

Non-Departmental Expenditures

The Non-Departmental expenditure budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves subsequently allocated to departments during the fiscal year.

	FY 2026 Adopted	FY 2027 Adopted
Personnel		
Compensation Increases	\$24,700,000	\$28,500,000
EMPACT Awards	2,983,000	3,068,000
Personnel Vacancy Savings	(39,500,000)	(44,500,000)
Annual and Sick Leave Payouts	3,000,000	3,000,000
Length of Service Awards Program (LOSAP)	1,516,809	2,164,382
OPEB Contribution	7,800,000	7,800,000
Health Insurance - Retirees	9,000,000	0
Hiring Incentive Program	1,500,000	1,500,000
Deferred Compensation Match	1,100,000	0
Total - Personnel	\$12,099,809	\$1,532,382
Operating and Maintenance		
Interest Expense	\$273,253	\$273,252
Unallocated Balance	37,500	37,518
Payment to Leesburg - Economic Development Payment	2,000,000	2,060,000
Payment to Nonprofits	6,824,632	8,170,573
Payment to Regional and Intergovernmental Organizations	11,182,399	12,829,460
Payment to Economic Development Authority (EDA)	1,650,000	1,650,000
Payment to Loudoun County Public Schools	1,438,549,364	1,538,079,364
Resource Requests - One-Time Operating Expenditures	588,400	637,670
Total - Operating and Maintenance	\$1,461,105,548	\$1,563,737,837
Capital Outlay		
Resource Requests - One-Time Capital Expenditures	\$5,682,200	\$0
Total - Capital Outlay	\$5,682,200	\$0
Other Uses of Funds		
Legal and Other Contingencies	\$12,542,927	\$5,542,927
Revenue Stabilization Fund (RSF)	39,700,000	0
Transfer to Children's Services Act Fund	3,690,067	3,690,067
Transfer To Legal Resources Center Fund	124,881	124,881

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	FY 2026 Adopted	FY 2027 Adopted
Transfer to Transportation District Fund	34,600,000	38,800,000
Transfer to Capital Projects Fund	118,412,176	138,879,906
Transfer to Capital Asset Preservation Program Fund	32,034,118	56,307,277
Transfer To Major Equipment Replacement Fund	5,500,000	5,500,000
Transfer to Rivana Community Development Authority	0	852,972
Transfer To Debt Service Fund	235,815,550	255,750,389
Transfer To Self Insurance Fund	5,455,700	7,000,000
Transfer to Affordable Housing Fund	17,300,000	25,980,858
Total - Other Uses of Funds	\$505,175,419	\$538,429,277
Total - Non-Departmental Expenditures	\$1,984,062,976	\$2,103,699,496

Compensation Increases. The FY 2027 Adopted Budget includes funding for compensation increases as follows: a 4.25 percent merit increase for eligible regular employees on the general workforce pay plan; a salary scale increase of 2.5 percent and a one-step merit increase for eligible uniformed Fire and Rescue employees; and a salary scale increase of 5.75 percent and a one-step merit increase for eligible uniformed Sheriff's deputies. The general workforce merit increase covers the General Government bargaining unit and corresponds to the ratified collective bargaining agreement with the Service Employees International Union (SEIU) Virginia 512. For the Fire and Rescue bargaining unit, this funding covers the uniformed pay increases and other compensation-related provisions included in the ratified collective bargaining agreement with the International Association of Fire Fighters (IAFF) Local 3756. Additional provisions include incremental adjustments to specialty pay and a 5.5 percent merit increase for employees who are on the general workforce pay plan but included in the Fire and Rescue bargaining unit. For the Sheriff's Office, funding is also included for adjustments to various stipends, including the canine handler stipend, field training officer stipend, and clothing allowance, to maintain regional competitiveness in line with the Board's compensation philosophy.

The FY 2027 Adopted Budget also includes a 2 percent adjustment to the range minimum and maximum of each grade in the general workforce open range pay plan, which does not impact employee salaries unless they fall below the adjusted range minimum. In comparison, salary scale adjustments to public safety grade and step pay plans provide an additional pay increase to employees by increasing the value of each grade and step.

Salary scale adjustments are budgeted to take effect at the beginning of the fiscal year. The merit and step increases are budgeted to begin with the second pay period in September 2026 (paid out with the first paycheck in October). The Board's approved compensation philosophy is to deliver pay (average salaries) within a range of 100 to 105 percent of the average mid-point of Loudoun's comparator market, which is defined as the Counties of Arlington (VA), Fairfax (VA), Prince William (VA), Montgomery (MD), Frederick (MD), and Prince George's (MD); the City of Alexandria; and the District of Columbia. A summary of recent compensation increases is provided in the tables below.

Summary of Compensation Increases - General Workforce Pay Plan

Fiscal Year	Merit Increase	Salary Range Adjustment¹
FY 2024 Adopted	6%	4%
FY 2025 Adopted	7%	5%
FY 2026 Adopted	4%	3%
FY 2027 Adopted	4.25%	2%

Summary of Compensation Increases - Fire and Rescue Pay Plan

Fiscal Year	Step Increase²	Scale Increase	Total Average Pay Increase
FY 2024 Adopted	Yes	3%	6%
FY 2025 Adopted	Yes	9.4%	12.4%
FY 2026 Adopted	Yes	2.5%	5.5%
FY 2027 Adopted	Yes	2.5%	5.5%

Summary of Compensation Increases - Sheriff Pay Plan

Fiscal Year	Step Increase²	Scale Increase	Total Average Pay Increase
FY 2024 Adopted	Yes	6%	9%
FY 2025 Adopted	Yes	9.4%	12.4%
FY 2026 Adopted	Yes	5%	8%
FY 2027 Adopted	Yes	5.75%	8.75%

IMPACT Awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance. Funding for EMPACT awards in the FY 2027 Adopted Budget has been incrementally adjusted based on the continued growth of the County workforce.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget. This amount is evaluated annually and adjusted to reflect actual savings, which occur through expenditure balances in departments' personnel budgets. Personnel vacancy savings are budgeted at a rate of 5.3 percent of salary and related fringe benefits in the FY 2027 Adopted Budget.

Annual and Sick Leave Payouts. Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

¹ Salary range adjustments for the general workforce open range pay plan do not impact employee salaries unless an employee's salary would fall below the adjusted range minimum.

² For most uniformed public safety employees, a step increase represents a 3 percent increase in pay.

Length of Service Award Program (LOSAP). This is a benefit for volunteer firefighters previously budgeted in Loudoun County Fire and Rescue's departmental budget. This budget is included in the Non-Departmental budget to comply with Governmental Accounting Standards Board (GASB) statement #73.

Other Post-Employment Benefits (OPEB) Contribution. This represents the County's contribution to the OPEB Trust Fund for retiree health insurance benefits. More information on the County OPEB Trust Fund is available in the Other Funds section.

Retiree Health Insurance. Funding was included to cover expenditures for retiree health insurance plans on a "pay-as-you-go" basis in the FY 2026 Adopted Budget. For FY 2027, the OPEB Trust is projected to have sufficient funding for the County to resume withdrawing from the Trust to cover the County's share of retiree health insurance costs. Therefore, a separate allocation for "pay-as-you-go" financing of benefits is not included in the FY 2027 Adopted Budget.

Hiring Incentive Program. In April 2023, the Board approved amendments to Chapter 252.02, Bonuses, of the Loudoun County Code of Ordinances that authorized the County Administrator to implement a hiring and retention incentive program. A hiring and retention incentive program was implemented in April 2024, with the purpose of addressing challenging recruitment conditions for certain hard-to-fill positions and maintaining competitiveness with comparator jurisdictions. The FY 2027 Adopted Budget contains continued funding for this program.

Deferred Compensation Match. The FY 2026 Adopted Budget contained funding to increase the match for employee contributions to the County's 457(b) deferred compensation plan to the greater of \$20 or 1 percent of salary per pay period, up to an annual maximum of \$1,000. The increased match has been implemented, and funding was programmed in department personnel budgets for the FY 2027 Adopted Budget.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Payment to Leesburg - Economic Development Payment. At its February 6, 2024 meeting³, the Board reviewed the terms of a mediated agreement and approved the terms of the agreement, which would allow the Town of Leesburg to annex more than 400 acres of land known as Compass Creek. As part of the agreement, beginning in FY 2026, the County will pay Leesburg \$2 million (escalated by 3 percent each year) annually to promote economic development in the Joint Land Management Area outside the town's limits.

Payment to Nonprofits. This category includes funding provided to nonprofit organizations through the County's Human Services Program (including the competitive and core services provider processes).

³ February 4, 2024, Business Meeting, Item 5, Proposed Settlement of Leesburg's Annexation.

Payment to Regional and Intergovernmental Organizations. The County provides funding to many regional and intergovernmental organizations from which the County receives operational support. Regional organizations include the Metropolitan Washington Council of Governments and the Northern Virginia Regional Park Authority, both serving multi-jurisdictional areas. Intergovernmental organizations include other localities in Loudoun County, such as the Town of Leesburg, which receives funds to support School Resource Officers in Leesburg area schools. Beginning in FY 2027, the non-departmental expenditures pages reflect only contributions budgeted in the non-departmental budget, including salary supplements. FY 2026 Adopted amounts reflect the incorporation of salary supplements in the Payment to Regional and Intergovernmental Organizations line. More information can be found in the Regional and Intergovernmental Organization section.

Payment to the Economic Development Authority (EDA). Beginning in FY 2021, the County provides funding to the EDA as part of a 15-year incentive to bring the United States Customs and Border Protection Agency's Office of Information Technology (OIT) to Quantum Park in Ashburn. This economic development incentive was agreed to by the Board at the March 22, 2018 Business Meeting, and payments started on January 1, 2021.

Payment to Loudoun County Public Schools. The FY 2027 Adopted Budget includes a payment to Loudoun County Public Schools (LCPS) for the local contribution to the school division. The payment supports the LCPS Operating, Capital Improvement Program (CIP), and Capital Asset Preservation Program (CAPP) at the following levels.

Summary of LCPS Payment

Fiscal Year	Operating	Capital	CAPP	Total
FY 2026 Adopted	\$1,379,949,364	\$10,600,000	\$48,000,000	\$1,438,549,364
FY 2027 Adopted	\$1,484,949,364	\$71,170,000	\$53,130,000	\$1,538,079,364

Resource Requests - One-Time Expenditures (Operating and Capital Outlay). Resource requests in the FY 2027 Adopted Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental one-time costs are centrally budgeted. All one-time capital costs associated with resources added in FY 2027 are planned to be purchased using available FY 2026 budget, hence no capital costs are shown here.

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from litigation contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis.

Revenue Stabilization Fund (RSF). In October 2023, the Board of Supervisors adopted amendments to the Fiscal Policy, including the establishment of the Revenue Stabilization Fund (RSF). The RSF was established to mitigate revenue shortfalls within a fiscal year directly attributable to real and business tangible personal property taxes on the data center industry. The RSF will be refilled and replenished with year-end unassigned fund balance and

appropriations of data center related revenue as part of the adopted budget with a target balance of 10 percent of budgeted data center-related real and personal property tax revenue. A summary of the contributions to date is provided below.

Summary of Revenue Stabilization Fund Contributions

FY 2023 Fund	
Balance	\$15 million
FY 2025 Adopted	\$40 million
FY 2024 Fund	
Balance	\$25 million
FY 2026 Adopted	\$39.7 million
FY 2027 Adopted	\$0
Total	\$119.7 million

Transfer to Children’s Services Act Fund. The Children’s Services Act is funded through a state pool of monies allocated to each locality, which requires a local match. Annual transfers are made to this fund to provide for the County’s match.

Transfer to Legal Resource Center Fund. In recent fiscal years, revenues for the Legal Resource Center Fund (Law Library) have not been sufficient to fund planned expenditures. A transfer of local tax funding is budgeted to this fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

Transfer to Transportation District Fund. The Transportation District Fund was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The County is required to enact a Commercial & Industrial (C&I) Property Tax at \$0.125 per \$100 valuation or dedicate an equivalent level of funding for transportation and transit purposes to be eligible to receive the 30 percent share of Northern Virginia Transportation Authority (NVTa) revenue, as discussed in this document. To date, the Board of Supervisors has taken no action to levy a C&I Property Tax, and the County dedicates equivalent funding from general revenues. As state law mandates, this funding is allocated in the Transportation District Fund, having been transferred from the non-departmental budget of the General Fund.

Transfer to the Rivana Community Development Authority (CDA) Fund. The Rivana CDA Fund is established to collect tax increment, special assessment, and special tax collections on real property for the purpose of paying debts of the authority to finance and construction public infrastructure at the Rivana at Innovation Station development. Pursuant to the Rivana Memorandum of Agreement, excess tax revenues above the 2019 assessed values of the properties within the CDA are to be collected and transferred to the CDA for part of the debt service needs incurred.

Transfer to Capital Projects Fund. The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

Transfer to Capital Asset Preservation Program Fund. The Board established the Capital Asset Preservation Fund (CAPP) as a consistent means of planning and financing major maintenance and repair efforts for County facilities. Annual transfers are made to provide funding for these efforts. Since FY 2023, CAPP also includes the budget for organization-wide personal computer replacement, formerly part of the General Fund. Additional information is available in the Other Appropriated Funds section.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace major equipment valued over \$5,000.

Transfer to Debt Service Fund. Local tax funding pays principal and interest on financed capital improvement projects.

Transfer to Self-Insurance Fund. Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.

Transfer to Affordable Housing Fund. Local tax funding dedicated to affordable housing programs is budgeted in the Non-Departmental budget and transferred to the Affordable Housing Fund. As of FY 2026 Adopted Budget, the amount of recurring local tax funding support is equivalent to one cent of the real property tax rate, which was increased from the one-half cent budgeted in previous fiscal years. In the FY 2027 Adopted Budget, this amount is equivalent to one cent of the real property tax rate (\$19.4 million) plus 20 percent of additional local tax funding available above the 9 percent operating budget growth target set in budget guidance (\$6.6 million).⁴

⁴ January 6, 2026, Item 1h, FGOEDC Report: FY 2027 Budget Development: Final Budget Guidance.

Landfill Fee Offsets

July 1, 2026 – June 30, 2028

The County Administrative Support Offset Program (CASOP)¹ enables the Board of Supervisors (Board) to make in-kind contributions to local organizations, governmental entities, and internal County departments without direct use of local tax funding. The Board approves landfill fee offsets, recognizing that the Loudoun County Solid Waste Management Facility, by policy, must recover its disposal operations and Capital Improvement Plan costs through tipping fees.

Qualifying organizations may request that the Board award them an offset of landfill fees. The Board awards offsets for two years through the biennial CASOP, provided that organizations remain in compliance with the criteria for the program and the offset amount is adopted as part of the annual budget. Applicants must agree to meet all of the following criteria and adhere to the standards below:

1. The organization must file a written request for an offset by providing all the required information on the Landfill Fee Offset Award Application Form provided by the County.
2. The organization must be a governmental entity or nonprofit organization with Internal Revenue Service 501(c)(3) status.
3. The organization must provide a service for the public good, which must be described in writing on the Landfill Fee Offset Award Application Form. With regard to 501(c)(3) organizations, prioritization will be given to organizations that can demonstrate their services result in savings to the taxpayer and provide a direct benefit to the community.
4. The organization must agree to ensure that its employees/members do not use the fee offset for disposal of non-organization generated waste.
5. The organization shall not exceed the offset amount granted by the Board of Supervisors.
6. The organization must agree to only deliver waste that is generated from within Loudoun County. Waste must be:
 - a. Municipal Solid Waste (MSW), Construction Demolition Debris (CDD), or vegetative waste, in accordance with the Virginia Solid Waste Management Regulations, the County's Solid Waste facility Permit(s), facility operational requirements and the Loudoun County Solid Waste Management Plan requirements.
 - b. Non-hazardous.
7. The organization must agree to separate waste as directed by County staff.
8. The organization must agree to follow the posted onsite facility rules and directions from County staff.

¹ Previous budget documents referred to the County Administrative Support Offset Program as the Landfill Fee Waiver Program.

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9. The organization must agree to follow all required pre-authorization protocols for waste requiring special handling.
10. The organization must have a current, active Loudoun County Solid Waste Management Facility credit account.

The total annual landfill fee offset for the FY 2027 Adopted Budget is \$1,134,400 which is consistent with the total amount available identified in the most recent Financial Analysis of the Landfill Disposal Operations at the Loudoun County Solid Waste Management Facility (Financial Analysis). The Financial Analysis is completed annually as part of the budget development process to project the necessary revenue required to meet operational obligations.

Organizations receiving fee offsets include Loudoun County Government departments, Towns within the County, fire and rescue volunteer companies, other government entities, and nonprofit organizations. Approximately 58 percent of the FY 2027 Adopted Budget offsets are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 12 percent for Town governments, less than 1 percent for volunteer fire and rescue companies, 26 percent for other government entities, and 4 percent for nonprofit organizations.¹

The upcoming fee offset period is from July 1, 2026, through June 30, 2028. The annual landfill fee offset for FY 2028 is projected to be consistent with the FY 2027 Adopted Budget.

Financial Summary²

	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Loudoun County Government and Public Schools			
Animal Services	\$500	\$0	\$0
Planning and Zoning	600	500	500
Loudoun County Public Schools	620,000	550,000	550,000
Housing and Community Development	750	0	0
General Services	371,800	59,500	59,500
Disaster Relief	50,000	25,000	25,000
Parks, Recreation, and Community Services	60,000	25,000	25,000
Sheriff's Office Community Workforce Program	5,500	0	0
Subtotal - County Government and Public Schools	\$1,109,150	\$660,000	\$660,000

¹ Percentages may not total 100 percent due to rounding.

² Sums may not equal due to rounding.

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	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Towns in County			
Town of Leesburg	\$100,000	\$32,000	\$32,000
Town of Lovettsville	5,000	0	0
Town of Purcellville	75,000	60,000	60,000
Town of Round Hill	55,000	43,000	43,000
Subtotal - Towns in County	\$235,000	\$135,000	\$135,000
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$100	\$100
Purcellville Volunteer Fire Company	500	0	0
Subtotal - Loudoun Fire and Rescue Companies	\$4,600	\$100	\$100
Other Government Entities			
Loudoun Water	\$63,750	\$30,000	\$30,000
Northern Virginia Community College	4,600	500	500
Northern Virginia Regional Park Authority	3,600	500	500
Virginia Department of Transportation	265,000	265,000	265,000
Subtotal - Other Government Entities	\$336,950	\$296,000	\$296,000
Nonprofit Organizations			
Camp Highroad	\$0	\$1,500	\$1,500
Freedom Center	1,700	0	0
Friends of Homeless Animals	150	0	0
Good Shepherd Alliance	0	1,000	1,000
Hillsboro Ruritan Club	8,000	5,000	5,000
Ladies Board of Loudoun Hospital Center	800	1,000	1,000
Loudoun Abused Women Shelter	62	100	100
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	4,000	500	500
Loudoun Hunger Relief	1,000	100	100
Lovettsville Community Center Advisory Board	3,500	2,000	2,000
Lucketts Ruritan Club	32,000	27,000	27,000
Mobile Hope	0	1,000	1,000
Salvation Army	0	2,300	2,300
Waterford Foundation	600	0	0
Subtotal - Nonprofit Organizations	\$53,612	\$43,300	\$43,300
Total Landfill Fee Offsets	\$1,739,312	\$1,134,400	\$1,134,400

Nonprofit Organizations¹

Based on available resources, the County provides funding allocations to community-based organizations that deliver services with a direct benefit to vulnerable Loudoun County residents. The FY 2027 Adopted Budget includes an overall allocation of \$8,170,573 for nonprofit organizations through two distinct programs: the Competitive Grant Program² and the Core Service Contracts³.

The Board of Supervisors (Board) continues to improve and refine these two programs based on recommendations from key stakeholders and County staff. These improvements represent an effort to strengthen the County's coordination and collaboration with community partners and to ensure local funds are leveraged in the most effective manner for the County's most vulnerable residents.

Financial Summary

	FY 2026 Adopted	FY 2027 Adopted
Expenditures		
Competitive Grant Program	\$2,947,966	\$3,958,331
Core Service Providers	3,562,666	4,212,242
Total Expenditures	\$6,510,632	\$8,170,573
Total Revenues	\$0	\$0
Local Tax Funding	\$6,510,632	\$8,170,573

Competitive Grant Program

The Competitive Grant Program is designed to leverage local funding in the most effective manner to assist the County's most vulnerable and disadvantaged residents in meeting critical health, safety, security, and independence needs. The FY 2027 Adopted Budget includes \$3,958,331 for the program, which is based on the availability of funding resources and subject to a competitive process. The FY 2026 Adopted Budget included \$2,947,966 for the competitive grant program; however, on May 20, 2025, the Board approved an additional \$895,073 in FY 2025 fund balance to fully fund the recommended nonprofit organizations, bringing the total allocation to \$3,843,039 for FY 2026.⁴ This additional

¹ This section previously listed funding allocations to nonprofit organizations that focus on economic development activities, but beginning in FY 2027, these contributions are included in the Department of Economic Development's budget.

² In previous budget documents, the Competitive Grant Program was referred to as the Human Services Nonprofit Grant Program.

³ In previous budget documents, Core Service Contracts were referred to as Infrastructure of Care Service Contracts.

⁴ May 20, 2025, Board of Supervisors Business Meeting, Item 1k, FGOEDC Report: FY 2026 Human Services Nonprofit Grant Recommendations

funding was reflected in the revised budget in FY 2026 and annualized for FY 2027. The FY 2027 Adopted Budget amount is a 3 percent increase from this FY 2026 revised budget amount and a 34 percent increase from the FY 2026 adopted budget amount.

For the competitive grant process, a committee of contracted subject matter experts and the Department of Finance and Procurement review grant applications and develop funding recommendations for consideration by the Board. On October 13, 2020, the Finance/Government Operations and Economic Development Committee (FGOEDC) provided guidance to fund applicants scoring 75 percent or higher in the application review process.¹ Additionally, the FGOEDC provided guidance that a funding gap analysis be completed each year as part of the process to support budget planning.

The Board also adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community:

- **Prevention and Self-Sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems and reduce or prevent further penetration to more restrictive and expensive higher-level services.
- **Long-Term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.
- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

In addition to the larger competitive grant process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program involves a simplified application process for any organization applying for a small grant for the purposes of capacity building or small-scale innovative ideas or projects. The budget for this mini-grant program is approximately 3 percent of the total competitive grant process annually and is deducted from the total competitive grant budget.

Core Service Contracts

Core service providers meet the critical needs of those most vulnerable and disadvantaged in the community through contracts with the County. With guidance from County Administration and feedback from the departments of Family Services; Health; Mental Health, Substance Abuse and Development Services; and Parks, Recreation, and Community Services, the Department of Finance and Procurement issued requests for proposals for healthcare services, domestic violence services, independent living services, dental services, and representative payee services. In FY 2027, the County is anticipated to hold six contracts for these services that are managed by various departments. The FY 2027 Adopted Budget

¹ [October 13, 2020, Finance/Government Operations and Economic Development Committee Meeting, Item 14, FY 2022 Budget Development: Revised Analysis of Nonprofit Human Services Grant Funding](#)

includes an allocation of \$4,212,242 in the Non-Departmental Budget for the organizations that will provide these services.

Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of several localities in the region. Funding is defined by contractual agreements, and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Office of Management and Budget. Regional organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments (COG), a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of Northern Virginia governments to provide recreational and park opportunities for member jurisdictions. Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for school resource officers (SROs) is considered an intergovernmental contribution. This contribution provides partial funding for the cost of Leesburg Police SROs located at public middle and high schools located within the Town of Leesburg.

The FY 2027 Adopted Budget includes an overall allocation of \$14,059,413 and local tax funding in the amount of \$12,851,538 for regional and intergovernmental organizations, which represents an increase of 13 percent compared to the local tax funding for these contributions in the FY 2026 Adopted Budget. This increase is mostly due to new local tax funding contributions for regional public safety programs through COG and the Northern Virginia Emergency Response System that were previously funded through the Urban Area Security Initiative (UASI) grant from the federal government.

The overall allocation includes \$2,397,463 for salary supplements for state employees, specifically for the Virginia Indigent Defense Commission's Loudoun Public Defenders Office, the District Courts, the Virginia Department of Juvenile Justice 20th District Court Services Unit, the Virginia Department of Corrections District 25 Probation and Parole Office, and the Virginia Cooperative Extension. It is important to note that in previous budget documents, except for the contribution to the Public Defenders Office, these salary supplements were not included in the tables below but instead were included in the Non-Departmental Expenditures section. For the Loudoun Public Defenders Office, the FY 2026 Adopted Budget provided a 40 percent salary supplement for eligible state employees and \$400,000 for four positions (Mitigation Specialist, Interpreter, Juvenile Case Manager, and Discovery Specialist); the FY 2027 Adopted Budget provides an additional \$211,013 for a new senior attorney position.

Lastly, the FY 2026 Adopted Budget amounts below are different from those in the FY 2026 Adopted Budget document for several organizations. Contributions to these organizations were shown exclusively in department budget pages or in the Nonprofit Organizations section in FY 2026. Those contributions are now represented here to show all contributions in one place. These organizations are the Loudoun Small Business Development Center, Northern Virginia Economic Development Alliance, Washington

Airports Task Force, Connected DMV, Loudoun Museum, and Loudoun Heritage Farm Museum.

Financial Summary^{1,2,3}

	FY 2026 Adopted	FY 2027 Adopted
Expenditures		
Personnel	\$3,261,616	\$3,605,338
Operating and Maintenance	9,154,252	10,454,075
Total - Expenditures	\$12,415,868	\$14,059,413
Revenues		
Recovered Costs	\$1,090,375	\$1,207,875
Total Revenues	\$1,090,375	\$1,207,875
Local Tax Funding	\$11,325,493	\$12,851,538

Regional Organizations and Intergovernmental Contributions – Detail^{4,5,6,7}

	FY 2026 Adopted	FY 2027 Adopted
Expenditures		
Regional Organizations		
American Red Cross – Loudoun County Office	\$46,000	\$50,000
Birmingham Green - Adult Care Residence	568,790	500,870
Birmingham Green - Nursing Home Facility	379,117	362,385
Connected DMV	25,000	25,000
Dulles Area Transportation Association (DATA)	20,000	20,000

¹ Sums may not equal due to rounding.

² Personnel expenditures include funding for employees at the Loudoun Soil and Water Conservation District, the Public Defenders Office, the Probation and Parole Office, the District Courts, the Court Services Unit, and the Virginia Cooperative Extension.

³ The partial amount of total personnel expenditures for the Loudoun Soil and Water Conservation District is offset by the same amount in revenue.

⁴ Sums may not equal due to rounding.

⁵ Starting in FY 2027, the contribution to the Metropolitan Washington Council of Governments includes funding for four new regional public safety programs that were previously funded through the Urban Area Security Initiative (UASI) grant from the federal government.

⁶ Starting in FY 2027, the County provides local tax funding for the Northern Virginia Emergency Response System, which was previously funded through the UASI grant from the federal government.

⁷ Starting in FY 2027, the contribution to the Town of Leesburg includes overtime funding for SROs to provide full coverage during the school day, which aligns with the Loudoun County Sheriff Office's 8.5-hour shifts.

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	FY 2026 Adopted	FY 2027 Adopted
Every Citizen Has Opportunities (ECHO)	62,355	63,602
Loudoun Heritage Farm Museum	192,610	192,610
Loudoun Museum	156,000	156,000
Loudoun Public Defenders Office - Salary Supplement & Positions	1,115,638	1,348,120
Loudoun Small Business Development Center	139,000	139,000
Loudoun Volunteer Caregivers	247,485	252,435
Metropolitan Washington Council of Governments	1,036,947	1,653,062
Northern Virginia 4-H Center	8,189	7,900
Northern Virginia Community College	1,018,609	1,030,611
Northern Virginia Economic Development Alliance	50,000	50,000
Northern Virginia Emergency Response System	0	500,000
Northern Virginia Regional Commission	297,512	300,618
Northern Virginia Regional Park Authority	2,364,913	2,443,276
Occoquan Watershed Monitoring Program	25,205	26,085
Virginia Regional Transit	655,450	655,450
Washington Airports Task Force	100,000	100,000
Subtotal - Regional Organizations	\$8,508,820	\$9,877,024
Intergovernmental Organizations		
Court Services Unit Salary Supplement	\$253,000	\$253,000
District Courts Salary Supplement	424,603	436,033
Loudoun Soil and Water Conservation District	2,005,676	2,219,116
Probation and Parole Office Salary Supplement	229,000	229,000
Town of Leesburg - School Resource Officers	845,769	913,930
Virginia Cooperative Extension	149,000	131,310
Subtotal - Intergovernmental Organizations	\$3,907,048	\$4,182,389
Total - Expenditures	\$12,415,868	\$14,059,413
Revenues		
Loudoun Soil and Water Conservation District	\$1,090,375	\$1,207,875
Total Revenues	\$1,090,375	\$1,207,875
Local Tax Funding	\$11,325,493	\$12,851,538

Revolving Loan Fund

On July 21, 1992, the Board of Supervisors (Board) created the Revolving Loan Fund (RLF), a portion of the County’s non-spendable General Fund balance. The RLF provided a financing mechanism for capital projects and the equipment needs of general government, the schools, and volunteer fire and rescue companies. During the CIP deliberation process on March 21, 1996, the Board redefined the scope of the RLF by limiting entities that may receive these funds to future non-general government and non-school requests related to wastewater treatment projects or volunteer/fire and rescue projects. Further, on September 15, 2020, the Board broadened the RLF to “assist other governmental agencies and volunteer fire and rescue companies within the geographic boundaries of the County.”¹

Revenues, Expenditures, and Changes in Program Fund Balance

	FY 2024 Actual ²	FY 2025 Actual ³	FY 2026 Adopted	FY 2027 Adopted	FY 2028 Projected
Beginning Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479
Ending Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479

Revolving Loan Fund Requests

The last loan was paid off on July 1, 2018 by the Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for the FY 2027 Adopted Budget. An estimated \$4.25 million will be available in FY 2027 for loans meeting the Board’s criteria.

¹ Loudoun County Fiscal Policy, Revised September 15, 2020.
² Source: Loudoun County FY 2024 Annual Comprehensive Financial Report (ACFR).
³ Source: Loudoun County FY 2025 ACFR.

Glossary of Terms

501(c)3	Exempt tax status afforded to nonprofit organizations meeting certain criteria.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.
Actual(s)	Revenues and expenditures that occurred in a prior fiscal year. Actuals differ from budgeted figures in that they represent the real disbursements and/or collections that take place subsequent to budget adoption.
Adjusted Gross Income	The key before-tax definition of income used by the IRS to compute individual income tax liabilities and is defined as: "all income that is received in the form of money, property, and services and that is not explicitly exempt by law."
Adopted Budget	A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Proposed Budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, and transfers.
Annual Budget	An itemized listing of the amount of all estimated support and revenue that an organization anticipates receiving, along with a listing of all estimated costs and expenses that will be incurred in the operation of the organization over one fiscal year.
Annual Comprehensive Financial Report (ACFR)	This official annual report prepared by the Department of Finance and Procurement, presents the status of the County's finances in a standardized format. The ACFR is organized by fund and contains two basic types of information: (1) a balance sheet that compares assets with liabilities and fund balance, and (2) an operating statement that compares revenues and expenditures.
Appropriation	A legal authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County government or an affiliated regional organization, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the Office of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors which are reflected in the Adopted Budget.
Assess	To place a value on property for tax purposes.

Assessed Valuation	The appraised value of a property for purposes of property taxation. The assigned valuation covers real and personal property at 100 percent valuation.
Assessment	A charge of money collected by the government from people or businesses for public use.
Asset	Owned resources, possibly held by Loudoun County, which have a monetary value.
Audit	A formal examination of an organization's or individual's accounts or financial situation.
Basis Point	Equal to 1/100 of one percent. For example, if interest rates rise from 6.50 percent to 6.75 percent, the difference is referred to as an increase of 25 basis points.
Balanced Budget	A financial plan in which total expenditures equal total revenue and/or fund balance.
Base Budget	The cost of continuing existing levels of service in the upcoming budget year.
Benchmark	A factor or standard used to assess the effectiveness of a service or program in comparison with other organizations or jurisdictions.
Bond	A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. County debt, to which the full faith and credit of the County is pledged, is approved by voter referendum. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds. The majority of bonds issued for County and School construction projects are known as general obligation bonds.
Bond Rating	The rating of bonds as a statement of a locality's economic, financial, and managerial condition. The bond rating represents the business community's assessment of the investment quality of a local government.
Budget	A specific plan which identifies a plan of operations for the fiscal year, states the expenditures required to meet that plan of operations, and identifies the revenue necessary to finance the plan. The annual County budget is established by the Board of Supervisors' Appropriation Resolution.
Budget Calendar	Schedule of key dates which a government follows in the preparation and adoption of the budget.

Business, Professional, and Occupational License (BPOL)	Refers to the license tax that is levied upon the privilege of doing business or engaging in a profession, trade, or occupation in the County.
Capital Asset Preservation Program Fund (CAPP)	A fund established to ensure a consistent means of financing and planning for major countywide maintenance efforts. This fund provides a mechanism for the replacement and rehabilitation of major components of the School and County physical plant including structural, mechanical, electrical, plumbing and site-related efforts.
Capital Expenditures	Expenditures for items of a substantial nature that are expected to have a useful life of more than one year. Examples include personal computers, vehicles, radios, and furniture.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program (CIP)	The County's plan for future capital project expenditures. The six-year plan covers public facilities, resulting in the construction or acquisition of fixed assets, primarily buildings, but also including parks, land, landfills, etc.
Capital Outlay	Expenditures on all fixed assets with a value greater than \$10,000 and an expected life of 5 years or more.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This is also referred to as the beginning fund balance.
Children's Services Act for At-Risk Youth (CSA)	Joint project of the Departments of Family Services; Mental Health, Substance Abuse, and Developmental Services; Management and Budget; Finance and Procurement; the School System and community service providers and private citizens. CSA is funded jointly by the State and the County. The project goal is to maintain, strengthen and reunify at-risk youth and their families.
Code of Virginia	The titles, chapters, articles, and sections of this Code contain the laws of the State.
Codified Ordinance	Regulation related to a specific code, such as the Code of Virginia.
Comprehensive Annual Financial Report (CAFR)	See Annual Comprehensive Financial Report (ACFR).
Constituent	A resident in an electoral district.
Constitutional Officers	Officers or agencies directed by elected officials (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer) whose positions are established by the Constitution of the Commonwealth of Virginia or its statutes.

Contractual Services	Services rendered to a government by private firms, individuals, or other governmental agencies.
County Seat	An administrative center of a community. Leesburg is the County Seat of Loudoun County.
County Zoning Map	The unincorporated areas of Loudoun County are divided into districts indicated on the Zoning Map. It is the final authority as to the current zoning status of land and water areas, buildings, and other structures in the County.
County Zoning Ordinance	This zoning ordinance was adopted by the County in conformance with the provisions of Title 15.1, Chapter 11, Article 8, of the Code of Virginia. Its purpose is to promote the health, safety, and general welfare of the public. The zoning ordinance is a means of controlling land use. For example, zoning ordinances can help to prevent traffic congestion, protect historic areas, and control population density.
Current Service Level	The level at which a department can provide services with current resources.
Debt	An obligation resulting from the borrowing of money.
Debt Service	Funding as defined by the State Auditor of Public Accounts that finances and accounts for the payment of principal and interest on bonds.
Department	Basic organizational unit of the County government which is functionally unique in its service delivery responsibilities.
Depreciation	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.
Division	Major organizational subunits.
Emergency Operations Center (EOC)	The Emergency Operations Center (EOC) provides a central location to determine situational status, coordinate actions, and make critical decisions during emergency and disaster situations. Emergency Management staff maintains the EOC during routine operations. Personnel from various departments and agencies in the county along with key organizations outside the County comprise the EOC staff during activation.
Encumbrance	A reservation of funds for an anticipated expenditure prior to actual payment of an item. Funds are usually reserved or encumbered once a contract obligation has been signed, but prior to the actual disbursement of the cash payment.

Enhanced Service Level	A higher level of service than the current service level, demonstrated by changes to performance metrics. If an enhanced service level resource request is approved, it becomes part of the current service level in the subsequent budget.
Enterprise Funds	Funds used to account for operations (a) that are financed through dedicated user fees, or (b) where the Board of Supervisors has decided to appropriate funding for specific operations using a periodic determination of revenues earned, expenses incurred, and/or net income.
Equalization	An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the County. This annual increase or decrease is due to value changes rather than to new construction.
Expenditures	Decreases in net financial resources not properly classified as other financing uses.
Facilities Standards Manual	A document by the Board of Supervisors which sets out specific regulations and design standards for such facilities as water/sewer service, roads and streets, soils review, etc.
Fiduciary Fund	Funding used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or funds.
Fiscal Impact Model	A 20-year model developed to help the County plan for future population growth. The fiscal impact model determines the financial impact of growth on the County Government, quantifying the need for services and projecting the related expenditures for providing these services.
Fiscal Policy	A statement of the guidelines and goals that will influence and guide financial management practices.
Fiscal Trends	The statistical section of this document that provides a broad range of trend data covering key financial indicators with historical and current data. The fiscal trends section also contains demographic and miscellaneous data useful in assessing the County government's financial condition.
Fiscal Year	Period of time measurement used by the County for budgeting and accounting purposes. The fiscal year consists of the twelve months beginning on July 1st and ending June 30th.

FTE	Full-Time Equivalent, considering all full-time and part-time staff positions. Each full-time position working at least 1,950 hours per year is counted as one FTE. For part-time positions, one FTE consists of a cumulative 1,950 work hours per year.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein. Funds are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The amount of money or other resources remaining unspent or unencumbered in a fund at a specific point in time. This term usually refers to funding available at the end of the fiscal year.
Fund Type	A group of funds that have similar activities, objectives, or funding sources as defined by the State Auditor of Public Accounts.
GAAP	An acronym for Generally Accepted Accounting Principles, this term refers to uniform minimum standards for financial accounting and recording.
General Fund	The primary location of all financial activity associated with the ordinary operations of County government. Most taxes are accrued into this fund and transfers are made to the School, Debt Service, and Capital Projects funds as appropriate.
General Obligation Bond Financing	General Obligation bonds are approved by voter referendum and carry the full faith and credit of Loudoun County.
General Plan	An official public document, which is the product of citizen participation, the Planning Commission, the Board of Supervisors, County staff, and consultants. The General Plan is a long-range guide for growth, land use, and development decisions in the County and provides a framework for consistent future decision-making.
Geographic Information System (GIS)	A computer system used to assemble, store, manipulate, and display information about land in the County. GIS is a multi-departmental resource integrated with several of the County's other computer systems. It is used to manage and analyze land information, produce maps in support of the assessment process, manage zoning and health information, assist with the planning process, addressing County residences, and landfill management.
Goals	A general statement of purpose. A goal provides a framework within which the program unit operates; it reflects realistic constraints upon the unit providing the service. A goal statement speaks generally toward end results rather than toward specific actions (e.g., "minimize unemployment among disadvantaged youth").

Grant	A contribution by one organization to another. The contribution is usually made to support a specified function, such as health care, housing, crime prevention, etc.
Intergenerational Equity	One of the concepts that underlie the issuance of long-term debt for capital projects. If a facility has an expected useful life of 20-40 years, there is a rationale for linking the payment for the facility to the beneficiaries of the facility. In other words, future users of the facility will also pay their share of the construction cost of the facility through debt service payments.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Landfill Fee Waiver	The forgoing of the tipping fee charged for use of the County's landfill. Organizations which are granted fee waivers must meet the following criteria: (1) the organizations must apply for the exemption, (2) the organization must be a governmental or nonprofit entity with IRS 501 status, and (3) the organization must provide a service for the public good.
LCPS	Loudoun County Public Schools.
Lease Purchase	A method of financing that allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically reduced because the lessor does not have to pay income tax on the interest revenue.
Levy	The imposition of taxes for the support of government activities.
Liabilities	Obligations incurred in past or current transactions requiring present or future settlement.
Liquidity	Funds consisting, or capable, of ready conversion into cash.
Local Tax Funding (LTF)	Represents funds that the Board of Supervisors may allocate from general tax revenues to supplement revenues received by a program.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
LSWCD	Loudoun Soil and Water Conservation District.
Merit Increase	An increase in an employee's base salary granted based on meeting certain performance standards and approval by the Board.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.

Modified Accrual Basis of Accounting	Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable). Under this approach, immature interest on general long-term debt and certain similar accrued obligations are recognized when due.
MWAA	Metropolitan Washington Airports Authority.
Non-Revenue Receipt	Assets received by the County which are not in the form of cash, such as federal food commodities received at the Juvenile Detention Home and donated land from developers in the form of proffers. These are entered in the County records at their fair market value at the time of receipt.
Object Classification	A grouping of expenditures on the basis of goods or services purchased, such as personnel services, materials, supplies, equipment, etc.
Objective	A statement of purpose defined more specifically than a goal. Objectives describe specific measurable outputs within a designated timeframe (e.g., "increase the number of children qualifying as Level I swimmers by 20%").
Obligation	A future expenditure requirement incurred by voluntary agreement or legal action.
Overlapping Debt	The debt issuer's (County's) proportionate share of the debt of other local governmental units such that the issuer (the County) is located either wholly or partly within the geographic limits of the other units. The debt is generally apportioned based upon relative assessed value. For example, debt issued by a regional organization with which the County is affiliated would be overlapping debt of the County.
Overmatch	The amount of local tax funding over and above the amount required to leverage federal and state grant revenue.
Parcel Mapping	The process of producing maps of land parcels in the County. These parcels serve as units for assessing taxes.
Pay-As-You-Go	A term used to describe the practice of financing certain capital expenditures using current revenue as opposed to borrowing.
Performance Measures	Data collected to assess a program's progress toward achieving established objectives and goals.

Personal Property	A category of property other than real estate, identified for purposes of taxation, including personally owned items, corporate property, and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment. Goods held for sale by manufacturers, wholesalers, or retailers (i.e., inventory) are <u>not</u> included.
Policy	A high-level overall plan embracing the general goals and acceptable procedures of the governing body.
Private Contributions/Donations	These donations are usually from private citizens, typically one-time, non-recurring donations of cash or property.
Proffer	An offer of cash or property. This usually refers to property, cash, or structural improvements, offered by contractors/developers to the County in land development projects. An example is a proffer of land from a developer to the County.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. Examples of County government programs include fleet management, fire and rescue training, and outpatient services.
Property Tax Rate	The rate of taxes levied against real or personal property expressed as dollars per \$100 of assessed valuation of the property taxed.
Proposed Budget	A plan of financial operations submitted by the County Administrator to the Board of Supervisors. This plan reflects estimated revenues, expenditures, and transfers. In addition, sections are included to show major budgetary/financial policies and guidelines used in the County's fiscal management.
Proprietary Fund Types	Funds that account for County activities which are similar to private sector businesses. These funds measure net income, financial position and changes in financial position.
Prorate Tax System	A system in which taxes are assessed proportionally during the year.
Public Service Property	Property specifically designated for public service use as determined by the State Corporation Commission. This category includes designated real property, such as land and buildings and other property, such as computers, copiers and cash registers.
Rating Agencies	The organizations which provide publicly available ratings of the credit quality of securities issuers. The term is most often used to refer to the nationally recognized agencies, Moody's Investors Service, Inc., Standard & Poor's Corporation, and Fitch Investors.
Real Property	Real estate, including land and improvements (building, fencing, paving), classified for purposes of tax assessment.

Recommended Service Level	The desired service level for the County Government to provide to the community that is responsible, sustainable, and equitable.
Referendum	The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.
Regional Gasoline Tax	This is a per gallon tax on gasoline sold in the County. Regional gasoline tax collections are directed to a special account maintained by the Northern Virginia Transportation Commission (NVTC).
Regional Organization	Organizations to which the County is either a member or contributes as a funding source.
Resolution	A formal expression of opinion will, or intent voted by an official body or assembled group.
Resource Request	A general term used for requests for additional funding that may either maintain or enhance a program's service level, or establish a new program.
Revenue	An increase in assets or financial resources. Revenue types are from local sources, from the Commonwealth of Virginia, the Federal Government, and from Non-Revenue Receipts (other Financing Sources).
Revolving Loan Fund	A fund established by the Board of Supervisors for County government, School, and Fire and Rescue company capital projects. Loans from the fund must be repaid back into the fund.
Rollback taxes	Amount of the difference between the taxes calculated for a property with and without the exemption for the previous five years.
Short-Term Debt	Debt with a maturity of less than one year after the date of issuance.
Special District	An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are the Route 28 Special Improvement District and the Metrorail Service District.
State and Federal Grant Fund	A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.
State Compensation Board	A State Board that determines the rate of State funding toward the total cost of office operations for Constitutional Officers.
Step Increase	An increase in base salary from the dollar amount of one step to the dollar amount of the next higher step on a grade and step pay plan. A step increase typically occurs due to a merit increase, which is approved by the Board.

Task Force	A group of individuals organized to discuss and research a particular topic. Task forces are often used as advisory groups on a given topic.
Tax Base	The aggregate value of taxed items. The base of the County's real property tax is the market value of all real estate in the County. The base of the personal property is the market value of all automobiles, trailers, boats, business equipment, etc., which are taxed as personal property by the County. The tax base of a sales tax is the total volume of taxable sales.