



General Government Administration FY 2022 Proposed Budget

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General Government Administration Summary

FY 2022 Proposed Expenditures¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Board of Supervisors	\$2,331,266	\$2,952,886	\$3,721,642	\$3,735,410	\$3,792,930
Commissioner of the Revenue	7,643,292	8,406,823	9,614,799	10,007,648	10,294,598
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
Elections and Voter Registration	1,998,301	2,135,144	2,364,640	2,579,352	2,640,882
Finance and Budget	8,177,619	8,487,138	9,856,891	10,457,829	10,747,994
General Services	51,903,464	54,241,867	55,561,663	64,589,328	64,328,260
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
Treasurer	5,813,598	6,419,018	7,362,102	7,585,376	7,775,521
Total	\$130,962,009	\$139,376,296	\$164,648,548	\$181,028,988	\$182,262,373

¹ Sums may not equal due to rounding.



Board of Supervisors

Loudoun County is governed by a nine-member Board of Supervisors (Board). The Chair of the Board is elected by the voters at-large while the other supervisors are elected each from eight election districts in the County. All nine members serve concurrent four-year terms. The current term is January 1, 2020, through December 31, 2023.

The Board sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year to carry out these duties. Public hearings held by the Board afford the public the opportunity to participate in the policy making process. The Board has public comment sessions at its business meetings to receive input from residents and other stakeholders. Additionally, the Board has established standing committees to discuss and make recommendations on major items on which the Board takes action. Meeting schedules, agendas, minutes, and other information for the Board are made available to the public online at <http://www.loudoun.gov/bos>.

The Board appoints a County Administrator, who manages the County's daily operations; a County Attorney, who oversees the County's legal affairs; and various other advisory boards, committees, and commissions, such as the Planning Commission, which advises the Board on land use issues.

Board's Programs

Corporate Board and District Budgets

Represents corporate funds for operating the Board of Supervisors' (Board) offices and district budgets for the nine Board members. The corporate board budget is allocated for Board member salaries, health and dental benefits for up to two Board aides, the County's accounting and auditing services, legal advertising, and internal services. Each district office is allocated Board-approved funds for Board aide salaries and operating costs.

**Board of Supervisors****Budget Analysis****Department Financial and FTE Summary¹**

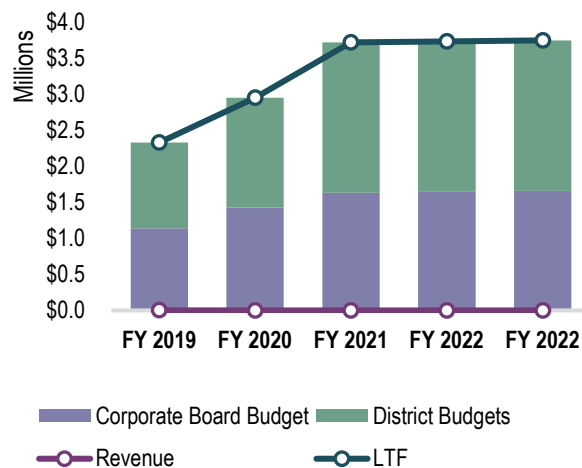
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Corporate Board Budget	\$1,140,873	\$1,428,715	\$1,633,693	\$1,647,755	\$1,661,557
District Budgets	1,190,393	1,525,694	2,087,949	2,087,654	2,087,654
Total – Expenditures	\$2,331,266	\$2,954,409	\$3,721,642	\$3,735,410	\$3,749,211
Revenues					
Charges for Services	\$1,207	\$0	\$0	\$0	\$0
Total – Revenues	\$1,207	\$0	\$0	\$0	\$0
Local Tax Funding	\$2,330,059	\$2,954,409	\$3,721,642	\$3,735,410	\$3,749,211
FTE	0.00	0.00	0.00	0.00	0.00

¹ Sums may not equal due to rounding.



Board of Supervisors

Revenue and Expenditure History



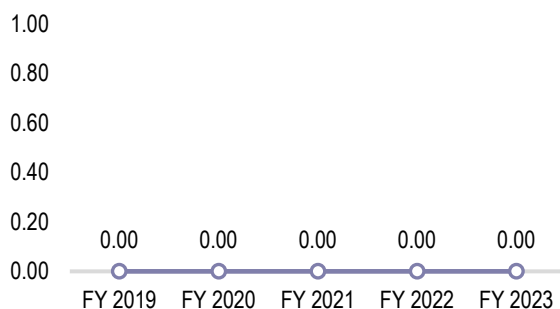
Revenue/Local Tax Funding

As shown, the Board's FY 2022 budget is 100 percent funded by local tax funding and generally does not have program-generated revenues.

Expenditure

For ease of understanding, the budget summary is represented comparing the Corporate Board budget and the aggregation of all district budgets. The Corporate Board budget includes previously authorized increases in Board member salaries for calendar years 2020 through 2023. To account for inflation, district budgets were increased by 3 percent in FY 2020. In FY 2021, the aggregation of district budgets increased by \$645,000, as directed by the Board at the December 3, 2019 business meeting.

Staffing/FTE History



The Board's budget has no authorized regular positions. Board members are elected officials. Staff aide positions are unclassified positions that are neither temporary nor regular positions under the County personnel system.

The Board held its Strategic Planning Retreat on October 26, 2020 to discuss the strategic focus areas for the remainder of the Board's term and identify outcomes to be achieved for each focus area.¹ As approved at the January 19, 2021 Business Meeting, the Board's 2020-2023 Strategic Work Plan focuses on five strategic areas²:

- Open Spaces and Environment
- Connecting Loudoun
- Collective Bargaining
- Equitable Communities
- Economic Development

The Strategic Initiatives Work Plan provides a framework through which progress on the Board's goals and objectives can be tracked, the public can stay informed, and staff can receive additional direction and guidance.

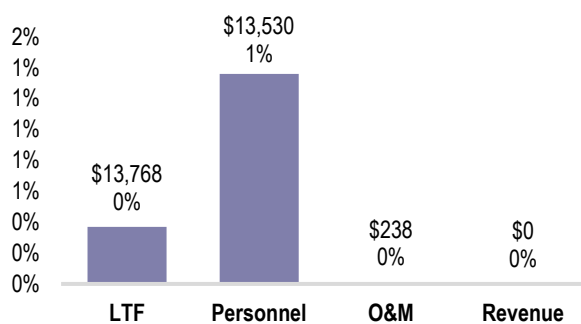
¹ October 20, 2020, Business Meeting Item I-1, Preparation for Board of Supervisors Strategic Planning Retreat.

² January 19, 2021, Business Meeting Item 6, Board of Supervisors 2020-2023 Strategic Work Plan Guidance.

**Board of Supervisors****Board Compensation and District Budgets**

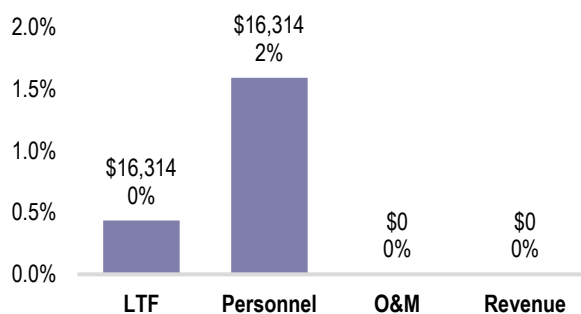
Expenditures have increased primarily due to increased Board member salaries and district budgets. On July 20, 2017, the 2016 – 2019 Board approved compensation increases for the 2020 – 2023 Board effective January 1, 2020. The 2016 to 2019 Board formally adopted a compensation schedule for the 2020 – 2023 Board as follows: Chair \$81,100 (increase from \$50,000), Vice Chair \$73,363 (increase from \$45,320), and Board Member \$66,826 (from \$41,200). The 2016 to 2019 Board also voted to increase Board compensation by 2 percent for calendar years 2020 through 2023. Board member salaries are budgeted in the Corporate Board budget.

The FY 2020 Adopted Budget increased district budgets by 3 percent, or approximately \$41,400, to account for inflation. This base budget adjustment was similar to increases authorized for other County departments to address changes in personnel costs and contractual services. As directed at the December 3, 2019 business meeting, the FY 2021 Adopted Budget increases district budgets by \$645,000, with an \$85,000 increase for the Chair-at-Large District budget and a \$70,000 increase for all other District Board Office budgets. The FY 2020 and FY 2021 base budget adjustments resulted in the following district budgets: Chair \$281,730 (increase from \$191,000) and all other District Board Offices \$225,115 (increase from \$150,597).

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

Personnel: ↑ 2 percent calendar year increase in Board salaries || **O&M:** ↑ internal services ||

Revenue: ↔

Percent Change from Proposed FY 2022 to Projected FY 2023**Reasons for Change:**

Personnel: ↑ 2 percent calendar year increase in Board salaries || **O&M:** ↔ || **Revenue:** ↔



Board of Supervisors

Board of Supervisors Priority

The FY 2022 Proposed Budget includes seven Board priority resource requests, totaling \$5,003,459 and 21 positions (20.33 FTE). These requests are narratively described in the section below, and the resources, if approved, will be structured and budgeted in their respective department budgets. These priorities were identified either through the FY 2022 budget development process or closely align with the Board's strategic initiatives.

Adult Drug Court Expansion

The Loudoun County Adult Drug Court at the Circuit Court is an alternative to incarceration for non-violent offenders who have been identified as having a substance use disorder, and who are assessed as high risk and high needs using a mandated screening instrument. Instead of incarcerating offenders, the Drug Court offers a voluntary, therapeutic program designed to break the cycle of addiction and criminal behavior. The Drug Court provides an opportunity for early, continuous, intense judicial supervision; treatment; mandatory and frequent drug testing; community supervision; and use of appropriate incentives and sanctions and other rehabilitation services. The Drug Court reflects a high degree of collaboration between the participating County agencies and the Court system as part of a specialized team process.

Currently, the Drug Court is supported by five positions (5.00 FTE): a probation officer, drug court coordinator, sheriff's deputy, treatment clinician, and Mental Health, Substance Abuse, and Developmental Services (MHSADS) case manager. With current staffing, the Drug Court can accommodate up to 25 participants. The Drug Court program, launched in May 2019, reached the capacity of 25 participants with five applicants on a wait list by April 2020.

Circuit Court Judges, the Commonwealth's Attorney, and the Office of the Public Defender support expanding program capacity to accommodate up to 50 participants. The FY 2022 Proposed Budget five positions, contract funds, and associated operating costs to expand the program from 25 to up to 50 participants, thus eliminating the current waitlist and addressing anticipated community needs. This request includes the following five positions (5.00 FTE): one probation officer in the Department of Community Corrections, one deputy in the Sheriff's Office, one behavioral health therapist in MHSADS, and one paralegal and one attorney in the Commonwealth's Attorney's Office. The resource request also includes \$140,000 for increased contracted services for Medication Assisted Treatment, Residential Substance Use Disorder Treatment, and Intensive Outpatient Treatment. Additional information on the Adult Drug Court expansion was presented at the Board of Supervisors Finance/Government Operations and Economic Development Committee (FGOEDC) meeting on October 13, 2020.¹

Body Worn Cameras Staffing

The FY 2022 Proposed Budget includes resources to support the expansion of the County's deployment of body-worn cameras (BWC) in the Sheriff's Office. This expansion will deploy an additional 122 cameras. Departments impacted include the Sheriff's Office (LCSO), the Office of the Commonwealth's Attorney, and the Department of Information Technology (DIT). This expansion is the first year of a three year implementation plan to provide body-worn cameras to the operational deputies in LCSO.

LCSO requires one technician supervisor (1.00 FTE) and one technician (1.00 FTE) 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. In the Office of the Commonwealth's Attorney, two additional attorneys (2.00 FTE) and one paralegal (1.00 FTE) are needed to review additional footage generated by the increased number of cameras. Two attorney positions represent a ratio of one attorney to every additional 75 cameras. The additional paralegal maintains the departments ratio of attorneys to paralegals. As the number of body-worn cameras deployed increases, the

¹ October 13, 2020, Finance/Government Operations and Economic Development Committee Item 15, FY 2022 Budget Development: Specialty Dockets Status.



Board of Supervisors

volume of evidence created increases, which impacts attorney workload. Additionally, BWC expansion requires additional operating and maintenance technology costs to provide storage for mandated retention of video, security requirements, and consulting support for initial implementation. Additional information on the phased approach to expand the BWC program in LCSO was presented at the FGOEDC meeting on November 11, 2020.¹

Collective Bargaining Staffing

Effective May 1, 2021, the Code of Virginia § 40.1-57.2 allows for collective bargaining between counties and their employees where the locality has provided for it in a local ordinance or resolution. The Board is considering pursuing a County collective bargaining ordinance, and collective bargaining is one of the five strategic focus areas identified in the Board's 2020-2023 Strategic Work Plan. At the FGOEDC meeting on November 10, 2020, staff presented committee members with potential budget implications specific for administration and staffing to support a collective bargaining structure.² Since this provision is effective before FY 2022 begins, the Board approved initial staffing (3.00 FTE) for a collective bargaining structure as FY 2021 mid-year additions through the FY 2020 Fund Balance item on December 15, 2020.³ These positions are one labor relations manager in the Department of Human Resources (HR), one assistant county attorney in the County Attorney's Office, and one management analyst in the Department of Finance and Budget (DFB).

While total staffing needs will be determined based on the Board's direction, the FY 2022 Proposed Budget resource request for collective bargaining provides minimum staffing needed for initial implementation. The FY 2022 Proposed Budget includes additional resources, including five positions and \$300,000 in reoccurring contractual costs to support and administer a collective bargaining structure. These positions include two labor relations analysts in HR, one assistant county attorney in the County Attorney's Office, and one senior management analyst and one payroll accountant in DFB. Depending on the scope of the collective bargaining ordinance and the number of units that apply for recognition in FY 2022, additional staffing may be requested in FY 2023.

Strategic Initiatives Communications Team

In FY 2021, the Board approved, communications manager to identify opportunities to communicate with the public before, during, and after significant items are considered by the Board. This position is structured and budgeted in Office of the County Administrator's Public Affairs and Communications Program. To complete a strategic initiatives communications team, the FY 2022 Proposed Budget includes a communications manager focused on social media (1.00 FTE) and a videographer (1.00 FTE). These two positions were previously requested in FY 2021 to address an identified need in providing support to the Board's strategic initiatives.

The FY 2022 requested communications manager will develop, implement, and manage a strategic social media program. A resource dedicated to social media has become critical, in part, due to the establishment of social media as a primary communications channel. Focusing on social media communication, this position will assist PAC staff in achieving the communication objectives of the Board. This position will monitor social media daily to identify trends that impact the County and, where appropriate, engage the public to further the Board's and County's communication objectives. This position will also develop and publish effective social media content that engages and informs residents and businesses about county services, operations, and policies.

A communications specialist-videographer is requested to develop video content for the Board, County Administration, and County departments. Video content will complement the County's written communications, informing and educating

¹ November 10, 2020, Finance/Government Operations, and Economic Development Committee, Item 19, FY 2022 Budget Development: Body-Worn Cameras.

² November 10, 2020, Finance/Government Operations, and Economic Development Committee, Item 21, FY 2022 Budget Development: Collective Bargaining Options.

³ December 15, 2020, Business Meeting, Item 12f, Uses of FY 2020 General Fund Balance.



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the public regarding important County programs and processes. Requests for video production services is consistently high; however, demand for video content has largely gone unmet due to a lack of resources. In FY 2020, most video requests were unmet and the need for video content to compliment or replace written communications was largely unmet. In addition, many of the County's videos have not been updated in over five years. Video communications is an essential tool to inform and educate the public regarding important—and often complex—County programs and processes. The requested communication specialist will have expertise in video production, videography, and video editing. This position will address the existing demand for timely, actionable video content, which will be disseminated through various channels, including the website, social media, and the County's cable channel.

The FY 2022 requested positions and the communications manager added in FY 2021 will complete a team to provide support to the Board to strategically communicate Board actions and priorities through a broad range of communication activities, social media, and video content.

Trail Crew

To establish a County-wide trail crew, the FY 2022 Proposed Budget includes a maintenance coordinator (1.00 FTE) and maintenance supervisor (1.00 FTE). The Department of Parks, Recreation, and Community Services' (PRCS) has 50 miles of trails within its inventory, which are not currently maintained for public use. With the support of volunteers, these two positions will be responsible for formally adding, developing, and maintaining these trails. Additional trail-related positions will be requested in future years to support this activity.

Youth After School Program Expansion

PRCS currently provides the Youth After School (YAS) program to 16 middle schools, 11 sites with five sites using Loudoun County Public School (LCPS) transportation. The Advisory Commission on Youth (ACOE), an advisory Board to the Board of Supervisors, recommended expanding the YAS program to Trailside Middle School, which is the only middle school not currently served by the YAS. Implementing ACOE youth services recommendations is an initiative identified in Board's 2020-2023 Strategic Work Plan.¹ Based on ACOE's recommendation, the FY 2022 Proposed Budget includes two part-time positions, a Middle School YAS supervisors and leader, totaling 1.33 FTE.

¹ January 19, 2021, Business Meeting Item 6, Board of Supervisors 2020-2023 Strategic Work Plan Guidance.



Board of Supervisors

FY 2022 Proposed Resource Requests¹

Board of Supervisors Priority: Adult Drug Court (ADC) Expansion

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$502,276	\$314,937	\$96,780	\$0	\$0	\$913,993	5.00

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• 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.• 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.• By April 2020 the ADC reached capacity of 25 participants with five applicants on a wait list.• 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.
Mandates: County mandate	
PM Highlight: None	
Program: Adult Drug Court	
Positions: 1 Clinician, 1 Deputy, 1 Attorney, 1 Paralegal, 1 Parole Officer	
Theme: Board Priority	
One-time Costs: \$127,980	
Recurring Costs: \$786,013	

Board of Supervisors Priority: Body-Worn Cameras

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$515,484	\$818,849	\$987,466	\$0	\$0	\$2,321,799	5.00

Details	Overview
Service Level: Enhanced Service Level Request	<ul style="list-style-type: none">• 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.• 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.• 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.• 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.
Mandates: Not mandated	
PM Highlight: None	
Program: Multiple	
Positions: 1 Technician Supervisor 1 Technician 2 Commonwealth's Attorneys 1 Paralegal	
Theme: Board Priority	
One-time Costs: \$1,445,571	
Recurring Costs: \$876,228	

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



Board of Supervisors

Board of Supervisors Priority: Collective Bargaining Staffing

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$564,523	\$340,740	\$61,000	\$0	\$0	\$966,263	5.00

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: None Positions: 2 Labor Relations Analysts 1 Assistant County Attorney 1 Senior Management Analyst 1 Payroll Accountant Theme: Board Priority One-time Costs: \$89,365 Recurring Costs: \$876,898	<ul style="list-style-type: none"> 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. The assistant county attorney will provide legal support for collective bargaining agreements, dispute resolution, and general administration of collective bargaining. The senior management analyst will focus on engagement in the budget process and compensation analysis for collective bargaining agreement negotiations. The payroll accountant is needed to support additional workload associated with a collective bargaining structure. 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.

Board of Supervisors Priority: Social Media Communications Manager, Office of the County Administrator

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$116,867	\$10,630	\$2,500	\$0	\$0	\$129,997	1.00

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated PM Highlight: None Program: Public Affairs and Communications Positions: 1 Communications Manager Theme: Board Priority One-time Costs: \$8,355 Recurring Costs: \$121,642	<ul style="list-style-type: none"> 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. 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. This position was previously requested during the FY 2021 budget process.

Board of Supervisors Priority: Videographer, Office of the County Administrator

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 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	<ul style="list-style-type: none"> 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. A communications specialist-videographer will develop video content for the Board, County Administration, and all County departments. This position was previously requested during the FY 2021 budget process.

**Board of Supervisors****Board of Supervisors Priority: Trail Crew, Parks, Recreation, and Community Services**

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">• 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.• Requested positions would be responsible for developing and maintaining trails in PRCS's inventory.• Request includes capital necessary for developing and maintaining trails.
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

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">• 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.• 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.
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	

Board of Supervisors Priority Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$2,051,439	\$1,650,024	\$1,322,246	\$0	\$20,250	\$5,003,459	20.33



Commissioner of the Revenue

The Commissioner of the Revenue is a locally elected constitutional officer whose tax assessment duties are mandated by the Code of Virginia and local ordinances. The Commissioner is elected at-large for a four-year term and provides direct service to all Loudoun residents and business owners on an annual basis. As the chief tax assessing officer of Loudoun County, the Commissioner of the Revenue and his staff are responsible for the County's top three locally administered sources of revenue: real estate, personal property, and business license taxes. After completing the assessment process, the Office of the Commissioner of the Revenue ("the Office") forwards the assessment information necessary for preparing tax bills to the County's Office of the Treasurer and incorporated towns that require it for billing purposes. The Office also administers the County's land use assessment program, tax relief for persons 65 or older or with disabilities, and tax exemptions for revitalized real estate, solar equipment, and surviving spouses of members of the armed forces killed in action. The Office provides some state income tax filing assistance.

In addition to mandated duties, the Office of the Commissioner of the Revenue assists the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses on the tax advantages of a Loudoun location. The Office evaluates the fiscal impact of proposed legislative changes to taxes administered by the Office and their effects on Loudoun residents and businesses. The Office also is responsible for local tax compliance measures to ascertain and assess all subjects of taxation by obtaining tax returns, investigating returns as necessary, and auditing businesses for tax compliance.

Commissioner of the Revenue's Programs

Tax Assessment

Identify, assess, value, and defend valuations for real estate; identify, classify, and assess personal property, business license taxes, and business personal property taxes. Tax assessment also includes audits and field inspections to ensure equitable assessment of taxes.

Tax Exemptions and Deferrals

Administer the County's Tax Relief for the Elderly and Disabled program and Tax Exemptions for Disabled Veterans and their surviving spouses by processing applications, qualifying applicants, and adjusting tax accounts; administer property tax exemptions by classification and designation; administer the County's Land Use program by processing applications, qualifying property, conducting site visits, and assessing qualifying land.

Tax Compliance

Conduct tax audits and field inspections to ensure equitable assessment of business taxes and compliance with the County Ordinance and State Tax Code.

Administration

Provide direct service to all Loudoun County residents and business owners and respond to all appeals through an administrative review process specific to each type of tax.

**Commissioner of the Revenue****Budget Analysis****Department Financial and FTE Summary¹**

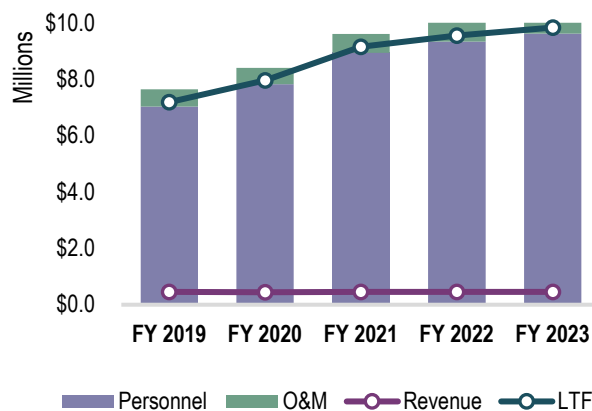
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$7,029,487	\$7,826,984	\$8,947,747	\$9,343,700	\$9,624,011
Operating and Maintenance	613,805	579,839	667,052	663,948	670,587
Total – Expenditures	\$7,643,292	\$8,406,823	\$9,614,799	\$10,007,648	\$10,294,598
Revenues					
Permits, Fees, and Licenses	\$109,743	\$91,429	\$100,000	\$100,000	\$100,000
Intergovernmental – Commonwealth	341,951	351,199	355,122	355,122	355,122
Total – Revenues	\$451,694	\$442,628	\$455,122	\$455,122	\$455,122
Local Tax Funding	\$7,191,598	\$7,964,195	\$9,159,677	\$9,552,526	\$9,839,476
FTE	73.93	78.93	81.93	83.93	83.93

¹ Sums may not equal due to rounding.



Commissioner of the Revenue

Revenue and Expenditure History



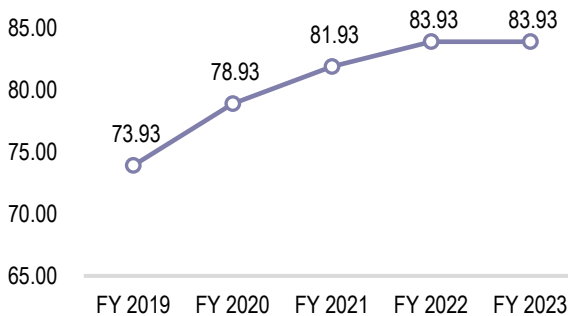
Revenue/Local Tax Funding

As shown, the Office operates primarily with local tax funding (over 95 percent). Program-generated revenue consists of land use application fees and reimbursements from the Virginia Compensation Board.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (93 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2019: 2.00 FTE personal property tax compliance specialists, 3.00 FTE real estate appraisers

FY 2020: 2.00 FTE real estate appraisers, 1.00 FTE residential supervising appraiser, 1.00 FTE business tax compliance senior auditor, 1.00 FTE business tax compliance senior officer

FY 2021: 1.00 FTE real estate appraiser, 2.00 system analysts

The Office of the Commissioner of the Revenue's expenditure increases are primarily attributed to personnel costs including higher compensation and added positions, as indicated in the Staffing/FTE History graph above.

The FY 2021 Adopted Budget added a total of three positions (3.00 FTE). Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 Budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. In FY 2021, one residential real estate appraiser was added to help reduce the sketch—a digital rendering of the building's exterior dimensions and size calculations—backlog and increase the frequency of neighborhood reviews. This ultimately serves to improve the accuracy of assessments completed by the Office, reducing assessment appeals and enhances staff's ability to forecast and capture future revenue and assessment growth. The Board unfroze this position with the initial release of frozen expenditures and positions on December 15, 2020. The remaining two positions (2.00 FTE) are system analysts. These positions remain frozen until further Board action or until the start of FY 2022.

The FY 2022 proposed Budget includes two positions (2.00 FTE) focused on the thematic area of fiscal responsibility.

Fiscal Responsibility

As the County population continues to grow, the amount of business activity increases. Business Tangible Personal Property (BTTP) is the fastest growing segment of the County tax base. While overall annual business tax filings are up 30 percent from



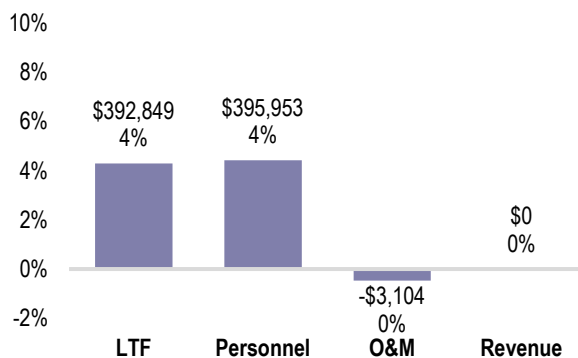
Commissioner of the Revenue

calendar year (CY) 2016 to CY 2020, BTPP tax filings are up 57 percent. During that time, BTPP taxes assessed have increased over 140 percent (\$157.9 million to \$383 million). The primary driver of the increase in taxes assessed is computer equipment in data centers. Based on preliminary estimates, there are approximately 22 million square feet of data center space in the County with an additional 3.4 million square feet under construction.

The FY 2022 Proposed Budget includes one business tax assessor and one senior business tax assessor. Since business taxes are self-reported, it is imperative that staff review individual filings to verify the accuracy of assessments. These positions will help maintain current quality of services to the expanding tax base and increase the Business Tax Division's ability to verify the accuracy of BTPP assessments.

Throughout the year the Business Tax Division is responsible for the setup and maintenance of business tax accounts and is the primary point of contact for inquiries from business taxpayers in the County. After the tax filing deadline, the Division is responsible for reviewing BTPP assessment filings and following up with non-filing entities for the remainder of the year. For BTPP, the taxpayer reports a summary of assets purchased each year and provides a list of assets to support the filing. When fully trained, business tax assessors can audit approximately 600 BTPP item filings annually, but the increasing size and complexity of filings has made this more challenging. The FY 2022 requested positions will maintain the service level of auditing approximately 15 percent of BTPP filings annually. Additional staffing will improve the Division's ability to thoroughly and accurately review complex BTPP filings.

Percent Change from Adopted FY 2021 to Proposed FY 2022

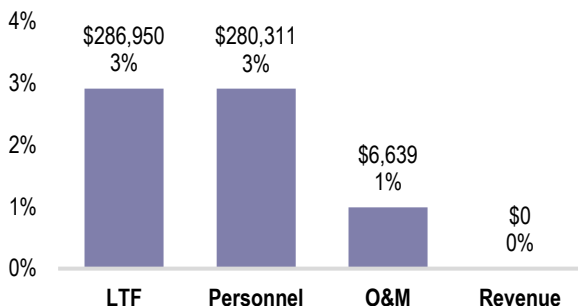


Reasons for Change:

Personnel: ↑ 2.00 FTE, general pay changes ||

O&M: ↓ central services || **Revenue:** ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

Revenue: ↔



Commissioner of the Revenue

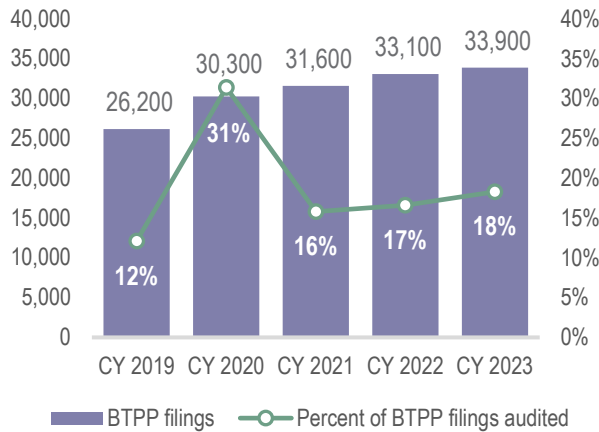
FY 2022 Proposed Resource Requests¹

Priority 1: Business Tax Assessor and Senior Business Tax Assessor						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$177,425	\$12,070	\$12,000	\$0	\$0	\$201,495	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.• Since business taxes are self-reported, staff must review individual filings to verify accuracy.• These positions will improve the ability to review BTPP filings thoroughly and accurately and increase the number of desk audits by 1,200 annually.			
Mandates:	Not mandated					
PM Highlight:	Percent of BTPP with Desk Audits					
Program:	Business Tax Assessment					
Positions:	1 Business Tax Assessor, 1 Senior Business Tax Assessor					
Theme:	Fiscal Responsibility					
One-time Costs:	\$22,520					
Recurring Costs:	\$178,975					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$177,425	\$12,070	\$12,000	\$0	\$0	\$201,495	2.00

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



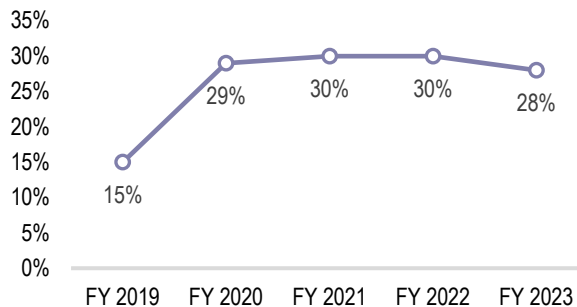
Commissioner of the Revenue

Key Measures¹

Objective: Audit Business Tangible Personal Property (BTPP) filings.

Measure: Number of BTPP filings; Percent of BTPP with desk audits.

BTPP filings revenue continues to increase every year. From CY 2016 to CY 2020, BTPP tax filings increased 57 percent, and taxes assessed increased over 140 percent (\$157.9 million to \$383 million). Reviewing BTPP tax filings has become more challenging, as taxpayers have increased their presence in the County. Taxpayers are required to provide a list of equipment to verify the filing, and many asset lists include over 10,000 assets, with some reporting over 100,000 assets. Since business taxes are self-reported, staff must review individual filings to verify accuracy. The FY 2022 requested positions (2.00 FTE) will increase the number of desk audits by 1,200 annually. The percent of BTPP filings audited in CY 2020 was abnormally high; Since the Compliance Division's workload decreased because of social distancing guidelines related to COVID-19, the Division's staff aided with BTPP filing audits.



Objective: Audit 25 percent of business personal property accounts annually.

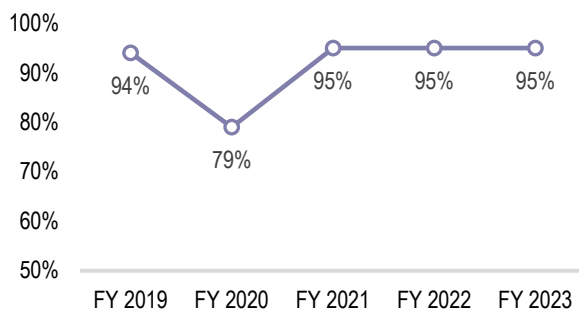
Measure: Percent of business personal property tax accounts audited.

The tax compliance position added in the FY 2020 Adopted Budget has helped the Office meet their goal of auditing 25 percent of business personal property accounts.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.



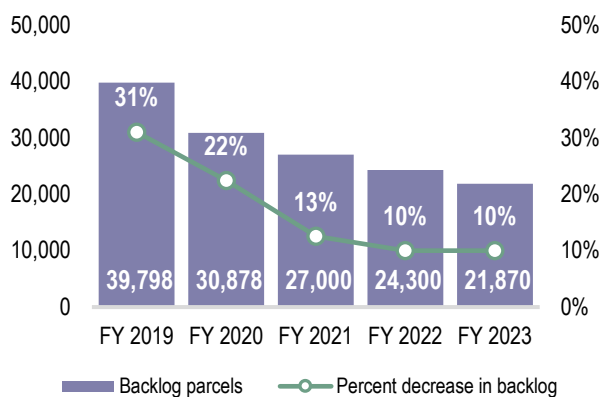
Commissioner of the Revenue



Objective: Verify 96 percent of sales annually.

Measure: Percent of sales verified.

With appraisers approved in previous fiscal years and in the FY 2021 Adopted Budget, the Office will verify an estimated 95 percent of sales. An inability to verify sales could result in less accurate assessments.



Objective: Reduce the backlog of residential parcels that need to be sketched by 10 percent each year.

Measure: Number of backlog parcels; Percent decrease in residential parcels that need to be sketched.

With appraisers added in the last three fiscal years, the Office has reduced the number parcels that need to be sketched. The appraiser added in the FY 2021 Adopted Budget will maintain the Office's ability to reduce the number of residential parcels that need to be confirmed in the County's assessment system with a new or revised sketch.





County Administrator

The County Administrator supports the Board of Supervisors (Board) in determining the strategic and policy direction for the County and manages the daily operations of County government. The Administration Program provides management oversight of departments and agencies under the direct control of the Board to ensure effective and efficient performance and compliance with County ordinances and regulations. In this capacity, the County Administrator serves as the Board's official liaison to the Constitutional Officers; the Judiciary; regional, state, and local agencies and authorities; incorporated municipalities; and residential and community associations. The Administration Program also provides administrative support for Board agendas, meetings, and legislative policies. The Public Affairs and Communications Program develops and executes strategic internal and external communications and constituent service initiatives that support the Board and the County Administrator's priorities and coordinates countywide emergency communications. The Emergency Management and Operations Program is charged with the County's response to human-made and natural disasters as well as special event planning. The Office of Housing develops and executes strategic housing programs to improve housing opportunities for Loudoun's low- to moderate-income households.

Office of the County Administrator's Programs

Administration

Exercises daily management and supervision of all County operations. Assists the Board in developing its strategic priorities and provides guidance in achieving them. Manages the agenda/packet process for the Board's business meetings, committee meetings, and public hearings. Centrally manages requests to the County for public information through the Freedom of Information Act (FOIA). Coordinates the review of legislation before the General Assembly and the U.S. Congress.

Public Affairs and Communications

Develops and executes strategic, countywide internal and external communications and constituent services programs that connect Loudoun County residents, businesses, and communities with information about their government and its services.

Emergency Management

Facilitates the County's comprehensive emergency management program in accordance with local, state, and federal laws, authorities, and directives. Coordinates and facilitates the activation and management of the County's Emergency Operations Center during local emergencies. Conducts community outreach and education as well as training.

Office of Housing

Facilitates, informs, and advises on the development and implementation of strategies to address the housing affordability needs of County residents. Develops funding opportunities and provides grants and loans to help preserve, provide access to, and add to the supply of affordable housing. Provides programs to increase affordable housing opportunities and improve the living environment of Loudoun's low- to moderate-income households, which includes the newly established Affordable Multi-family Housing Loan program.



County Administrator

Budget Analysis

Department Financial and FTE Summary^{1,2}

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$4,979,998	\$5,781,011	\$9,473,128	\$10,145,434	\$10,449,797
Operating and Maintenance	910,055	860,844	11,364,364	11,233,688	11,346,025
Other Uses of Funds	0	0	177,390	242,390	242,390
Total – Expenditures	\$5,890,053	\$6,641,855	\$21,014,882	\$21,621,512	\$22,038,212
Revenues					
Use of Money and Property	\$0	\$0	\$4,400	\$4,400	\$4,400
Charges for Services	2,947	7,674	0	0	0
Miscellaneous Revenue	282	0	100,000	131,000	131,000
Recovered Costs	0	0	750,000	750,000	750,000
Intergovernmental – Federal	182,736	219,224	9,959,697	9,974,463	9,974,463
Other Financing Sources	88,160	80,140	270,090	341,610	341,610
Total – Revenues	\$274,124	\$307,038	\$11,084,187	\$11,201,473	\$11,201,473
Local Tax Funding	\$5,615,929	\$6,334,817	\$9,930,695	\$10,420,040	\$10,836,739
FTE³	38.00	43.00	74.53	78.53	78.53

¹ Sums may not equal due to rounding.

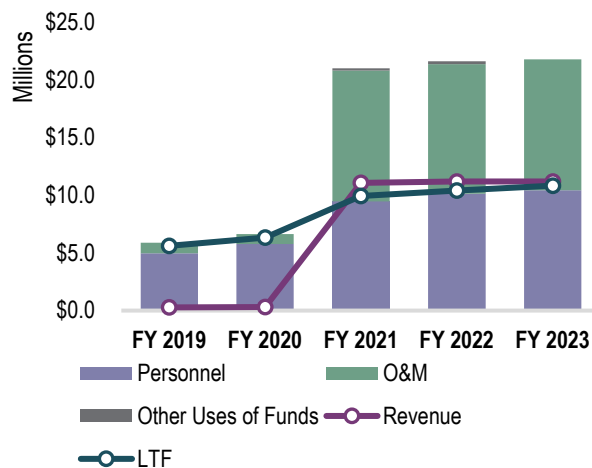
² The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 Adopted Budget reflects all changes related to that reorganization from FY 2021 and forward.

³ This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Strategic Initiatives Communications Team) included in the Board's narrative in the General Government section.



County Administrator

Revenue and Expenditure History



Revenue/Local Tax Funding

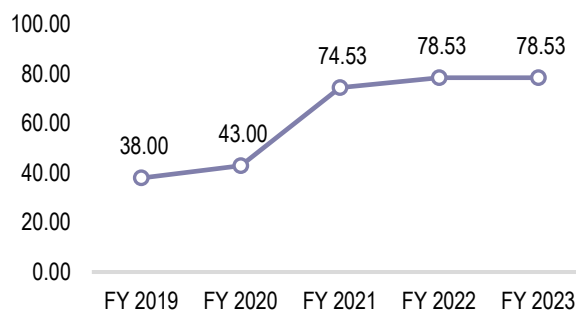
As shown, the Department is primarily funded by department-generated revenue (52 percent). With the addition of the Office of Housing, federal revenue in the table above is composed of funding for the Housing Choice Voucher (HCV) program in the Rental Assistance Program Fund and the Community Development Block Grant (CDBG) program in the State and Federal Grant Fund (discussed in Volume 2). A portion of the Office of Emergency Management is funded through a transfer from the Restricted Transient Occupancy Tax Fund.

Expenditure

The Office of the County Administrator's expenditure budget is approximately equally dedicated to personnel

costs (47 percent) and operating and maintenance (O&M) costs (53 percent). Expenditures increased in FY 2021 due to the addition of the Office of Housing, transferred from the Department of Family Services (DFS) to the Office of the County Administrator. Approximately 89 percent of the O&M budget lies in the Rental Assistance Program Fund and the State and Federal Grant Fund (discussed in Volume 2), for which increases are driven by increased revenues. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2018: 1.00 FTE legislative liaison

FY 2019: 2.00 FTE communications managers, 1.00 FTE communications specialist, 1.00 FTE administrative assistant, and 0.20 FTE to convert an existing accessibility services manager from a part-time to a full-time position

FY 2020: 2.00 FTE assistant deputy clerks, 1.00 FTE communications specialist, 2.00 FTE authority for emergency preparedness specialists

FY 2020 Mid-Year: 1.00 FTE juvenile probation officer

transferred from Department of Juvenile Court Services and reclassified as project manager

FY 2021: 0.53 FTE television and video production specialist; 1.00 FTE authority for emergency preparedness specialist; 1.00 FTE equity officer; 1.00 FTE communications manager; 27.00 FTE transferred from DFS to reorganize the Housing Division as the Office of Housing under the Office of the County Administrator, including 1.00 FTE financial supervisor/accountant approved in FY 2021

In FY 2021, expenditures increased due to the reorganization of the Office of Housing under the Office of the County Administrator, higher compensation, and added positions. The details of the staffing changes since FY 2019 can be found in the Staffing/FTE History section above.



County Administrator

The O&M budget includes the Rental Assistance Program Fund and the State and Federal Grant Fund, which together represent approximately \$1.0 million in personnel and \$10.0 million in O&M. These resources support various U.S. Department of Housing and Urban Development programs, including the Housing Choice Voucher and CDBG Community Development Block Grant programs, which are accounted for in special revenue funds.¹ The FY 2022 Proposed Budget includes a \$130,000 O&M decrease. This decrease represents the removal of one-time contractual funds related to the FY 2021 equity officer position.

The FY 2021 Adopted Budget added a total of five new positions (4.53 FTE). Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board adopted the FY 2021 Budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. The FY 2021 Adopted Budget included FTE authority to convert a federally funded emergency preparedness specialist from a temporary to a regular, full-time authorized position. Since there was no local tax funding associated with this position, it was not frozen when the Board adopted the FY 2021 Budget. The Board unfroze the Department's remaining 3.53 FTE with the initial release of frozen expenditures and positions on December 15, 2020.

To address an identified need in providing support to the Board's strategic initiatives, the FY 2021 Adopted Budget included a communications manager (1.00 FTE). This position will add capacity that Public Affairs and Communications (PAC) Program needs to provide information more effectively and efficiently to the public regarding the Board's actions and priorities. Through various strategic communication strategies, this position will increase public understanding of Board policies and directives as well as other important initiatives in the County. To create a strategic initiatives communications team, the FY 2022 Proposed Budget includes requests for an additional communications manager focused on leveraging social media, as well as a videographer to produce videos on a routine basis. These positions (2.00 FTE) are included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Strategic Initiatives Communications Team) presented in the Board's narrative in the General Government section.

In PAC, one part-time (0.53 FTE) television production specialist was added in FY 2021. This position will provide critical redundancy to the County's television operations. An equity officer (1.00 FTE), in the Administration Program, will collaborate with County departments, community members, and other stakeholders to develop a work plan to make the County organization and community more equitable. With this position, the Board approved one-time contractual funds to identify potential equity disparities in the County and assist in making recommendations on a specific work plan for Loudoun County government. The equity officer, in conjunction with consulting services, will develop an equity and inclusion program specific to Loudoun County to ensure key organizational actions are evaluated through an equity lens. The FY 2021 Budget also included a financial supervisor (1.00 FTE) to support the reorganization of the Office of Housing to the Office of the County Administrator from DFS. This position will manage the finance, accounting, and grants unit in the Office of Housing. The financial supervisor's duties will include activities related to federal and state program accounting, compliance and audits, monthly reporting requirements, reconciliations, and reviews/approvals.

The FY 2022 Proposed Budget includes positions focused on the thematic areas of community outreach and education and fiscal responsibility.

Community Outreach and Education

Over the past decade, Loudoun County has experienced transformative changes that require new strategies for reaching community members with timely, actionable, accurate, and relevant information. As Loudoun's population has increased, the County has also become increasingly diverse. For over a year, Loudoun County has participated in a regional workgroup on racial equity with the Metropolitan Washington Council of Governments. As part of a regional cohort of 11 jurisdictions, Loudoun County staff have been working to build operational capacity and achieve community-level outcomes on equity. To

¹ More information on these funds can be found in the Other Funds section of Volume 2.



County Administrator

provide communication services for the County's diverse community and achieve greater equity, the FY 2022 Proposed Budget includes an outreach coordinator position (1.00 FTE) in the Public Affairs and Communications Program. This position will provide targeted communication in a culturally and linguistically appropriate manner and enhance existing communication services through community outreach.

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. For example, to prevent agricultural damage from the invasive species, the Spotted Lanternfly, outreach to farmers, wineries, and breweries helped raise awareness. To encourage participation in the 2020 Census, PAC provided specialized outreach to the immigrant community in various languages. Throughout 2020, PAC stretched limited resources to reach target populations with critical pandemic-related information, such as prevention measures, how to receive a COVID-19 test, and how to receive a vaccine. While staff were able to provide direct outreach on several important campaigns, demand for outreach services exceeds staff resources, which in 2020 particularly, left many of the County's other communication requirements unmet.

Language accessibility is an important component of outreach activities and essential to achieving equity goals. From FY 2019 to FY 2020, the need for translations and interpretation services by all departments increased by 22.5 percent. In the final two quarters of FY 2020, translation requests increased 116 percent over the previous two quarters, as the County aimed to reach all members of the community with critical COVID-19-related information. The communication needs associated with the COVID-19 pandemic highlighted the need for a dedicated outreach coordinator position. In CY 2020 to encourage participation in the 2020 Census and communicate critical health care information related to the COVID-19 pandemic, PAC needed to conduct direct outreach to a number of distinct populations, including Spanish-speaking residents, the faith community, and youth (residents 13 to 24 years of age). These activities are often time sensitive and are negatively impacted by delays caused by limited capacity to conduct outreach.

The County's current non-English public information services are inadequate, and the need for translated communication services is often unmet. Approximately 13 percent of our total communications services could have or should have included translation into additional languages to reach all the intended audiences; however, this need went unmet due, in part, to limited resources. As a result, people with limited English proficiency encounter barriers that limit access to county services and information. To serve our diverse community, information needs to be published in multiple languages. Outreach in a culturally and linguistically appropriate manner is not achieved by simply translating a document into another language. Ensuring the County's communications are accessible by all residents requires planning concurrent with routine activities.

As the County's population grows and diversifies, the demand for non-English communication services and outreach also increases; however, the County's ability to meet that demand will remain limited if this position is not funded. Dedicating a resource to outreach helps the County remain focused on communicating with all community members on a routine basis, instead of the current practice of conducting outreach only when critical needs arise or as resources allow. Currently, there is no dedicated position focused on cross-departmental outreach coordination. The requested outreach coordinator position is intended to provide a dedicated resource to coordinate targeted outreach activities across departments and provide communication services in a culturally and linguistically appropriate manner.

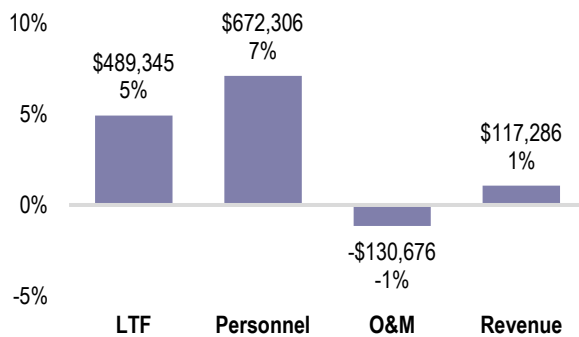
Fiscal Responsibility

The Office of Housing is responsible for the following County loan programs: Down Payment and Closing Cost Assistance, Public Employee Grants for Homeownership, and the Home Improvement programs and the Affordable Multi-Family Rental Loan program. Loan programs include approximately 320 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. Currently, there is no position dedicated to managing the loan program compliance function in the Office of Housing and loan programs. The lack of a dedicated loan programs compliance specialist poses a risk of loan

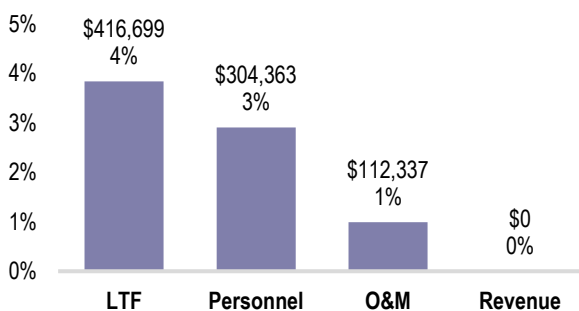
**County Administrator**

mismanagement and failed audits. With the Board's direction to bolster affordable housing development and services, the FY 2022 Proposed Budget includes one loan programs compliance specialist (1.00) in the Office of Housing. This position aligns with the recommendations of the Unmet Housing Needs Strategic Plan and is necessary to provide proper monitoring of Board directives associated with loan approvals and to meet compliance requirements of federal and local loans and grants.

The loan programs compliance specialist will ensure proper accounting, compliance, and record-keeping of housing loan programs. Through the Affordable Multi-Family Rental Loan program, the Board has committed \$19 million in loans to five projects comprising 490 rental units. This position will verify that borrowers are meeting Board-prescribed parameters for loans, such as renting to households at a specific income or producing documents at specific milestones in the process. In addition, this position will facilitate departmental coordination activities related to loan processing with the County Attorney's Office, the Treasurer's Office, and the Department of Finance and Budget. The loan programs compliance specialist will ensure that approved loans are appropriately implemented and comply with program requirements and that records are properly maintained and audit ready.

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

Personnel: ↑ 4.00 FTE¹, general pay changes ||
O&M: ↓ removal of one-time contractual funds related to the added FY 2021 equity officer position ||
Revenue: ↑ federal grant revenue

Percent Change from Proposed FY 2022 to Projected FY 2023**Reasons for Change:**

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

¹ This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Strategic Initiatives Communications Team) included in the Board's narrative in the General Government section.



County Administrator

FY 2022 Proposed Resource Requests^{1,2}

Priority 1: Outreach Coordinator						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$110,272	\$10,530	\$0	\$0	\$0	\$120,802	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.• 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.• 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.			
Mandates:	Not mandated					
PM Highlight:	Number of communications services provided to all departments and in support of countywide communication requirements					
Program:	Public Affairs and Communications					
Positions:	1 Outreach Coordinator					
Theme:	Community Outreach and Education					
One-time Costs:	\$5,855					
Recurring Costs:	\$114,947					

Priority 2: Loan Programs Compliance Specialist						
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">• 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.• The lack of a dedicated loan programs compliance specialist poses a risk of loan mismanagement and failed audits.• 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.• This position aligns with the recommendations of the Unmet Housing Needs Strategic Plan.			
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					

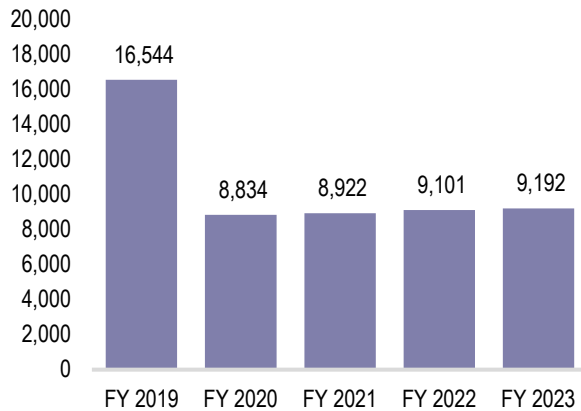
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$206,521	\$18,275	\$0	\$0	\$0	\$224,796	2.00

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

² This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Strategic Initiatives Communications Team) included in the Board's narrative in the General Government section.



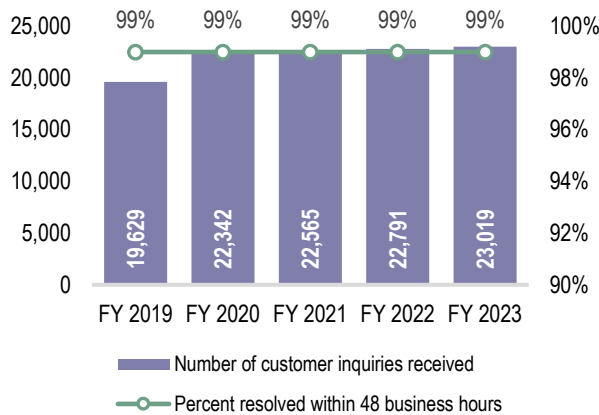
County Administrator

Key Measures¹

Objective: Provide communications services to all departments in support of countywide communication efforts.

Measure: Number of communications services provided to all departments and in support of countywide communication requirements.

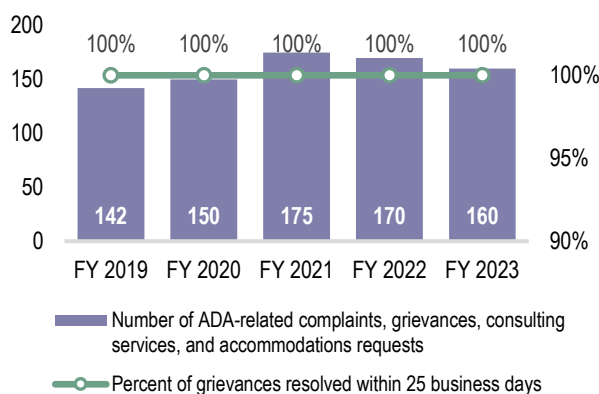
Current service level represents approximately 8,000 to 9,000 communications services provided to all departments in support of countywide communication efforts. The volume of requests in FY 2019 is abnormal and is associated with the development and launch of the County's new website in November 2018.



Objective: Resolve public inquiries within 48 business hours.

Measure: Number of customer inquiries received through all communication channels; Percentage of public inquiries resolved within 48 business hours.

Current service level reflects approximately 20,000 customer inquiries received annually through all communication channels, with 99 percent of inquiries resolved within 48 business hours.



Objective: Resolve 100 percent of the Americans with Disabilities Act (ADA) complaints and/or grievances within the mandated 25 business days.

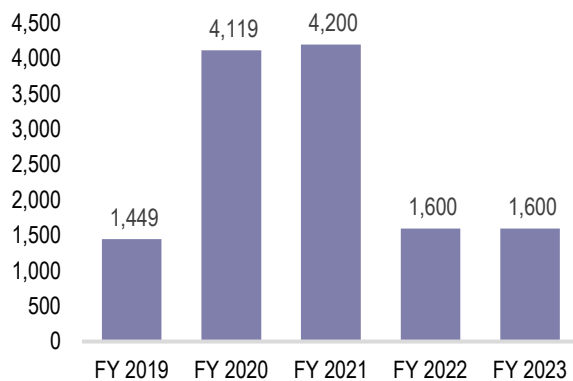
Measure: Number of ADA-related complaints, grievances, consulting services, and accommodations requests; Percentage of grievances resolved within 25 business days.

The County resolves approximately 180 requests for ADA-related services, with 100 percent of ADA grievances resolved within the mandated 25 business days.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.



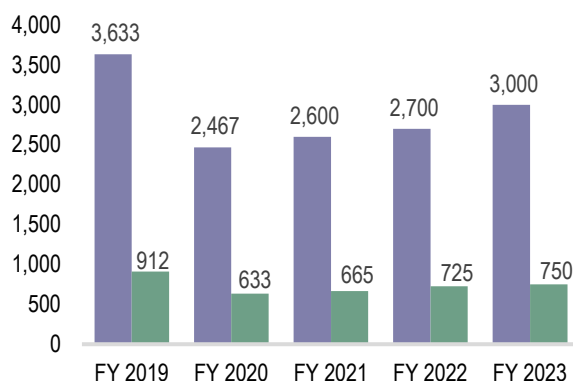
County Administrator



Objective: Conduct response activities associated with significant events.

Measure: Number of operational hours.

The FY 2022 requested emergency management systems administrator will support operational hours, since the number of hours spent maintaining, administering, training, and developing systems are tracked under operational hours. efforts. The volume of operational hours in FY 2020 and FY 2021 is abnormal and is associated with COVID-19.

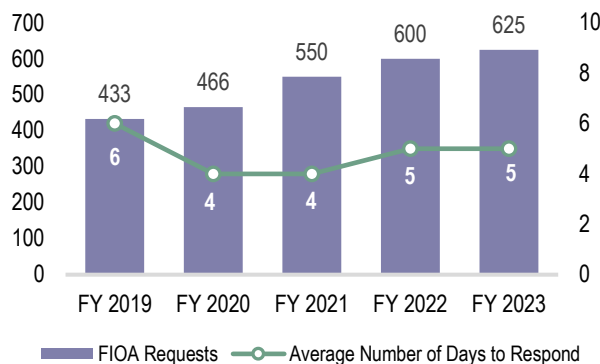


Objective: Conduct planning and training and exercise activities associated with significant events.

Measure: Number of planning hours; Number of training and exercise hours.

In FY 2020, the number of planning hours decreased because of the vacant emergency preparedness specialist position. The FY 2021 approved FTE authority will improve recruitment and retention efforts. This position is a substantial contributor to planning hours.

■ Number of planning hours ■ Number of training and exercise hours



Objective: Respond to Freedom of Information Act (FOIA) requests within five business days.

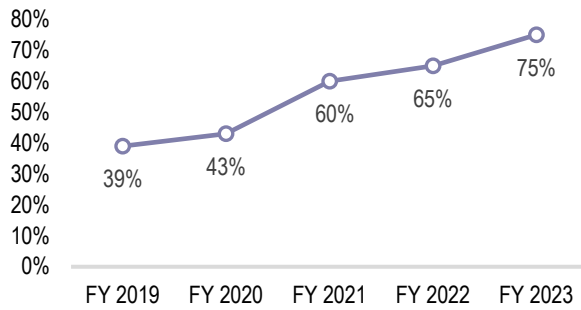
Measure: Number of FOIA requests coordinated by the FOIA officer; Average number of days to respond to FOIA requests.

In FY 2020, the Board approved one additional assistant deputy clerk to assist with FOIA management, maintaining the average number of days to respond to FOIA requests.

■ FIOA Requests —○— Average Number of Days to Respond



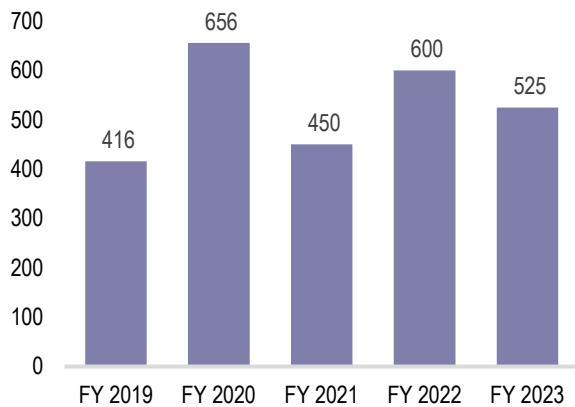
County Administrator



Objective: Publish 95 percent of the Board’s meeting packets by established deadline.

Measure: Percent of agenda packets published by deadline.

In FY 2020, the Board approved one additional deputy assistant clerk dedicated to meeting management, improving the publishing timeliness of meeting packets.



Objective: Analyze all state legislation with a potential impact on County operations.

Measure: Legislative bills with impact analyzed.

All introduced state bills, approximately 3,000 bills during both the short and long sessions, are screened and approximately 400 to 600 pieces of legislation are analyzed for impact.



County Administrator

Department Programs

Department Financial and FTE Summary by Program^{1,2}

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Executive Management	\$2,345,747	\$2,363,880	\$3,047,806	\$3,124,771	\$3,213,412
Support to the Board	1,067,962	1,310,046	1,428,913	1,448,466	1,484,089
Public Affairs and Communication	1,314,478	1,707,483	2,234,954	2,435,304	2,503,002
Emergency Management	1,161,866	1,242,193	1,157,527	1,166,351	1,197,085
Office of Housing	0	18,253	13,145,682	13,446,620	13,640,625
Total – Expenditures	\$5,890,053	\$6,641,855	\$21,014,882	\$21,621,512	\$22,038,212
Revenues					
Executive Management	\$2,291	\$7,674	\$0	\$0	\$0
Support to the Board	656	0	0	0	0
Public Affairs and Communication	0	0	0	0	0
Emergency Management	271,177	299,364	92,700	99,220	99,220
Office of Housing	0	0	10,991,487	11,102,253	11,102,253
Total – Revenues	\$274,124	\$307,038	\$11,084,187	\$11,201,473	\$11,201,473
Local Tax Funding					
Executive Management	\$2,343,456	\$2,356,207	\$3,047,806	\$3,124,771	\$3,213,412
Support to the Board	1,067,306	1,310,046	1,428,913	1,448,466	1,484,089
Public Affairs and Communication	1,314,478	1,707,483	2,234,954	2,435,304	2,503,002
Emergency Management	890,688	942,829	1,064,827	1,067,132	1,097,865
Office of Housing	0	18,253	2,154,195	2,344,367	2,538,372
Total – Local Tax Funding	\$5,615,929	\$6,334,817	\$9,930,695	\$10,420,040	\$10,836,739
FTE					
Executive Management	13.00	13.00	15.00	15.00	15.00
Support to the Board	6.00	8.00	8.00	8.00	8.00
Public Affairs and Communication	12.00	13.00	14.53	17.53	17.53
Emergency Management	7.00	9.00	10.00	10.00	10.00
Office of Housing	0.00	0.00	27.00	28.00	28.00
Total – FTE³	38.00	43.00	74.53	78.53	78.53

¹ Sums may not equal due to rounding.

² The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 Adopted Budget reflects all changes related to that reorganization from FY 2021 and forward.

³ This department has positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Strategic Initiatives Communications Team) included in the Board's narrative in the General Government section.





County Attorney

The Office of the County Attorney has several functions: to advise County boards, commissions, agencies, officials, and the Economic Development Authority; to represent the County in judicial proceedings and before administrative agencies; and to provide legal services in transactional matters involving the County, such as contracts, financings, real estate transactions, and bonds and dedications associated with land development applications. The Office also provides services to the County involving inter-jurisdictional and inter-agency agreements and prepares and reviews ordinances and regulations.

County Attorney's Programs

Legal Services

Advises the County boards, commissions, agencies, and officials; represents the County in judicial proceedings and before administrative agencies; and provides legal services in transactional matters involving the County.



Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$3,247,762	\$3,267,100	\$3,735,005	\$4,086,722	\$4,209,324
Operating and Maintenance	649,616	843,219	191,168	493,645	498,581
Total – Expenditures	\$3,897,378	\$4,110,319	\$3,926,173	\$4,580,367	\$4,707,905
Revenues					
Permits, Fees, and Licenses	\$245,964	\$192,214	\$204,954	\$226,660	\$226,660
Fines and Forfeitures	2,496	867	2,225	4,400	4,400
Charges for Services	5,387	6,469	0	0	0
Miscellaneous Revenue	8,385	3,224	10,000	10,000	10,000
Other Financing Sources	274,647	0	0	0	0
Total – Revenues	\$536,879	\$202,773	\$217,179	\$241,060	\$241,060
Local Tax Funding	\$3,360,499	\$3,907,545	\$3,708,994	\$4,339,307	\$4,466,845
FTE²	23.00	23.00	24.00	26.00	26.00

Department Financial and FTE Summary – Capital Projects Fund¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$79,296	\$174,865	\$137,828	\$141,963
Total – Expenditures	\$0	\$79,296	\$174,865	\$137,828	\$141,963
Revenues					
Revenue	\$0	\$79,296	\$174,865	\$137,828	\$141,963
Total – Revenues	\$0	\$79,296	\$174,865	\$137,828	\$141,963
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	1.00	1.00	1.00	1.00

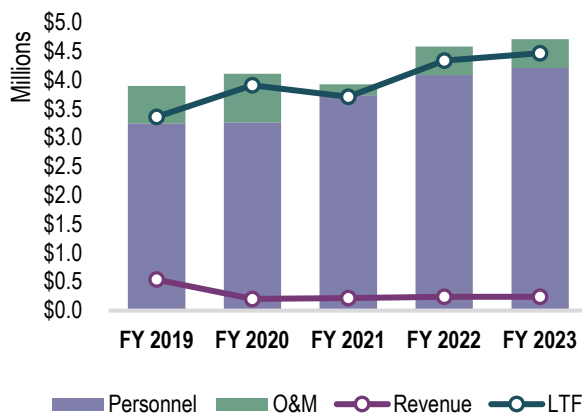
¹ Sums may not equal due to rounding.

² This department has a position (1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.



County Attorney

Revenue and Expenditure History



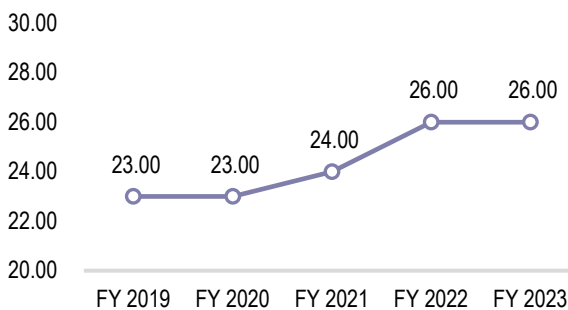
Revenue/Local Tax Funding

As shown, the Office of County Attorney is primarily funded by local tax funding (94 percent). Program-generated revenue consists of permits and fees generated from a portion of land development applications. Between FY 2019 and FY 2020, the transfer from the Capital Improvement Program ended, reducing revenues.

Expenditure

Most of the Office of County Attorney's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2019: 1.00 FTE housing attorney

FY 2020: 1.00 FTE paralegal, 1.00 FTE attorney moved to the Capital Projects Fund

FY 2021: 1.00 FTE assistant county attorney

FY 2021 Mid-Year: 1.00 FTE assistant county attorney

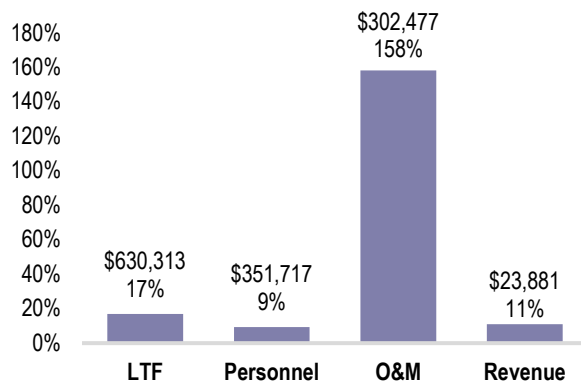
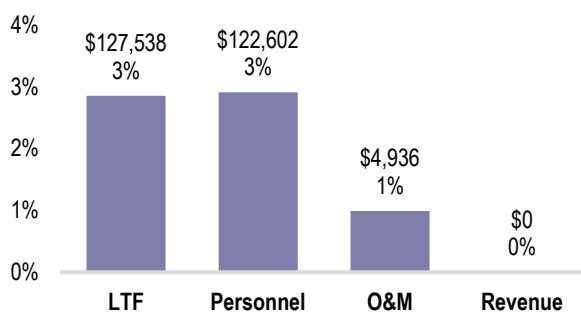
The Office of the County Attorney's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditures. Operating and maintenance expenditures have increased as the need for outside counsel has increased with litigation work. The Office receives most of its revenues due to its work with other departments on land use and development work and enforcement. FY 2022 revenues reflect anticipated revenues related to development activities.

The net increase in personnel in FY 2020 reflects the transfer of personnel costs for one position from the General Fund to the Capital Projects Fund, the addition of a paralegal, and higher compensation. Starting in FY 2020, positions related to the execution and support of the Capital Improvement Program are fully funded within the Capital Projects Fund, rather than the General Fund. Those positions were previously offset with a transfer from the Capital Projects Fund, which was shown as revenue in the department budget. In prior years, the transfer from the Capital Projects Fund fully funded one position and partially funded two others. The two half positions have remained within the General Fund and are funded with local tax funding, and the full position is now fully funded within the Capital Projects Fund. The decrease in revenues in FY 2020 was caused by this transfer ending; however, the corresponding expenditures for the full position also were removed from the Office's budget.

The FY 2021 Adopted Budget included an additional assistant county attorney (1.00 FTE). Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 Budget, most new

**County Attorney**

expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. On December 15, 2020, the Board unfroze the assistant county attorney position with the initial release of frozen expenditures and positions. The position will primarily provide review of contractual documents for the County procurement office and departments of Transportation and Capital Infrastructure; General Services; Information Technology; Parks, Recreation, and Community Services; and other County departments. In addition, this position will provide additional oversight of contracts for capital construction projects. With this resource, the Office expects to maintain turnaround times for tax collection enforcement, review of contracts, and leases and property acquisition.

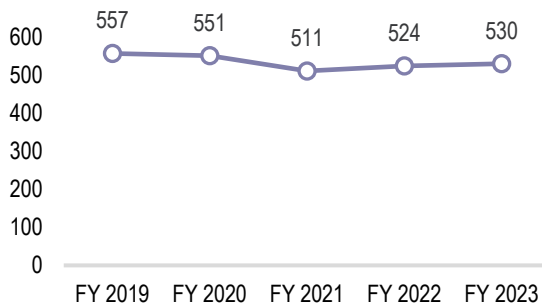
Percent Change from Adopted FY 2021 to Proposed FY 2022**Reasons for Change:****Personnel:** ↑ 1.00¹ FTE, general pay changes ||**O&M:** ↑ collective bargaining legal services ||**Revenue:** ↑ reflect anticipated revenues related to development activities**Percent Change from Proposed FY 2022 to Projected FY 2023****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔

¹ This department has a position (1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.



County Attorney

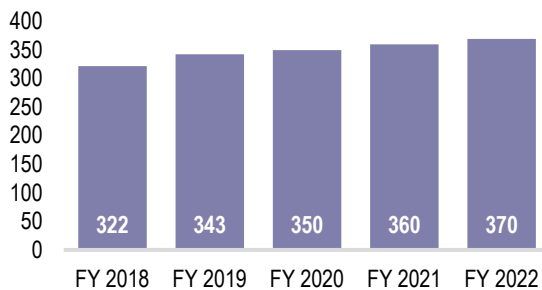
Key Measures¹



Objective: Provide legal services for real estate, contracts and procurement, and tax, budget, and finance matters.

Measure: Number of transactional matters (tax collection, leases, contracts, and property acquisition) per attorney.

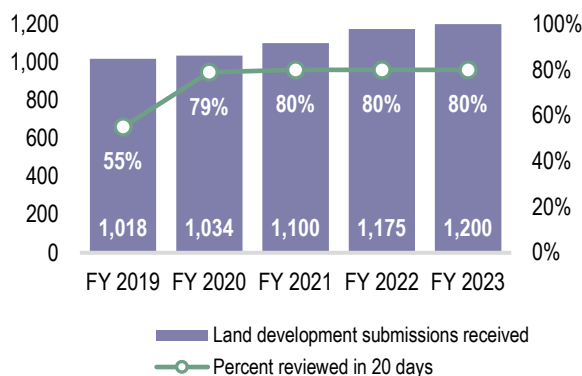
The assistant county attorney added in FY 2021 will maintain the FY 2019 service level of less than 600 transactional matters per attorney.



Objective: Provide legal services in support of the County departments, including MHSADS.

Measure: Number of Emergency Services hearings.

The assistant county attorney added in FY 2021 will help the Office of the County Attorney to continue to provide MHSADS with litigation support for Emergency Services and consultation for Temporary Detention Orders and Emergency Custody Orders.



Objective: Review 85 percent of land development submissions within 20 days.

Measure: Number of land development submissions received; percent of land development submissions reviewed in 20 days.

The paralegal position added in the FY 2020 Adopted Budget helps the Office get closer to their goal of reviewing 85 percent of land development submissions within 20 days.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.





Elections and Voter Registration

To provide each resident of Loudoun County with the opportunity to exercise his or her right to vote in an efficient and equitable manner and in accordance with the Constitution of the United States and the Code of Virginia.

Elections and Voter Registration's Programs

Voter Registration

Provides a comprehensive year-round program of voter registration and voter outreach to ensure that Loudoun voters are well served and informed.

Elections

Manages all aspects of operating the County's voting precincts during each election, processes election results, handles candidate filings, and oversees absentee and early voting before each election.

**Elections and Voter Registration****Budget Analysis****Department Financial and FTE Summary¹**

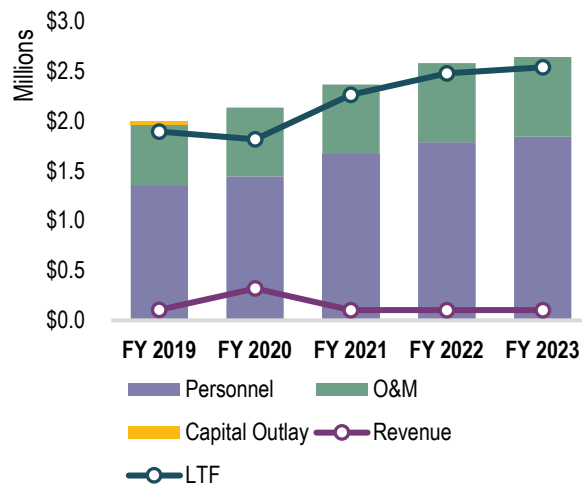
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$1,357,275	\$1,443,160	\$1,668,272	\$1,786,841	\$1,840,446
Operating and Maintenance	604,786	691,983	696,368	792,511	800,436
Capital Outlay	36,240	0	0	0	0
Total - Expenditures	\$1,998,301	\$2,135,144	\$2,364,640	\$2,579,352	\$2,640,882
Revenues					
Miscellaneous Revenue	\$12,475	\$0	\$0	\$0	\$0
Recovered Costs	4,842	30,161	15,000	15,000	15,000
Intergovernmental - Commonwealth	88,003	289,112	87,762	87,762	87,762
Total - Revenues	\$105,320	\$319,273	\$102,762	\$102,762	\$102,762
Local Tax Funding	\$1,892,981	\$1,815,870	\$2,261,878	\$2,476,590	\$2,538,120
FTE	12.00	12.00	13.00	13.00	13.00

¹ Sums may not equal due to rounding.



Elections and Voter Registration

Revenue and Expenditure History



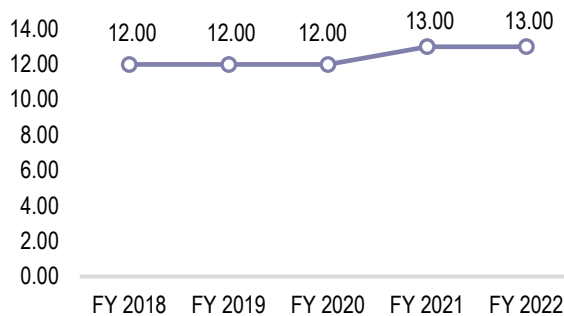
Revenue/Local Tax Funding

As shown, the Department of Elections and Voter Registration is primarily funded by local tax funding (96 percent). The largest source of revenue is reimbursement from the state. Program-generated revenue fluctuates based on the number of elections each year.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (69 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2021: 1.00 FTE training and compliance position

The Department of Elections and Voter Registration's expenditure increases are primarily attributed to personnel costs, which make up most of the Department's expenditures. Personnel costs have risen primarily from higher compensation.

The FY 2021 Adopted Budget added a training and compliance specialist position (1.00 FTE). Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 Budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. The Board unfroze the training and compliance specialist position with the initial release of frozen expenditures and positions on December 15, 2020. This position will develop a comprehensive, year-round training program, enhance and improve the online training program, and develop new and innovative training for the Department.

In FY 2022, the Department will implement same day voter registration, which means the public can register to vote on election day, and automatic registration for anyone who does a transaction at the Department of Motor Vehicles. Starting in FY 2022, absentee voting by mail will be permanently implemented, which will allow voters to sign up to receive a mail-in ballot for all elections. To provide additional temporary staff and election officers needed for early voting and assisting with the mailing and receiving of ballots for voters voting absentee by mail, personnel costs in the FY 2022 Proposed Budget increased by \$105,000. In addition, the FY 2022 Proposed Budget includes a \$105,000 base budget operating and maintenance expenditures increase to cover the additional mailing costs related to the mailing of ballots and the implementation of permanent absentee voting by mail.



Elections and Voter Registration

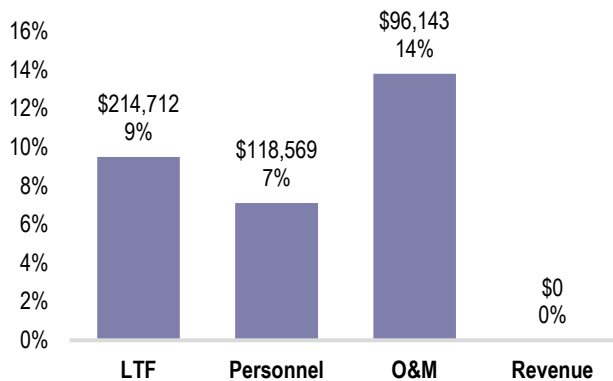
The Department's revenue sources include reimbursements from the state and recovered costs. Recovered costs consists of late campaign filing fees and reimbursements from the towns for conducting their elections (even numbered years) and special elections. Recovered costs fluctuate based on the number of elections each year. These budgeted revenues have been relatively stable. State revenues increased in FY 2020 because the Commonwealth of Virginia provided funds to help cover the costs incurred for the March 3, 2020 Democratic Presidential Primary election.

On December 15, 2020, the Board approved the Department of Elections and Voter Registration's carryover request for the FY 2021 budget for the use of \$450,000 of the FY 2020 yearend General Fund balance, including \$300,000 for the notification mailings to citizens for the new election districts from the redistricting and \$150,000 for voting equipment upgrades needed for new state certification standards.



Elections and Voter Registration

Percent Change from Adopted FY 2021 to Proposed FY 2022

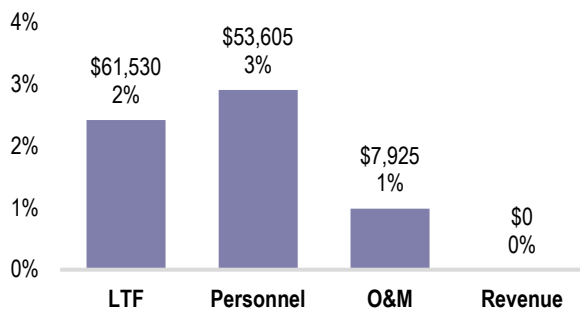


Reasons for Change:

Personnel: ↑ general pay changes and increases for election officers and temporary election staff || **O&M:** ↑ additional mailing costs for permanent absentee by mail voting ||

Revenue: ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

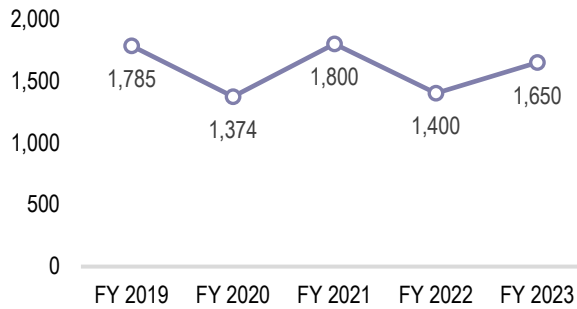
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Elections and Voter Registration

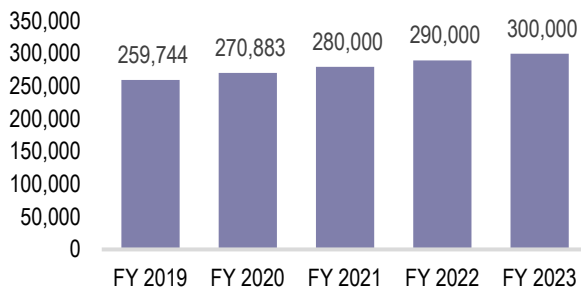
Key Measures



Objective: Provide each citizen of the County with the opportunity to exercise their right to vote.

Measure: Number of election officers used.

As the County's population and number of voting precincts have increased, the number of election officers needed has increased. The number of election officers needed depends on the number of elections held and the projected voter turnout for each election. The training and compliance specialist will help to provide the training for the election officers.



Objective: Provide each citizen of the County with the opportunity to exercise his or her right to vote.

Measure: Number of registered voters.

The County's population growth leads to an increasing number of registered voters, which increases the need for more election officers.



Elections and Voter Registration

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Voter Registration	\$941,807	\$905,574	\$990,301	\$1,043,978	\$1,070,280
Elections	1,056,494	1,229,569	1,374,339	1,535,374	1,570,602
Total - Expenditures	\$1,998,301	\$2,135,144	\$2,364,640	\$2,579,352	\$2,640,882
Revenues					
Voter Registration	\$72,261	\$79,100	\$73,720	\$73,720	\$73,720
Elections	33,059	240,173	29,042	29,042	29,042
Total – Revenues	\$105,320	\$319,273	\$102,762	\$102,762	\$102,762
Local Tax Funding					
Voter Registration	\$869,546	\$826,474	\$916,581	\$970,258	\$996,560
Elections	1,023,435	989,396	1,345,297	1,506,332	1,541,560
Total – Local Tax Funding	\$1,892,981	\$1,815,870	\$2,261,878	\$2,476,590	\$2,538,120
FTE					
Voter Registration	10.00	10.00	10.00	10.00	10.00
Elections	2.00	2.00	3.00	3.00	3.00
Total - FTE	12.00	12.00	13.00	13.00	13.00

¹ Sums may not equal due to rounding.





Finance and Budget

The Department of Finance and Budget (DFB) supports County agencies and Constitutional Officers in the provision of services to the residents and businesses of Loudoun County by professionally managing, on behalf of the County Administrator, organization-wide processes and providing sound advice in capital and operating budget management; revenue forecasting; demographic, economic, and fiscal impact analysis; long range fiscal planning; program evaluation and improvement; accounting and financial analysis; procurement; accounts payable and receivable; capital financing; debt management; and support of the County's financial reporting and payroll systems. In addition, the department functions as the County liaison to the Board of Equalization and the Fiscal Impact Committee.

In FY 2021, DFB reorganized its programs to improve the efficiency of operations, including the reclassification of an existing economist position into a capital budget manager, reclassification of an existing demographer position to a capital budget senior management analyst, reclassification of a senior management analyst into a second team lead in the Budget Office, and the consolidation of functional business analysts into the system support team. DFB also made changes in how its programs are structured.

Finance and Budget's Programs

Accounting, Finance, and Operations

Provides timely and accurate financial analysis; processing and reporting of financial transactions; processing of employee payroll, accounts payable, and accounts receivable; and support of the Oracle system. Coordinates the annual audit and produces the Comprehensive Annual Financial Report and Citizens Popular Report to provide financial transparency to residents, bond holders, and grantors.

Procurement

Responsible for the acquisition of all goods and services, including professional services and construction, required to meet the service needs of the growing population and County Government operations.

Finance and Budget Administration

Responsible for the department's administration, debt management, program evaluation, and the Board of Equalization.

Operating Budget Planning and Policy

Provides primary support to the County Administrator in development, analysis, review, implementation, and monitoring of the County's operating budget and special funds, working closely with and providing assistance to County agencies.

Capital Budget Planning and Policy

Provides support to the County Administrator in the development, analysis, review, planning and monitoring of the County's capital budget; Uses research methods and demographic and economic analysis to perform long-range fiscal planning.



Finance and Budget

Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$7,511,883	\$7,736,359	\$8,695,416	\$9,279,336	\$9,557,716
Operating and Maintenance	665,736	750,779	1,161,475	1,178,493	1,190,278
Total - Expenditures	\$8,177,619	\$8,487,138	\$9,856,891	\$10,457,829	\$10,747,994
Revenues					
Charges for Services	\$0	\$67	\$0	\$0	\$0
Miscellaneous Revenue	257,535	302,734	124,500	124,500	124,500
Recovered Costs	0	390	0	0	0
Other Financing Sources	867,781	143,323	153,487	421,358	421,358
Total - Revenues	\$1,125,316	\$446,514	\$277,987	\$545,858	\$545,858
Local Tax Funding	\$7,052,303	\$8,040,625	\$9,578,904	\$9,911,971	\$10,202,136
FTE^{2,3}	73.00	72.00	75.00	78.00	78.00

Department Financial and FTE Summary – Capital Improvement Program¹

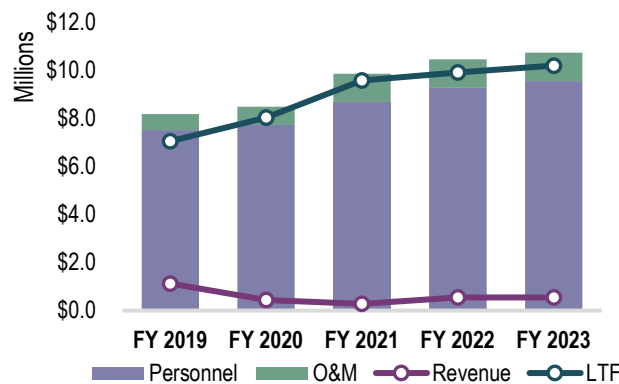
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Total – Expenditures	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Revenues					
Revenue	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Total – Revenues	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	9.00	10.00	11.00	11.00

¹ Sums may not equal due to rounding.² A demographer position was reclassified into a capital budget analyst, which moved the position from the General Fund to the Capital Fund during FY 2021.³ This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.



Finance and Budget

Revenue and Expenditure History



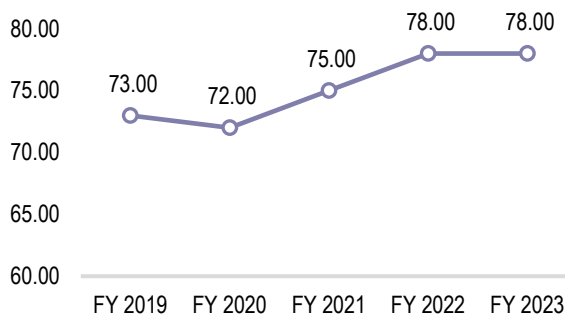
Revenue/Local Tax Funding

As shown, DFB is primarily funded by local tax funding (over 95 percent). Miscellaneous revenue is primarily rebates from purchasing card (PCard) use. Other financing sources include a transfer from the Debt Service Fund to offset personnel expenditures of the Debt Management and Financing positions.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (89 percent). Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2019: 5.00 FTE added to the unclassified, unfunded FTE position pool for the exclusive use by Loudoun County Fire and Rescue (LCFR) for the recruit academy

FY 2019 Mid-Year: 1.00 FTE demographer transferred from the Department of Planning and Zoning

FY 2020: 2.00 FTE contracting officers, 1.00 FTE capital budget manager, 1.00 FTE capital budget analyst, and 1.00 FTE capital budget specialist were transferred out of the General Fund to the Capital Projects Fund. 4.00 FTE were

added to the Capital Projects Fund for the following: 1) one assistant purchasing agent (1.00 FTE), 2) two contracting officers (2.00 FTE), and 3) one senior buyer (1.00 FTE). Positions added to the General Fund include 1.00 FTE financial analyst, 1.00 FTE for the unclassified, unfunded FTE pool position for the exclusive use by LCFR to provide FTE authority for a LCFR uniformed captain to fill an externally funded fire service liaison position with the Federal Bureau of Investigation (FBI) Washington Field Office's Joint Terrorism Task Force, and 1.00 FTE revenue analyst.

FY 2021: Mid-year position approved by the Board of Supervisors – senior management analyst (1.00 FTE) for the Board's collective bargaining initiative. Mid-year, the demographer position was reclassified to a capital budget analyst position and revised to be funded in the Capital Projects Fund and no longer in the General Fund.

DFB's expenditures increases are primarily attributed to personnel costs including higher compensation and added positions, as indicated in the Staffing/FTE History graph above. Over the last several years, operating and maintenance expenditures have grown due to increased contractual expenditures. Revenues decreased from FY 2019 to FY 2021 due to the FY 2020 change in budgeting several positions in the Capital Fund, instead of the General Fund. Prior to FY 2020, a transfer from the CIP fund covered the personnel expenditures for these positions. Effective FY 2020, that transfer was no longer budgeted. In FY 2022, the transfer from the Debt Service Fund to the General Fund (other financing sources) increased by \$160,730 due to



Finance and Budget

the addition of personnel expenditures for the manager of the Debt Management and Financing Division and for salary increases for positions that are funded by the Debt Service Fund transfer.

The FY 2021 Adopted Budget included a total of seventy-five positions (75.00 FTE), which included the addition of four positions (4.00 FTE): 1) budget technician (1.00 FTE), 2) functional systems analyst (1.00 FTE), 3) grants financial analyst (1.00 FTE), and 4) grants management analyst (1.00 FTE). Due to the unclear economic picture resulting from the COVID-19 pandemic, the Board of Supervisors adopted the FY 2021 Budget, and simultaneously froze most new expenditures, including new positions, until revenues become available to support those expenditures. The Board unfroze the budget technician, which was budgeted in the Capital Projects Fund, and the functional systems analyst, which was budgeted in the General Fund, with the initial release of frozen expenditures and positions on December 15, 2020. The budget technician will focus on capital budget administrative duties, allowing capital budget staff members to complete the high-level and strategic aspects of their roles. The functional systems analyst will help address the backlog of Oracle report projects and will conduct Oracle system testing. The remaining two positions, the grants financial analyst and grants management analyst, will remain frozen until further Board action or until the start of FY 2022.

The department maintains a pool of unclassified, unfunded FTE for the organization, including 6.00 FTE available for LCFR and 5.00 FTE available for departments other than LCFR. Periodically and on a case-by-case basis, the department loans FTE authority to departments to support short-term position needs. Most often FTE authority is loaned when a department wishes to recruit and hire for a mission-critical position while the incumbent is still employed so that onboarding of new staff can overlap with the departing employee. LCFR uses FTE authority for the recruit academy. This additional FTE authority is not funded, and departments are required to fund the temporary use of these positions within their existing budgets.

The FY 2022 Proposed Budget includes a base adjustment of \$6,760 for increased contractual expenditures in operating and maintenance. Similar to some positions requested by DFB in recent fiscal years, the position included in the FY 2022 Proposed Budget relates to the thematic area of support to the capital improvement program (CIP). With the continued growth of the CIP, DFB continues to need more support in this area.

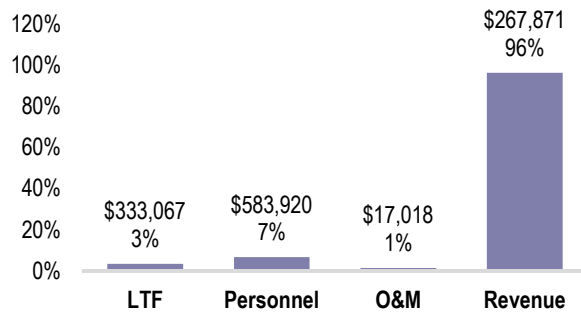
Support to the Capital Improvement Program

For FY 2022, the Department's budget request focuses on the thematic area of support to CIP. The Department's budget request for a senior management analyst - debt (1.00 FTE) is included in the FY 2022 Proposed Budget, with the personnel expenditures covered by the transfer from the Debt Service Fund to the Department. This position will provide support to the debt manager and will establish a fully formed debt management team to maintain current service levels, with the significant growth of the CIP. Currently, the debt manager is the only fully dedicated position for the debt management functions. A financial analyst performs accounting functions for debt management. The requested senior management analyst will be 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. In addition, the position will assist with the administrative aspects of debt issuance process, assist with debt modeling and analysis for CIP development, and analyze the 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.



Finance and Budget

Percent Change from Adopted FY 2021 to Proposed FY 2022



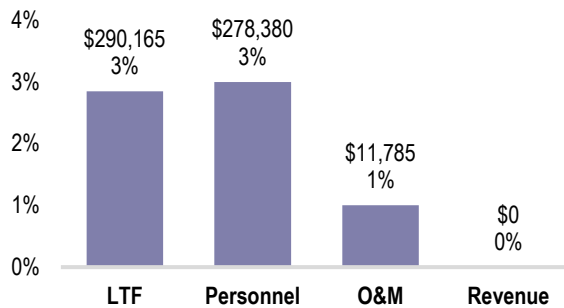
Reasons for Change:

Personnel: ↑ 3.00 FTE, general pay changes ||

O&M: ↑ increased contractual expenditures ||

Revenue: ↑ transfer from the Debt Service Fund to the General Fund increased to cover two additional debt management positions, resulting in three debt management positions' personnel expenditures being covered by the transfer

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

Revenue: ↔



Finance and Budget

FY 2022 Proposed Resource Request^{1,2}

Support to the CIP: Senior Management Analyst - Debt						
Personnel: \$107,141	O&M: \$7,375	Capital: \$12,000	Reallocation: \$0	Revenue: \$107,141	LTF: \$19,375	FTE: 1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Personnel expenditures will be covered by the Debt Service Fund Transfer to the General Fund in DFB.• This position will provide support to the debt manager and establish a fully formed debt management team to maintain current service levels.• 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.• This position will assist with the administrative aspects of debt issuance process and debt modeling and analysis for CIP development.• 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.			
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					
Personnel: \$107,141	O&M: \$7,375	Capital: \$12,000	Reallocation: \$0	Revenue: \$107,141	LTF: \$19,375	FTE: 1.00

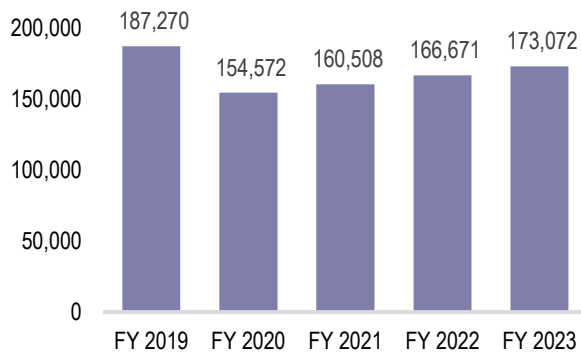
¹ The request presented displays total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.

² This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.



Finance and Budget

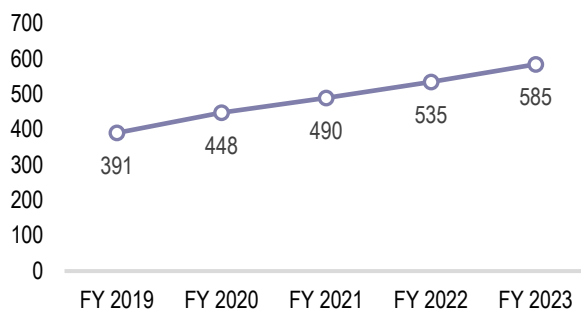
Key Measures¹



Objective: Maintain a workload of less than 200,000 transactions reviewed and reconciled per analyst.

Measure: Number of general ledger transactions reviewed and reconciled per analyst.

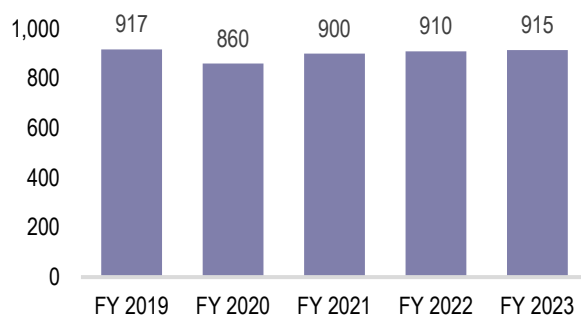
In FY 2020, the Board approved one financial analyst to address the increasing volume and complexity of accounting transactions. This position will help the department to continue to meet the objective of less than 200,000 transactions reviewed and reconciled per analyst.



Objective: Assemble and provide a full accounting of the stewardship of financial resources.

Measure: Number of active grant awards.

The number of active grant awards is on an increasing trend. Grant funding reduces the need for local tax funding to support the County's programs.



Objective: Process and approve budget adjustment requests received.

Measure: Number of budget adjustments.

The budget adjustments workload is becoming more complex, with many budget adjustments for capital projects including multiple funding sources.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.

**Finance and Budget****Department Programs****Department Financial and FTE Summary by Program^{1,2}**

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Accounting, Finance, & Operations	\$3,984,327	\$4,298,260	\$3,963,416	\$4,128,069	\$4,242,334
Procurement	1,567,985	1,445,948	1,680,475	1,708,987	1,758,409
Operating Budget	1,522,238	1,806,948	1,937,687	2,204,333	2,266,736
Finance and Budget Administration	753,938	525,229	1,901,320	2,036,840	2,090,330
Capital Budget and Planning	349,131	410,753	373,993	379,600	390,185
Total – Expenditures	\$8,177,619	\$8,487,138	\$9,856,891	\$10,457,829	\$10,747,994
Revenues					
Accounting, Finance, & Operations	\$0	\$0	\$4,500	\$4,500	\$4,500
Procurement	599,699	296,736	120,000	120,000	120,000
Finance and Budget Administration	142,043	149,777	153,487	421,358	421,358
Capital Budget Planning and Policy	383,574	0	0	0	0
Total – Revenues	\$1,125,316	\$446,514	\$277,987	\$545,858	\$545,858
Local Tax Funding					
Accounting, Finance, & Operations	\$3,984,327	\$4,298,260	\$3,958,916	\$4,123,569	\$4,237,834
Procurement	968,286	1,149,212	\$1,560,475	\$1,588,987	\$1,638,409
Operating Budget	1,522,238	1,806,948	\$1,937,687	\$2,204,333	\$2,266,736
Capital Budget and Planning	(34,443)	410,753	373,993	379,600	390,185
Finance and Budget Administration	611,895	375,452	\$1,747,833	\$1,615,482	\$1,668,972
Total – Local Tax Funding	\$7,052,303	\$8,040,625	\$9,578,904	\$9,911,971	\$10,202,136
FTE					
Accounting, Finance & Operations	30.00	31.000	27.00	28.00	28.00
Procurement	14.00	12.00	12.00	12.00	12.00
Operating Budget ³	23.00	25.00	25.00	26.00	26.00
Finance and Budget Administration	3.00	4.00	10.00	11.00	11.00
Capital Budget and Planning	3.00	0.00	1.00	1.00	1.00
Total - FTE⁴	73.00	72.00	75.00	78.00	78.00

¹ Sums may not equal due to rounding.² Effective with the FY 2020 Adopted Budget, three Capital Budget Planning and Policy Program positions (3.00 FTE) and two Procurement Program positions (2.00) are budgeted in the Capital Projects Fund, with personnel expenditures and FTE no longer budgeted in the General Fund.³ The Operating Budget Program includes the 6.00 FTE for the unclassified, unfunded pool available for temporary use by LCFR and the 5.00 FTE for the unclassified, unfunded pool available for temporary use by other County departments.⁴ This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining Staffing) included in the Board of Supervisors' narrative in the General Government section.



General Services

The Department of General Services (DGS) operates and maintains County-owned facilities and land, acquires and manages leased facilities, facilitates the County Safety and Security programs, provides internal support, and acquires and manages the public safety and general vehicle fleet. DGS also provides direct support to citizens through the Stormwater Management Program, Waste Management Program (including County landfill operations), and Water and Environmental Programs. The DGS is also an integral part of the County's emergency response and recovery operations and is designated as one of the "first responders" to major County emergencies, resulting from natural or man-made disasters.

General Services' Programs

Public Works

Performs maintenance and inspections on stormwater facilities Countywide, administers the County Asphalt Maintenance and Repair Program, responds to County emergencies, maintains street name signs and certain traffic calming measures, maintains water and wastewater systems, and provides other essential public works functions.

Facilities Support

Operates, manages, maintains, and renovates County facilities and provides for the acquisition and management of leased space.

Fleet Management

Provides for the acquisition, equipping, licensing, assignment, maintenance, replacement, and disposal of County vehicles and manages replacement funds.

Management Support Services

Manages mail distribution, central records, and surplus property programs Countywide; provides internal administrative support, financial and budget analysis as well as procurement functions; manages the Metro Parking Garages contracts; manages the County Safety and Security Program and associated initiatives.

Water and Environmental

Develops and implements the Stormwater Management Program, manages water and wastewater projects, performs energy and environmental management functions, and provides coordination for compliance with state and federal mandates.

Waste Management

Constructs, operates and maintains the County landfill, provides education and guidance pertaining to the County recycling ordinance, and provides recycling facilities and opportunities for citizens and businesses.

**General Services****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$12,264,390	\$13,603,727	\$15,164,260	\$16,378,630	\$16,869,989
Operating and Maintenance	31,339,827	32,336,735	36,473,088	41,357,356	41,770,930
Capital Outlay	390,972	463,413	550,000	1,166,000	0
Other Uses of Funds	7,908,275	7,837,992	3,374,315	5,687,342	5,687,342
Total – Expenditures	\$51,903,464	\$54,241,867	\$55,561,663	\$64,589,328	\$64,328,260
Revenues					
Fines and Forfeitures	\$0	\$318	\$0	\$600	\$600
Use of Money and Property	\$1,309,791	\$667,662	\$582,103	\$681,095	\$681,095
Charges for Services	8,760,971	9,551,030	8,715,658	10,700,656	10,700,656
Miscellaneous Revenue	36,649	23,322	15,700	11,200	11,200
Intergovernmental – Commonwealth	139,030	57,486	60,000	120,000	120,000
Total – Revenues	\$10,246,441	\$10,299,819	\$9,373,461	\$11,513,551	\$11,513,551
Local Tax Funding	\$41,657,023	\$43,942,048	\$46,188,202	\$53,075,777	\$52,814,709
FTE	126.73	133.73	142.53	154.53	154.53

Department Financial and FTE Summary – Metro Garages Fund¹

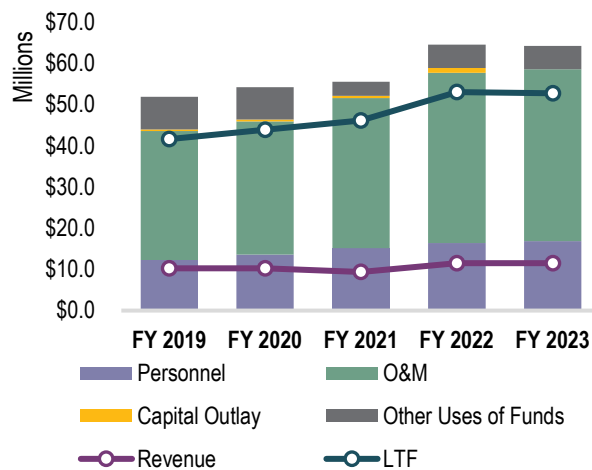
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Total – Expenditures	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Revenues					
Revenue	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Total – Revenues	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	1.00	2.00	2.00	2.00

¹ Sums may not equal due to rounding.



General Services

Revenue and Expenditure History



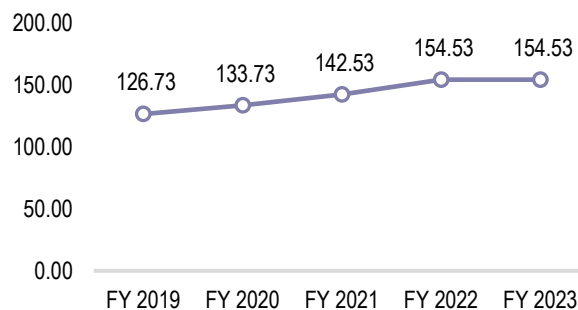
Revenue/Local Tax Funding

As shown, the DGS is primarily funded by local tax funding (over 82 percent). Programmatic revenue consists primarily of landfill tipping fees and revenue from tenants.

Expenditure

The majority of the DGS' expenditure budget is dedicated to operating and maintenance costs. Recent increases can mainly be attributed to the growth in cost of leased space, along with escalating costs of utilities, janitorial, and other contractual obligations. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2019: 4.00 FTE systems maintenance technicians, 1.00 FTE records technician, 1.00 FTE safety and security manager, 1.00 FTE public works technician, 2.00 FTE preventative maintenance technicians, 3.00 FTE landfill staffing

FY 2020: 2.00 FTE senior maintenance technicians, 1.00 FTE assistant division manager, 1.00 FTE crew chief, 1.00 FTE systems maintenance technician, 2.00 FTE landfill maintenance technicians

FY 2020 Mid-year: 1.00 FTE recycling program maintenance helper

FY 2021 1.00 FTE systems maintenance technician, 1.00 FTE security maintenance technician, 1.00 FTE stormwater civil engineer, 1.80 FTE scale house operator, 1.00 FTE safety flagger, 1.00 FTE administrative assistant, 1.00 FTE fleet division manager.

FY 2021 Mid-Year: 1.00 FTE program manager

DGS' expenditures have increased primarily due to operating and maintenance costs, which make up approximately 64 percent of the Department's budget. Increases in this category reflect the growing cost of maintaining County facilities and managing janitorial services, lease payments, and utility costs for both existing and new facilities. In previous years, the most notable change that has occurred is the shift from charging vehicle maintenance costs to each department's budget to budgeting them centrally in DGS' budget, which accounted for a large increase from FY 2018 to FY 2019. As the County fleet grows, this cost is expected to increase. Similarly, for FY 2022, vehicle fuel is no longer charged to each department's budget, but will be charged centrally in DGS' budget, which accounts for part of the operating and maintenance increase. Personnel expenditures have also increased over the years due to the addition of new positions and salary increases.



General Services

The primary source of revenue for DGS is landfill fees, which have increased slightly year-over-year. These fees offset the cost of operations, including personnel costs tied to the landfill and funding for Landfill CIP projects. The other major source of revenue is rent from tenants on County property. Rent revenue decreased as anticipated from FY 2020 to FY 2021 due to non-renewal of leases from tenants occupying space in County-owned facilities. Lastly, DGS operates the County surplus program, which consistently ranks in the top ten surplus programs by volume in the country. Revenue from this program that is not related to vehicles or capital assets is returned to the Department; vehicle surplus revenue is used to fund the purchase of replacement vehicles.

The FY 2021 Adopted Budget for DGS included a total of 7.80 FTE. Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. However, positions having no effect on LTF were not frozen, which included the stormwater civil engineer, scale house operator, and safety flagger (3.80 FTE). The Board unfroze the systems maintenance technician and the security maintenance technician positions with the initial release of frozen expenditures and positions on December 15, 2020. The systems maintenance position will allow for maintenance of current service levels for facilities maintenance with the increase in facility square footage. The security maintenance technician will support County facilities' security. One remaining position, the fleet division manager (1.00 FTE) remains frozen, which will allow for greater span of control over the Department's fleet division. Clearly defined division of labor and dedicated leadership for both the public safety and general fleets will create a more responsive and efficient fleet operation, supporting greater customer service by returning vehicles to service faster.

The FY 2022 Proposed Budget includes several base adjustments for DGS, totaling \$2.6 million, largely tied to the growing space needs of the County workforce and capital facility openings. These increases include maintenance, lease, janitorial, and utility costs for existing facilities, as well as the funding needed for these items for new leased space and newly opening County facilities in FY 2022.

- **Safety and Security Program:** An additional \$555,000 was added to continue the County's Safety and Security Program, which received fulltime support and funding in FY 2020. These costs include the security equipment and the security staff to support screening operations for three facilities; the Government Center, the Shenandoah Building, and Ridgetop. This funding is needed to support the initiatives that may result from Item 5 (Amendments to Chapter 684 of the Codified Ordinances of Loudoun County - Weapons and Explosives) of the February 10, 2021, Public Hearing regarding the prohibition of firearms in County facilities. Should the Board move forward with the ordinance amendments, the funding for the security screenings at the three facilities will be considered by the Board in March 2021. Should the Board determine the screening operations for these three facilities are needed, this funding will allow for these enhancements to be implemented.

For FY 2022, the Department's budget requests focus on the thematic areas of capital facility openings, FTE authority, internal support, and evolving development patterns.

Capital Facility Openings

The FY 2022 Proposed Budget includes 2.00 FTE for two systems maintenance technicians. The systems maintenance technicians will perform standard maintenance, both responding to work orders and carrying out preventative maintenance. As County facilities open, staff must be available to provide a consistent level of maintenance. DGS follows the International Facility Management Association (IFMA) standard of one technician per 45,000 square feet of space. In FY 2022 there will be an additional 86,976 square feet of office space for the Ashburn Senior Center, Hanson Park, Lovettsville Community Center and the Lucketts Fire and Rescue Station, necessitating two additional maintenance technicians.



General Services

FTE Authority

The following three positions (3.00 FTE) are included in the FY 2022 Proposed Budget for General Services and are funded through reallocation of funds in the department's operating budget. These positions include a fleet administrative coordinator, a quality assurance inspector, and a safety and security specialist.

The fleet administrative coordinator (1.00 FTE) is needed to improve the insurance claims process, process tags and titles, and manage reservations and invoice processing for the motor pool. Currently, the assistant fleet manager processes all insurance claims. Since FY 2019, there have been 338 claims. This is a recent additional duty and claim processing, which should take two to three months, is taking seven. This duration of processing prevents vehicles from being repaired or replaced in a timely manner, and, therefore, these vehicles are not in service. Filing an insurance claim involves coordination with the insurance companies of the parties involved, follow-up regarding the claim status and closing out the claim. This position would take over these duties from the assistant fleet manager to improve the length of the processing. This position would also be responsible for processing tags and titles for vehicles (currently being handled by the assistant fleet manager) as well as the Enterprise rentals for the motor pool to include reservations and invoice processing which is currently an additional duty that the Support Services Team is performing. This position would be offset by the vehicle replacement fund.

The quality assurance inspector position is needed in the Fleet Division due to the increase in the size of the commuter bus fleet. The commuter bus fleet has grown by 100 percent from FY 2013 to FY 2020. The quality assurance inspector will examine the reports provided by the contractor daily while checking that all safety and efficiency measures are scrutinized. The Fleet Division performs quality assurance and quality control auditing of the commuter bus maintenance contractor. Currently, the quality assurance and safety inspections are being completed daily on the buses by a third-party contractor to ensure that the buses operate to the next scheduled service without failure and that the County asset service life is maximized. All preventative maintenance (PM) and repairs performed shall conform to the minimum requirements of the manufacturer's warranty and all PMs need to conform to accepted best industry practices. The maintenance contractor is required to have complete records to ensure all components of the contract are being fulfilled. To ensure the maintenance contractor is meeting these requirements, DGS is currently contracting with a third-party vendor to meet the minimum oversight needs. A quality and assurance inspector will ensure that this effort is fully realized and help keep up with growth, while keeping costs lower. This position can be offset by the vehicle maintenance account as this is directly related to ensuring safety oversight of the vendor's contract.

The safety and security specialist (1.00 FTE) will increase the reach of the program for our various departments and will provide guidance and expertise in-house to carry out the Threat Committee's vision for the Safety and Security Program. The safety and security specialist also would be involved in a New Employee Orientation Program for Emergency Preparedness. In this program, a new employee would receive training in emergency preparedness that would be specific to their new office location. This program is currently staffed by one position, the safety and security program manager, and augmented by contracted services. The goal of this program is to reach every office on an annual basis. With the current staffing and continued growth of the county staff, this is increasingly difficult. The specialist would also conduct safety and security inspections, OSHA/VOSH compliance, accident prevention programs, and accident investigations.

Landfill Positions: The following four positions (4.00 FTE) in the FY 2022 Proposed Budget for DGS are FTE authority to support the county's Landfill. All of the positions and associated costs are offset by landfill revenue and are requests that are supported by the most recent financial analysis of the landfill operations. The four positions include an assistant division manager, IT support, a heavy equipment operator, and an engineering assistant.

The assistant division manager (1.00 FTE) is needed to increase the depth of supervision between the Landfill division manager and seven direct reports and their respective 23 reports. This will free up the existing division manager to focus on strategic-level long-range planning, permitting, landfill CIP, the division's budget, stormwater management, and the solid waste ordinances. A single division manager is responsible for the Waste Management, Disposal and Recycling programs



General Services

within the Waste Management Division. The Waste Management Program (Waste Management Division) is responsible for the permitting, design, construction (landfill CIP), operations, maintenance, and financing (through revenue) of the County landfill, compliance with County, State and Federal mandates, education and guidance pertaining to the County recycling ordinances and provision of recycling facilities and opportunities for citizens and businesses. The division is structured into seven areas of responsibility: disposal operations, maintenance operations, equipment maintenance, business operations, engineering/CIP, environmental and recycling. This division has experienced significant growth pertaining to responsibilities and service levels. The landfill provides service to approximately 150,000 customers with revenues over \$9 million (FY20). Recycling opportunities range from the county-wide recycling collection centers, programs for the collection of household hazardous waste and electronics, and oversight of the recycling ordinance. The division is also responsible for the Loudoun County Solid Waste Management Plan which includes the County and the incorporated towns. Due to the continued growth and demand on this division, an assistant division manager is needed to continue effective management.

A need for a position (1.00 FTE) to support landfill technology has been identified, as the use of the landfill has grown over the past several years. To respond to this, the county has invested in improved scale processing technology and automation, point of sale solutions, credit card technology, radio/repeater and antenna systems, weather and GPS technology and SCADA, gate and security systems, and mobile signage systems to improve customer communications. All of the investments have made vast improvements, but they have also added technical complications to service delivery. In consultation with DIT a DGS Waste Management Division technology staff/liaison position is the best solution. This position will be dedicated to support the ever-increasing technology needs of the Landfill Operations and liaise directly with DIT and vendors to ensure seamless support.

The FY 2022 Proposed Budget also includes a heavy equipment operator for the landfill (1.00 FTE). The solid waste management facility has experienced years of significant growth in customer levels and tonnage of materials processed. Each year this marked growth has put pressure on current staffing and equipment. The tons of material handled per equipment operator per day will reduce to 87 tons with this position or rise to 96 tons without it. This reduced ratio equates to a safer level of work for operators. Operators will be able to focus on compaction and waste screening activities in a much more efficient and effective manner.

Finally, the FY 2022 Proposed Budget includes an engineering assistant (1.00 FTE). The solid waste management facility has experienced years of significant growth in environmental monitoring, self-inspection requirements, and permitting and compliance reporting as well as CIP/civil engineering project field support. This growth has put pressure on current staffing which has remained unchanged: one projects engineer and one environmental monitoring specialist. Current staff must keep up with rigid permitting demands for environmental monitoring/compliance/reporting and oversight of contracted vendors. However, with the growth in the facility, this has become increasingly difficult. The engineering assistant will help meet these demands and maintain service levels.

Internal Support

The FY 2022 Proposed Budget includes a position for a surplus support services technician (1.00 FTE), which addresses the internal support theme as the position will receive monthly surplus shipments and screen items for redistribution between all other county departments. Loudoun County Surplus is currently the number two County program in the USA for surplus sales volume. Service demands are expected to increase given the upcoming new facilities and/or departmental moves.

Currently, only one position provides surplus support, while the Surplus Property Program has experienced an increase in internal service demands. Items not redistributed get processed for auction. Current staffing has increased auctions by 23 percent, however unprocessed surplus items continue to occupy space in the warehouse each month. A 22 percent increase in work orders submitted by County departments for the removal of surplus items has created a 66 percent increase in stops needing to be administered by surplus staff to ensure work order completion. This position would prevent delaying of internal service demands from County departments, and address the impending backlog of unprocessed items, which creates

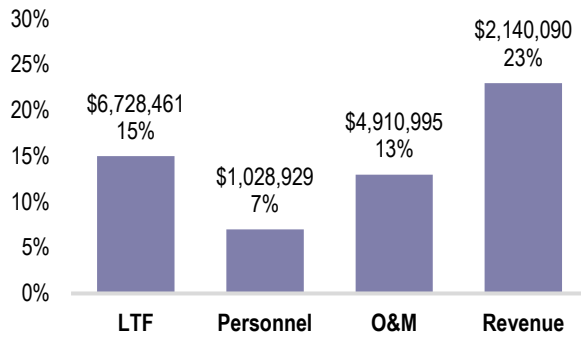
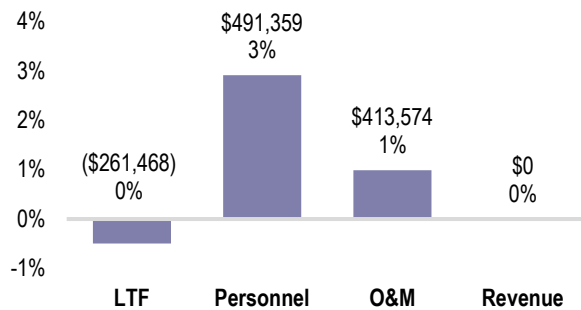


General Services

safety concerns at the surplus warehouse. A backlog could mean a potential decrease in revenue as not all items will be able to be processed.

Evolving Development Patterns

The FY 2022 Proposed Budget includes a public works technician position (1.00 FTE) to address the theme of evolving development patterns. As the County continues to grow and develop, the stormwater and wastewater infrastructure grows with it, which DGS must maintain. The Public Works Division's workload has increased by 20 percent since FY 2018. As a result, Public Works is experiencing a significant backlog of work orders, a limited ability to perform preventative maintenance, and a need to use costly contractual services. An additional technician position would allow the division to consistently have two crews available to work on stormwater repairs and inspections, diminish the backlog, and keep up with year-over-year increasing demands. Also, as the Department takes on more facilities that contain septic and well water utilities, compounded with the aging existing facilities with these utilities, more resources are needed to maintain these sites. The additional position would allow the division to assign and train a specialized technician to the wastewater and well facilities for maintenance and repairs. Currently Public Works spends \$150,000 (Loudoun Water and private contractors) for these services, of which approximately \$45,000 would be offset by this position.

**General Services****Percent Change from Adopted FY 2021 to Proposed FY 2022****Reasons for Change:****Personnel:** ↑ 12.00 FTE¹, general pay changes ||**O&M:** ↑ base adjustments for lease, utility, janitorial, and other contractual increases and centralization of fuel charges to DGS ||**Revenue:** ↑ Landfill revenue**Percent Change from Proposed FY 2022 to Projected FY 2023****Reasons for Change:****Personnel:** ↑ 3 percent || **O&M:** ↑ 1 percent**Revenue:** ↔

¹ This chart is representative of only the General Fund. This excludes 1.00 FTE proposed in the Metro Garages Fund.



General Services

FY 2022 Proposed Resource Requests¹

Capital Facility Opening: System Maintenance Technicians						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$154,693	\$39,956	\$78,000	\$0	\$0	\$272,649	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.• 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.			
Mandates:	Not mandated					
PM Highlight:	Total Number of Sprocket work orders					
Program:	Facility Maintenance					
Positions:	2 Systems Maintenance Technicians					
Theme:	Capital Facility Opening					
One-time Costs:	\$82,720					
Recurring Costs:	\$189,929					

FTE Authority: Fleet Administrative Coordinator						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$79,435	\$8,088	\$2,500	\$90,023	\$0	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This position will be offset by the Vehicle Replacement Fund.• 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.• This position would also be responsible for processing tags and titles for vehicles as well as the motor pool reservations.• 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.			
Mandates:	Not mandated					
PM Highlight:	Number of vehicles that had accidents requiring insurance claims					
Program:	Fleet					
Positions:	1 Fleet Administrative Coordinator					
Theme:	FTE Authority					
One-time Costs:	\$7,815					
Recurring Costs:	(\$7,815)					

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

**General Services****FTE Authority: Quality Assurance Inspector**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$86,148	\$14,113	\$25,000	\$125,261	\$0	\$0	1.00

Details

Service Level:	Current Service Level Request
Mandates:	Not mandated
PM Highlight:	Number of Commuter buses
Program:	Fleet
Positions:	1 Quality Assurance Inspector
Theme:	FTE Authority
One-time Costs:	\$30,815
Recurring Costs:	(\$30,815)

Overview

- This position will be offset by professional services.
- 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.
- This position will examine reports provided by the contractor daily relative to all safety and efficiency measures.

FTE Authority: Safety and Security Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$12,074	\$24,000	\$135,072	\$0	\$0	1.00

Details

Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	Number of incidents (OSHA recordable)
Program:	Occupational Health and Safety/Safety and Security
Positions:	1 Safety and Security Specialist
Theme:	FTE Authority
One-time Costs:	\$24,555
Recurring Costs:	(\$24,555)

Overview

- 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.
- 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,

FTE Authority: Landfill Assistant Division Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$113,513	\$14,473	\$274,000	\$0	\$401,986	\$0	1.00

Details

Service Level:	Current Service Level Request
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws
PM Highlight:	None
Program:	Waste Management
Positions:	1 Assistant Division Manager
Theme:	FTE Authority
One-time Costs:	\$279,500
Recurring Costs:	\$122,486

Overview

- This position is offset by Landfill revenue.
- 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.
- 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.



General Services

FTE Authority: Landfill Technology Support

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$96,249	\$9,273	\$0	\$0	\$105,522	\$0	1.00

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Number of Scale Transactions Annually Program: Waste Management Positions: 1 Information Technology Tech One-time Costs: \$5,500 Recurring Costs: \$100,022	<ul style="list-style-type: none"> • This DIT position will be funded by Landfill revenue. • 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. • 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.

FTE Authority: Landfill Heavy Equipment Operator

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$79,435	\$4,333	\$21,000	\$0	\$104,768	\$0	1.00

Details	Overview
Service Level: Current Service Level Request Mandates: Not mandated, but necessary for compliance with federal, state, or local laws PM Highlight: Tons Buried Program: Waste Management Positions: 1 Heavy Equipment Operator Theme: FTE Authority One-time Costs: \$23,300 Recurring Costs: \$81,468	<ul style="list-style-type: none"> • This position will be offset by Landfill revenue. • 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. • From FY 2018 to FY 2020, there has been a 22 percent increase in tons buried at the Landfill.

FTE Authority: Landfill Engineering Assistant

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 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	<ul style="list-style-type: none"> • This position will be offset by landfill revenue. • 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. • The engineering assistant would add an additional layer of accountability in order to maintain compliance with all governing entities.



General Services

Priority 1: Support Services Technician

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 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	<ul style="list-style-type: none"> • Converts a temporary full-time position into a permanent full-time position. • Work orders related to the removal of surplus inventory increased 35 percent since FY 2018 and are projected to continue to increase. • 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.

Priority 2: Public Works Technician

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 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	<ul style="list-style-type: none"> • The workload associated with maintaining stormwater infrastructure grows each year with the addition of structures and best management practices (BMPs). • Because of the growth, some of the less critical maintenance is being deferred. • This request will allow two teams to be working at the same time consistently and reduce the backlog of repairs.

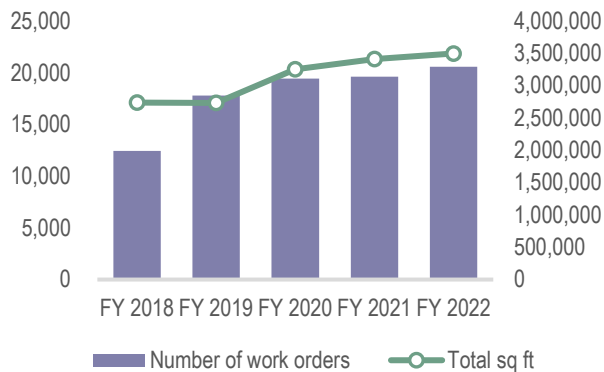
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$933,894	\$134,499	\$445,500	\$395,357	\$723,740	\$439,826	11.00



General Services

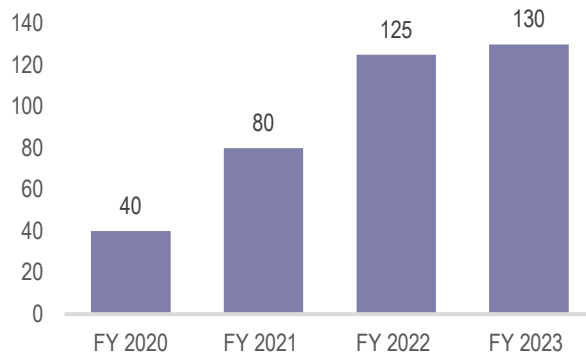
Key Measures



Objective: Repair and maintain County facilities to provide a safe, healthy, and functional work environment.

Measure: County square footage versus the number of work orders completed.

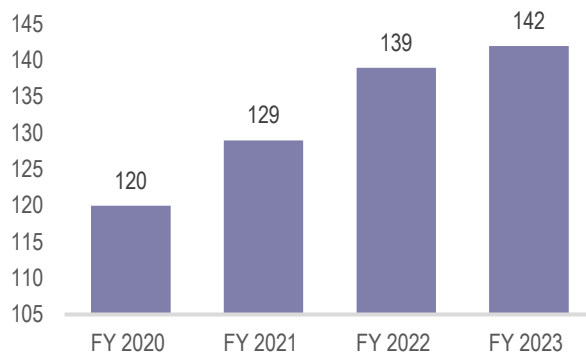
This measure shows the growth in the number of work orders over the years. This is anticipated to increase as square footage increases and as facilities age. This also shows the need for more maintenance technicians as square footage increases.



Objective: Operate and maintain County vehicles to provide, safe, cost-effective transportation.

Measure: Number of insurance claims.

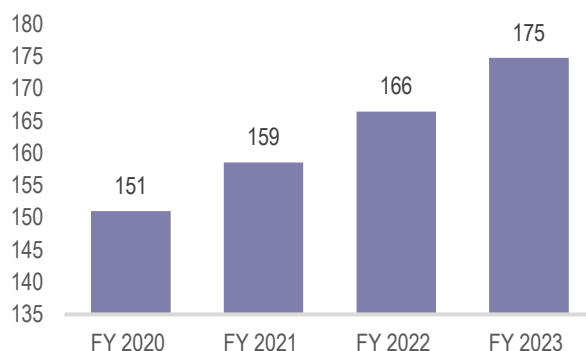
The increase in the number of insurance claims has taken the assistant fleet manager away from other duties and caused delays in the claims process. A fleet administrative coordinator would be able to process these claims.



Objective: Operate and maintain County vehicles to provide, safe, cost-effective transportation.

Measure: Number of commuter buses.

The number of transit buses grows each year. The fleet quality assurance inspector would ensure they are maintained and will provide detailed reports on safety issues.



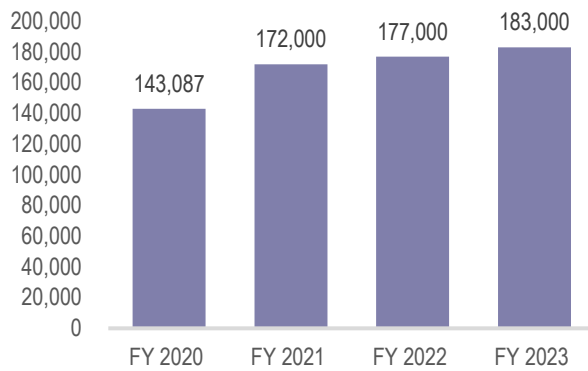
Objective: Operate and maintain County vehicles to provide safe, cost-effective transportation.

Measure: Number of incidents.

This measure shows the growth of the County public safety and general fleet. The growth necessitates an additional division manager to support the needs of the fleet.

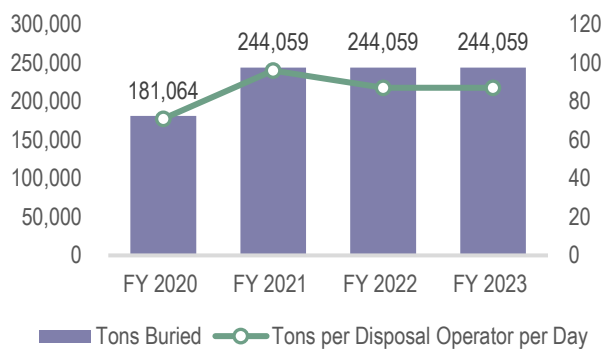


General Services



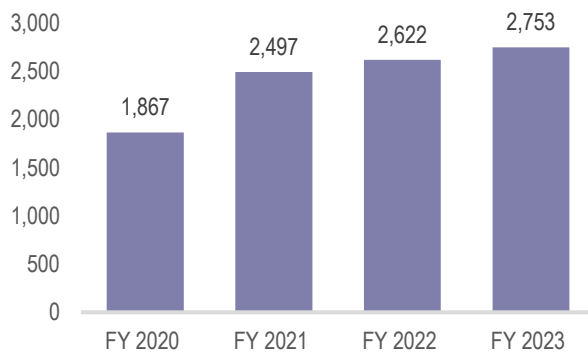
Measure: Number of scale transactions annually.

With scale transactions rising along with added technical solutions added to operations, a technology support/DIT Liaison position is needed for the landfill.



Measure: Number of scale transactions annually.

With scale transactions rising along with added technical solutions added to operations, a technology support/DIT Liaison position is needed for the Landfill.



Measure: Number of surplus sales transactions.

The surplus support services technician will help keep up with the growing demand on the Management and Support Services Division and its surplus property program, which has experienced an increase in demand with no additional resources since FY 2016.



General Services

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Public Works	\$3,390,378	\$2,384,120	\$3,219,527	\$3,313,817	\$3,377,507
Facilities Support	27,860,172	28,787,405	32,766,800	35,029,062	35,506,802
Fleet Management	4,048,543	4,457,067	4,607,725	7,266,544	7,357,543
Management Support Services	3,887,809	4,683,870	2,996,495	3,242,990	3,324,174
Water and Environmental	1,753,036	2,044,504	2,152,515	2,285,585	2,337,514
Waste Management	10,963,526	11,884,900	9,818,601	13,451,330	12,424,720
Total – Expenditures	\$51,903,464	\$54,241,867	\$55,561,663	\$64,589,328	\$64,328,260
Revenues					
Public Works	\$82,101	\$1,050	\$9,500	\$0	\$0
Facilities Support	1,131,360	548,069	443,103	542,095	542,095
Fleet Management	4	0	0	0	0
Management Support Services	186,335	144,925	150,000	150,600	150,600
Water and Environmental	296	78	0	0	0
Waste Management	8,846,346	9,605,696	8,770,858	10,820,856	10,820,856
Total – Revenues	\$10,246,441	\$10,299,819	\$9,373,461	\$11,513,551	\$11,513,551
Local Tax Funding					
Public Works	\$3,308,277	\$2,383,070	\$3,210,027	\$3,313,817	\$3,377,507
Facilities Support	26,728,812	28,239,336	32,323,697	34,486,967	34,964,707
Fleet Management	4,048,539	4,457,067	4,607,725	7,266,544	7,357,543
Management Support Services	3,701,474	4,538,945	2,846,495	3,092,390	3,173,574
Water and Environmental	1,752,740	2,044,426	2,152,515	2,285,585	2,337,514
Waste Management	2,117,180	2,279,203	1,047,743	2,630,474	1,603,864
Total – Local Tax Funding	\$41,657,023	\$43,942,048	\$46,188,202	\$53,075,777	\$52,814,709
FTE					
Public Works	20.00	20.00	21.00	22.00	22.00
Facilities Support	54.00	59.00	61.00	63.00	63.00
Fleet Management	6.00	6.00	7.00	10.00	10.00
Management Support Services	17.00	17.00	18.00	19.00	19.00
Water and Environmental	3.00	3.00	3.00	4.00	4.00
Waste Management	26.73	28.73	32.53	36.53	36.53
Total – FTE	126.73	133.73	142.53	154.53	154.53

¹ Sums may not equal due to rounding.





Human Resources

The Department of Human Resources (HR) provides centralized support to County agencies and the County Administrator in human resources management. The Department strategically recruits, develops, and retains a highly qualified and diverse workforce in service of the County's mission and maintains a professional and safe work environment.

Department's Programs

Employee and Management Services

Provide human resources related customer service to employees and management.

Administration and Internal Operations

Ensure updating, maintenance, and compliance of all human resources, benefits, and risk related systems.



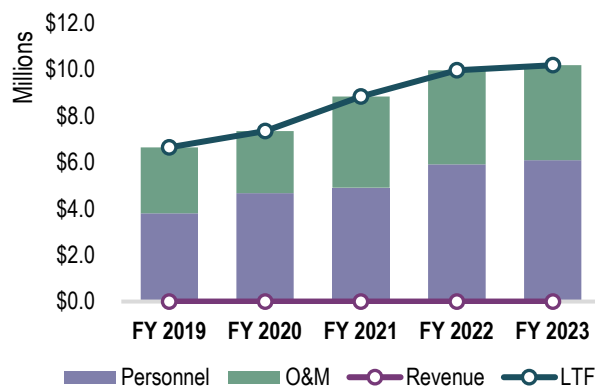
Human Resources

Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$3,811,578	\$4,680,834	\$4,903,429	\$5,912,793	\$6,090,177
Operating and Maintenance	2,839,266	2,669,918	3,945,850	4,061,824	4,102,442
Total – Expenditures	\$6,650,844	\$7,350,752	\$8,849,279	\$9,974,617	\$10,192,619
Local Tax Funding	\$6,650,844	\$7,350,752	\$8,849,279	\$9,974,617	\$10,192,619
FTE²	33.00	38.00	38.00	43.00	43.00

Revenue and Expenditure History



Revenue/Local Tax Funding

As shown, HR is fully funded by local tax funding. The Department does not have program-generated revenues.

Expenditure

The majority (59 percent) of the Department's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

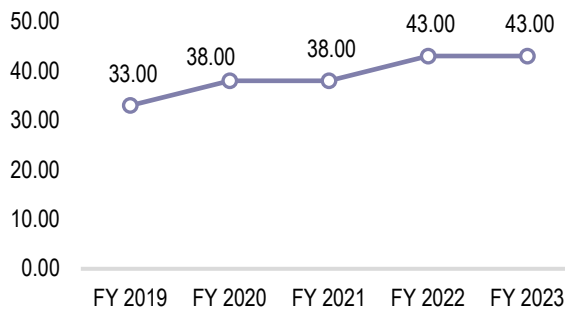
¹ Sums may not equal due to rounding.

² This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining) included in the Board of Supervisors' narrative in the General Government section.



Human Resources

Staffing/FTE History



FY 2018: 1.00 FTE benefits specialist, 1.00 FTE workforce planning specialist, and 1.00 FTE recruiting specialist

FY 2019: 1.00 FTE classification and compensation manager

FY 2020: 1.00 FTE HRIS specialist, 1.00 FTE classification and compensation analyst, 1.00 FTE training specialist, and 2.00 FTE administrative assistants

FY 2021 Mid-year: 1.00 Employee Relations Manager

The Department's expenditures have increased over the last few fiscal years primarily due to personnel costs. Personnel costs make up most of HR's expenditures – 59 percent – however, the Department also has a substantial level of operating and maintenance expenditures. These operating expenditures are primarily contractual and include such items as the occupational health contract, which is managed by HR for other departments. These resources are used to support HR's mission as an internal operations agency.

As shown in the revenue and expenditure history chart, personnel costs have increased. This increase can be attributed to the additional staffing needs, primarily driven by growth in the organization, approved by the Board of Supervisors (Board) in prior fiscal years and the merit increases and market adjustments approved in FY 2019 and FY 2020. In FY 2020, the Board approved 5.00 FTE: a Human Resources Information System (HRIS) specialist (1.00 FTE), a training specialist (1.00 FTE), a classification and compensation analyst (1.00 FTE), and two administrative assistants (2.00 FTE).

The FY 2022 Proposed Budget includes base adjustments associated with various contractual services, including the occupational health contract, which covers annual physicals for all public safety personnel.

In FY 2022, Human Resources will continue to provide internal support services across the County. With the continued growth of the County workforce, for HR to continue to provide services to County departments, the FY 2022 Proposed Budget includes two positions (2.00 FTE): an employee relations analyst and a compensation analyst.

Internal Support

The FY 2022 Proposed Budget includes two positions (2.00 FTE), that supports the theme of internal support: an employee relations analyst and a compensation analyst. Both analyst positions will allow HR to maintain current service levels and continue to support County departments as the workforce continues to grow.

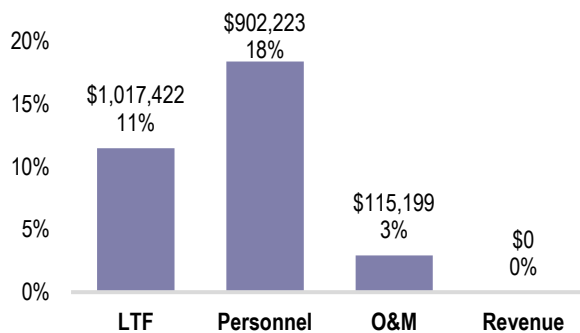
The employee relations analyst will address the steady increase in workload in the Employee Relations Division of the Department of Human Resources. This division provides a variety of services to all County employees, including reviewing ADA reasonable accommodation requests, performing inquiries and investigations, and conducting dispute resolution sessions. The workload for Employee Relations has increased over the past three years in part due to the increase in the employee population and further burdened by issues related to COVID-19. The current workload causes delays in service to employees and management. It is vitally important Countywide to promptly respond to ADA reasonable accommodation requests and allegations of misconduct, discrimination, sexual harassment, and hostile work environments. These issues can affect work products, the overall work environment, and the County's compliance with federal and state employment laws. The analyst position will address the current workload issue as well as the forecasted workload increase and enable Employee Relations to respond more quickly and efficiently to departments, which will better meet the service expectations of employees, managers, and executives.



Human Resources

The compensation analyst position will allow HR to maintain service levels and to continue meeting service expectations. With the new compensation and classification plans for Loudoun County employees implemented in early 2020, these must be maintained and updated to align with the Board's compensation philosophy to keep pace with the market. This position will help prevent delays in these services and deterioration to the ability of the County to remain competitive in compensation. This competitiveness will boost the ability to hire and retain staff. The compensation analyst will not only assist in collecting data and performing market analysis but 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. To maintain and administer the new classification and compensation plans requires regular benchmarking against our comparators. This position will perform some of the benchmarking work. With accurate and regular benchmarking data, the County can provide data to the Board of Supervisors. This data will help to inform the Board as it relates to merit and step increase decisions as well as support maintaining the County's position in the market in alignment with the Board's compensation philosophy.

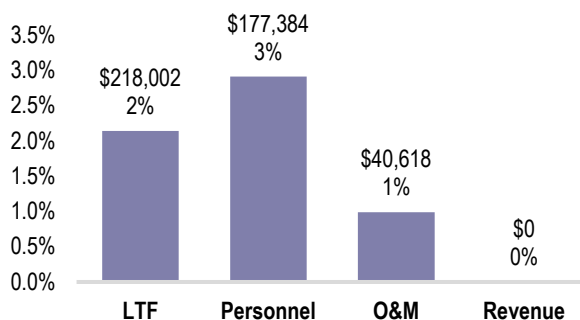
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 5.00 FTE¹, general pay changes ||
O&M: ↑ Base adjustments for contractual services
Revenue: ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

¹ This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining) included in the Board of Supervisors' narrative in the General Government section.



Human Resources

FY 2022 Proposed Resource Requests^{1,2}

Priority 1: Employee Relations Analyst						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$107,141	\$5,825	\$0	\$0	\$0	\$112,966	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.• 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.			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of ADA reasonable accommodation requests received					
Program:	Employee and Management Services					
Positions:	1 employee relations analyst					
Theme:	Internal Support					
One-time Costs:	\$5,050					
Recurring Costs:	\$107,916					

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

² This department has two positions (2.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities (Collective Bargaining) included in the Board of Supervisors' narrative in the General Government section.

**Human Resources****Priority 2: Compensation Analyst**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$107,141	\$5,825	\$0	\$0	\$0	\$112,966	1.00

Details

Service Level:	Enhanced Service Level Request
Mandates:	County Mandate
PM Highlight:	Number of County positions benchmarked
Program:	Provides guidance to management and administers the County's classification and compensation program.
Positions:	1 classification and compensation analyst
Theme:	Internal Support
One-time Costs:	\$5,050
Recurring Costs:	\$107,916

Overview

- 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.
- 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.

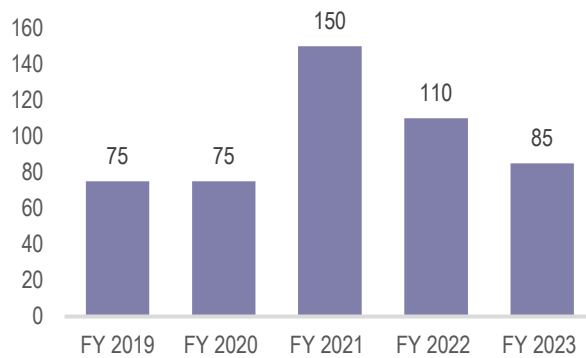
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$107,141	\$5,825	\$0	\$0	\$0	\$112,966	2.00



Human Resources

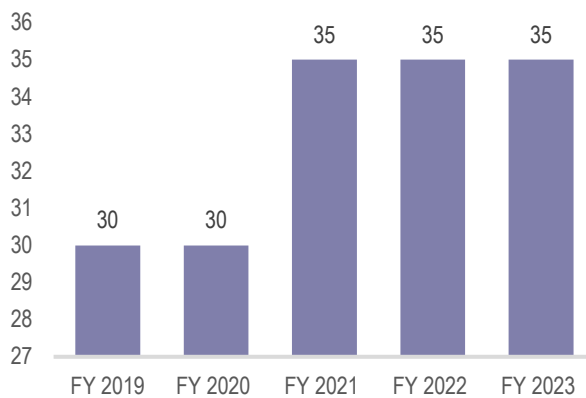
Key Measures



Objective: Achieve an ADA-related EEOC claims rate of less than 5 percent of ADA reasonable accommodation requests.

Measure: Number of ADA reasonable accommodation requests received.

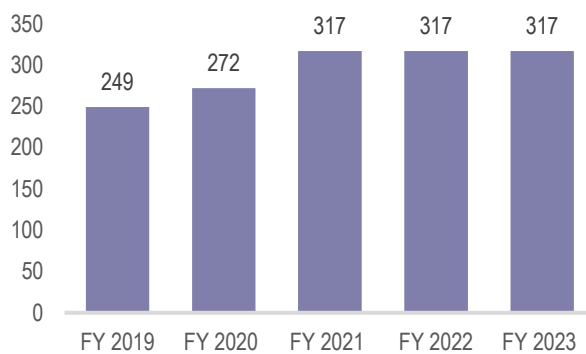
HR has seen an increase in ADA accommodation requests received, particularly due to COVID, increasing the workload for Employee Relations. Taking COVID-19 into account, HR projects a decline from FY 2021, but still an overall increasing trend for these requests.



Objective: Achieve an EEOC claims rate of less than 10 percent of all workplace inquiries and investigations.

Measure: Number of workplace inquiries and investigations opened.

With an increase in workplace inquiries and investigations, an additional employee relations analyst is needed. FY 2018 only saw 17 inquiries and investigations.



Objective: Benchmark a minimum of 15 percent of all County position salary ranges against the comparator market salary ranges per fiscal year.

Measure: Number of County positions benchmarked.

To maintain and administer the new classification and compensation plans requires regular benchmarking against our comparators. This position will perform some of the benchmarking work.

**Human Resources****Department Programs****Department Financial and FTE Summary by Program¹**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Operations	\$3,284,480	\$3,728,300	\$3,896,922	\$4,233,883	\$4,347,523
Benefits and Risk	2,827,476	3,021,816	4,180,304	4,638,002	4,716,609
Learning and Organizational Development	538,889	600,637	772,053	1,102,732	1,128,488
Total – Expenditures	\$6,650,844	\$7,350,752	\$8,849,279	\$9,974,617	\$10,192,619
Local Tax Funding					
Operations	\$3,284,480	\$3,728,300	\$3,896,922	\$4,233,883	\$4,347,523
Benefits and Risk	2,827,476	3,021,816	4,180,304	4,638,002	4,716,609
Learning and Organizational Development	538,889	600,637	772,053	1,102,732	1,128,488
Total – Local Tax Funding	\$6,650,844	\$7,350,752	\$8,849,279	\$9,974,617	\$10,192,619
FTE					
Operations	21.00	25.00	25.00	27.00	27.00
Benefits and Risk	10.00	10.00	10.00	13.00	13.00
Learning and Organizational Development	2.00	3.00	3.00	3.00	3.00
Total – FTE	33.00	38.00	38.00	43.00	43.00

¹ Sums may not equal due to rounding.



Department of Information Technology

The Department of Information Technology (DIT) provides enterprise data center infrastructure services, technologies in support of County department business operations, enterprise data solutions, broadband support, communication systems, and technology services to the County Government and Loudoun County Public Schools. DIT also provides radio services and Emergency Communications Center (ECC) technology support to the County's public safety agencies, and emergency medical staff. Assistance and services are also provided to the County's incorporated towns and County staff that use state-provided equipment and networks. The Department provides services 24 hours per day, seven days per week.

Department of Information Technology's Programs

Infrastructure and Customer Service

Provides support, troubleshooting and assistance to County staff, for mainframe and data center support, management of desktop performance, training, and broadband and cable TV oversight. Supports all networks providing connectivity to County staff and administration of the County's virtual infrastructure and physical data server systems. Conducts asset management and manages telephone and duplicating services for the County.

Public Safety Support

Provides server support and Computer Aided Dispatch support for public safety departments. Supports the radio system and the Emergency Communications Center (ECC).

Enterprise Systems Support

Provides support, troubleshooting, consultation, and analysis of all County enterprise application systems and data across the Software Development Life Cycle (SDLC).

Technology Services

Provides the Department with business operation services, including budget, accounting, administrative, human resources, and buyer support.

Security

Monitors and manages security, risk analysis, and vulnerability assessment for all incoming technologies, infrastructure, and data traveling through County networks.

Project Analysis and Management

Provides the Department with project portfolio analysis and strategic direction as well as training on processes and tools, including meeting with departments, to understand their technology related needs. Helps with the management of projects, including administration, reporting, and overall communication of schedule, costs, and risks.

**Information Technology****Budget Analysis****Department Financial and FTE Summary¹**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$13,936,295	\$15,357,204	\$16,538,952	\$17,440,721	\$17,963,943
Operating and Maintenance	21,804,743	22,612,049	25,612,825	27,504,463	27,779,508
Capital Outlay	915,153	661,240	224,700	952,365	0
Total – Expenditures	\$36,656,192	\$38,630,494	\$42,376,477	\$45,897,549	\$45,743,450
Revenues					
Other Local Taxes	\$1,993,639	\$1,953,737	\$1,761,960	\$1,814,000	\$1,814,000
Charges for Services	98	99	0	0	0
Miscellaneous Revenue	794	111	0	0	0
Total – Revenues	\$1,994,532	\$1,953,947	\$1,761,960	\$1,814,000	\$1,814,000
Local Tax Funding	\$34,661,661	\$36,676,547	\$40,614,517	\$44,083,549	\$43,929,450
FTE	108.47	108.47	110.47	114.47	114.47

Department Financial and FTE Summary – Capital Projects Fund²

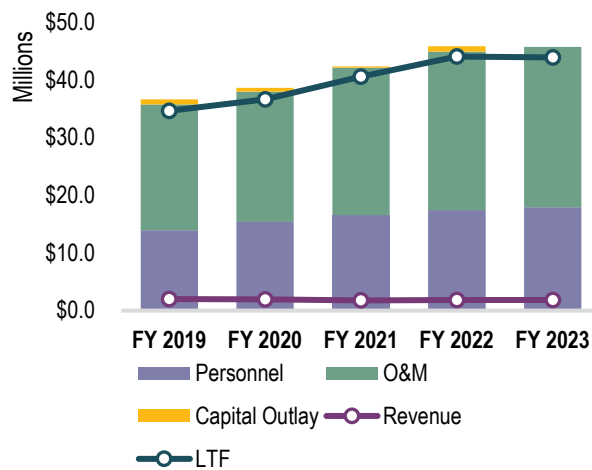
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Total – Expenditures	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Revenues					
Revenue	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Total – Revenues	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	1.00	1.00	1.00	1.00

¹ Sums may not equal due to rounding.² Sums may not equal due to rounding.



Information Technology

Revenue and Expenditure History



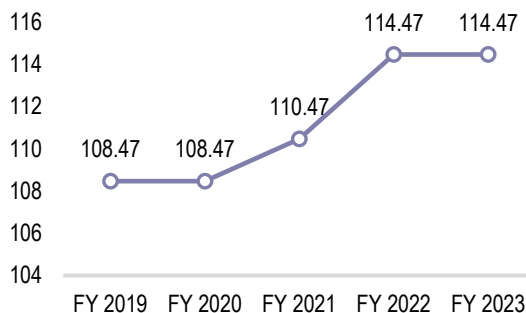
Revenue/Local Tax Funding

As shown, DIT is primarily funded by local tax funding (over 95 percent). Program-generated revenue consists of communication tax revenue., which while increasing slightly for FY 2022, has been steadily decreasing.

Expenditure

The majority of the Department's expenditure budget is dedicated to operating and maintenance costs. The increase in operating and maintenance reflects the increasing cost of contracts and consulting services. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2019: 2.00 FTE, junior systems engineer and cable TV/video franchise technician

FY 2020: 1.00 FTE, public safety project manager (Capital Projects Fund)

FY 2021: 2.00 FTE, radio engineer and network engineer

The Department of Information Technology's (DIT) expenditures have increased primarily due to operating and maintenance costs associated with the operationalization of several large enterprise systems implemented during the past five years, the increasing use of technology and growth in the number of County facilities, and costs associated with the Board of Supervisors' Body-Worn Cameras priority¹. Operating and maintenance costs make up most of the Department's expenditures. Specific cost increases are attributable to the contracts used to provide enterprise systems and services to Loudoun County Government and to Loudoun County Public Schools. Large contracts with Microsoft and its licensing, the Oracle Enterprise system, and Motorola services for public safety make up a large portion of the Department's operating expenditures. As the County grows and staff increasingly uses available technology products, licensing fees correspondingly increase each year.

¹ For more information regarding resources included in the FY 2022 Proposed Budget for Body-Worn Cameras, please see the Board of Supervisors' narrative in the General Government section.



Information Technology

The Department's revenues are solely reliant upon the communication tax, budgeted at \$1.8 million for FY 2022, which the Commonwealth distributes to each locality based on a determined percentage. This revenue is split between DIT, Loudoun County Fire and Rescue (LCFR), and the Sheriff's Office. The state sales and use tax is 5 percent of the amount billed for taxable services which includes landline, wireless, and satellite telephone services; cable and satellite television; and satellite radio. DIT's portion of communication tax revenue has been below the \$2 million mark for the past several fiscal years, with an overall downward trend as these services have declined. This revenue continues to decline as consumers transition away from landline telephones, traditional cable video services, and prepaid telecommunications.

The FY 2022 Proposed Budget includes a base adjustment totaling approximately \$1.3 million for increases in technology system contracts, licensing, including an increase for LCFR volunteer Microsoft licenses, and costs associated with an increase in the number of users. Certain licensing increases are associated with an increase for Fire and Rescue volunteers Microsoft licenses upgrades and to allow for continued teleworking for the County workforce. General contract increases relate to vital public safety systems among other needs to continue services.

The FY 2021 Adopted Budget for DIT included a radio engineer and a network engineer for a total of 2.00 FTE. Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. The Board unfroze both positions with the initial release of frozen expenditures and positions on December 15, 2020. The engineer position will allow for maintenance of current service levels for the radio system and will support planned CIP and department projects. The public safety radio and microwave system supports communications for the Loudoun County first responders (LCFR and Sheriff's Office) and interoperability across jurisdictions in the National Capital Region including the counties in the central and Shenandoah regions, as well as nearby counties in West Virginia and Maryland. The network engineer position will help manage the increased growth in size, complexity, and scope of the County's network. Sufficient staffing is needed to ensure the County's network is responsive and reliable. Staff supporting the network supports connectivity to County facilities through hardware and software support, and configuration for all County network equipment.

Included in the FY 2022 Proposed Budget are three positions (3.00 FTE) to address the themes of support to the CIP and technology. A GIS systems administrator will support a project in the CIP to expand the Office of Mapping and Geographic Information's GeoHub to include a Public Safety portion. Two positions for security staffing – a cybersecurity policy, risk and compliance analyst and junior security analyst – will help continue to keep the County safe from cyber threats and attacks. One project manager position will help ensure that all components of the project are being addressed by all needed DIT divisions and staff at the appropriate time.

Support to the CIP

DIT's FY 2022 Proposed Budget includes a GIS systems administrator position (1.00 FTE) to support the increase in servers resulting from the CIP project expanding the GeoHub for Public Safety. This expansion will support first responder needs and access to a separate portion of the GeoHub. The GeoHub is estimated to grow by 138 servers over the next five years. With the increase in support for implementation, operations and maintenance, this position is needed to focus on the GIS systems. The systems administrator will allow for a higher level of support and responsiveness as one individual would be the point of contact and work closely with the Office of Mapping and Geographic Information to assist with the design, architecture, and growth of the system. This activity supports administration of the County's virtual server infrastructure and physical server systems. The team provides public and private cloud system architectural design and management. The team manages virtual computer, memory, network, and storage services for virtual systems. This activity also manages the County's storage environment which is significant in size and complexity. Staff maintain backups for all County data and systems stored on the County's enterprise server and storage infrastructure. 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



Information Technology

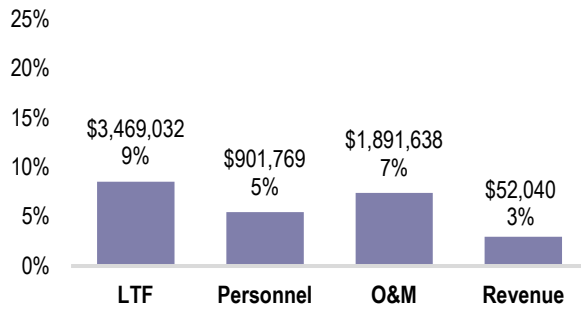
exclusively dedicated to these GIS servers; the position is not proposed to be charged to the CIP and is therefore funded with LTF in the General Fund.

Technology

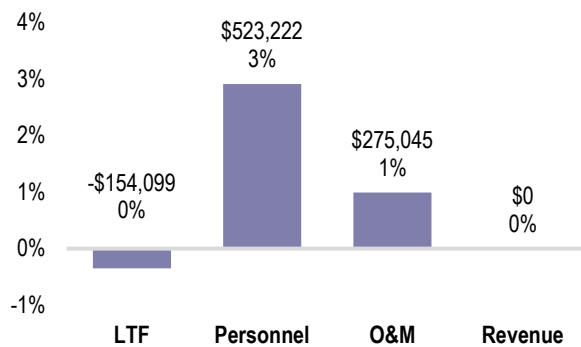
The FY 2022 Proposed Budget includes two positions (2.00 FTE) to address security staffing needs – a cybersecurity policy, risk, and compliance analyst and a junior security analyst. As the County's network continues to grow in both size as well as complexity, and the number of threats continue to rise, there is a corresponding need to ensure sufficient staffing to monitor the County's security infrastructure and the tools that monitor and control network access. 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.

These two positions will allow the security team to continue to consistently address cybersecurity and data compliance requirements and assess departmental and Countywide technology initiatives. 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. The junior analyst will focus on more routine security tasks, allowing senior level security staff to focus on higher level policy issues. The IT Security Office anticipates needing increased assistance from the junior analyst in the following areas: Multi-factor authentication support, Office 365 security and compliance administration, risk assessment analysis, robust security, security awareness training platform administration, network segmentation support, and standards and documentation creation.

Additionally, the FY 2022 Proposed Budget includes a project manager position (1.00 FTE). 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. The amount of internal coordination and the development of stakeholder groups for projects requires a significant level of effort that compounds an already heavy workload for DIT technical resources. 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. The project manager will focus on critical operational initiatives working across the internal divisions of DIT and with departmental stakeholders. This position will coordinate with staff dispersed across multiple teams and departments to ensure all needs of the project are addressed at the appropriate time.

**Information Technology****Percent Change from Adopted FY 2021 to Proposed FY 2022****Reasons for Change:**

Personnel: ↑ 4.00 FTE, general pay changes ||
O&M: ↑ base adjustments for enterprise systems, licensing, and || **Revenue:** ↑ increase in communication tax revenue

Percent Change from Proposed FY 2022 to Projected FY 2023**Reasons for Change:**

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



Information Technology

FY 2022 Proposed Resource Requests¹

Support to the CIP: GIS Systems Administrator ²						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$127,650	\$16,855	\$0	\$0	\$0	\$144,505	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• 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.• 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.• 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.			
Mandates:	Not mandated					
PM Highlight:	Number of virtual servers per engineer (60)					
Program:	Data Center Services					
Positions:	1 GIS Systems Administrator					
One-time Costs:	\$7,710					
Recurring Costs:	\$8,400					

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

² 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.

**Information Technology****Priority 1: Security Staff**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$214,476	\$25,134	\$0	\$0	\$0	\$239,610	2.00

Details

Service Level:	Current Service Level Request
Mandates:	Not mandated
PM Highlight:	Manage vendors and associated systems to achieve 100 percent of vendors audited, contracts evaluated, and vendor annual reviews.
Program:	Security
Positions:	1 Cybersecurity Analyst, 1 Junior Engineer
Theme:	Technology
One-time Costs:	\$10,460
Recurring Costs:	\$229,150

Overview

- 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.
- 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.
- 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.

Priority 2: Project Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$116,867	\$12,568	\$0	\$0	\$0	\$129,435	1.00

Details

Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	None
Program:	Project Management / Implementation
Positions:	1 Project Manager
One-time Costs:	\$5,230
Recurring Costs:	\$124,205

Overview

- 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.
- 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.

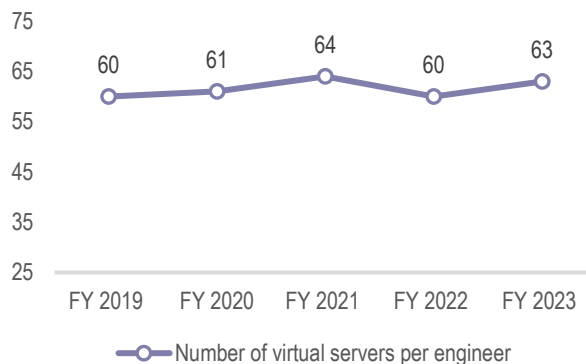
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$458,993	\$54,557	\$0	\$0	\$0	\$513,550	4.00



Information Technology

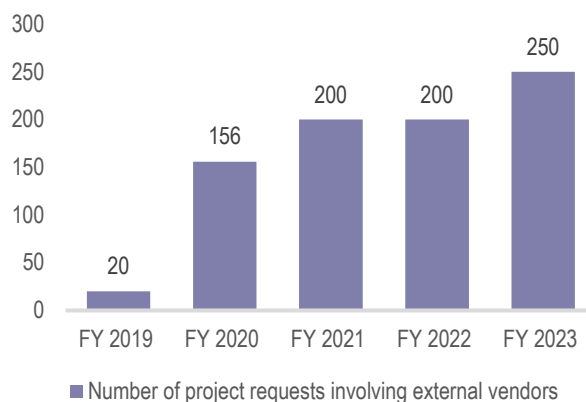
Key Measures¹



Objective: Maintain minimum number of engineers per category (60 virtual servers per engineer).

Measure: Number of virtual servers per engineer.

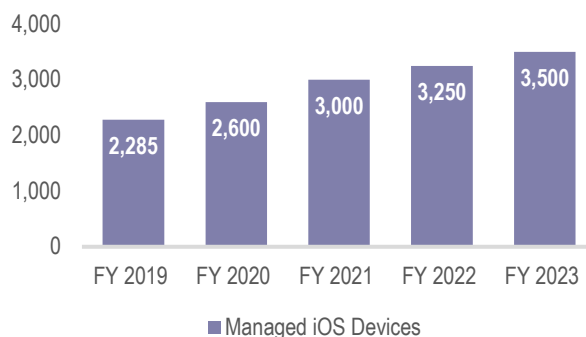
The GeoHub will grow by 138 servers over the next several years, driving the need for a dedicated GIS systems administrator to support implementation, operations, and maintenance of the GIS. With this systems administrator, the ratio of 60 virtual servers per engineer will be maintained.



Objective: Assess and manage vendors and associated systems to achieve 100 percent of vendors audited, contracts evaluated, and vendor annual reviews.

Measure: Number of project requests involving external vendors.

This cybersecurity policy, risk and compliance analyst position will allow for continued assessment and management of vendors and associated systems through audits, contract evaluation, and annual reviews of vendors as the number of vendors increases.



Objective: Maintain mobile device related threats.

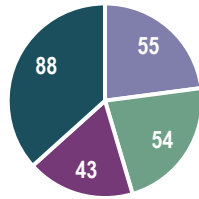
Measure: Number of managed iOS devices.

The junior security analyst position will assist senior security analysts with routine technical and administrative tasks (such as managing iOS devices) to allow senior analysts to focus on high-level planning and project work to enhance security.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.



Information Technology

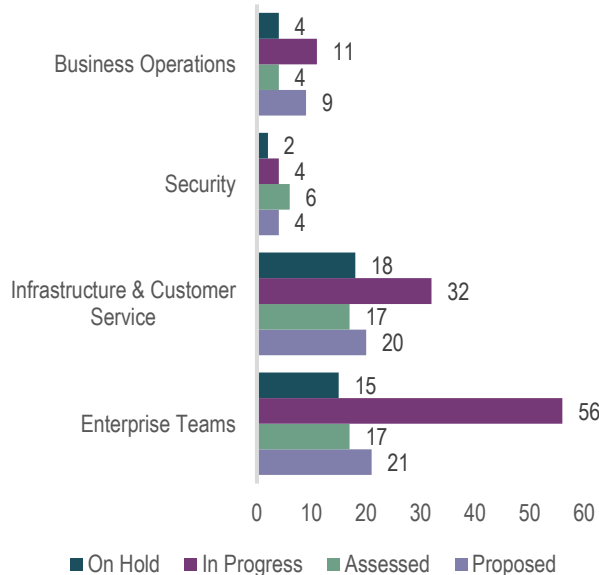


- Maintenance and operational projects
- DIT Projects
- CIP Projects
- Departmental Projects

Objective: Deliver approved projects in accordance with established IT Project Management Program and schedule.

Measure: Number of projects by type.

Most IT projects require work across divisions, necessitating a project manager to coordinate this work to ensure all timelines are met and all components of the projects are addressed effectively by the appropriate team members.



Objective: Deliver approved projects in accordance with established IT Project Management Program and schedule.

Measure: Number of projects by division and status.

The chart indicates the status of projects by division. In order to communicate and coordinate work for these projects across DIT, a project manager is needed. Currently, ad hoc project management is causing delays and preventing streamlining of processes.



Information Technology

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Infrastructure and Customer Service	\$14,830,915	\$15,268,212	\$15,792,340	\$16,470,743	\$16,580,990
Enterprise Systems Support	12,086,739	12,175,998	12,568,790	13,188,543	13,435,352
Public Safety Support	6,287,929	6,495,554	9,180,818	9,619,649	9,707,263
Technology	3,449,481	3,493,528	2,963,918	3,049,411	3,130,575
Security	0	1,061,789	1,705,611	3,287,335	2,602,247
Project Analysis and Management	0	130,304	165,000	281,868	287,024
Total – Expenditures	\$36,656,192	\$38,630,494	\$42,376,477	\$45,897,549	\$45,743,450
Revenues					
Infrastructure and Customer Service	\$794	\$210	\$0	\$0	\$0
Enterprise Systems Support	98	0	0	0	0
Public Safety Support	1,993,639	1,953,737	1,761,960	1,814,000	1,814,000
Technology	0	0	0	0	0
Security	0	0	0	0	0
Project Analysis and Management	0	0	0	0	0
Total – Revenues	\$1,994,532	\$1,953,947	\$1,761,960	\$1,814,000	\$1,814,000
Local Tax Funding					
Infrastructure and Customer Service	\$14,830,120	\$15,268,002	\$15,792,340	\$16,470,743	\$16,580,990
Enterprise Systems Support	12,086,641	12,175,998	12,568,790	13,188,543	13,435,352
Public Safety Support	4,294,290	4,541,817	7,418,858	7,805,649	7,893,263
Technology	3,449,481	3,493,528	2,963,918	3,049,411	3,130,575
Security	0	1,061,789	1,705,611	3,287,335	2,602,247
Project Analysis and Management	0	130,304	165,000	281,868	287,024
Total – Local Tax Funding	\$34,661,661	\$36,676,547	\$40,614,517	\$44,083,549	\$43,929,450
FTE					
Infrastructure and Customer Service	48.07	48.07	45.07	46.07	46.07
Enterprise Systems Support	32.60	32.60	35.40	35.40	35.40
Public Safety Support	10.80	10.80	11.00	11.00	11.00
Technology	17.00	17.00	12.00	12.00	12.00
Security	0.00	0.00	4.00	6.00	6.00
Project Analysis and Management	0.00	0.00	3.00	4.00	4.00
Total – FTE	108.47	108.47	110.47	114.47	114.47

¹ Sums may not equal due to rounding.





Treasurer

The Treasurer is a locally-elected constitutional officer whose duties are mandated by the Code of Virginia and local ordinances. The Treasurer is elected at-large for a four-year term and provides direct service to all Loudoun residents and businesses. The principal functions of the Treasurer's Office include: billing and collecting taxes for real and personal property, business licenses, and other services as specified by the Code of Virginia and local ordinances; acting as primary depository of revenue for all County agencies, including Loudoun County Public Schools (LCPS); investing and safeguarding County funds; reconciling County funds to bank and investment accounts; and providing outstanding customer service to taxpayers, County staff, and LCPS staff.

Treasurer's Programs

Administration of the Revenue

Collect County and School revenue, including real and tangible personal property taxes for the County and five of the seven incorporated towns, and serve as the depository for cash receipts for all County and School agencies.



Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$4,359,491	\$4,864,544	\$5,538,254	\$5,714,554	\$5,885,991
Operating and Maintenance	1,454,106	1,554,474	1,823,848	1,870,822	1,889,530
Total – Expenditures	\$5,813,598	\$6,419,018	\$7,362,102	\$7,585,376	\$7,775,521
Revenues					
Other Local Taxes	\$7,081,843	\$7,296,326	\$7,475,000	\$7,591,000	\$7,591,000
Fines and Forfeitures	5,903	1,879	0	0	0
Use of Money and Property	20,109,626	18,031,674	12,000,000	2,300,000	2,300,000
Charges for Services ²	905,852	972,410	902,300	702,300	702,300
Miscellaneous Revenue	87,828	42,754	2,500	2,500	2,500
Recovered Costs	568,882	669,312	600,000	650,000	650,000
Intergovernmental – Commonwealth	336,203	346,224	347,674	347,674	347,674
Total – Revenues	\$29,096,138	\$27,360,579	\$21,327,474	\$11,593,474	\$11,593,474
Local Tax Funding	\$(23,282,540)	\$(20,941,561)	\$(13,965,372)	\$(4,008,098)	\$(3,817,953)
FTE	51.00	53.00	55.00	56.00	56.00

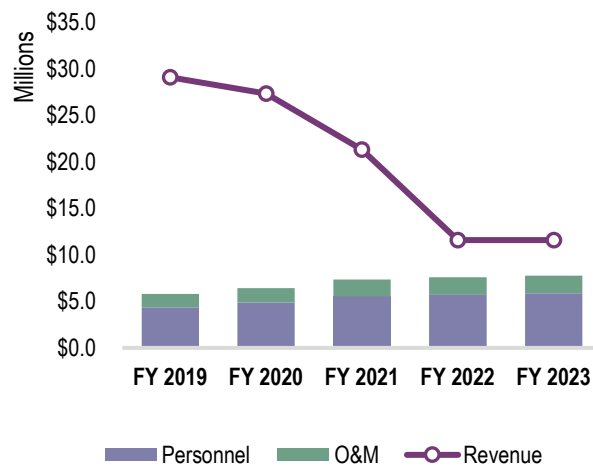
¹ Sums may not equal due to rounding.

² Effective January 1, 2021 the Treasurer will no longer collect court fines on behalf of the Commonwealth's Attorney.



Treasurer

Revenue and Expenditure History



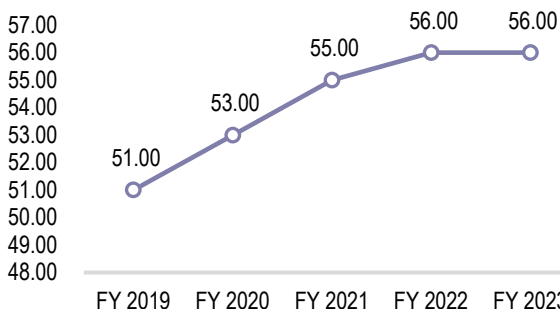
Revenue/Local Tax Funding

As shown, the Office of the Treasurer generates more revenue than necessary to support its own operations. Interest revenue, previously the largest revenue source, is anticipated to decline significantly during FY 2021 and into FY 2022 as a result of historically low interest rates. Despite this decline, the Office is still anticipated to generate more revenue than expenditures as a result of vehicle license fees.

Expenditure

The majority of the Office of the Treasurer's expenditure budget is dedicated to personnel costs. Major drivers of personnel increases are additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021.

Staffing/FTE History



FY 2018: 1.00 FTE information services assistant

FY 2019: 1.00 FTE financial control specialist for town billing

FY 2020: 1.00 FTE banking specialist, 1.00 FTE collections program assistant for town billing

FY 2021: 1.00 FTE investment analyst, 1.00 FTE program specialist

The Office of the Treasurer's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Office's expenditures and have increased primarily due to additional staffing as outlined in the Staffing/FTE History section, market and merit increases in each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in November 2019, and a 3.5 percent merit increase for FY 2021. The FY 2022 Proposed Budget includes base adjustments to revenues to include a decline of \$9.7 million in interest revenue (Use of Money and Property) as a result of lower interest rates in response to the pandemic. Furthermore, effective January 1, 2021, the Treasurer ceased collecting court fine revenues on behalf of the Commonwealth's Attorney, reflecting a decline of \$200,000 in the Charges for Services category. The budget also includes a base adjustment for DMV stops of \$50,000 with an offsetting revenue increase. A DMV stop prevents those with delinquent tax accounts from renewing their vehicle registrations. An additional fee is placed on delinquent accounts to offset the fee charged to the County by the DMV.

The FY 2021 Adopted Budget included 56 positions (56.00 FTE) for the Treasurer's Office. Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 budget, most new expenditures, including new positions, were frozen until it was determined that revenues would be available to support those

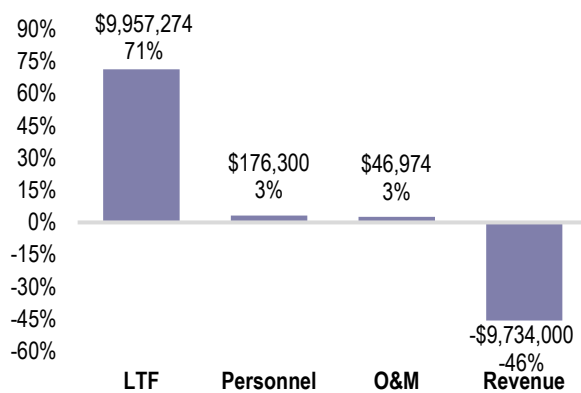
**Treasurer**

expenditures. This included an investment analyst and program specialist for the Treasurer's Office. The Board unfroze the investment analyst with the initial release of frozen expenditures and positions on December 15, 2020. The investment analyst will support cash management and banking related services with a focus on the areas of security and fraud control, reporting, and the treasury management process for both the County and LCPS. The program specialist remains frozen until further Board action or until the start of FY 2022.

For FY 2022, the Department's budget request focus on the thematic area of internal support.

Internal Support

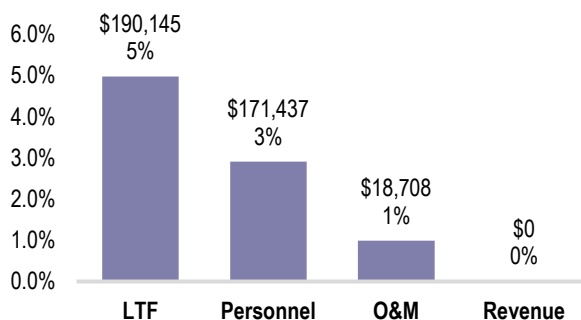
As a result of increased workloads related to an increasing number of tax accounts, additional revenue responsibilities due to collections for other departments, and large-scale projects like PCI (tax system), program staff in the Treasurer's Office have less and less time to manage routine administrative tasks. To address this issue, the FY 2022 Proposed Budget includes an operations manager (1.00 FTE). The proposed operations manager would provide back-up to the accounting and finance specialist while supporting administrative functions currently spread throughout the Office. Having a non-supervisory back-up to the accounting and finance specialist is vital to maintaining internal control and separation of duties and to meeting various deadlines for processing and receipting payments. Examples of routine administrative tasks include payroll and benefit responsibilities; accounts receivable and payable responsibilities; Compensation Board functions such as reimbursement requests, budget requests, and ongoing reporting; and compliance with HR policies. This position will allow for greater operational efficiency as non-administrative positions are able to focus on their primary roles and responsibilities.

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

Personnel: ↑ 1.00 FTE, general pay changes ||

O&M: ↑ base budget adjustment for DMV stop

Revenue: ↓ interest revenue as a result of lower interest rates; ceased collection of court fines

Percent Change from Proposed FY 2022 to Projected FY 2023**Reasons for Change:**

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

Revenue: ↔

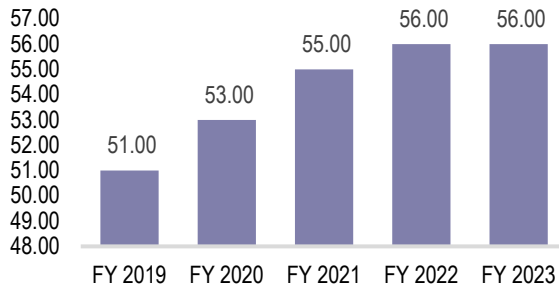


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FY 2022 Proposed Resource Requests¹

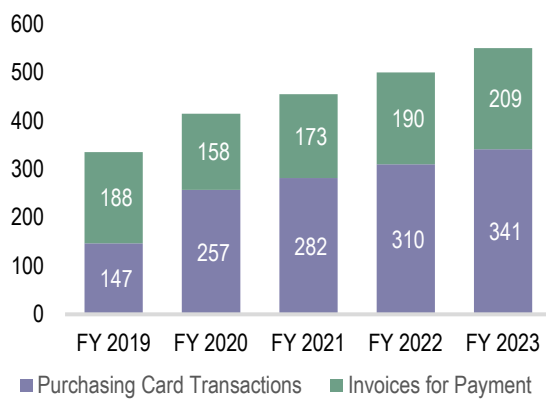
Priority 1: Operations Manager						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$7,170	\$0	\$0	\$0	\$106,168	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This position will provide a back-up to the accounting and finance specialist and support administrative functions currently spread throughout the Office. A chief deputy currently serves as back-up.• Enhances internal control and separation of duties.• Examples of routine tasks - payroll, accounts receivable and payable, Compensation Board reimbursements, HR policies, employee benefits, etc.• This position will allow for greater operational efficiency and a greater focus on the administrative tasks of the Office.• 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.• This position is necessary to meet various deadlines for processing and receipting payments.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Treasurer Staffing Levels; Accounts Payable Activity Levels					
Program:	Administration of Revenue					
Positions:	1 Operations Manager					
Theme:	Internal Support					
One-time Costs:	\$6,495					
Recurring Costs:	\$99,673					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$7,170	\$0	\$0	\$0	\$106,168	1.00

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

**Treasurer****Key Measures¹**

Measure: Treasurer's Office staffing.

As the staffing levels of the Treasurer's Office increase, so too do the administrative responsibilities associated with HR and payroll responsibilities. Since FY 2016 (47.00 FTE), staffing levels have increased 19 percent.



Measure: Number of accounts payable processed.

The level of accounts payable, including purchasing card transactions and invoices for payment, is expected increased 49 percent in FY 2022 compared to FY 2019. The increased number of transactions, coupled with increased workloads in other areas, necessitates the addition of an operations manager for FY 2022.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2022 and FY 2023 data reflect the estimated impact of these resources.



Treasurer

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Administration of the Revenue	\$5,813,598	\$6,419,018	\$7,362,102	\$7,585,376	\$7,775,521
Project Fairness ²	0	0	0	0	0
Total – Expenditures	\$5,813,598	\$6,419,018	\$7,362,102	\$7,585,376	\$7,775,521
Revenues					
Administration of the Revenue	\$29,090,235	\$27,358,700	\$21,327,474	\$11,593,474	\$11,593,474
Project Fairness ³	5,903	1,879	0	0	0
Total – Revenues	\$29,096,138	\$27,360,579	\$21,327,474	\$11,593,474	\$11,593,474
Local Tax Funding					
Administration of the Revenue	\$(23,276,637)	\$(20,939,682)	\$(13,965,372)	\$(4,008,098)	\$(3,817,953)
Project Fairness ³	(5,903)	(1,879)	0	0	0
Total – Local Tax Funding	\$(23,282,540)	\$(20,941,561)	\$(13,965,372)	\$(4,008,098)	\$(3,817,953)
FTE					
Administration of the Revenue	51.00	53.00	55.00	56.00	56.00
Project Fairness ³	0.00	0.00	0.00	0.00	0.00
Total – FTE	51.00	53.00	55.00	56.00	56.00

¹ Sums may not equal due to rounding.

² Project Fairness ended June 30, 2018, with the Board of Supervisors' elimination of the requirement for a vehicle decal.

