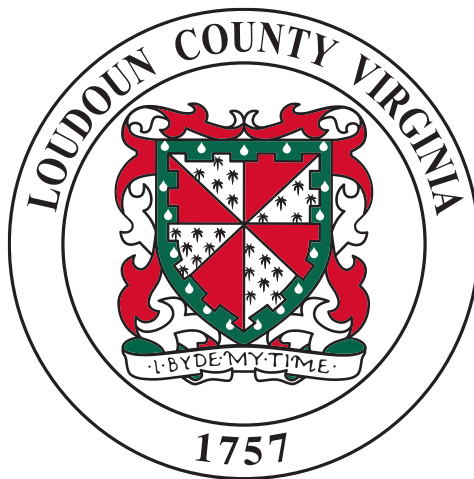




# Executive Summary FY 2022 Proposed Budget

## Contents

Transmittal Letter	E-2
Guide to the FY 2022 Proposed Budget	E-10
Proposed Budget Overview	E-18
Summary of Proposed Resource Requests	E-30
Resource Requests by Functional Area	E-38
History of Expenditures and FTE by Department	E-78
Fiscal Policy	E-80





February 10, 2021

Madam Chair and Members of the Board of Supervisors:

I am pleased to submit to you and the residents of Loudoun County a proposed budget for Fiscal Year 2022 (FY 2022) that is based on the Board of Supervisors' (Board) final guidance to prepare the proposed budget at the real property tax rate of one cent above the overall equalized rate. Following the final guidance, positive shifts have occurred in the real property portfolio, leading to a new overall equalized tax rate of \$1.000 and a new guidance rate of \$1.010. However, the School Board's adopted budget request was lower than the local tax funding available at \$1.010 rate, so I have prepared the proposed budget at the \$1.005 tax rate, which is one-half cent above the overall equalized rate. This rate fully funds the Schools' adopted request and the County priorities discussed during final guidance. In addition to preparing the proposed budget at the \$1.005 real property tax rate, the Board also directed me to prepare two additional tax rate scenarios, including a scenario that is one cent higher than the proposed budget and a scenario that is one cent lower than the proposed budget. As this document will outline, I have prepared the proposed budget and provided a series of scenarios in half-cent increments that reduce the tax rate and increase the tax rate per the Board's final guidance. These scenarios represent my professional recommendation regarding the programs the Board should consider funding at each incremental tax rate.

The FY 2022 budget will mark this Board's first full budget development process. Starting in July, work on this budget began with the Finance/Government Operations and Economic Development Committee (FGOEDC) and the Board and continued through the fall and winter; this budget proposal is reflective of the Board's guidance and input throughout the development process. Additionally, the October retreat to plan the Board term's strategic initiatives influenced the development process. The FY 2022 budget will be an important milestone in the process of aligning the organization with the Board's goals and objectives as a corporate body. The staff and I look forward to discussing the organization's needs and assisting you in defining what resources are appropriate to carry out your vision for the community and its government.

### **Organizational Context**

Each year in this transmittal letter, I provide an overview of organizational accomplishments. This provides context as the Board begins budget deliberations. I also want to highlight the outstanding work of County staff in pursuing organizational goals and delivering high-quality services to residents. This past year, the County staff performed admirably, and their dedication was demonstrated throughout the COVID-19 pandemic as they ensured vital services were provided to our community and that the work of the organization continued. Despite the challenges caused by the pandemic, County staff continues to execute the Board's vision to make Loudoun an excellent place to live, work, learn, and play.

The County moved quickly to adapt to the exigencies of the COVID-19 pandemic, shifting to online services where possible and modifying services and programs where needed.



- At the beginning of the pandemic, the County moved quickly to mobilize a distribution system for supplies and equipment. What resulted was a full-scale, 48,000-square-foot warehouse operation serving Loudoun-based health care providers and facilities and County departments. Hundreds of thousands of critical items, including Personal Protective Equipment, cloth face masks, hand sanitizer, and cleaning supplies have been distributed. Employees from Parks, Recreation, and Community Services and Library Services collaborated with Loudoun's Combined Fire and Rescue System, General Services, Finance and Budget and the Office of Emergency Management to activate and staff the warehouse and distribution operations.
- Our employees in the Health Department have worked tirelessly to coordinate the County's pandemic response, provide public health guidance, and collaborate with community partners, including health systems, long-term care facilities, and other health care providers. With support from the Office of Emergency Management, Finance and Budget, and other departments, the County has provided free COVID-19 testing events open to the public, serving thousands of individuals at County sites. The County has worked with local organizations to increase access to testing throughout the community, and as directed by the Virginia Department of Health, is coordinating the delivery and distribution of COVID-19 vaccines as they become available.
- The Loudoun County Public Library, with the support of the Department of Information Technology, has extended Wi-Fi capability to all library locations (excluding the Law Library) to improve internet access for residents of western Loudoun during the pandemic.
- As businesses have reopened, the Department of Economic Development has partnered with the Loudoun County Chamber of Commerce and Visit Loudoun to launch a marketing campaign targeted at bolstering consumer confidence called "Loudoun Is Ready."
- County departments, including the Departments of Family Services, Economic Development, and Finance and Budget, have been instrumental in securing and distributing federal aid, including CARES Act funding, to support Loudoun residents and businesses impacted by the pandemic.
- The County's communications efforts have expanded to include a daily Summary Report of COVID-19 news and information, emailed and texted to residents through the County's communications channels. Enhanced Spanish-language communications, including a Spanish-language text service through Alert Loudoun, also were launched to provide important health, safety, and assistance communications.
- The Department of Family Services continues to provide key assistance to County residents through its Information and Referral service and has mobilized the Workforce Resource Center to assist Loudoun's long-term care facilities with filling key staffing needs.
- The Department of Parks, Recreation, and Community Services continues to provide an all-day childcare program for children in grades K-6 while they are in distance learning, providing an invaluable service to parents in need of childcare during the school day.

Despite the challenges caused by the pandemic, the organization continues regular operations in a normal or modified manner to ensure government functions serve Loudoun residents. Highlights include:

- Active staff participation in a racial equity learning cohort led by the Government Alliance on Race and Equity (GARE) in collaboration with the Metropolitan Washington Council of Governments



(MWCOG). Additionally, employees have engaged in the County's professional development workshops, such as *Same World, Different Lenses*, a conversation about race, equity, and implicit biases. As part of the FY 2021 Budget, the Board created the Office of Equity and Inclusion and added a chief equity officer position to continue the dialogue on equity and to understand the County's equity needs.

- Efforts to enhance the accountability, analysis, and outcomes of the capital construction program include the addition of a comprehensive program management function for the County's capital projects, assisting the Departments of Transportation and Capital Infrastructure, General Services, and Finance and Budget. These services support overall management of the capital program, including oversight of project budgets, timelines, and cost estimates, and will coordinate master scheduling and progress reporting and provide specialty services as needed to advance projects in the most efficient and effective manner.
- The County's triple AAA bond rating by the nation's top bond rating agencies on its general obligation bonds, and AA(plus) and Aa1 ratings on its Economic Development Authority (EDA) lease revenue bonds were reaffirmed, resulting in continued favorable borrowing rates for taxpayers. This reaffirmation continues to demonstrate that the County's sound financial management, strong policies, and robust fiscal reserves make the County very attractive to investors and is particularly notable due to national economic uncertainty caused by the pandemic.
- The County achieved a successful 2020 census count despite numerous obstacles, thanks to the efforts of the Complete Count Committee and supporting County staff. Despite the pandemic, Loudoun surpassed its 2010 self-response rate (82.3 percent compared to 76 percent) and led all Virginia counties in self-response.
- County departments and agencies received several awards over the past year, which is illustrative of the hard work of employees. Notably, four County programs received achievement awards from the National Association of Counties, and one received an achievement award from the Virginia Association of Counties. These achievement award programs recognize counties that have adopted innovative approaches to providing public services and identify programs that could serve as models for other counties to emulate. Additionally, many County departments and agencies received recognition from professional associations or industry organizations for excellence in their work.
- Voter turnout for the 2020 General Election is estimated at 79.93 percent with over 156,000 ballots cast early or by mail and over 225,000 ballots processed in the County. Loudoun Elections and Voter Registration staff and volunteers processed these ballots with no reported issues and successfully and safely administered an election for federal, state, and local offices and ballot questions. Many County departments and agencies assisted the Office of Elections and Voter Registration in facilitating the smooth election process.

The achievements listed above provide a sampling to the Board of the County staff's dedicated daily work on your behalf. The Board can take pride in the organization you lead. County staff look forward to continuing to work with you to realize organizational successes and implement your priorities and initiatives as the County's governing body.



## Building the Budget

In October 2020, the Board set strategic priorities for its term and formulated initiatives under five broad headings: Open Spaces and Environment, Connecting Loudoun, Collective Bargaining, Equitable Communities, and Economic Development. Staff is currently working to refine the Board discussion and develop actionable strategies to accomplish the goals the Board has set forth. Where possible, the FY 2022 Proposed Budget aligns with the Board's strategic initiatives.

The revenue picture for the FY 2022 Proposed Budget was influenced by two main factors: economic uncertainty caused by the pandemic and continued robust growth in the data center industry. While new revenue available for developing the FY 2022 Proposed Budget is of a similar magnitude to previous years, the composition of this projected increase is different from previous years due to these factors. Notably, the County's largest and most historically stable revenue source, real property tax, shows signs of volatility due to the pandemic. In 2020, residential property values increased at a faster pace than previous years, while some sectors of the commercial property portfolio saw declines. However, in the aggregate, the real property portfolio saw growth over the last year, leading to an overall equalized real property tax rate of \$1.000. Other revenue sources, such as consumer taxes and interest revenue, are projected to vary from previously seen growth rates as the economic impacts of the pandemic continue.

A substantial source of revenue growth for FY 2022 is business personal property tax (BPPT) revenue from computer equipment in data centers. Compared to the FY 2021 budget of \$394.5 million, the FY 2022 budget represents an increase of \$192.3 million attributable to BPPT revenue for a total of \$586.8 million. As discussed with the FGOEDC during the fall FY 2022 budget development process, \$563.4 million of that revenue source is programmed for operating expenses. The estimates for this revenue are based on staff's baseline forecast. To allow the County to benefit from potential additional revenue from this source, an additional increment of \$23.4 million has been programmed for one-time uses in the Capital Improvement Program (CIP). If this increment of revenue does not materialize during FY 2022, the spending plan for these one-time uses can be modified without affecting the County's operations or critical capital projects. As this revenue source is forecasted to remain on a substantial growth trajectory over the coming years, staff will continue to engage the Board on how to strategically address the use of this revenue source in a responsible and sustainable manner over the long term. In the proposed budget, computer equipment tax revenue, which is just one of a dozen revenue sources that make up local tax funding, comprises approximately 30 percent of total local tax funding. To put this in context, revenue generated from this source is more than enough to fund all local tax funding operating expenditures for the County or approximately half of the total local tax funding transfer for the Loudoun County Public Schools (LCPS).

In preparing the FY 2022 Proposed Budget, priorities for new expenditures were approached in the same manner as previous years: capital and debt obligations, employee compensation, base budget operating and maintenance increases, opening new facilities, and then new resources. First, an additional \$45.3 million over the previous year is included in my proposed budget to fulfill County and Loudoun County Public Schools (LCPS) debt and capital obligations, including the aforementioned increment of BPPT revenue. Following fulfillment of those obligations, available new local tax funding is split 66 percent/34 percent between LCPS and the County Government, respectively.

The FY 2021 – FY 2026 Amended CIP continues to fund infrastructure priorities of the Board, including the Intersection Improvement Program, Sidewalk and Trails Program, and facility renovation programs. Board priorities, such as the expansion of broadband and recreational facilities in western Loudoun, also are able to be



addressed, due to the significant forecasted BPPT revenues in FY 2022 and beyond. The amended CIP introduces two new stormwater-related projects to protect residential properties and accelerates funding for another Board priority of linear parks. Finally, the amended CIP provides funds to restore the historically and socially significant Arcola Quarters for the Enslaved and create a passive park facility intended to educate residents and visitors alike for decades to come about the broad scope of Loudoun's history. The School Board's adopted CIP has been fully accommodated into the amended CIP.

The FY 2022 Proposed Budget for the County Government was developed by addressing compensation and base budget operating and maintenance increases prior to adding new resources. For compensation, the proposed budget includes a 3 percent merit increase for the general workforce and step increase for public safety. Additionally, funding is included to address pay compression and retiree health benefits for a specific group of impacted employees, the final two issues remaining following the adoption of the new classification and compensation system. From there, remaining available funding is programmed for County Government resource requests. Resource requests generally include expenditures for personnel and associated costs, and/or funding for new or expanded programs or services. Among resource requests included in the proposed budget, staffing and other operating costs required to open new capital facilities at the same service level provided to existing facilities are prioritized first. These include the Hal and Berni Hanson Regional Park and the new courthouse.

As the next priority for resource requests, the proposed budget aligns with the Board's identified initiatives with resource requests that have been categorized as Board priority items. Included are items identified through the fall FY 2022 budget development process with the FGOEDC. Examples include resources for the first year of a three-year implementation of additional body-worn cameras, staffing for administration of collective bargaining, and an expansion of the Adult Drug Court. Finally, resource needs identified by departments and agencies are addressed with remaining available funding. For the FY 2022 budget process, departments submitted resource requests with consideration of significant logistical issues, understanding that recruiting, hiring, and onboarding new positions would create an additional challenge for departments straining from workloads affected by COVID-19. As a result, resource requests submitted by departments are generally items of a high-priority nature for maintenance of operations or needs that were identified prior to the pandemic. All resource requests included in the proposed budget and those included in the increase option are executable in FY 2022.

## **FY 2022 Budget Options**

The proposed budget is constructed at the tax rate of \$1.005, with expenditure options one cent below and one-half cent above this rate. At that proposed rate, there are sufficient revenues to fully fund the School Board's adopted budget request and to provide for the necessary positions and funding to maintain or, in key strategic areas, enhance service levels in the County government, to open new facilities, and to position the organization to support the Board in the pursuit of your priorities. In total, I have proposed the addition of 150 positions and \$17.5 million in resource requests to support County Government operations, all within the revenue available at the \$1.005 property tax rate, consistent with the guidance of the Board.

Specifically, the FY 2022 Proposed Budget includes:

- \$9.5 million in base budget adjustments to continue to provide current services, including increases in contracts and ongoing maintenance agreements, lease and utility increases, and inflationary impacts. The



base budget adjustments also include an increase in funding for the County's Non-Profit Human Services grant program.

- An increase of \$12.4 million in total for employee compensation, including a 3 percent merit increase for the general workforce and one step increase for public safety. Funding of \$3.0 million to address pay compression and retiree health benefits is also included;
- A total addition of 150 positions in twenty-one departments to open capital facilities, maintain service levels or enhance service levels are intended to position the organization to best pursue your strategic priorities. Of this number, 60 positions support the opening of new capital facilities, 5 positions directly support the CIP, and 12 positions of this total are either fully offset by new revenue or are accomplished through reallocation of existing budget so that there is no new impact on local tax funding;
- An increase of \$45.3 million to fund the debt service and capital needs of the County Government and LCPS, including the Capital Asset Preservation Program; and
- A year-over-year increase of \$97 million in the local transfer to LCPS.

In addition to my proposed budget, the Board asked that I prepare two additional scenarios for consideration: one at a rate that is one cent below and another that is one cent above the rate that would fund the proposed budget. Due to the shifts discussed earlier in this letter, I have prepared options at one cent below (\$0.995) and one-half cent above (\$1.010) the tax rate of the proposed budget (\$1.005).

The reduction scenario of one cent below the proposed budget property tax rate would remove several resource requests from the proposed budget while still allowing some current service level issues to be addressed throughout the organization. Examples of resource requests not funded in this scenario include an outreach coordinator in Public Affairs and Communications, internal operations support in Family Services, and resources for the erosion and sediment control program in Building and Development. I will note that this scenario would continue to fully fund employee pay increases, staff needed to open new capital facilities, base budget operating and maintenance increases, resource requests that address Board priorities, and the most critical department first priority requests.

Also included at the Board's direction is a scenario that would increase the rate above the proposed budget rate of \$1.005. My recommendations for the increase scenario, should the Board decide to consider resources above the proposed budget, will allow the Board to consider further departmental resource requests, generally for the enhancement of service levels. The value of these resource requests is approximately \$3.3 million, roughly representing the County government's traditional split of a new penny on the real property tax rate. Because the LCPS request is fully funded at the proposed budget rate, the increase scenario tax rate is only one-half cent above the proposed rate. Examples of resource requests funded in this scenario are a project manager in General Services; a recruiter in Parks, Recreation, and Community Services; and additional resources for youth experiencing crisis situations in the Department of Mental Health, Substance Abuse, and Developmental Services.

My proposed budget recommends adding 150 positions and the increase scenario would add an additional 28 positions. I believe that the proposed budget I have presented to you not only meets the needs of the organization and our community, but it is also responsible, executable, and sustainable. Discussion of the resource requests included in the proposed budget and the service level issues they are meant to address begins on page E-28 in the Executive Summary. The resource requests are presented in recommended groupings at each incremental half-





cent tax rate between \$0.995 and \$1.010 and are reflective of department priority rankings. It is my recommendation that the resource requests listed in the increase scenario should be considered only as additions to the budget, not as substitutions for higher priority items that are included in the proposed budget. To provide the Board flexibility to consider the additional County priorities in the increase scenario, I have advertised a maximum tax rate of \$1.010.

Public input is a valuable component of the Board's budget process, and you have three scheduled public hearings. Hearings will be on February 23 at 3:00 p.m. and 6:00 p.m. and February 27 at 9:00 a.m. All hearings will be held at the Loudoun County Government Center, and options are available for virtual participation by residents.

I look forward to working with you over the next few months on the budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Tim Hemstreet'.

Tim Hemstreet  
County Administrator





# Guide to the FY 2022 Proposed Budget

This section provides the reader with an overview of the structure of the budget document, insight into the budget development process, and the economic and organizational factors that influenced the recommendations the County Administrator has put forward for the Board of Supervisors' (Board) consideration.

## Concepts

### Structure of this Document

Volume I and Volume II of the FY 2022 Proposed Budget provide a comprehensive discussion of the available revenue sources that will fund the County's operating and capital budgets for the fiscal year beginning July 1, 2021, and ending June 30, 2022. The resources are funded with revenue generated by a real property tax rate of \$1.005 as well as various federal, state, and local taxes, fees, fines, charges for services, and other miscellaneous sources. The majority of the General Fund's revenues are generated by the real property tax rate.

### Budget Development Calendar

The County's budget development includes both an internal process and external (or public) process.

### Organizational Overview

Thirty departments contribute to the operations of Loudoun County Government. An organizational chart details reporting relationships between the citizens, elected and appointed officials, and staff.

### Performance Measures

Each department narrative includes performance measures indicating factors affecting departments' work and resource needs. Those sections, titled Key Measures, visually represent the most critical performance measures for a department, particularly those relating to positions presented in the budget.

### Budget Themes

Throughout the budget development process, staff identified broad, countywide themes to group resource needs for the FY 2022 budget. These themes were intended to help decision-makers prioritize resources and understand the differences and commonalities across many diverse departments. The themes also indicate whether local tax funding is required to facilitate decision-making. These themes not only group diverse needs, but help readers quickly understand each department's needs at a high level. Themes are identified in department narratives as subheadings following the Staffing/FTE History section of each department narrative and in the resource request tables throughout the Executive Summary and department narratives.



## Guide to the FY 2022 Proposed Budget

### Structure of this Document

Beyond the Executive Summary, Volume I almost exclusively details revenues and expenditures of the General Fund, which is the County's main operating fund. The sections of Volume I are organized by functional areas of County departments, including specific budget analyses, FTE history, and a summary of actions taken by the Board during budget deliberations, including the new resources added to County department budgets.

### Volume I

#### Local Tax Funding

The concept of *local tax funding* in Loudoun's budget terminology refers to the revenues raised from the following local tax sources: real property taxes, personal property taxes, penalties and interest on property taxes, the County's allocation of Virginia's sales and use tax, consumers utility taxes on electricity and natural gas, the bank franchise tax, the short-term rental tax, and the 2 percent General Fund portion of the transient occupancy tax. Use of prior year fund balance is also categorized as local tax funding. New local tax funding is generally split between the County Government and Loudoun County Public Schools during the budget development process, with 34 percent allocated to the County Government and 66 percent allocated to the Schools' budget. This allocation could change based on decisions made by the Board during budget deliberations.

#### General Fund Revenue and Trends

This section presents a general description of each source of revenue assigned to the General Fund. Individual revenue sources (e.g., real property tax, sales and use tax) are grouped into five broader categories: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The section also presents dollar estimates of FY 2022 revenue for each General Fund revenue source along with corresponding actual values from recent years and the revenue estimates from the adopted budget for the current fiscal year.

The final portion of the section is entitled Forecast Discussion and Analysis. This section presents the economic outlook underlying the FY 2022 revenue estimates as well as additional information on some of the major revenue sources. In particular, additional details are provided on real property tax including an explanation of assessed value (including a summary of assessed property values in the County), equalization and the derivation of the homeowner's equalized tax rate, and a brief analysis of the real property tax paid by the average Loudoun homeowner.

#### Functional Area Summaries

Each County department is categorized within five *functional areas*: General Government Administration; Public Safety and Judicial Administration; Health and Welfare; Parks, Recreation, and Culture; and Community Development. Department sections begin with a brief description of the department and its component programs. The written narrative explores the resource needs of the department using high level themes that are recurring throughout the organization all while analyzing each department's expenditure, revenue, and staffing trends year-over-year. Performance data is included to further illustrate and justify resources to support department programs and to illustrate major themes, challenges, or opportunities.



## Guide to the FY 2022 Proposed Budget

### Volume II

#### Capital Improvement Program

This section summarizes the Capital Improvement Program (CIP) including the proposed funding plan and anticipated operating impact for each project. The CIP is a six-year capital plan which provides a description for each of the capital projects and is organized into general project categories of Completed Projects, Previously Authorized Projects, County Capital Projects, Transportation Projects, and School Capital Projects. Though the CIP includes planned expenditures for six years, appropriations are only made for the proposed fiscal year.

#### Debt Service Fund and Other Funds

The other sections within Volume 2 describe various funds administered by the County (in addition to the General Fund) for a number of specific purposes. Debt Service Funds account for the accumulation of resources for the payment of general long-term debt (principal, interest, and other related costs).

Other funds include funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Revenues associated with these funds include special improvement taxes, revenues from the state and federal governments, and transfers from other funds.



## Guide to the FY 2022 Proposed Budget

### Budget Development Calendar

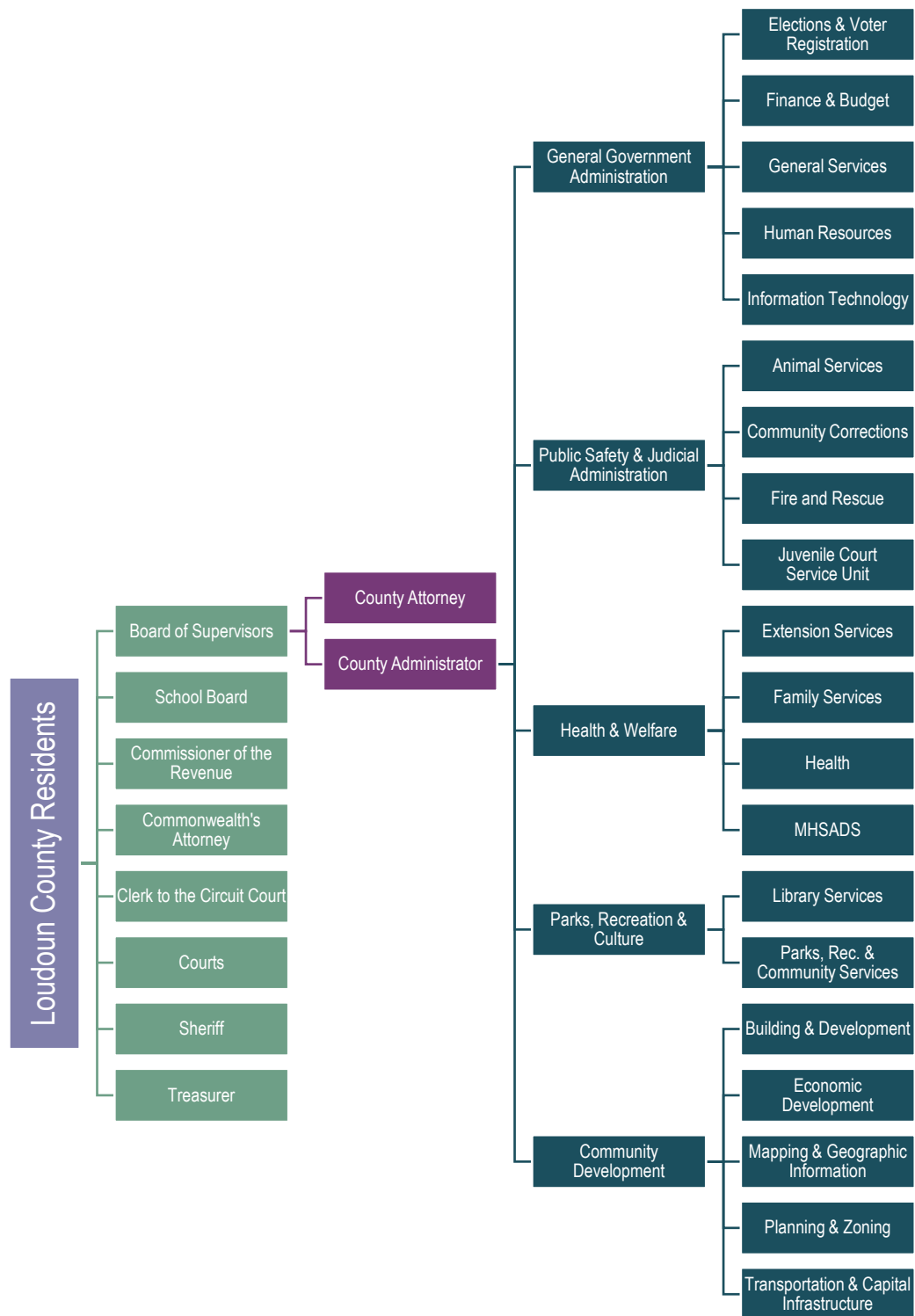
The calendar describes the County's internal budget process, which highlights the monthly activities required of County departments, as well as the external (or public) process, which highlights the role of the Board of Supervisors, its standing committees, and the public in the development process.

	Internal Process		External (Public) Process
2020	Departments begin <b>evaluating program resource needs</b> using performance data.	July	FGOEDC receives <b>FY 2022 economic outlook</b> information.
	Departments submit <b>prioritized resource requests</b> for review by Finance and Budget and County Administration.	October	FGOEDC and Board provide <b>preliminary budget guidance</b> .
	Finance and Budget develops <b>preliminary funding scenarios</b> for County Administrator's consideration.	December	FGOEDC is briefed on <b>final budget guidance</b> .
2021	Commissioner of the Revenue finalizes <b>assessment data</b> . Staff finalizes <b>funding scenario(s)</b> and produces budget document.	January	Board issues <b>final budget guidance</b> .
	Departments <b>prepare for work sessions</b> with Board.	February	County Administrator <b>presents FY 2022 Proposed Budget</b> . FGOEDC begins work sessions on Capital Improvement Program.
	Departments participate in <b>work sessions</b> on the operating and capital budgets.	March	Board holds <b>work sessions</b> to discuss FY 2022 Proposed Budget.
	Finance and Budget produces <b>adopted budget and budget story</b> documents.	April	Board <b>adopts</b> FY 2022 Budget.



## Guide to the FY 2022 Proposed Budget

### Organizational Overview

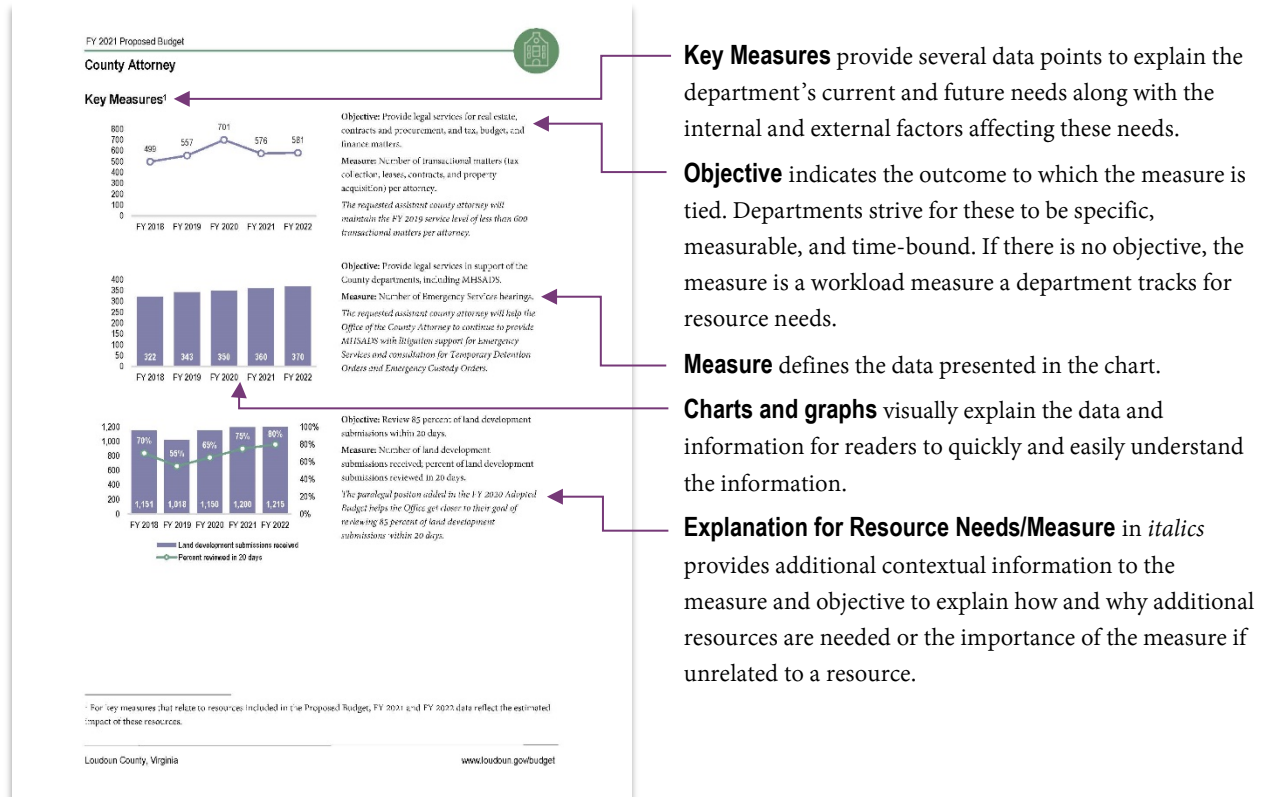




## Guide to the FY 2022 Proposed Budget

### Performance Measures

The FY 2022 Proposed Budget is designed to provide information in a clear format, notably in displaying performance measures. To fully explain resource needs and factors affecting the department, a Key Measures section visually represents performance measures. Explanations accompany these visuals to provide a clear story to the department's needs.







## Guide to the FY 2022 Proposed Budget

### Budget Themes

The FY 2022 Proposed Budget displays countywide themes to better understand and discuss resource needs with decision makers and the public. These themes helped to facilitate a strategic discussion of the County's resource needs. The themes are as follows:

#### Board

Resources within this theme connect are department priorities that align with strategic themes and various Board Member Initiatives. Examples include a historic preservation planner which will help support Board initiatives such as the county courthouse historic designation, the courthouse grounds path to freedom, and the confederate and segregationist inventory and an outreach coordinator for County Administration which will provide targeted, bilingual communication to communities, supporting the priority to serve undocumented communities.

#### Capital Facility Openings

Resources within this theme connect with planned openings of capital facilities. This theme indicates the pre-planned nature of these resource needs and their necessity in the success and use of the new capital facility. For example, the FY 2022 Proposed Budget includes staff for the new Hanson Park, the Courthouse Expansion Project, and Sterling Community Center.

#### Community Wellness and Resiliency

Many of the health and human services departments' resource needs are for the provision of community-based services that promote mental health, wellness, and resiliency. Examples in the FY 2022 Proposed Budget include an epidemiologist for the Health Department to help meet the growing communicable disease needs of Loudoun County, resources to support 24/7 residential services in eight group homes and 11 supervised living facilities for Mental Health, Substance Abuse, and Developmental Services.

#### Evolving Development Patterns

As Loudoun County continues to grow and still maintain thriving rural areas, the resulting evolving development patterns – from a suburban and rural County to one which includes increasing urban areas – creates additional and increasingly complex work for community development departments. For example, the Department of Building and Development's budget includes an assistant erosion and sediment control program manager to keep up with the increased workload and will provide complaint resolution and inspection oversight.

#### Fiscal Responsibility

Loudoun County values the prudent use of Loudoun's taxpayer dollars. Resource needs in FY 2022 relating to this include assessors for the Commissioner of Revenue. These positions will allow the County to better leverage revenue through more accurate review of business personal property filings, which is crucial to understanding the County's revenue picture.

#### FTE Authority

Several departments requested FTE Authority only, indicating that expenditures associated with the requested personnel, or full-time equivalent (FTE), are funded through reallocation of department budget, existing or projected program revenue, grant awards, or other funds. Needs associated with this theme could be identified as not increasing the use of local tax funding. Grant-funded positions authorized allow the County to fund critical positions should funding cease.



## Guide to the FY 2022 Proposed Budget

### Internal Support

As the County has grown in population and in staff, administrative and internal operations support has not always kept pace. Many of the requests for internal support were due to managerial or subject matter expert staff conducting administrative duties which reduced their capacity to carry out the core duties of their positions. For example, an employee relations analyst for Human Resources will help maintain service requests for these issues, which will better meet the service expectations of employees, managers, and executives. Additional administrative positions for Parks, Recreation, and Community Services and the Treasurer will help these departments provide their core services.

### Judicial Administration

Providing support to the judicial administration in Loudoun County serves the residents in ensuring legal processes are timely and efficient. Resources in this theme include a recording clerk for the Clerk of the Circuit Court due to the increased workload in notary oaths, marriage licenses, and land records recordings.

### Public and Life Safety

Loudoun County prioritizes public and life safety and includes several resources tied to this need in the FY 2022 Proposed Budget. Resources such as several uniformed fire officers for the Emergency Communications Center, a probation officer for Community Corrections, and resources for the Special Victims Unit for the Commonwealth's Attorney will support maintaining public and life safety in Loudoun County.

### Span of Control

Similar to the internal support theme, as the County has grown in population and staff, the need for more management resources has been identified countywide. Examples include the technology manager in Fire and Rescue and the division manager for Fleet in General Services.

### Support to the CIP

As the Capital Improvement Program (CIP) has grown in both size and complexity, the need for resources to support and implement it has also grown. The senior management analyst for debt in the Department of Finance and Budget will allow for continued evaluation of use the use debt, which support the County's CIP. Other examples include a GIS systems administrator for DIT to help support the expanded servers to support the growing GeoHub and utility engineer for the Department of Transportation and Capital Infrastructure to support project utility coordination.

### Technology

As the County grows, increased technology resources are necessary to increase efficiency for staff and to keep up with service demands. The Department of Information Technology's needs include vital security staffing needs to continue to support the County's growing network and technology use.



## Proposed Budget Overview

On January 5, 2021, the Board of Supervisors directed the County Administrator to prepare the FY 2022 Proposed Budget with revenue generated at one cent above the equalized rate with options to increase and decrease the real property tax rate by one cent. Due to positive shifts in the revenue outlook for real property and a decrease in the LCPS transfer amount compared with the forecast used for final budget guidance, the maximum scenario presented in the FY 2022 Proposed Budget is an option to increase one-half cent above the FY 2022 Proposed Budget real property tax rate of \$1.005 to \$1.010.

### Concepts

#### General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The majority of the County's revenues flow through the General Fund and fund salaries and benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund's main source of revenue is general property taxes, which are levied on residential and commercial property as well as vehicles, machinery, and other personal property.

#### Local Tax Funding (LTF)

The concept of *local tax funding* in Loudoun's budget terminology is a specific set of revenue sources that are used to guide the split of funding between Loudoun County Government and the Schools Division. Traditionally, new local tax funding is divided between Loudoun County Government and the Schools Division using a ratio of 34 percent and 66 percent following the funding of year-over-year changes in debt and capital needs.<sup>1</sup> This revenue split is an important basis for building the budget, generally guiding the amount of funding available within new revenue for County Government and Schools Division needs.

#### Equalized Tax Rate

The equalized real property tax rate is the tax rate that will generate the same level of real property revenue that was generated in the prior tax year. The equalized rate considers changes in property value ("appreciation" or "depreciation") not new construction.

#### Current Tax Rate

The current real property tax rate is the tax rate from the previous budget year. For Tax Year 2020 (calendar year 2020), the current real property tax rate was \$1.035 per \$100 of assessed value. The FY 2022 Proposed Budget reflects a real property tax rate of \$1.005 per \$100 of assessed value.

#### Appropriations Categories

Revenues and expenditures are shown as operating, debt, and capital appropriations. Operating appropriations are those that generally support regular County and School Division operations. Debt appropriations are those that support debt service

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<sup>1</sup> This split is a guide to preparing the Proposed Budget and may slightly vary depending on the amount of LTF needed to fund the Schools Division request.



## Proposed Budget Overview

payments and tax district funds. Capital appropriations are those that support capital facility construction, renovation, and repair and major capital equipment purchases.

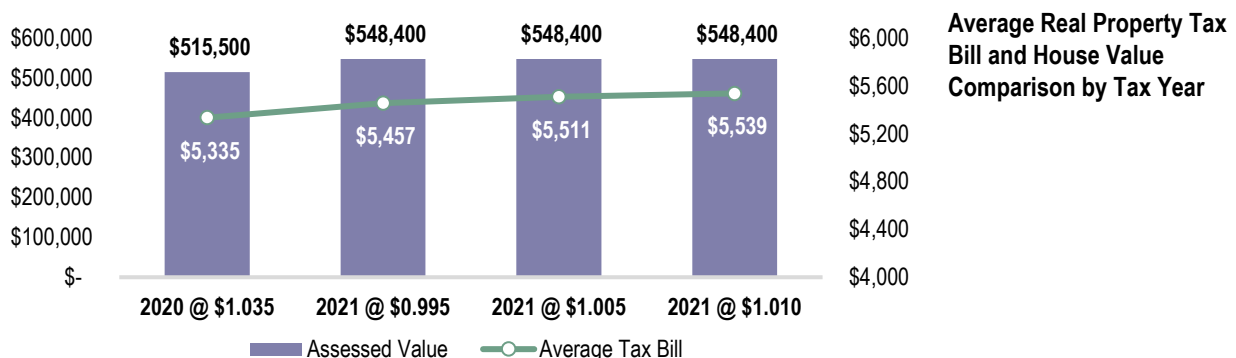
### Summary of Budget Guidance

The table below summarizes the impact of the three tax rate scenarios of the Board's budget guidance. The FY 2022 Proposed Budget is prepared with revenues available at the real property tax rate of \$1.005, one-half cent above the equalized real property tax rate of \$1.000. The following pages provide additional information about the three scenarios summarized below.

	FY 2022 Alternate \$0.995	FY 2022 Proposed \$1.005	FY 2022 Alternate \$1.010
Total New Local Tax Funding	\$186,256,990	\$196,146,690	\$201,091,390
Change in Capital/Debt	45,337,462	45,337,462	45,337,462
<b>Net New Local Tax Funding</b>	<b>\$140,919,528</b>	<b>\$150,809,228</b>	<b>\$155,753,928</b>
<b>Share of New Revenue</b>			
LCPS Share of New Revenue	\$91,448,191	\$96,981,872	\$96,981,872
LCPS Percentage Share of New Revenue	65%	64%	62%
County Share of New Revenue	\$49,471,337	\$53,827,356	\$58,772,056
County Percentage Share of New Revenue	35%	36%	38%
<b>Funding Gap</b>			
LCPS Gap <sup>1</sup>	\$5,533,681	\$0	\$0

### Average Homeowner Real Property Tax Bill

The chart below compares the annual real property tax bill for the average value of a completed home in Loudoun County on January 1, 2020, under the current real property tax rate of \$1.035 with the average valuation and tax bill for these same homes under the three tax rate scenarios referenced above. For the mix of homes (single-family detached, townhouse, and condominium) that existed on January 1, 2020, the average value was \$515,500. The average value of these same homes on January 1, 2021, is \$548,400 (per the January 22, 2021, assessment summary from the Commissioner of the Revenue).



<sup>1</sup> Based on the School Board's adopted FY 2022 budget request.



## Proposed Budget Overview

### Local Tax Funding Revenue Sources

The table below includes a summary of available local tax funding at the various tax rates identified in the Board's guidance. Each cent of the proposed tax rate for Tax Year 2021 approximates \$9.890 million in recurring revenue.

Revenue Category	FY 2021 Adopted \$1.035	FY 2022 Alternate \$0.995	FY 2022 Proposed \$1.005	FY 2022 Alternate \$1.010
<b>Real Property</b>				
General Real Property Taxes	\$939,602,140	\$940,260,960	\$949,833,660	\$954,620,060
Public Service Property Taxes	32,854,560	31,515,000	31,831,800	31,990,100
Penalties & Interest	9,150,000	9,150,000	9,150,000	9,150,000
<b>Personal Property</b>				
Computer Equipment	\$394,508,100	\$586,830,000	\$586,830,000	\$586,830,000
General Personal Property	209,722,800	203,130,440	203,130,440	203,130,440
Machinery & Tools	2,430,900	2,300,000	2,300,000	2,300,000
Heavy Equipment	1,862,000	1,975,000	1,975,000	1,975,000
Aircraft	50,000	50,000	50,000	50,000
Mobile Homes	13,870	14,880	15,000	15,000
<b>Other Local Taxes</b>				
Sales Tax	\$81,311,500	82,938,000	82,938,000	82,938,000
Consumer Utility Taxes	11,434,500	11,929,000	11,929,000	11,929,000
Short-Term Rental Tax	564,400	452,300	452,300	452,300
Transient Occupancy Tax	2,783,740	2,000,000	2,000,000	2,000,000
<b>Subtotal – LTF</b>	<b>\$1,686,288,510</b>	<b>\$1,872,545,500</b>	<b>\$1,882,435,200</b>	<b>\$1,887,379,900</b>
<b>Use of Fund Balance</b>	<b>\$40,000,000</b>	<b>\$40,000,000</b>	<b>\$40,000,000</b>	<b>\$40,000,000</b>
<b>Total – LTF</b>	<b>\$1,726,288,510</b>	<b>\$1,912,545,500</b>	<b>\$1,922,435,200</b>	<b>\$1,927,379,900</b>
<b>Average Homeowner Tax Bill</b>	<b>\$5,335</b>	<b>\$5,457</b>	<b>\$5,511</b>	<b>\$5,539</b>



## Proposed Budget Overview

### Schedule of Appropriations

A portion of the County's LTF remains in the General Fund to fund departmental operations and an additional amount is transferred to other funds to augment those funds' other sources of revenue to fully fund other County and LCPS operations.

The table below summarizes each fund's total appropriation level in terms of expenditures, revenues (non-local tax funding sources), and local tax funding. The schedule of appropriations is based upon the revenue available at the real property rate of \$1.005.

#### FY 2022 Proposed Appropriations Schedule<sup>1</sup>

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
<b>Operating Appropriations</b>				
County General Fund <sup>2</sup>	\$694,610,376.30	\$214,718,334.00	\$479,892,042.30	25.0%
School Operating Fund	1,492,724,899.00	450,028,128.00	1,042,696,771.00	54.2%
School Grant Fund	29,918,334.00	29,918,334.00	0.00	0.0%
School Lease Purchase Fund	10,002,000.00	10,002,000.00	0.00	0.0%
School Nutrition Fund	37,162,564.00	37,162,564.00	0.00	0.0%
Children's Services Act Fund	9,554,193.00	5,869,193.00	3,685,000.00	0.2%
Dulles Town Center CDA Fund	3,500,000.00	3,500,000.00	0.00	0.0%
EMS Transport Fund	5,225,000.00	5,225,000.00	0.00	0.0%
Housing Fund	5,000,000.00	5,000,000.00	0.00	0.0%
Legal Resource Center Fund	120,847.00	44,980.00	75,867.00	0.0%
Metro Garages Fund	1,995,578.00	1,995,578.00	0.00	0.0%
Other Special Revenue Funds	91,000.00	91,000.00	0.00	0.0%
Rental Assistance Program Fund	9,767,953.00	9,525,563.00	242,390.00	0.0%
Restricted Use TOT Fund	3,065,000.00	3,065,000.00	0.00	0.0%
Self-Insurance Fund	5,455,700.00	0.00	5,455,700.00	0.3%
State and Federal Grant Fund	4,189,545.00	4,189,545.00	0.00	0.0%
<b>Subtotal – Operating Appropriations</b>	<b>\$2,312,382,989.30</b>	<b>\$780,335,219.00</b>	<b>\$1,532,047,770.30</b>	<b>79.7%</b>
<b>Debt Appropriations</b>				
County Government	\$90,317,178.00	\$28,706,176.00	\$61,611,002.00	3.2%
School System	143,034,799.00	5,974,969.00	137,059,830.00	7.1%
Greenlea Tax District	44,038.00	44,038.00	0.00	0.0%
Route 28 Special Improvements Fund	12,709,100.00	12,709,100.00	0.00	0.0%
Tall Oaks Water & Sewer Fund	60,572.00	60,572.00	0.00	0.0%
<b>Subtotal – Debt Appropriations</b>	<b>\$246,165,687.00</b>	<b>\$47,494,855.00</b>	<b>\$198,670,832.00</b>	<b>10.3%</b>
<b>Capital Appropriations</b>				
County Government Capital Projects	\$257,951,671.64	\$144,478,073.94	\$113,473,597.70	5.9%

<sup>1</sup> Sums may not equal due to rounding.

<sup>2</sup> Expenditures and revenues include landfill fee revenues transferred to the Capital Projects Fund.



## Proposed Budget Overview

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
County Asset Preservation Program	11,720,000.00	100,000.00	11,620,000.00	0.6%
School System Capital Projects	163,990,000.00	149,626,000.00	14,364,000.00	0.7%
School System Asset Preservation	24,543,000.00	0.00	24,543,000.00	1.3%
Capital Projects Financing Fund	216,112,276.00	216,112,276.00	0.00	0.0%
Major Equipment Replacement Fund	4,000,000.00	0.00	4,000,000.00	0.2%
Public Facilities Trust Fund	3,862,571.94	3,862,571.94	0.00	0.0%
Transportation District Fund	81,836,285.30	58,120,285.30	23,716,000.00	1.2%
<b>Subtotal – Capital Appropriations</b>	<b>\$764,015,804.88</b>	<b>\$572,299,207.18</b>	<b>\$191,716,597.70</b>	<b>10.0%</b>
<b>Total – Appropriations</b>	<b>\$3,322,564,481.18</b>	<b>\$1,400,129,281.18</b>	<b>\$1,922,435,200.00</b>	<b>100.0%</b>

Absent specific guidance from the Board of Supervisors, new local tax funding is dedicated to first year-over-year increases in capital and debt service needs. By fully funding capital and debt needs with new local tax funding, the County and School Division's operating budgets are impacted by the Board's guidance to prepare scenarios at various tax rates. The tables below display the appropriations schedules for real property tax rate scenarios of \$0.995 and \$1.010.

### Schedule of Appropriations at \$0.995

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
County General Fund	\$690,077,156.30	\$214,635,834.00	\$475,441,322.30	24.9%
School Operating Fund	1,487,191,218.00	450,028,128.00	1,037,163,090.00	54.2%
All Other Operating Funds	125,047,714.00	115,588,757.00	9,458,957.00	0.5%
<b>Subtotal – Operating Appropriations</b>	<b>\$2,302,316,088.30</b>	<b>\$780,252,719.00</b>	<b>\$1,522,063,369.30</b>	<b>79.6%</b>
<b>Subtotal – Debt Appropriations</b>	<b>\$246,165,687.00</b>	<b>\$47,494,855.00</b>	<b>\$198,670,832.00</b>	<b>10.4%</b>
<b>Subtotal – Capital Appropriations</b>	<b>\$764,015,804.88</b>	<b>\$572,299,207.18</b>	<b>\$191,716,597.70</b>	<b>10.0%</b>
Unallocated Balance	94,701.00	0.00	94,701.00	0.0%
<b>Total – Appropriations</b>	<b>\$3,312,592,281.18</b>	<b>\$1,400,046,781.18</b>	<b>\$1,912,545,500.00</b>	<b>100.0%</b>

### Schedule of Appropriations at \$1.010

Appropriation Category	Expenditures	Revenue	Local Tax Funding	% of Total LTF
County General Fund	\$697,967,009.30	\$214,744,427.00	\$483,222,582.30	25.1%
School Operating Fund	1,492,724,899.00	450,028,128.00	1,042,696,771.00	54.1%
All Other Operating Funds	125,047,714.00	115,588,757.00	9,458,957.00	0.5%
<b>Subtotal – Operating Appropriations</b>	<b>\$2,315,739,622.30</b>	<b>\$780,361,312.00</b>	<b>\$1,535,378,310.30</b>	<b>79.7%</b>
<b>Subtotal – Debt Appropriations</b>	<b>\$246,165,687.00</b>	<b>\$47,494,855.00</b>	<b>\$198,670,832.00</b>	<b>10.3%</b>
<b>Subtotal – Capital Appropriations</b>	<b>\$764,015,804.88</b>	<b>\$572,299,207.18</b>	<b>\$191,716,597.70</b>	<b>9.9%</b>
Unallocated Balance	1,614,160.00	0	1,614,160.00	0.1%
<b>Total – Appropriations</b>	<b>\$3,327,535,274.18</b>	<b>\$1,400,155,374.18</b>	<b>\$1,927,379,900.00</b>	<b>100.0%</b>



## Proposed Budget Overview

### Comparison of Appropriations

The table below compares the FY 2022 Proposed appropriation level (or “Expenditures” column from the table on the previous page) to the FY 2021 Adopted appropriation level. The FY 2022 Proposed Budget includes an overall \$294.2 million increase in expenditures, or 9.7 percent. This year-over-year includes a \$118.3 million in increased capital appropriations related to the 6-Year Capital Improvement Program (CIP), \$11.4 million for increased debt appropriations, \$119.7 million for School appropriations net of the \$60 million reserve for LCPS included in the FY 2021 Adopted Budget, and \$44.8 million for increased County operating appropriations.

#### Comparison of Appropriations, FY 2021 Adopted and FY 2022 Proposed

Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
<b>Operating Appropriations</b>			
County General Fund	\$645,290,546.63	\$694,610,376.30	\$49,319,829.67
School Operating Fund	1,319,089,606.00	1,492,724,899.00	173,635,293.00
School Grant Fund	27,875,323.00	29,918,334.00	2,043,011.00
School Lease Purchase Fund	10,002,000.00	10,002,000.00	0.00
School Nutrition Fund	33,124,140.00	37,162,564.00	4,038,424.00
Children’s Services Act Fund	9,301,500.00	9,554,193.00	252,693.00
Dulles Town Center CDA Fund	3,500,000.00	3,500,000.00	0.00
EMS Transport Reimbursement Program Fund	5,600,000.00	5,225,000.00	(375,000.00)
Housing Fund	5,000,000.00	5,000,000.00	0.00
Legal Resource Center Fund	116,625.00	120,847.00	4,222.00
Metro Garages Fund	2,373,567.00	1,995,578.00	(377,989.00)
Other Special Revenue Funds	91,000.00	91,000.00	0.00
Rental Assistance Program Fund	9,657,187.00	9,767,953.00	110,766.00
Restricted Use Transient Occupancy Tax Fund	4,071,700.00	3,065,000.00	(1,006,700.00)
Self-Insurance Fund	5,455,700.00	5,455,700.00	0.00
State and Federal Grant Fund	3,959,061.00	4,189,545.00	230,484.00
<b>Subtotal – Operating Appropriations</b>	<b>\$2,084,507,955.63</b>	<b>\$2,312,382,989.30</b>	<b>\$227,875,033.67</b>
<b>Debt Appropriations</b>			
County Government	\$71,427,858.00	\$90,317,178.00	\$18,889,320.00
School System	149,545,510.00	143,034,799.00	(6,510,711.00)
Greenlea Tax District	44,038.00	44,038.00	0.00
Route 28 Special Improvements Fund	13,671,900.00	12,709,100.00	(962,800.00)
Tall Oaks Water & Sewer Special Revenue Fund	60,572.00	60,572.00	0.00
<b>Subtotal – Debt Appropriations</b>	<b>\$234,749,878.00</b>	<b>\$246,165,687.00</b>	<b>\$11,415,809.00</b>
<b>Capital Appropriations</b>			
County Government Capital Projects	\$248,362,489.53	\$257,951,671.64	\$9,589,182.11
County Asset Preservation Program	11,495,000.00	11,720,000.00	225,000.00
School System Capital Projects	87,275,000.00	163,990,000.00	76,715,000.00





## Proposed Budget Overview

Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
School System Asset Preservation	24,261,000.00	24,543,000.00	282,000.00
Capital Projects Financing Fund	127,147,873.69	216,112,276.00	88,964,402.31
Major Equipment Replacement Fund	2,000,000.00	4,000,000.00	2,000,000.00
Public Facilities Trust Fund	21,153,431.79	3,862,571.94	(17,290,859.85)
Transportation District Fund	124,061,280.35	81,836,285.30	(42,224,995.05)
<b>Subtotal – Capital Appropriations</b>	<b>\$645,756,075.36</b>	<b>\$764,015,804.88</b>	<b>\$118,259,729.52</b>
<b>LCPS Reserve<sup>1</sup></b>	<b>\$60,000,000</b>	<b>\$0</b>	<b>(\$60,000,000)</b>
<b>Unallocated Balance</b>	<b>\$3,333,420</b>	<b>\$0</b>	<b>(\$3,333,420)</b>
<b>Total Appropriations</b>	<b>\$3,028,347,328.99</b>	<b>\$3,322,564,481.18</b>	<b>\$294,217,152.19</b>

<sup>1</sup> The LCPS reserve was established as part of the adoption of the FY 2021 budget in anticipation of revenue declines from the pandemic. These funds, however, were re-apportioned to LCPS for the FY 2022 base budget.





## Proposed Budget Overview

### Comparison of Local Tax Funding

The FY 2022 Proposed budget uses \$1.9 billion in local tax funding for all appropriated funds at the real property tax rate of \$1.005. The use of local tax funding is \$196.1 million higher than the FY 2021 Adopted Budget. Local tax support for the County's General Fund increased by \$56.6 million or 13.4 percent, while the local tax transfer for the School operating fund increased by \$157.0 million or 17.7 percent<sup>1</sup>.

#### Comparison of the Use of Local Tax Funding, FY 2021 Adopted and FY 2022 Proposed

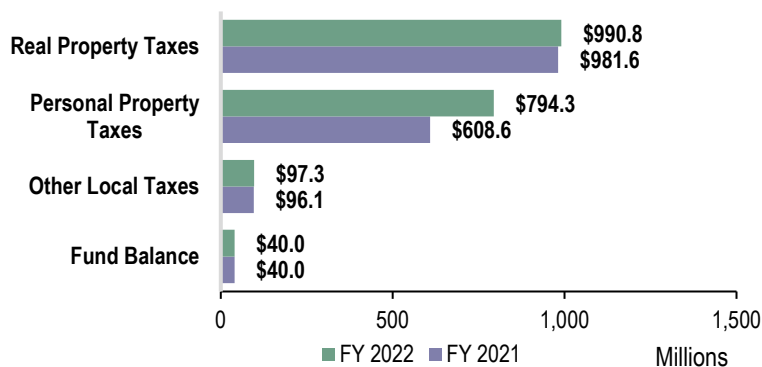
Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
<b>Operating Appropriations</b>			
County General Fund	\$423,300,488.63	\$479,892,042.30	\$56,591,553.67
School Operating Fund	885,714,899.00	1,042,696,771.00	156,981,872.00
School Grant Fund	0.00	0.00	0.00
School Lease Purchase Fund	0.00	0.00	0.00
School Nutrition Fund	0.00	0.00	0.00
Children's Services Act Fund	3,185,000.00	3,685,000.00	500,000.00
Dulles Town Center CDA Fund	0.00	0.00	0.00
EMS Transport Reimbursement Program Fund	0.00	0.00	0.00
Housing Fund	0.00	0.00	0.00
Legal Resource Center Fund	71,645.00	75,867.00	4,222.00
Metro Garages Fund	0.00	0.00	0.00
Other Special Revenue Funds	0.00	0.00	0.00
Rental Assistance Program Fund	177,390.00	242,390.00	65,000.00
Restricted Use Transient Occupancy Tax Fund	0.00	0.00	0.00
Self-Insurance Fund	5,455,700.00	5,455,700.00	0.00
State and Federal Grant Fund	0.00	0.00	0.00
<b>Subtotal – Operating Appropriations</b>	<b>\$1,317,905,122.63</b>	<b>\$1,532,047,770.30</b>	<b>\$214,142,647.67</b>
<b>Debt Appropriations</b>			
County Government	\$57,708,419.54	\$61,611,002.00	\$3,902,582.46
School System	141,137,778.96	137,059,830.00	(4,077,948.96)
Greenlea Tax District	0.00	0.00	0.00
Route 28 Special Improvements Fund	0.00	0.00	0.00
Tall Oaks Water & Sewer Special Revenue Fund	0.00	0.00	0.00
<b>Subtotal – Debt Appropriations</b>	<b>\$198,846,198.50</b>	<b>\$198,670,832.00</b>	<b>(\$175,366.50)</b>

<sup>1</sup> The year-over-year change in the School Operating Fund is based on the FY 2021 Adopted Budget, which excluded a \$60 million LCPS reserve in anticipation of revenue declines from the pandemic. These funds, however, were re-apportioned to LCPS for the FY 2022 base budget. Had these funds not been reserved in FY 2021, the increased LTF in the School Operating Fund would have been \$97.0, and FY 2022 Local Tax Funding would have represented an increase of 10.3 percent.



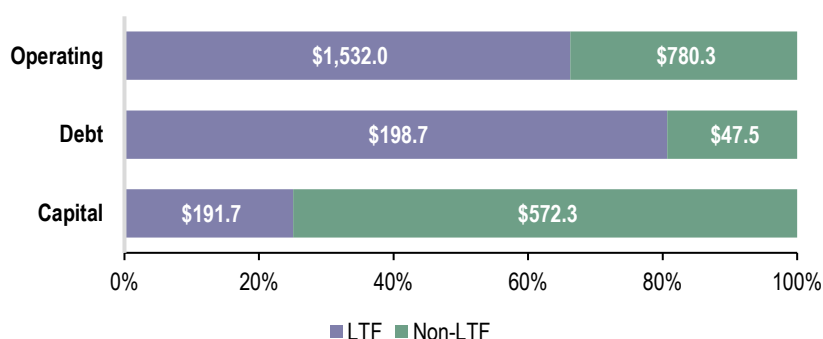
## Proposed Budget Overview

Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
<b>Capital Appropriations</b>			
County Government Capital Projects	\$65,490,196.36	\$113,473,597.70	\$47,983,401.34
County Asset Preservation Program	11,395,000.00	11,620,000.00	225,000.00
School System Capital Projects	24,420,000.00	14,364,000.00	(10,056,000.00)
School System Asset Preservation	24,261,000.00	24,543,000.00	282,000.00
Capital Projects Financing Fund	0.00	0.00	0.00
Major Equipment Replacement Fund	2,000,000.00	4,000,000.00	2,000,000.00
Public Facilities Trust Fund	0.00	0.00	0.00
Transportation District Fund	18,637,572.51	23,716,000.00	5,078,427.49
<b>Subtotal – Capital Appropriations</b>	<b>\$146,203,768.87</b>	<b>\$191,716,597.70</b>	<b>\$45,512,828.83</b>
<b>LCPS Reserve<sup>1</sup></b>	<b>\$60,000,000.00</b>	<b>\$0.00</b>	<b>(\$60,000,000.00)</b>
<b>Unallocated Balance</b>	<b>\$3,333,420.00</b>	<b>\$0.00</b>	<b>(\$3,333,420.00)</b>
<b>Total – Local Tax Funding</b>	<b>\$1,726,288,510.00</b>	<b>\$1,922,435,200.00</b>	<b>\$196,146,690.00</b>



### Comparison of Local Tax Funding Sources

Substantial growth in the data center industry is reflected in the year-over-year increase in budgeted personal property taxes (especially on computer equipment).



### Comparison of Funding Sources by Appropriations Category

Capital funds leverage substantial non-local tax funding sources.

<sup>1</sup> The LCPS reserve was established as part of the adoption of the FY 2021 budget in anticipation of revenue declines from the pandemic. These funds, however, were re-apportioned to LCPS for the FY 2022 base budget.



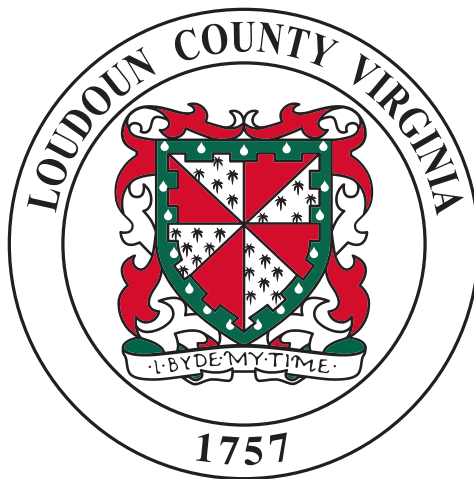
## Proposed Budget Overview

### General Fund Summary

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The General Fund totals \$2,137,153,534 for the FY 2022 Proposed Budget. The majority of the County's revenues flow through the General Fund and fund salaries, benefits, internal service charges, materials and supplies, and other typical operating costs. The General Fund's main source of revenue is property taxes, which are levied on residential and commercial property as well as vehicles, machinery, and other personal property. The *General Fund Revenue and Trends* section of this document details each of the General Fund's revenue sources, and a brief overview of expenditures can be found below.

FY 2023 Projected is shown for illustrative purposes only. Personnel has been escalated by 3 percent, which is consistent with year-over-year changes in this category. Operating and maintenance has been escalated by 1 percent, consistent with inflation. Capital outlay in FY 2023 is likely to have similar one-time capital expenditures to FY 2021 (FY 2022 being unusually high due to specific resource requests). Revenue remains unchanged consistent with conservative projections.

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
<b>Expenditures</b>					
Personnel	\$376,181,103	\$414,009,684	\$452,676,147	\$486,506,677	\$501,101,878
Operating and Maintenance	984,547,790	1,071,484,712	1,124,361,208	1,275,903,996	1,288,663,036
Capital Outlay	2,771,220	2,298,290	3,637,733	6,208,801	3,637,733
Other Uses of Funds	301,678,254	333,174,738	370,545,692	368,534,060	368,534,060
<b>Total – Expenditures</b>	<b>\$1,665,178,368</b>	<b>\$1,820,967,424</b>	<b>\$1,951,220,780</b>	<b>\$2,137,153,534</b>	<b>\$2,161,936,707</b>
<b>Revenues</b>					
General Property Taxes	\$1,296,127,652	\$1,414,605,678	\$1,542,122,670	\$1,737,044,200	\$1,737,044,200
Other Local Taxes	164,062,365	173,145,186	170,242,740	170,856,200	170,856,200
Permits, Fees, and Licenses	25,850,493	21,733,966	23,874,129	25,078,859	25,078,859
Fines and Forfeitures	1,929,794	1,541,034	1,652,700	1,543,300	1,543,300
Use of Money and Property	24,414,455	21,480,879	14,927,544	5,340,562	5,340,562
Changes for Services	41,509,070	34,131,804	49,213,428	46,020,501	46,020,501
Miscellaneous Revenue	8,640,741	11,921,670	706,900	824,437	824,437
Recovered Costs	10,684,252	10,137,940	9,808,109	9,484,223	9,484,223
Intergovernmental – Commonwealth	88,740,239	90,634,777	88,415,916	86,656,282	86,656,282
Intergovernmental – Federal	10,448,333	28,720,766	9,130,259	9,442,201	9,442,201
Other Financing Sources	7,986,566	1,443,220	41,126,385	44,862,769	44,862,769
<b>Total – Revenues</b>	<b>\$1,680,393,959</b>	<b>\$1,809,496,920</b>	<b>\$1,951,220,780</b>	<b>\$2,137,153,534</b>	<b>\$2,137,153,534</b>





## Summary of Proposed Resource Requests

As part of the budget development process, departments proposed prioritized resource requests to be considered for funding in FY 2022. Based on the Board's guidance, the County Administrator prepared prioritized groupings of resource requests that could be funded within Proposed Budget at the proposed real property tax rate of \$1.005 as well as those that could be funded within the Board's two other tax rate scenarios at one cent above and below the proposed tax rate. The most critical organizational needs were prioritized within the revenue available at the rate of \$0.995. Those critical needs include fully funding implementation of classification and compensation, opening new facilities, supporting the execution of the capital improvement program (CIP), and Board strategic priorities.

The FY 2022 Proposed Budget continues the FY 2020 and 2021 concept of funding all positions that support the development and execution of the CIP within the Capital Projects Fund. Previously, those positions were budgeted in the General Fund and offset by a transfer from the Capital Projects Fund. These existing positions are charged directly to the Capital Projects Fund and can be funded by a variety of revenue sources; previously, the positions were funded exclusively by local tax funding. Two new CIP support positions in the Department of Transportation and Capital Infrastructure and one new CIP support position in the Department of Finance and Budget are presented within the FY 2022 Proposed Budget. In addition, one position in the Department of Information Technology will provide support to a planned CIP project, however, it will be funded through LTF<sup>1</sup>.

### Concepts

#### Resource Requests

Additional funding requests, or *resource requests*, are detailed for the Board's consideration during budget deliberations and are summarized in the Proposed Budget document, with further detail included in each department's narratives found in Volume 1. Resource requests are needed to either maintain or enhance a program's service level. Current service level requests are different from base budget operating and maintenance adjustments in that they have additional positions for the Board's consideration or are of a significant cost impact needing the Board's authorization.

### Requests within Tax Rate Scenarios

The FY 2022 Proposed Budget is balanced and proposed to be funded at the real property tax rate of \$1.005. If the real property tax rate were decreased to \$0.995, requests have been identified to be funded within that rate. If the real property tax rate was increased to \$1.010, additional requests have been identified for funding as well. The \$0.995 scenario requires a reduction from the \$1.005 Proposed Budget of \$4.5 million of County-only resources; the \$1.010 scenario adds \$3.2 million of County-only resources to the \$1.005 scenario.

Each scenario prioritizes and funds requests that support the opening of new capital facilities, the CIP, Board strategic initiatives, and those which require only FTE authority. These four categories total \$10.8 million and 86.01 FTE. The table below further summarizes the additional resource requests that are funded within each of these tax rate scenarios.

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<sup>1</sup> Though the need for this position is driven by the expansion of servers due to the CIP project, this position is intended to add capacity to the entire team and will not be exclusively dedicated to these GIS servers; the position is not proposed to be charged to the CIP and is therefore funded with LTF in the General Fund.



## Summary of Proposed Resource Requests

	\$0.995 Scenario	\$1.005 Proposed Budget	\$1.010 Scenario
<b>Value of Requests</b>	\$13.0 million	\$17.5 million	\$20.8 million
<b>FTE</b>	100.14 FTE	138.14 FTE	166.14 FTE
<b>Pay</b>	3% Merit & Step Increase	3% Merit & Step Increase	3% Merit & Step Increase
<b>Details</b>	<ul style="list-style-type: none"><li>• New capital facilities</li><li>• Support to the CIP<ul style="list-style-type: none"><li>• FTE authority</li><li>• Board Priorities</li></ul></li><li>• Some department 1<sup>st</sup> priorities</li></ul>	<ul style="list-style-type: none"><li>• \$0.995 Scenario, plus:</li><li>• Through department 1<sup>st</sup> and 2<sup>nd</sup> priorities</li></ul>	<ul style="list-style-type: none"><li>• The \$1.005 Scenario, plus:</li><li>• All other department priorities</li></ul>

Resources funded at \$0.995 real property tax rate support critical services and are vital to County operations. The resources funded within the \$1.005 proposed budget are intended to be supportive of the Board's potential strategies and initiatives and will be advantageous to execute programs prioritized by the Board. The additional resources included in the \$1.010 scenario will further enable departments to execute Board priorities and continue to maintain or enhance service levels to County residents.

The FY 2022 Proposed Budget is based upon the \$1.005 tax rate. The requests included in the proposed budget are critical to County operations. The County grows by approximately 10,000 residents every year, requiring additional resources to continue current service levels and programs. Additionally, as the County population grows, so do the complexity of services needed and issues County staff must face. County staff continues to perform at ever-increasing levels to address Board strategic goals, creating the need for additional positions to share increasingly complex workloads. In addition to implementing classification and compensation, opening new facilities, and supporting the CIP and other Board-directed programs, the \$1.005 scenario funds all department first priorities in addition to all second priorities. The Board will have to take action to add requests not funded within the \$1.005 Proposed Budget or to remove requests included in the Proposed Budget.

The tables on the following pages delineate which resources are funded within each of the tax rates in the Board's guidance (\$0.995, \$1.005, and \$1.010), including the half cent between the scenarios within the Proposed Budget (\$1.005). As noted earlier, prioritized above all others are those resources needed to 1) open capital facilities, 2) support development and execution of the CIP, 3) implement Board-directed programs, and 4) add FTE authority (no or positive local tax funding impact). These four categories can be funded within the \$0.995 scenario. Because Loudoun has traditionally adopted a real property tax rate rounded to the half cent, there is no additional prioritization within each half cent tax rate.





## Summary of Proposed Resource Requests

### Summary of Resource Requests Included in the Proposed Budget

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$0.995 Tax Rate					
Capital Facility Opening					
\$0.995	General Services (DGS)	System Maintenance Technicians	Capital Facility Opening	\$272,649	2.00
\$0.995	Parks, Recreation, and Community Services (PRCS)	Outdoor Maintenance Staff	Capital Facility Opening	\$347,334	3.00
\$0.995	PRCS	Lovettsville Community Center	Capital Facility Opening	\$66,165	2.00
\$0.995	PRCS	Sterling Community Center	Capital Facility Opening	\$169,021	2.00
\$0.995	PRCS	Hal & Berni Hanson Regional Park	Capital Facility Opening	\$2,790,153	24.88
\$0.995	Sheriff's Office	Courthouse Expansion, Phase III Staffing	Capital Facility Opening	\$1,983,268	17.00
Total	Capital Facility Opening			\$5,628,590	50.88
Support to the CIP					
\$0.995	Finance and Budget	Senior Management Analyst - Debt	CIP	\$19,375	1.00
\$0.995	Information Technology (DIT) <sup>1</sup>	GIS Systems Administrator	CIP	\$144,505	1.00
\$0.995	Transportation and Capital Infrastructure (DTCI)	Civil Engineers	CIP	\$22,146	2.00
\$0.995	DTCI	Utility Engineer	CIP	\$41,683	1.00
Total	Support to the CIP			\$227,709	5.00
FTE Authority					
\$0.995	DGS	Landfill Engineering Assistant	FTE	\$0	1.00

<sup>1</sup> Though the need for this position is driven by the expansion of servers due to the CIP project, this position is intended to add capacity to the entire team and will not be exclusively dedicated to these GIS servers; the position is not proposed to be charged to the CIP and is therefore funded with LTF in the General Fund.



## Summary of Proposed Resource Requests

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$0.995	DGS	Landfill Heavy Equipment Operator	FTE	\$0	1.00
\$0.995	DGS	Landfill Technology Support	FTE	\$0	1.00
\$0.995	DGS	Landfill Assistant Division Manager	FTE	\$0	1.00
\$0.995	DGS	Safety and Security Specialist	FTE	\$0	1.00
\$0.995	DGS	Quality Assurance Inspector	FTE	\$0	1.00
\$0.995	DGS	Fleet Administrative Coordinator	FTE	\$0	1.00
\$0.995	PRCS	CASA Expansion	FTE	(\$34,785)	2.93
<b>Total</b>	<b>FTE Authority</b>			<b>(\$34,785)</b>	<b>9.93</b>
<b>Board Strategic Initiatives</b>					
\$0.995	Multiple	Adult Drug Court Expansion	Board	\$913,993	5.00
\$0.995	Multiple	Body-Worn Cameras	Board	\$2,321,799	5.00
\$0.995	Multiple	Collective Bargaining	Board	\$966,263	5.00
\$0.995	Office of the County Administrator	Social Media Communications Manager	Board	\$129,997	1.00
\$0.995	Office of the County Administrator	Videographer	Board	\$114,568	1.00
\$0.995	PRCS	YAS Expansion	Board	\$61,618	1.33
\$0.995	PRCS	Trail Crew	Board	\$495,220	2.00
<b>Total</b>	<b>Board Strategic Initiatives</b>			<b>\$5,003,459</b>	<b>20.33</b>
<b>Department 1 Priorities</b>					
\$0.995	Commissioner of the Revenue	Business Tax Assessor and Senior Business Tax Assessor	1	\$201,495	2.00
\$0.995	Community Corrections	Probation Officers	1	\$207,967	2.00
\$0.995	DIT	Security Staff	1	\$239,610	2.00
\$0.995	Health	Epidemiologist	1	\$109,288	1.00
\$0.995	Human Resources (HR)	Employee Relations Analyst	1	\$112,966	1.00



## Summary of Proposed Resource Requests

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$0.995	Fire and Rescue (LCFR)	ECC Uniformed Fire Officers	1	\$945,692	4.00
\$0.995	Mental Health, Substance Abuse, and Disability Services (MHSADS)	Residential Services: Nursing and Facilities	1	\$399,024	2.00
<b>Total</b>	<b>\$0.995 Tax Rate</b>			<b>\$13,041,015</b>	<b>100.14</b>
<b>\$1.000 Tax Rate</b>					
\$1.000	Building and Development	Assistant ESC Program Manager	1	\$143,722	1.00
\$1.000	Clerk of the Circuit Court	Recording Clerk	1	\$75,919	1.00
\$1.000	DGS	Support Services Technician	1	\$79,921	1.00
\$1.000	Family Services (DFS)	Internal Operations and Controls	1	\$388,921	4.00
\$1.000	Office of the County Administrator	Outreach Coordinator	1	\$120,802	1.00
\$1.000	Planning and Zoning (DPZ)	Historic Preservation Principal Planner	1	\$143,138	1.00
\$1.000	PRCS	Admin Office Manager	1	\$99,988	1.00
\$1.000	Sheriff's Office	FOIA Coordinator	1	\$100,538	1.00
\$1.000	Treasurer	Operations Manager	1	\$106,168	1.00
<b>Total</b>	<b>\$1.000 Rate</b>			<b>\$14,300,133</b>	<b>112.14</b>
<b>\$1.005 Tax Rate</b>					
\$1.005	Commonwealth's Attorney	SVU Team	1	\$1,297,639	9.00
\$1.005	Regional Organization: NOVA EDA	Funding Request	1	\$50,000	-
<b>Total</b>	<b>Department 1 Priorities</b>			<b>\$4,822,800</b>	<b>35.00</b>
<b>Department 2 Priorities</b>					
\$1.005	Building and Development	Information Services Technician (Commercial Permitting)	2	\$95,812	1.00
\$1.005	Commonwealth's Attorney	Conviction Integrity and Post-Conviction Unit	2	\$362,052	3.00
\$1.005	Community Corrections	Pretrial Officer	2	\$103,984	1.00



## Summary of Proposed Resource Requests

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$1.005	DFS	Family Engagement and Preservation Supervisor & Fatherhood Specialist	2	\$236,580	2.00
\$1.005	DGS	Public Works Technician	2	\$87,256	1.00
\$1.005	DIT	Project Manager	2	\$129,435	1.00
\$1.005	DPZ	Zoning Admin Senior Planner	2	\$136,426	1.00
\$1.005	HR	Compensation Analyst	2	\$112,966	1.00
\$1.005	LCFR	Executive Assistant - Office of the Chief	2	\$106,764	1.00
\$1.005	MHSADS	Therapist: Same Day Access	2	\$109,903	1.00
\$1.005	Office of the County Administrator	Loan Programs Compliance Specialist	2	\$103,994	1.00
\$1.005	PRCS	Department Reorganization Phase 2	2	\$258,790	3.00
<b>Total</b>	<b>Department 2 Priorities</b>			<b>\$1,843,962</b>	<b>17.00</b>
<b>Total</b>	<b>\$1.005 Tax Rate</b>			<b>\$17,491,735</b>	<b>138.14</b>

In the following summary table, resource requests are listed by department prioritization within the \$1.010 tax rate scenario. Staff's recommendation is that the resource requests listed in the \$1.010 scenario should be considered only as additions to the budget, not as substitutions for higher priority items that are included in the \$1.005 Proposed Budget.

## Resource Requests in the \$1.010 Tax Rate Scenario

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
<b>Department 3 Priorities</b>					
\$1.010	Building and Development	Information Services Technician (Residential Permitting)	3	\$178,343	2.00
\$1.010	Commonwealth's Attorney	Pretrial Intervention	3	\$223,013	2.00
\$1.010	Community Corrections	Assistant Probation Officer	3	\$96,953	1.00
\$1.010	DFS	Homeless Assistance Team Supervisor and Data Administrator	3	\$235,153	2.00
\$1.010	DGS	Project Manager	3	\$132,454	1.00
\$1.010	DPZ	Land Use Review Principal Planner	3	\$143,138	1.00



## Summary of Proposed Resource Requests

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
\$1.010	LCFR	Logistics Technician – Delivery Driver	3	\$75,946	1.00
\$1.010	MHSADS	Youth Crisis Stabilization	3	\$207,453	1.00
\$1.010	Office of the County Administrator	Emergency Management Systems Administrator	3	\$124,205	1.00
\$1.010	PRCS	HR Recruiter	3	\$151,660	1.00
<b>Total</b>	<b>Department 3 Priorities</b>			<b>\$1,568,319</b>	<b>13.00</b>
<b>Department 4 Priorities</b>					
\$1.010	Community Corrections	Administrative Assistant	4	\$77,054	1.00
\$1.010	DFS	CSA Supervisor	4	\$97,355	1.00
\$1.010	DGS	Project Manager - Projects and Planning	4	\$149,890	1.00
\$1.010	LCFR	Fire Inspections Supervisor	4	\$259,554	1.00
\$1.010	PRCS	BRNP Maintenance Supervisor	4	\$122,670	1.00
<b>Total</b>	<b>Department 4 Priorities</b>			<b>\$706,523</b>	<b>5.00</b>
<b>Department 5 Priorities</b>					
\$1.010	DGS	Facilities Administrative Coordinator	5	\$88,370	1.00
\$1.010	LCFR	Distance Learning Administrator	5	\$115,259	1.00
<b>Total</b>	<b>Department 5 Priorities</b>			<b>\$203,629</b>	<b>2.00</b>
<b>Department 6 Priorities</b>					
\$1.010	DGS	Engineering Technician	6	\$92,919	1.00
\$1.010	LCFR	Accounting and Finance Specialist	6	\$112,471	1.00
<b>Total</b>	<b>Department 6 Priorities</b>			<b>\$205,390</b>	<b>2.00</b>
<b>Department 7 Priorities</b>					
\$1.010	DGS	Public Works Project Manager	7	\$71,015	1.00
\$1.010	LCFR	Dispatchers	7	\$329,817	3.00
<b>Total</b>	<b>Department 7 Priorities</b>			<b>\$400,832</b>	<b>4.00</b>



## Summary of Proposed Resource Requests

Tax Rate	Department	Request Name	Dept Priority	Local Tax Funding	FTE
Department 8 and 9 Priorities					
\$1.010	LCFR	Senior Plans Reviewer	8	\$155,515	1.00
\$1.010	LCFR	Administrative Assistant - Volunteer Programs	9	\$90,332	1.00
Total	Department 8 and 9 Priorities			\$245,847	2.00
Total	\$1.010 Tax Rate			\$20,822,275	166.14



## Resource Requests by Functional Area

The following tables list all resource requests that are included in the incremental tax rate scenarios as described earlier in this document. The resources are identified based on the tax rate scenario in which they are funded. Requests are organized by functional area in alphabetical order by department; within each department, requests associated with capital facility openings are shown first, followed by requests which require FTE Authority only, then requests requiring local tax funding (LTF) in the priority order determined by the requesting department. Those resources funded at the proposed rate of \$1.005 are included within the FY 2022 Proposed Budget and total \$17.5 million and 138.14 FTE. This scenario recommends and prioritizes requests that support the opening of new capital facilities, support the CIP, support to Board strategic initiatives, require only FTE authority, and departments' first and second priorities.

In the following pages, the resource request summaries indicate which half penny tax rate scenario the request fits within. The tax rate scenarios are sequential and build off each other, so if a resource request is funded in a lower tax rate scenario, it is also funded in all higher tax rate scenarios. For example, if a specific resource request is funded at the \$0.995 scenario, it is also included at the \$1.000, \$1.005 (Proposed Budget), and \$1.010 scenarios. The table below provides a guide for how requests are displayed within various scenarios.

<b>Department Name Priority #: Request</b>	<b>\$1.0XX</b>	Request is funded within \$0.995, \$1.000, and \$1.005 scenarios and included in the Proposed Budget (base tax rate request included within noted on right hand side of heading).
<b>Department Name Priority #: Request</b>	<b>\$1.010</b>	Request is only funded within the \$1.010 tax rate scenarios with headings this color.

### Summary of Resource Requests by Functional Area<sup>1</sup>

	\$0.995		\$1.005		\$1.010	
	LTF	FTE	LTF	FTE	LTF	FTE
General Government Administration	\$5,437,222	33.00	\$6,177,764	40.00	\$6,836,618	46.00
Public Safety and Judicial Administration	\$3,136,927	23.00	\$5,183,824	39.00	\$6,719,738	52.00
Health and Welfare	\$508,312	3.00	\$1,243,716	10.00	\$1,783,677	14.00
Parks, Recreation, and Culture	\$3,894,726	38.14	\$4,253,504	42.14	\$4,527,833	44.14
Community Development	\$63,829	3.00	\$582,927	7.00	\$904,409	10.00
Miscellaneous	\$0	0.00	\$50,000	0.00	\$50,000	0.00
<b>Total</b>	<b>\$13,041,015</b>	<b>100.14</b>	<b>\$17,491,735</b>	<b>138.14</b>	<b>\$20,822,275</b>	<b>166.14</b>

<sup>1</sup> Sums may not equal due to rounding.



## Resource Requests by Functional Area

## General Government Resource Requests

Board of Supervisors Priority: Adult Drug Court (ADC) Expansion						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$502,276	\$314,937	\$96,780	\$0	\$0	\$913,993	5.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The ADC came about as part of a multi-pronged effort by the County to reduce recidivism and incarceration, and to close the revolving door of the justice system for individuals who suffer from a severe behavioral health disorder (e.g., mental illness or a substance use disorder), which underlies their involvement in criminal behavior.</li><li>• The existing ADC began in 2016 in response to the Board of Supervisors' Strategic Plan, which directed County staff to research the feasibility of developing a new Adult Drug Court that could maintain cost effectiveness and treat more participants than the previous drug court program which operated from 2004 to 2011.</li><li>• By April 2020 the ADC reached capacity of 25 participants with five applicants on a wait list.</li><li>• Positions, contract funds, and associated operating costs are requested in order to increase capacity to up to 50 participants, thus eliminating the current waitlist and addressing anticipated community need.</li></ul>			
<b>Mandates:</b>	County mandate					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Adult Drug Court					
<b>Positions:</b>	1 Clinician, 1 Deputy, 1 Attorney, 1 Paralegal, 1 Parole Officer					
<b>Theme:</b>	Board Priority					
<b>One-time Costs:</b>	\$127,980					
<b>Recurring Costs:</b>	\$786,013					

Board of Supervisors Priority: Body-Worn Cameras						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$515,484	\$818,849	\$987,466	\$0	\$0	\$2,321,799	5.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This request includes positions and acquisition and technology support costs for the first phase of implementing an expanded body-worn camera (BWC) program. This expansion will deploy an additional 122 cameras.</li><li>• The Sheriff's Office requires one technician supervisor and one technician to support the expanded program. These positions will provide internal information technology support for BWC units, assist and manage video evidence, and provide Freedom of Information Act (FOIA) support.</li><li>• Two additional attorneys and one paralegal are needed in the Commonwealth's Attorney's Office to review additional footage generated by the increased number of cameras. Two attorney positions represent one attorney to every additional 75 camera ratio. The additional paralegal maintains the departments ratio of attorneys to paralegals. As the number of body-worn cameras deployed increases, the volume of evidence created increases, which impacts attorney workload.</li><li>• Additionally, the expansion of BWCs requires additional operating and maintenance technology costs to provide storage and mandated retention of video, security requirements, and consulting support for initial implementation.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Multiple					
<b>Positions:</b>	1 Technician Supervisor 1 Technician 2 Commonwealth's Attorneys 1 Paralegal					
<b>Theme:</b>	Board Priority					
<b>One-time Costs:</b>	\$1,445,571					
<b>Recurring Costs:</b>	\$876,228					





## Resource Requests by Functional Area

Board of Supervisors Priority: Collective Bargaining Staffing						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$564,523	\$340,740	\$61,000	\$0	\$0	\$966,263	5.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The labor relations analysts will support the labor relations manager. Duties will include implementing and updating labor relations policies, analyzing collective bargaining agreements to provide input in budget development, and delivering labor relations training to County supervisors and managers.</li><li>• The assistant county attorney will provide legal support for collective bargaining agreements, dispute resolution, and general administration of collective bargaining.</li><li>• The senior management analyst will focus on engagement in the budget process and compensation analysis for collective bargaining agreement negotiations.</li><li>• The payroll accountant is needed to support additional workload associated with a collective bargaining structure.</li><li>• The request also includes ongoing funding to support a labor relations board that reviews collective bargaining units' applications for certification and is responsible for the dispute resolution process or contracting services for arbitration.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Positions:</b>	2 Labor Relations Analysts 1 Assistant County Attorney 1 Senior Management Analyst 1 Payroll Accountant					
<b>Theme:</b>	Board Priority					
<b>One-time Costs:</b>	\$89,365					
<b>Recurring Costs:</b>	\$876,898					

Board of Supervisors Priority: Social Media Communications Manager, Office of the County Administrator						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$116,867	\$10,630	\$2,500	\$0	\$0	\$129,997	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will address an identified need in providing support to the Board's strategic initiatives. This position will support day-to-day activities that help strategically communicate Board actions and priorities through social media.</li><li>• The communication manager will focus on the Board's actions and strategic initiatives to communicate with the public before, during, and after significant items that are considered by the Board and will help develop, implement, and manage a strategic social media program.</li><li>• This position was previously requested during the FY 2021 budget process.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Public Affairs and Communications					
<b>Positions:</b>	1 Communications Manager					
<b>Theme:</b>	Board Priority					
<b>One-time Costs:</b>	\$8,355					
<b>Recurring Costs:</b>	\$121,642					



## Resource Requests by Functional Area

Board of Supervisors Priority: Videographer, Office of the County Administrator						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$13,070	\$2,500	\$0	\$0	\$114,568	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• This request addresses an identified need in providing support to the Board’s strategic initiatives. This position will support day-to-day activities that help strategically communicate Board actions and priorities.</li><li>• A communications specialist-videographer will develop video content for the Board, County Administration, and all County departments.</li><li>• This position was previously requested during the FY 2021 budget process.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Public Affairs and Communications					
Positions:	1 Videographer					
Theme:	Board Priority					
One-time Costs:	\$11,895					
Recurring Costs:	\$102,673					
Board of Supervisors Priority: Trail Crew, Parks, Recreation, and Community Services						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$193,290	\$129,930	\$172,000	\$0	\$0	\$495,220	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• PRCS has 50+ miles of trails that are not maintained or yet to be created. Significant effort has been in place to obtain the land via proffers but no mechanism to create nor maintain trails.</li><li>• Requested positions would be responsible for developing and maintaining trails in PRCS's inventory.</li><li>• Request includes capital necessary for developing and maintaining trails.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Outdoor Maintenance					
Positions:	1 Maintenance Coordinator, 1 Maintenance Supervisor					
Theme:	Board Priority					
One-time Costs:	\$204,270					
Recurring Costs:	\$290,950					
Board of Supervisors Priority: YAS Expansion, Parks, Recreation, and Community Services						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$60,000	\$21,868	\$0	\$0	\$20,250	\$61,618	1.33
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• These positions will provide on-site YAS at Trailside Middle School. Currently 16 middle schools are served at 11 sites with 5 sites using LCPS transportation. Trailside Middle is currently not participating in the YAS program due to issues with transportation.</li><li>• The Advisory Commission on Youth has made having an on-site YAS program at Trailside Middle School one of its priority recommendations to the Board of Supervisors.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Middle School Program					
Positions:	1 YAS Leader, 1 YAS Supervisor					
Theme:	Board Priority					
One-time Costs:	\$7,550					
Recurring Costs:	\$74,318					



## Resource Requests by Functional Area

Commissioner of the Revenue Priority 1: Business Tax Assessor and Senior Business Tax Assessor						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$177,425	\$12,070	\$12,000	\$0	\$0	\$201,495	2.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• From CY 2016 to CY 2020, Business Tangible Personal Property (BTPP) tax filings increased 57 percent and taxes assessed increased over 140 percent (\$157.9 million to \$383 million). Computer equipment in data centers is the primary driver of the increase in taxes assessed.</li><li>• Since business taxes are self-reported, staff must review individual filings to verify accuracy.</li><li>• These positions will improve the ability to review BTPP filings thoroughly and accurately and increase the number of desk audits by 1,200 annually.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Percent of BTPP with Desk Audits					
<b>Program:</b>	Business Tax Assessment					
<b>Positions:</b>	1 Business Tax Assessor, 1 Senior Business Tax Assessor					
<b>Theme:</b>	Fiscal Responsibility					
<b>One-time Costs:</b>	\$22,520					
<b>Recurring Costs:</b>	\$178,975					
County Administrator Priority 1: Outreach Coordinator						\$1.000
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$110,272	\$10,530	\$0	\$0	\$0	\$120,802	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• PAC is tasked with developing and executing comprehensive communications campaigns on important issues. The volume of communication campaigns has steadily increased, and targeted outreach is an essential component.</li><li>• While staff were able to provide direct outreach on several important campaigns (e.g., Spotted Lanternfly awareness, Census participation, COVID-19 awareness and prevention), demand for outreach services exceeds staff resources.</li><li>• To achieve the equity goals of the County and the region, this position is needed to provide additional targeted communication in a culturally and linguistically appropriate manner.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of communications services provided to all departments and in support of countywide communication requirements					
<b>Program:</b>	Public Affairs and Communications					
<b>Positions:</b>	1 Outreach Coordinator					
<b>Theme:</b>	Community Outreach and Education					
<b>One-time Costs:</b>	\$5,855					
<b>Recurring Costs:</b>	\$114,947					



## Resource Requests by Functional Area

County Administrator Priority 2: Loan Programs Compliance Specialist						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$96,249	\$7,745	\$0	\$0	\$0	\$103,994	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• The specialist will ensure proper accounting, compliance, and record-keeping of existing housing loan programs, currently includes 317 home-owner loans and five housing development loans. Each year, the County adds approximately 50 down-payment and home improvement loans and one large multi-million-dollar housing development loan. This function is currently being supported by DFS finance staff.</li><li>• The lack of a dedicated loan programs compliance specialist poses a risk of loan mismanagement and failed audits.</li><li>• This position is necessary to ensure proper monitoring of Board directives associated with loan approvals and the compliance requirements of federal and local loans and grants.</li><li>• This position aligns with the recommendations of the Unmet Housing Needs Strategic Plan.</li></ul>			
Mandates:	County Mandate					
PM Highlight:	None					
Program:	Office of Housing					
Positions:	1 Loan Programs Compliance Specialist					
Theme:	Fiscal Responsibility					
One-time Costs:	\$5,570					
Recurring Costs:	\$98,424					

County Administrator Priority 3: Emergency Management Systems Administrator						\$1.010
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$116,445	\$7,760	\$0	\$0	\$0	\$124,205	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• The systems administrator will support countywide systems, including the County's two primary platforms: Everbridge, the public and internal emergency notification system, and WebEOC, the incident management system.</li><li>• The position will serve as a dedicated resource to provide routine systems maintenance, customer service, and training and to leverage additional features of these systems.</li><li>• In the last two years, three additional systems were added, and dozens of new features and capabilities have been added to the two primary platforms.</li></ul>			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Number of operational hours					
Program:	Emergency Management					
Positions:	1 Systems Administrator					
Theme:	Technology					
One-time Costs:	\$5,785					
Recurring Costs:	\$118,420					



## Resource Requests by Functional Area

Finance and Budget Support to the CIP: Senior Management Analyst - Debt						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$107,141	\$7,375	\$12,000	\$0	\$107,141	\$19,375	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• Personnel expenditures will be covered by the Debt Service Fund Transfer to the General Fund in DFB.</li><li>• This position will provide support to the debt manager and establish a fully formed debt management team to maintain current service levels.</li><li>• Fully dedicated to the non-accounting, debt related activities that are ongoing and analytical and serve as the primary contact for the DFB capital budget analysts.</li><li>• This position will assist with the administrative aspects of debt issuance process and debt modeling and analysis for CIP development.</li><li>• This position will also analyze use of bond proceeds for eligible projects to assist in identifying funding for projects in need of supplemental funding, as well as ensuring the optimal use of outstanding proceeds</li></ul>			
Mandates:	Not mandated					
PM Highlight:	Number of debt financed projects					
Program:	Finance and Budget Administration					
Positions:	1 Senior Management Analyst/Debt					
Theme:	Support to the CIP					
One-time Costs:	\$17,725					
Recurring Costs:	\$108,791					

General Services Capital Facility Opening: System Maintenance Technicians						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$154,693	\$39,956	\$78,000	\$0	\$0	\$272,649	2.00
Details			Overview			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• The County will add 86,976 additional square footage of office space in FY 2022: Ashburn Senior Center, Hanson Park, Lovettsville Community Center and the Lucketts Fire and Rescue Station.</li><li>• DGS continues to adopt the IFMA standard of one technician per 45,000 square feet. Based upon FY 2022 additional square feet, this would equate to two positions. These positions will maintain county facilities, including security equipment and prevent the deferral of non-critical maintenance.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Total Number of Sprocket work orders					
<b>Program:</b>	Facility Maintenance					
<b>Positions:</b>	2 Systems Maintenance Technicians					
<b>Theme:</b>	Capital Facility Opening					
<b>One-time Costs:</b>	\$82,720					
<b>Recurring Costs:</b>	\$189,929					



## Resource Requests by Functional Area

General Services FTE Authority: Fleet Administrative Coordinator						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$79,435	\$8,088	\$2,500	\$90,023	\$0	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will be offset by the Vehicle Replacement Fund.</li><li>• Fleet Management was tasked with handling insurance claims two years ago. This process requires filing an insurance claim and coordination, following-up on the claims status and closing out the claim. The current assistant fleet manager performs this function in addition to his regular duties. The claims process should take 2-3 months but is taking 7 months.</li><li>• This position would also be responsible for processing tags and titles for vehicles as well as the motor pool reservations.</li><li>• Due to the Covid-19 pandemic, many vehicle manufacturers had shut down their facilities, putting extra strain on Fleet staff towards the end of FY 2020 and into FY 2021 to locate and procure vehicles needed to keep up with County demand.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of vehicles that had accidents requiring insurance claims					
<b>Program:</b>	Fleet					
<b>Positions:</b>	1 Fleet Administrative Coordinator					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$7,815					
<b>Recurring Costs:</b>	(\$7,815)					
General Services FTE Authority: Quality Assurance Inspector						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$86,148	\$14,113	\$25,000	\$125,261	\$0	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will be offset by professional services.</li><li>• The number of transit buses has grown over 100 percent from FY 2013 to FY 2020. Inspections are currently provided by a contractor, and this position would oversee the contract to ensure contractual needs are being satisfied. This position will ensure capital assets are maintained in accordance with vehicle replacement policy and provide oversight of safety inspections for all County large vehicles and apparatus.</li><li>• This position will examine reports provided by the contractor daily relative to all safety and efficiency measures.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of Commuter buses					
<b>Program:</b>	Fleet					
<b>Positions:</b>	1 Quality Assurance Inspector					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$30,815					
<b>Recurring Costs:</b>	(\$30,815)					
General Services FTE Authority: Safety and Security Specialist						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$98,998	\$12,074	\$24,000	\$135,072	\$0	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This position will provide guidance and expertise in-house to carry-out the Threat Committee's vision for the Safety and Security Program. Currently these duties are being provided through contractual services.</li><li>• The safety and security specialist will increase the reach of the program for DGS's various departments and would be involved in a New Employee Orientation Program for Emergency Preparedness. The specialist will also conduct safety and security inspections, OSHA/VOSH compliance, accident prevention programs, and accident investigations.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of incidents (OSHA recordable)					
<b>Program:</b>	Occupational Health and Safety/Safety and Security					
<b>Positions:</b>	1 Safety and Security Specialist					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$24,555					
<b>Recurring Costs:</b>	(\$24,555)					



## Resource Requests by Functional Area

General Services FTE Authority: Landfill Assistant Division Manager						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$113,513	\$14,473	\$274,000	\$0	\$401,986	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"> <li>This position is offset by Landfill revenue.</li> </ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> <li>This position will allow for the current waste management division manager to concentrate on Board items, budget, and project management as opposed to day-to-day operations.</li> </ul>			
<b>PM Highlight:</b>	None		<ul style="list-style-type: none"> <li>The assistant division manager will add a layer of supervision between the division manager and 7 direct reports as well as their respective 23 direct reports.</li> </ul>			
<b>Program:</b>	Waste Management					
<b>Positions:</b>	1 Assistant Division Manager					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$279,500					
<b>Recurring Costs:</b>	\$122,486					

General Services FTE Authority: Landfill Technology Support						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$96,249	\$9,273	\$0	\$0	\$105,522	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"> <li>This DIT position will be funded by Landfill revenue.</li> </ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> <li>The landfill saw an increase in customers, specifically in March through June of FY 2020, directly related to the Covid-19 pandemic which put additional pressure on staff and equipment.</li> </ul>			
<b>PM Highlight:</b>	Number of Scale Transactions Annually		<ul style="list-style-type: none"> <li>The county has invested in improved scale processing technology and automation along with numerous other technologies, which has made vast improvements but has added technical complications to operations. This position will focus on resolving technical issues at the landfill and liaising with DIT and vendors, which will allow staff to focus on other projects.</li> </ul>			
<b>Program:</b>	Waste Management					
<b>Positions:</b>	1 Information Technology Tech					
<b>One-time Costs:</b>	\$5,500					
<b>Recurring Costs:</b>	\$100,022					

General Services FTE Authority: Landfill Heavy Equipment Operator						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$79,435	\$4,333	\$21,000	\$0	\$104,768	\$0	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"> <li>This position will be offset by Landfill revenue.</li> </ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> <li>As tons of material buried continue to increase, the number of equipment operators also will need to increase in order to maintain the current service level and meet the needs of customers.</li> </ul>			
<b>PM Highlight:</b>	Tons Buried		<ul style="list-style-type: none"> <li>From FY 2018 to FY 2020, there has been a 22 percent increase in tons buried at the Landfill.</li> </ul>			
<b>Program:</b>	Waste Management					
<b>Positions:</b>	1 Heavy Equipment Operator					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$23,300					
<b>Recurring Costs:</b>	\$81,468					





## Resource Requests by Functional Area

General Services FTE Authority: Landfill Engineering Assistant						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$81,596	\$8,868	\$21,000	\$0	\$111,464	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will be offset by landfill revenue.</li><li>• This position will help relieve the pressure felt by the current project engineer and environmental monitoring specialist when completing environmental related projects - including permitting and annual reports.</li><li>• The engineering assistant would add an additional layer of accountability in order to maintain compliance with all governing entities.</li></ul>			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	None					
Program:	Waste Management					
Positions:	1 Engineering Assistant					
Theme:	FTE Authority					
One-time Costs:	\$26,335					
Recurring Costs:	\$85,129					

General Services Priority 1: Support Services Technician						\$1.000
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$71,928	\$7,993	\$0	\$0	\$0	\$79,921	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• Converts a temporary full-time position into a permanent full-time position.</li><li>• Work orders related to the removal of surplus inventory increased 35 percent since FY 2018 and are projected to continue to increase.</li><li>• Surplus items are either redistributed or auctioned. The number of auctions has remained static due to the amount the Surplus Team is able to process. However, the amount of customers has increased over the years, and revenue from these sales helps to offset the cost of future purchases.</li></ul>			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of surplus sales transactions					
Program:	Surplus Property Program					
Positions:	1 Support Services Technician					
Theme:	Internal Support					
One-time Costs:	\$4,720					
Recurring Costs:	\$75,201					

General Services Priority 2: Public Works Technician						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$71,928	\$15,328	\$45,000	\$45,000	\$0	\$87,256	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• The workload associated with maintaining stormwater infrastructure grows each year with the addition of structures and best management practices (BMPs).</li><li>• Because of the growth, some of the less critical maintenance is being deferred.</li><li>• This request will allow two teams to be working at the same time consistently and reduce the backlog of repairs.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	Maintain a ratio of 200 work orders per staff member					
Program:	Public Works Operations					
Positions:	1 Public Works Technician					
Theme:	Evolving Development Patterns					
One-time Costs:	\$47,330					
Recurring Costs:	\$39,926					





## Resource Requests by Functional Area

General Services Priority 3: Project Manager						\$1.010
<b>Personnel:</b> \$123,931	<b>O&amp;M:</b> \$8,523	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$132,454	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This position will be responsible for preparing and monitoring Board items; managing complex programmatic, operational and strategic projects; research and analysis on strategic initiatives policies, issues, procedures, programs or trends; complete special projects as assigned and assist in the development; preparation and update of strategic plans.</li><li>• The number of specialized projects has grown year over year, consistent with County growth. These responsibilities are currently performed by various leadership within the department, resulting in reduced service delivery.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Management Services					
<b>Positions:</b>	1 Project Manager					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$6,250					
<b>Recurring Costs:</b>	\$126,204					

General Services Priority 4: Public Works Project Manager						\$1.010
<b>Personnel:</b> \$110,272	<b>O&amp;M:</b> \$15,618	<b>Capital:</b> \$24,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$149,890	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will support all the County's relocations, build-outs, and renovations in addition to complex projects and space and furniture needs.</li><li>• The current team is working at capacity supporting various facility related repairs and maintenance projects, renovations, and 60 COVID-19 pandemic related requests from mid-March through the end of September to include work-space modifications.</li><li>• The tracking of all projects started in late FY 2018. It is expected that FY 2022 will increase 11 percent over FY20.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Project Request inc. Furniture/Space Planning					
<b>Program:</b>	Project Management					
<b>Positions:</b>	1 Project Manager					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$29,345					
<b>Recurring Costs:</b>	\$120,545					

General Services Priority 5: Facilities Administrative Coordinator						\$1.010
<b>Personnel:</b> \$79,435	<b>O&amp;M:</b> \$6,435	<b>Capital:</b> \$2,500	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$88,370	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The responsibilities of the Facilities maintenance team have grown with the addition of staff and county facilities. This has placed a greater burden on the crew chiefs to perform administrative and financial tasks, taking them away from their maintenance and quality assurance duties.</li><li>• The number of Sprocket estimates (which become purchase orders) has increased from 290 in FY 2017 to 385 in FY 2021.</li><li>• An administrative coordinator will provide a central contact for this type of work and remove the burden from the maintenance staff altogether, allowing them to spend more time on their maintenance responsibilities.</li><li>• This will produce a more streamlined process with less errors, greater coordination, and better accountability over spending.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Sprocket - estimates					
<b>Program:</b>	Facilities					
<b>Positions:</b>	1 Facilities Administrative Coordinator 1 Facilities Administrative Coordinator					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$8,935					
<b>Recurring Costs:</b>	\$79,435					



## Resource Requests by Functional Area

General Services Priority 6: Engineering Technician						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$81,596	\$11,323	\$0	\$0	\$0	\$92,919	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The number of County facilities and stormwater structures has increased by 4 percent, and the number of Stormwater BMPs has increased 20 percent since FY 2018.</li><li>• This position will engage directly with the community - researching and resolving issues and complaints.</li><li>• This position will provide engineering technician services, replacing work currently performed by stormwater engineering staff when an engineering technician is not available, thus allowing more timely response to the ever-growing stormwater repair and restoration project needs.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Capital stormwater repair and restoration funds obligated					
<b>Program:</b>	Environmental Services					
<b>Positions:</b>	1 Engineering Technician					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$8,050					
<b>Recurring Costs:</b>	\$84,869					
General Services Priority 7: Public Works Project Manager						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$110,272	\$16,743	\$24,000	\$80,000	\$0	\$71,015	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• The position will repair and maintain septic systems, external water and sewer lines, sewage pump stations, water wells, external grease traps, and external oil and water separators.</li><li>• Since FY 2017, Public Works has picked up additional work associated with exterior surfaces and site conditions at County facilities such as sidewalks and walking surface repair, maintenance and replacement, hazardous tree removal, mowing and upkeep of certain County properties.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of PRCS facilities maintained by Public Works (i.e. sidewalks, trails, fences, water/wastewater, stormwater)					
<b>Program:</b>	Public Works					
<b>Positions:</b>	1 Public Works Project Manager 1 Public Works Project Manager					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$32,270					
<b>Recurring Costs:</b>	(\$41,255)					



## Resource Requests by Functional Area

Human Resources Priority 1: Employee Relations Analyst						\$0.995
<b>Personnel:</b> \$107,141	<b>O&amp;M:</b> \$5,825	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$112,966	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This employee relations analyst will address the current workload issue and enable Employee Relations to respond more quickly and efficiently to service requests, which will better meet the service expectations of employees, managers, and executives.</li><li>• The Employee Relations Division of the Department of Human Resources provides a variety of services to all County employees, including reviewing ADA reasonable accommodation requests, performing inquiries and investigations, and conducting dispute resolution sessions. The workload of this division has increased over the past three years in part due to the increase in the employee population. The current workload causes delays in service to employees and management. This position is needed to address requests for service in a timely and thorough manner.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of ADA reasonable accommodation requests received					
<b>Program:</b>	Employee and Management Services					
<b>Positions:</b>	1 Employee Relations Analyst					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$5,050					
<b>Recurring Costs:</b>	\$107,916					

Human Resources Priority 2: Compensation Analyst						\$1.005
<b>Personnel:</b> \$107,141	<b>O&amp;M:</b> \$5,825	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$112,966	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• A compensation analyst is needed to maintain current services levels regarding the implementation of classification and compensation. This position will not only assist in collecting data and performing market analysis but will also perform daily service activities such as reviewing salary offers, writing job descriptions, classifying positions, and responding to market surveys to assist in managing the high demand for classification and compensation services.</li><li>• This position will collect and analyze market data to maintain and administer the classification and compensation plans, which supports communication with leadership and the Board on maintenance of the classification system. This position will allow for retention and hiring of employees because the analyst will ensure classification and compensation plans remain competitive.</li></ul>			
<b>Mandates:</b>	County Mandate					
<b>PM Highlight:</b>	Number of County positions benchmarked					
<b>Program:</b>	Provides guidance to management and administers the County's classification and compensation program.					
<b>Positions:</b>	1 Classification and Compensation Analyst					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$5,050					
<b>Recurring Costs:</b>	\$107,916					



## Resource Requests by Functional Area

Information Technology Support to the CIP: GIS Systems Administrator <sup>1</sup>						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$127,650	\$16,855	\$0	\$0	\$0	\$144,505	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The GIS system will be expanded to include a Public Safety GeoHub, which will require resources to support the critical first responder needs for this information. The GeoHub is estimated to grow by 138 servers over the next 5 years.</li><li>• With the increase in support required for implementation, operations, and maintenance, DIT will need a position focusing on the GIS systems. This position will allow for the level of support and responsiveness needed to work closely with the Office of Mapping and Geographic Information to assist with the design, architecture, and growth of the system.</li><li>• This activity supports administration of the County's virtual server infrastructure and physical server systems. The team manages virtual computer, memory, network, and storage services for virtual systems. MAGI's request for the Public Safety Portal will greatly add to this team's workload, triggering the need for this position.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of virtual servers per engineer (60)					
<b>Program:</b>	Data Center Services					
<b>Positions:</b>	1 GIS Systems Administrator					
<b>One-time Costs:</b>	\$7,710					
<b>Recurring Costs:</b>	\$136,050					

<sup>1</sup> Though the need for this position is driven by the expansion of servers due to the CIP project, this position is intended to add capacity to the entire team and will not be exclusively dedicated to these GIS servers; the position is not proposed to be charged to the CIP and is therefore funded with LTF in the General Fund.



## Resource Requests by Functional Area

Information Technology Priority 1: Security Staff						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$214,476	\$25,134	\$0	\$0	\$0	\$239,610	2.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• These two positions continue the progression of DIT's security needs for several fiscal years, which have included increased staff, contractual support, and security tools. The cybersecurity policy, risk, and compliance analyst will ensure that security policy, compliance, and awareness are sufficiently managed. The junior security analyst position will assist senior security analysts in maintaining the security of County network systems, applications, services, and data and compliance with federal, commonwealth, and industry regulations.</li><li>• The cybersecurity policy, risk, and compliance analyst would convert a temporary position to a regular, permanent position. DIT's current temporary position has proven to be a highly valuable position within DIT. Without this position, the County will be at risk for insufficient staffing to support security compliance, assessment, and monitoring activities on the County's network.</li><li>• The junior security analyst position will provide an opportunity for senior staff to pass routine security tasks to an IT professional interested in expanding their skillset to cybersecurity and compliance-related tasks.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Manage vendors and associated systems to achieve 100 percent of vendors audited, contracts evaluated, and vendor annual reviews.					
<b>Program:</b>	Security					
<b>Positions:</b>	1 Cybersecurity Analyst, 1 Junior Engineer					
<b>Theme:</b>	Technology					
<b>One-time Costs:</b>	\$10,460					
<b>Recurring Costs:</b>	\$229,150					

Information Technology Priority 2: Project Manager						\$1.005
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$116,867	\$12,568	\$0	\$0	\$0	\$129,435	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Currently, DIT has 1.00 FTE (regular) and 0.79 FTE (temporary) on the Project Management Team and has relied on its skilled technical staff to provide ad hoc project management. Oftentimes, projects do not have one staff member or team ensuring that all components of the project are being addressed by all needed DIT divisions and staff at the appropriate time. Ad hoc project management is not effective and can lead to delays and project issues, and technical staff should be focused on the conducting their technical IT work.</li><li>• A project manager will allow technical staff to focus on their work and will improve the efficiency and quality of project work. An additional project manager will improve internal and external department coordination, which is crucial to ensure all components of the project are managed effectively and on time.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Project Management / Implementation					
<b>Positions:</b>	1 Project Manager					
<b>One-time Costs:</b>	\$5,230					
<b>Recurring Costs:</b>	\$124,205					



## Resource Requests by Functional Area

Treasurer Priority 1: Operations Manager						\$1.000
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$98,998	\$7,170	\$0	\$0	\$0	\$106,168	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This position will provide a back-up to the Accounting and Finance Specialist and support administrative functions currently spread throughout the Office. A Chief Deputy currently serves as back-up.</li><li>• Enhances internal control and separation of duties.</li><li>• Examples of routine tasks - payroll, accounts receivable and payable, Compensation Board reimbursements, HR policies, employee benefits, etc.</li><li>• This position will allow for greater operational efficiency and a greater focus on the administrative tasks of the Office.</li><li>• Increasing workloads related to additional tax accounts, additional revenue responsibilities due to collections for other departments, and large-scale projects like replacement of PCI (tax system) limit staff's ability to manage day-to-day administrative responsibilities.</li><li>• This position is necessary to meet various deadlines for processing and receipting payments.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Treasurer Staffing Levels; Accounts Payable Activity Levels					
<b>Program:</b>	Administration of Revenue					
<b>Positions:</b>	1 Operations Manager					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$6,495					
<b>Recurring Costs:</b>	\$99,673					
<b>General Government Total</b>						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$4,870,675	\$1,962,022	\$1,887,246	\$475,357	\$851,131	\$7,393,456	49.33



## Resource Requests by Functional Area

### Public Safety and Judicial Administration Resource Requests

Clerk of the Circuit Court Priority 1: Recording Clerk						\$1.000
<b>Personnel:</b> \$70,094	<b>O&amp;M:</b> \$5,825	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$75,919	<b>FTE:</b> 1.00
Details			Overview			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• Due to low interest rates, there has been a tremendous growth in land records recordings: the number of land records recordings through the first two quarters of FY 2021 (71,676) represents a 93 percent increase from the number of land record recordings through the first two quarters of FY 2020 (37,065). An additional clerk is necessary to address increased workload.</li><li>• The addition of virtual appointments for notary oaths and marriage licenses has increased the workload of the office as in person appointments are also ongoing.</li><li>• Due to increased demand for services, this unit has had to reduce current service level and only provide marriage licenses to Loudoun County residents. This position will address increased demand and help the unit return to current service level.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of land records recordings per deputy clerk; number of marriage licenses and notary oaths issued; Number of concealed handgun permits issued					
<b>Program:</b>	Recording and Public Services					
<b>Positions:</b>	1 Recording Clerk					
<b>Theme:</b>	Judicial Administration					
<b>One-time Costs:</b>	\$5,150					
<b>Recurring Costs:</b>	\$70,675					

Commonwealth's Attorney Priority 1: Special Victims Unit (SVU) Team						\$1.005
<b>Personnel:</b> \$861,169	<b>O&amp;M:</b> \$138,470	<b>Capital:</b> \$248,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$1,247,639	<b>FTE:</b> 9.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The SVU team addresses violent prosecutions and cases involving family and domestic partners.</li><li>• Due to the increased community need related to domestic Assault &amp; Battery incidents and the focus on trauma-informed case preparation, resources were allocated to the SVU team via grant funds and short-term support positions.</li><li>• Current caseloads prevent staff from dedicating the time necessary to victims and witnesses to assure that they have adequate services, and their needs are addressed through the court system.</li><li>• Support staff such as paralegals and legal assistants are included to maintain the ratio of 6 support staff per attorney.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Victim Witness Assistance					
<b>Positions:</b>	1 Director, 2 Assistant Commonwealth Attorneys, 2 Victim Case Managers, 2 Paralegals, 2 Legal Assistants					
<b>Theme:</b>	Public sand Life Safety					
<b>One-time Costs:</b>	\$308,885					
<b>Recurring Costs:</b>	\$938,754					



## Resource Requests by Functional Area

Commonwealth's Attorney Priority 2: Conviction Integrity and Post-Conviction Unit						\$1.005
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$331,386	\$30,666	\$0	\$0	\$0	\$362,052	3.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Handles appeals (responding to the appellate issues filed with the Virginia Court of Appeals, Virginia Supreme Court, the Eastern District of Virginia – Fourth Circuit, and the Supreme Court of the United States)</li><li>• Reviews past convictions where evidence supports allegations of investigatory and prosecutorial wrong-doing (post-trial)</li><li>• Reviews requests from the state Probation and Parole Department of the Department of Corrections for termination of probation/parole.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Office of the Commonwealth's Attorney					
<b>Positions:</b>	1 Deputy Assistance Commonwealth's Attorney, 1 Assistant Commonwealth's Attorney, 1 Paralegal					
<b>Theme:</b>	Public and Life Safety					
<b>One-time Costs:</b>	\$20,325					
<b>Recurring Costs:</b>	\$341,727					

Commonwealth's Attorney Priority 3: Pretrial Intervention						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$204,172	\$18,841	\$0	\$0	\$0	\$223,013	2.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This program provides opportunities for alternatives to the traditional criminal justice process of prosecution and conviction to generally first-time offenders charged with low level, non-violent offenses.</li><li>• Renders rehabilitative services (counseling, supervision, community service and restitution) when such services can reasonably be expected to deter future criminal behavior.</li><li>• Provides opportunities for education related to: financial assistance (grants, scholarships), employment; avoidance of criminal conviction records (eligible for expungement of records); and improvement of opportunities for community stability (family stability, housing stability, and payment of taxes).</li><li>• Inclusion of an ACA and a Paralegal provide ability to balance duties and workload appropriately.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Office of the Commonwealth's Attorney					
<b>Positions:</b>	1 ACA, 1 Paralegal					
<b>Theme:</b>	Public and Life Safety					
<b>One-time Costs:</b>	\$13,270					
<b>Recurring Costs:</b>	\$209,743					





## Resource Requests by Functional Area

Community Corrections Priority 1: Probation Officers						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$192,497	\$15,470	\$0	\$0	\$0	\$207,967	2.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• In FY 2020, total new defendants declined slightly due to the Judicial Emergency declared in response to the Covid-19 pandemic.</li><li>• Both average daily caseload and total supervision days increased by 8 percent between FY 2019 to FY 2020.</li><li>• One of the positions will also provide bi-lingual support and expertise to both the pretrial and probation teams.</li><li>• The Probation Manager carries a caseload which inhibits the ability to have ample time to supervise Probation Division Operations, which includes the Adult Drug Court, Mental Health Docket, and the Enhanced Supervision Docket for Repeat and high-risk DWI defendants.</li></ul>			
Mandates:	Federal/State Mandate					
PM Highlight:	Supervised defendants paced on probation by the Court					
Program:	Probation supervision of high-risk offenders					
Positions:	2 Probation Officers					
Theme:	Public and Life Safety					
One-time Costs:	\$9,720					
Recurring Costs:	\$198,247					

Community Corrections Priority 2: Pretrial Officer						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$96,249	\$7,735	\$0	\$0	\$0	\$103,984	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The effectiveness of pretrial supervision combined with an increase in agreed orders between defense counsel and the Commonwealth has resulted in a decrease in the daily population at the Adult Detention Center and a corresponding increase in defendants placed into pretrial supervision.</li><li>• This impact was observable before the Covid-19 pandemic, however, this event only increased demand for monitoring.</li><li>• Between FY 2018 and FY 2020, there was a 40 percent increase in the average daily caseload; a 22 percent increase in new court referrals, and a 41 percent increase in total supervision days.</li></ul>			
Mandates:	Federal/State Mandate					
PM Highlight:	Pretrial Officer Caseload Per year					
Program:	Supervision of Pretrial					
Positions:	1 Pretrial Officer					
Theme:	Public and Life Safety					
One-time Costs:	\$4,860					
Recurring Costs:	\$99,124					



## Resource Requests by Functional Area

Community Corrections Priority 3: Assistant Probation Officer						\$1.010
<b>Personnel:</b> \$86,148	<b>O&amp;M:</b> \$10,805	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$96,953	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Electronic monitoring (EM) requires installation of the units on users; providing an orientation on the use and maintenance for the user, explanation of the conditions and parameters for each user, and ongoing monitoring and response to violations of the conditions.</li><li>• The trend of an increasing EM caseload resumed in July when non-emergency criminal cases were permitted to resume.</li><li>• Monitoring Days have doubled from 8,411 (FY 2018) to 16,814 (FY 2020).</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Monitoring Days					
<b>Program:</b>	Electronic Monitoring Unit support					
<b>Positions:</b>	1 Assistant Probation Officer					
<b>Theme:</b>	Public and Life Safety					
<b>One-time Costs:</b>	\$4,930					
<b>Recurring Costs:</b>	\$92,023					

Community Corrections Priority 4: Administrative Assistant						\$1.010
<b>Personnel:</b> \$75,329	<b>O&amp;M:</b> \$1,725	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$77,054	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• Expansion of specialty dockets, additional physical locations, and growing client base are primary drivers for this need.</li><li>• Needs are being met with a temporary position which will expire at the end of FY 2021.</li><li>• The duties of an administrative assistant in Community Corrections are unique, making and difficult to train and retain employees in this position.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Intakes completed by Pretrial Administrative Assistant					
<b>Program:</b>	Administrative Support for Pretrial Division Office					
<b>Positions:</b>	1 Administrative Assistant					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$0					
<b>Recurring Costs:</b>	\$77,054					



## Resource Requests by Functional Area

Fire and Rescue Priority 1: ECC Uniformed Fire Officers						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$802,538	\$109,824	\$33,330	\$0	\$0	\$945,692	4.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none"><li>Proposed uniformed fire officers (UFOs) would be operational LCFR employees assigned to the ECC to serve as a liaison between field staff and communications personnel.</li><li>Primary duty will be to work in conjunction with the on-duty shift commander and the ECC Supervisor to monitor the deployment of System resources, ensure adequate emergency coverage across the County, and keep relevant staff informed of significant incidents or events.</li><li>Personnel includes overtime necessary to cover planned leave for requested positions.</li></ul>			
Mandates:	Federal/State Mandate					
PM Highlight:	Total Number of Calls Dispatched					
Program:	Communications - Emergency Communications Center (ECC)					
Positions:	Uniformed Fire Officers (4.00 FTE)					
Theme:	Public and Life Safety					
One-time Costs:	\$111,555					
Recurring Costs:	\$834,137					

Fire and Rescue Priority 2: Executive Assistant - Office of the Chief						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$95,914	\$10,850	\$0	\$0	\$0	\$106,764	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>Currently there is no dedicated administrative support for the Office of the Chief. Position would support the System Chief, Assistant Chief of Support Services/ Volunteer Administration, manager of Finance/ Administration, among others.</li><li>Position will serve as lead for administrative support team and as a liaison to other County departments, Board member offices, and the public.</li><li>LCFR has only 10 administrative support positions for 682.00 FTE; only four of 153 positions added in the last five years were for administrative support.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	LCFR - Total Authorized FTE					
Program:	Administration - Command and General Staff Services					
Positions:	1 Executive Assistant					
Theme:	Internal Support					
One-time Costs:	\$6,810					
Recurring Costs:	\$99,954					



## Resource Requests by Functional Area

Fire and Rescue Priority 3: Logistics Technician - Delivery Driver						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$69,871	\$6,075	\$0	\$0	\$0	\$75,946	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>The requested civilian position will be responsible for delivering equipment/supplies to 20 LCFR stations and other worksites, including warehouse stock items, turnout gear, and respiratory equipment. Deliveries have been a large and increasing workload, with over 24,000 items delivered from the warehouse in FY 2019, and over 65,000 in FY 2020. The large increase in the number of items delivered between FY 2019 and FY 2020 is partially driven by a substantial growth in EMS PPE supplies delivered to stations in response to the COVID-19 pandemic.</li><li>This position will centralize the delivery function, currently shared among restricted duty personnel, LCFR program staff, and central courier in an inefficient manner.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Logistics: Number of Warehouse Items Delivered					
<b>Program:</b>	Health, Safety, and Asset Management - Logistics					
<b>Positions:</b>	1 Technician					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$2,560					
<b>Recurring Costs:</b>	\$73,386					
Fire and Rescue Priority 4: Fire Inspections Supervisor						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$119,902	\$28,672	\$110,980	\$0	\$0	\$259,554	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>A civilian fire inspections supervisor is requested to oversee Safety Inspections functions including but not limited to: plans review, fire lane compliance, sprinkler issues/ initiatives, code updates, and fire permit certification development.</li><li>The position would also serve as the lead on projects including O-ring sprinkler replacement, developing a systems re-testing initiative, developing inventories of sprinkler systems and inspectable properties, updates to the Loudoun County fire code, and fire permit certification development for hood installation/servicing for mobile food preparation vehicles.</li><li>The fire inspections supervisor also would serve as the liaison to the Public Review Committee, conduct appeals and code modification research, and serve as the Project Bluebeam/EnerGov administrator for the Fire Marshal's Office.</li><li>The appropriate span of control for each FMO supervisor is three to five direct reports. Currently, there are three supervisors in the FMO: two are responsible for shift work and the remaining supervisor, responsible for over 20 functions, has 10 direct reports.</li></ul>			
<b>Mandates:</b>	County Mandate					
<b>PM Highlight:</b>	Fire Permits Issues, Percent of Known Inspectable Facilities					
<b>Program:</b>	Fire Marshal's Office - Fire and Life Safety Inspections					
<b>Positions:</b>	1 Supervisor					
<b>Theme:</b>	Public and Life Safety					
<b>One-time Costs:</b>	\$124,875					
<b>Recurring Costs:</b>	\$134,679					



## Resource Requests by Functional Area

Fire and Rescue Priority 5: Distance Learning Administrator						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$104,419	\$10,840	\$0	\$0	\$0	\$115,259	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• A civilian training officer is requested to manage online learning platform (Target Solutions) for 682.00 FTE and approximately 1,200 active System volunteers.</li><li>• The platform is currently managed by the EMS training manager and a uniformed technician as an ancillary duty but demand has grown beyond the capacity of these staff members.</li><li>• Main duties will include: uploading/ reviewing course content, working with subject matter experts to ensure quality of programing, assigning user groups, tracking course completions, and managing credentials for programs.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Online Training - Total Number of courses uploaded					
<b>Program:</b>	Training Division					
<b>Positions:</b>	1 Distance Learning Administrator					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$6,175					
<b>Recurring Costs:</b>	\$109,084					

Fire and Rescue Priority 6: Accounting and Finance Specialist						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$101,486	\$10,985	\$0	\$0	\$0	\$112,471	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• An accounting and finance specialist is requested to meet the growing procurement demands for the Loudoun County Fire and Rescue System.</li><li>• Currently, one employee is responsible for creating requisitions and generating purchase orders for LCFR.</li><li>• Between FY 2018 and FY 2020, the total dollar amount of purchases made by LCFR increased 30 percent from \$7.7 million to \$10 million, while the total number of receiving reports has increased 15 percent from approximately 1,100 to 1,300.</li><li>• This position will support department requisitioning and P-card reconciliation.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Total Dollar Amount Purchased, Number of Receiving Reports Processed					
<b>Program:</b>	Administration - Budget, Finance, and Administration					
<b>Positions:</b>	1 Accounting and Finance Specialist					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$6,495					
<b>Recurring Costs:</b>	\$105,976					



## Resource Requests by Functional Area

Fire and Rescue Priority 7: Dispatchers						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$308,103	\$21,714	\$0	\$0	\$0	\$329,817	3.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• LCFR dispatchers in the Emergency Communication Center (ECC) serve in multiple roles; over the course of a 12-hour shift, personnel rotate between covering operational radio channels, answering incoming 9-1-1 calls/texts, and answering administrative phone lines.</li><li>• To ensure adequate capacity to handle all of these functions, LCFR has targeted achieving minimum staffing of five dispatchers per shift for the ECC, however, due to personnel shortages from planned leave and vacancies, the ECC has had to reduce some shifts to four.</li><li>• The requested three additional positions would allow the Department to equalize the number of positions assigned to each shift at a higher total, which would assist in maintaining minimum staffing levels at five personnel and decrease reliance on overtime.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Total Number of Calls Answered by ECC Personnel					
<b>Program:</b>	Communications - Emergency Communications Center					
<b>Positions:</b>	3 Dispatchers					
<b>Theme:</b>	Public and Life Safety					
<b>One-time Costs:</b>	\$14,640					
<b>Recurring Costs:</b>	\$315,177					

Fire and Rescue Priority 8: Senior Plans Reviewer						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$119,025	\$23,160	\$13,330	\$0	\$0	\$155,515	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• A senior plans reviewer is requested to serve as a Department representative with external stakeholders, including land developers.</li><li>• One position was transferred from Building and Development in FY 2017, but the volume of plans review has grown to require 2.00 FTE. The gap is currently filled by an assistant fire marshal, reducing time for fire and life safety inspections.</li><li>• The position would have a high degree of oversight and supervise the existing fire plans reviewer.</li></ul>			
<b>Mandates:</b>	County Mandate					
<b>PM Highlight:</b>	Fire Permits Issued					
<b>Program:</b>	Fire Marshal's Office - Fire and Life Safety Inspections					
<b>Positions:</b>	1 Senior Plans Reviewer					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$27,225					
<b>Recurring Costs:</b>	\$128,290					



## Resource Requests by Functional Area

Fire and Rescue Priority 9: Administrative Assistant - Volunteer Programs						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$79,172	\$11,160	\$0	\$0	\$0	\$90,332	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• An administrative assistant is requested to complete state-mandated fingerprinting for prospective volunteers, creating ID badges, and administrative support for volunteer orientations and events.</li><li>• Position filled by temporary employee October 2017- October 2019; Volunteer Administration staff has had to take time away from their core duties to cover fingerprinting/photo appointments and ID badge printing, leading to inefficiencies and capacity constraints. Appointment availability has been reduced, due to a lack of a dedicated position to provide regular evening and weekend hours.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Volunteer Background Checks					
<b>Program:</b>	Volunteer Administration					
<b>Positions:</b>	1 Administrative Assistant					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$6,160					
<b>Recurring Costs:</b>	\$84,172					

Sheriff's Office Capital Facility Openings: Courthouse Expansion – Phase Three						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$1,429,974	\$410,684	\$142,610	\$0	\$0	\$1,983,268	17.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Final phase of staffing for the Courthouse Expansion Project</li><li>• Includes 17.00 FTE, with 9 Deputies budgeted for a July 2021 start and 8 budgeted for a January 2022 start.</li><li>• The number of persons screened is anticipated to increase by approximately 32 percent from FY 2020 levels to 290,460 projected in FY 2022.</li><li>• The number of contraband detected during screening is anticipated to increase by approximately 2 percent from FY 2020 to 335 projected in FY 2022.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of contraband detected during screening					
<b>Program:</b>	Courthouse Security					
<b>Positions:</b>	17 Bailiffs					
<b>Theme:</b>	Capital Facility Openings					
<b>One-time Costs:</b>	\$316,048					
<b>Recurring Costs:</b>	\$1,667,220					



## Resource Requests by Functional Area

Sheriff's Office Priority 1: FOIA Coordinator						\$1.000
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$86,148	\$11,390	\$3,000	\$0	\$0	\$100,538	1.00
Details			Overview			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• Currently, the Records and Property/Evidence Manager serves as the Custodian of Records and responds to all complex FOIA requests.</li><li>• Most routine requests are delegated to other staff. This negatively impacts workloads.</li><li>• FOIA cases increased 15 percent in the last year with the total number of cases projected to reach 500 in FY 2021.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Number of FOIA requests processed					
<b>Program:</b>	Administrative and Technical Division					
<b>Positions:</b>	1 FOIA Coordinator					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$9,185					
<b>Recurring Costs:</b>	\$91,353					
Public Safety and Judicial Administration Total						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$5,233,597	\$884,891	\$601,250	\$0	\$0	\$6,719,738	52.00





## Resource Requests by Functional Area

### Health and Welfare Resource Requests

Family Services Priority 1: Internal Operations and Controls						\$1.000
<b>Personnel:</b> \$442,314	<b>O&amp;M:</b> \$29,107	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$82,500	<b>LTF:</b> \$388,921	<b>FTE:</b> 4.00
Details			Overview			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>Individual client payments issued by Family Services do not receive additional review by DFB before payments are issued (unlike other county departments), which removes a tier of review that results in the need for increased scrutiny by the Finance Unit.</li><li>The requested positions will allow for segregation of duties mirroring that of other departments within the County and will support processing payments timely and completing accounting and reporting requirements.</li><li>The number of audit findings should be reduced, therefore reducing any paybacks or need for the county to hire external auditors.</li><li>The assistant director of internal operations position will establish an Internal Operations Division consisting of the Workforce Resource Center; Quality, Data and Compliance Management; Financial Management; Facilities and Emergency Operations Management; and Human Resources and Organizational Development program areas. From FY 2019 to FY 2020, these units experienced a 118 percent increase in staffing from 11.00 to 24.00 FTE.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance, with federal, state, or local laws					
<b>PM Highlight:</b>	# of Audit Findings					
<b>Program:</b>	Internal Operations					
<b>Positions:</b>	1 Accounting Supervisor, 1 Internal Auditor, 1 AR/AP Specialist, 1 Assistant Director					
<b>Theme:</b>	Internal Support and Span of Control					
<b>One-time Costs:</b>	\$20,715					
<b>Recurring Costs:</b>	\$450,706					

Family Services Priority 2: Family Engagement and Preservation Supervisor & Fatherhood Specialist						\$1.005
<b>Personnel:</b> \$190,974	<b>O&amp;M:</b> \$21,606	<b>Capital:</b> \$24,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$236,580	<b>FTE:</b> 2.00
Details			Overview			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• This completes the re-alignment of resourcing to address improvement of family functions and prevent unnecessary out-of-home placements using evidence-based interventions, intensive case management services, and a structured approach for joint family and community decision-making.</li><li>•The Family Engagement and Preservation Unit is currently comprised of 11.00 FTE (including one frozen FY 2021 resource). An additional supervisor maintains the established 1:6 supervisory ratio.</li><li>• The fatherhood specialist increases likelihood of relative placements and achieving permanency and well-being of children. This specialist would utilize an evidence-based curriculum to increase father involvement through structured support groups.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of Family Counseling Sessions Held					
<b>Program:</b>	Child Abuse & Neglect Prevention					
<b>Positions:</b>	1 Fatherhood Specialist, 1 Supervisor					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$34,160					
<b>Recurring Costs:</b>	\$202,420					



## Resource Requests by Functional Area

Family Services Priority 3: Homeless Assistance Team Supervisor and Data Administrator						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$214,283	\$20,870	\$0	\$0	\$0	\$235,153	2.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Current staffing (5.00 FTE) calls for the need to provide leadership and guidance for the team based on established supervisory ratios, and to manage the homeless services data system.</li><li>• The supervisor will provide leadership for the team and oversight of homeless services to include review/submit annual and semi-annual reports for the Coordinated Entry and Homeless Prevention and Diversion, review and approve grant-funded information, and serve as contract manager.</li><li>• The data administrator is required by HUD: designed to manage the accuracy of data collection for the department's various homeless services programs, support programmatic decisions based on data, provide technical support to community-based partners and county staff who utilize the HMIS, and expand the HMIS product to reflect performance and goals.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Percent of reports without initial data errors					
<b>Program:</b>	Homeless Assistance Team					
<b>Positions:</b>	1 Data Administrator, 1 Supervisor					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$10,320					
<b>Recurring Costs:</b>	\$224,833					

Family Services Priority 4: Children's Services Act (CSA) Supervisor						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$113,513	\$9,935	\$0	\$0	\$26,093	\$97,335	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This position will supervise a staff of three analysts and one administrator in the daily operations of the \$8 million Children's Services Act Fund.</li><li>• The supervisor will provide a segregation of duties in which the program manager will operate with bandwidth to run the program rather than supervise.</li><li>• The CSA service demand increased noticeably from FY 2019 to FY 2020. In FY 2020, the multidisciplinary teams conducted 319 meetings (9 percent increase from 209 meetings) to determine services for the 254 families (19 percent increase from 213 families) resulting in expenditures of \$8.2 million (30 percent increase from \$6.4 million).</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of Children Served					
<b>Program:</b>	Children's Services Act (CSA)					
<b>Positions:</b>	1 Supervisor					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$5,060					
<b>Recurring Costs:</b>	\$118,338					



## Resource Requests by Functional Area

Health Priority 1: Epidemiologist						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$101,193	\$8,095	\$0	\$0	\$0	\$109,288	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• The lack of sufficient epidemiologic support has been a barrier to the Health Department's response to COVID-19.</li><li>• An epidemiologist has advanced training in data management and investigation, which would allow for more timely and accurate investigations of outbreaks and emerging disease issues in Loudoun County.</li><li>• This position would help meet the growing communicable disease needs of Loudoun County and support Loudoun County's Human Services Strategic Plan.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Communicable Disease Surveillance & Prevention					
<b>Positions:</b>	1 epidemiologist					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$6,120					
<b>Recurring Costs:</b>	\$103,168					

Mental Health, Substance Abuse, and Development Services (MHSADS)						\$0.995
Priority 1: Residential Services: Nursing and Facilities						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$175,994	\$175,030	\$48,000	\$0	\$0	\$399,024	2.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• MHSADS provides 24-hour residential support to individuals with severe mental illness and intellectual developmental disabilities in eight group homes. While individual needs vary, services include staff support, supervision, and skill-building assistance with a goal to safely live in the community and develop skills for more independent living.</li><li>• The increasing complexities of behavioral and medical conditions of those living in the Group Homes also results in significant wear to facilities and furnishings compared to other County spaces. A vehicle/facility coordinator would serve special department needs while also coordinating with DGS.</li><li>• Meanwhile one facility, built in 1930 and owned by the County, is no longer suitable for residential living, so a rental home is needed while the County decides whether to sell or remodel that space.</li><li>• A nurse will provide medical, physical and nutritional assessment, monitoring and support for the individuals in the services as well as training, support and consultation for all residential workforce members. Nurses provide services at all eight group homes and 11 supervised living facilities and provide medication administration refresher training to an estimated 200 MHSADS staff members annually.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Individuals in Supervised Residential Services Who Independently Administer Medications					
<b>Program:</b>	Residential Services					
<b>Positions:</b>	1 Nurse, 1 Vehicle & Facility Coordinator					
<b>Theme:</b>	Community Wellness & Resiliency					
<b>One-time Costs:</b>	\$135,880					
<b>Recurring Costs:</b>	\$263,144					



## Resource Requests by Functional Area

MHSADS Priority 2: Therapist- Same Day Access						\$1.005
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$101,193	\$8,710	\$0	\$0	\$0	\$109,903	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• Provides assessment and evaluation to those who need and qualify for MHSADS services</li><li>• Responds to the initiative to reform service delivery, including the Same-Day-Access Clinical Process of eligibility screening and intake</li><li>• Currently, the program is designed such that a therapist from other programs provides support when needed; however, the demand is greater than the availability and dedicated resources are needed within Same Day Access.</li><li>• Completing intakes on the same day has expedited enrollment such that 95 percent of individuals have been connected to outpatient therapy within 10 days of their intake.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of clinically eligible individuals who complete intake on the same day as eligibility determination					
<b>Program:</b>	Access					
<b>Positions:</b>	1 Clinician					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$5,335					
<b>Recurring Costs:</b>	\$104,568					
MHSADS Priority 3: Youth Crisis Stabilization						\$1.010
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$98,998	\$688,455	\$0	\$580,000	\$0	\$207,453	1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• The residential contract manager and funding would help provide local youth with a licensed Crisis Stabilization Center in a location that was built to meet their needs.</li><li>• This position will provide an opportunity to better coordinate amongst LCPS, DFS, and MHSADS for the benefit of local youth.</li><li>• Operating and maintenance funds for professional services will support procuring a vendor for program operations.</li><li>• This position and funding will help fulfill a need within the community, as the only solution currently is to send youth elsewhere throughout the state and/or places greater demand on services such as CSA.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of Licensed Beds					
<b>Program:</b>	Residential Services					
<b>Positions:</b>	Residential Clinical Contract Manager					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$105,080					
<b>Recurring Costs:</b>	\$102,373					
Health and Welfare						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$1,438,462	\$961,808	\$72,000	\$580,000	\$108,593	\$1,783,677	14.00



## Resource Requests by Functional Area

### Parks, Recreation, and Culture

Parks, Recreation, and Community Services (PRCS)						\$0.995
Capital Facility Opening: Hal & Berni Hanson Regional Park						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$860,295	\$1,788,858	\$191,000	\$0	\$50,000	\$2,790,153	24.88
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• Hal and Berni Hanson Regional Park, located in the Dulles Planning Subarea, is 257.35 acres and will contain athletic fields and supporting amenities such as lighted fields, fencing, site utilities, parking, site access from the public road, landscaping, public restrooms, groundwater wells, irrigation, staff offices, meeting rooms, storage, scorekeeper/umpire areas, maintenance facilities, picnic pavilions, bleachers and passive recreational areas.</li><li>• Park is expected to be completed at the end of CY 2020.</li><li>• Park manager and outdoor maintenance coordinator are requested for the full year; remaining positions are prorated for six months.</li><li>• Capital costs will include fleet vehicles necessary for maintaining park grounds, fields, and facilities.</li><li>• Revenue is budgeted for six months to coincide with the planned opening; revenue will be reevaluated in subsequent years.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of daily visits annually					
<b>Program:</b>	Parks Programs & Parks Maintenance					
<b>Positions:</b>	1 Park Manager, 1 Assistant Manager, 1 Naturalist, 1 Program Specialist, 1 Outdoor Maintenance Coordinator, 1 Maintenance Tech II, 4 Maintenance Tech I, 1 Horticulture Tech III, 1 Horticulture Tech II, 1 Administrative Manager, 2 Maintenance Workers, 1 Customer Services Assistant, 16 Facility Supervisors (Pool), 2 Managers on Duty					
<b>Theme:</b>	Capital Facility Opening					
<b>One-time Costs:</b>	\$1,327,370					
<b>Recurring Costs:</b>	\$1,512,783					



## Resource Requests by Functional Area

PRCS Capital Facility Opening: Sterling Community Center						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$137,141	\$31,880	\$0	\$0	\$0	\$169,021	2.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>Sterling Community Center is currently undergoing renovations that will increase the service delivery through increased hours of operation and enhanced amenities, which will require additional staff support.</li><li>Sterling Community Center is slated to be completed by August 2021; resources requested at the start of the fiscal year.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of programs held					
<b>Program:</b>	Community Center - Operational Support					
<b>Positions:</b>	1 Recreation Programmer, 1 Facility Supervisor					
<b>Theme:</b>	Capital Facility Opening					
<b>One-time Costs:</b>	\$9,505					
<b>Recurring Costs:</b>	\$159,516					

PRCS Capital Facility Opening: Lovettsville Community Center						\$0.995
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$34,285	\$31,880	\$0	\$0	\$0	\$66,165	2.00
Details			Overview			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>Lovettsville Community Center is currently undergoing renovations that will increase the service delivery through increased hours of operation and enhanced amenities, which will require additional staff support.</li><li>Lovettsville Community Center has an anticipated completion date of Spring 2022; resources are requested for one quarter.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of programs held					
<b>Program:</b>	Community Center - Operational Support					
<b>Positions:</b>	1 Recreation Programmer, 1 Facility Supervisor					
<b>Theme:</b>	Capital Facility Opening					
<b>One-time Costs:</b>	\$9,505					
<b>Recurring Costs:</b>	\$56,660					



## Resource Requests by Functional Area

### PRCS Capital Facility Opening: Outdoor Maintenance Staff \$0.995

<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$194,864	\$43,470	\$109,000	\$0	\$0	\$347,334	3.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• PRCS Outdoor Maintenance staff are organized in five geographic crews (West, South, East, Central, and Lakes).</li><li>• Demands from new parks (Moorefield, Evermore), increases in field priority level, number of weekly tournaments, additional school fields and increase in general park maintenance needs, combined with extensive travel time, requires an additional maintenance technician for West, Central &amp; South crews to continue to meet current service level demands for maintenance.</li><li>• Additional irrigation system at Moorefield, Evermore, Brambleton East &amp; Lovettsville Parks and new school sites requires a third technician to meet county irrigation needs.</li><li>• Request includes capital equipment necessary to meet maintenance demands.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of athletic fields maintained					
<b>Program:</b>	Outdoor Maintenance					
<b>Positions:</b>	2 Maintenance Technicians, 1 Irrigation Technician					
<b>Theme:</b>	Capital Facility Opening					
<b>One-time Costs:</b>	\$116,020					
<b>Recurring Costs:</b>	\$231,314					

### PRCS FTE Authority: CASA Expansion \$0.995

<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$169,068	\$19,982	\$0	\$0	\$223,835	(\$34,785)	2.93
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This request for one CASA supervisor and four CASA leaders will enable PRCS to open a CASA site at Hovatter Elementary for 72 children.</li><li>• CASA operates at each elementary school. This new school is in an area where CASA historically has 100% enrollment and substantial waiting lists.</li><li>• Revenue is based on a standard per pupil per month cost of \$355 planned for the 2021-'22 school year.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of CASA Participants Annually					
<b>Program:</b>	CASA					
<b>Positions:</b>	1 Child Care Supervisor, 4 CASA Leaders					
<b>Theme:</b>	FTE Authority					
<b>One-time Costs:</b>	\$8,573					
<b>Recurring Costs:</b>	\$180,477					



## Resource Requests by Functional Area

PRCS Priority 1: Administrative Office Manager						\$1.000
<b>Personnel:</b> \$83,833	<b>O&amp;M:</b> \$8,655	<b>Capital:</b> \$7,500	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$99,988	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• An administrative manager is requested to supervise three customer service assistants (CSAs), manage escalated customer service issues, and general office logistics of staff needs.</li><li>• CSAs take customer phone calls and walk-in inquiries for all PRCS programs, provide admin. support to the Children's Program, Sports Services and Youth Services Divisions, as well as office support for the Miller Drive office.</li><li>• Since moving to PRCS's current office on Miller Drive in December 2018, PRCS's administrative function has added an additional 20 staff, with a projection of another 20 over the next two years.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Calls Answered (CSAs)					
<b>Program:</b>	Administration - Operations					
<b>Positions:</b>	1 Office Manager					
<b>Theme:</b>	Internal Support					
<b>One-time Costs:</b>	\$14,530					
<b>Recurring Costs:</b>	\$85,458					
PRCS Priority 2: Department Reorganization Phase 2						\$1.005
<b>Personnel:</b> \$92,255	<b>O&amp;M:</b> \$98,535	<b>Capital:</b> \$68,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$258,790	<b>FTE:</b> 3.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		<ul style="list-style-type: none"><li>• This is the second phase of the requested department reorganization. The BOS approved phase one of the re-org during the FY 2021 budget process.</li><li>• Phase two of the reorganization includes adding a deputy director, division manager of programming and a customer service supervisor. These positions will impact service delivery by adding operational capacity and assisting in short- and long-term planning. This additional capacity will enable the director to focus on higher level demands of the Department.</li><li>• Positions are budgeted for one quarter of FY 2022 to give FY 2021 re-org positions time to be hired and onboarded prior to implementing phase two.</li></ul>			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	None					
<b>Program:</b>	Administration- Department Management					
<b>Positions:</b>	1 Customer Service Supervisor, 1 Deputy Director, 1 Division Manager					
<b>Theme:</b>	Span of Control					
<b>One-time Costs:</b>	\$135,810					
<b>Recurring Costs:</b>	\$122,980					





## Resource Requests by Functional Area

PRCS Priority 3: HR Specialist						\$1.010
<b>Personnel:</b> \$88,545	<b>O&amp;M:</b> \$36,615	<b>Capital:</b> \$26,500	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$151,660	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		• The HR specialist is requested to serve as a recruiter to focus on outreach for key, hard to fill PRCS positions. Job duties include attending special job fairs, targeted advertising and developing creative marketing tools and increasing use of social media resources.			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of recruiting/outreach events or activities/quarter					
<b>Program:</b>	Human Resources and Performance Management					
<b>Positions:</b>	1 HR Specialist					
<b>Theme:</b>	Span of Control					
<b>One-time Costs:</b>	\$33,090					
<b>Recurring Costs:</b>	\$118,570					
PRCS Priority 4: BRNP Maintenance Supervisor						\$1.010
<b>Personnel:</b> \$73,827	<b>O&amp;M:</b> \$28,843	<b>Capital:</b> \$20,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$122,670	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Enhanced Service Level Request		• A maintenance supervisor position is needed for Banshee Reeks Nature Preserve, comprised of approximately 700 acres and 26 miles of trails, which is the largest County property. • The position will be responsible for preventative maintenance on all field equipment (tractors, mowers, UTV's and tractor implements), management of natural resources for the removal of invasive plant species, assisting in habitat restoration, snow removal, and administrative duties.			
<b>Mandates:</b>	Not mandated					
<b>PM Highlight:</b>	Number of daily visits annually					
<b>Program:</b>	Park Maintenance					
<b>Positions:</b>	1 Maintenance Tech Supervisor					
<b>Theme:</b>	Community Wellness and Resiliency					
<b>One-time Costs:</b>	\$25,775					
<b>Recurring Costs:</b>	\$96,895					
Parks, Recreation, and Culture Total						
<b>Personnel:</b>	<b>O&amp;M:</b>	<b>Capital:</b>	<b>Reallocation:</b>	<b>Revenue:</b>	<b>LTF:</b>	<b>FTE:</b>
\$1,734,112	\$2,088,718	\$422,000	\$0	\$273,835	\$3,970,995	40.81



## Resource Requests by Functional Area

## Community Development

Building and Development Priority 1: Assistant Erosion and Sediment Control Program Manager						\$1.000
<b>Personnel:</b> \$104,116	<b>O&amp;M:</b> \$15,506	<b>Capital:</b> \$24,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$143,722	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>• The demands on the Erosion and Sediment Control and Virginia Stormwater Management programs continue to grow. The workload has increased by over 18 percent over the last three years.</li><li>• This position would provide complaint resolution, inspection oversight, and employee supervision to ensure compliance with state requirements.</li><li>• This position would allow for better workload distribution to provide timely customer service to county residents.</li><li>• The program manager position will ease the supervisory burden carried by the current two program managers.</li></ul>			
<b>Mandates:</b>	Federal/State Mandate					
<b>PM Highlight:</b>	Number of complaints submitted					
<b>Program:</b>	Erosion & Sediment Control					
<b>Positions:</b>	1 Assistant Erosion and Sediment Control Program Manager					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$33,631					
<b>Recurring Costs:</b>	\$110,091					

Building and Development Priority 2: Information Services Technician (Commercial Permitting)						\$1.005
<b>Personnel:</b> \$77,347	<b>O&amp;M:</b> \$6,465	<b>Capital:</b> \$12,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$95,812	<b>FTE:</b> 1.00
Details			Overview			
<b>Service Level:</b>	Current Service Level		<ul style="list-style-type: none"><li>• Based on FY 2019 and FY 2020 performance measures, the Division is falling short in meeting stated objective timelines in two key areas; commercial permitting and the answering of the main Building and Development phone line.</li><li>• The additional permit technician position would support the front counter, answer phones, and set up commercial permits to further the Division's ability to meet or exceed our performance goals. The efficiency in setting up permits impacts other departments/agencies review schedules.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Number of expedited projects and the percent of expedited projects reviewed and set up within five days of receipt					
<b>Program:</b>	Permitting Division, Customer and Permit Transaction Support					
<b>Positions:</b>	1 Information Services Technician					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$17,690					
<b>Recurring Costs:</b>	\$78,122					



## Resource Requests by Functional Area

Building and Development Priority 3: Information Services Technicians (Residential Permitting)						\$1.010
<b>Personnel:</b> \$154,693	<b>O&amp;M:</b> \$11,650	<b>Capital:</b> \$12,000	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$178,343	<b>FTE:</b> 2.00
Details			Overview			
<b>Service Level:</b>	Current Service Level		<ul style="list-style-type: none"><li>• Two additional permit technicians to support residential permits will allow for current service levels and turnarounds to be maintained.</li><li>• The Permitting Division's large workload has caused the customer service supervisors to handle permit set up and has taken them away from their supervisory duties, such as creating process and procedure documents to improve efficiency.</li><li>• With the new land management information system (EnerGov), the supervisors will need to develop and implement training materials. This position will allow them to focus on these types of higher-level duties.</li></ul>			
<b>Mandates:</b>	Not mandated, but necessary for compliance with federal, state, or local laws					
<b>PM Highlight:</b>	Number of residential building permits (new construction) reviewed and set up per year.					
<b>Program:</b>	Permitting Division, Customer and Permit Transaction Support					
<b>Positions:</b>	2 Permit Technicians					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$22,100					
<b>Recurring Costs:</b>	\$156,243					

Planning and Zoning Priority 1: Historic Preservation Principal Planner						\$1.000
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$130,643	\$12,495	\$0	\$0	\$0	\$143,138	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• With this supervisory position, additional historic preservation expertise will allow for the timely completion of department projects and tasks, including meeting timelines for land development application reviews.</li><li>• This position will allow current service levels to be maintained for Board of Supervisors initiatives, including the 2019 Comprehensive Plan and the Heritage Preservation Plan; this position will support the Historic Design Review Committee (HDRC) and the Heritage Commission (HC).</li><li>• This position will help support Board initiatives such as the County Courthouse Historic Designation, the Courthouse Grounds Path to Freedom, and the Confederate and Segregationist Inventory, which require expertise, skill, and sensitivity.</li></ul>			
Mandates:	County Mandate					
PM Highlight:	Percent of Board-initiated and County Admin-initiated historic preservation special projects completed by established schedule					
Program:	Community Planning					
Positions:	1 Principal Planner					
Theme:	Board Priority					
One-time Costs:	\$9,095					
Recurring Costs:	\$134,043					



## Resource Requests by Functional Area

Planning and Zoning Priority 2: Zoning Administration Planner						\$1.005
<b>Personnel:</b> \$123,931	<b>O&amp;M:</b> \$12,495	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$136,426	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>Increased workloads with greater numbers of applications, shortened timeline for fast-track applications with both legislative and administrative review, and increasing complexity of applications drive the need for an additional planner.</li><li>Processing Board strategic initiatives can see delays due to addressing mandated timelines for other applications resulting from the current staffing capacity.</li><li>Such strategic initiatives include the Zoning Ordinance (ZO) Rewrite and stand-alone zoning ordinance amendments: Cluster Subdivision Regulations, Short-term Residential Rentals, and Outdoor Sport Shooting Ranges.</li></ul>			
<b>Mandates:</b>	County Mandate					
<b>PM Highlight:</b>	Percent of zoning correspondence and administrative waiver requests completed within 30 days					
<b>Program:</b>	Zoning Administration					
<b>Positions:</b>	1 Planner					
<b>Theme:</b>	Evolving Development Patterns					
<b>One-time Costs:</b>	\$9,095					
<b>Recurring Costs:</b>	\$127,331					

Planning and Zoning Priority 3: Land Use Review Principal Planner						\$1.010
<b>Personnel:</b> \$130,643	<b>O&amp;M:</b> \$12,495	<b>Capital:</b> \$0	<b>Reallocation:</b> \$0	<b>Revenue:</b> \$0	<b>LTF:</b> \$143,138	<b>FTE:</b> 1.00
<b>Details</b>			<b>Overview</b>			
<b>Service Level:</b>	Current Service Level Request		<ul style="list-style-type: none"><li>The position would allow for improved caseload distribution to maintain current service levels. Reduced caseload will allow for improved staff analyses, customer service, and interdepartmental collaboration.</li><li>Currently, each planner has on average 32 applications with previous years averaging 10 per planner. This position would lower this average caseload.</li><li>Staff turnover in this division has reduced institutional and policy knowledge of project planners, which has required the program manager to conduct day-to-day planning duties.</li><li>This position would provide first-line supervision of planners and allow the program manager to focus on long term strategic planning goals, analysis, and efficiency in application processing.</li></ul>			
<b>Mandates:</b>	County Mandate					
<b>PM Highlight:</b>	Average number of legislative cases per project planner					
<b>Program:</b>	Land Use Review					
<b>Positions:</b>	1 Principal Planner					
<b>One-time Costs:</b>	\$9,095					
<b>Recurring Costs:</b>	\$134,043					



## Resource Requests by Functional Area

Transportation and Capital Infrastructure (DTCI) Support to the CIP: Utility Engineer						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$123,931	\$16,683	\$25,000	\$0	\$123,931	\$41,683	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• Position will be costed in the Capital Projects Fund as a Direct position.</li><li>• Currently only one utility engineer exists in the department.</li><li>• With the number of projects needing utility coordination anticipated to increase by about 32 percent over the next few years, having a second utility engineer will help project design move forward faster and keep more projects on time.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	Percentage of active design and construction projects on schedule					
Program:	Capital Design and Construction					
Positions:	1 Utility Engineer					
Theme:	Support to CIP					
One-time Costs:	\$32,615					
Recurring Costs:	\$132,999					
DTCI Support to the CIP: Civil Engineers						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$247,863	\$22,146	\$0	\$0	\$247,863	\$22,146	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"><li>• Positions will be costed in the Capital Projects Fund as Direct positions.</li><li>• Due to the need for them to assist in addressing Board member initiatives, traffic corridor studies, and grant applications, the number of projects assigned to civil engineers has been growing.</li><li>• The inclusion of the sidewalk and trail program in FY 2022 will impact the workload of this engineers, which is anticipated to add 7-10 projects to civil engineer workloads annually.</li><li>• To maintain existing service levels, 2.00 FTE are needed.</li></ul>			
Mandates:	Not mandated					
PM Highlight:	Percentage of active design and construction projects on schedule					
Program:	Capital Design and Construction					
Positions:	2 Civil Engineers					
Theme:	Support to the CIP					
One-time Costs:	\$14,660					
Recurring Costs:	\$255,349					
Community Development Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$1,093,168	\$110,035	\$73,000	\$0	\$371,794	\$904,409	10.00

**Resource Requests by Functional Area****Miscellaneous**

Northern Virginia Economic Development Alliance (NOVA EDA)						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0.00
Details			Overview			
Service Level:	n/a		• In the fall of 2019, ten counties and cities aligned as the Northern Virginia Economic Development Alliance (NOVA EDA) to promote Northern Virginia as a great place to do business. The primary function of the NOVA EDA is to assist the individual economic development agencies with activities focused on regional brand creation and promotion, and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO).			
Mandates:	n/a					
PM Highlight:	None					
Program:	n/a					
Positions:	None					
Theme:	n/a					
One-time Costs:	\$0					
Recurring Costs:	\$50,000					
Miscellaneous Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$50,000	\$0	\$0	\$	\$50,000	0.00



## History of Expenditures by Department<sup>1</sup>

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Animal Services	3,414,892	3,662,961	4,562,777	4,579,851	4,705,519
Board of Supervisors	2,331,266	2,952,886	3,721,642	3,735,410	3,792,930
Building and Development	21,194,638	22,929,632	26,461,866	27,163,484	27,945,416
Clerk of the Circuit Court	4,720,294	4,904,528	5,335,613	5,542,064	5,702,820
Commissioner of the Revenue	7,643,292	8,406,823	9,614,799	10,007,648	10,294,598
Commonwealth's Attorney	4,072,289	4,303,318	4,923,696	6,867,332	7,067,371
Community Corrections	2,646,345	3,117,702	3,396,519	3,941,032	4,052,155
County Administrator	5,890,053	6,641,855	21,014,882	21,621,512	22,038,212
County Attorney	3,897,378	4,110,319	3,926,173	4,580,367	4,707,905
Courts	1,510,833	1,523,509	1,957,159	1,982,977	2,034,564
Economic Development	3,287,162	3,441,130	4,537,580	4,605,779	4,721,477
Elections and Voter Registration	1,998,301	2,135,144	2,364,640	2,579,352	2,640,882
Extension Services	455,734	552,315	594,579	641,826	658,780
Family Services	35,301,725	39,174,141	29,479,976	30,801,621	31,505,788
Finance and Budget	8,177,619	8,487,138	9,856,891	10,457,829	10,747,994
Fire and Rescue	86,687,919	96,591,907	108,310,118	112,684,718	115,761,377
General Services	51,903,464	54,241,867	55,561,663	64,589,328	64,328,260
Health	5,466,022	5,957,060	7,001,620	7,172,584	7,330,625
Human Resources	6,650,844	7,350,752	8,849,279	9,974,617	10,192,619
Information Technology	36,656,192	38,630,494	42,376,477	45,897,549	45,743,450
Juvenile Court Service Unit	1,917,519	2,102,358	5,804,674	5,877,848	6,039,237
Library Services	18,406,224	19,400,210	22,355,255	22,553,887	23,149,583
Mapping and Geographic Information	2,395,718	2,594,161	3,218,732	3,270,167	3,364,105
MH, SA, and Developmental Services	43,828,250	46,965,093	55,195,464	56,684,446	58,171,686
Non-Departmental	1,141,967,181	1,264,776,117	1,309,887,337	1,463,161,316	1,470,321,674
Parks, Recreation, and Community Services	47,212,658	48,491,889	58,764,891	62,812,987	64,418,981
Planning and Zoning	7,496,819	8,313,611	9,561,285	9,975,227	10,262,755
Sheriff's Office	87,219,387	93,342,797	105,951,052	108,811,936	111,610,429
Transportation and Capital Infrastructure	28,582,349	23,671,004	32,888,286	30,950,962	31,356,504
Treasurer	5,813,598	6,419,018	7,362,102	7,585,376	7,775,521
<b>County Total</b>	<b>\$1,678,745,966</b>	<b>\$1,835,190,818</b>	<b>\$1,964,837,028</b>	<b>\$2,151,111,032</b>	<b>\$2,172,443,217</b>

<sup>1</sup> This table reflects the General Fund and State and Federal Grants Fund.



## History of Expenditures and FTE

History of FTE by Department<sup>1</sup>

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Animal Services	34.53	35.53	42.00	42.00	42.00
Board of Supervisors	0.00	0.00	0.00	0.00	0.00
Building and Development	198.80	199.80	201.80	203.80	203.80
Clerk of the Circuit Court	49.00	50.00	51.00	52.00	52.00
Commissioner of the Revenue	73.93	78.93	81.93	83.93	83.93
Commonwealth's Attorney	36.00	36.00	39.00	56.00	56.00
Community Corrections	26.33	28.33	31.33	34.33	34.33
County Administrator	38.00	43.00	74.53	78.53	78.53
County Attorney	23.00	23.00	24.00	26.00	26.00
Courts	10.00	10.00	11.00	11.00	11.00
Economic Development	24.00	25.00	25.00	25.00	25.00
Elections and Voter Registration	12.00	12.00	13.00	13.00	13.00
Extension Services	4.00	5.00	5.00	5.00	5.00
Family Services	215.23	241.23	194.53	200.53	200.53
Finance and Budget	73.00	72.00	75.00	79.00	79.00
Fire and Rescue	649.14	673.14	682.14	687.14	687.14
General Services	130.26	138.26	148.06	160.06	160.06
Health	32.00	35.00	40.00	41.00	41.00
Human Resources	33.00	38.00	38.00	43.00	43.00
Information Technology	108.47	108.47	110.47	115.47	115.47
Juvenile Court Service Unit	17.53	17.53	44.69	44.69	44.69
Library Services	219.06	219.06	223.06	223.06	223.06
Mapping and Geographic Information	23.00	24.00	25.00	25.00	25.00
MH, SA, and Developmental Services	387.43	406.43	433.63	437.64	437.64
Non-Departmental	0.00	8.00	0.00	0.00	0.00
Parks, Recreation, and Community Services	620.22	654.05	677.13	719.27	729.44
Planning and Zoning	60.47	66.00	69.00	71.00	71.00
Sheriff's Office	730.85	758.48	786.49	807.49	807.49
Transportation and Capital Infrastructure	71.00	81.00	84.00	87.00	87.00
Treasurer	51.00	53.00	55.00	56.00	56.00
<b>County Total</b>	<b>3,952.25</b>	<b>4,151.24</b>	<b>4,298.79</b>	<b>4,439.94</b>	<b>4,453.11</b>

<sup>1</sup> Table reflects FTE in the General Fund, State and Federal Grants Fund, Metro Parking Garage Fund, Legal Resource Center Fund, Rental Assistance Fund, EMS Fund, Capital Projects Fund, and Central Services Fund.





# Fiscal Policy

County of Loudoun, Virginia  
Board of Supervisors  
Fiscal Policy  
Originally adopted December 17, 1984  
Revised through September 15, 2020

## Statement of Policy Purpose

The County of Loudoun (the “County”) and its governing body, the Board of Supervisors (the “Board”), is responsible to the County’s citizens to carefully account for all public funds, to manage County finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. Promoting fiscal integrity is an important priority in the County. The following policies and guidelines establish the framework for the County’s overall fiscal planning and management.

These policies will be reviewed and, if necessary, updated annually. Any substantive changes will be presented to the Board for approval.

## Policy Goals

This fiscal policy is a statement of the guidelines and goals for the financial management practices of the County. Effective fiscal policy:

- Contributes significantly to the County’s ability to insulate itself from fiscal crisis,
- Attempts to maintain a diversified and stable economic base,
- Enhances short- and long-term financial integrity by helping to achieve the highest credit and bond ratings possible,
- Maintains continuous communication about the County’s financial condition with bond and credit rating institutions and the overall financial community,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-term financial planning with day-to-day operations,
- Provides the Board and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines, and
- Maintains effective internal controls designed to safeguard the County’s assets, reduce loss, promote efficient and effective operations, and keep accurate financial records.

To these ends, the following 12 fiscal policy goal statements are presented.

### 1. Operating Budget Policies

- The operating budget is intended to implement the Board’s service priorities and vision for the County.
- The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the residents, business owners, and other customers that will meet real needs as efficiently and effectively as possible.



## Fiscal Policy

- The County's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for nonrecurring expenditures.
- It is important that a positive unassigned fund balance in the general fund and a positive cash balance in all governmental funds be shown at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
- Where possible, the County will integrate performance measurements and productivity indicators within the budget. This integration should be done in an effort to continue to improve the productivity of County programs and employees. Productivity analysis is a dynamic part of County Administration.
- The budget must be structured so that the Board and the general public can readily establish the relationship between revenues, expenditures, and the achievement of service objectives. The budget document will include data that illustrates the link and impact of resource investments on service delivery.
- The individual agency budget submissions must be prepared with the basic assumption that the Board will always attempt to minimize the local tax burden.
- The County will avoid tax anticipation borrowing and maintain adequate fiscal reserves in accordance with the fund balance policy.
- The County will annually seek the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

Budgetary review by the Board will focus on the following basic concepts

### Staff Levels

The number and distribution of staff will be reviewed and evaluated in the context of service delivery. The Board will seek to limit staff increases to areas where the Board has prioritized program growth and program performance measures and indicators support the addition of staff; and to reduce staff, if needed, where this can be done without adversely affecting approved service levels. When feasible and cost effective, contracting out services will be considered.

### Capital Construction

Emphasis will be placed upon continued reliance on a viable level of "pay-as-you-go" capital construction to fulfill needs in a Board-approved comprehensive Capital Improvement Program. The Board will attempt to fund not less than 10% of the total cost of the Capital Improvement Program through the use of local tax funding, fund balance, and other recurring local revenue sources.

### Program Expansions

Proposed program expansions above existing service levels must be submitted as resource requests requiring detailed justification. Every proposed service level enhancement will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community to include analysis of long-term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.

### New Programs

Proposed new programs must also be submitted as resource requests requiring detailed justification. New programs will be evaluated on the same basis as program expansion to include analysis of long-term fiscal impacts. Emphasis will be placed upon areas identified as high priorities by the Board.



## Fiscal Policy

### Existing Service Costs

The justification for base budget program costs will be a major factor during budget development. Program service delivery effectiveness will be represented by performance measures. Those measures will be regularly reviewed.

### Fiscal Guidelines

- The level of proposed investment in services will be evaluated within the context of the Board's vision for service delivery and established programmatic priorities. In all program areas, administrative overhead costs should be kept to the absolute minimum.
- Functions should be reviewed in an effort toward reducing duplicative activities within the County government and the autonomous and semiautonomous agencies, which receive appropriations from the governmental funds.
- The budget will provide for adequate maintenance of capital, plant, and equipment and for its orderly replacement.
- The County will maintain budgetary controls at the Department level within the general fund, although more restrictive controls may be instituted as fiscal circumstances, management prerogatives, and programmatic requirements dictate.
- The County will also maintain control between major categories of expenditures (i.e., personnel, operations and maintenance, capital outlay, etc.).
- The County Administrator will provide quarterly reporting to the Board on the County's financial condition and debt position.
- The County will, at a minimum, every four years, produce a report (Program Review) describing major programs including mandates (federal, state, local or other), budgetary information, staffing, and other details, and will provide this report for public review.
- The County will remain current in payments to its employee and volunteer retirement systems.
- The County will endeavor to comply in all material respects with both funded and unfunded mandates.
- Capital projects in the County government and schools will be reviewed and reconciled annually as part of the fiscal year-end closing process. A capital project will be capitalized in the financial records of the County in accordance with Generally Accepted Accounting Principles. A capital project will be closed within two years after project completion (opening or occupancy) unless mitigating circumstances exist. Subsequent funding after project closing will be addressed as part of the annual appropriation process for the County or Schools or through a separate Board action.
- The County will annually update a long range (three-five year) financial forecasting system which will include projections of revenues, expenditures and future costs and financing of capital improvements, and other projects that are included in the capital budget and the operating budget.
- The County will annually update a financial trend monitoring system which will examine fiscal trends from the preceding five years (trends such as revenues and expenditures per capita and adjusted for inflation, liquidity, operating deficits, etc.). Where possible, trend indicators will be developed and tracked for specific elements of the County's fiscal policy.
- The County will regularly update a series of financial and planning tools to evaluate long-term land use, fiscal, and demographic issues. Those tools include: 20-year growth projections, Capital Intensity Factor (CIF), Program Review, and the 10-Year Capital Needs Assessment (CNA) document. The review and update cycle of these tools is as follows:

**Fiscal Policy**

Tool	Review Process (All subject to adoption by Board of Supervisors)	
	Update Cycle	
Capital Intensity Factor	Fiscal Impact Committee	Minimally every 4 years, preferably every 2 years
20-Year Growth Projections	Fiscal Impact Committee	Biannual Update of Inputs
10-Year Capital Needs Assessment (CNA)	Fiscal Impact Committee, Planning Commission	Every 4 years, on 2nd year of Board Term

**2. Debt Management Policies**

- The County will not fund current operations from the proceeds of borrowed funds.
- The County will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
- The County will analyze market conditions prior to debt issuance to determine the most advantageous average life. When financing capital improvements, or other projects or equipment, the County will repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
- The County will not utilize swaps (i.e., interest rate exchange agreements) as a method of financing debt until such time as the Board of Supervisors adopts a specific policy on swap practices.
- The County will attempt to repay debt using a level principal repayment structure.
- The County may, at its discretion, on a project-by-project basis, subject to a public hearing of the Board on the proposed financing if applicable, use alternative financing mechanisms to the issuance of general obligation (GO) bonds that require a referendum. Instances where the use of alternative financing mechanisms may be appropriate include but are not limited to projects that have a short useful life and are replaced frequently, such as information technology software, equipment, and vehicles; projects that are supported by a revenue source such as the Landfill; instances where the timing of voter referendum is not feasible to begin a project; and for purchase and/or construction of government administration buildings. These alternative financing mechanisms include but are not limited to: the Virginia Public School Authority (VPSA), the Virginia Resources Authority (VRA), revenue bonds (for revenue supported activities), lease revenue bonds, certificates of participation, letters of credit, commercial paper, private placements, lease purchase agreements, master lease agreement, additional appropriation-based financing or other financing mechanisms that may be created. The policy is to use debt financing in general for total project costs of a minimum of \$200,000 and above.
- The County will explore the cost effectiveness of issuing refunding bonds when market conditions are such that a minimum of 3% net present value savings in debt service payments will be achieved unless circumstances exist that creates additional benefits to the County such as the elimination of burdensome covenants.
- The County may assist other governmental agencies and volunteer fire and rescue companies within the geographic boundaries of the County through a revolving loan program. These loans will bear interest at the AAA/Aaa tax exempt rate at the time the loan is approved by the Board. Such loans will be made from and remain an asset of the General Fund.
- The County will annually calculate target debt ratios and include those ratios in the review of financial trends.
- The County's debt capacity shall be maintained within the following primary goals:
  - o Annual debt issuance guideline will be set at \$250 million beginning with FY 2022 through FY 2024, and \$260 million for FY 2025, to be reviewed by the Board in FY 2025.



## Fiscal Policy

- o Net debt as a percentage of estimated market value of taxable property should not exceed 3.0%.
  - o Net debt per capita as a percentage of income per capita should not exceed 8.0%.
  - o Debt service expenditures as a percentage of governmental fund expenditures should not exceed 10%.
- Ten-year debt payout ratio should be above 60%.
- The annual debt issuance guideline encompasses all traditional County infrastructure projects (e.g., public safety facilities, schools, libraries, equipment, transportation, etc.). Not included in the annual debt issuance calculations are issuances for projects supported by a specific revenue source, purchase of assets demonstrated to produce net present value savings, major economic development/regional partnership projects (e.g., rail), Community Development Authorities and Special Assessment Districts, etc. When appropriate, these debt offerings will be factored into the overall debt ratios and financial condition of the County.
- The County recognizes the importance of considering overlapping debt in analyzing its overall financial condition. The County will analyze the impact of overlapping debt, both existing and proposed, in compliance with Section 11 of this policy. When considering the impact of existing and proposed overlapping debt, staff will conduct a detailed analysis to evaluate effects of any existing and proposed overlapping debt on taxpayers.
- The County shall comply with all U.S. Internal Revenue Service rules and regulations regarding issuance of tax-exempt debt, including arbitrage rebate requirements for bonded indebtedness and with all Securities and Exchange Commission requirements for continuing disclosure of the County's financial condition as well as all applicable Municipal Securities Rulemaking Board requirements.
- The County shall comply with all requirements of the Public Finance Act as set forth in Title 15.2, Chapter 26 of the Code of Virginia and with any other legal requirements regarding the issuance of bonds or its debt issuing authorities.

### 3. Revenue Policies

- The County will maintain and monitor a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.
- The County will estimate its annual revenues by an objective, analytical process.
- The County will develop, and annually update, an Indirect Cost Allocation Plan to document overhead costs for all County agencies to aid in the recovery of indirect costs incurred by the County to support and administer Federal and State grant programs and to provide indirect costs information for a County-wide user fee study.
- The County, where possible, will institute user fees and charges for specialized programs and services in the County. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs. Fees will be regularly reviewed and updated and where applicable, determine if pre-established recovery goals are being met.
- The County will follow an aggressive policy of collecting tax revenues. The annual level of uncollected current property taxes should not exceed 3% unless caused by conditions beyond the control of the County.
- The County should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a resource request. Therefore:
  - o All grant applications, prior to submission, must be approved by the County Administrator or designee upon recommendation by the Budget Office.
  - o Grants may be accepted only by the Board.
  - o No grant will be accepted that will incur management and reporting costs greater than the grant amount.



## Fiscal Policy

- The County will accrue and designate all land use valuation rollback resulting from a granted rezoning in the Capital Project Fund. These funds are to be dedicated for projects within the impacted subarea of development unless the Board, after considering current fiscal conditions, approves an alternative designation of the funds.

### 4. Non-Tax Accounts Receivable Policies

- The County will use proper internal controls to protect its non-tax accounts receivable reflecting amounts owed the County from people, firms, and other governmental entities.
- The County will record receivables in a timely manner and provide for appropriate collection methods.
- All non-tax accounts unpaid after one year must be written off, if deemed uncollectible unless otherwise provided for under law or by written agreement.

### 5. Investment Policies

- The County will maintain an investment policy based on the GFOA Model Investment Policy and the amended and adopted Investment Policy of the Treasurer, which was last amended in December 2015 by the County's Finance Board.
- The County will conduct an analysis of cash flow needs on an annual basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- The County will, where permitted by law, pool cash from its various funds for investment purposes.
- The County will invest County revenue to maximize the rate of return while preserving the safety of the principal at all times. The prudent person rule shall apply in investing of all County funds.
- The County will regularly review contractual, consolidated banking services.
- The County will invest proceeds from general obligation bonds with an emphasis on minimizing any arbitrage rebate liability.

### 6. Accounting, Auditing, and Financial Reporting Policies

- The County will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The County's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The County's annual financial reports will present a summary of financial activity by governmental funds and all funds, respectively.
- The County's reporting system will also provide monthly information on the total cost of specific services by type of expenditure and revenue, and if necessary, by fund.
- The County will retain the right to perform financial, compliance and performance audits on any entity receiving funds or grants from the County.
- The County will maintain policies and procedures in conformance with Title 2, Part 200, Code of Federal Regulations (2CAFR 200) – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- The County will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS) and will have these accountants publicly issue an opinion which will be incorporated in the Comprehensive Annual Financial Report.



## Fiscal Policy

- The Board's Finance/Government Operations and Economic Development Committee (FGOEDC) will serve as the Board's Audit Committee and is responsible for approving the selection of the independent firm of certified public accountants (the Board's external auditor) to perform the annual financial and compliance audit, defining the audit scope and receiving the report of the auditor. The County will also maintain an ongoing internal audit function for the performance of fiscal, programmatic, and operational audits, as determined by the Board's FGOEDC Committee.
- The County will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting.

### 7. Capital Budget Policies

- The County will make all capital improvements in accordance with an adopted Capital Improvements Program (CIP).
- The County will develop a multi-year plan for capital improvements (CIP), which considers the County's development policies and indicators of need (i.e., Capital Facility Standards) and links development proffers resulting from conditional zonings with the capital plan.
- The County will enact a biennial capital budget based on the multi-year Capital Improvements Program.
- The County will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- The County will identify the "full-life" estimated cost and potential funding source for each capital project proposal before it is submitted to the Board for approval.
- The County will determine the total cost for each potential financing method for capital project proposals.
- The County will identify the cash flow needs for all new projects and determine which financing method best meets the cash flow needs of the project.
- When restricted, committed and assigned amounts are available, restricted funds (such as proffers, grants, NVTa and bond proceeds) will be spent first. When more than one category of restricted funds is available for any aspect of a project, the more restrictive of the available funds shall be spent first.
- As part of the capital project closeout process, unspent local tax funding will be transferred to the County or School capital project contingency account to be used at the discretion of the Board of Supervisors. Unspent restricted assets, such as bond proceeds, are required to be reviewed by the Controller's Office prior to closeout. Budget transfers between contingency accounts and other accounts within the capital budget to appropriated capital projects or new board initiated projects, as needed, are permitted under staff authority to execute the county's capital plan. Transfers or appropriations that increase or decrease the overall appropriation level of capital funds requires approval by the Board of Supervisors.
- When a project is subject to capital standards, the capital project should first be approved in the Capital Needs Assessment prior to proposal in the Capital Improvement Plan.
- The County will maximize the use of non-debt capital financing sources through the use of alternate sources of funding, including proffers, grants, and other sources of non-local tax funding revenues. The County will attempt to fund not less than 10% of the total cost of the Capital Improvement Program from local tax funding, fund balance and other recurring local revenue sources. The 10% cash provided may be applied equally to all projects or only to specific projects.

### 8. Asset Maintenance, Replacement, and Enhancement Policies

- The operating budget will provide for minor and preventive maintenance.
- The capital asset preservation budget will provide for the rehabilitation, preservation or emergency repair of major components of existing County and School facilities and for the replacement of computer systems which requires a total expenditure of \$10,000 or more and has a useful life of ten years or more.





## Fiscal Policy

- The appropriations to the fund will be targeted to the fixed asset value of the total County and School physical plant, buildings and improvements (exclusive of land and mobile equipment).
- The capital projects budget will provide for the acquisition, construction, total replacement or improvement of transportation and transit related projects, and physical facilities to include additions to existing facilities which increase the square footage useful life or asset value of that facility.
- The County will capitalize certain classes of intangible assets per the following guidelines:
- Easements and rights-of-way with a value greater than \$1,000,000 and an expected life of three years or more.
- Internally generated computer software with a value greater than \$1,000,000 and an expected useful life of three years or more. Staff time must be 100% dedicated to a specific project for internal costs to be considered in the calculation of the capitalization threshold.
- Replacement of major enterprise technology systems that cost more than \$500,000 per system will be included in the planning for asset replacements in the Capital Improvement Program.
- The County will capitalize all other tangible and intangible fixed assets with a value greater than \$10,000 and an expected life of five years or more.

### 9. Risk Management Policies

- The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.
- The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.

### 10. Fund Balance Policy: County and Schools

The County has five categories of Fund Balance for financial reporting: 1) Nonspendable; 2) Restricted; 3) Committed; 4) Assigned; and 5) Unassigned. These categories are defined below.

- 1) **Nonspendable Fund Balance:** Nonspendable Fund Balance in any fund includes amounts that cannot be spent because the funds are either not in spendable form such as prepaid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital of a revolving loan fund. Nonspendable fund balance is not available for appropriation.
- 2) **Restricted Fund Balance:** Restricted Fund Balance in any fund includes amounts that are subject to externally enforceable legal restrictions set by creditors, grantors, contributors, federal or state law, or adopted policies regarding special revenue funds.

The following three categories of Fund Balance: 3) Committed 4) Assigned and 5) Unassigned are considered Unrestricted Fund Balance.

**General Fund Unrestricted Fund Balance:** The Unrestricted Fund Balance policy for the General Fund pertains to both the County and Schools.

- The committed portion of Unrestricted Fund Balance at the close of each fiscal year shall be equal to no less than 10% of operating revenues of the General Fund. This portion of Unrestricted Fund Balance is not maintained for funding recurring expenditures during the normal business cycle and is to be used only in the event of unexpected and non-routine circumstances.





## Fiscal Policy

- A withdrawal of the Unrestricted Fund Balance resulting in the remaining balance at less than the targeted 10% level of revenue may be considered if the total projected general fund revenues reflect a decrease from the total current year estimated general fund revenues of at least 3% or in the event of a federally declared natural or national disaster/emergency. Any withdrawal of this type shall be approved by the Board.
  - If circumstances require the use of the Unrestricted Fund Balance to a point below the targeted level, the County will develop a plan during the annual appropriations process to replenish the Unrestricted Fund Balance to the 10% targeted level over a period of not more than three years.
- 3) **Committed Fund Balance:** Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board. Board adoption of the Fiscal Policy commits the 10% targeted level of Unrestricted Fund Balance. Formal Board action includes the annual adoption of the appropriations resolution and subsequent budget amendments. As stated in the appropriations resolution, encumbrances remaining at year-end will be carried over to the next fiscal year. Formal action to commit fund balance must be taken prior to the end of the fiscal year.
  - 4) **Assigned Fund Balance:** Assigned Fund Balance includes amounts that reflect an intended or planned use of fund balance for specific purposes but are neither restricted nor committed. Assigned Fund Balance does not require formal action of the Board and may be assigned by the County Administrator or his designee. Assigned Fund Balance could be used to fill the gap between projected revenues and expenditures in the following fiscal year.
  - 5) **Unassigned Fund Balance:** Unassigned Fund Balance represents the residual fund balance remaining after non-spendable, restricted, committed, and assigned fund balance is deducted. Unassigned Fund Balance is available for appropriation by the Board with first priority given to nonrecurring expenditures or as an addition to fund balance. The General Fund is the only fund that can have a positive Unassigned Fund Balance.

**The order of spending resources:** When an expenditure is incurred for purposes for which restricted, committed, assigned and unassigned amounts are available for use, the County considers restricted fund balance to be spent first, then committed fund balance, then assigned fund balance, and lastly unassigned fund balance.

**Self-Insurance Fund:** The fund balance policy for the Self-Insurance Fund pertains to both the County and Schools.

The fund balance in the Self-Insurance Fund at the fiscal year end will be maintained as a percentage of expenditures in each component of the fund. The percentage will be established annually by professional judgment based on funding techniques utilized, loss records, and required retentions. The County will select an external agency for this annual review.

### 11. Criteria Policy for Establishment of Special Assessment Districts

A “special assessment” or “special assessment district” refers to any of the various mechanisms in the Code of Virginia that allows the County to impose a special ad valorem tax or special assessment for local improvements on property within a defined area, for the purpose of financing public improvements or services within the district. Examples include, without limitation, Service Districts, Community Development Authorities, and Transportation Improvement Districts.

The following criteria are set forth as the minimum requirements that must be satisfied for the Board to lend its support to the creation of a special assessment district. As such, proposed districts that cannot meet these minimum requirements will have their requests for support rejected by the Board on the basis that it endangers the County’s own credit worthiness in the



## Fiscal Policy

financial markets. The Board takes this opportunity to emphasize that other considerations also may apply. In effect, these criteria are set forth only as the minimum standards for the establishment of a district. However, the ability to meet the criteria described below will carry considerable weight with the Board.

The County has determined that under certain circumstances, the creation of a Special Assessment District (a “District”) can further the economic development/quality and growth management/redevelopment goals of the County. Of equal importance is that the County’s financial assets not be at risk. These guidelines are designed to ensure that the County goals are met.

**Limited to Projects which Advance County’s Plans.** The proposed project or purpose for establishing a District must advance the County’s adopted comprehensive plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities and be in line with the Board’s Vision and Strategic Goals.

Public Improvements to be financed by the Project or District must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County’s Adopted Capital Facility Standards.

The County would not expect to utilize special assessment debt to finance typical project infrastructure costs, (e.g., utilities, normally proffered improvements, or subdivision/site plan requirements) absent a compelling (a) commercial or economic development interest, (b) benefit to the broader community, or (c) public health or safety concern.

**Description of Project and District Petition.** The petitioners shall submit for County staff review, prior to petitioning the County Board of Supervisors for action, a plan of the proposed District. This submission must include as a minimum:

- The special assessment district’s proposed petition to the County Board of Supervisors;
- A map of district boundaries and properties served;
- A general development plan of the district;
- Proposed district infrastructure including probable cost;
- A preliminary feasibility analysis showing project phasing, if applicable, and projected land absorption with the district;
- A schedule of proposed special assessment district financings and their purpose;
- A discussion of the special assessment district’s proposed financing structure and how debt service is paid;
- The methodology for determining special assessments within the district;
- Background information on the developers and/or property owners in the current proposal or previous involvement with other districts in Virginia and elsewhere; and,
- Level of equity to be provided and when such equity would be incorporated into the proposed Plan of Finance.

The petitioner shall respond to and incorporate changes to the proposed petition requested by staff. Failure to incorporate changes will result in a staff recommendation against the creation of the special assessment district.

The petition must address:

- Protections for the benefit of the County with respect to repayment of debt, incorporation, and annexation;
- Protections for the benefit of individual lot owners within the District’s boundaries with respect to foreclosure and other collection actions should their respective assessment be paid or is current; and
- Payment of the County’s costs related to the administration of the District, specifically including the County’s costs to levy and collect any special tax or assessment.



## Fiscal Policy

**Consistency with County Planning Documents.** The petitioner must demonstrate how the project or purpose for establishing the District is/ or could be consistent with the Comprehensive Plan, Zoning Ordinance, and if applicable, the Capital Improvement Program, the Capital Needs Assessment and the Adopted Capital Facility Standards, or other facility planning documents approved by the Board of Supervisors.

**Impact on County Credit Rating.** The District, either individually or when considered in aggregate with previously approved Districts, shall not have a negative impact upon the County's debt capacity or credit rating. The majority of this debt will be considered and treated as overlapping debt. In order to protect the County's long-term fiscal stability and credit standing, all proposed debt must be in conformance with the County's Debt Management Policies (section #2). Exemptions to this policy may be made if the projects to be financed directly replace capital projects in the current Capital Improvement Program, or the Capital Needs Assessment Document. Maturities of special district debt shall approximate the average of the County's other special assessment debt.

It is the intent of the County that this debt be self-supporting. Debt is deemed self-supporting when sufficient revenue is generated for at least three consecutive years to pay all of the required debt payments.

**Due Diligence.** A due diligence investigation performed by the County or its agents must confirm petition information regarding the developers, property owners, and/or underwriting team, and the adequacy of the developer's or property owner's financial resources to sustain the project's proposed financing. Developers will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

**Project Review and Analysis.** A financial and land use assessment performed by the County or its agents must demonstrate that the District's proposed development, financial, and business plan is sound, and the proposed project or purpose for establishing a District is economically feasible and has a high likelihood of success. The analysis must confirm why establishing a District is superior to other financing mechanisms from a public interest perspective.

**Petitioner to Pay County Costs.** The County may require that the Petitioner agree to cover the County's costs for all legal, financial, and engineering review and analysis and to provide a suitable guaranty for the payment of these costs. The County's estimated costs shall be itemized to show anticipated engineering, legal, and financial, consultant and other fees.

**Credit Requirements.** The debt obligations are issued by the District to finance or refinance infrastructure of the project:

- The Board will approve a district debt issuance only after it has been determined the issue can reasonably be expected to receive an investment grade rating from a nationally recognized statistical rating agency (i.e., Fitch, Moody's, Standard and Poor's) including investment grade ratings derived from a credit enhancement (i.e., letter of credit, bond insurance, etc.) or demonstrate some other form of financial safeguard to the bond purchasers. Or
- The Board will approve a district debt issuance only after it has been determined that the district has acquired a credit enhancement device sufficient to guarantee payment of lease payments or debt service in the event of default until such time as the district's outstanding debt as compared to its estimated taxable assessed value is estimated not to exceed 10%. Or
- The District limits its issuance of obligation to minimum \$100,000 denominations, thereby attracting only bondholders recognizing the inherent risk.



## Fiscal Policy

**Requirement for Approved Financing Plan.** The ordinance creating the District shall include a provision requiring the District to submit a financing plan to the County for approval prior to the issuance of any District obligations. Such financing plan shall include details specific to the financing proposed to be undertaken, including, but not limited to more complete and detailed information of those applicable items required under the section entitled Description of Project and District Petition above.

**No Liability to County.** The County shall not pledge either its full faith and credit or any moral obligation toward the repayment of principal and interest on any debt issued by the district. The project must pose no direct or indirect liability to the County, and the developer and/or District must reasonably provide for the protection of the County from actions or inactions of the District as specified in the letter of intent at time of petition. All documents relating to the project shall reflect the fact that the County has no financial liability for present or future improvements connected with the project whether or not contemplated by the ordinance creating the District or as that ordinance may be amended. The ordinance will contain a provision that acknowledges that the County has no moral or legal obligation to support the debt of the district, but that the County retains the authority and ability to protect the County's credit.

**Conditions and Covenants.** Any ordinance creating a special district may include appropriate conditions related to the size and timing of District debt. In addition, the County may require covenants to be attached to the property that incorporate the salient commitments related to the proposed District improvements, the public benefits, and the special assessments.

**Annual Review.** These guidelines shall be reviewed at least annually.

### 12. Policy for Public-Private Solicitations

The Board has adopted guidelines within Article 7 of the County's Procurement Resolution to implement the Public-Private Education Facilities and Infrastructure Act of 2002, Va. Code § 56-575.1, et seq. ("PPEA"), and the Public-Private Transportation Act of 1995, Va. Code § 33.2-1800, et seq. (as re-codified effective October 14, 2014, formerly codified as § 56-556, et seq.) ("PPTA") (Individually an "Act"; together, the "Acts"). These guidelines apply to all procurements under the PPEA and PPTA where the County is the "responsible public entity" (RPE), the "affected jurisdiction" or the "affected locality or public entity" within the meaning of Virginia Code § 56-575.1 and Va. Code § 33.2-1800 (formally § 56-557.)

Individually negotiated comprehensive agreements between private entities and the County ultimately will define the respective rights and obligations of the parties for Public-Private projects. The version of the Acts that is in effect (at the time of execution of a comprehensive agreement under procurement as to that procurement) is controlling in the event of any conflict.

The Acts allow private entities to include innovative financing methods, including the imposition of user fees or service payments, tax overlay districts, special assessment districts, land swaps, property up-zonings or TIF-like mechanisms, etc. in a proposal. However, the County reserves the right to utilize its own financing mechanism as a less costly alternative. Any/all partnership solicitations shall not have a negative impact upon the County's debt capacity or credit rating.

Any debt issued by the partnership must conform to the County's Debt Management Policies (section #2). Solicitations wherein the County provides all or a substantial portion of the funding must include financial protections for the County as the "First Tier" lender meant to give the County first priority, ahead of other potential financial lenders, to take possession of assets or revenues in the event of a default to mitigate this risk.

Solicitations should include a "Security Reserve" that would provide immediate cash flow for the County to pay financial obligations should there be delinquency in any payments. This cash flow will supplement continued tax revenues that are



## Fiscal Policy

collected from activities that continue to occur in the development area during any financial challenges. Any excess funds in the security reserve will be used to prepay the public investment.

A Public-Private Partnership should result in a fair contract that balances the needs of both partners while ultimately protecting the public's interest. There are six critical components of any successful partnership: political leadership, public sector involvement, comprehensive plan, dedicated income stream, stakeholder communication, and proper partner selection.

Preference will be afforded Public-Private solicitations that are fiscally prudent and in line with the Board's Vision and Strategic Goals. The petitioner must demonstrate how the solicitation will advance the County's adopted Comprehensive Plan or provide greater benefit to the ultimate property owners utilizing the proposed facilities. Public Improvements specified within the solicitation must be related to and guided by standards and policies approved by the Board as identified in the Capital Improvements Program, Capital Needs Assessment Document, or the County's adopted Capital Facility Standards.

The County is seeking private partners that will bring the best value to projects as opposed to the lowest bidder. Factors that can contribute "value" to a project include, but are not limited to: project design, project delivery schedule, use of innovation, access to expertise, project financing, risk transference and user fee schedule (if applicable) over the duration of the partnership.

The County will conduct an in-depth examination and evaluation of potential private partners and their proposed projects including, but not limited to, qualifications & experience, financial capability, references, risk transference and any litigation and/or controversy that the potential partners and their key staff members may be involved in. This information will assist the County in finding partners that are experienced and will bring the "best value" to the partnership, and ultimately the residents of Loudoun County over the course of the long-term partnership.

The County will consider the relevancy and extent of specific technical experience and expertise of the designated key staff members of the submission team, not simply the entity as a whole. The County will also analyze how this experience and expertise benefits the County and the project. Benefits of the partnership may include accelerated project delivery, greater access to technology and innovation, risk transference, alternative financing methods and cost-efficiencies that result in lower operating costs. Ultimately, the partnership must provide some measurable public benefit that the residents of Loudoun cannot access or achieve without the private partner.

A Financial Due Diligence investigation performed by the County or its agents must confirm solicitation information regarding the adequacy of the private partner's financial resources to sustain the project's proposed financing. Private partners will be required to grant full access to all accounting records, project pro formas and any other required financial information for any project involving a financial partnership with the County.

Any/all costs incurred by the County during the examination, evaluation and due diligence investigations will be advanced or reimbursed by the solicitor in accordance with the Acts.

Risk should be assigned to the partner that is best equipped to manage or prevent that risk from occurring or that is in a better position to recover the costs associated with the risk. The goal of the partnership should be to combine the best capabilities of the public and private sectors for mutual benefit. It is the intention of the County to maintain control of the asset or enterprise produced by the partnership, oversee the operation and maintenance, and regulate the amount of private involvement to protect the integrity of any public asset. The County will set the parameters and expectations for the partnership to address the public's needs. If the partnership does not live up to its contractual expectations, the County will regain ownership of the asset or enterprise system.

It should be noted that Risk is not limited to just liability but includes the assumption of responsibility for uncertainties conceptual, operational, and financial that could threaten the goals of the partnership, including, but not limited to, design and construction costs, regulatory compliance, environmental clearance, performance, and customer satisfaction.

**Annual Review.** These guidelines shall be reviewed at least annually.

