



# Index

**A**ccounting, Auditing, and Financial Reporting Policies ..... E-61  
 Animal Services ..... 2-2  
 Asset Maintenance, Replacement, and Enhancement Policies ..... E-62

**B**irmingham Green ..... 6-15  
 Board of Supervisors ..... 1-2  
 Building and Development..... 5-2  
 Business, Professional, and Occupational License Tax ..... R-14

**C**apital Asset Preservation Program..... 13-2  
 Capital Budget Policies ..... E-62  
 Capital Budget Process..... 7-7  
 Capital Improvement Program..... 7-2  
 Capital Improvement Program – Administration..... 9-2  
 Capital Improvement Program – County Projects..... 9-1  
 Capital Improvement Program – Debt Service Fund..... 12-2  
 Capital Improvement Program – Election District Maps..... 10-2  
 Capital Improvement Program – Elementary Schools ..... 11-2  
 Capital Improvement Program – High Schools..... 11-6  
 Capital Improvement Program – LCPS Capital Facility Planning Guidelines ..... 11-22  
 Capital Improvement Program – Other School Projects ..... 11-10  
 Capital Improvement Program – Previously Authorized County Projects ..... 8-2  
 Capital Improvement Program – Roads ..... 10-12  
 Capital Improvement Program – School Projects ..... 11-1  
 Capital Improvement Program – Sidewalks, Signals, and Traffic Calming ..... 10-90  
 Capital Improvement Program – Transit ..... 10-114  
 Capital Improvement Program – Transportation Capital Projects ..... 10-1  
 Charges for Services ..... R-27  
 Children’s Services Act Fund..... 13-6  
 Clerk of the Circuit Court..... 2-8  
 Commissioner of the Revenue ..... 1-10  
 Commonwealth Aid..... R-33  
 Commonwealth’s Attorney..... 2-14  
 Community Corrections..... 2-22  
 Community Development..... 5-1  
 Connected DMV ..... 6-12  
 County Administrator ..... 1-16  
 County Attorney..... 1-22  
 County OPEB Trust Fund ..... 13-8  
 Courts ..... 2-30



# Index

Criteria Policy for Establishment of Special Assessment Districts ..... E-66

**D**ebt Issuance Guidelines..... 12-9

Debt Management Policies..... E-59

Debt Service Expenditures and Funding Sources .....12-3

Debt Service Fund .....12-2

Disposable Plastic Bag Tax Fund .....13-10

Distinguished Budget Awards.....i-3

Dulles Town Center Community Development Authority Fund.....13-12

**E**conomic Development .....5-10

Elections and Voter Registration .....1-28

Emergency Management .....1-16

EMS Transport Fund .....13-14

Executive Summary..... E-2

Extension Services .....3-2

**F**amily Services..... 3-8

Federal Aid ..... R-35

Finance and Budget .....1-34

Fines and Forfeitures..... R-25

Fire and Rescue .....2-38

Fiscal Policy..... E-56

Forecast Discussion and Analysis..... R-40

Fund Balance Policy: County and Schools ..... E-63

FY 2024 Landfill Fee Waivers .....6-9

**G**eneral Fund Revenue and Trends..... R-2

General Fund Revenue Summary..... R-3

General Government Administration..... 1-1

General Property Taxes ..... R-4

General Services.....1-42

Glossary of Terms.....14-2

Greenlea Tax District .....13-19

Guide to the CIP .....7-2

Guide to the FY 2024 Proposed Budget ..... E-6

**H**ealth and Welfare..... 3-1

Health .....3-16

History of Expenditures by Department..... E-54

History of FTE by Department ..... E-54

History of Loudoun County .....i-5

Housing and Community Development .....5-38



**Index**

Housing Fund .....13-20

Human Resources .....1-56

**I**mpact on Future Debt Ratios (Debt Service Fund).....12-10

Information Technology .....1-62

Investment Policies ..... E-61

**J**uvenile Court Service Unit.....2-48

**L**andfill Fee Waivers .....6-8

Legal Resource Center (Law Library).....13-24

Library Services.....4-2

Local Non-Property Taxes ..... R-10

Loudoun County Combined Fire and Rescue System.....2-38

Loudoun County Mission.....i-4

Loudoun Small Business Development Center.....6-12

Loudoun Soil and Water Conservation District Board .....6-15

**M**ajor Equipment Replacement Fund .....13-29

Mapping and Geographic Information.....5-16

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

Metro Parking Garage Fund.....13-30

Metropolitan Washington Council of Government.....6-15

Miscellaneous Revenue..... R-30

Miscellaneous.....6-2

**N**on-Departmental Expenditures .....6-2

Nonprofit Organizations .....6-10

Non-Tax Accounts Receivable Policies ..... E-61

Northern Virginia Community College.....6-15

Northern Virginia Economic Development Alliance.....6-12

Northern Virginia Regional Park Authority .....6-15

**O**ccoquan Watershed Monitoring Program .....6-15

Operating Budget Policies ..... E-56

Operating Impact Analysis.....7-42

Other Financing Sources ..... R-32

Other Appropriated Funds.....13-2

Other Local Sources of Revenue ..... R-20

**P**arks, Recreation, and Community Services .....4-10

Parks, Recreation, and Culture .....4-1



# Index

Permits, Fees, & Licenses..... R-21  
 Personal Property ..... R-7  
 Planning and Zoning .....5-22  
 Policy Goals..... E-56  
 Projects Identified for Future Development.....8-6  
 Property Tax Rates ..... R-9  
 Proposed Budget Overview ..... E-14  
 Public Facilities Fund.....13-32  
 Public Safety and Judicial Administration.....2-1

**R** Real Property ..... R-5  
 Real Property Tax Relief ..... R-7  
 Recovered Costs..... R-31  
 Regional Organizations and Intergovernmental Contributions .....6-14  
 Rental Assistance Program Fund.....13-42  
 Resource Requests by Functional Area ..... E-30  
 Restricted Use Transit Occupancy Tax Fund (TOT) .....13-46  
 Revenue Policies ..... E-60  
 Revolving Loan Fund .....6-16  
 Risk Management Policies..... E-63  
 Route 28 Special Improvements Fund .....13-52

**S** Sales and Utilities Taxes ..... R-11  
 Schedule of Appropriation .....7-20  
 School Fund ..... R-36  
 Sheriff’s Office .....2-56  
 State Categorical Aid..... R-34  
 State Non-Categorical Aid..... R-33  
 State Shared Expenses ..... R-33  
 State and Federal Grant Fund .....13-56  
 Summary of Proposed Capital Budget .....7-8  
 Summary of Proposed Resource Requests..... E-26

**T** able of Contents .....i-7  
 Tall Oaks Water and Sewer Special Revenue Fund .....13-62  
 Title Page of Board of Supervisors.....i-1  
 Title Page of Department of Finance and Budget Staff .....i-2  
 Total Debt Service Expenditure Forecast.....12-5  
 Transmittal Letter..... E-2  
 Transportation and Capital Infrastructure .....5-30  
 Transportation District Fund.....13-64  
 Treasurer .....1-70

**U** se of Money and Property..... R-26



**Index**

**W**ashington Airports Task Force .....6-12