

Date: March 17, 2023  
To: Board of Supervisors  
Through: Tim Hemstreet, County Administrator  
From: Megan Bourke, Deputy Chief Financial Officer, Finance and Budget  
Re: March 16, 2023: Budget Work Session-Toteboard Transmittal

At the March 16, 2023, Budget Work Session, the Board of Supervisors (Board) took straw votes that resulted in a cumulative net increase of \$6,299,298 in local tax funding above the County Administrator's Proposed Budget. Staff was directed to prepare the Appropriations Resolution with a Tax Year 2023 real property tax rate of \$0.875 per \$100 of assessed value and a Tax Year 2023 Personal Property Tax rate of \$4.15 per \$100 of assessed value with an unallocated reserve balance of \$150,702.

## FY 2024 Budget Deliberations - Real Property & Personal Property Tax Rate Impacts

Proposed Budget Tax Rate - Real Estate	\$0.870
Proposed Budget Tax Rate - General Personal Property	\$4.150
Proposed Budget Real Estate Revenue Share	52.85%
New Real Estate Tax Rate, RoundedUp to Half-Cent	\$0.875
Real Estate Revenue Share at New Real Estate Rate	52.99%
New Personal Property Tax Rate (Reduced to Maintain Real Estate @ 51.5%)	\$4.15
Reduction Until Next Lower Rounded Real Estate Tax Rate	\$6,299,298
Available FY 2024 Balance @ Rounded Tax Rate	\$150,702

*Enter reductions as +, additions as -*

Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
Unallocated Balance - Proposed FY 2024 Budget					\$1,252,941
<b><u>March 6, 2023 Budget Work Session</u></b>					
Begin budget deliberations at the real property tax rate of \$0.87 for Tax Year (TY) 2023, and the personal property tax rate of \$4.15 for TY 2023 and TY 2024.	PR	TB	8-0-1	Briskman absent	
Recognize \$6.7 million in additional interest from investment revenue	PR	TB	8-0-1	Briskman absent	\$6,700,000
Add 36.00 FTE for Sheriff's Office Priority # 1: Field Deputies Friendly Amendment: Prepare alternative funding strategy to fund the capital outlay costs for the Field Deputies	ML KS	PR	8-0-1	Briskman absent	(\$5,000,000)
Prorate School Resource Officer request for one-half year	ML	KU	8-0-1	Briskman absent	\$53,982
Add 8.00 FTE for Family Services Priority # 1: Child Protective Services Unit & Add 9.00 FTE for Family Services Priority # 2: Public Benefits Unit	SG	PR	8-0-1	Briskman absent	(\$1,595,002)
Add 13.00 FTE for MHSADS Priority # 1: Crisis Intervention Team Community Access Response	KS	PR	8-0-1	Briskman absent	(\$1,699,071)
Add 1.00 FTE for Community Corrections Priority # 1: Domestic Violence Probation Officer	TB	CK	7-0-2	Briskman, Turner absent	(\$130,581)

### **March 9, 2023 Budget Work Session**

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Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
Reduce the local tax funding transfer to the Major Equipment Replacement Fund by \$3,979,840 to support the capital outlay costs associated with the additional positions for the Loudoun County Sheriff's Office in the General Fund and recognize the resulting additional savings in the Toteboard	KS	TB	6-0-3	Letourneau, Randall, Turner absent	\$479,840
Add 1.00 FTE for Parks, Recreation, and Community Services Priority # 1: Elder Resources Case Manager	SG	JB	3-3-3	Buffington, Kershner, Umstattd opposed; Randall absent	
Add 1.00 FTE for Elections and Voter Registration Priority # 1: Voter Services Manager	JB	KU	6-2-1	Buffington, Kershner opposed; Randall absent	(\$146,788)
Add 1.00 FTE for Commissioner of the Revenue Priority # 1: Commercial Real Estate Appraiser	KU	TB	7-1-1	Briskman opposed; Randall absent	(\$140,033)
Add 1.00 FTE for Planning & Zoning Board Priority: Supervising Zoning Inspector	ML	KS	5-3-1	Buffington, Kershner, Umstattd opposed; Randall absent	(\$188,982)
Add 1.00 FTE for Planning & Zoning Priority # 1: Business Analyst	TB	KU	5-3-1	Briskman, Letourneau, Saines opposed; Randall absent	(\$147,959)
Add 1.00 FTE for Circuit Court Judges Priority #1: Docketing Manager	ML	TB	7-1-1	Briskman opposed, Randall absent	(\$122,591)

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Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
Reconsider: Add 1.00 FTE for Parks, Recreation, and Community Services Priority # 1: Elder Resources Case Manager	MT	JB	4-4-1	Buffington, Kershner, Letourneau, Umstattd opposed; Randall absent	
<b>March 13, 2023 Budget Work Session</b>					
Request an information item be presented to FGOEDC from the Commonwealth's Attorney and the Sheriff's Office regarding Body Worn Camera data sharing procedures. Friendly amendment to request the Middleburg and Leesburg Police Chiefs to attend FGOEDC as well.	KS	JB	9-0		
Request additional information on the requirements for and practices of the Commonwealth's Attorney's as it pertains to Body Worn Camera footage viewing prior to arraignment and/or preliminary hearing.	KU	PR	5-4	Randall, Briskman, Glass, Turner opposed	
Reallocate two attorney positions and the associated budget and one paralegal position and the associated budget from the Commonwealth's Attorney's Office to the County Attorney's Office for the purpose of assisting law enforcement with the prosecution of misdemeanor and ordinance violation cases. Additionally, direct staff to remove any currently vacant positions for two attorneys and one support staff in the Commonwealth's Attorney's office and reallocate those positions to the County Attorney's office.	KU	CK	3-6	Randall, Saines, Briskman, Glass, Turner, Letourneau opposed.	
Request the County Attorney provide information on how Class 3 and 4 misdemeanors will be prosecuted in consultation with the Commonwealth's Attorney	ML	KU	5-4	Randall, Briskman, Saines, Glass opposed	
Add 1.00 FTE for Commonwealth's Attorney Priority # 1 (Executive Assistant)	KS	JB	7-2	Turner, Umstattd opposed	(\$107,648)

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Straw Vote Actions	Motion	2nd	Vote	Net LTF Impact
Accelerate Dominion High School Weight Room project into FY 2024 utilizing CIP Contingency funds in the amount of \$1.6 million	JB	SG	4-4-1	Buffington, Kershner, Letourneau, Umstattd opposed; Randall abstained
Adopt the FY 2023 - FY 2028 CIP, Capital Asset Preservation Program Fund, Major Equipment Replacement Fund, Metro Garages Fund, Public Facilities Fund, and Transportation District Fund as revised by the FGOEDC. Direct staff to include the Loudoun County Public Schools Capital Facility Planning Guidelines in the FY 2024 Appropriations Resolution for approval. Send consideration of funding for the weight room expansion, press boxes and tennis court lighting at Dominion High School and Heritage High School; and the press boxes and tennis court lighting at Potomac Falls High School in the amount of \$7.94 million to the FY 2023 fund balance discussion. Terminate the "Waterford Traffic Calming Project" in the Capital Projects Fund and transfer funding from that project in the amount of \$500,000 to a new project to be named "Village of Waterford Preserving the Landmark Infrastructure Improvements Project" in the FY 2023 – FY 2028 Amended Capital Improvement Program.  Add an Eastern Loudoun Community Arts Center to the Projects Identified for Future Development and direct staff to return to the FGOEDC with a budget development item with scope options for the project.  Create a new CIP project for the Southern Services Center. Add a shared use path to the scope of the Ashburn Road Parallel Pedestrian Bridge over Beaverdam Run project on the Projects Identified for Future Development list.	KU	JB	9-0	

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Add 1.00 FTE for DHCD Board Priority: Unmet Housing Needs Strategic Plan (Administrative Assistant/Customer Support)	MT	SG	6-2-1	Kershner, Buffington opposed; Umstattd absent	(\$100,867)
Add 1.00 FTE for DHCD Board Priority: Unmet Housing Needs Strategic Plan (Housing Program Specialist)	MT	SG	4-3-2	Kershner, Buffington, Letourneau opposed; Umstattd, Saines absent	(\$116,693)
Add \$105,100 for General Services Board Priority: Composting	KS	JB	5-2-1-1	Kershner, Buffington opposed; Letourneau, abstained; Umstattd absent	(\$105,100)
Add 1.00 FTE for General Services Board Priority: Environmental Work Plan and Energy Strategy Motion tabled	MT	JB	9-0		
Add 1.00 FTE for General Services Board Priority: Glass Recycling Expansion - Maintenance Helper	SG	JB	5-3-1	Kershner, Buffington, Letourneau opposed; Umstattd absent	(\$202,773)
Add 1.00 FTE for General Services Board Priority: Environmental Work Plan and Energy Strategy in FY 2024 with discretion to fund programs outside the budget as needed	MT	JB	5-3-1	Kershner, Buffington, Letourneau opposed; Umstattd absent	(\$1,080,783)
Forward \$516,000 for four purple cans to the FY 2023 Fund Balance process	JB				
Add 2.00 FTE for General Services Priority #1 Internal Support Services - Executive Assistant and Property Portfolio Assistant	MT	PR	8-0-1	Umstattd absent	(\$187,555)
Add \$75,000 for Soil and Water Conservation District Activities in the Floodplain	MT	SG	5-3-1	Randall, Briskman, Letourneau opposed; Umstattd absent	(\$75,000)

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Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
Add 1.00 FTE for County Administration Priority # 1: Equity and Inclusion Specialist	MT	PR	5-3-1	Kershner, Buffington, Letourneau opposed; Umstattd absent	(\$126,656)
Add 1.00 FTE for Building and Development Priority # 1: Human Resources/Payroll Liaison	MT	KS	7-1-1	Letourneau opposed; Umstattd absent	(\$89,242)
Add 1.00 FTE for Building and Development Priority # 2: Training Administrator	MT				
Increase the LCPS Transfer by \$6.2 million	JB	SG	3-5-1	Letourneau, Kershner, Saines, Randall, Buffington opposed; Umstattd absent	
Increase the LCPS Transfer by \$3 million	PR	ML	7-1-1	Buffington opposed; Umstattd absent	(\$3,000,000)
Endorse LCPS staff recommendation to fund collective bargaining costs through year end fund balance	KS	PR	5-2-1-1	Kershner, Buffington opposed; Letourneau abstained; Umstattd absent	
Add 1.00 FTE for Parks, Recreation, and Community Services Priority # 1: Elder Resources Case Manager	MT	JB	8-0-1	Umstattd absent	(\$107,737)
Increase each Board District budget and the Chair-At-Large's budget by \$70,000 annually, prorated to begin January 1, 2024	CK	PR	8-0-1	Umstattd absent	(\$315,000)

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Add an additional \$5,000 to Board salaries for the next term starting January 1, 2024, with each subsequent year of the term increasing by 3%.	JB	SG	3-4-1-1	Buffington, Randall, Saines, Letourneau opposed; Kershner abstained; Umstattd absent
Prepare the FY 2024 Appropriations Resolution based on the FY 2024 Proposed Budget as amended through straw votes taken during the March 6, March 9, March 13 and March 16 Work Sessions and with a Tax Year 2023 real property tax rate of \$.875 per \$100 of assessed value and a Tax Year 2024 Personal Property Tax rate of \$4.15 per \$100 of assessed value.	PR	MT	8-0-1	Umstattd absent