$14,829,401	\$15,010,769	\$15,620,877
Revenue	1,093,153	1,435,139	1,201,532	1,235,736	1,235,736
LTF	\$9,065,234	\$9,624,931	\$13,627,869	\$13,775,033	\$14,385,141
FTE - General Fund	76.99	76.99	57.00	57.00	57.00

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Crisis Services					
Expenditures	\$626,453	\$4,414,145	\$11,723,937	\$16,074,862	\$16,621,725
Revenue	0	2,364,324	2,137,018	2,137,018	2,137,018
LTF	\$626,453	\$2,049,821	\$9,586,919	\$13,937,844	\$14,484,707
FTE - General Fund	0.00	0.00	37.74	37.74	37.74
Outpatient Services					
Expenditures	\$8,953,671	\$9,185,226	\$13,002,044	\$13,068,532	\$13,636,927
Revenue	5,241,902	4,352,362	4,114,228	4,389,171	4,389,171
LTF	\$3,711,769	\$4,832,864	\$8,887,816	\$8,679,361	\$9,247,756
FTE - General Fund	80.75	80.75	64.53	64.53	64.53
Outreach and Coordination Services					
Expenditures	\$15,334,704	\$14,530,411	\$16,214,402	\$17,265,498	\$18,019,968
Revenue	5,924,291	4,929,018	3,897,511	4,396,081	4,396,081
LTF	\$9,410,413	\$9,601,393	\$12,316,891	\$12,869,417	\$13,623,886
FTE - General Fund	101.06	112.06	118.00	121.00	121.00
FTE - State and Federal Grants Fund	12.00	12.00	12.00	12.00	12.00
Business Operations					
Expenditures	\$9,144,532	\$10,316,022	\$10,544,949	\$11,093,475	\$11,576,110
Revenue	578,458	629,190	386,700	386,700	386,700
LTF	\$8,566,074	\$9,686,833	\$10,158,249	\$10,706,775	\$11,189,410
FTE - General Fund	69.53	73.53	78.00	78.00	78.00

Revenue and Expenditure History



Revenue/Local Tax Funding

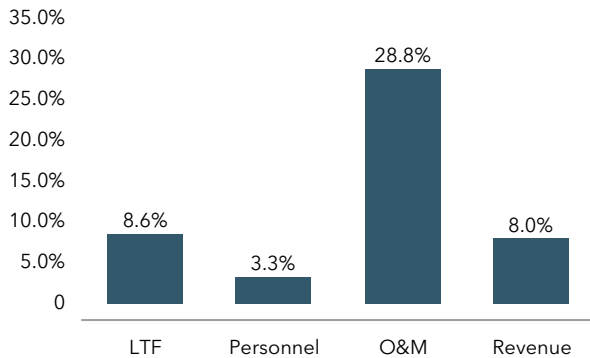
As shown, MHSADS is primarily funded by local tax funding (83 percent) within the General Fund. Department-generated revenue consists of funding from the Commonwealth and recovered costs for providing mental health, substance abuse, and developmental services.

Expenditure

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 Operating and maintenance costs within MHSADS are primarily associated with contracted health and professional services, including contracted operational costs associated with the Crisis Receiving and Stabilization Center (CRSC).²

Percent Change, Adopted FY 2026 to Adopted FY 2027



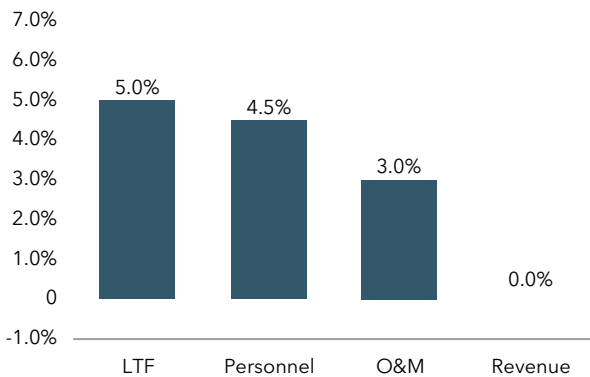
Reasons for Change:

Personnel: ↑ 3.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↑ operational costs associated with CRSC and Contract Funding for Supervised Living Homes request ||

Revenue: ↑ federal aid for prevention and treatment services

Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

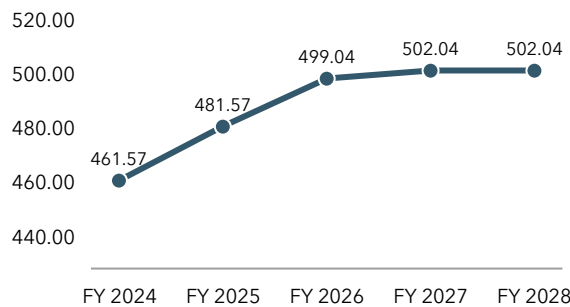
Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

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

² December 10, 2024, Finance/Government Operations and Economic Development Committee, Item 18, FY 2026 Budget Development: Personnel and Contractual Services Support for the Crisis Receiving and Stabilization Center

Staffing/FTE History



FY 2024 (11.00 FTE): 1.00 FTE management analyst, 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, 2.00 FTE senior peer specialists

FY 2024 Mid-Year (5.00 FTE): 5.00 FTE residential support professionals¹

FY 2025 (15.00 FTE): 1.00 FTE program manager, 1.00 FTE team coordinator,

4.00 FTE case managers, 1.00 FTE human resources program manager, 2.00 FTE contract managers, 5.00 FTE service coordinator, 1.00 FTE accounting technician I

FY 2025 Mid-Year (2.47 FTE): 2.00 FTE psychiatrist, 0.47 FTE psychologist²

FY 2026 (15.00 FTE): 1.00 FTE crisis receiving and stabilization center administrator, 10.00 FTE support coordinators, 1.00 FTE team coordinator support coordinator, 1.00 FTE accounting technician I, 1.00 FTE reimbursement team coordinator, 1.00 FTE opioid response program coordinator

FY 2027 (3.00 FTE): 1.00 FTE behavioral health team coordinator, 2.00 FTE case managers

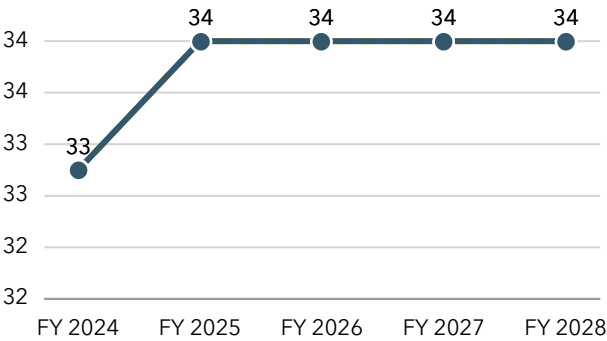
¹ December 5, 2023, Board of Supervisors Business Meeting, Item 6l, Finance/Government Operations and Economic Development Committee Report: Uses of Projected FY 2023 General Fund Balance and FY 2024 Mid-Year Appropriation.

² January 22, 2025, Board of Supervisors Business Meeting, Item 1f, Finance/Government Operations and Economic Development Committee Report: FY 2025 Mid-Year FTE Authority for the Department of Mental Health, Substance Abuse and Developmental Services.

Mental Health Substance Abuse and Developmental Services Priority 1: Contract Funding for Supervised Living Homes

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$0	\$650,000	\$0	\$0	\$650,000	0	0
Details		Overview				
Service Level:	Current Service Level Request	• This approved request provides funding to contract the operation of three existing supervised living facilities from County staff to a qualified vendor. A contracted vendor at these supervised living facilities is part of a strategic shift for the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS), which aims to move existing staff from supervised living to County group homes to meet current service levels of the Residential Services program. • MHSADS is the only provider of group home services for individuals living with serious mental illness in Loudoun County. The realignment of staff from supervised living to group homes will reduce MHSADS’ reliance on overtime and align its group homes activity with appropriate staffing levels. Implementation of this request is expected to positively impact staff morale, reduce overtime utilization, and provide more continuous high quality service to residents, thereby positively impacting health and safety. • The Board’s 2024-2027 Strategic Initiative 6.2 provides community programs and services assess the County’s outsourcing of services, identify which services should be inhouse, and clarify the relative costs. Contracting this service provides a cost-effective approach to maintain high-quality care for existing supervised living residents and allows MHSADS to address workforce needs in County group homes.				
Mandates:	Not mandated					
Program:	Residential Services					
Activity:	Supervised Living					
One-time LTF:	\$0					
Recurring LTF:	\$650,000					

Key Measures



Measure: Number of individuals enrolled in Supervised Living

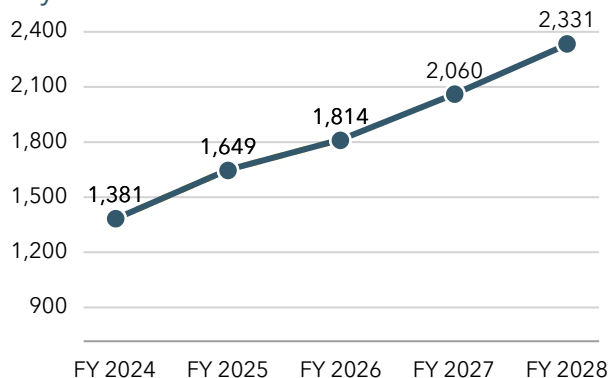
Approved contract resources support the continuation of person-centered support and services through the contracted vendor which includes, but is not limited to, independent living skill building, financial literacy, medication administration, and connection to medical care.

Mental Health Substance Abuse and Developmental Services Priority 2: Child and Family Services

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$389,079	\$40,350	\$0	\$0	\$429,429	3	0

Details	Overview
Service Level: Current Service Level Request Mandates: Federal/State Mandate Program: Outreach and Coordination Services Activity: Case Management Positions: 1 Behavioral Health Team Coordinator I 2 Case Manager One-time LTF: \$8,700 Recurring LTF: \$420,729	• This approved request includes three regular full-time positions in Department of Mental Health, Substance Abuse and Developmental Services (MHSADS) to maintain the current service level of providing behavioral health outpatient and case management support for children and families. Manageable caseloads are linked to better mental health outcomes for children and adolescents. • MHSADS holds the unique position as the sole licensed provider for case management services for children with or at risk of serious emotional disturbances in Loudoun County as designated by the Code of Virginia. In FY 2025, MHSADS provided outpatient and case management support to 1,649 children, marking a 32 percent increase since FY 2021. • Two case managers and one behavioral health team coordinator will provide case management for children, adolescents, and families. These positions will focus on connecting an increasing number of children and families to evidence-based practices at the earliest point possible to address symptom development and minimize future crisis interventions.

Key Measures



Measure: Number of children ages 3 - 17 receiving outpatient and case management services

The number of children in need of case management support is projected to increase. The approved positions will support the addition of 40-50 cases at a ratio of 20-25 cases per case manager.

Parks, Recreation, and Community Services (PRCS)

The mission of Parks, Recreation, and Community Services (PRCS) is to connect all communities through exceptional people, parks, and programs. This is done in Loudoun County through the provision of recreational, educational, wellness, culture, and supportive programming opportunities to County residents.

Programs

Maintenance, Parks, Sports, and Events

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; provides services in emergency response situations. Provides youth and adults with opportunities to participate in athletics in both competitive and recreational environments to learn and develop lifelong skills. Provides quality, large-scale special events that allow residents and visitors to socialize and create community.

Centers and Aquatics

Provides direct programs, services, and facility management. Manages the following regional and neighborhood facilities: seven community centers, five senior centers, three recreation 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, senior adult programs which encompass home-delivered and congregate meals 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 for elementary and middle school-aged children, 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 recreational, educational, and physical fitness classes; and social activities to enhance well-being, independence, and quality of life for older adults and their caregivers. Provides accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities.

Departmental Support and Operations

Provides human resources management, facility management, planning and development, training, public relations, communications, marketing, programming and customer service

FY 2027 Adopted Budget

quality assurance, arts initiatives, procurement, emergency management, budget, financial services, IT services, and overall internal customer service and support for PRCS.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$57,141,676	\$64,305,771	\$75,616,309	\$81,679,680	\$85,355,265
Operating and Maintenance	14,280,370	15,004,150	18,341,076	19,161,071	19,722,971
Capital Outlay	153,313	129,194	0	0	0
Other Uses of Funds	150,000	2,108,421	0	0	0
Total - Expenditures	\$71,725,359	\$81,547,536	\$93,957,385	\$100,840,751	\$105,078,237
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$10,805	\$6,564	\$9,505	\$9,505	\$9,505
Revenue From Use Of Money And Property	2,780,010	2,917,389	2,650,293	2,630,293	2,630,293
Charges For Services	22,763,698	24,492,960	29,738,542	28,974,212	28,974,212
Miscellaneous Revenue	375,725	325,146	44,200	44,200	44,200
Recovered Costs	345,157	349,531	389,759	389,759	389,759
Intergovernment - Commonwealth	324,625	300,129	263,776	263,776	263,776
Intergovernment - Federal	1,600,058	1,982,272	569,801	569,801	569,801
Other Financing Sources	117,780	117,780	117,780	117,780	117,780
Total - Revenues	\$28,317,857	\$30,491,771	\$33,783,656	\$32,999,326	\$32,999,326
Local Tax Funding	\$43,407,502	\$51,055,765	\$60,173,729	\$67,841,425	\$72,078,911
FTE - General Fund	692.57	749.71	766.91	776.91	776.91

¹ Sums may not equal due to rounding.

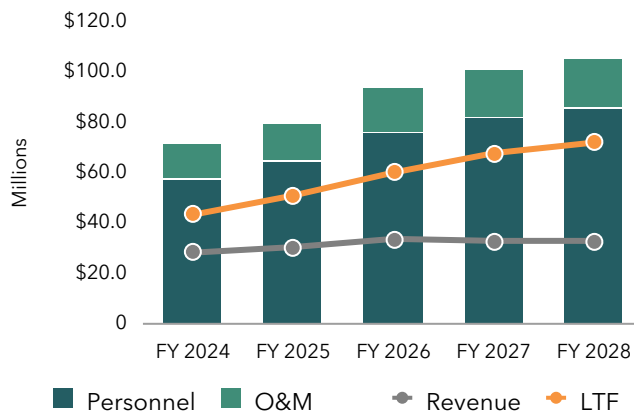
Department Programs^{1,2}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Outdoor Maintenance, Sports, Events, and Parks					
Expenditures	\$20,980,595	\$23,072,193	\$25,822,636	\$26,699,471	\$27,777,358
Revenue	3,435,322	4,220,262	3,379,834	3,379,834	3,379,834
LTF	\$17,545,273	\$18,851,931	\$22,442,802	\$23,319,637	\$24,397,524
FTE - General Fund	182.52	178.93	178.93	178.93	178.93
Centers					
Expenditures	\$20,323,880	\$30,212,057	\$37,113,104	\$39,460,566	\$41,161,063
Revenue	10,833,984	12,715,494	17,244,165	16,747,002	16,747,002
LTF	\$9,489,896	\$17,496,563	\$19,868,939	\$22,713,564	\$24,414,061
FTE - General Fund	229.22	282.95	282.95	282.95	282.95
Community Services					
Expenditures	\$23,214,598	\$20,135,001	\$21,548,881	\$23,452,718	\$24,461,136
Revenue	14,025,923	13,523,552	13,150,152	12,837,335	12,837,335
LTF	\$9,188,675	\$6,611,449	\$8,398,729	\$10,615,383	\$11,623,801
FTE - General Fund	237.83	240.83	251.03	255.03	255.03
Departmental Support and Operations					
Expenditures	\$7,206,286	\$8,128,285	\$9,472,764	\$11,227,996	\$11,678,680
Revenue	22,628	32,463	9,505	35,155	35,155
LTF	\$7,183,658	\$8,095,822	\$9,463,259	\$11,192,841	\$11,643,525
FTE - General Fund	43.00	47.00	54.00	60.00	60.00

¹ Sums may not equal due to rounding.

² In FY 2022, as part of a reorganization, PRCS established four new functional areas. Residual actuals are shown here occurring 2024.

Revenue and Expenditure History



Revenue/Local Tax Funding

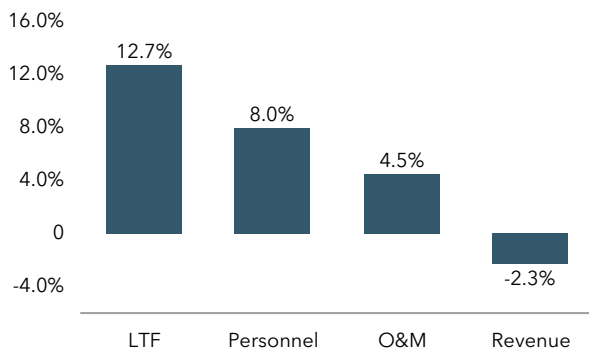
As shown, PRCS is primarily funded by local tax funding (67 percent). Program-generated revenue (33 percent) consists of charges for services, programs, and facility rentals. PRCS revenues were impacted by the COVID-19 pandemic and have been steadily increasing since FY 2024.

Expenditure

The majority of PRCS's expenditure budget is dedicated to personnel costs (81 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, Adopted FY 2026 to Adopted FY 2027



Reasons for Change:

Personnel: ↑ 10.00 FTE, compensation increases, benefit rate adjustments ||

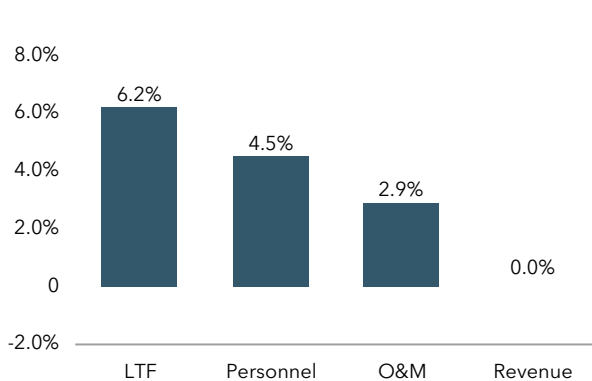
O&M: ↑ costs associated with approved positions, base budget increases for water delivery at Franklin Park Pool, class contractors at Dulles South Recreation and Community Center, and Humanity staff scheduling platform ||

Revenue: ↓ full tuition waivers for CARES Option 1 childcare participants²

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

² March 13, 2025, Board of Supervisors FY 2026 Budget Work Session Action Report

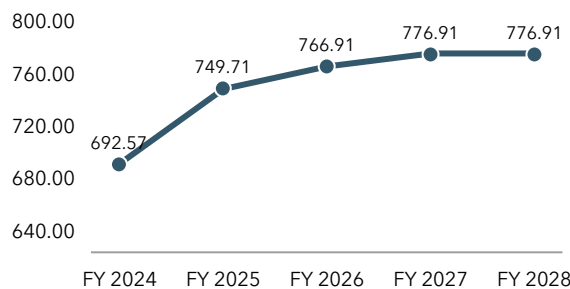
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3%
 projected general increase, offset by
 removal of one-time costs from FY 2027
 || **Revenue:** ↔

Staffing/FTE History



FY 2023 (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 (2.00 FTE): 1.00 FTE sports program manager, 1.00 FTE elder resources case manager

FY 2025 (63.73 FTE added, net increase of 57.14 FTE): 59.73 FTE Ashburn Recreation Center administrative, maintenance, management, and programming staffing; 1.00 FTE Hanson Park Lodge program assistant, 1.00 FTE HR trainer; 1.00 FTE aging program specialist; 1.00 FTE afterschool programs inclusion programmer & adaptive recreation assistant; 6.59 FTE associated with a pooled maintenance worker position removed

FY 2025 Mid-Year (2.40 FTE¹): 0.80 FTE childcare supervisor, 1.59 FTE CASA leaders

FY 2026 (14.80 FTE): 2.00 FTE maintenance technicians (trails crew), 4.80 FTE CASA leaders, 2.00 FTE program managers, 3.00 FTE program coordinators, 1.00 FTE case manager, 1.00 FTE volunteer engagement and community program manager, 1.00 FTE data analyst

FY 2027 (10.00 FTE): 3.20 FTE childcare leaders, 0.80 FTE childcare supervisor, 2.00 FTE art education coordinators, 1.00 FTE art community outreach specialist, 1.00 FTE senior IT technician, 1.00 FTE IT project assistant, 1.00 FTE programs coordinator

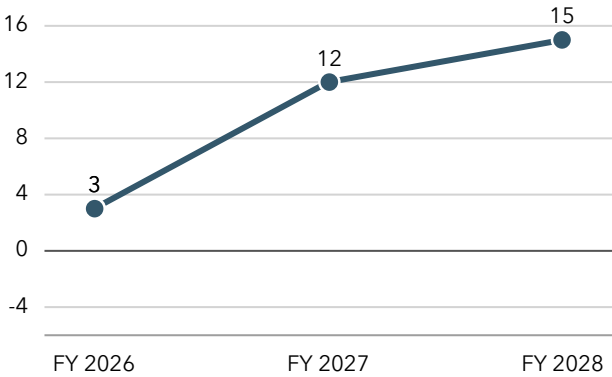
¹ June 18, 2024, Board of Supervisors Business Meeting, Item 6e FTE Authority for Parks, Recreation, and Community Services (PRCS) – Additional CASA Site and Henrietta Lacks Elementary School

Parks, Recreation, & Community Services Board Priority: Comprehensive Arts Plan Implementation

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$372,411	\$508,165	\$0	\$25,650	\$854,926	3	0

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated Program: Arts Community Outreach Specialist, Public Arts Coordinator, and Arts Education Coordinator Activity: Programs and Marketing Positions: 1 Communications Specialist III 2 Program Coordinator II One-time LTF: \$8,700 Recurring LTF: \$846,226	• This is an enhanced service level request that supports implementation of the Comprehensive Arts Plan (CAP), which positions Loudoun County as a regional destination for arts and culture through expanded programming, arts promotion, and access—including \$250,000 for an arts grant program and \$50,000 for an artist in residency program. • The CAP was approved by the Board of Supervisors on June 17, 2025. The approved positions will manage, execute, and coordinate the CAP’s strategic goals—ensuring that initiatives such as public art installations, community arts integration, and arts programs are implemented effectively across multiple departments. • This initiative aligns with Loudoun’s broader goals of preserving and promoting its cultural, historical, and environmental character, fostering community engagement, and enhancing quality of life for residents and visitors. • This approved request will allow the County to establish clear processes for arts development, leverage cross-departmental partnerships, and create sustainable pathways to expand access, visibility, and economic growth through arts and culture.

Key Measures



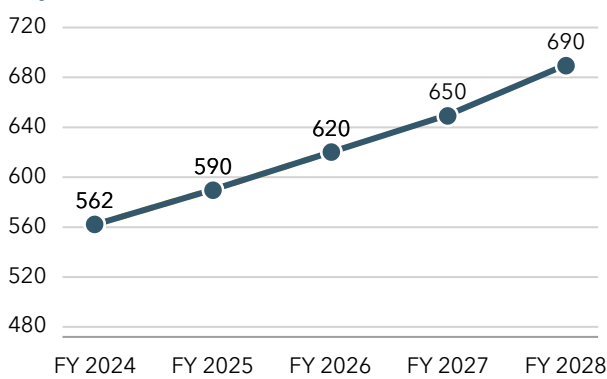
Measure: Number of engagement events hosted to bring awareness to public art

The approved positions will increase the number of engagement events hosted to bring awareness to public art.

Parks, Recreation, & Community Services Priority 1: Internal Operation Support

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$384,031	\$55,615	\$0	\$0	\$439,646	3	0
Details		Overview				
Service Level:	Current Service Level Request	• This is a current service level request that adds an IT technician, IT analyst, and program coordinator to ensure the Department of Parks, Recreation and Community Services (PRCS) can maintain and improve service quality as facilities, programs, and technology needs continue to expand. • The IT positions are essential to meeting growing departmental demands for automation, RecTrac support, cybersecurity oversight, equipment management, and user training—functions that directly sustain the department’s technology infrastructure and operational efficiency. • The program coordinator will improve consistency and quality across recreation programs by strengthening support in program development, which will enhance fee accuracy, RecTrac data integrity, and overall customer experience.				
Mandates:	Not mandated					
Program:	Departmental Support and Operations					
Activity:	Internal Operations Management, Program and Customer Experience					
Positions:	1 IT Analyst I 1 IT Technician III 1 Program Coordinator III					
One-time LTF:	\$8,700					
Recurring LTF:	\$430,946					

Key Measures



Measure: Number of active RecTrac users

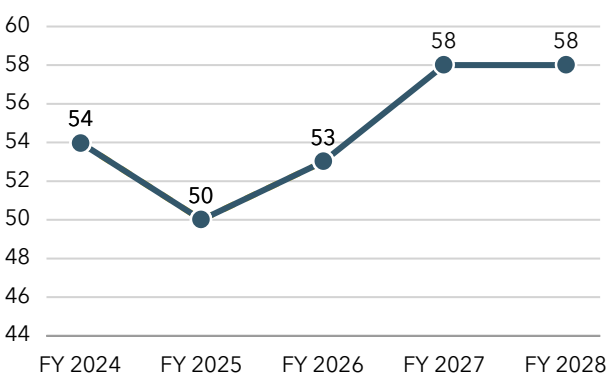
The IT positions will support the growing number of active RecTrac users.

Parks, Recreation, & Community Services FTE Authority: CASA Expansion

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$367,249	\$151,090	\$0	\$518,339	\$0	0	7

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated Program: Community Services Activity: School Age Programs Positions: 3 Childcare Leader 1 Childcare Supervisor One-time LTF: \$10,500 Recurring LTF: \$(10,500)	• This is an enhanced service level request that supports CASA’s continued expansion by expanding capacity at five existing sites. • One supervisor and six leaders will ensure consistent quality, safety, and program delivery across all new and existing locations. • These approved positions will allow the Department of Parks, Recreation and Community Services to expand services safely and increase program access for families.

Key Measures



Measure: Number of schools served offering CASA onsite

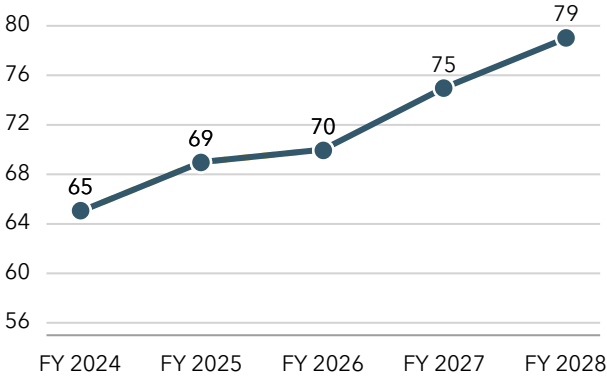
These approved positions will allow CASA to expand capacity at existing sites to work toward expanding access to all LCPS elementary schools so that all families have access to affordable, quality after-school care.

Parks, Recreation, & Community Services LTF Neutral: Lovettsville Community Center Camp Staff Pooled Hours

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$43,598	\$2,000	\$0	\$45,598	\$0	0	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Center & Aquatics Activity: Community Centers One-time \$0 LTF: Recurring \$0 LTF:	• This is an enhanced service level request for pooled hours to hire camp supervisors and camp leaders to support the operation of summer camps at the Lovettsville Community Center (LOVCC). • Currently, LOVCC relies on unclassified instructors, resulting in variability in experience and education requirements. Aligning LOVCC with the Department of Parks, Recreation and Community Services' (PRCS) standard camp staffing model will ensure consistent quality program delivery across all County-operated camps. • This approved request will allow PRCS to hire supervisors and leaders (2,000 pooled hours) to improve service quality, expand camp capacity, and help attract and retain more highly skilled staff. • Additionally, this enhancement will allow LOVCC to operate at PRCS's established departmental standard and expand summer program quantity.

Key Measures



Measure: Number of active program sections held at Lovettsville Community Center

This approved request will allow Lovettsville Community Center to increase the number of camp programs provided to align with that of other community centers of the same size.

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.

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.

Administration

Provides leadership and overall direction; implements County policies and procedures.

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.

Customer Service Center

Delivers "first-tier" internal and external customer service for staff, residents, elected officials, and applicants navigating the development process.

Special Projects

Oversees and manages Board-prioritized planning initiatives, including Comprehensive Plan amendments, Zoning Ordinance amendments and planning-related special studies, in coordination with other DPZ programs and internal and external stakeholders.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$11,294,462	\$12,634,299	\$16,185,903	\$17,786,354	\$18,586,740
Operating and Maintenance	617,292	493,109	1,192,162	1,266,187	1,288,517
Total - Expenditures	\$11,911,754	\$13,127,408	\$17,378,065	\$19,052,541	\$19,875,257
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$1,117,784	\$1,036,024	\$1,089,112	\$1,089,112	\$1,089,112
Fines And Forfeitures	11,310	17,026	30,000	30,000	30,000
Charges For Services	975	2,142	0	0	0
Total - Revenues	\$1,130,070	\$1,055,193	\$1,119,112	\$1,119,112	\$1,119,112
Local Tax Funding	\$10,781,684	\$12,072,215	\$16,258,953	\$17,933,429	\$18,756,145
FTE - General Fund	80.00	88.00	98.00	108.00	108.00

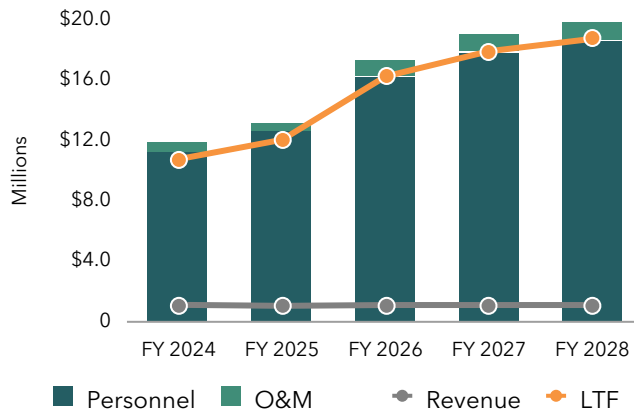
¹ Sums may not equal due to rounding.

Department Programs¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Land Use Review					
Expenditures	\$1,911,946	\$1,777,546	\$2,795,926	\$2,870,732	\$2,998,762
Revenue	409,742	361,773	392,593	392,593	392,593
LTF	\$1,502,204	\$1,415,773	\$2,403,333	\$2,478,139	\$2,606,169
FTE - General Fund	12.00	11.00	13.00	13.00	13.00
Community Planning					
Expenditures	\$2,095,679	\$2,240,744	\$2,393,928	\$2,450,547	\$2,559,646
LTF	\$2,095,679	\$2,240,744	\$2,393,928	\$2,450,547	\$2,559,646
FTE - General Fund	11.00	13.00	14.00	14.00	14.00
Administration					
Expenditures	\$1,235,866	\$1,659,283	\$3,647,090	\$3,688,449	\$3,842,590
Revenue	3,443	2,447	3,592	3,592	3,592
LTF	\$1,232,422	\$1,656,836	\$3,643,498	\$3,684,857	\$3,838,998
FTE - General Fund	9.00	10.00	12.00	12.00	12.00
Zoning Administration					
Expenditures	\$4,184,105	\$4,518,664	\$5,489,435	\$5,613,638	\$5,864,543
Revenue	405,004	439,966	367,927	367,927	367,927
LTF	\$3,779,101	\$4,078,697	\$5,121,508	\$5,245,711	\$5,496,616
FTE - General Fund	26.00	33.00	37.00	37.00	37.00
Zoning Enforcement					
Expenditures	\$1,362,111	\$1,657,489	\$1,710,400	\$2,897,742	\$3,009,753
Revenue	311,880	251,006	355,000	355,000	355,000
LTF	\$1,050,231	\$1,406,483	\$1,355,400	\$2,542,742	\$2,654,753
FTE - General Fund	13.00	13.00	13.00	22.00	22.00
Customer Service Center					
Expenditures	\$1,122,047	\$1,273,682	\$1,341,286	\$1,531,433	\$1,599,962
LTF	\$1,122,047	\$1,273,682	\$1,341,286	\$1,531,433	\$1,599,962
FTE - General Fund	9.00	8.00	9.00	10.00	10.00

¹ Sums may not equal due to rounding

Revenue and Expenditure History



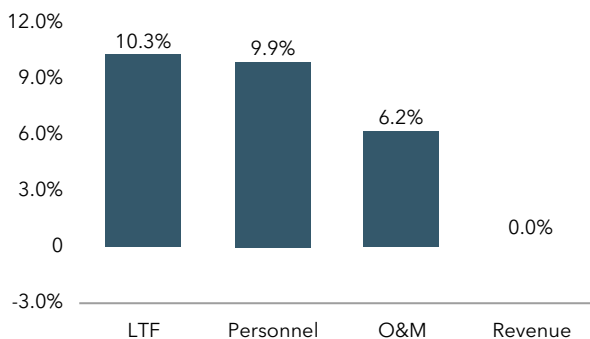
Revenue/Local Tax Funding

As shown, the Department of Planning and Zoning is primarily funded by local tax funding (94 percent). Department-generated revenue consists of fees from land development applications. With construction and redevelopment expected to be stable in FY 2027, revenue from permit fees is projected to remain flat in FY 2027.

Expenditure

The majority (93 percent) of the Department of Planning and Zoning's expenditure budget is dedicated to personnel costs. Major drivers of the 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 biggest driver of the operating and maintenance budget is contractual expenditures, including costs for consultation on organizational and departmental initiatives.

Percent Change, Adopted FY 2026 to Adopted FY 2027

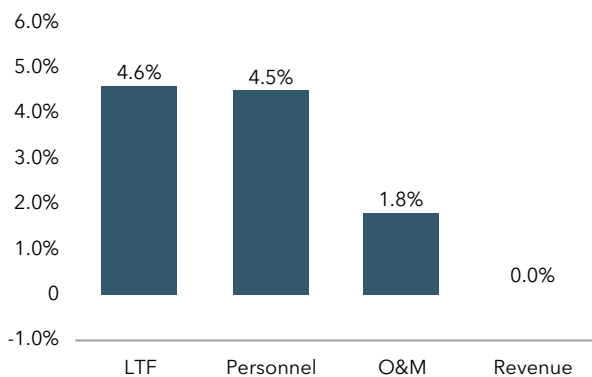


Reasons for Change:

Personnel: ↑ 10.00 FTE, compensation increases and benefit rate adjustments || **O&M:** ↑ increase in O&M costs associated with new positions, increase in central services for vehicle replacement || **Revenue:** ↔ permit and development fee revenue projected to remain flat

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

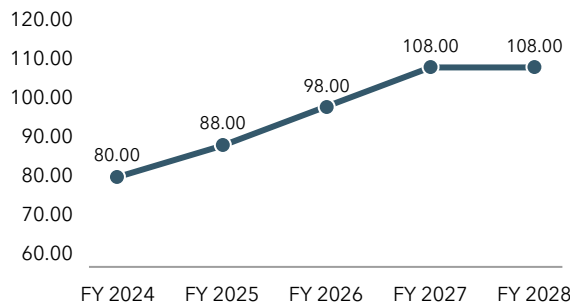
Percent Change, Adopted FY 2027 to Projected FY 2028



Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3%
 projected general increase, offset by
 removal of one-time costs from FY 2027
 || **Revenue:** ↔

Staffing/FTE History



FY 2024 (2.00 FTE): 1.00 FTE supervising zoning inspector, 1.00 FTE functional analyst

FY 2025 (10.00 FTE): 1.00 FTE planner II, 6.00 FTE senior planners, 1.00 FTE program manager, 1.00 FTE stewardship manager, transfer of 1.00 FTE assistant secretary to County Administration.

FY 2026 (10.00 FTE): 1.00 FTE senior planner, 2.00 FTE planner III, 1.00 FTE training manager, 1.00 planning technician, 1.00 FTE archaeology technical assistant, 1.00 FTE planner II, 1.00 FTE planning

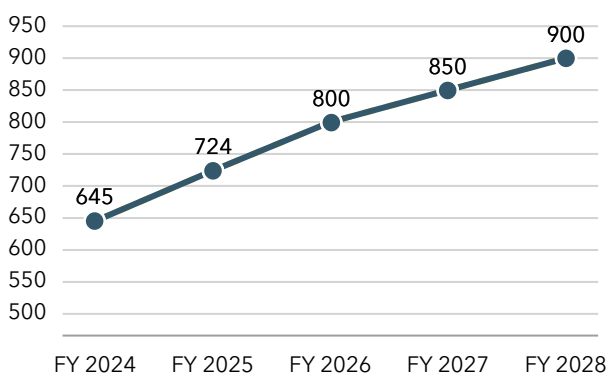
division manager, 1.00 FTE HR generalist, 1.00 FTE GIS planner

FY 2027 (10.00 FTE): 2.00 FTE supervising zoning inspectors, 6.00 FTE zoning inspectors, 1.00 FTE planning technician II, 1.00 senior planner

Planning and Zoning Board Priority: Virginia Property Maintenance Code Positions

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$697,626	\$112,925	\$0	\$0	\$810,551	6	0
Details		Overview				
Service	Enhanced Service	• The FY 2027 Adopted Budget for the Department of Planning and Zoning includes one supervising zoning inspector, four additional zoning inspectors and one planning technician to provide the Zoning Enforcement Division with sufficient staff to enhance their level of service. Should the Board vote to adopt additional provisions of the Virginia Property Maintenance Code (VPMC), these additional resources will enable the Zoning Enforcement Division to effectively implement and enforce these regulations. These positions will also ensure more than 95 percent of complaints are responded to within 48 business hours. • Should the Board adopt additional provisions of the VPMC, there will be an increased need for supervisory interaction and intervention. Thus, the supervising zoning inspector is necessary to provide adequate and effective daily supervision and mentoring of new and existing staff. • The four zoning inspectors will enable managers to train new hires and delegate caseloads equitably in anticipation of the Board adopting additional provisions of the VPMC. Furthermore, these resources will relieve the excessive caseloads that zoning inspectors are currently managing. • The planning technician will provide the Zoning Enforcement Division with a full-time position dedicated to administrative support. This position will be responsible for complaint intake, and case monitoring in LEx and LandMARC, enabling supervisors and zoning inspectors to focus on case remediation and working with constituents to resolve complaints.				
Level:	Level Request					
Mandates:	County Mandate					
Program:	Zoning Enforcement					
Activity:	Zoning Enforcement					
Positions:	1 Planning Technician II 1 Supervising Zoning Inspector 4 Zoning Inspector					
One-time LTF:	\$26,900					
Recurring LTF:	\$783,651					

Key Measures



Measure: Number of complaints received (includes LEx, internal and external agencies)

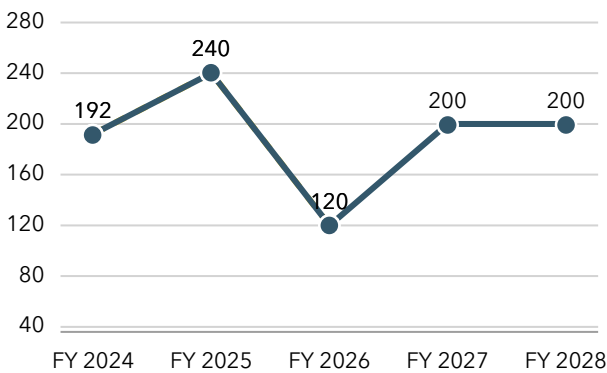
The addition of a supervising zoning inspector, four zoning inspectors and one planning technician will enable the Zoning Enforcement Division in Planning and Zoning to manage the anticipated increase in complaints.

Planning and Zoning Board Priority: Zoning Compliance Positions

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$359,574	\$63,255	\$0	\$0	\$422,829	3	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: County Mandate Program: Zoning Enforcement Activity: Zoning Enforcement Positions: 1 Supervising Zoning Inspector 2 Zoning Inspector One-time LTF: \$14,400 Recurring LTF: \$408,429	• The FY 2027 Adopted Budget includes three zoning compliance positions for nonresidential uses, countywide, inclusive of weekend and night compliance. These positions will focus on resolving issues caused by unpermitted uses and investigating activities that may be in violation of Virginia Code and the Loudoun County Zoning Ordinance. These positions provide an enhanced level of service by bolstering staff capacity in the Zoning Enforcement Division to investigate alleged violations of the Zoning Ordinance. • The Board of Supervisors directed staff to return to the Board by the end of FY 2026 to present and discuss existing policy guidance for zoning compliance across the County, staffing requirements to address the expanded zoning compliance service level and receive direction to reaffirm existing policy guidance or adopt changes to the policy guidance. • Furthermore, with the anticipated increase in investigations of activities that may be in violation of the Zoning Ordinance, the addition of these resources will enhance Zoning Enforcement’s ability to ensure compliance with the Zoning Ordinance, enable staff to dedicate more time to individual cases and resolve issues as expeditiously as possible.

Key Measures



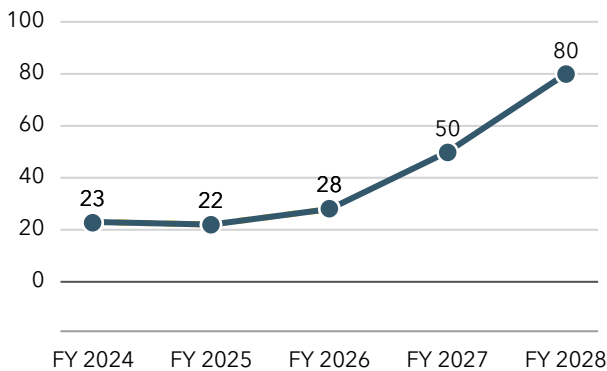
Measure: Number of Voluntary Compliance

Planning and Zoning Priority 1: Senior Planner

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$163,013	\$9,000	\$0	\$0	\$172,013	1	0

Details	Overview
Service: Enhanced Service Level: Level Request Mandates: Federal/State Mandate Program: Customer Service Center Activity: Customer Service Center Positions: 1 Planner IV One-time: \$2,900 LTF: Recurring: \$169,113 LTF:	•The FY 2027 Adopted Budget includes funding for a senior planner in the Customer Service Center (CSC). This position will ensure that tasks are delegated, consistently, fairly and equitably. This position will also allow principal planners and senior staff to focus their efforts on high-profile, complicated, and expedited requests. •The senior planner will enhance service levels by enabling the CSC to assume responsibilities from the Zoning Administration Division to create a single point of contact for more applications and all pre-meetings. Furthermore, the senior planner will provide assistance with zoning determinations and also relieve Zoning Administration staff from completing zoning verifications. • Consolidating intake and pre-meeting functions will also enable the Zoning Administration Division to focus on review and guidance for various projects of County departments and Loudoun County Public Schools. The addition of this position will enhance the County's ability to provide timely responses to zoning verifications and legislative application and administrative application referrals.

Key Measures



Measure: Percent of correspondence requests regarding Zoning Ordinance administration (including zoning determinations, verifications, and waiver requests) responded to within 30 days

This position will help increase the percentage of requests responded to within 30 days.

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.

Programs

Criminal Investigations

The Criminal Investigations Division (CID) actively investigates criminal offenses and conducts thorough follow-up inquiries into cases referred by other divisions within LCSO, as well as from various County departments and federal, state, and local law enforcement agencies. The division is responsible for investigating major crimes, including homicides, robberies, serious crimes against individuals, special victim cases, and financial/cybercrime offenses. CID oversees all forensic service requirements for the department through its Crime Scene Unit, Biometric Examination Unit, and Digital Forensic Unit. Additionally, CID manages investigations related to drugs and gangs as well as providing intel support for the agency.

Field Operations

Keeps the citizens and visitors of 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, 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.

Operational Support

Provides specialized operational support services to the Loudoun County Sheriff's Office through traffic safety and enforcement initiatives, emergency management coordination, specialty response teams, crime prevention programming, youth education, wellness initiatives, and school safety operations. The Operational Support Division oversees the School Resource Officer Unit, Crossing Guard Unit, Crime Prevention and Community Outreach functions, Specialty Dockets and Co-Responder initiatives, and multiple countywide support programs. The Division also oversees employee wellness and resiliency programs focused on enhancing workforce readiness, supporting employee well-being, and strengthening organizational effectiveness.

The Division also manages the Special Operations Section, which includes the Tactical Support Unit, K-9 Unit, Civil Disturbance Unit, Search and Rescue/Personal Locator

Services/sUAS teams, Honor Guard, Crisis Negotiation Team, Explosive Ordnance Disposal Team, and other specialized collateral response teams that support agency operations and critical incidents. Emergency Management staff assigned to the Division coordinate with Loudoun County agencies, regional partners, and Sheriff's Office leadership on emergency preparedness, contingency planning, and large-scale event coordination.

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 and enforces civil processes in Loudoun County. Additionally, it ensures detainee presence in courts and provides security for off-site hearings as ordered.

Administrative and Technical Services (ATS)

Provides critical support functions to LCSO divisions, including records management, property and evidence management, accreditation and training, human resources, IT support, false alarm reduction, employment services, and finance and administration. Responsibilities include delivering comprehensive training programs for both law enforcement personnel and civilian staff to ensure adherence to best practices and established protocols. Additionally, this area provides emergency 9-1-1 dispatch and non-emergency telecommunicator services, while also managing administrative calls for service.

Office of the Sheriff

Provides senior command and leadership, strategic planning, internal review, and Public Information Office functions.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$107,770,039	\$125,429,173	\$143,111,242	\$157,817,342	\$164,919,123
Operating and Maintenance	18,933,708	19,923,827	19,641,953	24,537,888	24,724,520
Capital Outlay	310,033	298,024	310,225	25,200	25,200
Other Uses of Funds	0	222,817	0	0	0
Total - Expenditures	\$127,013,781	\$145,873,841	\$163,063,420	\$182,380,430	\$189,668,843
Revenues					
Other Local Taxes	\$3,033,504	\$3,018,749	\$2,720,800	\$2,620,840	\$2,620,840
Permits Privilege Fees And Regulatory Licenses	426,515	413,284	375,200	375,200	375,200
Fines And Forfeitures	1,556,831	1,582,051	1,330,000	1,330,000	1,330,000
Charges For Services	418,998	442,823	490,990	490,990	490,990
Miscellaneous Revenue	740	6	0	0	0
Recovered Costs	2,188,484	2,092,032	1,786,100	2,036,100	2,036,100
Intergovernment - Commonwealth	19,350,524	20,042,212	20,650,750	21,117,000	21,117,000
Intergovernment - Federal	1,391,195	927,980	0	0	0
Total - Revenues	\$28,366,792	\$28,519,137	\$27,353,840	\$27,970,130	\$27,970,130
Local Tax Funding	\$98,646,989	\$117,354,704	\$135,709,580	\$154,410,300	\$161,698,713
FTE - General Fund	852.27	875.47	898.47	937.47	937.47

Department Programs

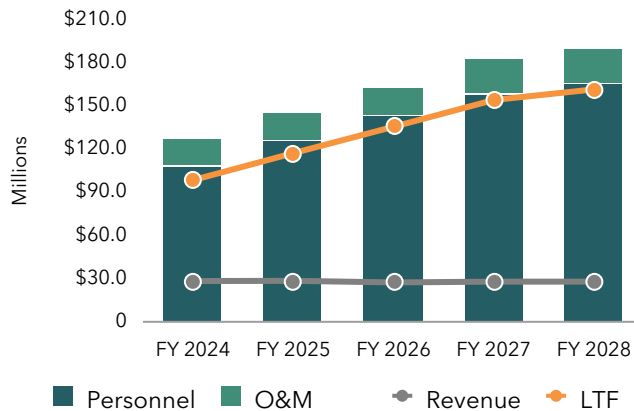
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Office of the Sheriff					
Expenditures	\$2,173,828	\$2,457,773	\$2,884,506	\$3,049,179	\$3,184,647
Revenue	602,538	630,793	561,450	667,300	667,300
LTF	\$1,571,290	\$1,826,980	\$2,323,056	\$2,381,879	\$2,517,347
FTE - General Fund	11.00	10.00	12.00	12.00	12.00
Field Operations					
Expenditures	\$36,126,078	\$37,393,113	\$47,293,919	\$50,283,208	\$52,538,334
Revenue	7,611,219	6,300,671	5,909,750	6,320,150	6,320,150

¹ Sums may not equal due to rounding.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
LTF	\$28,514,858	\$31,092,442	\$41,384,169	\$43,963,058	\$46,218,184
FTE - General Fund	305.56	314.00	327.00	327.00	327.00
Criminal Investigations					
Expenditures	\$14,001,169	\$12,539,286	\$10,037,780	\$11,111,037	\$11,592,136
Revenue	1,961,470	2,104,769	2,074,650	2,110,800	2,110,800
LTF	\$12,039,698	\$10,434,517	\$7,963,130	\$9,000,237	\$9,481,336
FTE - General Fund	93.30	98.31	103.31	103.31	103.31
Operational Support					
Expenditures	\$7,205,278	\$17,877,731	\$24,059,389	\$26,984,312	\$28,099,121
Revenue	3,043,076	4,413,593	4,126,400	4,306,900	4,306,900
LTF	\$4,162,202	\$13,464,138	\$19,932,989	\$22,677,412	\$23,792,221
FTE - General Fund	58.77	61.54	61.54	67.54	67.54
911 Emergency Communications					
Expenditures	\$6,154,397	\$6,426,134	\$7,283,683	\$7,707,808	\$8,050,616
Revenue	3,136,004	3,018,749	2,720,800	2,620,840	2,620,840
LTF	\$3,018,393	\$3,407,385	\$4,562,883	\$5,086,968	\$5,429,776
FTE - General Fund	49.00	49.00	49.00	49.00	49.00
Administrative-Technical Services					
Expenditures	\$20,941,915	\$23,325,966	\$23,452,103	\$28,217,062	\$28,840,751
Revenue	2,930,282	2,487,909	1,305,530	1,634,730	1,634,730
LTF	\$18,011,633	\$20,838,058	\$22,146,573	\$26,582,332	\$27,206,021
FTE - General Fund	62.64	68.62	70.62	76.62	76.62
Corrections					
Expenditures	\$29,458,737	\$33,287,255	\$35,294,680	\$41,472,472	\$43,198,936
Revenue	6,749,431	7,105,600	10,247,350	7,671,500	7,671,500
LTF	\$22,709,305	\$26,181,655	\$25,047,330	\$33,800,972	\$35,527,436
FTE - General Fund	184.00	187.00	188.00	215.00	215.00
Court Services					
Expenditures	\$10,952,380	\$12,566,582	\$12,757,360	\$13,555,353	\$14,164,303
Revenue	2,332,771	2,457,053	407,910	2,637,910	2,637,910
LTF	\$8,619,609	\$10,109,529	\$12,349,450	\$10,917,443	\$11,526,393
FTE - General Fund	88.00	87.00	87.00	87.00	87.00

Revenue and Expenditure History



Revenue/Local Tax Funding

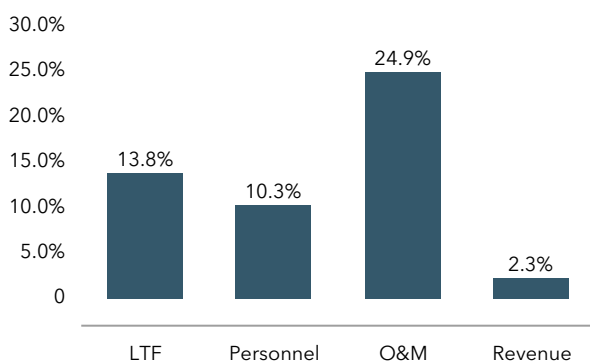
As shown, the Sheriff's Office is primarily funded by local tax funding (84 percent). Programmatic and intergovernmental revenue makes up the remaining 16 percent and primarily consists of reimbursements from the Virginia Compensation Board.

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 Operating and maintenance (O&M) costs consist of contractual service and support items, including support to the Northern Virginia Criminal Justice Academy (NVCJA), and supplies/equipment for staff. O&M expenditures have increased due to growth in agency staff generally, for supplies and like expenditure items, and due to contractual cost increases for contracts and agreements managed by the Sheriff's Office. O&M costs have also increased to support ongoing agency technology needs and to support initiatives and training imperatives.

Percent Change, Adopted FY 2026 to Adopted FY 2027

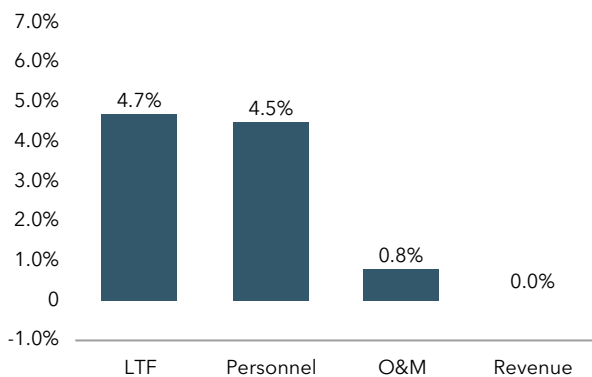


Reasons for Change:

Personnel: ↑ 39.00 FTE, annualization of FY 2026 compensation increases, benefit rate adjustments || **O&M:** ↑ Base adjustments for the Northern Virginia Criminal Justice Academy (NVCJA), other contract and software-related increases, increases for LCSO training needs/supplies and technology contracts/initiatives, and supplies/equipment for positions || **Revenue:** ↑ Projected increases in Virginia Compensation Board revenue

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

Percent Change, Adopted FY 2027 to Projected FY 2028

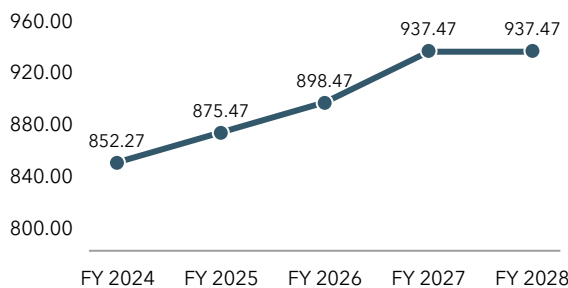


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 0.8%, 3% projected general increase, offset by removal of one-time costs for FY 2027 ||

Revenue: ↔

Staffing/FTE History



FY 2024 (40.00 FTE): 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

FY 2025 (23.44 FTE): 0.44 FTE crossing guards, 1.00 FTE behavioral health coordinator, 1.00 FTE intelligence manager, 2.00 FTE intelligence analysts, 1.00 FTE systems manager, 1.00 FTE crime analyst, 1.00 FTE policy & accreditation manager, 1.00 FTE HR manager, 1.00 FTE training coordinator, 14.00 FTE field deputies

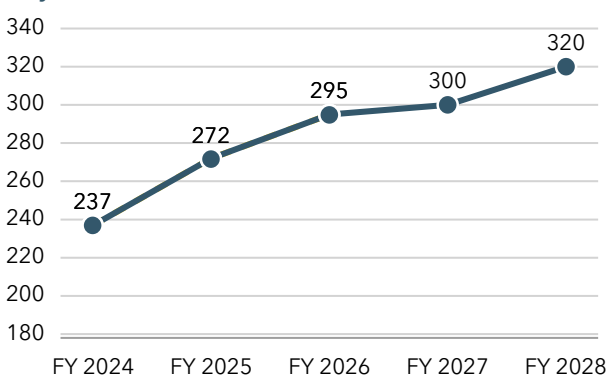
FY 2026 (23.00 FTE): 1.00 FTE administrative assistant, 1.00 FTE communications specialist, 1.00 FTE civilian financial crimes investigator, 2.00 FTE civilian applicant investigators, 1.00 FTE program assistant, 7.00 FTE 2nd lieutenants, 6.00 FTE sergeants, 1.00 FTE 1st lieutenant, 2.00 FTE victim services advocates, 1.00 FTE victim services unit manager

FY 2027 Adopted (39.00 FTE): 1.00 FTE captain, 1.00 FTE 1st lieutenant-training, 1.00 FTE 2nd lieutenant-training, 1.00 FTE sergeant-training, 1.00 FTE training curriculum manager, 1.00 FTE administrative assistant, 1.00 FTE sergeant-SRO, 5.00 FTE school resource officers, 1.00 FTE 1st lieutenant-corrections, 1.00 FTE 2nd lieutenant-corrections, 4.00 FTE sergeants-corrections, 20.00 FTE corrections deputies, 1.00 FTE ADC medical director

Sheriff's Office Capital Facility Opening: ADC Expansion- CIP- Phase 1 of 2

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$3,230,981	\$2,214,000	\$0	\$0	\$5,444,981	26	0
Details		Overview				
Service Level:	Current Service Level Request	• The Adopted Budget provides the first of two planned phases of staffing related to the Adult Detention Center (ADC) Expansion/Phase 3 capital project. This phase provides 26 uniformed staff positions for the housing area component of the related project. • The identified phasing approach will facilitate recruitment/background check and academy training timelines ahead of the facility's expansion opening for operations. • Twenty of the positions are deputies and will staff the applicable shifts needed for the planned housing area. Four positions are sergeants and will supervise and manage the individual shift teams. Two positions, a first lieutenant and a second lieutenant, will provide overall leadership and supervision of this new housing area in the expanded ADC ecosystem while supporting division leadership, generally. • The staffing of this initial phase is consistent with staffing plans identified in and through the Community Based Corrections Plan completed in December 2021 and will allow for operation of a housing area that accommodates inmate programming and lower custody level inmates using a hybrid supervision design.				
Mandates:	Federal/State Mandate					
Program:	Corrections					
Activity:	Adult Detention Center					
Positions:	1 1st Lieutenant 1 2nd Lieutenant 20 Deputy I 4 Sergeant					
One-time LTF:	\$419,800					
Recurring LTF:	\$5,025,181					

Key Measures



Measure: Average daily resident population housed in the Loudoun County ADC

There has been a general increase in the ADC's average daily population over fiscal years' 2023-25 after the drop seen during the pandemic. The average daily population is anticipated to increase in FY 26-28, and the capacity for this population will certainly increase somewhat with the expansion of the ADC facility (which will provide more bed space and more programming space for residents).

Sheriff's Office Board Priority: Medical Director-Adult Detention Center

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$391,983	\$16,160	\$0	\$0	\$408,143	1	0

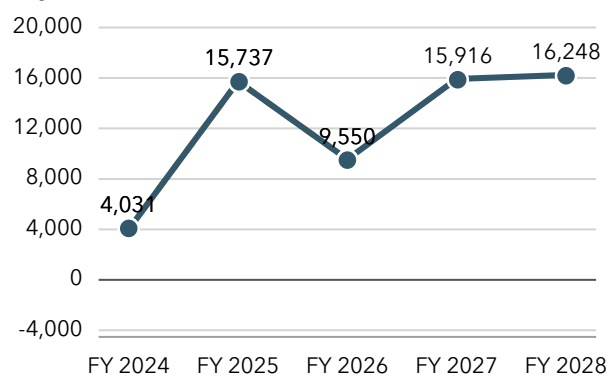
Details	Overview
Service Enhanced Service Level: Level Request Mandates: Not mandated Program: Corrections Activity: Adult Detention Center Positions: 1 Medical Director One-time \$6,300 LTF: Recurring \$401,843 LTF:	• The Adopted Budget provides a medical director position to the Loudoun County Sheriff's Office to supervise and provide medical expertise in the supervision of the inmate medical and psychiatric services contract. This position responds to Board discussions on and surrounding the provision of these services to the Adult Detention Center (ADC) population and would provide an in-house source of medical expertise to compliment existing ADC administration management of medical and psychiatric service contracts.

Sheriff's Office Priority 1: Training Section

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$996,979	\$526,000	\$0	\$0	\$1,522,979	6	0

Details	Overview
Service Level: Current Service Level Request	• The Adopted Budget provides six full-time positions for LCSO's Training and Accreditation Activity (four positions are uniformed and two are civilian). • Uniformed positions include a captain, first lieutenant, second lieutenant, and sergeant and will provide a cohesive leadership structure for the activity relative to increasingly complex training needs and initiatives. • Civilian positions include a training curriculum manager to help manage and better structure the various training initiatives and programs undertaken in LCSO and an administrative assistant to facilitate record management and maintenance.
Mandates: Not mandated	
Program: Administrative & Technical Services	
Activity: Training & Accreditation	
Positions: 1 1st Lieutenant 1 2nd Lieutenant 1 Captain 1 Administrative Assistant II 1 Sergeant 1 New or Unclassified	
One-time LTF: \$155,600	
Recurring LTF: \$1,367,379	

Key Measures



Measure: Combined instructor hours (weapons training, tasers, emergency vehicle operator course)

Instructor hours are delivered to ensure compliance with applicable Virginia Department of Criminal Justice Services standards and best practices. Funded positions will help deliver these programs/training hours more efficiently.

FY 2027 Adopted Budget

Sheriff's Office Priority 2: School Resource Officers (SRO) - Floaters

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$936,978	\$887,314	\$0	\$0	\$1,824,292	6	0

Details	Overview
Service Enhanced Service Level: Level Request Mandates: County Mandate Program: Operational Support Activity: School Resource Officer Unit Positions: 5 Deputy First Class 1 Sergeant One-time \$295,800 LTF: Recurring \$1,528,492 LTF:	The Adopted Budget provides funding for a School Resource Officers (SRO) Floater program, which was approved in a motion by the Board of Supervisors during the March 9, 2026 Budget Work Session. The funding provides for five additional SROs and a sergeant position.

Transportation and Capital Infrastructure

The Department of Transportation and Capital Infrastructure (DTCI) leads the planning, design, utility relocation, and construction of transportation and facility capital projects for the County through the Capital Improvement Program (CIP); and assists with the preparation of the capital budget. DTCI is also responsible for long-range transportation planning, and traffic engineering. DTCI staff serves as technical advisors to the Board of Supervisors (Board) on matters relating to transportation, facility development, regional funding, project scheduling, and cost estimating.

Programs

Design and Construction

Collaborates with the Office of Management and Budget (OMB) to develop the CIP budget, schedules, and scopes. 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. Provides quality control and delivery of projects on schedule and within budget.

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.

Administration & Policy

Delivers a broad range of strategic support functions, including human resource administration and management, Board and public coordination and communication, budget development and monitoring, department policy development and enhancement, technology support, asset management, and oversight of the capital program management office, along with procurement and accounting activities essential to the County's capital program.

Budget staff ensure appropriate funding for capital projects and operational needs and complete required budget adjustments. Communications staff manages Board and public outreach, coordinates project related ceremonies and engagement efforts and ensures timely and accurate dissemination of project updates to the community. Accounting and procurement staff oversee accurate and timely vendor purchase order submissions and invoice processing, validate reimbursements to external agencies, and reconcile daily project expenditures. Technology staff administer project management and related software systems and provide Audio/Visual and technical support. Human resources responsibilities include recruiting and onboarding new employees and managing employee relations. Staff also fulfill Freedom of Information Act requests, coordinate Board item submissions, and support communication with Board offices.

Additionally, the division provides essential administrative assistance to support overall operations.

Budget Analysis

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Actuals	Adopted	Adopted	Projected
Expenditures					
Salary and Benefits	\$4,937,918	\$5,713,639	\$8,008,843	\$8,685,764	\$9,076,623
Operating and Maintenance	2,057,973	2,918,923	3,676,913	3,650,811	3,759,923
Total - Expenditures	\$6,995,890	\$8,632,562	\$11,685,756	\$12,336,575	\$12,836,547
Revenues					
Permits Privilege Fees And Regulatory Licenses	\$274,703	\$519,519	\$1,532,356	\$1,532,356	\$1,532,356
Charges For Services	1,443	133	0	0	0
Total - Revenues	\$276,146	\$519,653	\$1,532,356	\$1,532,356	\$1,532,356
Local Tax Funding	\$6,719,744	\$8,112,909	\$10,153,400	\$10,804,219	\$11,304,191
FTE - General Fund	36.00	41.00	48.00	50.00	50.00

¹ Sums may not equal due to rounding.

² Prior to FY 2026, the State and Federal Grant Fund was included in department financial tables. Historical revenues and expenditures in this document reflect only activity in the departmental operating budget of the General Fund. For more information about the State and Federal Grant Fund, see the Other Funds section.

³ Following a mid-year reorganization during FY 2026, responsibilities for the former Space Planning and Renovation program were split between DTIC's Design and Construction program and the Office of Real Property Asset Management and Planning (RPAMP) within the Office of the County Administrator. One assistant director, one space planning manager, and one space planner were transferred from DTIC to RPAMP.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
FTE - Capital Projects Fund	59.00	52.00	51.00	50.00	50.00
Grand Total - FTE	95.00	93.00	99.00	100.00	100.00

Department Programs^{1, 2, 3, 4, 5}

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Design and Construction					
Expenditures	\$2,789,439	\$3,226,249	\$3,606,267	\$3,339,950	\$3,475,937
Revenue	1,443	133	0	0	0
LTF	\$2,787,996	\$3,226,116	\$3,606,267	\$3,339,950	\$3,475,937
FTE - General Fund	10.00	13.00	14.00	13.00	13.00
FTE - Capital Projects Fund	59.00	52.00	51.00	50.00	50.00

Transportation Planning and Traffic Engineering

Expenditures	\$2,676,885	\$3,762,114	\$5,164,030	\$5,396,011	\$5,614,613
Revenue	274,703	519,519	1,532,356	1,532,356	1,532,356
LTF	\$2,402,182	\$3,242,595	\$3,631,674	\$3,863,655	\$4,082,257
FTE - General Fund	15.00	16.00	19.00	20.00	20.00

Administration

Expenditures	\$1,526,969	\$1,646,772	\$2,915,459	\$3,600,614	\$3,745,997
LTF	\$1,526,969	\$1,646,772	\$2,915,459	\$3,600,614	\$3,745,997
FTE - General Fund	11.00	12.00	15.00	17.00	17.00

Transportation Services

Expenditures	\$2,597	\$(2,573)	\$0	\$0	\$0
LTF	\$2,597	\$(2,573)	\$0	\$0	\$0

¹ Sums may not equal due to rounding.

² Following a mid-year reorganization during FY 2026, responsibilities for the former Space Planning and Renovation program were split between DTCI's Design and Construction program and the Office of Real Property Asset Management and Planning (RPAMP) within the Office of the County Administrator. One assistant director, one space planning manager, and one space planner were transferred from DTCI to RPAMP.

³ Following a mid-year reorganization in FY 2023, the Transportation Services program was transferred to the Department of General Services. A small amount of residual expenditures were costed to DTCI in FY 2024 and FY 2025.

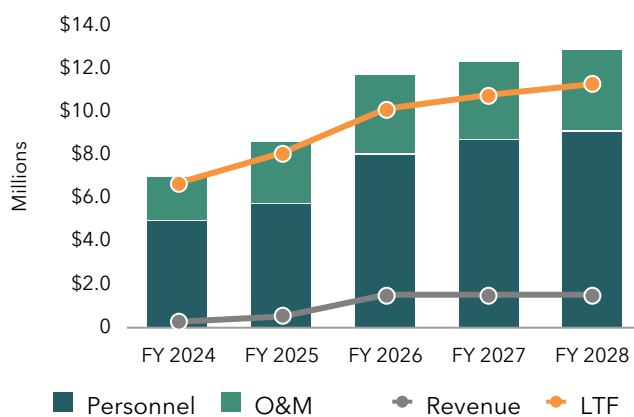
⁴ Mid-year FY 2025, one construction field representative position was reclassified to an assistant director of policy and policy position. This position was revised to be funded in the General Fund and no longer in the Capital Projects Fund. Due to a clerical error, this updated position count was not reflected in previous budget documents.

⁵ Mid-year FY 2026, one GIS analyst position was reclassified to an assistant director of facility design position. Reflected in FY 2027 Adopted, this position is funded in the General Fund.

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Actuals	Adopted	Adopted	Projected

FTE counts provided above include the Department's FTE in the Capital Projects Fund. The listing of departments along with the number of support and direct positions included in capital staffing is included in the Factors Affecting the FY 2025 - FY 2030 Amended CIP pages within the Capital Improvement Program Overview section.

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Department of Transportation and Capital Infrastructure is primarily funded by local tax funding (88 percent). Program-generated revenue consists of developer fees for traffic data collection and traffic warrant studies.

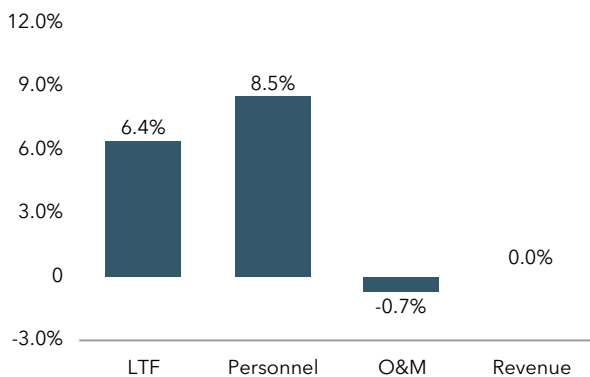
Expenditure

The majority of the Department of Transportation and Capital Infrastructure's expenditure budget is dedicated to personnel costs (70

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 Operating and maintenance costs tied to developer fees are budgeted to align with current demand for traffic data collection and traffic warrant studies. In future fiscal years, these revenue-neutral costs are expected to increase as a higher number of applications will be subject to the requirements of regulations in effect as of July 1, 2023.

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

Percent Change, Adopted FY 2026 to Adopted FY 2027



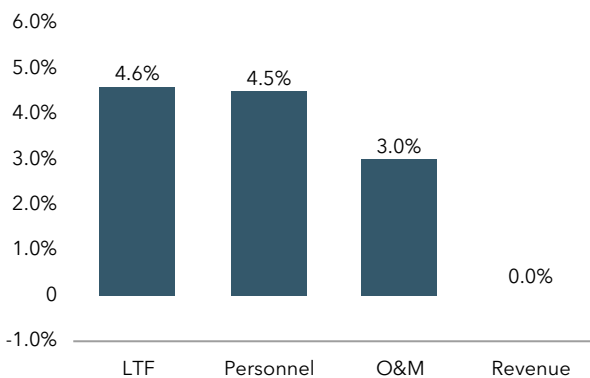
Reasons for Change:

Personnel: ↑ 4.00 FTE, compensation increases, benefit rate adjustments ||

O&M: ↓ costs associated with personnel transferred from DTCL to the Office of the County Administrator, internal services costs for Central Mail moved from DTCL to the Department of General Services ||

Revenue: ↔ align with current demand for traffic data collection and traffic warrant studies

Percent Change, Adopted FY 2027 to Projected FY 2028

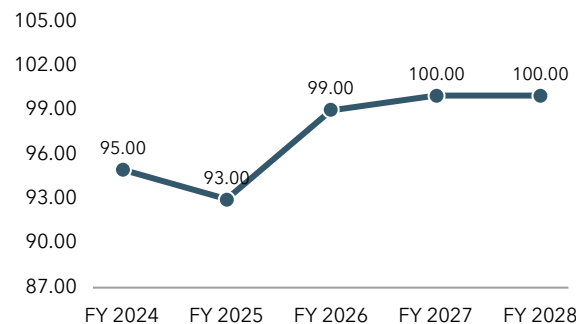


Reasons for Change:

Personnel: ↑ 4.5% || **O&M:** ↑ 3% ||

Revenue: ↔

Staffing/FTE History



FY 2024 (7.00 FTE): 1.00 FTE assistant program manager for construction, 2.00 FTE facility project managers, 1.00 FTE senior facility project manager, 1.00 FTE assistant director, 1.00 FTE senior land acquisition managers, and 1.00 FTE land acquisition manager all in the Capital Projects Fund

FY 2024 Mid-Year (-7.00 FTE): 7.00 FTE were transferred from DTCL to the Office of the County Administrator to create the Office of Real Property Asset Management and Planning (RPAMP)

FY 2027 Adopted Budget

FY 2025 (5.00 FTE): 1.00 FTE utility program manager and 1.00 FTE utility manager in the Capital Projects Fund, 1.00 FTE facilities project development program manager, 2.00 FTE senior facilities project development managers

FY 2026 (6.00 FTE): 1.00 FTE deputy director; 1.00 FTE HR program manager; 1.00 FTE accountant; 1.00 FTE transportation program manager; 1.00 FTE transportation assistant program manager; 1.00 FTE transportation planner

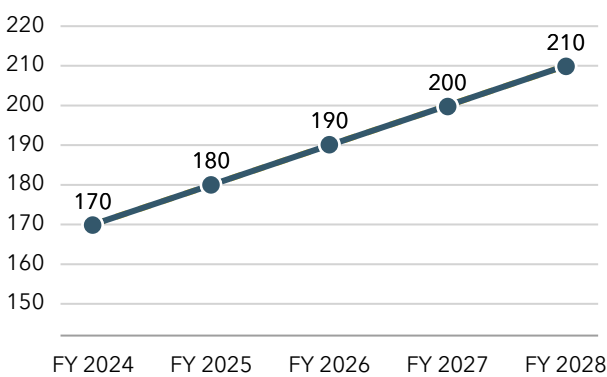
FY 2026 Mid-Year (-3.00 FTE): 1.00 FTE assistant director, 1.00 FTE space planning manager, 1.00 FTE space planner were transferred from DTCL to RPAMP

FY 2027 (4.00 FTE): 1.00 FTE special projects manager, 2.00 FTE executive assistants, 1.00 FTE senior traffic engineer

Transportation and Capital Infrastructure Priority 1: Administration

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$410,121	\$19,890	\$0	\$0	\$430,011	3	0
Details		Overview				
Service Level:	Enhanced Service Level Request	• This request creates three new positions, enhancing the current service level for reviewing Board items. • Each of the two executive assistants will support a deputy director by managing meeting scheduling, document coordination, and supporting responses to Freedom of Information Act inquiries. • The special projects manager will streamline and improve Board communications for the Department. • Additional administrative support will focus on intake, tracking, and routing of over 50 Board office inquiries per month, ensuring proper monitoring and leadership review. This support will also schedule approximately 10 in-person leadership meetings monthly, centralizing communication, and strengthening accountability. • The Department manages over 160 capital projects requiring extensive coordination with towns, homeowners associations, the Board, and other County departments. These roles will enhance administrative efficiency and communication without shifting existing staff responsibilities.				
Mandates:	Not mandated					
Program:	Administration					
Activity:	Capital Coordination, Funding and Policy					
Positions:	2 Executive Assistant 1 Special Projects Manager					
One-time LTF:	\$8,700					
Recurring LTF:	\$421,311					

Key Measures



Measure: Number of Board Action Reports and Board Items

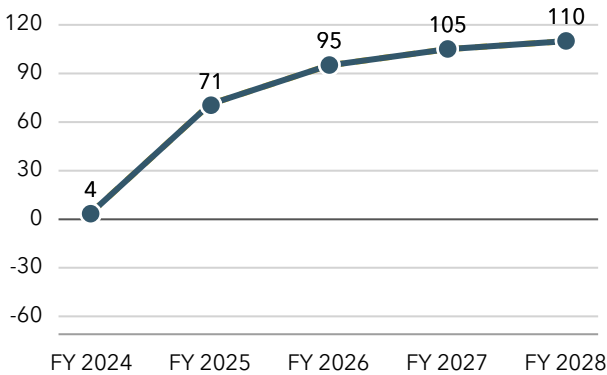
Increased administrative personnel will support the growing number of Board documents prepared by the Department.

Transportation and Capital Infrastructure Priority 2: Transportation Planning Senior Traffic Engineer

Personnel:	O&M:	Capital:	Revenue:	LTF:	FT pos.	PT pos.
\$163,013	\$7,830	\$0	\$0	\$170,843	1	0

Details	Overview
Service Level: Current Service Level Request	• This approved request will maintain the current service level by bringing previously outsourced services in-house. • This senior traffic engineer position will be responsible for reviewing and providing comments on traffic impact studies (TIS), pre-application meetings, TIS scoping meetings, scoping agreements, traffic data collection and TIS checklists for legislative applications, as well as site plans for schools. • In addition, this position will be responsible for the warrant studies that are triggered by proffer management for all signal justification reports, all-way stops, and crosswalk warrant studies needed for site plan development to meet proffer requirements. This position will be responsible for all accounting, budgeting, and procurement for the programs. • Developers are required to obtain approval by Virginia Department of Transportation (VDOT) for the warrant studies to include in their construction plans as part of their application development. This position will coordinate the development, submission, and approval with VDOT. This position will also manage the data collection for the Traffic Calming Program. Existing staff were unable to handle the high volume of traffic impact studies received and relied on contracted staff augmentation to provide customer service to internal and external customers.
Mandates: Federal/State Mandate	
Program: Transportation Planning and Traffic Engineering	
Activity: Transportation Planning	
Positions: 1 Engineer III-Transportation	
One-time LTF: \$4,100	
Recurring LTF: \$166,743	

Key Measures



Measure: Number of traffic impact studies reviewed

This position will support the in-house review of traffic impact studies.

Treasurer

The Treasurer is a locally elected constitutional officer whose duties are mandated by the Code of Virginia and local ordinances. The Treasurer is elected at-large for a four-year term and provides direct service to all Loudoun residents and businesses. The principal functions of the Treasurer's Office include billing and collecting taxes for real and personal property, business licenses, and other services as specified by the Code of Virginia and local ordinances; acting as primary depository of revenue for all County agencies, including Loudoun County Public Schools (LCPS); investing and safeguarding County funds; reconciling County funds to bank and investment accounts; and providing outstanding customer service to taxpayers, County staff, and LCPS staff.

Program

Administration of the Revenue

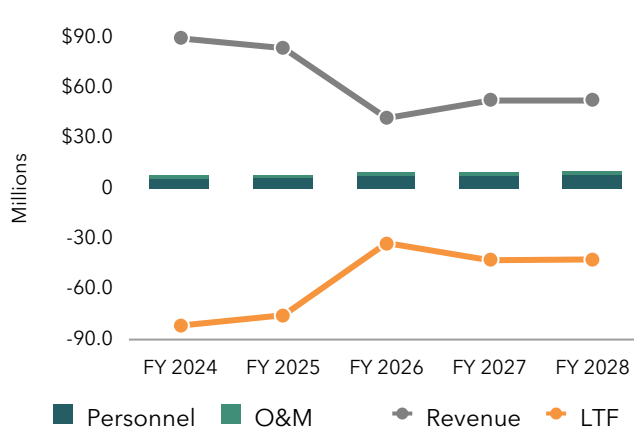
Collect real and tangible personal property taxes for the County and all seven incorporated towns and serve as the depository for cash receipts for all County and LCPS agencies.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$6,105,368	\$6,683,877	\$7,555,601	\$7,819,620	\$8,171,503
Operating and Maintenance	1,909,928	1,680,959	2,058,535	2,119,314	2,182,893
Total - Expenditures	\$8,015,296	\$8,364,836	\$9,614,136	\$9,938,934	\$10,354,396
Revenues					
Other Local Taxes	\$7,626,825	\$(92,008)	\$0	\$0	\$0
Revenue From Use Of Money And Property	79,494,689	81,281,445	40,000,000	50,485,094	50,485,094
Charges For Services	1,379,864	1,612,147	956,845	956,845	956,845
Miscellaneous Revenue	415	4,458	2,500	2,500	2,500
Recovered Costs	743,581	528,343	650,000	650,000	650,000
Intergovernment - Commonwealth	435,333	470,779	485,000	505,600	505,600
Total - Revenues	\$89,680,707	\$83,805,164	\$42,094,345	\$52,600,039	\$52,600,039
Local Tax Funding	\$(81,665,411)	\$(75,440,328)	\$(32,480,209)	\$(42,661,105)	\$(42,245,642)
FTE - General Fund	56.00	58.00	60.00	60.00	60.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Office of the Treasurer is funded by office-generated revenue, which generates more revenue than necessary to support its operations. Interest revenue is currently the largest revenue source. Revenue is increasing, reflecting the higher interest rate environment. This trend is expected to continue.

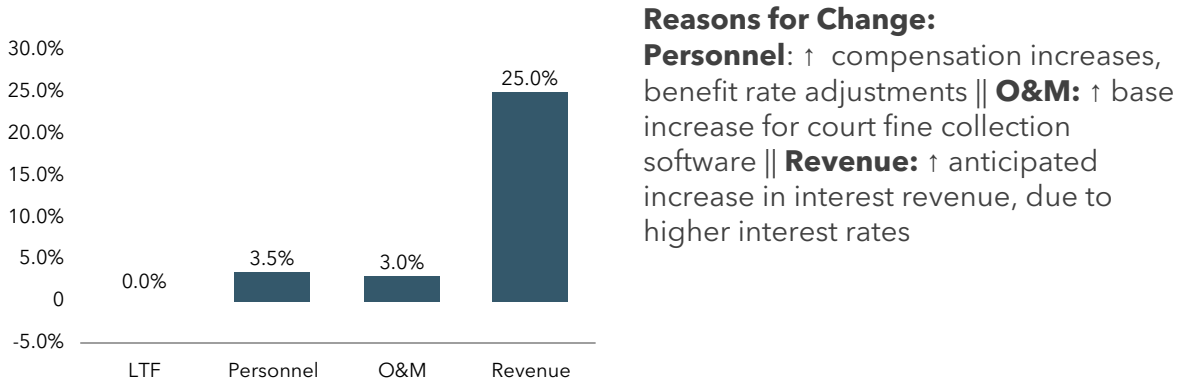
Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs

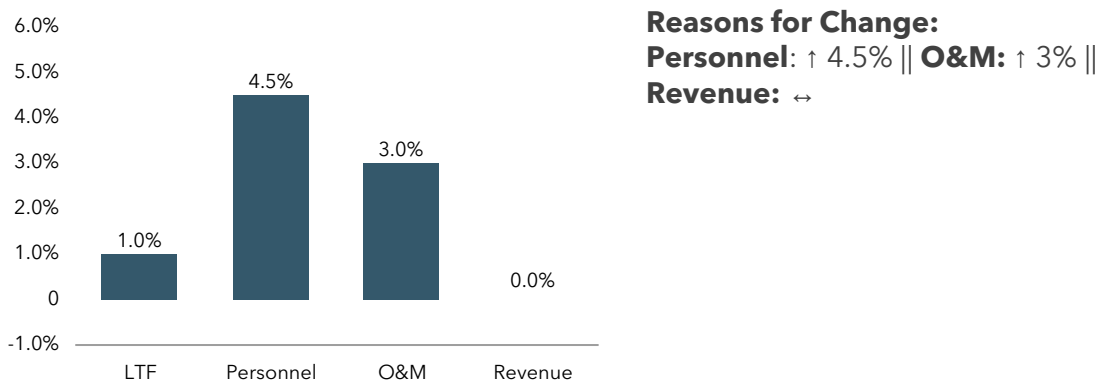
¹ Sums may not equal due to rounding.

(79 percent). Major drivers of personnel increases are additional staffing as outlined in Staffing/FTE History section and compensation increases, including merit increases for the general workforce in each fiscal year.¹

Percent Change, Adopted FY 2026 to Adopted FY 2027

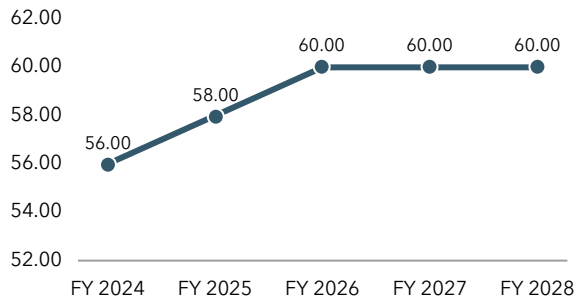


Percent Change, Adopted FY 2027 to Projected FY 2028



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

Staffing/FTE History



FY 2025 (2.00 FTE): 1.00 FTE cash management specialist, 1.00 FTE tax administration assistant

FY 2026 (2.00 FTE): 1.00 FTE operations specialist, 1.00 FTE lead collector

Youth Services

The Youth Services Department operates the Loudoun County Juvenile Detention Center (JDC) and the RISE (Reaching for Insight, Success, and Empowerment) Youth Shelter for court-involved youth. The department also provides prevention and engagement services for at-risk youth and their families at the Youth and Family Resource Center to link them to community-based supports.

A group of staff in the department, formerly known as the Juvenile Court Service Unit, previously provided direct support to the 20th District Court Service Unit (CSU) under a contract with the Virginia Department of Juvenile Justice (DJJ). Following a change in DJJ purview, effective October 2024, CSU functions in Loudoun are now solely administered by state employees. The County needed to update the department's name to reflect the distinction and selected Youth Services. County Administration and internal operations departments have been working with Youth Services' leadership to redesign administrative services and programming and adjust the work activities of employees who previously provided services to the CSU. Staff supporting residential services did not experience a change; however, the County has been working with all department staff to review opportunities for department-wide efficiencies. The department's system reorganization was completed by July 1, 2025. The administrative services and program redesign components continued throughout fiscal year 2026 and remain under development.

Programs

Administrative Services

Provides leadership and overall direction; implements County policies and procedures.

Prevention and Engagement Services

Assists youth and their families to help prevent or reduce involvement with law enforcement and/or the juvenile justice system. Provides referrals to community-based supports to Loudoun youth demonstrating risky behavior. Provides diversion services, evidence-based prevention, educational programming, and community service opportunities.

Residential Services

Provides safe and secure, out-of-home placements for youth with a goal of providing positive development for youth while in care. Services include a secure detention providing long-term and short-term secure placement and a secure, short-term shelter program for youth involved in the court system.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Expenditures					
Salary and Benefits	\$7,968,946	\$8,273,612	\$9,298,845	\$9,589,262	\$10,020,779
Operating and Maintenance	966,815	835,812	778,085	757,536	780,262
Total - Expenditures	\$8,935,760	\$9,109,424	\$10,076,930	\$10,346,798	\$10,801,041
Revenues					
Miscellaneous Revenue	\$29,134	\$693	\$0	\$0	\$0
Recovered Costs	93,033	125,083	95,460	95,460	95,460
Intergovernment - Commonwealth	1,006,524	1,006,801	875,961	875,961	875,961
Intergovernment - Federal	20,394	22,414	12,500	0	0
Total - Revenues	\$1,149,085	\$1,154,991	\$983,921	\$971,421	\$971,421
Local Tax Funding	\$7,786,675	\$7,954,433	\$9,093,009	\$9,375,377	\$9,829,620
FTE - General Fund	67.54	68.01	68.01	68.01	68.01

Department Programs²

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Historical Juvenile Court Services Unit					
Expenditures	\$8,935,760	\$8,909,467	\$10,076,930	\$0	\$0
Revenue	1,149,085	1,154,991	983,921	0	0
LTF	\$7,786,675	\$7,754,476	\$9,093,009	\$0	\$0
FTE - General Fund	67.54	68.01	68.01	0.00	0.00
Administrative Services					
Expenditures	\$0	\$2,431	\$0	\$532,318	\$555,494
LTF	\$0	\$2,431	\$0	\$532,318	\$555,494
FTE - General Fund	0.00	0.00	0.00	7.00	7.00

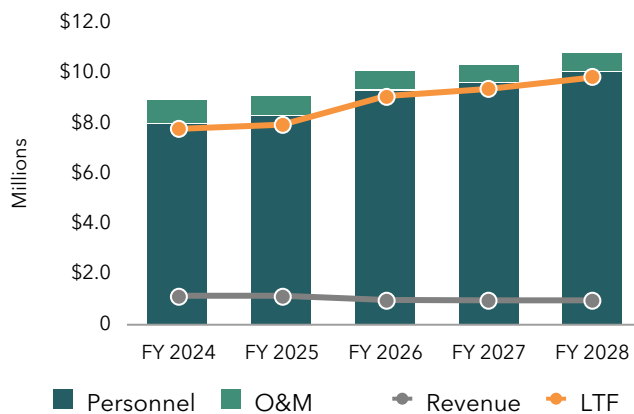
¹ Sums may not equal due to rounding.

² This table reflects the reorganization of the department from the Juvenile Court Services Unit (JCSU) through FY 2026 to the Youth Services Department starting in FY 2027. The department as the JCSU previously provided two main programs: juvenile court services and services through the Youth Services Center; however, in October 2024, juvenile court services in the County transitioned to being solely administered by state employees.

FY 2027 Adopted Budget

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Prevention and Intervention Services					
Expenditures	\$0	\$51,053	\$0	\$3,148,462	\$3,284,906
Revenue	0	0	0	145,706	145,706
LTF	\$0	\$51,053	\$0	\$3,002,756	\$3,139,200
FTE - General Fund	0.00	0.00	0.00	12.00	12.00
Residential Services					
Expenditures	\$0	\$146,473	\$0	\$6,666,018	\$6,960,641
Revenue	0	0	0	825,715	825,715
LTF	\$0	\$146,473	\$0	\$5,840,303	\$6,134,926
FTE - General Fund	0.00	0.00	0.00	49.01	49.01

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Youth Services Department is primarily funded by local tax funding (92 percent). Programmatic revenue consists of state revenue and recovered costs.

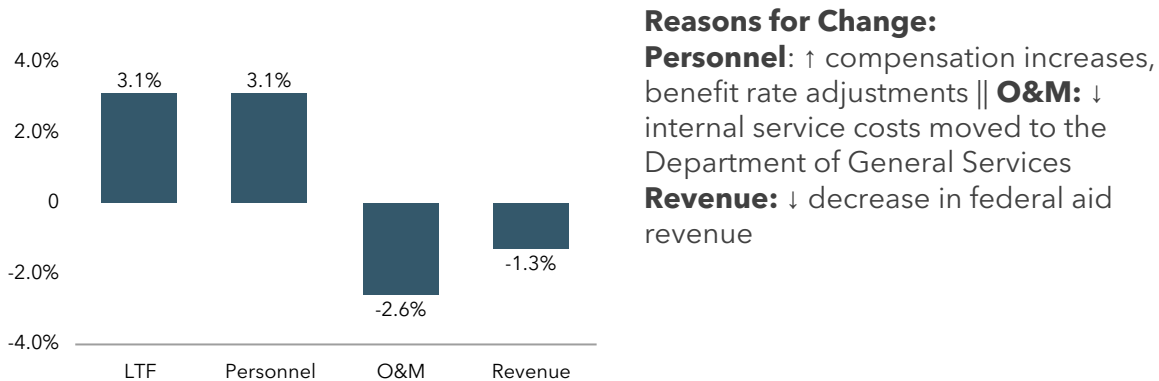
Expenditure

The majority of the Youth Services Department'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

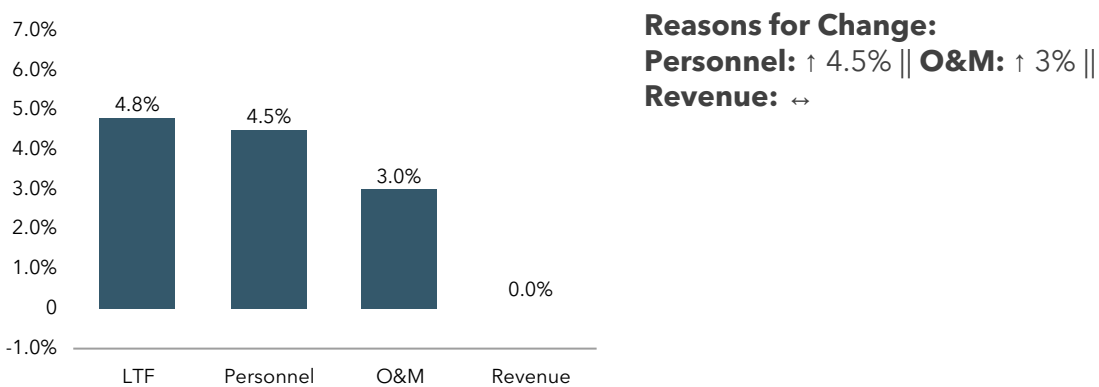
section and compensation increases, including merit increases for the general workforce in each fiscal year.¹ The Department's operating and maintenance expenditures primarily relate to the operations of the Juvenile Detention Center and the RISE Youth Shelter, both of which are 24-hour residential facilities that operate 365 days per year.

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

Percent Change, Adopted FY 2026 to Adopted FY 2027



Percent Change, Adopted FY 2027 to Projected FY 2028



Staffing/FTE History

