



Proffer Fund

Developer contributions, known as proffers, provide one source of funding for capital facilities. Proffers are typically cash amounts, 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 that may generate significant capital facility costs. For example, if a developer is awarded a rezoning that changes the use of land parcels from commercial to residential use, housing units will more than likely be constructed on the parcels in the future. Those housing units would generate a need for County services and capital facilities such as schools, parks, libraries and other facilities. Therefore, 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 Trust 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 Trust Fund to a particular capital project. Since FY 02, 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 Proffer Fund in FY 03.

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. The cash proffers are budgeted in the Proffer Fund and shown as transfers into the Capital Projects, General or Debt Service funds as applicable.

FY 11 – FY 16 Proffer Fund

The Board of Supervisors provided fiscal guidance in FY 09 to utilize cash proffers for capital facilities to the fullest extent during the FY 11 – FY 16 Capital Improvement Program. The FY 12 Proposed Fiscal Plan FY 11 – FY 16 Proffer Fund utilizes \$38,880,000 in cash proffers and \$2,425,000 in In-Kind proffer contributions to fund capital improvement and capital asset preservation projects in the County's capital fund. The expenditures focus on capital investments in County-owned facilities with the goal to develop County-owned land assets or expand the use of existing facilities for public use. A total of \$41.3 million in proffers are utilized to fund capital infrastructure for the County in the six-year planning period.

FY 12 Proposed Expenditures

In FY 12, cash proffers of \$11.4 million are proposed to fund the build-out of Gum Spring Library, Phase I development of the Hal and Berni Hanson Regional Park and the acquisition of one transit bus for the County's commuter bus service.

The Proposed FY 11 – FY 16 Proffer Expenditures are:

Table 1. Proposed FY 2011-16 Proffer Fund							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Total
Revenues							
<i>Proffer Trust Fund</i>							
Cash Proffers	\$15,120,000	\$11,400,000	\$ 3,375,000	\$ 7,800,000	\$ 250,000	\$ 935,000	\$ 38,880,000
In-Kind Proffers	0	0	2,425,000	0	0	0	2,425,000
Total Expenditures	\$15,120,000	\$11,400,000	\$ 5,800,000	\$ 7,800,000	\$ 250,000	\$ 935,000	\$ 41,305,000

The FY 12 expenditures are subject to a determination 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 principle and interest balances available at the time of appropriation.



**Loudoun County Government
FY 2012 Proposed Fiscal Plan**

FY 11 - Proffer Fund

Project	ZMAP	Proffer	Seq#	Index	FY 11
Commuter Transit Buses	ZMAP 1997-0009	Belmont Executive Center	99067149	911304	\$77,948
	ZMAP 1999-0002	Poland Road Property	99063938	911080	\$771
	ZMAP 2002-0020	Braddock Corner	99065512	911272	\$3,608
	ZMAP 2003-0006	Lansdowne Village Greens	99066407	911283	\$33,825
	ZMAP 2004-0004	Estates at Elk Run	99067195	911445	\$517,634
	ZMAP 2004-0019	Treburg	99067639	911432	\$16,214
		Subtotal			\$650,000
Transit Bus Maint. Facility	ZMAP 2001-0002	Cookes Crossing	99065496	911418	\$6,000
		Subtotal			\$6,000
East Gate Park & Ride Lot	ZMAP 1999-0006	East Riding Estates	99062476	910864	\$676
	ZMAP 2001-0010	South Riding Station	99066363	911200	\$239,324
		Subtotal			\$240,000
Rt. 7/Rt.659 Interchange	ZMAP 2003-0006	Lansdowne Village Greens	99066403	911282	\$2,630,000
		Subtotal			\$2,630,000
Fire & Rescue Prop Lots	ZMAP 1997-0001	Woodland	99065256	911165	\$38,285
	ZMAP 2001-0002	Cookes Crossing	99065492	911416	\$63,470
	ZMAP 2002-0002	Evergreen Rural Village	99066330	911239	\$1,113,245
		Subtotal			\$1,215,000
Mirror Ridge Group Residence	ZMAP 1987-0015	Rolling Ridge	96104557	910035	\$1,519
	ZMAP 1988-0046	Providence Mirror Ridge	97071131	910951	\$54,543
	ZCPA 1992-0011	Town Center at Westlake	95070024	910355	\$171,828
	ZCPA 1996-0004	Town Center at Westlake	97091557	910688	\$2,110
		Subtotal			\$230,000
Ashburn Library Collection	ZMAP 2001-0003	Moorefield Station	99064485	910973	\$250,000
		Subtotal			\$250,000
Eastern Loudoun Respite Center	ZMAP 1992-0004	University Center	95060291	910320	\$22,935
	ZCPA 1994-0005	Broadlands South	96063102	910827	\$458,040
	ZMAP 1999-0012	Sisler	99063589	910906	\$39,025
		Subtotal			\$520,000
Brambleton District Park	ZMAP 2002-0016	One Loudoun Center	99065895	911185	\$892,855
	ZMAP 2003-0006	Lansdowne Village Greens	99066408	911307	\$3,141,990
	ZMAP 2003-0018	Pulte Homes Croson Lane	99066029	911335	\$410,155
		Subtotal			\$4,445,000
Edgar Tillett Park	ZMAP 1987-0032	Swarthout	97060832	910388	\$2,063
	ZMAP 1989-0035	Ryans Corner	96012806	910028	\$6,564
	ZCPA 1994-0005	Broadlands South	96060952	910929	\$378
	ZMAP 1995-0010	Ryan Park Center	97081314	910476	\$166
	ZMAP 1995-0010	Ryan Park Center	97081315	910562	\$2,048
	ZMAP 1996-0003	Belmont Revised	99062112	910712	\$968
	ZMAP 1996-0003	Belmont Revised	99062142	910841	\$1,610
	ZMAP 1996-0013	Waxpool Village	99061889	911002	\$7,629
	ZMAP 2003-0009	Goose Creek Village South	99066235	911353	\$520,209
	ZMAP 2003-0018	Pulte Homes Croson Lane	99066029	911335	\$653,365
		Subtotal			\$1,195,000
FY 11 CIP Cash Proffer Subtotal					\$11,381,000



**Loudoun County Government
FY 2012 Proposed Fiscal Plan**

FY 11 Cash Proffers Continued

Project	ZMAP	Proffer	Seq#	Index	FY 11
Park Improvements					
Ashburn Planning Subarea					
Ashburn Park	ZMAP 1991-0001	Ashburn Center	95060097	910031	\$9,766
	ZMAP 2000-0005	Bodmer Property	99063413	911070	\$2,698
	ZMAP 2001-0003	Moorefield Station	99065311	911422	\$22,410
	ZMAP 2003-0018	Pulte Homes Croson Lane	99066029	911335	\$215,126
Subtotal					\$250,000
Bles Park	ZCPA 2000-0009	University Center	99064623	911197	\$30,501
	ZMAP 2003-0006	Lansdowne Village Greens	99066408	911307	\$244,499
Subtotal					\$275,000
Lansdowne Park	ZMAP 2003-0006	Lansdowne Village Greens	99066408	911307	\$275,000
Subtotal					\$275,000
Lyndora Park	ZMAP 2002-0016	One Loudoun Center	99065895	911185	\$250,000
Subtotal					\$250,000
Trailside Park	ZMAP 1986-0047	Belmont Forest	96111207	910349	\$38,520
	ZMAP 2003-0018	Pulte Homes Croson Lane	99066029	911335	\$236,480
Subtotal					\$275,000
Dulles Planning Subarea					
Byrnes Ridge	ZMAP 2001-0010	South Riding Station	99066349	911199	\$895,000
Subtotal					\$895,000
Conklin Park	ZMAP 1999-0016	South Village	99063831	911017	\$40,055
	ZMAP 1999-0022	Poland Road Property	99063944	911081	\$21,615
	ZMAP 2000-0008	Dean Property	99065410	911193	\$5,850
	ZMAP 2001-0004	Pinebrook Village	99064554	911188	\$57,480
	ZMAP 2001-0010	South Riding Station	99066349	911199	\$150,000
Subtotal					\$275,000
Leesburg Planning Subarea					
Phil Bolen Park	ZMAP 0000-0288	Hoffman	96060053	910045	\$9,000
Subtotal					\$9,000
Potomac Planning Subarea					
Potomac Lakes Sportsplex	ZMAP 1990-0022	Loudoun Village	97010917	910419	\$224,212
	ZMAP 1990-0022	Loudoun Village	97011816	910418	\$537
	ZMAP 1995-0007	South Bank	97020056	910506	\$515
	ZMAP 1998-0008	Eden II	99062206	910777	\$104,736
Subtotal					\$330,000
Sterling Planning Subarea					
Briar Patch Park	ZMAP 1998-0008	Eden II	99062206	910777	\$275,000
Subtotal					\$275,000
Claude Moore Park	ZMAP 1987-0015	Rolling Ridge	96104630	910037	\$2,833
	ZMAP 1988-0044	Five Oaks	97040401	910434	\$1,768
	ZMAP 1989-0013	Church Road Mews	97040419	910949	\$190
	ZMAP 1989-0019	Chatham Glen	97012537	910339	\$524
	ZMAP 1990-0014	Dulles Town Center	96043022	910543	\$6,088
Subtotal					\$11,403
FY 11 CIP Cash Proffer Subtotal					\$3,120,403



**Loudoun County Government
FY 2012 Proposed Fiscal Plan**

FY 11 Cash Proffers Continued

Project	ZMAP	Proffer	Seq#	Index	FY 11
Claude Moore Park	ZMAP 1991-0007	Beard Property	96110602	910731	\$27,718
	ZMAP 1991-0007	Beard Property	96111328	910732	\$17,413
	ZMAP 1991-0007	Beard Property	96112842	910069	\$39
	ZMAP 1991-0010	Groveswood	95060189	910017	\$1,332
	ZMAP 1991-0010	Groveswood	95060199	910016	\$375
	ZCPA 1992-0010	Old Sterling Gables	95070081	910063	\$33
	ZMAP 1993-0003	Peace Plantation I	95070034	910438	\$788
	ZMAP 1993-0003	Peace Plantation I	99061872	910548	\$1,056
	ZCPA 1993-0005	Dominion Station	95070044	910336	\$110
	ZCPA 1993-0005	Dominion Station	9570045	910292	\$300
	ZMAP 1993-0007	Lewis Property	95060041	910389	\$82
	ZMAP 1993-0007	Lewis Property	95060042	910392	\$2,059
	ZMAP 1995-0007	South Bank	97020024	910504	\$748
	ZMAP 1995-0013	Rt. 7 Partners	97050793	910493	\$48,239
	ZMAP 1995-0013	Rt. 7 Partners	97050795	910486	\$22,112
	ZMAP 1996-0002	Thompson	99061924	910751	\$965
	ZMAP 1996-0007	Sugarland Oaks	97081299	910811	\$7,943
	ZMAP 1996-0007	Sugarland Oaks	97081300	910812	\$568
	ZMAP 1997-0008	River Crest	99061994	910564	\$54,249
	ZMAP 1998-0001	Sterling Associates	99061904	910863	\$96,551
	ZMAP 1998-0001	Sterling Associates	99061909	910903	\$24,014
	ZMAP 1998-0006	Odell Property	99062465	910885	\$22,694
	ZMAP 1998-0006	Odell Property	99062466	910886	\$4,330
	ZMAP 1998-0008	Eden II	99062206	910777	\$47,015
	ZMAP 1998-0008	Eden II	99062214	910778	\$27,771
	ZMAP 1998-0012	Brockman	99062261	910830	\$14,278
	ZMAP 1998-0012	Brockman	99062268	910832	\$597
	ZMAP 1998-0013	Steinberg Lorey Taylor	99063129	910878	\$1,870
	ZMAP 1999-0017	Guilford Crossing II	99063618	911008	\$843
	ZMAP 2001-0003	Moorefield Station	99065311	911422	\$22,505
Suntotal					\$448,597
FY 11 CIP Cash Proffer Total					\$14,950,000
FY 11 TRANSFERS TO THE CAPITAL ASSET PRESERVATION PROGRAM					
Project	ZMAP	Proffer	Seq#	Index#	FY 11
Cascades Senior Center	ZMAP 1986-0051	Cascades Modifications	96013008	910077	\$155,000
Subtotal					\$155,000
Potomac Terrace Residence	ZCPA 1995-0001	Potomac Terrace	96012132	910019	\$2,847
	ZCPA 1995-0001	Potomac Terrace	96013225	910020	\$12,153
Subtotal					\$15,000
FY 11 CAPP Cash Proffer Total					\$170,000
TOTAL FY 11 PROFFER FUND TRANSFERS					\$15,120,000



**Loudoun County Government
FY 2012 Proposed Fiscal Plan**

FY 12 Proffer Fund

Project	ZMAP	Proffer	Seq #	Index	FY 12
Commuter Transit Buses	ZMAP 2001-0010	South Riding Station	99066363	911200	\$26,181
	ZMAP 2002-0004	Reserve at Belle Terra	99064797	911211	\$24,882
	ZMAP 2002-0005	Loudoun Station	99064848	911126	\$217,616
	ZMAP 2003-0004	Masira	99066110	911363	\$77,790
	ZMAP 2003-0006	Lansdowne Village Greens	99066407	911283	\$27,877
	ZMAP 2003-0014	Belmont Trace	99066148	911486	\$29,260
	ZMAP 2004-0004	Estates at Elk Run	99067195	911445	\$133,848
	ZMAP 2004-0008	Frontier Springs	99066648	911327	\$44,857
	ZCPA 2005-0003	Sam's Club Fueling Station	99068189	911373	\$15,389
	ZMAP 2008-0014	Villages at Waxpool	99069836	911458	\$2,300
Subtotal					\$600,000
Gum Spring Library	ZMAP 1995-0009	Katama Woods	97081471	910536	\$3,376
	ZMAP 1995-0014	Kirkpatrick Farms	99064415	910933	\$207,739
	ZMAP 1999-0016	South Village	99063831	911017	\$1,568,561
	ZMAP 1999-0022	Poland Road Prop.	99063944	911081	\$171,753
	ZMAP 2000-0008	Dean Property	99065410	911193	\$234,950
	ZMAP 2000-0012	Blue Springs View	99063657	911075	\$1,174,800
	ZMAP 2001-0004	Pinebrook Village	99064554	911188	\$1,240,644
	ZMAP 2001-0010	South Riding Station	99066349	911199	\$1,594,504
	ZMAP 2002-0020	Braddock Corner	99065503	911269	\$1,003,673
Subtotal					\$7,200,000
Hal & Berni Hanson Park	ZMAP 1994-0017	Stone Ridge	96075440	910922	\$66,780
	ZMAP 1995-0014	Kirkpatrick Farms	99064418	910936	\$466,607
	ZMAP 2001-0010	South Riding Station	99066349	911199	\$2,855,069
	ZMAP 2003-0012	Braddock Crossing	99066770	911440	\$92,663
	ZMAP 2004-0008	Frontier Spring	99066638	911331	\$118,881
Subtotal					\$3,600,000
FY 12 CIP Cash Proffer Total					\$11,400,000
TOTAL FY 12 PROFFER FUND TRANSFERS					\$11,400,000



**Loudoun County Government
FY 2012 Proposed Fiscal Plan**

FY 13 Proffer Fund

Project	ZMAP	Proffer	Seq#	Index	FY 13
Ashburn Sheriff Substation	ZMAP 1986-0032	Ashleigh	96031115	910025	\$111,000
	ZMAP 1986-0047	Belmont Forest	96111451	910348	\$2,266
	ZMAP 1988-0039	Collier Property	97040537	910816	\$120
	ZMAP 1990-0008	Toll Road Plaza	95120227	910715	\$1,988
	ZMAP 1990-0015	Loudoun Parkway Ctr.	97040470	910704	\$3,514
	ZCPA 1991-0007	Belmont Farms	96014720	910066	\$497
	ZCPA 1992-0001	Primrose Village	97020051	910345	\$59
	ZCPA 1993-0003	Belmont Ridge	96012737	910022	\$5,359
	ZCPA 1993-0006	Belmont Forest	95070019	910307	\$6,250
	ZMAP 1994-0012	Ashbrook	97020070	910927	\$44,199
	ZMAP 1994-0013	Ashburn Run	99062711	910789	\$1,467
	ZMAP 1994-0016	Ryans Ridge	96061154	910332	\$80,734
	ZMAP 1995-0002	Sun Valley Mews	96061817	910968	\$46,104
	ZMAP 1999-0005	Cedar Ridge	99063646	910916	\$111,757
	ZMAP 1999-0015	Ashburn Square	99062887	910995	\$818
	ZMAP 1999-0024	Trask	99063237	910992	\$11,758
	ZMAP 2000-0003	Potter Property	99063216	911136	\$372,110
Subtotal					\$800,000
East Gate Park & Ride Lot	ZCPA 2008-0010	East Gate One	TBA	TBA	\$1,010,888
	ZCPA 2008-0011	East Gate Three	TBA	TBA	\$989,112
Subtotal					\$2,000,000
Stone Ridge Park & Ride Lot	ZMAP 1994-0017	Stone Ridge	96073609	910920	\$569,470
	ZMAP 1994-0017	Stone Ridge	96073301	911429	\$5,530
Subtotal					\$575,000
FY 13 Cash Proffer Total					\$3,375,000
FY 13 In-Kind Proffers					
Project	ZMAP	Proffer	Seq#	Index	FY 13
Dulles Park & Ride Lot	ZMAP 2007-0001	Dulles Town Center	TBA	TBA	\$2,000,000
Subtotal					\$2,000,000
Stone Ridge Park & Ride Lot	ZMAP 2006-0011	Stone Ridge Commercial	TBA	TBA	\$425,000
Subtotal					\$425,000
FY 13 In-Kind Proffer Total					\$2,425,000
TOTAL FY 13 PROFFER FUND TRANSFERS					\$5,800,000



Loudoun County Government
FY 2012 Proposed Fiscal Plan

FY 14 Proffer Fund

Project	ZMAP	Proffer	Seq#	Index	FY 14
Ashburn Sheriff Substation	ZMAP 2000-0005	Bodmer Property	99063397	911051	\$247,629
	ZMAP 2002-0004	Reserve at Belle Terra	99064798	911212	\$707,438
	ZMAP 2002-0012	Corro Property	99064926	911226	\$517,972
	ZMAP 2002-0019	Amberleigh	99065148	911232	\$1,315,518
	ZMAP 2005-0026	Erickson Ret. Communities	99067825	911343	\$2,766,811
	ZMAP 2003-0009	Goose Creek Village South	99066235	911353	\$373,672
	ZMAP 1999-0023	Hunt at Belmont	99064224	911065	\$1,870,960
Subtotal					\$7,800,000
FY 14 Cash Proffer Total					\$7,800,000
TOTAL FY 14 PROFFER FUND TRANSFERS					\$7,800,000

FY 15 Proffer Fund

Project	ZMAP	Proffer	Seq#	Index	FY 15
Ashburn Area Recycling Center	ZMAP 2001-0003	Moorefield Station	99065346	911378	\$29,303
	ZMAP 2001-0003	Moorefield Station	99065348	911379	\$29,303
	ZMAP 2005-0026	Erickson Ret. Communities	99067825	911343	\$191,394
Subtotal					\$250,000
FY 15 CIP Cash Proffer Total					\$250,000
TOTAL FY 15 PROFFER FUND TRANSFERS					\$250,000

FY 16 Proffer Fund

Project	ZMAP	Proffer	Seq#	Index	FY 16
South Riding MR Residence	ZMAP 2001-0010	South Riding Station	99066363	911200	\$685,000
South Riding Area Recycling Center	ZMAP 2001-0010	South Riding Station	99066363	911200	\$250,000
Subtotal					\$935,000
FY 16 Cash Proffer Total					\$935,000
TOTAL FY 16 PROFFER FUND TRANSFERS					\$935,000