



Other Funds

FY 2021 Proposed Budget

Contents

Capital Asset Preservation Program Fund	13-2
Children’s Services Act Fund	13-6
County OPEB Trust Fund	13-8
Dulles Town Center Community Development Authority Fund	13-10
EMS Transport Fund	13-12
Greenlea Tax District Fund	13-18
Housing Fund	13-19
Legal Resource Center Fund (Law Library)	13-22
Major Equipment Replacement Fund	13-25
Metro Parking Garages Fund	13-26
Public Facilities Fund	13-30
Rental Assistance Program Fund	13-40
Restricted Use Transient Occupancy Tax Fund	13-44
Route 28 Special Improvements Fund	13-50
State and Federal Grant Fund	13-54
Tall Oaks Water and Sewer Fund	13-62
Transportation District Fund	13-64





Capital Asset Preservation Program Fund

The Board of Supervisors established the Capital Asset Preservation Program Fund (CAPP) in 1990 as a consistent means of planning and financing for major Loudoun County Public Schools (LCPS) and County General Government maintenance efforts. The CAPP affords the County the ability to extend the useful life of mature and aging facilities by repairing and replacing major facility components and systems.

The County uses nationally promulgated standards as guidelines for the maintenance of, and financial investment in, aging facilities. For example, the Association of Higher Education Facilities Officers recommends annual capital asset preservation funding ranges that are 1.5 to 3.0 percent of the total replacement value of an institution's physical plant. Similarly, the federal Internal Revenue Service has established a depreciation standard of 2.5 percent per year on fixed assets. The number of new facilities for the LCPS and County also influences the CAPP budget, as new facilities are added to the County's fixed asset inventory at a faster pace than the County's ability to increase funding to maintain the CAPP at optimal levels.

The CAPP is financed through local tax funding. The CAPP also receives additional revenue from surcharges collected by the Clerk of the Circuit Court on recordation taxes. This recordation tax surcharge is legally earmarked for the ongoing maintenance of Court-related facilities. Budget projections for FY 2021 through FY 2026 reflect the funding required to support capital asset preservation.

The County CAPP and the School Capital Asset Preservation Program Fund are separate funds and are separate appropriations in the Appropriations Resolution. While the programs focus on the long-term needs of the County, only the current year (FY 2021) is appropriated. The County's CAPP includes funding for long-term maintenance of general government and court facilities, as well as computer system replacements.¹

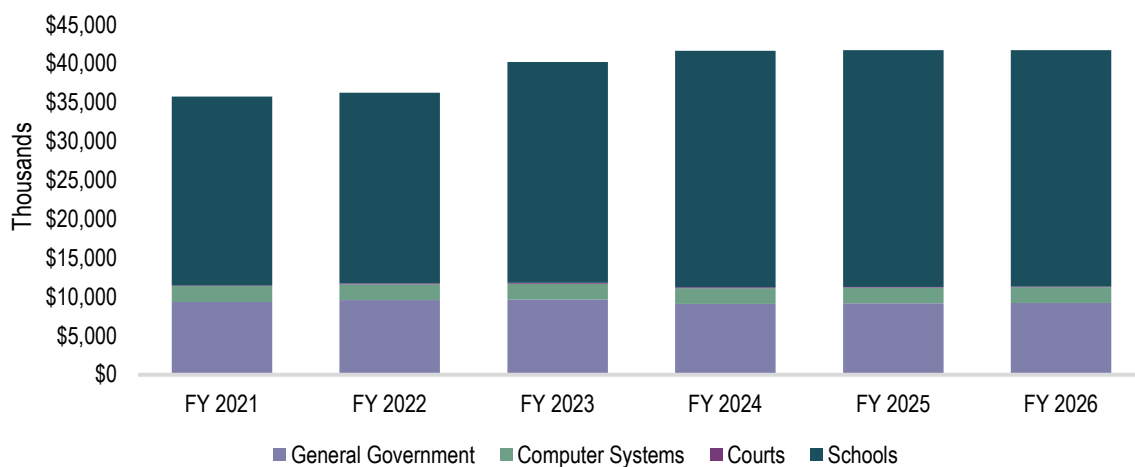
¹ In prior year Adopted Budgets, computer system replacements were displayed as a separate Computer System Replacement Fund, while still being appropriated under the CAPP Fund. Beginning with the FY 2020 Adopted Budget, these system replacements are displayed within their parent fund.



Capital Asset Preservation Program

Revenues and Expenditures¹

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6-Year Total
Revenues – Transfer from General Fund							
General Government	\$9,370,000	\$9,595,000	\$9,680,000	\$9,106,350	\$9,174,241	\$9,210,983	\$56,136,574
Computer Systems	2,025,000	2,025,000	2,025,000	2,025,000	2,025,000	2,025,000	12,150,000
Schools	24,261,000	24,543,000	28,390,500	30,415,500	30,415,500	30,415,500	168,441,000
Subtotal	\$35,656,000	\$36,163,000	\$40,095,500	\$41,546,850	\$41,614,741	\$41,651,483	\$236,727,574
Revenues – Other Sources							
Court Recordation Fees	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Subtotal	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Total – Revenues	\$35,756,000	\$36,263,000	\$40,195,500	\$41,646,850	\$41,714,741	\$41,751,483	\$237,327,574
Expenditures							
General Government	\$9,370,000	\$9,595,000	\$9,680,000	\$9,106,350	\$9,174,241	\$9,210,983	\$56,136,574
Courts Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Computer Systems	2,025,000	2,025,000	2,025,000	2,025,000	2,025,000	2,025,000	12,150,000
Subtotal – County CAPP	\$11,495,000	\$11,720,000	\$11,805,000	\$11,231,350	\$11,299,241	\$11,335,983	\$68,886,574
Schools	\$24,261,000	\$24,543,000	\$28,390,500	\$30,415,500	\$30,415,500	\$30,415,500	\$168,441,000
Subtotal – Schools CAPP	\$24,261,000	\$24,543,000	\$28,390,500	\$30,415,500	\$30,415,500	\$30,415,500	\$168,441,000
Total – Expenditures	\$35,756,000	\$36,263,000	\$40,195,500	\$41,646,850	\$41,714,741	\$41,751,483	\$237,327,574



¹ Sums may not equal due to rounding.



Capital Asset Preservation Program

Expenditure Detail

Program Compared to Fixed Asset Value

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fixed Asset Value (FAV)						
General Government	\$1,728,482,336	\$1,901,330,569	\$2,091,463,626	\$2,300,609,989	\$2,530,670,988	\$2,783,738,086
Schools	2,367,538,403	2,604,292,243	2,864,721,467	3,151,193,614	3,466,312,975	3,812,944,273
Total Fixed Asset Value	\$4,096,020,738	\$4,505,622,812	\$4,956,185,093	\$5,451,803,603	\$5,996,983,963	\$6,596,682,359
CAPP Projects as a Percent of FAV						
General Government	0.55%	0.51%	0.47%	0.40%	0.37%	0.33%
Schools	1.02%	0.94%	0.99%	0.97%	0.88%	0.80%
All CAPP Projects	0.82%	0.76%	0.77%	0.73%	0.66%	0.60%

Proposed FY 2021 County CAPP

During FY 2019, the County conducted a series of building assessments to develop a long-term maintenance strategy for County facilities. These assessments resulted in a level funding plan for select General Government expenditure categories (Building, Roofing, Mechanical/Electrical and Plumbing). Current and planned appropriations for these expenditures have been updated in FY 2021 through FY 2026 and represent a long-term strategy to provide sufficient and consistent annual funding for these types of expenditures over time. The assessments also helped identify the need for establishing a contingency within the CAPP Fund. Contingency funding will be used to address needs that may be accelerated due to unforeseen circumstances.

**Capital Asset Preservation Program****Program by Functional Area and Repair Category**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6-Year Total
General Government							
Building	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000	\$13,500,000
Mechanical/Electrical Plumbing	950,000	950,000	900,000	900,000	900,000	900,000	5,500,000
Parks/Recreation Facilities	1,500,000	1,500,000	1,545,000	1,591,350	1,639,091	1,655,482	9,430,923
Pavement/Site	2,320,000	2,545,000	2,635,000	2,015,000	2,035,150	2,055,502	13,605,652
CAPP Contingency	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Roofing	850,000	850,000	850,000	850,000	850,000	850,000	5,100,000
Subtotal – General Government	\$9,370,000	\$9,595,000	\$9,680,000	\$9,106,350	\$9,174,241	\$9,210,983	\$56,136,574
Courts							
Court Facilities Maintenance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Subtotal – Courts	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
Computer Systems							
Network Equipment	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$5,400,000
Windows & Enterprise Servicers	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Enterprise Storage	320,000	320,000	320,000	320,000	320,000	320,000	1,920,000
Application Software	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Video Conferencing	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Network Security	260,000	260,000	260,000	260,000	260,000	260,000	1,560,000
Subtotal – Computer Systems	\$2,025,000	\$2,025,000	\$2,025,000	\$2,025,000	\$2,025,000	\$2,025,000	\$12,150,000
Total – County CAPP	\$11,495,000	\$11,720,000	\$11,805,000	\$11,231,350	\$11,299,241	\$11,335,983	\$68,886,574
Schools							
Electrical	\$1,564,250	\$2,120,000	\$3,585,000	\$2,494,000	\$2,494,000	\$2,494,000	\$14,751,250
HVAC	733,000	1,234,000	4,266,000	2,570,000	2,570,000	2,570,000	13,943,000
Plumbing	390,000	1,620,000	1,433,000	2,100,000	2,100,000	2,100,000	9,743,000
Resurfacing	5,274,000	5,701,000	2,233,000	3,027,000	3,027,000	3,027,000	22,289,000
Roofing	12,031,000	8,658,000	12,160,000	14,534,000	14,534,000	14,534,000	76,451,000
Structure Repair	3,637,000	4,804,000	4,213,500	5,190,500	5,190,500	5,190,500	28,226,000
Windows	631,750	406,000	500,000	500,000	500,000	500,000	3,037,750
Subtotal Schools	\$24,261,000	\$24,543,000	\$28,390,500	\$30,415,500	\$30,415,500	\$30,415,500	\$168,441,000
Total – All CAPP	\$35,756,000	\$36,263,000	\$40,195,500	\$41,646,850	\$41,714,741	\$41,751,483	\$237,327,574



Children's Services Act Fund

The Children's Services Act (CSA), formerly the Comprehensive Services Act, is a state law that established a state and locally shared fund for the purchase of services for at-risk youth and their families. The CSA Fund, managed by the Department of Family Services (DFS), accounts for the revenues and expenditures of the program. State funds are matched with local funds at varying rates depending on the type of service being provided, from 23.82 percent (community-based services) to 59.54 percent (residential treatment services). The youth supported by CSA funds often struggle with behavioral or emotional problems; typical services include community-based services, residential facilities, and educational services.

CSA policy is set by a local Community Policy and Management Team (CPMT), which consists of appointed members from the community and the County including representatives from DFS; the Juvenile Court Services Unit; the Department of Mental Health, Substance Abuse, and Developmental Services; the Loudoun County Public Schools; County Administration; and the Health Department. The CPMT develops inter-agency policies and procedures to govern the provision of services, develops fiscal policies governing access to State pool funds, establishes quality assurance and accountability procedures, and coordinates long-range community planning for services. The Loudoun CPMT also oversees a Multi-Disciplinary Team (MDT) process which reviews all requests for CSA funded services.

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$4,591,690	\$5,379,382	\$5,791,977	\$5,553,553	\$4,815,118
Revenues					
Recovered Costs	\$660,388	\$631,198	\$1,004,310	\$1,004,310	\$1,004,310
Intergovernmental – Commonwealth	3,721,609	3,685,897	4,373,766	4,373,766	4,373,766
Transfer from the General Fund	4,171,542	3,685,000	3,685,000	3,185,000	3,685,000
Total – Revenues	\$8,553,539	\$8,002,095	\$9,063,076	\$8,563,065	\$9,063,076
Expenditures					
Medicaid Expenditures	\$1,104,049	\$1,035,424	\$1,718,620	\$1,718,620	\$1,718,620
CSA Expenditures	6,420,218	6,479,238	7,492,880	7,492,880	7,492,880
Operating and Maintenance	58,580	74,838	90,000	90,000	90,000
Transfer to the General Fund	183,000	0	0	0	0
Total – Expenditures	\$7,765,847	\$7,589,500	\$9,301,500	\$9,301,500	\$9,301,500
Estimated Ending Fund Balance	\$5,379,382	\$5,791,977	\$5,553,553	\$4,815,118	\$4,576,694
Percent Change	17%	8%	(4%)	(13%)	(5%)

¹ Sums may not equal due to rounding.

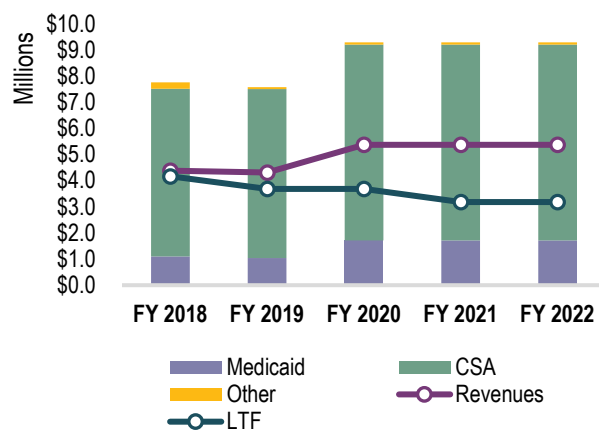
² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.



Children's Services Act Fund

Revenue and Expenditure History



Revenue/Local Tax Funding

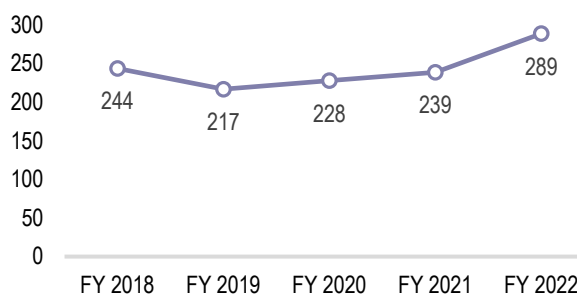
As shown, the CSA Fund is primarily funded by State revenue but receives a significant level of Local Tax Funding (LTF). LTF comprises 40% of the budget for the Fund. The FY 2021 budget leverages \$738,435 of CSA Fund Balance to reduce the impact on LTF.

Expenditure

The majority of expenditures in the CSA Fund are for the provision of services – 99 percent. These services are primarily driven by private day placements which comprise over \$3 million of the \$9.3 million budget for the fund.

The FY 2021 Proposed Budget for the CSA Fund reflects a \$500,000 reduction in the transfer from the County's General Fund as the budget continues to leverage CSA fund balance to reduce the annual impact on local tax funding.

Key Measures



Measure: Number of children served.

The number of children served indicates the demand for services mandated to be provided under the Children's Services Act.

Policies

The CPMT is responsible for developing interagency policies and procedures to govern the provision of services to children and families in the community. The CPMT is also responsible for developing interagency fiscal policies governing access to CSA funds by the eligible populations including immediate access to funds for emergency services and shelter care. Additional responsibilities of the CPMT are outlined in Virginia Code.



County OPEB Trust Fund

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement #45 (GASB #45), Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions, to address how governmental entities should account for and report their costs and obligations related to “other post-employment benefits” (OPEB). OPEB refers to fringe benefits provided to retired and former employees other than pension benefits. In past accounting standards, entities recognized the cost of these benefits as they were paid. This standard requires recognition of the cost of the benefits over the service period of the employee. In 2015, GASB issued Statement #75 (GASB # 75), Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions, which required the County to record a liability on the government-wide financial statements for its net OPEB liability.

Currently, Loudoun County and Loudoun County Public Schools (LCPS) offer post-retirement benefits, which include healthcare coverage for eligible retirees and their families. The program includes coverage for both pre-65 and Medicare-eligible retirees with an appropriate medical and prescription drug plan and dental and vision coverage. The bond rating agencies have stated that they consider OPEB funding status in their evaluations of government financial condition. It is possible that bond ratings may suffer for governments with large and/or mounting liabilities that do not have a mechanism in place to manage these obligations. Following these guidelines, the LCPS and County’s actuarial firms have been conducting bi-annual analyses in accordance with GASB #45, and more recently, GASB #75.

In response to the reporting requirements, the County created a fiduciary fund in FY 2009 with a budget of \$10,000,000; \$7,000,000 for LCPS and \$3,000,000 for Loudoun County. The purpose of this fiduciary fund was to provide the County with a means to budget for the annual cost of public employee non-pension benefits related to OPEB in the same manner as pensions.

In September 2009, LCPS and Loudoun County joined the Virginia Municipal League (VML)/Virginia Association of Counties (VACo) Pooled OPEB Trust for the investment of County assets related to OPEB. This Trust was established as an investment vehicle for participating employers to accumulate assets to fund OPEB. The initial funding transfer occurred on September 8, 2009, with the County OPEB Committee (Local Finance Board) continuing its role of monitoring the funding and performance of the VML/VACo Pooled OPEB Trust. Additionally, LCPS and Loudoun County are currently represented by a Local Finance Board member on the VML/VACo Pooled OPEB Trust Board of Trustees. To better control the increasing cost of retiree health benefits and to mitigate future liabilities, LCPS and the County have continued to monitor the program, implementing a number of cost saving measures over the last several years. The changes, which include restructuring cost sharing and eligibility, have resulted in notable savings. The County and LCPS will continue to explore innovative solutions that will assist in future program cost management.

The FY 2020 Adopted Budget included an annual contribution of \$15,500,000 to the OPEB Trust; \$10,000,000 for the LCPS and \$5,500,000 for Loudoun County. Similarly, the FY 2021 Proposed Budget includes an annual contribution of \$15,500,000-including 10,000,000 in contributions for the LCPS. LCPS’s FY 2021 budget amount of \$10,000,000, which represents a \$2 million reduction from FY 2018, reflects retiree health reforms previously approved by the School Board. The County FY 2021 Proposed Budget includes an amount of \$5,500,000 to be paid into the OPEB Trust, which represents a commitment to a full funding approach and will result in an ongoing annual reduction to the Net OPEB Obligation. Beginning in FY 2021, staff anticipates expenses of \$4,473,000, which represents benefits payments to beneficiaries from the OPEB Trust Fund. The County’s full funding approach has brought the funding level to 73 percent, allowing the County to start using the trust fund to pay full benefits.

Contributions to the OPEB Trust Fund are anticipated to continue at FY 2020 and FY 2021 levels in FY 2022 and possibly future fiscal years.

**County OPEB Trust Fund****Financial Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Contributions					
County	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Schools	12,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total OPEB Contributions	\$17,500,000	\$15,500,000	\$15,500,000	\$15,500,000	\$15,500,000
Expenditures					
County	\$0	\$0	\$0	\$4,473,000	\$4,500,000
Schools	0	0	0	0	0
Total OPEB Expenditures	\$0	\$0	\$0	\$4,473,000	\$4,500,000

Policies

The County and LCPS participate in the Virginia Pooled OPEB Trust, administered by VML/VACo. Funds are pooled from participating jurisdictions and invested in the name of the Virginia Pooled OPEB Trust. The Board of Trustees of the Virginia Pooled OPEB Trust establishes investment objectives, risk tolerance, and asset allocation policies in light of market and economic conditions and generally prevailing prudent investment practices.

Effective January 1, 2013, cost-saving measures were implemented by the County. Employees were designated into groups based on years of service and/or age, which determine their retiree health benefit eligibility. With the designation of groups, the County's defined benefit OPEB plan is closed to new participants, and a defined contribution Retirement Health Savings Program ("RHSP") is used for new employees. Other cost saving measures, including caps on employer cost sharing and a 10 percent aggregate cost shift to retirees, were put into place to further mitigate future OPEB costs as well as to reduce the County's Annual Required Contribution. Employer contribution rates for retirees vary based on the designated group, type of retirement, years of service, plan type, and coverage level.



Dulles Town Center Community Development Authority Fund

This Fund is used to account for the special assessment collections on real property for the purpose of paying debt service to finance and construct public infrastructure at the Dulles Town Center development. The Dulles Town Center Community Development Authority (CDA) was created by the Board of Supervisors (Board) in 1998 via Section 260.03 of the Loudoun County Codified Ordinances after petition from the owners of land comprising the district. The bonds issued by the CDA are not debts of Loudoun County.

In the initial years of the Fund, the Board did not appropriate for it during the annual budget process; instead, appropriations were made as they were needed. In an effort to standardize the process, the Fund is now included in the annual appropriation for the Adopted Budget.

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
General Property Taxes	\$3,037,042	\$3,031,207	\$3,500,000	\$3,500,000	\$3,500,000
Total – Revenues	\$3,037,042	\$3,031,207	\$3,500,000	\$3,500,000	\$3,500,000
Expenditures					
Community Development	\$3,037,042	\$3,031,207	\$3,500,000	\$3,500,000	\$3,500,000
Total – Expenditures	\$3,037,042	\$3,031,207	\$3,500,000	\$3,500,000	\$3,500,000
Estimated Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.





EMS Transport Fund

Adopted in FY 2014, Chapter 1097 of the Loudoun County Codified Ordinances established the Emergency Medical Services (EMS) Transport Reimbursement Program and Fund. The Fund was created as part of the FY 2015 Adopted Budget, and the Program became operational during FY 2016. Through the EMS Transport Reimbursement Program, “all patients and/or their financially responsible parties, insurers or carriers, will be billed for EMS transport provided by the system according to the Fee Schedule established herein, and shall be responsible for any co-payment or deductible amount not satisfied by public or private insurance.”¹ The transport fee schedule is adopted on an annual basis as part of the budget development process. Further, the revenue yielded through this program is distributed among the volunteer companies and the County based on the distribution formula established under the ordinance that accounts for services provided by the respective agencies.

¹ Loudoun County Codified Ordinances, Chapter 1097. The “system” refers to the Loudoun County Combined Fire and Rescue System.

**EMS Transport Fund****Revenues, Expenditures, and Changes in Fund Balance¹**

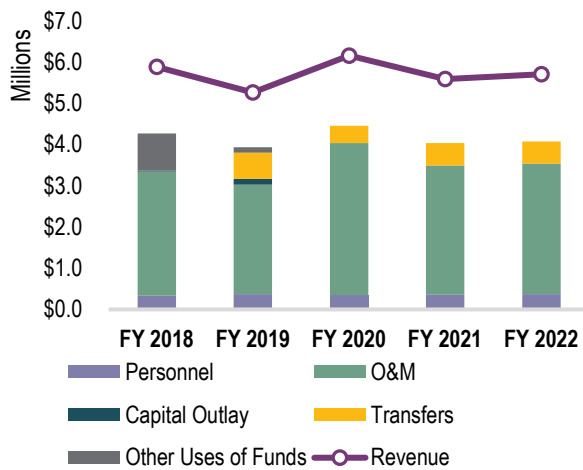
	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$5,235,145	\$5,235,145	\$6,244,735	\$7,950,378	\$9,511,133
Revenues					
Use of Money and Property	\$0	\$39,000	\$0	\$0	\$0
Charges for Services ⁴	5,888,431	5,219,427	6,167,461	5,600,000	5,710,000
Sale of Capital Assets	0	12,000	0	0	0
Total – Revenues	\$5,888,431	\$5,270,427	\$6,167,461	\$5,600,000	\$5,710,000
Expenditures					
Personnel	\$331,220	\$371,322	\$349,131	\$359,605	\$370,393
Operating and Maintenance	3,018,449	2,657,812	3,693,200	3,139,178	3,170,570
Capital Outlay	25,092	463,348	0	0	0
Transfer to the General Fund ⁵	0	637,321	419,487	540,462	540,462
Other Uses of Funds	903,289	131,033	0	0	0
Total – Expenditures	\$4,278,050	\$4,260,836	\$4,461,818	\$4,039,245	\$4,081,425
Estimated Ending Fund Balance	\$5,235,145	\$6,244,735	\$7,950,378	\$9,511,133	\$11,139,708
Percent Change	44%	19%	27%	20%	17%
FTE⁶	3.00	7.00	7.00	8.00	8.00

¹ Sums may not equal due to rounding.² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).³ Source: Loudoun County FY 2019 CAFR.⁴ EMS Transport revenue collected in FY 2018 was higher than previous years due to catch up payments for transports in prior fiscal years. Revenue estimates included in the FY 2020 Adopted Budget were based on previous estimates and have been updated for FY 2021 and beyond.⁵ Beginning in FY 2020, the EMS Transport Fund supports costs associated with the 4.00 FTE approved in the FY 2019 Adopted Budget through a transfer to the General Fund as opposed to direct expenditures of the EMS Transport Fund. The FY 2020 Proposed Budget includes an additional 1.00 FTE funded through EMS Transport revenue. These positions are identified in the Staffing/FTE History section on the next page.⁶ The personnel expenses associated with three program staff are budgeted in this fund. Total FTE for the Department as shown in Volume 1 of this document includes FTE budgeted in this fund.



EMS Transport Fund

Revenue and Expenditure History



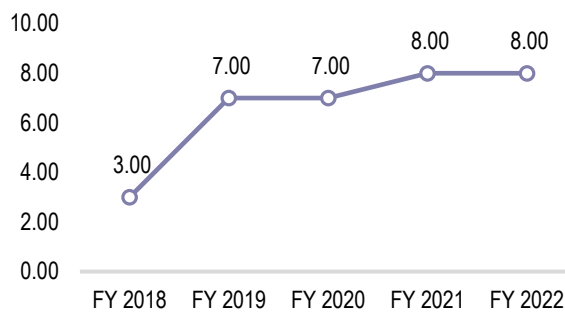
Revenue/Local Tax Funding

Increased revenues beginning in FY 2020 were based on actual revenue collections in prior years and anticipated County population growth. These estimates are updated for FY 2021 and beyond. There is no local tax funding in the EMS Transport Fund.

Expenditure

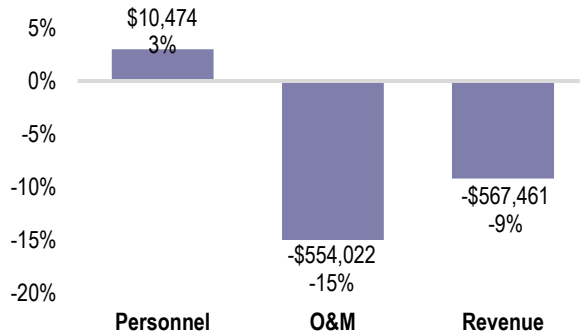
The majority of the EMS Transport Fund's expenditure budget is dedicated to operating and maintenance, which includes transfers to volunteer fire and rescue companies based on the revenue-sharing formula. Other uses of funds includes transfers for EMS-funded positions in the general fund.

Staffing/FTE History



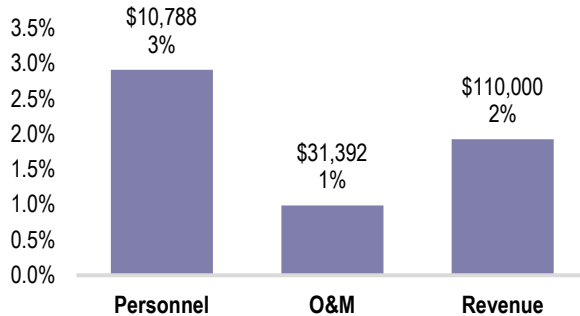
FY 2019: 2.00 FTE EMS supervisors, 1.00 FTE administrative assistant, 1.00 FTE EMS training officer

The FY 2021 Proposed Budget for the EMS Transport Fund reflects a decrease of approximately \$500,000 from the FY 2020 Adopted Budget due to updated revenue estimates. EMS Transport Fund revenues enable the Loudoun County Combined Fire and Rescue System (LC-CFRS) to purchase and replace equipment without the need for additional local tax funding. The FY 2021 Proposed Budget includes a transfer to the General Fund to support the costs associated with the 4.00 FTE approved in the FY 2019 Adopted Budget, as well as the 1.00 FTE shown below and included in Volume 1 of the FY 2021 Proposed Budget in Loudoun County Fire and Rescue's budget narrative.

**EMS Transport Fund****Percent Change from Adopted FY 2020 to Proposed FY 2021****Reasons for Change:**

Personnel: ↑ 3 percent || **O&M:** ↓ lower anticipated payments to community and regional organizations||

Revenue: ↓ updated estimates based on actuals from FY 2019

Percent Change from Proposed FY 2021 to Projected FY 2022**Reasons for Change:**

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

|| **Revenue:** ↑ 2 percent in line with population growth

FY 2021 Proposed Resource Requests¹

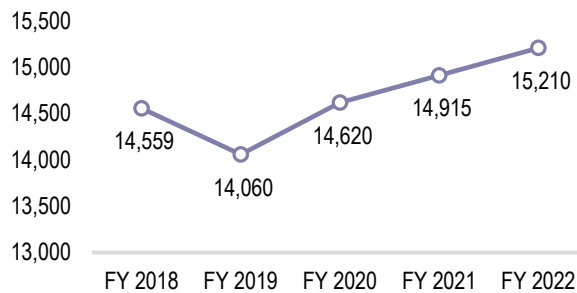
Loudoun County fire and Rescue FTE Authority: EMS Clinical Coordinator						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$103,629	\$13,010	\$0	\$0	\$116,639	\$0	1.00
Details			Overview			
Service Level:	Current Service Level		<ul style="list-style-type: none">• Position will manage clinical assignments for EMS students, including hospital rotations and mandated field hours/ capstone requirements.• Currently, these duties are primarily handled by the EMS Training Specialist. Clinical hours have increased such that an additional position is needed to maintain the current service level.• This position would provide increased capacity for on-site monitoring of students during clinicals, which would be required for LCFR to form agreements with new host sites.			
Mandates:	Not Mandated					
PM Highlight:	Total Number of Clinical Hours					
Program:	Training					
Positions:	EMS Clinical Coordinator					
Theme:	FTE Authority					
One-time Costs:	\$8,135					
Recurring Costs:	\$108,504					
Fund Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$103,629	\$13,010	\$0	\$0	\$116,639	\$0	1.00

¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.



EMS Transport Fund

Key Measures



Objective: Collect revenue from the EMS transport cost recovery program to support LC-CFRS operations, including distributions to volunteer companies.

Measure: Number of claims processed.

The number EMS claims, along with overall EMS revenue, fell in FY 2019 but are expected to increase approximately 2 percent annually between FY 2020 and 2022.

Policies

Fees established by the Board of Supervisors (Board) for LC-CFRS EMS transports may be adjusted annually in accordance with the federally approved Medicare fee schedule and/or the Consumer Price Index (CPI), as recommended by the County Administrator in the annual budget proposal to the Board. Any change to the fee schedule shall be approved by the Board and included in the adopted appropriation. The applicable CPI used must be certified by the County Treasurer. No change is recommended for FY 2021.

FY 2021 Proposed Rate Schedule

	Type	Rate
Service Reimbursement	Basic Life Support, Emergency	\$467
	Advanced Life Support, Level 1	\$660
	Advanced Life Support, Level 2	\$770
Mileage Reimbursement	Per Mile Traveled (applies to all types of service)	\$11

Policy Information (Excerpts)

The EMS Transport Reimbursement Program was established as a Chapter of the Codified Ordinance of Loudoun County in January 2014. The ordinance identifies the procedures for EMS transport reimbursement, and the administration of the EMS Transport Reimbursement Program and revenue sharing procedure. The EMS Transport Fund is a special revenue fund through which all of the revenue yielded from the EMS Transport Reimbursement Program will be appropriated. The administrative costs, contractual requirements, and other necessary costs associated with conducting the Program are derived directly from the EMS Transport Reimbursement revenue and are paid first prior to any distribution. As a result, no local tax revenues are to be used to fund any EMS Transport Reimbursement efforts. The net revenue is distributed to the respective volunteer companies and LCFR according to a revenue sharing formula reflecting each agency's role in EMS transport services provided. In addition, 25 percent of the net revenue is retained as fund balance to maintain the County provided infrastructure of LC-CFRS.

**EMS Transport Fund****Revenue Sharing Formula**

Service Provided by Type	Percentage Share
Apparatus (Transport Vehicle) Ownership	20%
Station Ownership	20%
EMS Provider for Highest Level of Treatment	25%
County-Provided Infrastructure	25%
First Responder (Units Assigned to First Response)	10%



Greenlea Tax District Fund

In the 2008 Special Session, the Virginia General Assembly amended the Code of Virginia § 15.2-2404 to authorize the creation of a special district and an assessment to fund the improvement of a damaged bridge on Crooked Bridge Road in the Blue Ridge District. The enacted legislation required a petition to create the district of not less than 50 percent of the property owners of Greenlea abutting Crooked Bridge Lane, who also own not less than 50 percent of the property within the subdivision. The Greenlea subdivision residents met this standard with a signed petition to the County requesting that the Board of Supervisors (Board) authorize and direct the establishment of an assessment under Title 15.2, Chapter 24, Article 2 of the Code of Virginia. The assessment is levied against the properties in the Greenlea subdivision to pay for the construction of the new bridge.

On June 16, 2009, the Board adopted an ordinance imposing the special assessment for local improvements to fund the replacement of the damaged bridge. The bridge was completed by a construction company selected by the property owners through their homeowners association, the Greenlea Homeowners Association II, in November 2009. The cost for the bridge replacement required no local tax funds. The bridge was financed completely by the Greenlea Homeowners Association II in conjunction with a private lender. The County pays the proceeds from the special assessment directly to the lender(s) as directed by the Greenlea Homeowners Association II, and payments are to be made solely from the collection of the special assessment imposed. The Board and the County are only responsible for imposing the special assessment, collecting the semi-annual installments, and forwarding collected monies to the lender(s) solely from the special assessment revenues. The total amount of the assessments on the properties identified by the ordinance may not exceed \$660,575.18, which is the estimated project cost financed over 15 years at 6 percent interest per year. The 19 properties in the community will be taxed equally and will pay the assessment in semi-annual payments.

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$0	\$1,159	\$626	\$626	\$626
Revenues					
General Property Taxes	\$55,391	\$54,332	\$44,038	\$44,038	\$44,038
Total – Revenues	\$55,391	\$54,332	\$44,038	\$44,038	\$44,038
Expenditures					
Public Works	\$54,232	\$54,865	\$44,038	\$44,038	\$44,038
Total – Expenditures	\$54,232	\$54,865	\$44,038	\$44,038	\$44,038
Estimated Ending Fund Balance	\$1,159	\$626	\$626	\$626	\$626

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.



Housing Fund¹

The Housing Fund, managed by the Division of Housing and Community Development in the Department of Family Services, was established in August 1997 for the purpose of promoting and funding affordable housing in Loudoun County. One of the largest components of the Housing Fund is the Loudoun County Housing Trust.

The Housing Trust Agreement, last revised in July 2017, identifies the permitted sources and uses for the Trust which is targeted to households with incomes between 30 and 70 percent of Area Median Income (AMI). Sources (revenues) include cash proceeds received as the result of a fair market value sale of an Affordable Dwelling Unit (ADU) in accordance with Chapter 1450 of the Loudoun County Codified Ordinances, cash contributions paid by developers as consideration for ADU Program modifications granted by the Board of Supervisors (Board) pursuant to Article 7 of the Zoning Ordinance, cash received from any source for the purpose of furthering the provision of ADUs in Loudoun County, and any other funds designated by the Board for the Trust. Expenditures (uses) involve a variety of County programs and initiatives including the Down Payment and Closing Cost Assistance Program, the Public Employee Grants for Homeownership Program, the ADU Foreclosure Purchase Program, the ADU Purchase Program, and loans to help finance the development of affordable housing units in excess of the number of units required by Article 7 of the Zoning Ordinance as long as these programs meet the income eligibility requirements established by the Zoning Ordinance.

¹ The Housing and Community Development Division in the Department of Family Services will officially become the Office of Housing – a division within the County Administrator’s Office on July 1, 2020.



Housing Fund

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$32,938,347	\$39,006,380	\$39,006,380	\$39,006,380	\$39,006,380
Revenues					
Use of Money and Property	\$391,776	\$779,212	\$0	\$0	\$0
Miscellaneous Revenue	2,738,961	2,442,075	5,000,000	5,000,000	5,000,000
Recovered Costs	349	295	0	0	0
Total – Revenues	\$3,131,086	\$3,221,582	\$5,000,000	\$5,000,000	\$5,000,000
Expenditures					
Operating and Maintenance	\$182,529	\$102,106	\$5,000,000	\$5,000,000	\$5,000,000
Total – Expenditures	\$182,529	\$102,106	\$5,000,000	\$5,000,000	\$5,000,000
Estimated Ending Fund Balance	\$35,886,904	\$39,006,380	\$39,006,380	\$39,006,380	\$39,006,380
Percent Change	9%	9%	0%	0%	0%
Unavailable Fund Balance⁴	\$6,560,000	\$14,335,000	\$14,335,000	\$14,335,000	\$14,335,000
Available Fund Balance	\$29,306,904	\$24,671,380	\$24,671,380	\$24,671,380	\$24,671,380

The FY 2021 Proposed Budget for the Housing Fund remains at the same level reflected in the FY 2020 Adopted Budget – \$5 million.

Unavailable Fund Balance reflects loans that have been approved by the Board but that had not yet been disbursed as of the end of the respective fiscal year. A summary of the projects for which funds have been reserved is provided below along with the amount of the application for each. Actual amounts disbursed could vary based on actions taken by the Board.

Project	Application Amount
Heronview	\$1,100,000
Stone Springs	3,000,000
Ashburn Chase	2,460,000
Poland Hill	1,800,000
Mt. Sterling	5,975,000

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.

⁴ Unavailable Fund Balance includes loans to developers that have been approved by the Board but not yet disbursed. Future amounts will be determined on an annual basis by the Board as part of the Affordable Multi-Family Housing Loan program. FY 2020 applications are tentatively scheduled for consideration in March 2020.



Housing Fund

Policies

There are no policies in place for the Housing Fund as a whole, however, the County of Loudoun Housing Trust – a component of the Housing Fund – is regulated by the Trust Agreement. The Housing Trust was last amended in July 2017 to authorize loans from the Trust to be used to help finance affordable housing units, to establish the minimum requirements for affordable housing units, and to update the recital and make other non-substantive clarifying edits to the twenty-year old trust. These changes also align the Trust agreement with the amendments to Article 7 of the Zoning Ordinance that allow for affordable housing units to be substituted for ADUs when a project verifies that it is financed with either the Low Income Housing Tax Credit (LIHTC) Program or the U.S. Department of Housing and Urban Development (HUD) 221 (d) 4 Affordable Program. Substituting affordable housing units that are funded either with LIHTC or HUD 221 (d) 4 Affordable Program eliminates the 30 percent AMI limitation on the lower end of income limits.



Legal Resource Center Fund (Law Library)

The Legal Resource Center Fund's (Law Library's) mission is to provide resources and reference services that address the legal information needs of the general public, Loudoun County government, court personnel, attorneys, and the local prison population. The Law Library, which is located in the Loudoun County Courts Complex, provides a collection of legal materials and electronic resources that are not generally available elsewhere in the County. A full-time legal resources specialist orders, shelves, and updates materials. The Law Library is open from 8:00 a.m. to 4:00 p.m. weekdays. During these hours, the legal resources specialist provides reference service, bibliographic instruction, copier service, online access, library cards, notary public service, etc. Attorneys and court personnel can also access the collection at other times if needed. The legal resources specialist responds to patrons' requests in person, by telephone, and via email as well as to prisoner requests submitted by the Loudoun County Sheriff's Office.

The Department of Library Services manages the Legal Resource Center Fund and the legal resources specialist.¹ Other Library Services staff provide assistance at the Law Library when the legal resources specialist is unavailable. In FY 2018, Library Services expanded the availability of legal resources throughout the County by providing access to Westlaw, a specialized online legal resource, at all library locations.

¹ In FY 2017, the Law Library was transferred from the Clerk of the Circuit Court's Office to Library Services, so its resources could have a greater impact on the community.

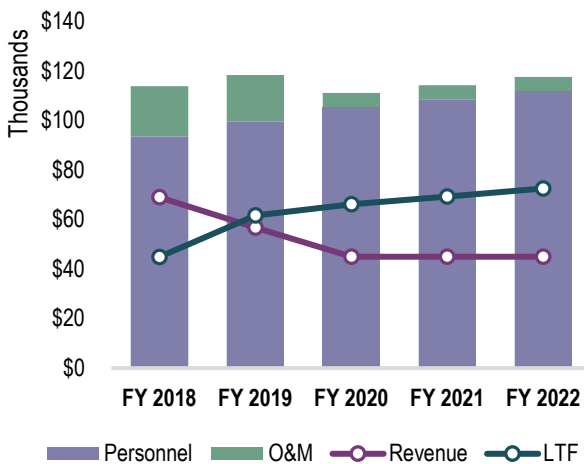


Legal Resource Center Fund (Law Library)

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$9,370	\$20,078	\$20,997	\$20,997	\$20,997
Revenues					
Charges for Services	\$54,025	\$55,732	\$44,980	\$44,980	\$44,980
Gifts and Donations	14,950	0	0	0	0
Transfers from the General Fund	55,612	62,537	66,170	69,229	72,542
Use of Money and Property	0	977	0	0	0
Total – Revenues	\$124,587	\$119,246	\$111,150	\$114,209	\$117,522
Expenditures					
Personnel	\$93,599	\$99,663	\$105,478	\$108,569	\$111,826
Operating and Maintenance	20,279	18,664	5,672	5,640	5,696
Total – Expenditures	\$113,879	\$118,327	\$111,150	\$114,209	\$117,522
Estimated Ending Fund Balance	\$20,078	\$20,997	\$20,997	\$20,997	\$20,997
Percent Change	114%	5%	0%	0%	0%
FTE	1.00	1.00	1.00	1.00	1.00

Revenue and Expenditure History



Revenue/Local Tax Funding

The Law Library's funding sources are charges for services, which relate to revenue collections by the Clerk of the Circuit Court and the Clerk of the General District Court, donations, and a transfer from the General Fund (local tax funding).

Expenditure

The majority of the Law Library's expenditure budget is dedicated to personnel costs.

As reflected in the table above, a transfer from the General Fund to the Legal Resource Center Fund is included in the budget to address projected shortfalls in the Law Library's revenue. It is anticipated that expenditures in this fund will continue to be

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

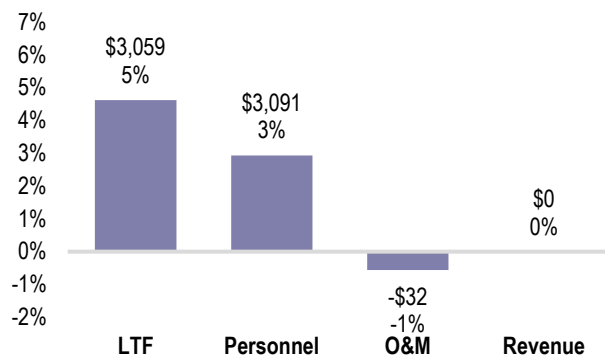
³ Source: Loudoun County FY 2019 CAFR.



Legal Resource Center Fund (Law Library)

higher than projected revenues and will necessitate additional transfers from the General Fund. During FY 2019, the Department of Library Services transferred funds from its General Fund operating budget to the Legal Resource Center Fund to help cover actual expenditures since the Fund's revenues were not sufficient.

Percent Change from Adopted FY 2020 to Proposed FY 2021

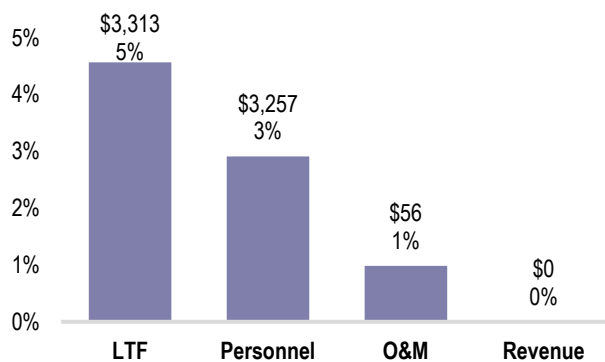


Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ decreased central service expenditures ||

Revenue: ↔

Percent Change from Proposed FY 2021 to Projected FY 2022



Reasons for Change:

Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Major Equipment Replacement Fund

The Major Equipment Replacement Fund allows for the scheduled and emergency replacement of major operational equipment over \$5,000 in value. The Fund was operationalized in FY 2018 through General Fund Balance appropriations and replenished during the FY 2019 and FY 2020 budgets. Prior to this, the County funded replacement of capital equipment on an as-needed basis through either allocation of local tax funding in the General Fund or through mid-year use of General Fund balance.

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$5,116,167	\$6,844,114	\$3,592,598	\$3,592,598	\$1,592,598
Revenues					
Transfer from The General Fund	\$6,800,000	\$4,000,000	\$4,000,000	\$2,000,000	\$4,000,000
Total – Revenues	\$6,800,000	\$4,000,000	\$4,000,000	\$2,000,000	\$4,000,000
Expenditures					
Planned Replacement	\$587,590	\$4,524,207	\$2,000,000	\$2,000,000	\$2,000,000
Unplanned/Emergency Repl.	0	1,000,000	1,000,000	1,000,000	1,000,000
Future Replacement Reserve	0	1,500,000	1,000,000	1,000,000	1,000,000
General Government	0	227,309	0	0	0
Transfer To The Capital Fund ⁴	4,484,463	0	0	0	0
Total – Expenditures	\$5,072,053	\$7,251,516	\$4,000,000	\$4,000,000	\$4,000,000
Estimated Ending Fund Balance	\$6,844,114	\$3,592,598	\$3,592,598	\$1,592,598	\$1,592,598

The FY 2021 Proposed Budget appropriates \$2,000,000 in local tax funding to the Major Equipment Replacement Fund to allow for replacement of select major equipment, and draws on existing fund balance for \$2,000,000. Planned replacement needs for FY 2021 are estimated at \$2,000,000.

Expenditures also include maintaining \$1,000,000 in contingency funds for unplanned or emergency replacement needs. The FY 2021 Proposed Budget also includes \$1,000,000 to add to a reserve for the fund to accommodate above-average expenditures that are projected to occur in future years. In addition, the fund maintains a year-end fund balance for other uses, such as funding the replacement of County equipment that has increased in value above the \$5,000 threshold.

For the FY 2021 Proposed Budget, planned expenditures are based on an asset replacement schedule developed by an independent consultant. The schedule identifies planned equipment replacements and the estimated cost for replacement over a 20-year period. Staff continually evaluates the asset replacement schedule to include additional assets and new equipment placed into service and will monitor and update funding and expenditure needs for the fund as more data becomes available.

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.

⁴ Transfers from the Major Equipment Replacement Fund to the Capital Fund provided for major equipment purchases associated with public radio systems, mobile radios, and self-contained breathing apparatus.



Metro Parking Garages Fund

The Metro Parking Garages Fund was created in FY 2020 to manage the operations of the County-owned Metro Parking Garages, located at the Loudoun Gateway and Ashburn Stations. The Department of General Services administers this fund. The first two years of operations will be at least partially funded by a transfer from the Transportation District Fund (TDF), consisting of local gasoline tax, because revenue service of Phase Two of the Dulles Corridor Metrorail Project is not anticipated to begin until sometime in FY 2021. Subsequent years will be funded with revenues generated from parking garage operations. This fund will provide resources for day-to-day operations, preventative, and long-term maintenance.

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
Parking Garage Revenue	\$0	\$0	\$0	\$1,778,901	\$2,688,665
Transfer from Transportation District Fund	0	0	1,145,850	592,806 ²	0
Total – Revenues	\$0	\$0	\$1,145,850	\$2,371,707	\$2,688,665
Expenditures					
Personnel	\$0	\$0	\$93,118	\$188,777	\$194,440
Operating and Maintenance	0	0	1,024,832	1,479,430	1,494,224
Capital Outlay	0	0	27,900	701,500	1,000,000
Total – Expenditures	\$0	\$0	\$1,145,850	\$2,371,707	\$2,688,665
Estimated Ending Fund Balance	\$0	\$0	\$0	\$0	\$0
Percent Change	0%	0%	0%	0%	0%
FTE³	0	0	1.00	2.00	2.00

¹ Sums may not equal due to rounding.

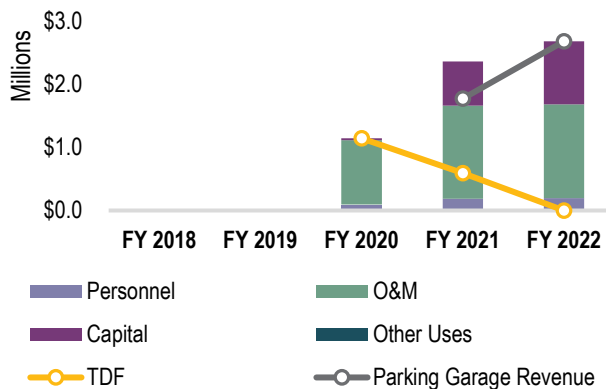
² Transfer from TDF consists of prior year gas tax.

³ The personnel expenses associated with two staff members are budgeted in this fund. One, previously approved, position (1.00 FTE) and one proposed position (1.00 FTE) are also located in this fund.



Metro Parking Garages Fund

Revenue and Expenditure History



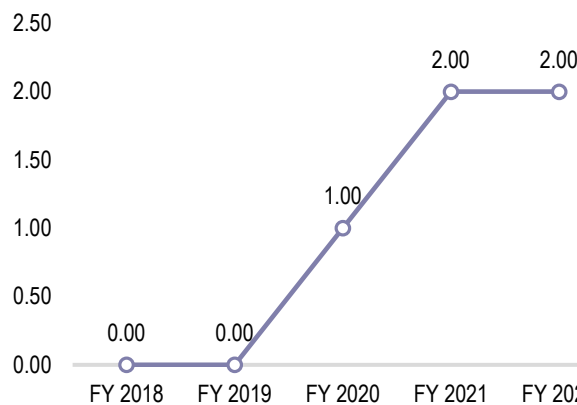
Revenue/Local Tax Funding

As shown, the Metro Parking Garages Fund will be funded by a combination of a transfer from the TDF and revenue from garage operations in FY 2021. Currently, the utilization of local tax funding is not anticipated in FY 2022.

Expenditure

The majority (65 percent) of the expenditures in the Metro Parking Garages Fund are dedicated to operating and maintenance costs, primarily to fund daily operations.

Staffing/FTE History



FY 2020: 1.00 FTE contract manager.

The Metro Parking Garages Fund was created in the FY 2020 Adopted Budget. In FY 2018, the Board endorsed a hybrid option to manage the garages. This option involves a minimal County staff presence and a primary contract for the day-to-day management of the garages. The majority of expenditures budgeted in this fund are operating and maintenance costs, primarily to cover the cost of the operations contract, utilities, and ancillary contracts. Personnel costs comprise about four percent of total expenditures. In FY 2020 and FY 2021, the TDF provided revenues for operation, in the form of local gasoline tax, to operate the fund. In FY 2021, when Metrorail begins service in Loudoun, revenue from the garages is expected to cover much of the operations.

In the winter of FY 2020, one of two parking garages, Ashburn South, was turned over to Loudoun County. The second parking garage, Loudoun Gateway, is anticipated to be turned over to Loudoun County in the spring of FY 2020. Metrorail service is not projected to begin prior to Fall 2020. This provides an interim year where a baseline operations and safety presence is needed, but the full scope of the operations contract is not. In FY 2020, the primary driver of expenditures is an interim contract for baseline operations and security. This baseline contract provides basic day-to-day management services to the garages, including light staffing for janitorial, and onsite safety security determined necessary by the facilities interim status. In FY 2021, when Metrorail opens and revenue service begins, this contract will be expanded to provide parking ambassador services, routine and preventative maintenance, and full building and property management services.



Metro Parking Garages Fund

The FY 2021 Proposed Budget includes one metro parking operations manager (1.00 FTE) to oversee daily operations and monitor customer service and responsiveness to issues.

Capital Facility Openings

The FY 2021 Proposed Budget includes 1.00 FTE for an operations manager for the Metro Parking Garages. This position will oversee daily operations as well as closely monitor customer service and responsiveness to issues that arise. This includes the management of the maintenance program at the Metro Garages. This position will be responsible for working with various departments to ensure effective interoperability related to the success of the Parking Garage programs.

General Services Capital Facility Openings: Metro Parking Operations Manager						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$95,660	\$9,320	\$11,500	\$0	\$116,480	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This request is related to the Metro Silver Line.• The Metro Parking Operations Manager position is critical in order to oversee daily operations as well as closely monitor customer service and responsiveness to issues that arise. The O&M programs will fail absent this dedicated oversight.• This position will be responsible for working with various departments to ensure effective interoperability related to the success of the Parking Garage programs.• Position will be funded through the Metro Garages Fund.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	None					
Program:	Facilities					
Positions:	1 Parking Operations Manager					
Theme:	Capital Facility Openings					
One-time Costs:	\$7,045					
Recurring Costs:	\$109,435					





Public Facilities Fund

Developer contributions, also known as proffers, provide resources that assist in providing capital facilities in the Capital Improvement Program (CIP) to help offset the future impact of development. Proffers can be cash contributions, dedicated land, or in-kind services that are voluntarily granted to the County to partially offset future capital facility costs associated with specific developments. Proffer contributions are typically obtained through a rezoning or a change in the planned land use. When a developer is granted a rezoning that changes the land use from commercial to residential or that increases the density of existing residential uses, those new housing units generate a need for County services and capital facilities such as schools, parks, libraries, and public safety facilities.

The County maintains an inventory of all types of proffers. Cash proffers accrue to the Public Facilities Fund. As allowed in the Code of Virginia § 15.2-2299, the Zoning Administrator is vested with all necessary authority to administer and enforce proffers and, per statute, adjudicates the eligibility of proffers for public facility uses.

FY 2021 – FY 2026 Public Facilities Fund

The FY 2021 – FY 2026 plan for the Public Facilities Fund plans for the use of \$43,960,429 in cash proffers to fund capital improvement projects in the six-year CIP. While the plan for the Public Facilities Fund covers a period of six years to align with the six-year CIP, only one year is included in the annual budget appropriation. For the FY 2021 – FY 2026 Public Facilities Fund, only those amounts for FY 2021 are included in the FY 2021 Proposed Budget.

Planned Proffer Expenditures¹

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	6-Year Total
Revenues							
Cash Proffers	\$15,662,857	\$1,797,000	\$1,423,235	\$3,173,790	\$848,772	\$0.00	\$22,905,654
Cash Proffer Interest	5,696,775	0	0	0	0	0	5,696,775
Projected Proffers	0	500,000	1,850,000	5,797,800	1,121,000	6,089,200	15,358,000
Total – Revenues	\$21,359,632	\$2,297,000	\$3,273,235	\$8,971,590	\$1,969,772	\$6,089,200	\$43,960,429
Expenditures							
General Government	\$1,209,532	\$0	\$817,900	\$3,500,000	\$0	\$0	\$5,527,432
Parks and Culture	10,810,327	0	1,455,335	2,928,626	225,195	0	15,419,483
Roads and Sidewalks	9,278,976	2,297,000	1,000,000	2,542,964	1,744,577	6,089,200	22,952,717
Transit	60,797	0	0	0	0	0	60,797
Total – Expenditures	\$21,359,632	\$2,297,000	\$3,273,235	\$8,971,590	\$1,969,772	\$6,089,200	\$43,960,429

Proffers are legally restricted for use in compliance with the conditions applied to the proffer. The County's internal Proffer Management Team reviews approved proffers and conditions to determine whether they are in compliance. The Proposed FY 2021 cash proffer uses are contingent upon proffer determinations from the Loudoun County Zoning Administrator verifying that the uses are appropriate to the intent of the original proffer statements provided by the proffer contributors.

¹ Sums may not equal due to rounding.

**Public Facilities Fund****FY 2021 Public Facilities Fund****Ashburn Recreation and Community Center**

ZMAP	Development	SEQ#	Amount
ZCPA-2012-0010	ASHBURN KNOLLS	99075080	\$585,497.22
ZMAP-2014-0002	ASHBURN OVERLOOK	99075137	1,031,542.45
ZMAP-2014-0002	ASHBURN OVERLOOK	99075145	62,767.53
ZMAP-1994-0013	ASHBURN RUN (1)	99062710	20,995.65
ZMAP-2005-0019	BELMONT ESTATES	99071228	259,210.34
ZCPA-1991-0007	Belmont Farms Graves Lane	96014720	497.00
ZCPA-1993-0006	BELMONT FOREST	95070019	6,270.95
ZMAP-1986-0047	BELMONT FOREST	96111451	2,265.00
ZCPA-2009-0007	BELMONT GLEN VILLAGE	99072299	28,339.19
ZMAP-2000-0005	BODMER PROPERTY	99063397	268,002.63
ZCPA-2011-0002	BROADLANDS SOUTH SECTION 200	99072777	22,779.82
ZMAP-2015-0008	Century Corner at Goose Creek Village	99077154	3,048,690.48
ZMAP-2005-0041	DULLES PARKWAY CENTER II	99071346	1,456.56
ZMAP-2005-0026	ERICKSON RETIREMENT COMMUNITIES	99067825	1,228,060.58
ZMAP-2008-0007	FAIRFIELD AT RYANS CORNER	99070352	97,104.08
ZCPA-2012-0003	GOOSE CREEK PRESERVE	99073904	197,203.50
ZMAP-2013-0012	LIM PROPERTY	99075064	304,941.60
ZMAP-2013-0012	LIM PROPERTY	99075071	417,600.00
ZMAP-2001-0003	MOOREFIELD STATION	99065311	46,105.59
ZMAP-2013-0013	OLD RYAN ROAD	99074038	1,148,441.28
ZMAP-2015-0007	ONE LOUDOUN	99078106	294,279.16
ZMAP-2002-0016	ONE LOUDOUN CENTER	99065895	148,693.86
ZMAP-2014-0007	PARTLOW PROPERTY	99075344	203,867.95
ZMAP-1994-0016	RYANS RIDGE	96061154	11,251.84
ZMAP-2004-0023	TOWNS AT BELMONT RIDGE	99067484	34,798.00
ZMAP-1999-0024	TRASK	99063237	0.75
ZMAP-2012-0010	UNIVERSITY CENTER PARCEL P-1	99076313	56,807.07
ZMAP-2012-0003	WALTONWOOD ASHBURN	99074018	34,999.08
n/a	CASH PROFFER INTEREST		138,058.00
Total			\$9,700,527.16



Public Facilities Fund

Brambleton West Park Improvements

ZMAP	Development	SEQ#	Amount
ZMAP-2002-0012	CORRO PROPERTY	99064926	63.40
ZMAP-2013-0010	GLASCOCK FIELD AT STONE RIDGE	99075677	23,569.00
ZMAP-2013-0007	STONE RIDGE EAST II	99076404	59,448.73
ZMAP-2014-0006	WHITMAN PROPERTY NORTH	99077222	38,112.42
n/a	CASH PROFFER INTEREST		5,881.00
Total			\$127,074.55

Croson Lane Widening (Claiborne Parkway to Old Ryan Road)

ZMAP	Development	SEQ#	Amount
ZMAP-2004-0017	STATION VIEW	99067350	\$310,273.24
ZMAP-1998-0003	WORLDCOM/UUNET	99070292	1,742,726.76
n/a	CASH PROFFER INTEREST		37,496.00
Total			\$2,090,496.00

Crosstrail Boulevard, Segment C (Sycolin Road to Dulles Greenway)

ZMAP	Development	SEQ#	Amount
ZMAP-2012-0021	CROSSTRAIL COMMERCIAL CENTER	99075397	\$250,000.00
ZCPA-2017-0002	STONEWALL CREEK BUSINESS PARK	99077440	145,230.89
n/a	CASH PROFFER INTEREST		116,591.00
Total			\$511,821.89

Evergreen Mills Road (Reservoir Road and Watson Road)

ZMAP	Development	SEQ#	Amount
ZMAP-2000-0007	RED CEDAR	99064277	\$932,273.82
SBPL-1988-0067	ROLLING HILLS INC	96042447	124,826.50
ZMAP-1997-0001	WOODLAND	99065227	271,782.47
n/a	CASH PROFFER INTEREST		319,854.00
Total			\$1,648,736.79

Fire and Rescue - Station #04 - Round Hill Station Replacement

ZMAP	Development	SEQ#	Amount
ZCPA-2014-0003	CREEKSIDE AT ROUND HILL	99075807	\$251,399.09
n/a	CASH PROFFER INTEREST		111,122.00
Total			\$362,521.09

**Public Facilities Fund****Moorefield Boulevard Improvements**

ZMAP	Development	SEQ#	Amount
ZMAP-2013-0013	OLD RYAN ROAD	99074035	\$164,960.00
ZMAP-2013-0013	OLD RYAN ROAD	99074034	206,200.00
n/a	CASH PROFFER INTEREST		15,958.00
Total			\$387,118.00

Philip A. Bolen Park Phase II

ZMAP	Development	SEQ#	Amount
ZMAP-2013-0005	GOOSE CREEK CLUB - REZONING	99075860	\$257,774.15
Total			\$257,774.15

Prentice Drive (Lockridge Road to Loudoun County Pkwy)

ZMAP	Development	SEQ#	Amount
ZMAP-2016-0022	HIGHPOINT EAST	99079344	\$156,107.49
ZCPA-2014-0002	MOOREFIELD STATION	99075990	383,205.03
n/a	CASH PROFFER INTEREST		86,208.00
Total			\$625,520.52

Route 50 / Trailhead Drive Roundabout

ZMAP	Development	SEQ#	Amount
ZCPA-2016-0012	STONE RIDGE LAND BAY FF2B TRAIL	99078252	\$165,000.00
n/a	CASH PROFFER INTEREST		89,519.00
Total			\$254,519.00

Sidewalk and Trail Program

ZMAP	Development	SEQ#	Amount
ZMAP-2002-0005	LOUDOUN STATION	99064896	\$205,500.00
n/a	CASH PROFFER INTEREST		59,398.00
Total			\$264,898.00

Sterling Boulevard/W&OD Trail - Overpass

ZMAP	Development	SEQ#	Amount
ZMAP-2005-0039	VICTORIA STATION	99068231	\$221,280.02
n/a	CASH PROFFER INTEREST		16,455.00
Total			\$237,735.02



Public Facilities Fund

Town of Hillsboro - Old Stone School/Town Hall

ZMAP	Development	SEQ#	Amount
n/a	CASH PROFFER INTEREST		\$292,000.00
Total			\$292,000.00

Waxpool Road / Loudoun County Parkway Intersection Improvements

ZMAP	Development	SEQ#	Amount
ZCPA-2018-0001	LOUDOUN CENTER	99079009	\$190,654.62
n/a	CASH PROFFER INTEREST		110,832.00
Total			\$301,486.62

Proffer Interest – Capital Staffing Charges

ZMAP	Development	SEQ#	Amount
n/a	CASH PROFFER INTEREST		\$4,297,403.00
Total			\$4,297,403.00

FY 2021 Total: \$21,359,631.79

**Public Facilities Fund****FY 2022 Public Facilities Fund****Evergreen Mills Road (Reservoir Road and Watson Road)**

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$500,000.00
Total			\$500,000.00

Northstar Boulevard (Tall Cedars Parkway to Braddock Road)

ZMAP	Development	SEQ#	Amount
ZMAP-2000-0008	DEAN PROPERTY	99065413	\$105,630.72
ZMAP-2012-0012	STONE RIDGE EAST	99074957	836,800.00
ZMAP-2013-0007	STONE RIDGE EAST II	99076401	395,878.79
Total			\$1,338,310.00

Route 15 Improvements - Montresor Road and Point of Rocks Bridge

ZMAP	Development	SEQ#	Amount
ZCPA-2013-0005	COMMUNITY CORNER	99077046	\$310,304.50
SPEX-2008-0061	WHITES FORD PARK	99070846	148,387.07
Total			\$458,691.57

FY 2022 Total: \$2,297,001.57

FY 2023 Public Facilities Fund**Brambleton West Park Improvements**

ZMAP	Development	SEQ#	Amount
ZMAP-2014-0006	WHITMAN PROPERTY NORTH	99077222	\$943,867.05
n/a	Projected Cash Proffers		400,000.00
Total			\$1,343,867.05

DS Group Residence - Eastern Loudoun

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$1,000,000.00
Total			\$1,000,000.00

Evergreen Mills Road (Reservoir Road and Watson Road)

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$450,000.00
Total			\$450,000.00



Public Facilities Fund

Fire and Rescue - Station #29 - Old Ox Road (Route 606) Station

ZMAP	Development	SEQ#	Amount
ZMAP-2014-0005	BELFORT PROPERTIES	99075326	\$367,900.50
Total			\$367,900.50

Potomack Lakes Sportsplex - Field Improvements

ZMAP	Development	SEQ#	Amount
ZMAP-1986-0051	CASCADES MODIFICATIONS	96013008	\$17,310.82
ZCPA-1992-0002	GREAT FALLS CHASE PROFFER AMENDMENT	96010637	14,604.83
ZMAP-1990-0022	LOUDOUN VILLAGE (REVISED)	97010917	4,091.29
ZCPA-1992-0011	TOWN CENTER AT WESTLAKE	95070024	75,460.98
Total			\$111,467.92

FY 2023 Total: \$3,273,235.47

**Public Facilities Fund****FY 2024 Public Facilities Fund****Belmont Ridge Road/Legacy Park Drive Traffic Signal**

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$297,800
Total			\$297,800

Broad Run Stream Valley Linear Park

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$500,000
Total			\$500,000

Dulles South Community Park

ZMAP	Development	SEQ#	Amount
ZMAP-2015-0011	ADDISON MCDONALD PROPERTIES	99076851	\$472,330.96
ZMAP-2015-0011	ADDISON MCDONALD PROPERTIES	99076861	33,737.55
ZCPA-2012-0004	ARCOLA CENTER	99073578	29,600.00
ZMAP-2006-0015	ARCOLA CENTER	99072078	22,749.48
ZMAP-2006-0015	ARCOLA CENTER	99072079	68,815.05
ZMAP-2013-0002	BRAMBLETON ACTIVE ADULT	99078331	122,532.06
ZMAP-2013-0002	BRAMBLETON ACTIVE ADULT	99078338	10,872.95
ZCPA-2012-0006	BRAMBLETON TOWN CENTER	99077089	128,252.06
ZMAP-2004-0026	BRAMBLETON TOWN CENTER RESIDENTIAL	99071713	257,000.06
ZMAP-2011-0004	CARDINE TORRIS	99073564	43,927.86
ZMAP-2004-0020	EAST GATE ONE	99066964	65,588.26
ZMAP-2005-0003	EAST GATE THREE	99066971	33,464.12
ZMAP-2013-0010	GLASCOCK FIELD AT STONE RIDGE	99075676	36,744.98
ZMAP-2003-0007	GRAHAM FLYNN BIGGERS PROPERTIES	99065974	41,839.49
ZMAP-2005-0016	KIMMITT PROPERTY	99066986	20,111.53
ZMAP-2005-0007	RESERVE AT SOUTH RIDING I	99067697	4,000.00
ZMAP-2005-0014	RESERVE AT SOUTH RIDING II	99067722	4,000.00
ZMAP-2002-0022	TOWNES AT EAST GATE	99066580	19,387.90
ZMAP-2005-0044	WOODBURN	99068377	13,671.53
n/a	Projected Cash Proffers		1,000,000.00
Total			\$2,428,625.84

Eastern Services Center

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$3,500,000.00
Total			\$3,500,000.00



Public Facilities Fund

Northstar Boulevard (Tall Cedars Parkway to Braddock Road)

ZMAP	Development	SEQ#	Amount
ZMAP-1999-0006	EAST RIDING ESTATES	99063787	\$87,123.52
ZMAP-2006-0007	GLASCOCK FIELD AT STONE RIDGE	99071137	45,398.32
ZMAP-2001-0010	SOUTH RIDING STATION	99066364	1,455,404.02
ZMAP-2013-0007	STONE RIDGE EAST II	99076401	15,669.51
Total			\$1,603,595.37

Route 50/Everfield Roundabout

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$500,000.00
Total			\$500,000.00

Ryan Road (Evergreen Mills Road to Northstar Boulevard)

ZMAP	Development	SEQ#	Amount
ZMAP-2015-0011	ADDISON MCDONALD PROPERTIES	99076783	\$141,569.00
Total			\$141,569.00

FY 2024 Total: \$8,971,590.21

FY 2025 Public Facilities Fund

Croson Lane Widening (Claiborne Parkway to Old Ryan Road)

ZMAP	Development	SEQ#	Amount
ZMAP-1998-0003	WORLD COM/UUNET	99070292	\$623,576.91
n/a	Projected Cash Proffers		1,000,000.00
Total			\$1,623,576.91

Loudoun County Parkway - Shared-Use Path

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$121,000.00
Total			\$121,000.00

Sterling Neighborhood Park

ZMAP	Development	SEQ#	Amount
ZMAP-2005-0022	HALL ROAD PROPERTY	99067739	\$146,287.80
ZMAP-2002-0017	PARC DULLES II	99072362	53,682.49
ZMAP-2005-0038	TOWNES AT AUTUMN OAKS	99068712	12,009.29
ZMAP-2005-0039	VICTORIA STATION	99068236	13,215.60
Total			\$225,195.18

FY 2025 Total: \$1,969,772.09

**Public Facilities Fund****FY 2026 Public Facilities Fund****Belmont Ridge Road (Arcola Mills Drive to Shreveport Drive)**

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$5,000,000
Total			\$5,000,000

Belmont Ridge Road/Legacy Park Drive Traffic Signal

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$291,200.00
Total			\$291,200.00

Loudoun County Parkway - Shared-Use Path

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$48,000.00
Total			\$48,000.00

Route 50/Everfield Roundabout

ZMAP	Development	SEQ#	Amount
n/a	Projected Cash Proffers		\$750,000.00
Total			\$750,000.00

FY 2026 Total: \$6,089,200.00



Rental Assistance Program Fund¹

The Rental Assistance Program Fund, managed by the Division of Housing and Community Development in the Department of Family Services, accounts for the U.S. Department of Housing and Urban Development (HUD) programs including the Housing Choice Voucher (HCV) program, the Veterans Administration Supportive Housing (VASH) program, the Project Based Voucher (PBV) program, the Mainstream Voucher program, and the Family Unification Program (FUP). HCV assists very low-income families, the elderly, and persons with disabilities to afford decent, safe, and sanitary housing in the private market. VASH combines rental assistance for homeless veterans and their families with case management and clinical services provided by the Department of Veterans Administration at its medical centers and in the community. FUP provides housing assistance to families involved in the child welfare system and youth ages 18 to 21 who have aged out of foster care.

Participants are free to choose any housing that meets the requirement of the program; however, it is the family's responsibility to find a unit where the owner agrees to rent under the guidelines established for the HCV program. Housing subsidies are paid by the County directly to the landlord; participants are responsible for paying the difference between the actual rent charged and the subsidy.

¹ The Housing and Community Development Division in the Department of Family Services will officially become the Office of Housing – a division within the County Administrator's Office on July 1, 2020.

**Rental Assistance Program Fund****Revenues, Expenditures, and Changes in Fund Balance¹**

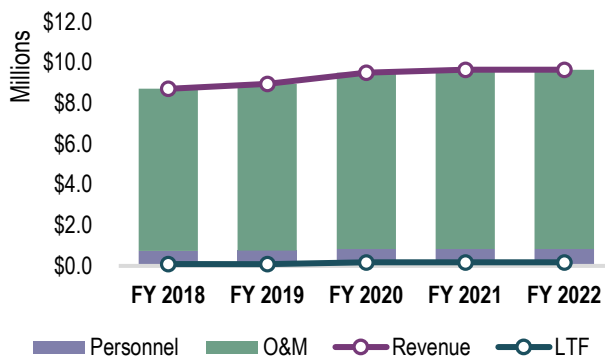
	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
Use of Money and Property	\$2,006	\$832	\$1,501	\$4,400	\$4,400
Miscellaneous Revenue	13,547	26,237	12,500	100,000	100,000
Recovered Costs	406,201	669,468	700,000	750,000	750,000
Intergovernmental – Federal	8,206,195	8,181,152	8,612,876	8,625,397	8,625,397
Transfer from the General Fund	88,142	86,468	177,390	177,390	177,390
Total – Revenue	\$8,716,092	\$8,964,157	\$9,504,288	\$9,657,187	\$9,657,187
Expenditures					
Rental and Utility Assistance	\$7,979,858	\$8,211,788	\$8,672,584	\$8,825,483	\$8,825,483
Administration	736,234	752,370	831,704	831,704	831,704
Total – Expenditure	\$8,716,092	\$8,964,157	\$9,504,288	\$9,657,187	\$9,657,187
Estimated Ending Fund Balance⁴	\$0	\$0	\$0	\$0	\$0
Percent Change	0%	0%	0%	0%	0%
FTE	9.00	9.00	9.00	9.00	9.00

¹ Sums may not equal due to rounding.² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).³ Source: Loudoun County FY 2019 CAFR.⁴ The Rental Assistance Program Fund does not maintain a fund balance. The HCV Program is an advance-funded program, meaning revenues are received before expenditures are incurred. Any unspent funds at the end of a fiscal year are classified as unearned revenues.



Rental Assistance Program Fund

Revenue and Expenditure History



Revenue/Local Tax Funding

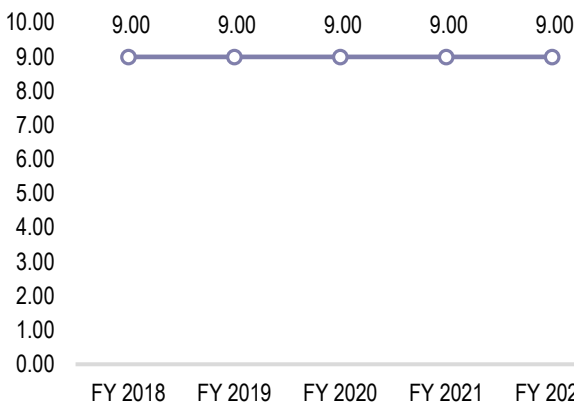
As shown, the Rental Assistance Program Fund is primarily funded by program-generated revenues, receiving less than 2 percent of its budget from local tax funding (Transfer from the General Fund).

Expenditure

The majority of the expenditures in the Fund are dedicated to rent subsidies. FY 2020 included a large number of Port-In vouchers, VASH vouchers, and FUP vouchers with that trend expected to continue.

Increases in LTF are due to the increase in personnel expenditures; HUD has not increased funding to cover personnel costs.

Staffing/FTE History



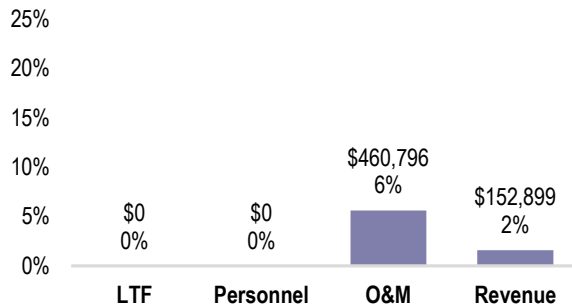
The County has seen an increase in the number of Port-In vouchers in recent years, which are issued by other localities and then transferred to the County. The County receives reimbursement for these vouchers from the originating locality. The FY 2021 Proposed Budget for the Rental Assistance Program Fund includes an expected increase in miscellaneous revenue related to administrative fees earned and recovered costs related to the amounts received for all housing assistance and utility reimbursement payments, both of which are attributable to Port-In vouchers.

The FY 2021 Proposed Budget also maintains the level of local tax funding needed in support of administrative costs, as the Fund has seen a decrease in the amount of federal funding received for the administrative costs of the various HUD programs found in the Rental Assistance Program Fund. This occurs because as rent costs continue to increase in the County, the number of vouchers that can be supported with the existing funds decreases. And the number of vouchers issued determines the level of reimbursement for administrative costs – thereby increasing the local tax funding necessary to continue supporting the programs at the current service level. Local tax funding is not used to support rental subsidies. Rising rental prices will continue to be a challenge in the future.



Rental Assistance Program Fund

Percent Change from Adopted FY 2020 to Proposed FY 2021



Reasons for Change:

Personnel: ↔ || **O&M:** ↑ VASH vouchers, FUP vouchers, Port-In vouchers || **Revenue:** ↑ VASH vouchers, FUP vouchers, Port-in vouchers

Policies

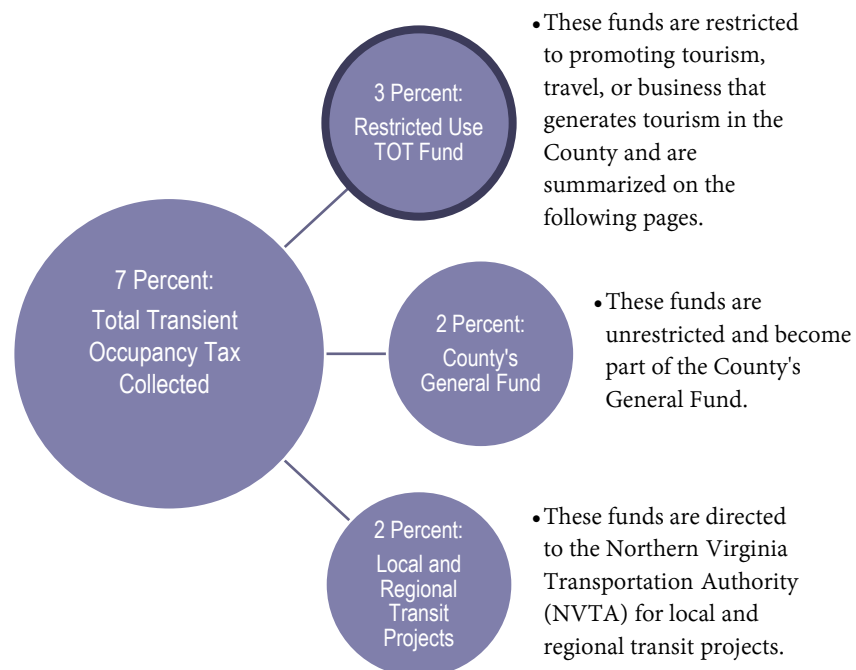
While the County does not have any policies in place regarding the Rental Assistance Program Fund, it is governed by the regulations of the HCV program (24 CFR Part 982). For the most up-to-date information related to the program, please refer to HUD's website.



Restricted Transient Occupancy Tax Fund

Loudoun County levies a Transient Occupancy Tax (TOT) on hotels, motels, travel campgrounds, and other businesses offering guest rooms for rent. The application of this tax has several stipulations; for example, the business must meet certain room number requirements, and the rooms must be available for continuous occupancy, but for fewer than thirty consecutive days by the same individual. The tax is calculated at 7 percent of the lodging bill and is paid by the patrons of these businesses. The tax is collected by the business and remitted to the County Treasurer's Office on a quarterly basis.

Breakdown of Total Transient Occupancy Tax Revenue Allocations



The Board of Supervisors adopted a Restricted Use TOT Funding Policy in July 2005, which was last revised in June 2016. The Funding Policy guides the Board of Supervisors in its efforts to strategically and proactively affect tourism in Loudoun County.

- **Core Tourism Services** to sustain Loudoun's tourism base. Core Tourism Services, based upon standards recommended by Destination Marketing Association International, are provided by Visit Loudoun, the primary programmatic element of the County's travel and tourism promotion efforts. Visit Loudoun is allocated 75 percent of the forecasted Restricted TOT revenues to implement these core services.
- **Strategic Tourism Growth Initiatives** to expand Loudoun's tourism base by implementing projects to sustain Loudoun County's Tourism Destination Strategy. The County's Tourism Destination Strategy guides the marketing, promotion, and product development of Loudoun's tourism sector. Of the remaining forecasted Restricted TOT revenues, 15 percent will be available to fund those uses as determined by the Board that best meet the goals of the Tourism Destination Strategy.

**Restricted Transient Occupancy Tax Fund****Revenues, Expenditures, and Changes in Fund Balance¹**

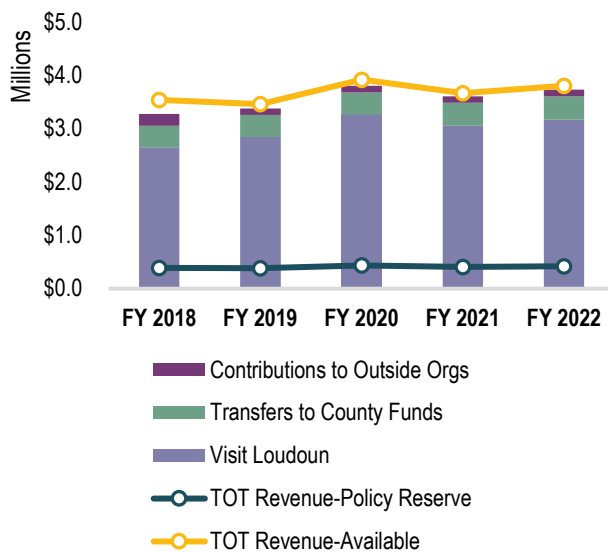
	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$917,170	\$1,664,647	\$2,128,207	\$2,681,338	\$3,146,394
Revenues					
Estimated Restricted TOT Revenue	\$3,927,722	\$3,841,077	\$4,353,000	\$4,071,700	\$4,222,400
Total – Revenues	\$3,927,722	\$3,841,077	\$4,353,000	\$4,071,700	\$4,222,400
Expenditures					
Visit Loudoun	\$2,647,500	2,842,500	\$3,264,750	\$3,053,775	\$3,166,722
Transfers to General Fund	404,045	415,817	412,119	429,869	439,232
American Legion Leesburg Post 34	15,000	0	0	0	0
Visit Loudoun Sports Grants	50,000	50,000	50,000	50,000	50,000
Visit Loudoun International Travel	22,100	22,100	36,500	36,500	36,500
Economic Development Authority International Travel	22,100	22,100	36,500	36,500	36,500
Restricted TOT Grant Program	19,500	25,000	0	0	0
Total – Expenditures	\$3,180,245	\$3,377,517	\$3,799,869	\$3,606,644	\$3,728,954
Estimated Ending Fund Balance	\$1,664,647	\$2,128,207	\$2,681,338	\$3,146,394	\$3,639,840
Percent Change	81%	28%	26%	17%	16%
Policy Mandated Reserves ⁴	\$392,772	\$384,108	\$435,300	\$407,170	\$422,240
Available Fund Balance	\$1,271,875	\$1,744,099	\$2,246,038	\$2,739,224	\$3,217,600

¹ Sums may not equal due to rounding.² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).³ Source: Loudoun County FY 2019 CAFR.⁴ Mandated Reserve Policy – per the Restricted TOT Funding Policy, 10 percent of annual Restricted TOT revenue must be held as reserves.



Restricted Transient Occupancy Tax Fund

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, the Restricted Use TOT Fund is entirely funded by Transient Occupancy Tax revenue. This fund is comprised of no local tax funding.

Expenditure

The majority of the expenditures in the Restricted TOT Fund are dedicated to contributions to external organizations, primarily to Visit Loudoun (85 percent). A portion of annual expenditures are transferred to the General Fund (12 percent).

The FY 2021 Proposed Budget for the Restricted TOT Fund estimates revenue of \$4,071,700, a 6 percent decrease from FY 2020. This decrease is primarily due to lower occupancy rates than anticipated. Board policy mandates that 10 percent of projected revenue is to be held in reserve; the proposed reserve for FY 2021 is \$407,170. Per the Memorandum of Understanding (MOU) with the Board, Visit Loudoun is provided 75 percent of projected Restricted TOT revenue to provide Core Tourism Services for the County, totaling \$3,053,775. Of the remaining 15 percent of projected revenues, \$50,000 is set-aside for the Sports Tourism program, and \$36,500 is budgeted for international travel for Visit Loudoun and the Economic Development Authority each.

The Restricted TOT Fund also includes the TOT Grant Program. Per the adopted Funding Policy, unallocated Restricted TOT funds may be granted to community organizations which provide tourism services or activities, consistent with the Board's funding guidelines. FY 2018 actuals reflect the first year of this program. FY 2019 saw a similar level of participation, and in FY 2020 a significant number of additional organizations applied and received funding from the program. FY 2020 funding decisions will be made in the spring of 2019. FY 2021 is expected to see a comparable level of participation. It is important to note, the grant program is not budgeted for each year, and is dependent on the available fund balance. Up to 50 percent of the unreserved, adopted fund balance may be used for this purpose.

Looking to FY 2022, revenue is forecasted to increase by 4 percent. This increase is attributed to slowly growing room and occupancy rates. With the projected increase in revenue, there will be an increase of approximately \$113,000 in the transfer to Visit Loudoun, per the MOU.

**Restricted Transient Occupancy Tax Fund****Expenditure Detail**

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Transfer to the General Fund					
Department of Economic Development	\$203,050	\$209,877	\$214,199	\$222,089	\$228,752
International cluster activities within the Department of Economic Development are funded through a transfer from the Restricted Use TOT Fund to the General Fund. The Department's funds are used to offset the cost of a position to support industry research analyses and cluster support service as part of the Department's international strategy. The growth of business throughout the clusters contributes to increased hotel occupancy due to associated business travel.					
Office of County Administrator (OEM)	\$83,215	\$88,260	\$80,140	\$90,000	\$92,700
Restricted Use TOT funding is used to offset the personnel cost of the Office of Emergency Management's (OEM's) Special Events Coordinator in the General Fund. This position serves as the conduit for collaborative work with event organizers to ensure compliance with permitting requirements; assists in the development of emergency contingency plans; aids in identifying ways to minimize the impact of events on the surrounding community; and, in many instances, provides onsite support during an event. Through the efforts of the Special Events Coordinator, OEM is able to work with event organizers to create safe and successful events benefiting the residents of and visitors to Loudoun County. Each year hundreds of special events in varying size, scope, and complexity occur at venues throughout the County, drawing thousands of participants. These events include community celebrations, parades, fairs and festivals, sporting events, runs and walks, concerts, and many charity events benefiting members of the community or organizations supporting the community. This economic activity promotes the core tourism principles that are part of the Restricted Use TOT Funding Policy.					
Department of Parks, Recreation, and Community Services	\$117,780	\$117,780	\$117,780	\$117,780	\$117,780
A portion of the Department of Parks, Recreation, and Community Services' (PRCS) athletic field maintenance expenditures are offset by Restricted Use TOT funding due to the relationship between the County's ability to facilitate sports tournaments and overnight hotel stays in the County. Quality maintenance of fields makes them more attractive venues for tournaments which bring economic activity. Field maintenance was completely funded through the General Fund until FY 2013 when a portion of Restricted Use TOT Funding was identified to offset some field maintenance expenditures. PRCS field maintenance services are under heavy pressure due to high usage of the County's athletic fields.					
Total – Transfer to the General Fund	\$404,045	\$415,817	\$412,119	\$429,869	\$439,232
Total – Transfer to the Other Funds	\$404,045	\$415,817	\$412,119	\$429,869	\$439,232



Restricted Transient Occupancy Tax Fund

Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Contributions to External Organizations					
Visit Loudoun	\$2,647,500	\$2,842,500	\$3,264,750	\$3,053,775	\$3,166,722
Visit Loudoun is Loudoun County's designated destination management organization and the primary programmatic element of the County's travel and tourism promotion efforts. Visit Loudoun receives 75 percent of projected Restricted TOT revenue appropriated by the Board each year per the County's Memorandum of Understanding with Visit Loudoun, dated June 23, 2016.					
Visit Loudoun Sports Tourism Grant Program	\$50,000	\$50,000	\$50,000	50,000	50,000
Sports tourism, which refers to travel to view or participate in a sporting event, is a fast growing sector in the global travel industry. Loudoun is well-positioned to take advantage of this segment, with quality facilities, professional sports, parks and recreation organizations, and a community that supports tourism. The Sports Tournaments Grant Program was established as one of the Strategic Growth Initiatives of the Tourism Destination Strategy adopted by the Board of Supervisors in March 2006. The program is designed to support bids on sports tournaments, including human and animal events that generate the greatest return on investment in terms of visitor spending in the County. A competitive application process encourages cooperation, ensures that the tournaments can be accommodated, and increases their success.					
Visit Loudoun International Travel Strategic Tourism Initiatives	\$22,100	\$22,100	\$36,500	\$36,500	\$36,500
This expenditure category was created in FY 2018. As a part of the June 2016 revision to the Restricted TOT Funding Policy, the County has the option to support Visit Loudoun's travel to and attendance on international economic development trips where tourism subject matter experts or Visit Loudoun staff may provide a strategic benefit.					
Economic Development Authority International Travel	\$22,100	\$22,100	\$36,500	\$36,500	\$36,500
This expenditure category was created in FY 2018. As a part of the June 2016 revision to the Restricted TOT Funding Policy, the County has the option to support travel to and attendance on international economic development trips where local representatives may provide a strategic benefit to County tourism efforts. Funding these trips is accomplished with a transfer to the Loudoun County Economic Development Authority.					
American Legion Leesburg Post 34	\$15,000	\$0	\$0	\$0	\$0
American Legion Leesburg Post 34 hosted the 2018 American Legion Baseball Senior Division Mid-Atlantic Regional Tournament in Purcellville. This was a weeklong event that brought teams and fans from outside of Loudoun to the County. In FY 2018, the Board approved a Board Member Initiative that provided a one-time grant of \$15,000 to cover the cost of the tournament bid fee.					
Restricted TOT Grant Program	\$19,500	\$25,000	\$0	\$0	\$0
The Restricted TOT Grant Program was created in FY 2018. Organizations can submit proposals that provide tourism services or activities consistent with the County's Restricted TOT funding policy and the Code of Virginia. In FY 2019, grants were provided to the following organizations/events:					
<ul style="list-style-type: none"> • Aldie Heritage Association to support the Aldie Harvest, Wine, and Food Festival. • Friends of Leesburg Public Arts to support the inaugural Arts in the Alley event, which was a downtown street fair, featuring local artists and performers in the Town of Leesburg. • The Arc of Loudoun to support the Shocktober Halloween event at Paxton Manor. 					
Total – Contributions to External Organizations	\$2,776,200	\$2,961,700	\$3,387,750	\$3,176,775	\$3,289,722



Restricted Transient Occupancy Tax Fund

Policies

The Loudoun County Board of Supervisors adopted the Restricted Use Transient Occupancy Tax (TOT) Funding Policy on July 19, 2005. The Policy was last revised June 23, 2016 and details the guidelines and requirements for Restricted TOT funding.

The Restricted Use TOT Funding Policy identifies the purpose of the Fund as providing the Board with the opportunity to strategically and proactively impact tourism within the County, enabling targeted investment in high-priority tourism projects that advance the County's strategic tourism objectives, and maximizing tax relief to the General Fund by increasing Restricted TOT revenues. It specifies that the use of Restricted TOT Funds must meet the purposes designated by Section 58.1-3819 of the Code of Virginia (1950), as amended, which is:

“(Any) excess over two percent shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality.”

As noted above, the priorities for funding through Restricted Use TOT revenue are Core Tourism Services and Strategic Tourism Growth Initiatives. Core Tourism Services sustain Loudoun's tourism base and competitively position Loudoun County to attract visitors. Core Tourism Services are defined and measured based upon standards recommended by Destination Marketing Association International. These services are provided by Visit Loudoun under a Memorandum of Understanding with the County. Both the Restricted Use TOT Fund Policy and the MOU specify that 75 percent of Restricted TOT funds will be annually allocated to Visit Loudoun in order to deliver Core Tourism Services.

Strategic Tourism Growth Initiatives expand Loudoun's tourism base by implementing high priority projects that are compatible with the programmatic elements of the Loudoun County Tourism Destination Strategy, which the County develops and adopts with Visit Loudoun. Visit Loudoun serves as the primary programmatic element of the County's travel and tourism promotion activities. Projects funded as Strategic Tourism Growth Initiatives will be identified and prioritized as part of the County's annual budget process. Projects can be funded by Board direction, competitive procurement, grants to non-profit entities, or transfers to County Agencies or Visit Loudoun. Any unused funds will be carried over for use as reserve or for multi-year projects. The Policy also details the funding process for Strategic Growth Initiatives. The policy mandates a reserve of 10 percent of actual Restricted TOT Revenues, for use during years in which revenues received are less than projected.

The Policy calls for a 5-Year Tourism Destination Strategy, followed by a 4-Year Tourism Destination Strategy. The Tourism Destination Strategy is reviewed annually by the Board of Supervisors, Visit Loudoun, the Economic Development Advisory Commission, and industry partners to identify and prioritize Strategic Tourism Growth Initiatives.



Route 28 Special Improvements Fund

Loudoun County, in partnership with Fairfax County, formed the Route 28 Highway Transportation Improvement District on December 21, 1987. Under Virginia law, such a district may be formed only upon the joint petition of owners of at least 51 percent of the land area in each County located within the boundaries of the District, and which has been zoned or is used for commercial or industrial purposes. The District was formed to provide improvements to State Route 28, which connects State Route 7 in eastern Loudoun County to U.S. Route 50 and Interstate Highway 66 in western Fairfax County, running approximately parallel to the County's eastern border. State Route 28 provides access to Dulles International Airport, along with the Dulles Access Road, which connects the Capital Beltway to Dulles Airport, and the Dulles Greenway, which provides highway access into central Loudoun County. This District was formed upon landowner petition to accelerate planned highway improvements which relied primarily on slower pay-as-you-go financing from the Northern Virginia region's share of the State Primary Road Fund allocation.

A Commission appointed by the Boards of Supervisors of both Counties administers the District, and the Commission may subject the owners of industrial and commercial property within the District to a maximum additional tax assessment of 20 cents per \$100 of assessed value. These funds, in addition to funds received through the State Primary Road Fund allocation formula, are to be used for the road improvements and debt service on bonds issued by the State. The initial debt issue for this project consisted of \$138.5 million in revenue bonds issued by the State in September 1988. In 2002, the County entered into an agreement with the State and Fairfax County to refund the existing debt and issue new bonds to construct six additional interchanges. The total cost of this additional project is estimated at \$190 million and will be completed under the auspices of the State Public Private Transportation Act.

Loudoun County and Fairfax County entered into a contract with the District on September 1, 1988, and agreed to levy additional tax assessments as requested by the District, collect the tax, and pay all tax revenues to the Commonwealth Transportation Board. The contract specified that: (1) the County Administrator shall include in the budget all amounts to be paid by the County under the District Contract for the fiscal year; (2) the County shall provide by February of each year the total assessed fair market value of the district as of January 1 of that year; and (3) the District in turn shall notify the County of the required payment and request a rate sufficient to collect that amount, up to a maximum of 20 cents per \$100 of assessed value. Initially, tax collections at the maximum amount were not sufficient to pay the debt obligation in full. Consequently, the shortfall was made up from the Northern Virginia State Highway allocation. The inter-jurisdictional agreement was subsequently amended to incorporate the revised financing plan for the new work program. Under the revised agreement, Fairfax and Loudoun Counties agreed to transfer funds necessary to pay debt service on the existing debt. The remaining amount will be held in a revenue stabilization fund to protect the counties against any fluctuations in revenue. Expected expenditures can be met in FY 2020 with a rate of 18 cents per \$100 of assessed value.

For FY 2021, the Route 28 Special Improvements Fund is projected to generate \$14,232,800 in current and delinquent tax revenue to offset its estimated \$14,232,800 in expenditures. There is no local tax funding in this fund.

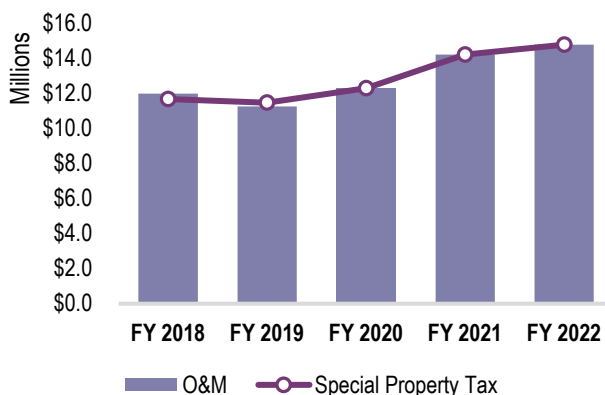


Route 28 Special Improvements Fund

Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$353,390	\$44,112	\$248,334	\$248,334	\$248,334
Revenues					
General Property Taxes ⁴	\$11,691,432	\$11,482,520	\$12,317,000	\$14,232,800	\$14,798,000
Transfer from Public Facilities Fund	8,428	0	0	0	0
Total – Revenues	\$11,699,860	\$11,482,520	\$12,317,000	\$14,232,800	\$14,798,000
Expenditures					
Public Works	\$12,009,138	\$11,278,298	\$12,317,000	\$14,232,800	\$14,798,000
Total – Expenditures	\$12,009,138	\$11,278,298	\$12,317,000	\$14,232,800	\$14,798,000
Estimated Ending Fund Balance	\$44,112	\$248,334	\$248,334	\$248,334	\$248,334

Revenue and Expenditure History



Revenue/Local Tax Funding

The Route 28 Special Improvements Fund is funded entirely by a special levy on commercial and industrial real property in the Rt. 28 District and receives no local tax funding (LTF). The tax rate for the District is \$0.18 per \$100 of assessed value. Revenues for FY 2021 are anticipated to increase largely due to construction of new data centers within the District.

Expenditure

All of the expenditures in the Route 28 Special Improvements Fund are dedicated to improvements of Route 28.

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.

⁴ Includes real property taxes, public service corp. taxes, and penalties and interest for delinquent payments.



Route 28 Special Improvements Fund

Revenue Analysis

FY 2021 Forecasted C&I Real Property Taxable Base (Forecasted as of January 2020) ¹

2020 Fair Market Value of Real Taxable Property - Route 28	\$7,804,493,475
Add: Reassessment due to Appreciation	\$156,089,870
Add: Estimated Value of New Construction	\$156,089,870
2021 Forecasted Fair Market Value of Real Taxable Property - Route 28	\$8,116,673,214
FY 2021 Forecasted Real Property Tax Base	\$7,960,583,345
Less: Potential Administrative and/or Board of Equalization adjustments ²	(\$119,408,750)
Less: Land Use Deferrals	\$0
Plus: Partial Value of New Construction	\$31,217,970
FY 2021 Forecasted Real Property Tax Base Total	\$7,872,392,565

	Forecasted Taxable Base	Net Revenue per Penny	Estimated FY 2021 Revenue ³
Real Property ⁴	\$7,872,392,565	\$784,483	\$14,120,700
Public Service Corp	\$31,709,200	\$3,172	\$57,100
Delinquent Penalties and Interest		n/a	\$55,000
Total Revenue			\$14,232,800

¹ Excludes residential properties which, within the District, are not taxable and \$10.2 million in public service corporation properties. Assessed value information provided by the Office of the Commissioner of the Revenue on January 10, 2020.

² Resulting from appeals and hearings; estimated at 1.5 percent of fair market value.

³ Revenue total is rounded to nearest \$1,000 for FY 2021 forecast.

⁴ Net of estimated uncollectible accounts, deferred revenues, and refunds (assumed 0.35 percent).





State and Federal Grant Fund

The State and Federal Grant Fund is used to account for the revenues related to grants and donations that are restricted for a specific use (expenditures). The most common sources are the Commonwealth of Virginia (state) and federal governments. Some private organizations provide grants to the County but they are often pass-through grants that originate at the state and federal levels. The restrictions on these funds are typically outlined in a grant agreement and include the type of expenditures and the timeframe in which expenditures can be made. Some grants are reimbursement based, such as the Urban Area Securities Initiative (UASI), and others are advance funded such as Four-for-Life funding and the Community Development Block Grant (CDBG).

Since the Fund accounts for a variety of grants throughout the County, both the Budget and Finance offices work closely together to manage the Fund. This also requires communication with the departments responsible for the grants themselves like Loudoun County Fire and Rescue (LCFR); the Department of Family Services (DFS); the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS); and the Department of Transportation and Capital Infrastructure (DTCI).



State and Federal Grant Fund

Revenues, Expenditures, and Changes in Fund Balance¹

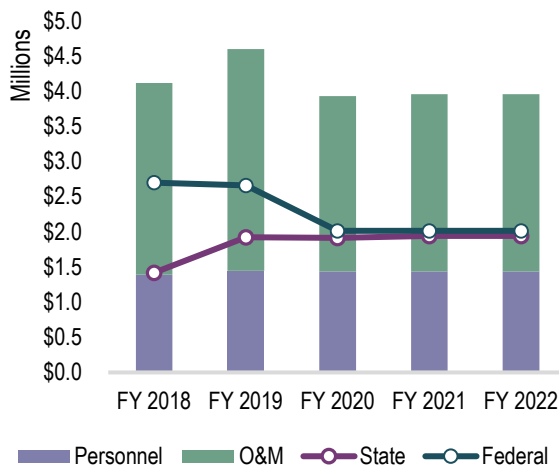
	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$266,518	\$272,590	\$299,118	\$299,118	\$299,118
Revenues					
Miscellaneous Revenue	\$0	\$440	\$0	\$0	\$0
Recovered Costs	4,882	40,987	0	0	0
Intergovernmental – Commonwealth	1,419,854	1,926,212	1,917,210	1,943,270	1,943,270
Intergovernmental – Federal	2,701,118	2,662,327	2,015,791	2,015,791	2,015,791
Total – Revenues	\$4,125,854	\$4,629,966	\$3,933,001	\$3,959,061	\$3,959,061
Expenditures					
Public Safety	\$619,268	1,464,658	\$331,230	\$357,290	\$357,290
Health and Welfare	3,390,850	3,069,273	3,574,471	3,574,471	3,574,471
Community Development	109,664	69,507	27,300	27,300	27,300
Total – Expenditures	\$4,119,782	\$4,603,438	\$3,933,001	\$3,959,061	\$3,959,061
Estimated Ending Fund Balance⁴	\$272,590	\$299,118	\$299,118	\$299,118	\$299,118
Percent Change	2%	10%	0%	0%	0%
FTE⁵	13.75	13.75	15.75	16.75	16.75

¹ Sums may not equal due to rounding.² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).³ Source: Loudoun County FY 2019 CAFR.⁴ There is no policy that restricts fund balance in the State and Federal Grant Fund. However, this fund balance typically consists of grant funds which are restricted for a specific purpose.⁵ Beginning in FY 2019 with the full implementation of the Human Capital Management module of Oracle, all single incumbent positions with authorized weekly hours of 37.5 or greater are now assigned an FTE value of 1.00. In prior years, authorized weekly hours greater than 37.5 were assigned FTE values greater than 1.00. This recalculation may cause differences in FTE counts between FY 2018 and FY 2019.



State and Federal Grant Fund

Revenue and Expenditure History



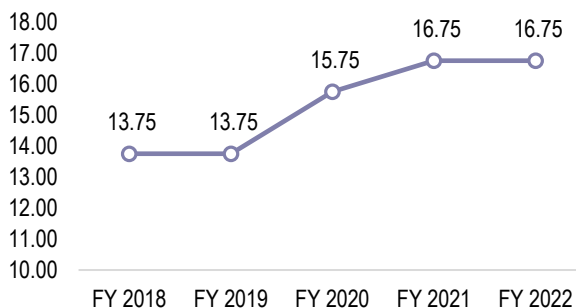
Revenue/Local Tax Funding

As shown, the State and Federal Grant Fund is funded by state and federal revenue. There is no local tax funding in the State and Federal Grant Fund.

Expenditure

The majority of the expenditures in the State and Federal Grant Fund are dedicated to O&M costs.

Staffing/FTE History



FY 2018: 6.00 FTE for the Early Intervention Program (MHSADS) via 2.00 FTE service coordinators, 1.00 FTE developmental specialist, 1.00 FTE clinical supervisor, 1.00 FTE speech pathologist, and 1.00 FTE, administrative assistant

FY 2020: 2.00 FTE (County Administration) emergency preparedness specialists

The size of the State and Federal Grant Fund is driven by the anticipated revenue from grants. The FY 2021 Proposed Budget includes FTE authority for the remaining temporary position emergency preparedness specialist in County Administration and an increase to the Four-for-Life grant. The Telepsychiatry and Young Adult SMI programs are part of the annual performance contract with the State and have been received for several years. Details for each grant can be found in the Expenditure Detail table starting on the next page.

FTE Authority

The Office of Emergency Management has three emergency preparedness specialist positions supported by grant revenue from the Urban Areas Security Initiative (UASI) program. The first position, created as a temporary position in 2006, supports training and emergency response exercise efforts. The second and third positions were both created in 2007 and support National Capital Region emergency management planning efforts and other emergency preparedness exercises. Since their inception, these positions have been funded with this federal revenue. Over the past decade as the region has made improvements to its emergency preparedness practices, these positions have become an integral part of the County's emergency management program. The FY 2020 Adopted Budget included FTE Authority for two of these three positions. The FY 2021 Proposed Budget requests the creation of one regular, full-time authorized position for the third UASI-supported emergency preparedness specialist.



State and Federal Grant Fund

Funding is currently secured for all three positions through December 31, 2020. Continuation of funding is dependent on the overall grant allocation the National Capital Region receives from the Department of Homeland Security, as well as, the project being approved by the National Capital Region Homeland Security Executive Committee. At this time, it does not appear that UASI funding will cease in the coming fiscal year.

Expenditure Detail

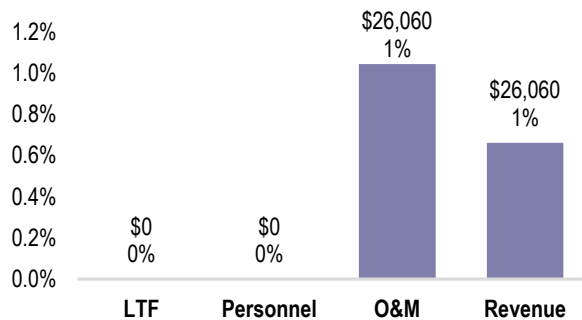
Grant / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Four-for-Life (Fire and Rescue)	\$104,211	\$357,290	\$331,230	\$357,290	\$357,290
The Four for Life grant is managed by the Loudoun County Fire and Rescue (LCFR). Program funding comes from a \$4 charge as part of the registration of certain vehicles. Twenty-six percent is remitted back to the originating locality to be used for specific purposes as outlined in the Code of Virginia. The grant is distributed to all of the volunteer fire companies and to LCFR. It has experienced yearly increases related to Loudoun County's growing population.					
Community Development Block Grant (Family Services)	\$1,457,514	\$739,099	\$1,334,301	\$1,334,301	\$1,334,301
The CDBG grant is managed by the Department of Family Services (DFS) and is used for the program operating costs and personnel (1.75 FTE). Funding is part of the CDBG Entitlement Program which provides annual grants on a formula basis to entitled cities and counties to develop viable urban communities by providing decent housing and a suitable living environment and expanding economic opportunities, principally for low and moderate-income persons.					
Early Intervention (MHSADS)	\$1,249,863	\$1,538,948	\$1,502,519	\$1,502,519	\$1,502,519
The Early Intervention Program is managed by the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) and supports both operating and personnel costs (12.00 FTE). The program is mandated to provide early intervention services to infants and toddlers with developmental delays and to support their families in caring for their infant/toddler. The monies in the State and Federal Grant Fund only reflect a portion of the County's Early Intervention Program. In addition to these monies, which require no local match, funds are included in the General Fund for MHSADS. The General Fund monies reflect the County's maintenance of effort, a requirement of the grant.					
Young Adult SMI (MHSADS)	\$529,252	\$472,071	\$687,883	\$687,883	\$687,883
The Young Adult SMI Program is managed by MHSADS. The program is part of the annual Community Services Performance Contract with the Virginia Department of Behavioral Health and Developmental Services. The program provides services to individuals experiencing first episode psychosis and/or persistent serious mental illness. Services provided follow a Coordinated Specialty Care based model of delivery with a focus on individual resiliency training, education and employment support, peer-to-peer support and personal empowerment. All services are delivered by a third-party contracted provider.					
Telepsychiatry (MHSADS)	\$0	\$99,783	\$49,769	\$49,769	\$49,769
The Telepsychiatry grant is managed by MHSADS. These funds are part of the annual Community Services Performance Contract with the Virginia Department of Behavioral Health and Developmental Services. Funds are used for the provision of psychiatric services.					
Congestion Mitigation Air Quality (DTCI)	\$82,364	\$42,207	\$0	\$0	\$0
The Congestion Mitigation and Air Quality Improvement Program (CMAQ) is managed by the Department of Transportation and Capital Infrastructure (DTCI). The funding supports the lease of the Broadlands Parking Lot.					



State and Federal Grant Fund

Grant / Department	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Regional Surface Transportation Program (DTCI)	\$27,300	\$27,300	\$27,300	\$27,300	\$27,300
The Regional Surface Transportation Program (RSTP) is managed by the Department of Transportation and Capital Infrastructure (DTCI). The funding supports the lease of the Lowes Island Parking Lot.					
Miscellaneous Grants	\$669,278	\$1,326,740	\$0	\$0	\$0
Grants that are not routine in nature, require ongoing competitive applications, whose annual award amounts are unknown, or whose funding stream is uncertain, are not part of the adopted budget for the State and Federal Grant Fund. These grants, as awarded, are brought forward to the Board of Supervisors, typically as part of the Administrative Items Report, for appropriation. Examples of these grants include the Urban Areas Security Initiative grants, the Securing the Cities program, the Edward Byrne Memorial Justice Assistance Grant, and the State Criminal Alien Assistance Program. The FY 2021 Proposed Budget requests the creation of one regular, full-time authorized position in the Office of the County Administrator under the UASI grant program. FTE Authority is requested so that should federal funding cease in future years, the County can continue to fund these positions within a future base budget.					
Total	\$4,119,783	\$4,603,438	\$3,933,001	\$3,959,061	\$3,959,061

Percent Change from Adopted FY 2020 to Proposed FY 2021



Reasons for Change:

Personnel: ↔ || **O&M:** ↑ 1 percent Four-for-Life grant || **Revenue:** ↑ 1 percent Four-for-Life grant



State and Federal Grant Fund

County Administration FTE Authority: Emergency Preparedness Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$0	\$0	\$0	\$0	\$0	1.00

Details		Overview
Service Level:	Current Service Level	<ul style="list-style-type: none">• FTE authority for one federally-funded emergency preparedness position.• Duties are currently performed by a temporary position in place since 2007.• FTE authority status is expected to improve recruitment and retention for the position.
Mandates:	Not mandated	
PM Highlight:	Number of planning hours; Number of training and exercise hours	
Program:	Emergency Management	
Positions:	1 Emergency Preparedness Specialist	
Theme:	FTE Authority	
One-time Costs:	\$0	
Recurring Costs:	\$0	

Fund Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$0	\$0	\$0	\$0	\$0	1.00

Policies

While internal policies do not typically exist for the State and Federal Grant Fund, individual grant agreements— and the legal authorization for those funding streams—govern how funds can be spent. Information on the grants included in the Proposed Budget for the State and Federal Grants Fund are below.

Four-for-Life

The Four-for-Life grant is administered by the State and provides funding for the training of emergency medical service personnel and for the purchase of necessary equipment and supplies for use by the County in the Department of Fire and Rescue.

Per State Code Section 46.2-694, a fee of \$4.25 is charged and collected at the time of registration of each pickup or panel truck and each motor vehicle under subdivisions 1 through 12. All funds collected from \$4 of the \$4.25 fee are remitted to the Virginia Department of the Treasury and set aside as a special fund to only be used for emergency medical services purposes.

Of the \$4 fee revenue, the State Department of Health receives 32 percent, the Rescue Squad Assistance Fund (RSAF) receives 32 percent, ten percent is available to the State Department of Health's Office of Emergency Medical Services, and the originating locality receives 26 percent, which are the source of funding for the Four-for Life grant. These funds cannot be used to supplant local funds.

Community Development Block Grant¹

The Entitlement Program under the Community Development Block Grant is authorized under Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; 42 U.S.C.-4301 et seq. Eligible activities under this program include:

- Acquisition of real property
- Relocation and demolition

¹ Source: U.S. Department of Housing and Urban Development Website, October 2017



State and Federal Grant Fund

- Rehabilitation of residential and non-residential structures
- Construction of public facilities and improvements, such as water and sewer facilities, streets, neighborhood centers, and the conversion of school buildings for eligible purposes
- Public services, within certain limits
- Activities relating to energy conservation and renewable energy resources
- Provision of assistance to profit-motivated businesses to carry out economic development and job creation/retention activities.

Additional information on this grant can be found on the U.S. Department of Housing and Urban Development's (HUD) website.

Early Intervention Program¹

Congress enacted early intervention legislation in 1986 as an amendment to the Education of Handicapped Children's Act (1975) to ensure that all children with disabilities from birth through the age of two would receive appropriate early intervention services. This amendment formed Part H of the Act, which was re-authorized in 1991 and renamed the Individuals with Disabilities Education Act (IDEA). When the IDEA was re-authorized in 1998, Part H became Part C of the Act. Virginia's early intervention system is called the Infant & Toddler Connection of Virginia.

These funds are intended to supplement local funding, not supplant.

Young Adult Serious Mental Illness (SMI)

Funds for the Young Adult SMI Program are received as part of the annual Community Services Performance Contract with the Virginia Department of Behavioral Health and Developmental Services. The program is funded with both state and federal resources. Federal resources originate under the Mental Health Services Block Grant. Restrictions regarding the use of these funds are outlined in the annual Community Services Performance Contract.

Telepsychiatry

The Telepsychiatry grant is funded by the State via the annual Community Services Performance Contract with the Virginia Department of Behavioral Health and Developmental Services. Funds must be used in accordance with the guidelines in the performance contract.

Congestion Mitigation Air Quality (CMAQ) Improvement Program²

The CMAQ program provides a flexible funding source to state and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards for ozone, carbon monoxide, or particulate matter (nonattainment areas) and for former nonattainment areas that are now in compliance (maintenance areas). The federal share of CMAQ funds is governed by 23 U.S.C. 149 and the FAST Act § 1114.

¹ Source: Virginia Department of Behavioral Health & Development Services website, October 2017

² Source: CMAQ Fact Sheet, February 2016



State and Federal Grant Fund

Regional Surface Transportation Program (RSTP)¹

At the federal level, RSTP is referred to as the Surface Transportation Block Grant Program (STBG). It promotes flexibility in state and local transportation decisions and provides flexible funding to best address state and local transportation needs. The federal share of RSTP funds is governed by 23 U.S.C. 133 and the FAST Act § 1109.

Urban Area Securities Initiative (UASI)²

The UASI grant program is one of three programs that falls under the Homeland Security Grant Program (HSGP). HSGP programs fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration across all core capabilities and mission areas.

¹ Source: Surface Transportation Block Grant Program Fact Sheet, February 2016

² Source: Department of Homeland Security website, December 2018



Tall Oaks Water and Sewer Fund

The Board of Supervisors adopted the ordinance establishing the Tall Oaks Water and Sewer Fund pursuant to the Code of Virginia, Section 15.2, Chapter 24, on January 11, 2017. The ordinance also imposed a special assessment on the ten commercial properties whose owners petitioned for the creation of this special tax district to fund the installation of water and sewer lines by Loudoun Water. The ten commercial properties are located along the west side of Cascades Parkway, south of Maries Road, and north of Woodland Road.

Each of the property owners entered into the Special Assessment Agreement pursuant to which the cost of the water and sewer improvements is apportioned among the properties based upon parcel acreage. The special assessment is estimated to generate \$1,115,210 in revenue over 20 years which equals the initial estimate of the cost of the project. Consistent with past practice, this amount will be adjusted to reflect the actual cost incurred by Loudoun Water once the project is complete. The annual amounts shown are the current estimates.

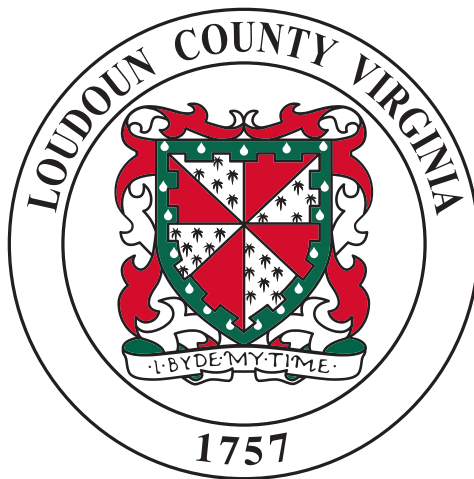
Revenues, Expenditures, and Changes in Fund Balance¹

	FY 2018 Actual ²	FY 2019 Actual ³	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Beginning Fund Balance	\$0	\$5,225	\$0	\$0	\$0
Revenues					
General Property Taxes	\$66,754	\$62,156	\$60,572	\$60,572	\$60,572
Total – Revenues	\$66,754	\$62,156	\$60,572	\$60,572	\$60,572
Expenditures					
Public Works	\$61,529	\$67,381	\$60,572	\$60,572	\$60,572
Total – Expenditures	\$61,529	\$67,381	\$60,572	\$60,572	\$60,572
Estimated Ending Fund Balance	\$5,225	\$0	\$0	\$0	\$0

¹ Sums may not equal due to rounding.

² Source: Loudoun County FY 2018 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2019 CAFR.



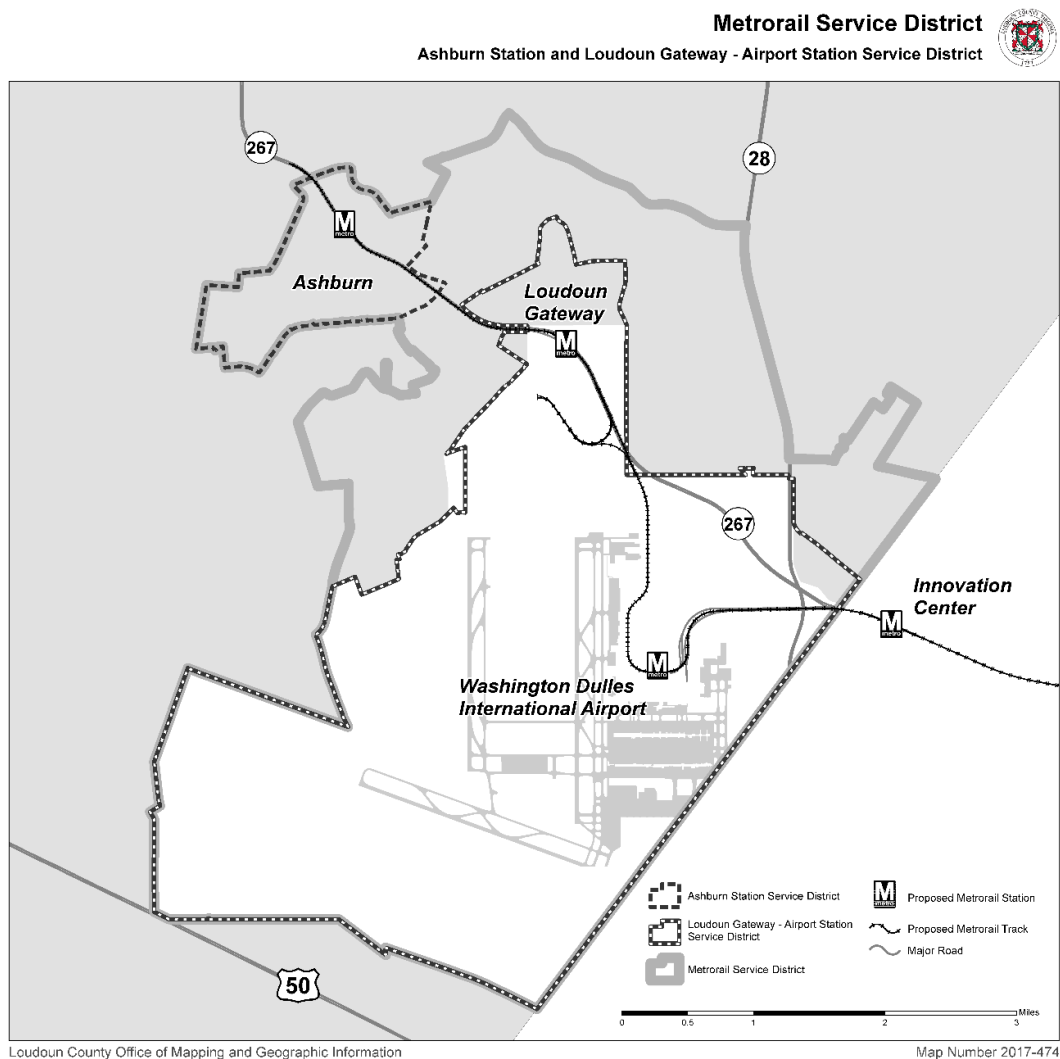


Transportation District Fund

The Transportation District Fund was created in FY 2013 for the purpose of accurately identifying transportation and transit-related revenues and expenditures. This fund includes real property tax revenue collected from the Special Tax Districts created to support the Dulles Corridor Metrorail Project, a transfer from the General Fund equivalent to \$0.02 of the real property tax rate, local gasoline tax revenue, and revenue resulting from the enactment of HB 2313 by the Virginia General Assembly in 2013.

Metrorail Service Special Tax Districts

In December 2012, the Board established three special tax districts in concert with Phase II of the Dulles Corridor Metrorail Project: the Metrorail Service District, Loudoun Gateway – Airport Station Service District, and the Ashburn Station Service District (illustrated in the following map). Supplemental real property taxes are assessed on parcels within the boundaries of the three special tax districts at an effective rate not to exceed \$0.20 per \$100 of assessed value exclusive of all other applicable taxes and are collected by the Treasurer in the same manner the Countywide real property tax is administered.





Transportation District Fund

The **Metrorail Service District** was established to provide public transportation systems serving each of the Station Service Districts. These districts allow for revenue to be utilized for the County's share of the cost of constructing any related facilities and structures including: parking facilities; rail lines and a rail yard; vehicular and pedestrian access; electrical facilities and equipment; studies, assessments, and analysis of environmental and other impacts; local, state, and federal government approvals; environmental preservation and mitigation; acquisition of real property or easements; relocation of roadways; and engineering and legal costs related to the Metrorail project. Additionally, the Metrorail Service District provides funding that pays debt service on the federal TIFIA loan (detailed below) and any other debt issued by the County for the construction of the Metrorail Project extension into the County.

Located within the Metrorail Service Tax District are the **Loudoun Gateway – Airport Station Service District** and the **Ashburn Station Service District**. The Tax Districts will provide revenue continuing beyond the term of the larger Metrorail Service Tax District to fund ongoing payments to the Washington Metropolitan Area Transit Authority (WMATA) to provide Metrorail transit service to each station. The Tax Year 2020 real property tax rate for the Metrorail Service District is \$0.20 per \$100 of assessed value. The individual station districts have not yet been activated.

Transportation Infrastructure Finance and Innovation Act (TIFIA)

The Transportation Infrastructure Finance and Innovation Act of 1998 (TIFIA) is a federal credit assistance program administered by the United States Department of Transportation (USDOT) for eligible surface transportation projects of regional or national significance. Loudoun County submitted an application for TIFIA credit assistance in the form of a secured loan in the amount of \$195,072,507, plus deferred interest. On December 9, 2014, USDOT and Loudoun County closed on the loan.

MWAA estimates the total construction cost of the Dulles Corridor Metrorail Project will be \$5.8 billion. Per the Memorandum of Agreement executed in December 2011, Loudoun County is responsible for 4.8 percent of the total project cost which is now estimated at \$273 million. The County will fund its share of construction-related costs using the \$195 million TIFIA loan, \$56 million of lease appropriation-backed debt through the Loudoun County Economic Development Authority, and tax revenue generated from the Metrorail Service Tax District.

Beginning in FY 2021, Loudoun County will begin paying its portion of WMATA capital contributions for the Metrorail system. Based on WMATA's FY 2021 Proposed Capital Improvement Program (CIP), the County's FY 2021 capital contribution is estimated to be \$3 million. These funds are included in the County's FY 2021 – FY 2026 Proposed CIP. Beginning in FY 2022, contributions are expected to increase and the CIP includes funding for this increase to a level of \$22.4 million. While the ordinance establishing the Metrorail Service District allows the use of the revenues generated by the district for ongoing costs to WMATA, per the TIFIA loan agreement, the debt service on the TIFIA loan and any additional borrowing for the construction of the project have priority in drawing on those revenues until the debt is paid off, which is estimated to be in 2042. The FY 2021 Proposed Budget includes \$6,433,940 to make interest payments on the TIFIA loan and bond anticipation notes (BANs) issued in 2018 for Metrorail construction. Per the terms of the TIFIA loan agreement, principal payments are deferred until FY 2023. The BANs were issued as four-year, interest only notes maturing in 2022, when long-term bonds will be issued to pay them off. Deferred principal payments allow additional time for the Metrorail Service District to generate revenue to offset these and other costs.

HB 2313 Statutory Requirements and Local and Regional Revenues

During the 2013 Virginia General Assembly legislative session, HB 2313 was enacted.¹ It established three revenue sources dedicated to transportation and transit for Northern Virginia and designated the Northern Virginia Transportation Authority (NVRTA) as the organization responsible for managing these revenue sources.

¹ Chapter 766, 2013 Acts of Assembly



Transportation District Fund

HB 2313 included an incremental increase of 0.7 percent to the State Sales Tax; an increase of 2 percent to the Transient Occupancy Tax; and an additional \$0.15 congestion relief fee to the Grantor's Tax within the nine jurisdictions comprising the Northern Virginia Planning District. These revenues together made up the "local" 30%, or NVTa 30%, provided to each Northern Virginia locality. In 2018, the General Assembly funding altered this funding. Beginning July 1, 2018, the grantor's tax and the regional transient occupancy tax (TOT) was diverted to WMATA for use in funding Metrorail capital expenses.¹ These revenues comprised approximately 20 percent of the regional tax revenue collected in Loudoun. As a result of this change, these revenues are no longer available to fund NVTa-sponsored transportation projects and localities² will not have access to the 30-percent local share of these funds. Effective July 1, 2019, truck registration fees were increased as part of the Interstate 81 Corridor Improvement Fund and Program with a portion of these fees is distributed to NVTa. These fees, along with the remaining 0.7 percent sales tax will be the sole source of revenue for both local and regional NVTa allocations. The NVTa 30% revenue can only be spent on urban or secondary road construction, capital improvements that reduce congestion, other projects that have been approved in the regional transportation plan, or for public transportation.

The remaining "regional" 70 percent (or NVTa 70%) of the proportional State Sales Tax revenue collected in each jurisdiction is retained by the NVTa for regional transportation projects that are included within the TransAction regional transportation plan or mass transit capital projects that increase capacity. Regional transportation projects are prioritized and adopted by the NVTa Board annually with a philosophy that over time each jurisdiction will receive its equivalent proportional share of revenues. NVTa updated the TransAction plan in 2017 to establish a Six-Year Program (SYP) to competitively prioritize NVTa 70% funding for transportation projects in the FY 2018 – FY 2023 period. In June 2018, NVTa approved funding for eight of the nine Loudoun County projects submitted. The total amount awarded to the County for the SYP was \$304,947,000; the full amount of the award for each project will be appropriated in the fiscal year in which the Standard Project Agreement between the County and VDOT will be executed.

HB 2313 also requires that the County maintain a level of funding dedicated for transportation and transit equivalent to the average amount of expenditures for transportation and transit as established for the three fiscal year period from FY 2011 to FY 2013, or approximately \$15.6 million; and that the dedicated revenue is separate from the anticipated HB 2313 revenues. In addition to the requirement of maintaining funding levels, the County is also required to enact a Commercial & Industrial (C&I) Property Tax at \$0.125 per \$100 valuation or dedicate an equivalent level of funding for transportation and transit purposes in order to receive the 30 percent share of HB 2313 revenue. It is estimated that a C&I tax levied in the County would yield approximately \$24.09 million in FY 2021.

The Board of Supervisors has taken no action to levy such a tax, and consequently the FY 2021 Proposed Budget includes appropriations for transportation and transit purposes which satisfy the C&I tax equivalent requirement. The C&I equivalent for FY 2021 includes an amount equivalent to \$0.02 of the real property tax rate, or \$18,637,573 and \$10,215,876 of cash proffer funding. In accordance with the requirements of the statute, this funding is shown within the Transportation District Fund.

Local Gasoline Tax Revenue and Uses

Loudoun County began the collection of a 2 percent local gasoline tax in January 1989. Initially, gasoline tax funds were administered through the Loudoun County Transportation District Commission (LCTDC). In January 1990, the Board of

¹ Resulting from the enactment of HB 1539 by the Virginia General Assembly in 2018.

² Towns that have a population over 3,500 within are to be provided the proportional share of the NVTa 30% revenue collected within the town limits. The towns of Leesburg and Purcellville are currently eligible for these funds. Per HB 2313, these revenue sources must be deposited into a separate, special revenue fund for which the Transportation District Fund serves.



Transportation District Fund

Supervisors dissolved the LCTDC and elected to join the Northern Virginia Transportation Commission (NVTC), where local gasoline tax collections are received and administered in a separate account on behalf of the County.

Beginning in FY 2018, some County operations and transfers to towns previously funded with gasoline tax revenues were transitioned to local tax funding. In FY 2019, gasoline tax revenue transfers to the towns of Leesburg and Purcellville ceased and are no longer in effect in order to dedicate gasoline tax revenue to Metrorail capital and operating costs. As required, the County's FY 2021 Proposed Budget programmed funding to fund the Metrorail start-up operating costs totaling \$12,000,000 using available local gasoline tax revenues. The County also plans to begin paying its annual operating payment to WMATA beginning in FY 2021.

It is still expected that, over the long term, local gasoline tax revenue will likely not be sufficient to fully fund the County's obligations to WMATA. Additional sources of revenue will need to be identified to meet these requirements. Current gas tax revenue projections reflect an annual gap of \$3.5 to \$4.0 million between gas tax revenue and the County's anticipated operating obligation to WMATA. Existing reserves, in combination with annual gas tax revenue are anticipated to be sufficient to cover these costs for at least four years, potentially longer.



Transportation District Fund

Revenues, Expenditures, and Changes to Fund Balance (Reserves)

	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Projected
Estimated Beginning Fund Balance	\$42,945,631¹	\$47,270,582	\$53,808,222
Revenues			
Metrorail Special Tax Districts	11,538,000	13,508,700	14,288,700
Local Gasoline Tax – Use of Current Year Revenue	6,515,767	8,359,000	8,452,000
Local Gasoline Tax – Use of Prior Year Revenue	0	4,243,896	3,558,090
NVTA Local 30%	15,755,000	14,074,203	16,560,000
NVTA Regional 70%	157,035,000	54,000,000	0
Transfer from the General Fund	17,395,000	18,637,573	19,246,854
Transfer from the Public Facilities Fund	7,242,629	9,339,773	2,297,001
Total – Revenues	\$215,481,386	\$122,163,145	\$64,402,645
Transfers & Expenditures			
Local Gasoline Tax	\$6,515,757	\$12,602,896	\$12,010,090
Administrative – NVTC	11,907	10,090	10,090
Transfer to the Capital Projects Fund	4,358,000	0	0
Payment to WMATA	1,000,000	12,000,000	12,000,000
Transfer to the Metro Parking Garages Fund	1,145,850	592,806	0
NVTA	\$172,790,000	\$68,074,203	\$16,560,000
NVTA Administrative Fees	400,000	478,000	502,000
Local (30%) - Transfer to the Capital Fund	15,355,000	13,596,203	16,058,000
Regional (70%) - Transfer to the Capital Fund	157,035,000	54,000,000	0
Metrorail Construction Debt Service	\$7,213,049	\$6,971,060	\$6,979,068
Transfer to the Debt Service Fund	7,213,049	6,971,060	6,979,068
Local Tax Funding and Cash Proffers	\$24,637,629	\$28,853,449	\$21,543,855
Local Tax Funding Transfer to Capital Projects Fund	17,395,000	18,637,573	19,246,854
Cash Proffers Transfer to the Capital Projects Fund	7,242,629	9,339,773	2,297,001
Total – Transfers & Expenditures	\$211,156,435	\$115,625,505	\$57,093,014
Estimated Impact to Fund Balance	\$4,324,951	\$6,537,640	\$7,309,632
Projected Ending Fund Balance	\$47,270,582	\$53,808,222	\$61,117,854

¹ Source: FY 2019 Comprehensive Annual Financial Report; an additional amount of \$11,167,238 of prior year unappropriated local gasoline tax revenue (held by NVTC) was available for appropriation.

