



Miscellaneous FY 2021 Proposed Budget

Contents

Non-Departmental Expenditures	6-2
Landfill Fee Waivers	6-6
Non-Profit Organizations	6-8
Regional Organizations and Intergovernmental Contributions	6-12
Revolving Loan Fund	6-15





Non-Departmental Expenditures

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

	FY 2020 Adopted	FY 2021 Proposed
Personnel		
Merit and Step Increase	\$10,300,000	\$12,225,431
Classification and Compensation Investment ¹	17,100,000	0
Personnel Vacancy Savings	(19,000,000)	(22,191,000)
Annual and Sick Leave Payouts	1,500,000	1,500,000
LOSAP	1,648,403	1,632,317
Retiree Health Insurance ²	4,500,000	0
OPEB Contribution	5,500,000	5,500,000
Total – Personnel	\$21,548,403	(\$1,333,252)
Operating and Maintenance		
Interest Expense	\$280,000	\$280,000
Payment to Nonprofits	2,037,658	2,186,940
Payment to Nonprofits – Local Government Challenge Grant	4,500	4,500
Payment to Regional and Intergovernmental Organizations	7,590,885	7,982,527
Payment to Economic Development Authority (EDA)	0	1,650,000
Payment to Loudoun County Public Schools		
Operating	873,710,739	958,822,945
Capital Improvement Program	14,475,000	24,420,000
Capital Asset Preservation Program	14,277,500	24,261,000
Resource Requests – One-Time Operating Expenditures	568,675	654,035
Universal Call Taking Project Implementation	1,300,000	0
Total – Operating and Maintenance	\$914,244,957	\$1,020,261,947
Capital Outlay		
Resource Requests – One-Time Capital Expenditures	\$2,022,285	\$1,553,900
Computer Software and Hardware Replacement	2,300,000	1,400,000
Total – Capital Outlay	\$4,322,285	\$2,953,900
Other Uses of Funds		
Legal and Other Contingencies	\$2,159,928	\$2,307,681

¹ Funds for the third phase of implementation of the classification and compensation study are distributed in the personnel budgets of each County department and agency. Total expenditures included in the FY 2021 proposed budget is \$25 million.

² Beginning in FY 2021, retiree health benefit expenditures are paid from the County OPEB Trust Fund as discussed in Volume 2 of this document.

**Non-Departmental Expenditures**

	FY 2020 Adopted	FY 2021 Proposed
Transfer to Children's Services Act Fund	3,685,000	3,185,000
Transfer to Legal Resources Center Fund	66,170	69,229
Transfer to Transportation District Fund	17,395,000	18,637,573
Transfer to Capital Projects Fund	45,788,227	65,291,308
Transfer to Capital Asset Preservation Program Fund	11,629,000	11,395,000
Transfer to Major Equipment Replacement Fund	4,000,000	2,000,000
Transfer to Debt Service Fund	187,773,179	198,411,326
Transfer to Self-Insurance Fund	5,455,700	5,455,700
Total – Other Uses of Funds	\$277,952,204	\$306,752,817
Total – Non-Departmental Expenditures³	\$1,218,067,849	\$1,328,635,412

Merit Increase. The FY 2021 Proposed Budget includes funding for a step increase for public safety employees and a 3.5 percent merit increase for eligible regular employees. The merit increase is budgeted to begin with the first pay check in October 2020. The Board of Supervisors' (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

This category also includes funds for EMPACT awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Classification and Compensation Investment. The Board initiated a study of the County's classification and compensation structure and policies in 2017. The first phase of the study identified the County's compensation structure lags behind the Board's approved competitive market. The FY 2019 Adopted Budget included funding for the first phase of investment in the Board's competitive compensation strategy equivalent to a 3 percent salary adjustment for regular and temporary employees to address market competitiveness issues. The FY 2020 Adopted Budget included funding for a 2 percent salary adjustment for regular and temporary employees and \$11 million for individual adjustments for the second phase of investment. The FY 2021 Proposed Budget includes a total of \$25 million for additional individual adjustments for the third phase of investment. These funds are budgeted in each department and agency budget.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget at a rate of approximately 4.75 percent of salaries and related fringe benefits. This amount is evaluated annually and adjusted to reflect actual savings, which occur through expenditure balances in departments' personnel budgets.

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

LOSAP, or Length of Service Award Program, is a volunteer firefighter benefit that was previously budgeted in Loudoun County Fire and Rescue's General Fund budget. This budget was moved to the Non-Departmental budget of the General Fund to comply with GASB #73. The FY 2021 Proposed Budget includes an overpayment of \$250,000 to address the underfunded liability in this program.

Retiree Health Insurance and OPEB Contribution. Expenditures for the retiree health insurance plan and the County's contribution to the Other Post-Employment Benefits (OPEB) Fund are included in this category. Beginning in FY 2021,

³ Sums may not equal due to rounding.



Non-Departmental Expenditures

retiree health benefit expenses were transitioned to the County OPEB Trust Fund as discussed in Volume 2. This reflects the County's full funding approach, allowing sufficient funds to use the Fund to pay full benefits.

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

Payment to Nonprofits. This category includes funding provided to nonprofit organizations through the County's Human Services Program (including the competitive and CORE provider processes) and nonprofit economic development process. Additionally, pass-through funding associated with the Local Government Challenge Grant is budgeted here; these matching state funds are distributed to those arts-related nonprofits that receive funding through the County's grants programs.

Payment to Regional and Intergovernmental Organizations. The County provides funding to many regional and intergovernmental organizations from which the County receives operational support. Regional organizations include the Metropolitan Washington Council of Governments and the Northern Virginia Regional Park Authority, both of which serve multi-jurisdictional areas. Intergovernmental organizations include other localities in Loudoun County, such as the Town of Leesburg, which receives funds to support School Resource Officers in Leesburg area schools.

Payment to the Economic Development Authority (EDA). Beginning in FY 2021, the County will provide funding to the EDA as part of a 15-year incentive to bring the Customs and Border Protection technology and research facility to Quantum Park in Ashburn. This economic development incentive was agreed to by the Board at the March 22, 2018 Business Meeting and payments will commence on January 1, 2021 if all obligations are met.

Payment to Loudoun County Public Schools. In past budget documents, the payment to Loudoun County Public Schools has been categorized as a transfer to another County fund. It is inaccurate to categorize this payment as a transfer.

Resource Requests One-Time Capital Outlay Costs. Resource requests included in the proposed budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, and vehicles as well as associated office renovations. These non-departmental costs are centrally budgeted.

Computer Software and Hardware Replacement. Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The life cycle for office computers allows for replacement of desktop computers after six years of useful life and four years for laptop computers. The reduction in this line item by \$900,000 is due to fewer computers requiring replacement in FY 2021 than in FY 2020 and due to renegotiations of the Microsoft Enterprise Agreement, reducing licensing costs. FY 2022 is anticipated to return to \$2.3 million due to increase numbers of replacements anticipated.

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

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

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

Transfer to Transportation District Fund. The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The annual transfer includes an equivalent of \$0.02 of the real estate property tax as a transfer from the General Fund to the TDF. These funds represent the County's equivalent revenue that would be generated by a Commercial & Industrial Property Tax (a concept referred to as the C&I equivalent), which the County has not enacted. In previous years, the C&I equivalent was reached through aggregation of the \$0.02 of dedicated real property tax revenue and any local gasoline tax revenue collected in the TDF.



Non-Departmental Expenditures

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

Transfer to Capital Asset Preservation Program Fund. The Board established the Capital Asset Preservation Fund as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts. This transfer includes funds specifically for the Computer System Replacement Fund.

Transfer to Debt Service Fund. Local tax funding used for the payment of principal and interest of financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace capitalized equipment with a value over \$5,000.

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



Landfill Fee Waivers

July 1, 2020 – June 30, 2022

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of the landfill fee:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or nonprofit organization with Internal Revenue Service 501(c)3 status.
3. Organization must provide a service for the public good. This must be explained in writing on the application for the fee waiver.

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, fire and rescue volunteer companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2021 is \$1,574,922. Approximately 63 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 1 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations. The total annual landfill fee waiver for FY 2022 is \$1,606,934. Interested organizations may apply for the landfill fee waiver on a biennial basis. The proposed fee waiver period is from July 1, 2020 through June 30, 2022.

Financial Summary¹

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
County Government and Public Schools			
Loudoun Animal Services	\$300	\$400	\$400
Loudoun Planning and Zoning	400	600	600
Loudoun County Public Schools	480,000	500,000	520,000
Loudoun Family Services	750	650	750
Loudoun General Services	375,000	371,800	371,800
Loudoun Disaster Relief	50,000	50,000	50,000
Loudoun Parks, Recreation, and Community Services	50,000	60,000	60,000
Loudoun Sheriff's Office Community Workforce Program	4,500	5,500	5,500
Subtotal – County Government and Public Schools	\$960,950	\$988,950	\$1,009,050
Towns in County			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	122,000	123,000	123,000
Town of Purcellville	35,000	30,000	35,000
Town of Round Hill	44,640	48,000	48,000
Subtotal – Towns in County	\$206,740	\$206,000	\$211,000

¹ Sums may not equal due to rounding.

**Landfill Fee Waivers**

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$4,100	\$4,100
Purcellville Volunteer Fire Company	500	500	500
Round Hill Volunteer Fire Company	300	300	300
Subtotal – Loudoun Fire and Rescue Companies	\$4,900	\$4,900	4,900
Other Government Entities			
Loudoun Water	\$58,988	\$58,988	\$63,750
Northern Virginia Community College	4,076	4,200	4,300
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	250,000	250,000
Subtotal – Other Government Entities	\$316,664	\$316,788	\$321,650
Nonprofit Organizations			
Freedom School ²	\$760	\$1,500	\$1,500
Friends of Homeless Animals	100	150	150
Good Shepherd Alliance	1,675	1,500	1,500
Highroad Program Center	500	500	500
Hillsboro Ruritan Club	8,000	8,000	8,000
Keep Loudoun Beautiful	1,250	1,250	1,250
Ladies Board – INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	372	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,000	2,500	2,500
Loudoun Hunger Relief ³	1,000	500	500
Lovettsville Community Center Advisory Board	2,100	4,650	4,650
Lucketts Ruritan Club	29,000	30,450	32,000
Middleburg Community Center	200	150	150
Salvation Army	6,000	3,500	4,000
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$56,219	\$58,284	\$60,334
Total Landfill Fee Waivers	\$1,545,373	\$1,574,922	\$1,606,934

² Formerly known as the Glaydin School and Camps.³ Formerly known as Loudoun Interfaith Relief.



Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that provide services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to nonprofit organizations that focus on economic development activities that support the County's overall economic development goals and strategic plan. The FY 2021 Proposed Budget includes an overall allocation of \$2,191,440. This includes FY 2021 funding of \$1,922,100 for the Human Services Program and \$269,340 for Nonprofit Economic Development Organizations.

Financial Summary

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures			
Operating and Maintenance	\$2,042,158	\$2,191,440	\$2,251,661
Total – Expenditures	\$2,042,158	\$2,191,440	\$2,251,661
Revenues			
Intergovernmental - Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$2,037,658	\$2,186,940	\$2,247,161

Human Services Program

For FY 2021, the Board of Supervisors continues to improve and refine the nonprofit grant process based on the recommendations from key stakeholders, County staff, and the 2017 Nonprofit Needs Assessment. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner. The FY 2021 Proposed Budget includes \$1,157,124 for the discretionary Human Services Nonprofit Grant Program, which is based on the availability of funding resources and subject to a competitive process. This represents a 3 percent increase compared to the FY 2020 Adopted Budget. A committee of subject matter experts and the Department of Finance and Budget review the applications and develop funding recommendations to be approved by the Board of Supervisors at their April 18, 2020 business meeting.

In addition to the larger competitive process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program, involves a simplified application and process for any organization applying for a small grant for the purposes of capacity building or small-scale innovative ideas or projects. The budget for this program is approximately 4 to 5 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

For the Human Services Nonprofit Grant Program, the Board of Supervisors adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community:

- **Prevention and Self-sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems, and reduce or prevent further penetration to more restrictive and expensive higher-level services.
- **Long-term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.



Nonprofit Organizations

- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

In FY 2021, the Board continues to provide funding for organizations that provide core safety net services. Core safety net providers meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community. The Division of Procurement issued requests for proposals for healthcare services, domestic violence services, and aging and disability support services, and will issue contracts to providers in each service area. The FY 2021 Proposed Budget includes an allocation of \$760,476 for these organizations.

The County currently receives Creative Communities Partnership funds from the Virginia Commission for the Arts, which is then distributed to nonprofit arts services providers in the county. The budget received from the Commonwealth is \$4,500 annually.

Financial Summary – Human Services Program

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures			
Competitive Grant Process ¹	\$1,123,421	\$1,157,124	\$1,191,838
Core Service Providers	648,373	760,476	783,290
Creative Communities Partnership Grant	4,500	4,500	4,500
Total – Expenditures	\$1,776,294	\$1,922,100	\$1,979,628
Revenues			
Intergovernmental – Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$1,771,794	\$1,917,600	\$1,975,128

As part of the improvements made to the overall Nonprofit Grant Program, the Board of Supervisors adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community. The revised Areas of Need categories are listed below:

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

¹ Expenditures for the mini-grant program are included in the Competitive Grant Process category, but were previously a separate line item in prior budgets.



Nonprofit Organizations

Nonprofit Organizations – Economic Development

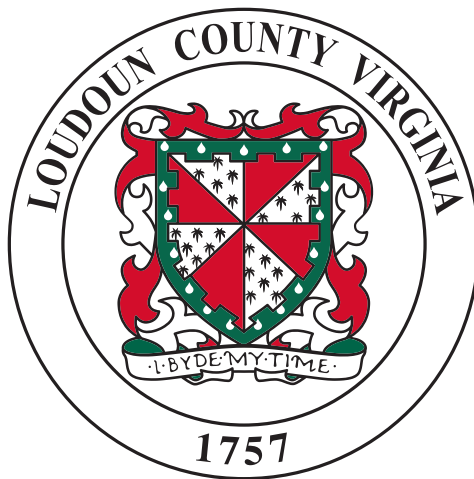
The FY 2021 Proposed Budget includes an overall allocation of \$269,340 for the economic development nonprofit organizations, which represents a 1 percent increase compared to FY 2020.

Financial Summary – Economic Development

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures			
Operating and Maintenance	\$265,864	\$269,340	\$272,033
Total – Expenditures	\$265,864	\$269,340	\$272,033
 Local Tax Funding	 \$265,864	 \$269,340	 \$272,033

Economic Development Organizations – Detail

Department / Description	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$101,000
Loudoun Small Business Development Center (SBDC) helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.			
Mason Enterprise Center	\$115,864	\$119,340	\$120,533
The Mason Enterprise Center in Loudoun focuses on the development and expansion of small businesses in the County. MEC focuses the energy, skills, and intellectual capacity of George Mason University and surrounding communities on the engagement, education, and growth of scalable businesses in order to enhance the entrepreneurial ecosystem and impact economic development.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,500
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships in order to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.			





Regional and Intergovernmental Organizations Contributions

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

The FY 2021 Proposed Budget includes an overall allocation of \$7,982,527 and local tax funding in the amount of \$7,413,749, which represents an increase of 5 percent compared to FY 2020.

Fund Financial Summary

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures			
Operating and Maintenance	\$7,061,823	\$7,413,749	\$7,488,887
Personnel	529,062	568,778	585,841
Total – Expenditures	\$7,590,885	\$7,982,527	\$8,074,728
Revenues			
Recovered Costs	\$529,062	\$568,778	\$585,841
Total – Revenues	\$529,062	\$568,778	\$585,841
Local Tax Funding	\$7,061,823	\$7,413,749	\$7,488,887



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Expenditures			
Regional Organizations			
American Red Cross – Loudoun County Office ¹	\$38,916	\$38,916	\$39,305
Birmingham Green – Adult Care Residence	581,059	607,730	613,807
Birmingham Green – Nursing Home Facility	348,722	356,501	360,066
Every Citizen Has an Opportunity (ECHO) ¹	38,400	39,600	39,996
Dulles Area Transportation Association (DATA) ¹	15,000	15,000	15,150
Loudoun Abused Women's Shelter – Domestic Abuse Response Team (DART) Coordinator Stipend	76,844	79,150	79,942
Loudoun Heritage Farm Museum	141,293	141,293	142,706
Loudoun Museum ²	156,000	156,000	157,560
Loudoun Volunteer Caregivers ¹	180,580	184,192	186,034
Metropolitan Washington Council of Governments (COG) ³	977,848	1,011,060	1,021,171
No. Va. 4-H Center	4,000	4,000	4,040
No. Va. Community College	930,898	954,691	965,238
No. Va. Regional Commission	259,091	265,442	268,096
Northern Virginia Regional Park Authority	1,795,341	1,871,510	1,890,225
Occoquan Water Monitoring Program	15,090	19,279	19,472
Virginia Regional Transit ¹	461,448	570,361	576,065
Total – Regional Organizations	\$6,020,530	\$6,314,725	\$6,378,873
Intergovernmental Organizations			
Town of Leesburg: School Resource Officers	\$593,197	\$605,132	\$611,183
Loudoun County Soil and Water Conservation District	977,158	1,062,670	1,084,672
Total – Intergovernmental Organizations	\$1,570,355	\$1,667,802	\$1,695,855
Total – Expenditures	\$7,590,885	\$7,982,527	\$8,074,728

¹ Previously, these organizations received funding through gasoline tax funding in the Transportation District Fund (TDF) to provide various transportation services. Beginning in FY 2019, local tax funding replaced gasoline tax funding so that the gasoline tax revenues could be redirected towards the funding contribution for the Washington Metropolitan Area Transit Authority (WMATA). Prior to FY 2019, the budget for these organizations was shown in the Transportation District Fund page in Volume Two of the budget document.

² The Board of Supervisors currently has a Memorandum of Agreement (MOA) with the Loudoun Museum for FY 2020; the FY 2021 MOA is contingent upon appropriation of funding by the Board of Supervisors.

³ COG made changes, effective with FY 2020, to programs previously funded by Urban Areas Security Initiatives (UASI) funding; they will now be funded through contributions from COG localities. FY 2021 funding is allocated towards the County's membership fees, the County's contributions to the Regional Public Safety Fund, and for funding of several regional public safety programs.



Regional and Intergovernmental Organizations Contributions

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Revenues			
Loudoun County Soil and Water Conservation District	\$529,062	\$568,778	\$585,841
Total – Revenues	\$529,062	\$568,778	\$585,841
Local Tax Funding	\$7,061,823	\$7,413,749	\$7,488,887



Revolving Loan Fund

The Board of Supervisors (Board) created the Revolving Loan Fund (RLF) on July 21, 1992. The Fund provided a financing mechanism for capital project and equipment needs of general government, the schools, and volunteer fire and rescue companies. During the CIP deliberation process on March 21, 1996, the Board redefined the scope of the Revolving Loan Fund by limiting those entities that may receive these funds. As a result, general government and school capital projects no longer receive any financing from the Revolving Loan Fund. The Fund remains a source of capital for future non-general government and non-school requests related to wastewater treatment projects or volunteer/fire rescue requests. It is included as part of the General Fund.

Revenues, Expenditures, and Changes in Program Balance¹

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Program Balance	\$4,105,477	\$4,180,176	\$4,183,571	\$4,183,571	\$4,183,571
Revenues					
Principal Payment – Leesburg Volunteer Fire Company ²	\$67,908	\$0	\$0	\$0	\$0
Interest Income	6,791	3,395	0	0	0
Total – Revenue	\$74,699	\$3,395	\$0	\$0	\$0
Ending Program Balance	\$4,180,176	\$4,183,571	\$4,183,571	\$4,183,571	\$4,183,571

Revolving Loan Fund Requests

There were no requests submitted for FY 2021. An estimated \$4.18 million will be available in FY 2022 for loans meeting the Board's criteria.

¹ Sums may not equal due to rounding.

² The loan made to Leesburg Volunteer Fire Company was fully paid off in FY 2018.