



## Public Facilities Fund

Developer contributions, also known as proffers, provide resources that assist in the development of capital facilities in the Capital Improvements Program (CIP). Proffers are cash contributions, dedicated land, and/or in-kind services that are voluntarily granted to the County to partially offset future capital facility costs associated with specific land developments. Proffer contributions are typically obtained through rezonings (changes in the planned use of land) which result in land use patterns or higher residential densities that may generate significant capital facility costs. When a developer is awarded a rezoning that changes the use of land parcels from commercial to residential uses, or to higher density residential uses, those new housing units generate a need for County services and capital facilities such as schools, parks, libraries, etc. at a higher rate than the pre-existing base zoning of the parcel. The development community offers contributions to help offset these future capital costs.

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

In 2001, the General Accounting Standards Board (GASB) issued GASB 34, the account reporting standard for local governments. Prior to GASB 34, proffers had been reported as transfers from the Public Facilities Fund to a particular capital project. Since FY 2002, the County has been required to budget proffer funds and report them in its annual financial report. The County began budgeting appropriated proffers in the Public Facilities Fund in FY 2003.

Until recently, land proffers were budgeted at a pre-zoned assessed value with the final value of the land proffer established at the time of conveyance. At its January, 2005 business meeting, the Board of Supervisors initiated a Comprehensive Plan Amendment (CPAM) which included a revision to proffered land policy. CPAM 2006-0001, "Proffered Land Sites Credit Methodology," was approved by the Board of Supervisors on June 14, 2006. Per this policy, land proffers are valued at the planned land use market rate for proffered Capital Facilities contributions. In-kind proffers are budgeted at an estimated value based on current construction market trends. The value of the in-kind asset is verified at the time the work is completed. Cash proffers are budgeted in the Public Facilities Fund and shown as transfers into the Capital Projects, General or Debt Service funds as applicable.

### FY 2013 – FY 2018 Public Facilities Fund

The Adopted FY 2013 – FY 2018 Public Facilities Fund utilizes \$72,932,000 in cash proffers, and \$3,015,000 in in-kind proffer contributions to fund capital improvement projects. The expenditures focus on capital investments for County-owned facilities with the goal to develop County-owned land assets, expand the use of existing facilities for public use, and emphasize the construction of transportation infrastructure.

### FY 2014 Adopted Expenditures

In FY 2014, cash proffers of \$37.801 million are utilized to fund the procurement of five transit buses, the construction of Tall Cedars Parkway between Pinebrook Road and Gum Spring Road, intersection improvements on Waxpool Road at Pacific Boulevard and Broderick Drive, the construction of the Ashburn Sheriff Station, the construction of the Dulles Multipurpose Center, and the installation of safety netting, bleachers, backstops and public restrooms at the Potomac Green Community Park.

The Adopted FY 2013 – FY 2018 Public Facilities Fund Expenditures are:

Table 1. Adopted FY 2013- FY 2018 Public Facilities Fund							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
<b>Revenues</b>							
<i>Public Facilities Fund</i>							
Cash Proffers	\$11,226,000	\$37,801,000	\$8,445,000	\$10,540,000	\$4,920,000	\$ 0	\$ 72,932,000
In-Kind Proffers	<u>2,100,000</u>	<u>0</u>	<u>0</u>	<u>915,000</u>	<u>0</u>	<u>0</u>	<u>3,015,000</u>
<b>Total Expenditures</b>	<b>\$13,326,000</b>	<b>\$37,801,000</b>	<b>\$ 8,445,000</b>	<b>\$ 11,455,000</b>	<b>\$4,920,000</b>	<b>\$ 0</b>	<b>\$ 75,947,000</b>

The FY 2014 cash proffer appropriations obtained proffer determinations from the Loudoun County Zoning Administrator verifying that the uses are appropriate to the planned use and intent of the original proffer statements provided by the proffer contributors. Actual transfer amounts will include Proffer Trust Fund principal and interest balances available at the time of appropriation.



## FY 2013 Public Facilities Fund

### FY 2013 Cash Proffers

Ashburn Sheriff Station	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 1999-0023	Hunt at Belmont	99064224	911065	\$1,330,000
					<b>\$1,330,000</b>

East Gate Park and Ride Lot	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2003-0018	Pulte Homes at Croson	99066027	911336	\$105,397
	ZMAP 2002-0012	Corro Property	99064926	911226	\$820,326
	ZMAP 2002-0022	Towns at East Gate	99066557	911493	\$1,574,277
					<b>\$2,500,000</b>

Riverside Parkway	ZMAP	Development	PIN	INDEX	AMOUNT
	ZMAP 2001-0002	Cooke's Crossing	99065495	911417	\$36,000
	ZMAP 1992-0001	Harper Park	95060066	910443	\$339,000
					<b>\$375,000</b>

Route 7/ Route 659 Interchange	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 1999-0005	Cedar Ridge	99063636	910913	\$246,772
	ZMAP 1986-0047	Belmont Forest	95070008	910306	\$1,362,387
	ZMAP 1986-0047	Belmont Forest	96110444	910371	\$432,986
	ZMAP 1994-0005	Broadlands South	96062851	910456	\$501,347
	ZMAP 2003-0006	Lansdowne Village Greens	99066403	911282	\$201,508
					<b>\$2,745,000</b>

Smith Switch Road	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2002-0016	One Loudoun Center	99064780	911090	\$950,000
					<b>\$950,000</b>



## FY 2013 Public Facilities Fund Continued

Fire and Rescue Training Prop Lots	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2001-0002	Cookes Crossing	99065492	911416	\$242,409
	ZMAP 2002-0002	Evergreen Rural Village	99066330	911239	\$107,591
					<b>\$350,000</b>

Transit Buses	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2001-0004	Pinebrook Village	99064556	911189	\$52,430
	ZMAP 2001-0010	South Riding Station	99066363	911200	\$36,000
	ZMAP 2002-0004	Reserve at Belle Terra	99064797	911211	\$611
	ZMAP 2002-0005	Loudoun Station	99064848	911126	\$75,104
	ZMAP 2003-0014	Belmont Trace	99066148	911486	\$19,652
	ZMAP 2004-0019	Treburg	99067639	911432	\$6,199
	ZMAP 2004-0004	Estates at Elk Run	99067195	911445	\$365,004
					<b>\$555,000</b>

Tall Cedars Parkway and Poland Road	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2005-0007	Reserve at South Riding I	9906762	911549	\$55,306
	ZMAP 2005-0014	Reserve at South Riding II	9906777	911520	\$56,390
	ZMAP 1999-0022	Poland Road Property	9906397	911101	\$513,304
					<b>\$625,000</b>

Route 606 Engineering	ZMAP	Development	SEQ#	INDEX	AMOUNT
	SBPL 1987-0027	Mercure Business Park	96100530	910039	\$305,544
	ZMAP 1986-0012	Broad Run	97060952	911045	\$194,456
					<b>\$500,000</b>



## FY 2013 Public Facilities Fund Continued

Traffic Signal – RT 606 and Commerce Center	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 1988-0016	North Dulles Industrial Park	97050722	910774	\$91,000
					<b>\$91,000</b>

Byrne's Ridge Park	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2005-0006	Seven Hills	99066992	911582	\$750,000
	ZMAP-2001-0010	South Riding Station	99066349	911199	\$235,000
					<b>\$985,000</b>

Claude Moore Park Trails	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP-1990-0014	Dulles Town Center	96044243	910576	\$220,000
					<b>\$220,000</b>

**Subtotal Cash Proffers** **\$11,226,000**

### FY 2013 In-Kind Proffers

Dulles Town Center Park and Ride Lot	ZMAP	Development	SEQ#	INDEX	AMOUNT
	ZMAP 2007-0001	Dulles Town Center	TBA	TBA	\$2,100,000
					<b>\$2,100,000</b>

**Subtotal In-Kind Proffers** **\$2,100,000**

**Total FY 2013 Public Facilities  
Fund** **\$13,326,000**