

Date of Meeting: April 7, 2026

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**BOARD OF SUPERVISORS
BUSINESS MEETING
ACTION ITEM**

SUBJECT: **FY 2027 Budget, FY 2027 Appropriations Resolution,
Tax Year 2026 Rates, and FY 2027 – FY 2032 Capital
Improvement Program**

ELECTION DISTRICT(S): Countywide

STAFF CONTACT(S): Tim Hemstreet, County Administrator
Megan Bourke, Management and Budget

PURPOSE: The purpose of this item is to approve the Fiscal Year (FY) 2027 Budget, FY 2027 Appropriations Resolution, Tax Year (TY) 2026 Tax Rates, FY 2027 Emergency Medical Services (EMS) Transport Reimbursement Rates, and the FY 2027 – FY 2032 Capital Improvement Program (CIP). The Board of Supervisors (Board) action is needed no later than April 7, 2026, due to the Code of Virginia [§ 58.1-3912](#) requirements to mail tax bills 14 days before the tax collection date of June 5, 2026. Per the Code of Virginia [§ 15.2-2503](#), local governments must adopt a budget by July 1 of each year.

RECOMMENDATION(S): Staff recommends that the Board amend the FY 2027 Proposed Budget as described in the April 7, 2026, Board Business Meeting Action Item and adopt the FY 2027 Budget, FY 2027 Appropriations Resolution, TY 2026 Tax Rates, FY 2027 EMS Transport Reimbursement Rates, and the FY 2027 – FY 2032 CIP.

BACKGROUND: Staff has prepared an appropriations resolution and tax rates for the April 7, 2026, Board Business Meeting, incorporating straw polls taken during the Board's FY 2027 Budget Work Sessions, which were held on March 2, 5, 9, and 12, 2026. The straw polls taken during work sessions allow the FY 2027 Budget to be balanced with a general real property tax rate of \$0.805 per \$100 of assessed value for TY 2026, a general personal property tax rate of \$4.15 per \$100 of assessed value for TY 2026 and TY 2027, a personal property tax rate on vehicles of \$3.09 per \$100 of assessed value in TY 2026 and a planned reduction to the personal property tax rate on vehicles to \$2.94 per \$100 of assessed value for TY 2027. A summary of the FY 2027 Budget as presented by the County Administrator on February 11, 2026, and as amended by the Board at its budget work sessions are included as Attachments 1 and 6, respectively. A full schedule of property tax rates for TY 2026 can be found in Attachment 2.

Fund-level appropriations are detailed in Attachment 3, the FY 2027 Appropriations Resolution. The Appendix to Attachment 3 includes authority for a 4.25 percent merit increase for all eligible

County general workforce employees and Constitutional Officers and a one-step merit increase for eligible uniformed public safety employees. The Appendix further provides authority for a 2 percent adjustment to the general workforce open range pay plan, a 2.5 percent salary scale increase for the Fire and Rescue grade and step pay plan, and a 5.75 percent salary scale increase for the Sheriff's Office grade and step pay plan. The FY 2027 – FY 2032 CIP was reviewed in detail during the Finance/Government Operations and Economic Development Committee (FGOEDC) Work Sessions on February 24 and March 4 and by the Board on March 9. Detailed, project-specific financial tables are included in Attachment 5. The Board received a presentation of the Loudoun County School Board's adopted budget on February 9 and deliberated on the School Division's budget at the March 12 budget work session.

ISSUES:

Position Authority for Loudoun County Fire and Rescue – Joint Terrorism Task Force

Based on changes to the Urban Area Security Initiative (UASI) program, staff recommends adding one full-time, regular position (1.00 FTE) in Loudoun County Combined Fire and Rescue System (LC-CFRS) at the level of Battalion Chief to serve as the Federal Bureau of Investigation's (FBI) Joint Terrorism Task Force (JTTF) Fire Liaison position. This position was previously funded by the UASI program, with the incumbent occupying an unclassified, unfunded position (which was utilized because at the time of inception LC-CFRS was evaluating the operational necessity of the position if federal dollars were removed).

This position serves as the County's liaison to other local, state, and federal partners to gather intelligence and share critical information across the region. The position assists with investigating incidents with a potential nexus to terrorism. Since the position's inception, it has been involved in numerous large-scale incidents, including the investigation into the October 5, 2025, explosion in Leesburg, to address this long-term need. With the lapse of federal funding for this position, staff is recommending that this position is critical to operations and should be transitioned to Local Tax Funding in FY 2028, with funding in FY 2027 provided by the Federal Impacts Contingency that was established through the allocation of FY 2025 year-end General Fund balance.¹ Should the County's role in the FBI's JTTF cease, this Battalion Chief position would support LC-CFRS operations.

FISCAL IMPACT: The Board must formally adopt the FY 2027 Appropriations Resolution prior to the commencement of the fiscal year on July 1, 2026, to conduct operations in FY 2027. The FY 2027 Budget is based on the budget being adopted in early April so that the adopted tax rates will be billed in the upcoming June 5, 2026, collection.

¹ [January 6, 2026, Board of Supervisors Business Meeting, Item 1g: Uses of FY 2025 Unassigned General Fund Balance](#)

ALTERNATIVES:

1. The Board may amend the FY 2027 Proposed Budget as described in the April 7, 2026 Action Item and adopt the FY 2027 Budget as amended, FY 2027 Appropriations Resolution, TY 2026 Tax Rates, FY 2027 EMS Transport Reimbursement Rates, and the FY 2027 – FY 2032 CIP.
2. The Board may provide staff alternative direction.

DRAFT MOTIONS:

1. I move that the Board of Supervisors authorize the creation of one regular, full-time position in the Loudoun County Combined Fire and Rescue System to be included in the Fiscal Year 2027 Budget.

I further move that the Board of Supervisors adopt the Fiscal Year 2027 Budget, as presented by the County Administrator on February 11, 2026, and amended by the Board of Supervisors at the March 2, 5, 9, and 12, 2026, Budget Work Sessions and further amended as described in the April 7, 2026, Board of Supervisors Business Meeting Action Item and as found in Attachments 1 and 6; adopt Tax Year 2026 property tax rates as found in Attachment 2; adopt the Fiscal Year 2027 Appropriations Resolution as found in Attachment 3; adopt the Fiscal Year 2027 Emergency Medical Services Transport Reimbursement Rates as found in Attachment 4; and adopt the Fiscal Year 2027 – Fiscal Year 2032 Capital Improvement Program as amended by the Board of Supervisors at the March 9, 2026, Board Budget Work Session and shown in Attachment 5.

I further move that the Board of Supervisors send \$500,000 in planning funds for the Southern Service Center capital project, \$500,000 in planning funds for the Eastern Loudoun Library project, \$120,000 for the Town of Hillsboro Old Stone School Renovation project, \$308,000 for a local match for the Town of Lovettsville Second Water Tower project, and \$500,000 to create a five-year Water Quality Monitoring Program for the Goose Creek and Broad Run to the FY 2026 year-end General Fund Balance discussion for consideration.

OR

2. I move an alternate motion.

ATTACHMENT(S):

1. Summary of FY 2027 Budget
2. Property Tax Rates, Tax Year 2026
3. FY 2027 Appropriations Resolution
4. FY 2027 EMS Transport Reimbursement Rates

5. FY 2027 – FY 2032 Capital Improvement Program
6. FY 2027 Toteboard Transmittal
7. Loudoun County Public Schools Budget Questions
8. County Budget Questions, Packet 5

SUMMARY OF FY 2027 BUDGET**All Appropriated Funds****ESTIMATED REVENUE****Estimated Revenue**

County General Fund	\$3,181,739,152.23
School Operating Fund	\$570,005,304.00
School Grant Fund	\$34,467,146.00
School Nutrition Fund	\$47,683,576.00
School Lease Purchase Fund	\$10,002,000.00
County Capital Projects Fund	\$55,441,613.00
County Capital Asset Preservation Program Fund	\$100,000.00
Capital Projects Financing Fund	\$541,789,783.07
Transportation District Fund	\$137,172,283.00
County Debt Service Fund	\$1,399,625.00
Route 28 Special Improvements Fund	\$32,314,000.00
Tall Oaks Water & Sewer Fund	\$60,572.00
State and Federal Grants Fund	\$5,173,409.00
Public Facilities Fund	\$16,255,091.40
Children's Services Act Fund	\$5,726,941.00
Disposable Plastic Bag Tax Fund	\$815,000.00
EMS Transport Reimbursement Program Fund	\$9,000,000.00
Housing Fund	\$8,022,500.00
James Horton Program for the Arts Fund	\$1,000.00
Legal Resource Center Fund	\$58,445.00
Metro Garages Fund	\$1,318,850.00
Opioid Abatement Settlement Fund	\$187,651.00
Rental Assistance Program Fund	\$16,043,671.00
Restricted Use Transient Occupancy Tax Fund	\$5,280,000.00
Rivana Community Development Authority Fund	\$229,713.00
Symington Fund	\$60,000.00

SUBTOTAL - ESTIMATED REVENUE	\$4,680,347,325.70
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Payments From Other Entities

Payments From County Funds	\$1,620,188,246.00
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Other Financing Sources

Transfers From Other Funds	\$1,141,662,046.04
Use Of Fund Balance	\$63,830,066.00

SUBTOTAL - OTHER FINANCING SOURCES	\$1,205,492,112.04
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TOTAL REVENUE	\$7,506,027,683.74
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SUMMARY OF FY 2027 BUDGET

All Appropriated Funds

APPROPRIATIONS

Initial Appropriation

County General Fund	\$1,140,347,426.14
School Operating Fund	\$2,066,954,668.00
School Grant Fund	\$34,467,146.00
School Nutrition Fund	\$54,569,214.00
School Lease Purchase Fund	\$10,002,000.00
School Capital Projects Fund	\$71,170,000.00
School Capital Asset Preservation Program Fund	\$53,130,000.00
School Debt Service Fund - Leases	\$10,938,882.00
County Capital Projects Fund	\$717,428,065.25
Major Equipment Replacement Fund	\$20,500,000.00
County Asset Preservation Program Fund	\$82,313,277.00
Transportation District Fund	\$32,703,584.00
County Debt Service Fund	\$284,592,643.31
Route 28 Special Improvements Fund	\$32,314,000.00
Tall Oaks Water & Sewer Fund	\$60,572.00
Rental Assistance Program Fund	\$16,316,061.00
Legal Resources Center Fund	\$183,326.00
State and Federal Grants Fund	\$5,173,409.00
Metro Garages Fund	\$3,444,877.00
Children's Services Act Fund	\$10,331,436.00
Disposable Plastic Bag Tax Fund	\$310,822.00
EMS Transport Reimbursement Program Fund	\$7,198,318.10
Housing Fund	\$4,022,500.00
James Horton Program for the Arts Fund	\$1,000.00
Opioid Abatement Settlement Fund	\$187,651.00
Restricted Use Transient Occupancy Tax Fund	\$4,155,000.00
Rivana Community Development Authority Fund	\$1,082,685.00
Self-Insurance Fund	\$7,000,000.00
Symington Fund	\$60,000.00
Uran Holocaust Library Fund	\$30,000.00

SUBTOTAL - INITIAL APPROPRIATION **\$4,670,988,562.80**

Payments To Other Entities

Loudoun County Public Schools	\$1,620,188,246.00
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Other Uses Of Funds

Transfers To Other Funds	\$1,141,662,046.04
Addition To Fund Balance	\$73,188,828.90

SUBTOTAL - OTHER USES OF FUNDS **\$1,214,850,874.94**

TOTAL APPROPRIATIONS **\$7,506,027,683.74**

Property Tax Rates, Tax Year 2026

TYPE OF TAXABLE PROPERTY	PROPOSED TAX YEAR 2026
TAXABLE PROPERTY	<i>Per \$100 of Assessed Value</i>
All Real Estate (including mobile homes used as residences); and Public Service Corporation Real Estate & Tangible Personal Property (except automobiles, trucks & aircraft) (Va. Code § 58.1-2606)	\$0.805
Commercial and Industrial Real Estate in Route 28 Highway Transportation Improvement District (Va. Code § 15.2-4607); and Public Service Corporation Real Estate & Tangible Personal Property in the district, except automobiles, trucks & aircraft, (in addition to the general rate applicable to all real estate in the County and the rate for any other service district where the property is located, if applicable)	\$0.105
Real Estate in the Hamilton Sewer Service District (in addition to the general rate applicable to all real estate in the County and the rate for any other tax district where the real estate is located, if applicable)	\$0.000
Real Estate in the Metrorail Service District; and Public Service Corporation Real Estate & Tangible Personal Property in the district, except automobiles, trucks & aircraft (in addition to the general rate applicable to all real estate in the County and the rate for any other service district where the property is located, if applicable)	\$0.200
Real Estate in the Loudoun Gateway-Airport Station Service Tax District; and Public Service Corporation Real Estate & Tangible Personal Property in the district, except automobiles, trucks & aircraft (in addition to the general rate applicable to all real estate in the County and the rate for any other service district where the property is located, if applicable)	\$0.000
Real Estate in the Ashburn Station Service District; and Public Service Corporation Real Estate & Tangible Personal Property in the district, except automobiles, trucks & aircraft (in addition to the general rate applicable to all real estate in the County and the rate for any other service district where the property is located, if applicable)	\$0.000
Tangible Personal Property (to include all categories of tangible personal property unless the category and rate is set out separately in this notice), (Va. Code § 58.1-3506)	\$4.150
Tangible Personal Property - Vehicles as defined by Va. Code § 58.1-3506 (48), including automobiles and trucks of Public Service Corporations	\$3.090
Tangible Personal Property Used in a Research and Development Business (Va. Code § 58.1-3506 (A)(7)); and Machinery and Tools (Va. Code §§ 58.1-3507 et seq.)	\$2.750
Tangible Personal Property – Motor Vehicles of Eligible Elderly and Disabled (Va. Code § 58.1-3506.1; Chapter 873 of the Codified Ordinances of Loudoun County)	\$1.500
Tangible Personal Property – Aircraft and Flight Simulators (Va. Code § 58.1-3506 (A) (5)), including aircraft of Public Service Corporations (Va. Code § 58.1-2606 (B))	\$0.010
Tangible Personal Property – Heavy Construction Machinery (Va. Code § 58.1-3508.2)	\$4.000
Tangible Personal Property – Motor Vehicles specially equipped to provide transportation for physically handicapped individuals (Va. Code § 58.1-3506 (A)(14))	\$0.010
Tangible Personal Property – Eligible Motor Vehicles of Fire and Rescue Volunteers and Auxiliary Members and Auxiliary Deputy Sheriffs (Va. Code § 58.1-3506 (A)(15), (16) & (32))	\$0.010
Tangible Personal Property – Satellite Manufacturing, Testing and Operating Equipment within Route 28 Highway Transportation Improvement District (Va. Code § 58.1-3506 (A) (21))	\$0.010
Tangible Personal Property - Motor Vehicles which use clean special fuels (Va. Code § 58.1-3506 (A) (22))	\$3.090
Tangible Personal Property – Furniture, Office and Maintenance Equipment (except motor vehicles) owned and used by Homeowners Associations (Va. Code § 58.1-3506 (A)(24))	\$0.010
Tangible Personal Property – Motor Vehicles, Trailers and Semi-trailers of Interstate Motor Carriers (Va. Code § 58.1-3506 (A)(25))	\$2.750
Tangible Personal Property – Qualifying Wireless Broadband Equipment (Va. Code § 58.1-3506 (A)(37))	\$2.100
Tangible Personal Property – Four-wheeled, low-speed vehicles (Va. Code § 58.1-3506 (A)(38))	\$0.010
Tangible Personal Property – Motor Vehicles Powered Solely by Electricity (Va. Code § 58.1-3506 (A)(40))	\$3.090
Tangible Personal Property – Motor Vehicles of Uniformed Members of the Virginia Defense Force (Va. Code § 58.1-3506 (A)(44))	\$0.010
Wild or Exotic Animals kept for public exhibition and properly licensed by the federal government and/or the Commonwealth (Va. Code § 58.1-3506 (A)(23))	\$0.010

FY 2027 Appropriations Resolution

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR THE FUNDS DELINEATED ON THE FOLLOWING PAGES OF THIS DOCUMENT FOR THE COUNTY OF LOUDOUN

BE IT RESOLVED by the Board of Supervisors of the County of Loudoun, Virginia, that the following appropriations be, and the same hereby are, made for Fiscal Year 2027 (beginning on the first day of July 2026 and ending on the thirtieth day of June 2027) from the funds and for the purposes indicated on the following pages unless the Board of Supervisors amends this resolution on or before June 30, 2026.

BE IT FURTHER RESOLVED that not more than \$1,484,949,364 of the appropriation to the Loudoun County Public Schools Fund shall be obtained from funds derived from local property taxes and other local revenues of the General Fund of the County without a supplemental resolution by the Board of Supervisors. These funds will be available for transfer on July 1, 2026.

FY 2027 APPROPRIATIONS RESOLUTION

General Fund

ESTIMATED REVENUE	
Local, State, and Federal Sources	
General Property Taxes	\$2,677,736,100.54
Other Local Taxes	\$229,258,300.00
Permits Privilege Fees And Regulatory Licenses	\$26,771,860.66
Fines And Forfeitures	\$1,514,700.00
Revenue From Use Of Money And Property	\$56,655,864.53
Charges For Services	\$52,802,932.00
Miscellaneous Revenue	\$369,400.00
Recovered Costs	\$12,201,271.00
Intergovernment - Commonwealth	\$111,496,240.49
Intergovernment - Federal	\$12,932,483.01
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$3,181,739,152.23
Transfers From Other Funds	
Disposable Plastic Bag Tax Fund	\$504,178.00
EMS Transport Reimbursement Program Fund	\$1,247,075.00
Restricted Use Transient Occupancy Tax Fund	\$727,963.00
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$2,479,216.00
Use of Fund Balance	\$34,000,000.00
TOTAL REVENUE	\$3,218,218,368.23
APPROPRIATIONS	
Initial Appropriations	\$1,140,347,426.14
Payments To Other Entities	
Loudoun County Public Schools	\$1,538,079,364.00
Transfers To Other Funds	
Children's Services Act Fund	\$3,690,067.00
County Capital Asset Preservation Program Fund	\$56,307,277.00
County Capital Projects Fund	\$142,467,230.78
County Debt Service Fund	\$258,795,902.31
Housing Fund	\$25,980,858.00
Legal Resources Center Fund	\$124,881.00
Major Equipment Replacement Fund	\$5,500,000.00
Rental Assistance Program Fund	\$272,390.00
Rivana Community Development Authority Fund	\$852,972.00
Self Insurance Fund	\$7,000,000.00
Transportation District Fund	\$38,800,000.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$539,791,578.09
TOTAL APPROPRIATIONS	\$3,218,218,368.23

FY 2027 APPROPRIATIONS RESOLUTION**Loudoun County Public Schools****Operating Fund**

ESTIMATED REVENUE	
Local, State, and Federal Sources	
Charges for Service	\$12,737,188.00
Commonwealth	\$553,013,742.00
Federal	\$4,254,374.00
SUBTOTAL - LOCAL, STATE, AND FEDERAL SOURCES	\$570,005,304.00
Payments from Other Entities	
County General Fund	\$1,472,949,364.00
OPEB Contribution	\$12,000,000.00
SUBTOTAL - PAYMENTS FROM OTHER ENTITIES	\$1,484,949,364.00
Use of Fund Balance	\$12,000,000.00
TOTAL REVENUE	\$2,066,954,668.00

INITIAL APPROPRIATION	\$2,066,954,668.00
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Grant Fund

ESTIMATED REVENUE	\$34,467,146.00
INITIAL APPROPRIATION	\$34,467,146.00

School Nutrition Fund

ESTIMATED REVENUE	
Estimated Revenue	\$47,683,576.00
Use of Fund Balance	\$6,885,638.00
TOTAL REVENUE	\$54,569,214.00
INITIAL APPROPRIATION	\$54,569,214.00

Lease Purchase Fund

ESTIMATED REVENUE	\$10,002,000.00
INITIAL APPROPRIATION	\$10,002,000.00

School Capital Projects Fund

ESTIMATED REVENUE	
Payments From Other Entities	
Capital Projects Financing Fund	\$71,170,000.00
SUBTOTAL - PAYMENTS FROM OTHER ENTITIES	\$71,170,000.00
TOTAL REVENUE	\$71,170,000.00
INITIAL APPROPRIATION	\$71,170,000.00

School Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Payments From Other Entities	
County General Fund	\$53,130,000.00
SUBTOTAL - PAYMENTS FROM OTHER ENTITIES	\$53,130,000.00
TOTAL REVENUE	\$53,130,000.00
INITIAL APPROPRIATION	\$53,130,000.00

School Debt Services Fund - Leases

ESTIMATED REVENUE	
Payments From Other Entities	
County Debt Service Fund	\$10,938,882.00
SUBTOTAL - PAYMENTS FROM OTHER ENTITIES	\$10,938,882.00
TOTAL REVENUE	\$10,938,882.00
INITIAL APPROPRIATION	\$10,938,882.00

FY 2027 APPROPRIATIONS RESOLUTION**Capital Funds****County Capital Projects Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$55,441,613.00
Transfers From Other Funds	
Capital Projects Financing Fund	\$429,713,783.07
County General Fund	\$142,467,230.78
Public Facilities Fund	\$8,338,410.92
Transportation District Fund	\$85,054,352.48
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$665,573,777.25
TOTAL REVENUE	\$721,015,390.25
APPROPRIATIONS	
Initial Appropriation	\$717,428,065.25
Transfers To Other Funds	
County Debt Service Fund	\$3,587,325.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$3,587,325.00
TOTAL APPROPRIATIONS	\$721,015,390.25

County Capital Asset Preservation Program Fund

ESTIMATED REVENUE	
Estimated Revenue	\$100,000.00
Transfers From Other Funds	
Capital Projects Financing Fund	\$25,906,000.00
County General Fund	\$56,307,277.00
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$82,213,277.00
TOTAL REVENUE	\$82,313,277.00
INITIAL APPROPRIATION	\$82,313,277.00

Capital Projects Financing Fund

ESTIMATED REVENUE	\$541,789,783.07
APPROPRIATIONS	
Payments To Other Entities	
Loudoun County Public Schools	\$71,170,000.00
SUBTOTAL - PAYMENTS TO OTHER ENTITIES	\$71,170,000.00
Transfers To Other Funds	
County Capital Projects Fund	\$429,713,783.07
County Capital Asset Preservation Program Fund	\$25,906,000.00
Major Equipment Replacement Fund	\$15,000,000.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$470,619,783.07

TOTAL APPROPRIATIONS	\$541,789,783.07
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Major Equipment Replacement Fund

ESTIMATED REVENUE	
Transfers From Other Funds	
Capital Projects Financing Fund	\$15,000,000.00
County General Fund	\$5,500,000.00
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$20,500,000.00
TOTAL REVENUE	\$20,500,000.00

INITIAL APPROPRIATION	\$20,500,000.00
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Public Facilities Fund

ESTIMATED REVENUE		\$16,255,091.40
APPROPRIATIONS		
Transfers To Other Funds		
County Capital Projects Fund		\$8,338,410.92
Transportation District Fund		\$7,916,680.48
SUBTOTAL - TRANSFERS TO OTHER FUNDS		\$16,255,091.40
TOTAL APPROPRIATIONS		\$16,255,091.40

Transportation District Fund

ESTIMATED REVENUE	
Estimated Revenue	\$137,172,283.00
Transfers From Other Funds	
County General Fund	\$38,800,000.00
Public Facilities Fund	\$7,916,680.48
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$46,716,680.48
TOTAL REVENUE	\$183,888,963.48
APPROPRIATIONS	
Initial Appropriation	\$32,703,584.00
Transfers To Other Funds	
County Capital Projects Fund	\$85,054,352.48
County Debt Service Fund	\$21,748,673.00
Metro Garages Fund	\$2,126,027.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$108,929,052.48
Addition to Fund Balance	\$42,256,327.00
TOTAL APPROPRIATIONS	\$183,888,963.48

FY 2027 APPROPRIATIONS RESOLUTION**Debt Funds****County Debt Service Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$1,399,625.00
Transfers From Other Funds	
County Capital Projects Fund	\$3,587,325.00
County General Fund	\$258,795,902.31
Transportation District Fund	\$21,748,673.00
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$284,131,900.31
Use of Fund Balance	\$10,000,000.000
TOTAL REVENUE	\$295,531,525.31
INITIAL APPROPRIATION	
Initial Appropriation	\$284,592,643.31
Payments to Other Entities	
Loudoun County Public Schools	\$10,938,882.00
SUBTOTAL - PAYMENTS TO OTHER ENTITIES	\$10,938,882.00
TOTAL APPROPRIATIONS	\$295,531,525.31

Route 28 Special Improvements Fund

ESTIMATED REVENUE	\$32,314,000.00
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INITIAL APPROPRIATION	\$32,314,000.00
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Tall Oaks Water and Sewer Fund

ESTIMATED REVENUE	\$60,572.00
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INITIAL APPROPRIATION	\$60,572.00
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FY 2027 APPROPRIATIONS RESOLUTION**Other Operating Funds****Children's Services Act Fund**

ESTIMATED REVENUE	
Estimated Revenue	\$5,726,941.00
Transfers From Other Funds	
County General Fund	\$3,690,067.00
SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$3,690,067.00
Use of Fund Balance	\$914,428.00
TOTAL REVENUE	\$10,331,436.00

INITIAL APPROPRIATION	\$10,331,436.00
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Disposable Plastic Bag Tax Fund

ESTIMATED REVENUE	
	\$815,000.00
APPROPRIATION	
Initial Appropriation	\$310,822.00
Transfers To Other Funds	
County General Fund	\$504,178.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$504,178.00
TOTAL APPROPRIATION	\$815,000.00

EMS Transport Reimbursement Program Fund

ESTIMATED REVENUE	
	\$9,000,000.00
APPROPRIATION	
Initial Appropriation	\$7,198,318.10
Transfers To Other Funds	
County General Fund	\$1,247,075.00
SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$1,247,075.00
Addition to Fund Balance	\$554,606.90
TOTAL APPROPRIATION	\$9,000,000.00

Housing Fund

ESTIMATED REVENUE	
Estimated Revenue	\$8,022,500.00
Transfers From Other Funds	
County General Fund	\$25,980,858.00

SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$25,980,858.00
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TOTAL REVENUE	\$34,003,358.00
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APPROPRIATION

Initial Appropriation	\$4,022,500.00
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Addition to Fund Balance	\$29,980,858.00
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TOTAL APPROPRIATION	\$34,003,358.00
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James Horton Program for the Arts Fund

ESTIMATED REVENUE	\$1,000.00
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INITIAL APPROPRIATION	\$1,000.00
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Legal Resource Center Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$58,445.00
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Transfers From Other Funds

County General Fund	\$124,881.00
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$124,881.00
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TOTAL REVENUE	\$183,326.00
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INITIAL APPROPRIATION	\$183,326.00
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Metro Garages Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$1,318,850.00
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Transfers From Other Funds

Transportation District Fund	\$2,126,027.00
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$2,126,027.00
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TOTAL REVENUE	\$3,444,877.00
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INITIAL APPROPRIATION	\$3,444,877.00
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Opioid Abatement Settlement Fund

ESTIMATED REVENUE	\$187,651.00
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INITIAL APPROPRIATION	\$187,651.00
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Rental Assistance Program Fund

ESTIMATED REVENUE	
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Estimated Revenue	\$16,043,671.00
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Transfers From Other Funds

County General Fund	\$272,390.00
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$272,390.00
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TOTAL REVENUE	\$16,316,061.00
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INITIAL APPROPRIATION	\$16,316,061.00
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Restricted Use Transient Occupancy Tax Fund

ESTIMATED REVENUE	\$5,280,000.00
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APPROPRIATION

Initial Appropriation	\$4,155,000.00
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Transfers To Other Funds

County General Fund	\$727,963.00
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SUBTOTAL - TRANSFERS TO OTHER FUNDS	\$727,963.00
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Addition to Fund Balance	\$397,037.00
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TOTAL APPROPRIATION	\$5,280,000.00
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Rivana Community Development Authority Fund**ESTIMATED REVENUE**

Estimated Revenue	\$229,713.00
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Transfers From Other Funds

County General Fund	\$852,972.00
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$852,972.00
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TOTAL REVENUE	\$1,082,685.00
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INITIAL APPROPRIATION	\$1,082,685.00
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Self-Insurance Fund**ESTIMATED REVENUE****Transfers From Other Funds**

County General Fund	\$7,000,000.00
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SUBTOTAL - TRANSFERS FROM OTHER FUNDS	\$7,000,000.00
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TOTAL REVENUE	\$7,000,000.00
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INITIAL APPROPRIATION	\$7,000,000.00
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State and Federal Grant Fund

ESTIMATED REVENUE	\$5,173,409.00
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INITIAL APPROPRIATION	\$5,173,409.00
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Symington Fund

ESTIMATED REVENUE	\$60,000.00
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INITIAL APPROPRIATION	\$60,000.00
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Uran Holocaust Library Fund

ESTIMATED REVENUE	
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Use of Fund Balance	\$30,000.00
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TOTAL REVENUE	\$30,000.00
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INITIAL APPROPRIATION	\$30,000.00
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Section 1 The preceding designated funds and accounts shall be appropriated from the designated estimated revenues to be expended by the County Administrator or designee, and the Director of Finance and Procurement or designee, authorized pursuant to Section 15.2-1541 of the 1950 Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, as amended, to pay all normal and routine claims, when presented, for which appropriations are hereinafter made, with the County's own check signed by the County Administrator and the Treasurer or with electronic fund transfers authorized by the Director of Finance and Procurement or designee and the Treasurer.

School Fund appropriations are for the operation of the School System and are to be expended on order of the School Board for the activities and purposes contained in its budget request presented to the Board of Supervisors for informative and fiscal planning purposes only. All payments are to be made on the School Board's own check or with electronic fund transfers as provided herein. The County Administrator or designee and the Director of Finance and Procurement or designee are authorized pursuant to Section 15.2-1541 of the Code of Virginia, as amended, and pursuant to a resolution adopted by the Board of Supervisors on July 1, 1963, and on December 20, 1982, as amended, to pay all claims against the School Board, once approved by the School Board, for which appropriations have been made, with a School Board check signed by the School Superintendent and the Treasurer or with electronic fund transfers approved by the Treasurer.

Section 2 All outstanding operating encumbrances on June 30, 2026, are hereby re-appropriated to the 2027 fiscal year to the same department and account for which they were encumbered in the previous year. The re-appropriation of these funds is in addition to the appropriations listed in this Appropriations Resolution.

All reappropriated encumbered funds are monitored and may be lowered throughout the fiscal year. At that time, appropriations will be reduced by the amount of the decrease or cancellation of the reappropriated encumbrance.

Section 3 At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than capital projects, state and federal grants, and certain restricted funds (such as the Transportation District Fund and the Restricted Transient Occupancy Tax Fund).

Section 4 Appropriations designated for capital projects, unexpended as of June 30, 2026, are hereby reappropriated for those projects. The re-appropriation of these funds is in addition to the appropriations listed in this Appropriations Resolution. All unexpended school land acquisition funds designated for capital projects are hereby re-appropriated to the school land acquisition accounts to be held by the County for their designated purpose, if applicable. The County Administrator or designee may approve necessary adjustments or accounting transfers between funds as required for the proper accounting of capital projects. Upon completion of a County capital project, staff is authorized to close out said project, move remaining non-restricted revenue, including local tax funding, to the CIP Contingency account, and transfer the remaining restricted revenue to its original source. This section applies to all existing appropriations for capital projects on June 30, 2026, and appropriations for capital projects in the FY 2027 budget.

Actual sources of funding for capital projects are preliminary and subject to change by the Board of Supervisors in the future.

- Section 5** The approval by the Board of Supervisors of any grant of funds to the County constitutes the appropriation of both the revenue to be received from the grant and the County's expenditure required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2026, are hereby re-appropriated for those purposes. The re-appropriation of these funds is in addition to the appropriations listed in this Appropriations Resolution. The County Administrator may reduce any grant appropriation to the level approved by the granting agency during the fiscal year. Upon completion of the grant project, staff are authorized to close out the grant and transfer back to the funding source any remaining balances. This applies to appropriations for grants outstanding on June 30, 2026, and appropriations of grants in the FY 2027 budget.
- Section 6** The County Administrator is authorized to make expenditures from Trust and Custodial Funds for the specified reasons for which the funds were established. In no case shall the expenditure exceed the available balance for the fund.
- Section 7** Effective upon adoption of this resolution, the County Administrator or designee is authorized to approve transfers of appropriations among departments, agencies, and projects if the total net appropriation for the fund is neither increased nor decreased, consistent with established internal procedures and County fiscal policy. The County Administrator or designee is authorized to approve transfers of estimated revenue among departments, agencies, and projects if total net revenue is neither increased nor decreased at the level of the fund.
- Section 8** The Director of Finance and Procurement or designee is authorized to make transfers to various funds for which there are transfers appropriated or adjustments as required at the end of the fiscal year. The Director of Finance and Procurement or designee shall transfer funds only as needed up to amounts appropriated, required, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.
- Section 9** The County Administrator is authorized to implement "State Employee Pay Supplements," which provide additional salary amounts to state employees working in the County pursuant to the Code of Virginia. Pay supplements shall be periodically reviewed and may be increased, decreased, or eliminated subject to annual appropriation by the Board of Supervisors and review by the Department of Human Resources and the Office of the County Attorney, and as may be provided within an existing or future Memorandums of Understanding (MOU) between the County and the applicable agency (or agencies) of the Commonwealth. The County Administrator is authorized to execute MOUs, after proper review of the County Attorney and other departments, as necessary.

Section 10 A 2 percent salary range increase to the general workforce open range pay plan, a 5.75 percent salary scale increase to the Sheriff's Office grade and step pay plan, and a 2.5 percent salary scale increase to the Fire and Rescue grade and step pay plan will be effective no earlier than July 2, 2026.

A 4.25 percent merit increase will be effective no earlier than September 10, 2026, for regular eligible general workforce County employees who achieve a rating of "fully successful" or higher on their annual performance appraisals. Regular eligible uniformed Fire and Rescue and sworn Sheriff's Office employees on grade and step plans who achieve a "fully successful" or higher rating on their annual performance appraisals shall be granted a one-step merit increase effective no earlier than September 10, 2026. Eligible regular employees in the Fire and Rescue bargaining unit who are on the general workforce pay plan, and who achieve a "fully successful" or higher rating on their annual performance appraisals, will receive a 5.5 percent merit increase effective no earlier than September 10, 2026.

Adjustments to specialty pay for the Sheriff's Office effective no earlier than July 2, 2026 will include an increase in the Field Training Officer (FTO) stipend to \$4.00 per hour, an increase in Canine Handler pay to one (1) hour of overtime per day, and an increase to the clothing allowance to \$2,000 per year.

The County Attorney will receive a salary adjustment at the same time as County employees that will result in an annualized salary of \$395,200. The County Attorney will receive a \$20,000 contribution to a deferred compensation plan ("County of Loudoun, VA Executive 401(a) Plan") for FY 2027, to be deposited in twenty-four equal payments. This contribution is an ongoing benefit intended to be provided on an annual basis.

The County Administrator will receive a salary adjustment at the same time as County employees that will result in an annualized salary of \$410,800. The County Administrator will receive a \$36,000 contribution to a deferred compensation plan ("County of Loudoun, VA Executive 401(a) Plan") for FY 2027 to be deposited in twenty-four equal payments. This contribution is an ongoing benefit intended to be provided on an annual basis.

Constitutional Officers will receive a 4.25 percent compensation increase for FY 2027. Any pay increases provided by the State to the Constitutional Officers in FY 2027 will offset the merit-based salary increases provided by the County to ensure the combination of State and County salary increases does not exceed 4.25 percent in FY 2027. The General Registrar will be treated as a Constitutional Officer for the purposes of administering salary increases for FY 2027. Compensation increases for Constitutional Officers will be provided in accordance with the County Human Resources Handbook, Chapter 5.11, Constitutional Officer Pay.

Section 11 The County Administrator or designee is authorized to approve the appropriation and transfer of calculated "buy-out" amounts and any accrued interest in the Public Facilities Fund to the Route 28 Special Improvements Fund for the purpose of remitting the "buy-out" amounts received according to the Route 28 Special Tax District Contract. The County Administrator is only authorized to approve the appropriation and transfer of calculated "buy-outs" after the Board of Supervisors approves a change in zoning classification allowing a residential use within the Route 28 Highway Transportation Improvement District, which triggers the payment of a "buy-out" amount representing the present value of the future special improvements taxes to be lost as a result of such zoning changes.

Section 12 After the close of the FY 2026, Loudoun County Public Schools is authorized to transfer unexpended and unencumbered funds to the LCPS Self-Insurance Fund in an amount of up to two months of FY 2026's self-insurance claims expenditures should the combined amount of Self-Insurance Fund balance, including reserves in that fund, fall below two months of FY 2026's self-insurance claims expenditures. Notwithstanding the foregoing, in no event shall the transfer of unexpended and unencumbered FY 2026 funds to the LCPS Self-Insurance Fund cause the combined amount of Self-Insurance Fund balance, including reserves in that fund, to exceed two months of FY 2026's self-insurance claims expenditures.

EMS TRANSPORT REIMBURSEMENT RATES, FY 2027

FY 2027 PROPOSED RATE SCHEDULE

		Type	Rate
Service Reimbursement	Basic Life Support, Emergency (BLS)		\$550
	Advanced Life Support, Level 1 (ALS-1)		\$800
	Advanced Life Support, Level 2 (ALS-2)		\$950
Mileage Reimbursement	Per Mile Traveled (applies to all types of service)		\$14

Capital Improvement Program										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
County Projects	914,657	434,075	212,310	155,840	179,766	217,216	124,001	1,323,209	553,594	2,791,459
Transportation Projects	517,234	286,940	274,640	438,025	144,118	504,052	112,864	1,760,638	414,286	2,692,159
School Projects	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977
Total - Costs	1,741,568	792,185	570,500	784,445	489,884	1,060,767	556,365	4,254,147	1,813,880	7,809,595
Funding Sources (\$ in 1000s)										
Local Tax Funding	620,822	138,880	136,639	158,296	179,368	191,076	197,217	1,001,475	143,780	1,766,077
Local Tax Funding Roads	107,898	38,800	39,406	40,864	42,376	43,944	42,910	248,300	27,678	383,876
General Obligation Bonds	511,149	247,462	236,733	399,286	179,200	528,895	266,673	1,858,250	1,394,350	3,763,749
Appropriation-Backed Bonds	160,096	253,422	72,423	74,778	21,060	59,840	30,476	511,999	158,326	830,420
Cash Proffers	57,205	16,255	17,893	10,982	1,000	-	-	46,129	2,008	105,342
Revenue Sharing	19,502	3,669	3,211	4,308	-	-	-	11,188	-	30,690
RSTP	10,330	16,112	15,422	13,187	12,447	9,290	-	66,458	-	76,788
Smart Scale	39,580	15,836	22,031	3,435	6,179	4,758	-	52,239	-	91,819
Other State Grants	21,386	14,112	4,261	4,389	4,521	4,656	4,796	36,737	8,300	66,422
CMAQ	4,724	82	629	-	1,997	4,650	-	7,358	-	12,082
Other Federal Grants	4,645	490	207	-	15,000	-	-	15,698	-	20,343
NVTA 70% Regional	47,516	20,000	-	55,000	-	200,000	-	275,000	-	322,516
NVTA 30% Local	105,544	18,338	17,539	16,158	11,440	10,732	12,033	86,240	23,056	214,839
Local Gas Tax	262	-	-	-	-	-	-	-	-	262
Fees - Landfill and Transit	30,584	8,727	4,105	3,762	15,296	2,925	2,261	37,076	56,383	124,043
Land Sale Proceeds	326	-	-	-	-	-	-	-	-	326
Total - Funding Sources	1,741,568	792,185	570,500	784,445	489,884	1,060,767	556,365	4,254,147	1,813,880	7,809,595

Capital Improvement Program										
County Capital Projects Fund										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Administration	319,342	43,693	39,915	41,049	41,411	65,640	40,267	271,974	70,456	661,773
General Government	218,257	144,499	90,458	60,975	54,691	59,988	38,081	448,692	170,531	837,480
Health and Welfare	4,511	9,447	-	-	-	7,597	-	17,044	9,748	31,302
Information Technology	40,136	7,790	10,651	100	5,818	100	6,062	30,520	6,459	77,115
Parks, Recreation, and Culture	200,536	130,797	19,304	41,090	15,250	74,812	22,659	303,912	242,364	746,812
Public Safety	86,970	90,040	46,694	5,454	59,041	5,438	13,205	219,873	46,104	352,947
Towns	44,904	7,810	5,287	7,173	3,555	3,640	3,728	31,193	7,932	84,029
Transportation Projects	517,234	286,940	274,640	438,025	144,118	504,052	112,864	1,760,638	414,286	2,692,159
Total - Costs	1,431,891	721,015	486,950	593,865	323,884	721,267	236,865	3,083,847	967,880	5,483,618
Funding Sources (\$ in 1000s)										
Local Tax Funding	562,970	138,880	129,639	138,296	151,506	171,076	162,693	892,089	143,780	1,598,840
Local Tax Funding Roads	107,898	38,800	39,406	40,864	42,376	43,944	42,910	248,300	27,678	383,876
General Obligation Bonds	317,584	188,142	171,583	255,086	44,062	223,395	12,173	894,442	614,350	1,826,376
Appropriation-Backed Bonds	101,835	241,572	61,023	48,398	18,060	45,840	-	414,893	92,326	609,053
Cash Proffers	57,205	16,255	17,893	10,982	1,000	-	-	46,129	2,008	105,342
Revenue Sharing	19,502	3,669	3,211	4,308	-	-	-	11,188	-	30,690
RSTP	10,330	16,112	15,422	13,187	12,447	9,290	-	66,458	-	76,788
Smart Scale	39,580	15,836	22,031	3,435	6,179	4,758	-	52,239	-	91,819
Other State Grants	21,386	14,112	4,261	4,389	4,521	4,656	4,796	36,737	8,300	66,422
CMAQ	4,724	82	629	-	1,997	4,650	-	7,358	-	12,082
Other Federal Grants	4,645	490	207	-	15,000	-	-	15,698	-	20,343
NVTA 70% Regional	47,516	20,000	-	55,000	-	200,000	-	275,000	-	322,516
NVTA 30% Local	105,544	18,338	17,539	16,158	11,440	10,732	12,033	86,240	23,056	214,839
Local Gas Tax	262	-	-	-	-	-	-	-	-	262
Fees - Landfill and Transit	30,584	8,727	4,105	3,762	15,296	2,925	2,261	37,076	56,383	124,043
Land Sale Proceeds	326	-	-	-	-	-	-	-	-	326
Total - Funding Sources	1,431,891	721,015	486,950	593,865	323,884	721,267	236,865	3,083,847	967,880	5,483,618

Capital Improvement Program										
County Projects										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Administration	319,342	43,693	39,915	41,049	41,411	65,640	40,267	271,974	70,456	661,773
General Government	218,257	144,499	90,458	60,975	54,691	59,988	38,081	448,692	170,531	837,480
Health and Welfare	4,511	9,447	-	-	-	7,597	-	17,044	9,748	31,302
Information Technology	40,136	7,790	10,651	100	5,818	100	6,062	30,520	6,459	77,115
Parks, Recreation, and Culture	200,536	130,797	19,304	41,090	15,250	74,812	22,659	303,912	242,364	746,812
Public Safety	86,970	90,040	46,694	5,454	59,041	5,438	13,205	219,873	46,104	352,947
Towns	44,904	7,810	5,287	7,173	3,555	3,640	3,728	31,193	7,932	84,029
Total - Costs	914,657	434,075	212,310	155,840	179,766	217,216	124,001	1,323,209	553,594	2,791,459
Funding Sources (\$ in 1000s)										
Local Tax Funding	548,255	120,055	103,727	64,466	99,414	153,535	118,013	659,210	134,115	1,341,580
Local Tax Funding Roads	20,426	-	1,000	-	7,561	-	-	8,561	-	28,987
General Obligation Bonds	158,422	38,565	38,867	34,218	34,880	11,276	-	157,807	262,839	579,068
Appropriation-Backed Bonds	100,835	241,572	61,023	48,398	18,060	45,840	-	414,893	92,326	608,053
Cash Proffers	14,293	8,338	-	1,523	1,000	-	-	10,861	-	25,154
Other State Grants	-	9,975	-	-	-	-	-	9,975	-	9,975
Other Federal Grants	645	-	-	-	-	-	-	-	-	645
NVTA 30% Local	40,653	6,843	3,587	3,473	3,555	3,640	3,728	24,826	7,932	73,411
Local Gas Tax	217	-	-	-	-	-	-	-	-	217
Fees - Landfill and Transit	30,584	8,727	4,105	3,762	15,296	2,925	2,261	37,076	56,383	124,043
Land Sale Proceeds	326	-	-	-	-	-	-	-	-	326
Total - Funding Sources	914,657	434,075	212,310	155,840	179,766	217,216	124,001	1,323,209	553,594	2,791,459

Capital Improvement Program										
County Projects: Administration										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Capital Project Management	28,554	5,000	5,000	5,000	5,000	5,000	5,000	30,000	10,000	68,554
Capital Support Positions	15,858	4,793	4,940	5,150	5,369	5,530	5,696	31,478	10,956	58,292
CIP Contingency	132,999	19,000	21,848	21,899	25,126	24,010	24,071	135,953	46,000	314,952
Land Acquisition - County Projects	33,196	11,400	8,127	5,500	5,916	27,600	5,500	64,043	-	97,238
Land Acquisition - School Projects	32,634	-	-	-	-	-	-	-	-	32,634
LCPS Contingency	68,110	-	-	-	-	-	-	-	-	68,110
Scoping and Preliminary Engineering	7,992	3,500	-	3,500	-	3,500	-	10,500	3,500	21,992
Total - Costs	319,342	43,693	39,915	41,049	41,411	65,640	40,267	271,974	70,456	661,773
Funding Sources (\$ in 1000s)										
Local Tax Funding	275,343	32,293	39,915	36,732	30,934	65,640	40,267	245,781	70,456	591,580
Local Tax Funding Roads	20,009	-	-	-	4,561	-	-	4,561	-	24,570
General Obligation Bonds	12,624	-	-	-	-	-	-	-	-	12,624
Appropriation-Backed Bonds	10,768	11,400	-	4,317	5,916	-	-	21,632	-	32,400
Cash Proffers	8	-	-	-	-	-	-	-	-	8
NVTA 30% Local	373	-	-	-	-	-	-	-	-	373
Local Gas Tax	217	-	-	-	-	-	-	-	-	217
Total - Funding Sources	319,342	43,693	39,915	41,049	41,411	65,640	40,267	271,974	70,456	661,773

Capital Improvement Program										
County Projects: General Government										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
751 Miller Drive	7,863	-	52,000	-	-	-	-	52,000	-	59,863
County Renovation Program	25,944	8,692	15,734	14,363	12,165	17,981	8,289	77,224	114,148	217,316
DGS Headquarters, Warehouse, and Fleet Maintenance Facilities	16,000	86,295	-	-	-	-	-	86,295	-	102,295
DTCI Office Building Renovation	6,000	-	-	6,600	-	-	-	6,600	-	12,600
Eastern Services Center	33,850	26,419	6,834	21,960	11,914	26,764	14,690	108,580	-	142,430
EV Charging Stations for County Facilities	6,695	3,000	1,000	3,000	3,000	-	-	10,000	-	16,695
Landfill - Cell Capping	-	4,890	-	-	-	-	-	4,890	26,200	31,090
Landfill - Cell Liner	9,310	-	-	-	12,090	-	-	12,090	20,130	41,530
Landfill - Debt Service	-	3,587	3,425	3,282	2,716	2,645	1,731	17,386	7,783	25,169
Landfill - Infrastructure Improvements	21,274	250	680	480	490	280	530	2,710	2,270	26,254
Southern Services Center	-	-	-	-	500	-	-	500	-	500
Storm Water Management	75,366	7,816	8,086	8,540	9,017	9,468	9,941	52,868	-	128,234
Streetlight Program	-	900	-	-	-	-	-	900	-	900
Water/Wastewater Program	15,954	2,650	2,700	2,750	2,800	2,850	2,900	16,650	-	32,604
Total - Costs	218,257	144,499	90,458	60,975	54,691	59,988	38,081	448,692	170,531	837,480
Funding Sources (\$ in 1000s)										
Local Tax Funding	132,830	59,409	24,330	18,881	28,870	17,006	35,821	184,317	31,086	348,233
Local Tax Funding Roads	-	-	1,000	-	3,000	-	-	4,000	-	4,000
Appropriation-Backed Bonds	53,773	76,362	61,023	38,331	7,525	40,057	-	223,299	83,062	360,134
Cash Proffers	99	-	-	-	-	-	-	-	-	99
Other Federal Grants	645	-	-	-	-	-	-	-	-	645
Fees - Landfill and Transit	30,584	8,727	4,105	3,762	15,296	2,925	2,261	37,076	56,383	124,043
Land Sale Proceeds	326	-	-	-	-	-	-	-	-	326
Total - Funding Sources	218,257	144,499	90,458	60,975	54,691	59,988	38,081	448,692	170,531	837,480

Capital Improvement Program										
County Projects: Health and Welfare										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
MHSADS Group Home 1	-	-	-	-	-	3,799	-	3,799	4,874	8,673
MHSADS Group Home 2	-	-	-	-	-	3,799	-	3,799	4,874	8,673
MHSADS Group Home Replacements	4,511	9,447	-	-	-	-	-	9,447	-	13,957
Total - Costs	4,511	9,447	-	-	-	7,597	-	17,044	9,748	31,302
Funding Sources (\$ in 1000s)										
Local Tax Funding	2,714	1,117	-	-	-	7,597	-	8,715	1,919	13,347
General Obligation Bonds	-	-	-	-	-	-	-	-	7,829	7,829
Appropriation-Backed Bonds	1,797	8,329	-	-	-	-	-	8,329	-	10,126
Total - Funding Sources	4,511	9,447	-	-	-	7,597	-	17,044	9,748	31,302

Capital Improvement Program										
County Projects: Information Technology										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Electronic Healthcare Record System	-	400	4,550	-	-	-	-	4,950	-	4,950
Enterprise Data Warehouse	7,400	1,650	500	-	-	-	-	2,150	-	9,550
Information Technology Contingency	5,210	-	1,500	-	1,500	-	1,500	4,500	1,500	11,210
Integrated Tax Revenue And Assessment System Replacement	7,561	4,440	-	-	-	-	-	4,440	-	12,001
Public Safety - Radio Tower Expansion	14,466	100	4,101	100	4,318	100	4,562	13,281	4,959	32,705
Remote Site Connectivity	5,500	1,200	-	-	-	-	-	1,200	-	6,700
Total - Costs	40,136	7,790	10,651	100	5,818	100	6,062	30,520	6,459	77,115
Funding Sources (\$ in 1000s)										
Local Tax Funding	37,306	7,790	10,651	100	1,702	100	6,062	26,404	6,459	70,169
Appropriation-Backed Bonds	2,830	-	-	-	4,116	-	-	4,116	-	6,946
Total - Funding Sources	40,136	7,790	10,651	100	5,818	100	6,062	30,520	6,459	77,115

Capital Improvement Program										
County Projects: Parks, Recreation, and Culture										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Bluemont Mountainside Passive Park	-	-	-	-	-	-	200	200	16,213	16,413
Cascades Library and Senior Center Complex	1,000	8,276	-	-	-	-	-	8,276	-	9,276
District Park 4	-	-	-	-	-	59,562	-	59,562	102,979	162,541
Dulles Adult Day Center	6,313	657	10,468	-	-	-	-	11,125	-	17,438
Dulles South Community Park	23,745	4,404	-	-	-	-	-	4,404	-	28,149
Eastern Loudoun Community Arts Center	860	-	-	-	500	-	-	500	86,000	87,360
Eastern Loudoun Library	-	-	-	-	-	-	2,319	2,319	-	2,319
Franklin Park West Passive Park	-	-	-	-	-	-	143	143	6,390	6,533
Indoor Sports Facility	1,000	-	-	-	-	-	-	-	-	1,000
Loudoun's Trails and Waterways	700	2,586	5,000	5,000	6,500	7,000	10,000	36,086	21,100	57,886
Potomack Lakes Parking and Field Improvements	-	-	836	4,234	-	-	-	5,070	-	5,070
PRCS Renovation Program	10,697	2,845	3,000	5,750	8,250	8,250	8,250	36,345	-	47,042
Sherwood Passive Park	-	-	-	-	-	-	1,747	1,747	9,682	11,429
Sterling Neighborhood Park	3,435	-	-	26,106	-	-	-	26,106	-	29,541
Western Loudoun Recreation Complex	152,786	112,028	-	-	-	-	-	112,028	-	264,814
Total - Costs	200,536	130,797	19,304	41,090	15,250	74,812	22,659	303,912	242,364	746,812
Funding Sources (\$ in 1000s)										
Local Tax Funding	53,349	7,474	17,507	4,234	8,247	62,028	22,659	122,150	22,784	198,283
General Obligation Bonds	131,579	28,390	1,797	29,583	6,500	7,000	-	73,270	219,580	424,430
Appropriation-Backed Bonds	1,500	93,112	-	5,750	503	5,783	-	105,148	-	106,648
Cash Proffers	14,108	1,821	-	1,523	-	-	-	3,344	-	17,452
Total - Funding Sources	200,536	130,797	19,304	41,090	15,250	74,812	22,659	303,912	242,364	746,812

Capital Improvement Program										
County Projects: Public Safety										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Adult Detention Center Expansion - Phase III	9,039	40,610	-	-	-	-	-	40,610	-	49,649
Brambleton Sheriff Station	-	-	9,199	819	22,058	-	-	32,076	-	32,076
Courts Complex - Phase IV	28,085	32,692	-	-	-	-	-	32,692	-	60,776
Emergency Signal at Fire and Rescue Station #24/35 - Kincora	-	-	-	-	-	279	37	316	988	1,304
Emergency Signal at Fire and Rescue Station #28 - Leesburg South	-	-	-	-	-	242	37	278	854	1,132
Fire and Rescue - Capital Apparatus	46,408	5,489	4,500	4,635	4,774	4,917	5,065	29,380	-	75,789
Fire and Rescue - Station #02/#14 - Purcellville Addition	1,188	10,527	-	-	-	-	-	10,527	-	11,715
Fire and Rescue - Station #05/17 - Hamilton Station Replacement	-	-	-	-	-	-	6,325	6,325	34,583	40,908
Fire and Rescue - Station #29 - Loudoun Gateway Station	-	-	11,038	-	32,209	-	-	43,247	-	43,247
Fire and Rescue - Training Academy Expansion	2,249	723	21,957	-	-	-	-	22,680	-	24,930
Western Loudoun Sheriff Station Improvements	-	-	-	-	-	-	1,742	1,742	9,679	11,421
Total - Costs	86,970	90,040	46,694	5,454	59,041	5,438	13,205	219,873	46,104	352,947
Funding Sources (\$ in 1000s)										
Local Tax Funding	42,506	11,005	9,624	819	29,661	1,163	13,205	65,476	1,411	109,393
General Obligation Bonds	14,220	10,175	37,071	4,635	28,380	4,276	-	84,536	35,429	134,185
Appropriation-Backed Bonds	30,167	52,369	-	-	-	-	-	52,369	9,264	91,800
Cash Proffers	77	6,517	-	-	1,000	-	-	7,517	-	7,594
Other State Grants	-	9,975	-	-	-	-	-	9,975	-	9,975
Total - Funding Sources	86,970	90,040	46,694	5,454	59,041	5,438	13,205	219,873	46,104	352,947

Capital Improvement Program										
County Projects: Towns										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Town of Hamilton - Phase 2 Sewer Relining	200	200	200	200	-	-	-	600	-	800
Town of Leesburg - NVTa Local Distribution	30,427	2,765	2,824	2,896	2,964	3,036	3,109	17,594	6,096	54,117
Town of Leesburg - Veteran's Park	4,000	-	-	2,000	-	-	-	2,000	-	6,000
Town of Lovettsville - North Berlin Turnpike Pedestrian Improvements	-	542	-	-	-	-	-	542	-	542
Town of Lovettsville - Quarter Branch Watermain Replacement and Sewer Main Lining	-	267	-	-	-	-	-	267	-	267
Town of Purcellville - Hirst Road to W&OD Shared-Use Path	1,205	176	-	-	-	-	-	176	-	1,381
Town of Purcellville - Nursery Avenue Sidewalk Improvements, Phase 1 and Phase 2	1,330	465	-	-	-	-	-	465	-	1,795
Town of Purcellville - NVTa Local Distribution	6,418	551	563	577	591	604	619	3,505	1,836	11,759
Town of Purcellville - Route 287 and Eastgate Drive Intersection Improvements	1,124	1,694	-	-	-	-	-	1,694	-	2,818
Town of Round Hill - Evening Star Water Treatment Plant	-	500	1,500	1,500	-	-	-	3,500	-	3,500
Town of Round Hill - West Loudoun Street Safety Improvements	200	650	200	-	-	-	-	850	-	1,050
Total - Costs	44,904	7,810	5,287	7,173	3,555	3,640	3,728	31,193	7,932	84,029
Funding Sources (\$ in 1000s)										
Local Tax Funding	4,207	967	1,700	3,700	-	-	-	6,367	-	10,574
Local Tax Funding Roads	417	-	-	-	-	-	-	-	-	417
NVTa 30% Local	40,280	6,843	3,587	3,473	3,555	3,640	3,728	24,826	7,932	73,038
Total - Funding Sources	44,904	7,810	5,287	7,173	3,555	3,640	3,728	31,193	7,932	84,029

Capital Improvement Program										
Transportation Projects										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Intersection Improvement Program	52,931	15,416	17,088	13,985	16,435	16,435	16,435	95,794	32,870	181,594
Roads	350,544	193,173	179,187	367,219	73,433	427,416	40,806	1,281,233	326,718	1,958,496
Sidewalks and Trails	58,078	62,539	62,241	44,497	41,844	48,452	42,522	302,095	31,275	391,448
Transit	55,681	15,811	16,125	12,324	12,406	11,749	13,101	81,516	23,423	160,620
Total - Costs	517,234	286,940	274,640	438,025	144,118	504,052	112,864	1,760,638	414,286	2,692,159
Funding Sources (\$ in 1000s)										
Local Tax Funding	14,715	18,825	25,911	73,830	52,092	17,541	44,680	232,879	9,665	257,260
Local Tax Funding Roads	87,472	38,800	38,406	40,864	34,815	43,944	42,910	239,739	27,678	354,889
General Obligation Bonds	159,162	149,577	132,716	220,868	9,181	212,120	12,173	736,635	351,511	1,247,309
Appropriation-Backed Bonds	1,000	-	-	-	-	-	-	-	-	1,000
Cash Proffers	42,912	7,917	17,893	9,459	-	-	-	35,268	2,008	80,188
Revenue Sharing	19,502	3,669	3,211	4,308	-	-	-	11,188	-	30,690
RSTP	10,330	16,112	15,422	13,187	12,447	9,290	-	66,458	-	76,788
Smart Scale	39,580	15,836	22,031	3,435	6,179	4,758	-	52,239	-	91,819
Other State Grants	21,386	4,137	4,261	4,389	4,521	4,656	4,796	26,761	8,300	56,447
CMAQ	4,724	82	629	-	1,997	4,650	-	7,358	-	12,082
Other Federal Grants	4,000	490	207	-	15,000	-	-	15,698	-	19,698
NVTA 70% Regional	47,516	20,000	-	55,000	-	200,000	-	275,000	-	322,516
NVTA 30% Local	64,891	11,495	13,952	12,685	7,885	7,092	8,305	61,414	15,124	141,428
Local Gas Tax	45	-	-	-	-	-	-	-	-	45
Total - Funding Sources	517,234	286,940	274,640	438,025	144,118	504,052	112,864	1,760,638	414,286	2,692,159

Capital Improvement Program										
Transportation Projects: Intersection Improvement Program										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
IIP - Ashburn Farm Parkway / Golden Meadow Circle / Summerwood Circle	584	1,720	-	-	-	-	-	1,720	-	2,303
IIP - Ashburn Village Boulevard / Shellhorn Road	871	1,580	-	-	-	-	-	1,580	-	2,451
IIP - Cascades Parkway and Middlefield Drive	-	-	-	391	160	70	1,738	2,359	-	2,359
IIP - City Center Boulevard at Haleybird Drive	-	-	-	540	39	771	-	1,350	-	1,350
IIP - East Church Road / Lincoln Ave / Belfort Street	1,622	1,424	788	5,846	-	-	-	8,058	-	9,680
IIP - James Monroe Highway and Lime Kiln Road	-	-	-	980	1,557	-	2,611	5,149	-	5,149
IIP - Leesburg Pike & City Center Boulevard / Countryside Boulevard	-	-	-	1,403	470	3,118	-	4,991	-	4,991
IIP - Leesburg Pike & Palisade Parkway / Loudoun Tech Drive	-	-	-	1,085	309	2,412	-	3,806	-	3,806
IIP - Leesburg Pike Intersection Improvements - Potomac View Road to Lakeland Drive	6,888	3,534	14,628	-	-	-	-	18,162	-	25,050
IIP - Little River Turnpike & South Riding Boulevard	-	-	-	682	-	704	-	1,386	-	1,386
IIP - Northstar Boulevard & Creighton Road	-	-	-	-	928	389	243	1,561	1,856	3,416
IIP - Old Ox at Pebble Run	-	-	-	819	46	1,300	-	2,166	-	2,166
IIP - Pacific Boulevard / Business Court / Indian Creek Drive	1,094	1,336	-	-	-	-	-	1,336	-	2,430
IIP - Pacific Boulevard / Relocation Drive	664	209	1,386	-	-	-	-	1,595	-	2,259
IIP - Sterling Boulevard / Shaw Road	1,109	2,073	-	-	-	-	-	2,073	-	3,182
IIP - Sterling Boulevard / West Laurel Avenue	1,330	1,342	-	-	-	-	-	1,342	-	2,672
IIP - Sterling Boulevard / Williamsburg Road / Chase Heritage Circle	710	1,427	-	-	-	-	-	1,427	-	2,137
IIP - Sterling Boulevard & Poplar Road	-	-	-	1,427	70	-	2,358	3,854	-	3,854
Intersection Improvement Program	38,059	770	286	812	12,857	7,672	9,484	31,880	31,014	100,954
Total - Costs	52,931	15,416	17,088	13,985	16,435	16,435	16,435	95,794	32,870	181,594
Funding Sources (\$ in 1000s)										
Local Tax Funding	251	489	-	-	14,092	704	-	15,285	6,888	22,424
Local Tax Funding Roads	9,254	13,431	9,729	628	2,343	11,884	16,435	54,450	-	63,704
General Obligation Bonds	42,285	-	-	9,295	-	3,847	-	13,142	25,982	81,409
Cash Proffers	269	948	-	62	-	-	-	1,010	-	1,279
RSTP	-	-	4,071	4,000	-	-	-	8,071	-	8,071
Smart Scale	872	548	788	-	-	-	-	1,336	-	2,208
NVTA 30% Local	-	-	2,500	-	-	-	-	2,500	-	2,500
Total - Funding Sources	52,931	15,416	17,088	13,985	16,435	16,435	16,435	95,794	32,870	181,594

FY 2027 Adopted Budget

Schedule of Appropriations

Capital Improvement Program										
Transportation Projects: Roads										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Arcola Mills Drive - Belmont Ridge Road to Stone Springs Boulevard	9,615	-	-	-	-	-	-	-	44,815	54,429
Braddock Road / Trailhead Drive Roundabout	3,812	759	7,852	-	-	-	-	8,610	-	12,422
Braddock Road Widening - Paul VI Eastern Entrance to Loudoun County Parkway	15,098	27,694	1,161	-	-	-	-	28,855	-	43,953
Bull Run Post Office Road Realignment	-	-	5,497	4,308	-	20,819	-	30,624	-	30,624
Croson Lane Widening - Claiborne Parkway to Old Ryan Road	8,079	19,513	-	-	-	-	-	19,513	-	27,592
Evergreen Mills Road / Hogeland Mill Road - Bridge and Safety Improvements	1,134	403	-	681	3,816	-	-	4,901	-	6,035
Farmwell Road Intersection Improvements	24,020	21,495	-	-	-	-	-	21,495	-	45,515
Intelligent Transportation System (ITS)	5,066	-	4,000	-	4,148	-	-	8,148	-	13,214
Lockridge Road - Loudoun County Parkway to Prentice Drive (formerly Lockridge Road)	29,655	-	-	-	-	-	-	-	133,420	163,075
Northstar Boulevard Widening - Tall Cedars Parkway to Braddock Road	7,327	2,373	33,179	-	-	-	-	35,552	-	42,879
Old Ox Road Widening - Route 28 to Rock Hill Road	19,376	-	-	75,669	-	-	-	75,669	-	95,045
Partlow Road Improvements	-	-	-	-	3,864	280	2,660	6,804	2,595	9,399
Route 15 / Braddock Road Roundabout	11,843	8,505	468	12,619	9,227	4,758	-	35,577	-	47,420
Route 15 / Hogback Mountain Road Roundabout	-	-	2,689	-	1,465	-	-	4,155	10,143	14,298
Route 15 / Lovettsville Road Intersection Improvement	3,073	-	5,750	-	-	-	-	5,750	-	8,824
Route 15 Lucketts Bypass	2,000	18,208	-	8,208	-	1,540	22,545	50,501	-	52,501
Route 15 Widening - Montresor Road to Lucketts Bypass Phase 1	-	7,409	-	-	-	14,053	15,601	37,062	-	37,062
Route 15 Widening - Whites Ferry to Montresor Road	21,120	46,138	-	-	-	-	-	46,138	-	67,258
Route 50 / Everfield Drive Roundabout	2,123	5,932	-	-	-	-	-	5,932	-	8,055
Route 50 / Loudoun County Parkway Interchange	37,390	-	21,764	56,677	15,000	168,335	-	261,776	-	299,166
Route 50 North Collector Road - Tall Cedars Parkway to Route 28	11,691	3,037	17,393	27,936	33,008	216,632	-	298,007	135,745	445,443
Route 7 / Route 287 Interchange Improvements	17,490	5,080	19,691	-	-	-	-	24,771	-	42,261
Route 7 Eastbound Widening - Loudoun County Parkway to Route 28	1,612	942	819	8,825	-	-	-	10,586	-	12,198
Route 7 Improvements - Route 9 to Dulles Greenway - Long Term Improvements	16,801	25,684	-	151,213	2,904	-	-	179,800	-	196,601
Sycolin Road Widening - Loudoun Center Place to Crosstrail Boulevard	18,650	-	3,580	20,358	-	-	-	23,938	-	42,588
Traffic Sign Replacement Program	2,001	-	1,000	-	-	1,000	-	2,000	-	4,001
Westwind Drive - Loudoun County Parkway to Old Ox Road	81,570	-	54,343	725	-	-	-	55,068	-	136,638
Total - Costs	350,544	193,173	179,187	367,219	73,433	427,416	40,806	1,281,233	326,718	1,958,496
Funding Sources (\$ in 1000s)										
Local Tax Funding	8,475	16,185	25,161	72,580	-	14,585	30,031	158,542	277	167,294
Local Tax Funding Roads	59,638	19,492	20,805	37,736	29,972	28,558	10,775	147,337	26,178	233,154
General Obligation Bonds	107,939	107,420	97,549	178,474	9,181	171,515	-	564,140	298,255	970,333
Appropriation-Backed Bonds	1,000	-	-	-	-	-	-	-	-	1,000
Cash Proffers	42,310	6,417	17,893	9,397	-	-	-	33,707	2,008	78,025
Revenue Sharing	19,502	3,669	3,211	4,308	-	-	-	11,188	-	30,690
RSTP	6,593	12,074	4,000	3,000	12,052	8,000	-	39,126	-	45,719
Smart Scale	30,773	7,834	10,568	725	6,179	4,758	-	30,064	-	60,837

Capital Improvement Program										
Transportation Projects: Roads										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
CMAQ	4,724	82	-	-	1,048	-	-	1,130	-	5,854
Other Federal Grants	1,000	-	-	-	15,000	-	-	15,000	-	16,000
NVTA 70% Regional	47,516	20,000	-	55,000	-	200,000	-	275,000	-	322,516
NVTA 30% Local	21,074	-	-	6,000	-	-	-	6,000	-	27,074
Total - Funding Sources	350,544	193,173	179,187	367,219	73,433	427,416	40,806	1,281,233	326,718	1,958,496

Capital Improvement Program										
Transportation Projects: Sidewalks and Trails										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Belmont Ridge Road Bicycle and Pedestrian Crossing of Dulles Greenway	-	-	-	-	-	-	-	-	9,235	9,235
Contingency: Sidewalks and Trails	6,568	1,000	1,000	1,000	1,000	1,000	1,000	6,000	2,000	14,568
Contingency: Traffic Calming	1,793	500	500	500	500	500	500	3,000	-	4,793
Contingency: Traffic Signals	5,990	1,000	1,000	1,000	1,000	1,000	1,000	6,000	-	11,990
Franklin Park to Purcellville Trail	3,016	2,069	4,477	-	-	-	-	6,546	-	9,562
Goose Creek Bridge Rehabilitation	750	-	-	-	-	-	-	-	-	750
Montresor Road Sidewalk	1,511	72	2,187	-	-	-	-	2,259	-	3,770
Sidewalk and Trail Program	7,733	1,422	35,500	39,287	39,344	45,952	40,022	201,527	20,040	229,300
STP - Benedict Drive - Potomac View Road to Existing Sidewalk East of Bartholomew Fair Drive	979	958	-	-	-	-	-	958	-	1,937
STP - Blossom Drive - Victoria Station Drive to Magnolia Road	1,364	932	-	-	-	-	-	932	-	2,296
STP - Cascades Parkway - Church Road to Victoria Station Drive	689	2,889	1,681	-	-	-	-	4,570	-	5,258
STP - Cascades Parkway - Nokes Boulevard/Potomac View Road to Woodshire Drive	4,414	256	4,747	-	-	-	-	5,003	-	9,417
STP - Cascades Parkway - Victoria Station Drive/Loudoun Park Lane to Nokes Boulevard/Potomac View Road	4,902	2,245	2,727	-	-	-	-	4,972	-	9,874
STP - Church Road - Magnolia Road to west of West Holly Avenue	2,427	962	-	-	-	-	-	962	-	3,389
STP - Claiborne Parkway - Broadlands Boulevard to Vestals Gap Drive	1,158	704	-	-	-	-	-	704	-	1,862
STP - Consolidated Projects Group 2	-	40,874	-	-	-	-	-	40,874	-	40,874
STP - Pacific Boulevard - Waxpool Road to W&OD Trail Connection	2,435	229	1,599	-	-	-	-	1,828	-	4,263
STP - Potomac View Road - Cascades Parkway to First Baptist Church Driveway	808	1,925	-	-	-	-	-	1,925	-	2,733
STP - Route 7 and Countryside Boulevard Shared-Use Paths and Sidewalks	4,279	3,397	4,194	2,710	-	-	-	10,301	-	14,581
STP - Sterling Boulevard - W&OD Trail to Shaw Road	3,613	1,035	2,629	-	-	-	-	3,663	-	7,276
STP - Waxpool Road - Claiborne Parkway to Broadlands Boulevard	3,652	69	-	-	-	-	-	69	-	3,721
Total - Costs	58,078	62,539	62,241	44,497	41,844	48,452	42,522	302,095	31,275	391,448
Funding Sources (\$ in 1000s)										
Local Tax Funding	4,780	1,972	-	-	38,000	2,253	14,649	56,873	2,500	64,154
Local Tax Funding Roads	18,580	5,877	7,873	2,500	2,500	3,502	15,700	37,952	1,500	58,031
General Obligation Bonds	8,938	42,157	35,167	33,100	-	36,758	12,173	159,354	27,275	195,567
Cash Proffers	333	552	-	-	-	-	-	552	-	884
RSTP	3,737	4,038	7,351	6,187	395	1,290	-	19,261	-	22,998
Smart Scale	7,935	7,454	10,675	2,710	-	-	-	20,839	-	28,774
CMAQ	-	-	629	-	949	4,650	-	6,228	-	6,228
Other Federal Grants	3,000	490	207	-	-	-	-	698	-	3,698
NVTA 30% Local	10,730	-	339	-	-	-	-	339	-	11,069
Local Gas Tax	45	-	-	-	-	-	-	-	-	45
Total - Funding Sources	58,078	62,539	62,241	44,497	41,844	48,452	42,522	302,095	31,275	391,448

Capital Improvement Program										
Transportation Projects: Transit										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Bus Shelter Program	3,364	5,373	3,623	-	-	-	-	8,996	-	12,360
Bus Stop Installation for New Routes	2,038	-	1,000	-	1,000	-	1,000	3,000	-	5,038
Metro Capital Contribution	49,180	10,438	10,752	11,074	11,406	11,749	12,101	67,520	23,423	140,123
Microtransit Vehicles and Equipment	1,100	-	750	1,250	-	-	-	2,000	-	3,100
Total - Costs	55,681	15,811	16,125	12,324	12,406	11,749	13,101	81,516	23,423	160,620
Funding Sources (\$ in 1000s)										
Local Tax Funding	1,208	179	750	1,250	-	-	-	2,179	-	3,388
Other State Grants	21,386	4,137	4,261	4,389	4,521	4,656	4,796	26,761	8,300	56,447
NVTA 30% Local	33,087	11,495	11,113	6,685	7,885	7,092	8,305	52,575	15,124	100,786
Total - Funding Sources	55,681	15,811	16,125	12,324	12,406	11,749	13,101	81,516	23,423	160,620

Capital Improvement Program										
School Projects										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Other School Projects	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977
Total - Costs	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977
Funding Sources (\$ in 1000s)										
Local Tax Funding	57,852	-	7,000	20,000	27,861	20,000	34,524	109,386	-	167,238
General Obligation Bonds	193,564	59,320	65,150	144,200	135,139	305,500	254,500	963,809	780,000	1,937,373
Appropriation-Backed Bonds	58,261	11,850	11,400	26,380	3,000	14,000	30,476	97,106	66,000	221,367
Total - Funding Sources	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977

Capital Improvement Program										
School Projects: Other Schools										
Costs (\$ in 1000s)	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	6 Year Total	Future FYs	Project Total
Capital Renewal and Alteration	238,351	35,310	72,150	153,200	141,000	185,000	176,000	762,660	380,000	1,381,011
Eastern Loudoun Transportation Facility	-	-	-	-	3,000	-	30,000	33,000	-	33,000
Fleet Replacement	60,306	11,850	11,400	12,100	12,000	14,000	15,000	76,350	66,000	202,656
School Bus Radios	10,420	-	-	14,280	-	-	-	14,280	-	24,700
School Renovation and Replacement Program	600	-	-	11,000	10,000	140,500	98,500	260,000	400,000	660,600
VIEW Transition Academy	-	24,010	-	-	-	-	-	24,010	-	24,010
Total - Costs	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977
Funding Sources (\$ in 1000s)										
Local Tax Funding	57,852	-	7,000	20,000	27,861	20,000	34,524	109,386	-	167,238
General Obligation Bonds	193,564	59,320	65,150	144,200	135,139	305,500	254,500	963,809	780,000	1,937,373
Appropriation-Backed Bonds	58,261	11,850	11,400	26,380	3,000	14,000	30,476	97,106	66,000	221,367
Total - Funding Sources	309,677	71,170	83,550	190,580	166,000	339,500	319,500	1,170,300	846,000	2,325,977

DATE: March 13, 2026

TO: Board of Supervisors

THROUGH: Tim Hemstreet, County Administrator

FROM: Megan Bourke, Director, Office of Management and Budget

RE: Final Toteboard Transmittal

As of the March 12, 2026, Budget Work Session, the Board of Supervisors took straw votes that resulted in the following tax rates:

- TY 2026 Real Property: \$0.805
- TY 2026 and TY 2027 General Personal Property: \$4.15
- TY 2026 Personal Property on Vehicles: \$3.09
- TY 2027 Personal Property on Vehicles: \$2.94

There is an unallocated balance of \$37,518.

Proposed Budget Tax Rate - Real Estate	\$0.805	\$0.805
Proposed Budget Tax Rate - General Personal Property	\$4.150	\$4.150
Proposed Budget Tax Rate-Vehicle Personal Property	\$3.000	\$2.940
	\$ Change	\$ Change
Value of Straw Vote Changes		(\$37,518)
New Real Estate Tax Rate, RoundedUp to Half-Cent (if applicable)	\$0.805	\$0.805
Reduction Until Next Lower Rounded Real Estate Tax Rate		-\$9,662,482.00
Available FY 2027 Balance/(Gap)		\$37,518

Enter reductions as -, additions as +

Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
<u>March 2, 2026 Work Session</u>					
I move that the Board of Supervisors begin budget deliberations at the real property tax rate of \$0.805 for Tax Year 2026, the general personal property tax rate of \$4.15 for Tax Year 2026 and TY 2027, the personal property tax rate on vehicles of \$3.09 for Tax Year 2026 and \$3.00 for Tax Year 2027, and the appropriations proposed in the County Administrator's FY 2027 Proposed Budget.	PR	JB	9-0		
<u>March 5, 2026 Work Session</u>					
I move the Board of Supervisors remove the Proactive Zoning Enforcement resource request in the Department of Planning and Zoning. Further, I move the Board of Supervisors add the Senior Planner resource request in the Department of Planning and Zoning.	CK	JB	5-4	Glass, TeKrony, Turner, and Umstattd opposed	(\$250,816.00)
I move that the Board of Supervisors add one Transportation Planning Senior Traffic Engineer in the Department of Transportation and Capital Infrastructure.	ML	KS	6-3	Glass, Randall, and Turner Opposed	\$170,843.00
<u>March 9, 2026 Work Session</u>					
I move that the Board of Supervisors remove the School Resource Officers-Elementary Schools- Phase 1 of 4 resource request from the Sheriff's Office.	PR	MT	6-2-1	Umstattd and Kershner opposed; Letourneau abstained	(\$5,317,409.00)
I move the Board of Supervisors add five School Resource Officers and one Sergeant to establish an SRO Floater group to assist in covering vacancies for existing School Resource Officers in high schools and middle schools.	ML	LT	6-2-1	Briskman and Glass opposed; Saines abstained	\$1,824,292.00

Proposed Budget Tax Rate - Real Estate	\$0.805	\$0.805
Proposed Budget Tax Rate - General Personal Property	\$4.150	\$4.150
Proposed Budget Tax Rate-Vehicle Personal Property	\$3.000	\$2.940
	\$ Change	\$ Change
Value of Straw Vote Changes		(\$37,518)
New Real Estate Tax Rate, RoundedUp to Half-Cent (if applicable)	\$0.805	\$0.805
Reduction Until Next Lower Rounded Real Estate Tax Rate		-\$9,662,482.00
Available FY 2027 Balance/(Gap)		\$37,518

Enter reductions as -, additions as +

Straw Vote Actions	Motion	2nd	Vote	Net LTF Impact
I move that the Board of Supervisors remove the Smith Switch W&OD Connector project from the Sidewalk and Trails Program Prioritized Projects table and add the Ashburn Village Boulevard Improvements project.	SG	JB	9-0	
I move the Board of Supervisors direct staff to include a motion as part of the FY 2027 Appropriations Resolution item to send \$1,500,000 for the Town of Middleburg South Madison Street Safety and Connectivity Improvements to the FY 2026 year-end General Fund Balance discussion for consideration.	LT	PR	Withdrawn	
I move the Board of Supervisors direct staff to align all improvements resulting from Corridor Studies listed in the Projects Identified for Future Development and recommended improvements from active Corridor Studies that meet the appropriate criteria to either the Sidewalk and Trails Program (STP) or the Intersection Improvement Program (IIP).	LT	PR	8-1	Briskman opposed
I further move that staff present to the Board any improvements not aligned to the established criteria of the STP and IIP, or such improvements staff recommends to be considered outside of an established program to receive further direction.				
Friendly Amendment: amend the second component of the original motion as follows: I further move that the Board direct staff to identify projects first and then consider how these projects would move within the CIP from the future projects list into the STP and IIP				
I move the Board of Supervisors rename the Route 15/Hogback Mountain Road Roundabout project to Route 15/Hogback Mountain Road Intersection Improvements and change the scope of the project to turn lanes rather than a roundabout.	LT	PR	Withdrawn	
I move that the Board of Supervisors direct staff to conduct an analysis on the Route 15/Hogback Mountain Road Roundabout project for the FY 2028 budget process	LT	ML	8-1	Kershner opposed
I move the Board of Supervisors send \$500,000 in planning funds for the Eastern Loudoun Library project to the FY 2026 year-end General Fund Balance discussion for consideration.	MT	KS	9-0	

Proposed Budget Tax Rate - Real Estate	\$0.805	\$0.805
Proposed Budget Tax Rate - General Personal Property	\$4.150	\$4.150
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	\$ Change	\$ Change
Value of Straw Vote Changes		(\$37,518)
New Real Estate Tax Rate, RoundedUp to Half-Cent (if applicable)	\$0.805	\$0.805
Reduction Until Next Lower Rounded Real Estate Tax Rate		-\$9,662,482.00
Available FY 2027 Balance/(Gap)		\$37,518

Enter reductions as -, additions as +

Straw Vote Actions	Motion	2nd	Vote	Net LTF Impact
I move the recommendation of the Finance/Government Operations and Economic Development Committee that the Board of Supervisors adopt the FY 2027 – FY 2032 Proposed Capital Improvement Program as amended by the Committee on March 4 and 9, 2026, Capital Asset Preservation Program Fund, Major Equipment Replacement Fund, Metro Garages Fund, Public Facilities Fund, and Transportation District Fund. I further move the recommendation of the Finance/Government Operations and Economic Development Committee that the Board of Supervisors direct staff to include a motion as part of the FY 2027 Appropriations Resolution item to send \$500,000 in planning funds for the Southern Service Center capital project to the FY 2026 year-end General Fund Balance discussion for consideration. I further move the recommendation of the Finance/Government Operations and Economic Development Committee that the Board of Supervisors direct staff to include a motion as part of the FY 2027 Appropriations Resolution item to send \$120,000 for the Town of Hillsboro Old Stone School Renovation and \$308,000 for a local match for the Town of Lovettsville Second Water Tower projects to the FY 2026 year-end General Fund Balance discussion for consideration.	JB	KS	9-0	
March 12, 2026 Work Session				
I move the Board of Supervisors add funding to cover the full cost of an Attorney position for the Loudoun County Public Defender's Office and direct staff to work with the Virginia Indigent Defense Commission (VIDC) to incorporate this position into the existing Memorandum of Understanding between the County and VIDC.	JB	PR	9-0	\$211,013.00
I move that the Board of Supervisors add Priority 1: Northern Virginia Regional Commission – Strategic Initiatives resource request in the Non-Departmental budget.	KS	SG	3-6	Glass, Saines, and Turner supported
I move that the Board of Supervisors add Priority 4: Community Health Worker and Supervisor resource request in the Health Department.	PR	JB	9-0	\$246,214.00

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Straw Vote Actions	Motion	2nd	Vote		Net LTF Impact
I move that the Board of Supervisors add three Zoning Enforcement Positions Resource Request in the Department of Planning and Zoning to the FY27 budget.	KS	MT	8-0-1	Briskman abstained	\$422,829.00
I further move that the Board of Supervisors identify these resource requests as Zoning Compliance Positions for nonresidential use, countywide, inclusive of weekend and night compliance, and 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. I further move that the Board of Supervisors direct staff to return to the Board, by the end of FY 26, a presentation and discussion to review existing policy guidance for zoning compliance across the County, staffing requirements to address the expanded zoning compliance service level and receive direction to reaffirm the existing policy guidance or adopt changes to the policy guidance, to include a definition for the levels of zoning compliance.					
I move that the Board of Supervisors add funding for Priority 1: Internal Operations Support in the Department of Parks, Recreation, & Community Services.	ML	PR	9-0		\$439,646.00
I move that the Board of Supervisors add Priority 3: Housing Choice Voucher (HCV) Administrative Assistant resource request in the Department of Housing and Community Development.	SG	PR	9-0		\$98,095.00
I move that the Board of Supervisors add Priority 2: Public Works Staff resource request in the Department of General Services to the FY 2027 budget.	JB	KS	6-3	Umstattd, Kersner, and Tekrony opposed	\$384,527.00
I move the Board of Supervisors send the creation of a five-year, \$500,000 Water Quality Monitoring Program for the Goose Creek and Broad Run to the FY 2026 fund balance process and I further move that any remaining funds in the ongoing Goose Creek Water Quality Monitoring Program be rolled into this program at the end of FY 2026.	MT	LT	8-0-1	Letourneau abstained	
I move the Board of Supervisors increase the tuition assistance cap for Supervisor Board aides from \$3,000 to \$5,000 per fiscal year.	MT	PR	8-1	Umstattd opposed	

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Straw Vote Actions	Motion	2nd	Vote	Net LTF Impact
I move that the Board of Supervisors add County Administration Priority 2: RPAMP-Real Estate Specialist Resource to the FY 2027 budget.	JB	SG	4-5	Briskman, Glass, Saines, and Turner supported
I Move That The Board of Supervisors Add Clerk Of The Circuit Court Priority 2, Judicial Administration And Client Services, One Position To The FY 2027 Budget	JB	CK	8-1	Tekrony opposed \$98,445.00
I move that the Board of Supervisors add County Administration Priority 1:Learning and Development Supervisor, one position, to the FY 2027 budget.	JB	PR	5-4	Umstatt, Kershner, Tekrony, and Letourneau opposed \$164,803.00
I move the Board of Supervisors withhold the County's portion of the pay increase for all employees of the Loudoun County Sheriff's Office and withhold position authority (39 FTE) and funding in the amount of \$9,755,203 for the Loudoun County Sheriff's Office Training Section, ADC Expansion – CIP – Phase 1 of 2, and Medical Director – Adult Detention Center resource requests and the School Resource Officer Floater motion included on the toteboard in the Non-Departmental budget of the General Fund until such time that the Loudoun County Sheriff's Office terminates its Memorandum of Agreement (MOA) for Warrant Service Officer Program with the U.S. Immigration and Customs Enforcement. I further move that upon termination of the MOA, pay increases for employees of the Loudoun County Sheriff's Office be provided retroactively and position authority and funding be moved from the Non-Departmental budget to the Sheriff's Office budget.	JB	PR	1-8 *for purposes of discussion only	Briskman supported
I move that the Board of Supervisors reduce the tax year 2027 personal property rate For vehicles by six cents, from \$3.00 To \$2.94.	LT	CK	9-0	\$1,470,000.00

Proposed Budget Tax Rate - Real Estate	\$0.805	\$0.805
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Available FY 2027 Balance/(Gap)		\$37,518

Enter reductions as -, additions as +

Straw Vote Actions	Motion	2nd	Vote	Net LTF Impact
I move the Board of Supervisors direct staff to prepare the FY 2027 Appropriations Resolution based on straw votes taken during the March 5, March 9, and March 12 Work Sessions and with a Tax Year 2026 real property tax rate of \$0.805 per \$100 of assessed value; a Tax Year 2026 and 2027 personal property tax rate of \$4.15 per \$100 of assessed value; a Tax Year 2026 personal property tax rate for vehicles of \$3.09 per \$100 of assessed value; and a Tax Year 2027 personal property tax rate for vehicles of \$2.94 per \$100 of assessed value.	PR	MT	9-0	

**Loudoun County Public Schools
FY27 Board of Supervisors Questions
March 23, 2026**

<u>Item Number</u>	<u>Board Member</u>	<u>Staff Assignment</u>	<u>Date of Request</u>
33	Briskman	Willoughby	3/12/2026

How much would it cost to fully cover high school marching band fees for everyone who wants to participate?

While schools currently collect approximately \$900,000 in marching band fees, that figure represents only a portion of the true cost. When accounting for additional support from boosters, fundraising efforts, and other contributions, the total cost of marching band programs likely exceeds \$2 million across the district. Because programs vary significantly by school, fully quantifying the exact need is complex, and work is ongoing to better define costs and move toward a more equitable, standardized funding approach for marching bands and other fine arts programs.

FY27 Budget Question Database 3/23/2026

Question Number	Board Member	Department	Date Received	Question	Packet Answered (Date)
1	Randall	BFS	2/9/26	Slide 32 - you mention a decrease in medicaid reimbursement - can you go through that again?	3/2/26
2	Saines	DTL	2/9/26	What is the development status of the LCPS Welcome Center status in Sterling? Can we get more information regarding when it is opening, what services will be offered, etc.?	3/2/26
3	Randall	CAO	2/9/26	Can I see a breakdown of who is not graduating with advanced degrees?	3/2/26
4	Briskman	BFS	2/9/26	Is it true that the Federal government has not withheld any funds despite the threats?	3/2/26
5	Glass	SPT	2/13/26	Has the School Board voted, or is the School Board scheduled to vote, on whether the accept School Resource Officers in elementary schools?	3/2/26
6	Letourneau	BFS	2/20/2026	What is the average pay increase to employees on the teacher pay scale? Which steps receive the highest increase, and which receive the lowest? Is there any difference in percentage increase based on a teacher's "lane" (degree level or number of credits) on the scale?	3/2/26
7	Letourneau	DSL	2/20/2026	What is LCPS using to determine what new sports are proposed for addition to its offerings? Are we having issues with capacity in existing sports offerings and these are intended to provide new opportunities for students who aren't making those rosters or is there a process where students are petitioning for the addition of new sports?	3/2/26
8	Letourneau	DSL	2/20/2026	What is driving the need for adding more General Education Teachers and Assistant Principals if enrollment is reducing?	3/2/26
9	Letourneau	DSL	2/20/2026	How many new Assistant Principals are proposed for addition and what is the total cost?	3/2/26
10	Letourneau	SPT	2/20/2026	If the Elementary SRO program is approved, does that remove or reduce the need for new School Security Officers or change the current staffing of security personnel? How much is currently spent on school security personnel (contract or LCPS) and how much is proposed to be added as part of the FY27 Proposed Budget?	3/2/26
11	Letourneau	DTL	2/20/2026	How many new Division Instructional Coaches are proposed in the FY27 budget? How would those positions be allocated in the County? Would they reduce the number of schools the current Instructional Coaches serve?	3/2/26
12	Briskman	DTL	2/20/2026	Does the schools operating budget include the elimination of fees for those who want to participate in marching band, concert band, jazz band etc.?	3/2/26
13	Briskman	DSL	2/20/2026	Why are parents still being asked to fund equipment for LCPS sports teams when the county is provided funding to eliminate fees? Do we need to provide more funding for equipment and uniforms etc.?	3/2/26
14	Briskman	DTL	2/20/2026	Have the elementary schools received funding for the kids' D.A.R.E. shirts?	3/2/26
15	Letourneau	HRTD	2/20/2026	How many teachers has Loudoun hired each year since 2018? Of those hires, how many came to Loudoun from a local competitor and what is the breakdown for each of those local competitors?	3/9/26
16	Letourneau	HRTD	2/20/2026	The salary scales have been broken down to reflect a difference in compensation for bargaining and non-bargaining positions. Why are Scale A (Teacher Scale) non-bargaining positions being provided with a 5% COLA while bargaining positions are at a lower pay with only a 4% COLA increase? Are these differences only impacting certain positions and why wouldn't all staff be treated the same regardless of bargaining unit status?	3/9/26
17	Glass	BFS	2/26/2026	What were the salaries of the nine School Board members Fiscal Year 2026, what are they slated to be in Fiscal Year 2027, and are there differentials for Chair and Vice Chair?	3/9/26
18	Briskman	SUP	3/2/2026	Within the Capital Asset Preservation Program Fund, multiple Algonkian schools are receiving funding such as \$10.8m for Seneca Ridge Middle and \$12.58m for Dominion High. What are these amounts going to fund in all of our Algonkian District schools?	3/9/26
19	Randall	HRTD	3/2/2026	How many LCPS Counselors or Therapist have been hired in the past 10 years, and how many of those positions are vacant today?	3/9/26
20	Randall	SPT	3/2/2026	Have all Loudoun Public Schools been "hardened" (a physical barrier to make it more difficult to enter the main area of a school building)?	3/9/26
21	Randall	SPT	3/2/2026	Please describe (in generalities, not in detail) what security is currently in LCPS elementary schools? Is security in every elementary school?	3/9/26
22	Randall	SPT	3/2/2026	Does current security in LCPS elementary schools intervene with routine student disciplinary issues?	3/9/26
23	Randall	SPT	3/2/2026	Please share any written communication between LCPS and the Loudoun County Sheriff Offices regarding the issue of School Resource Officers in the past 12 months.	3/9/26
24	Saines	SPT	3/2/2026	Would LCPS and LCSO consider having the security professionals in the elementary schools receive training similar to Sheriff deputies, like what is available through the Crisis Intervention Training program, and has this concept been discussed and if not, is that something both would consider?	3/9/26
25	Briskman	BFS	3/2/2026	In regards to the Perkins Grant that LCPS receives from the Department of Education through the state, how much do we think LCPS will not be receiving?	3/9/26
26	TeKrony	SPT	3/3/26	What is the Sheriff's office response time to school incidents in western Loudoun?	3/9/26
27	TeKrony	SPT	3/3/26	Does each elementary school have a School Security Officer? How many SSOs are assigned as a floater per cluster?	3/9/26

28	TeKrony	SPT	3/3/26	Could the SSOs be trained by the Sheriff's office to provide armed security as some are retired military or law enforcement? What has been requested by School Board or LCPS regarding additional training for SSOs from the Sheriff's office?	3/9/26
29	TeKrony	DSS	3/3/26	What mental health professionals are in the schools (psychologists, psychiatrists, behavioral health counselors)? Is there one FTE at each high school? What is the level of support to students with mental health challenges?	3/9/26
30	TeKrony	BFS	3/3/26	Does the grant reimbursement denial of the Federal Perkins grant impact the budget?	3/9/26
31	TeKrony	BFS	3/3/26	When will we know if the Governor's budget covers the \$3.3 million net funding reduction from the state?	3/9/26
32	Glass	BFS	3/5/26	What are the salaries for the School Board members for Fiscal Year 2026 and Fiscal Year 2027? What are any increases scheduled beyond FY27 and are there pay differentials for members such as the Chair?	3/9/26
33	Briskman	BFS	3/12/26	How much would it cost to fully cover high school marching band fees for everyone who wants to participate?	3/23/26

MEMORANDUM

DATE: April 7, 2026
TO: Board of Supervisors
THROUGH: Tim Hemstreet, County Administrator
FROM: Megan Bourke, Director, Management and Budget
RE: FY 2027 Proposed Budget Questions, Packet 6

Packet 6 contains staff responses to questions pertaining to County departments and/or programs listed below in relation to the FY 2027 Proposed Budget.

Contents

Loudoun County Sheriff’s Office 2

Questions by Supervisor

Randall 2

Loudoun County Sheriff's Office

1. Provide additional information on the crossing guard program and how it relates to calls for service data from elementary schools (Randall)

The safety of our children is paramount and a cornerstone of the Loudoun County Sheriff's Office mission. As such, Crossing Guard posts are considered a "Priority One" assignment - they will be filled every school day, both morning and afternoon.

The LCSO has an authorized strength of 50 part-time Crossing Guard positions. In the 2024-2025 School Year, there was an average of 15 vacancies per day. So far, for the current 2025-2026 school year, there has been an average of 13 vacancies. These personnel and scheduling for coverage are handled by two civilian supervisors.

Recruitment, retention, and minimizing employment churn remain ongoing priorities for the Crossing Guard supervisory team.