

FY 2022 Proposed Budget / vol.1

LOUDOUN COUNTY, VIRGINIA

- EXECUTIVE SUMMARY
- GENERAL FUND REVENUE AND TRENDS
- OPERATING EXPENDITURES

Loudoun County Board of Supervisors

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Special acknowledgement for the Division of Public Affairs and Communications and the Office of Mapping and Geographic Information for their assistance.

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Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Loudoun County, Virginia, for the annual budget for the fiscal year beginning July 1, 2020. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication device.

The award is valid for a period of one year. The County believes that its current budget continues to conform to program requirements, and this budget will be submitted to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Loudoun County

Virginia

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

Performance Management Certificate of Distinction

The International City/County Management Association (ICMA) presented Loudoun County with a Certificate of Distinction for exemplifying the standards established by ICMA in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking, and accountability.



Loudoun County Board of Supervisors' Vision

While appreciating and acknowledging our rich history, Loudoun County strives to be a prosperous, inclusive, equitable and sustainable community where residents feel free to live, work, learn and play.





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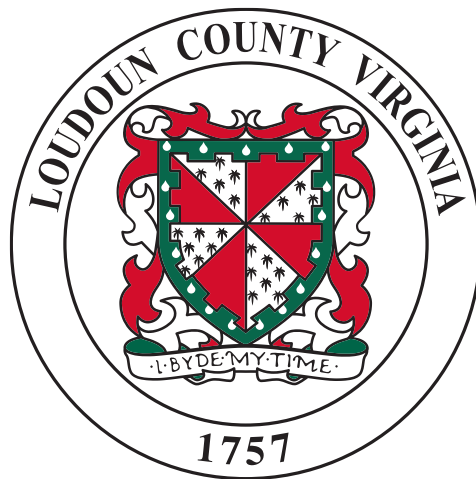




Executive Summary FY 2022 Proposed Budget

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February 10, 2021

Madam Chair and Members of the Board of Supervisors:

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

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

Organizational Context

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

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



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

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

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



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

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

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



Building the Budget

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

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

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

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

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



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

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

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

FY 2022 Budget Options

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

Specifically, the FY 2022 Proposed Budget includes:

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



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

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

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

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

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

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



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

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

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

Respectfully submitted,

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

Tim Hemstreet
County Administrator





Guide to the FY 2022 Proposed Budget

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

Concepts

Structure of this Document

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

Budget Development Calendar

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

Organizational Overview

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

Performance Measures

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

Budget Themes

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



Guide to the FY 2022 Proposed Budget

Structure of this Document

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

Volume I

Local Tax Funding

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

General Fund Revenue and Trends

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

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

Functional Area Summaries

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



Guide to the FY 2022 Proposed Budget

Volume II

Capital Improvement Program

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

Debt Service Fund and Other Funds

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

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



Guide to the FY 2022 Proposed Budget

Budget Development Calendar

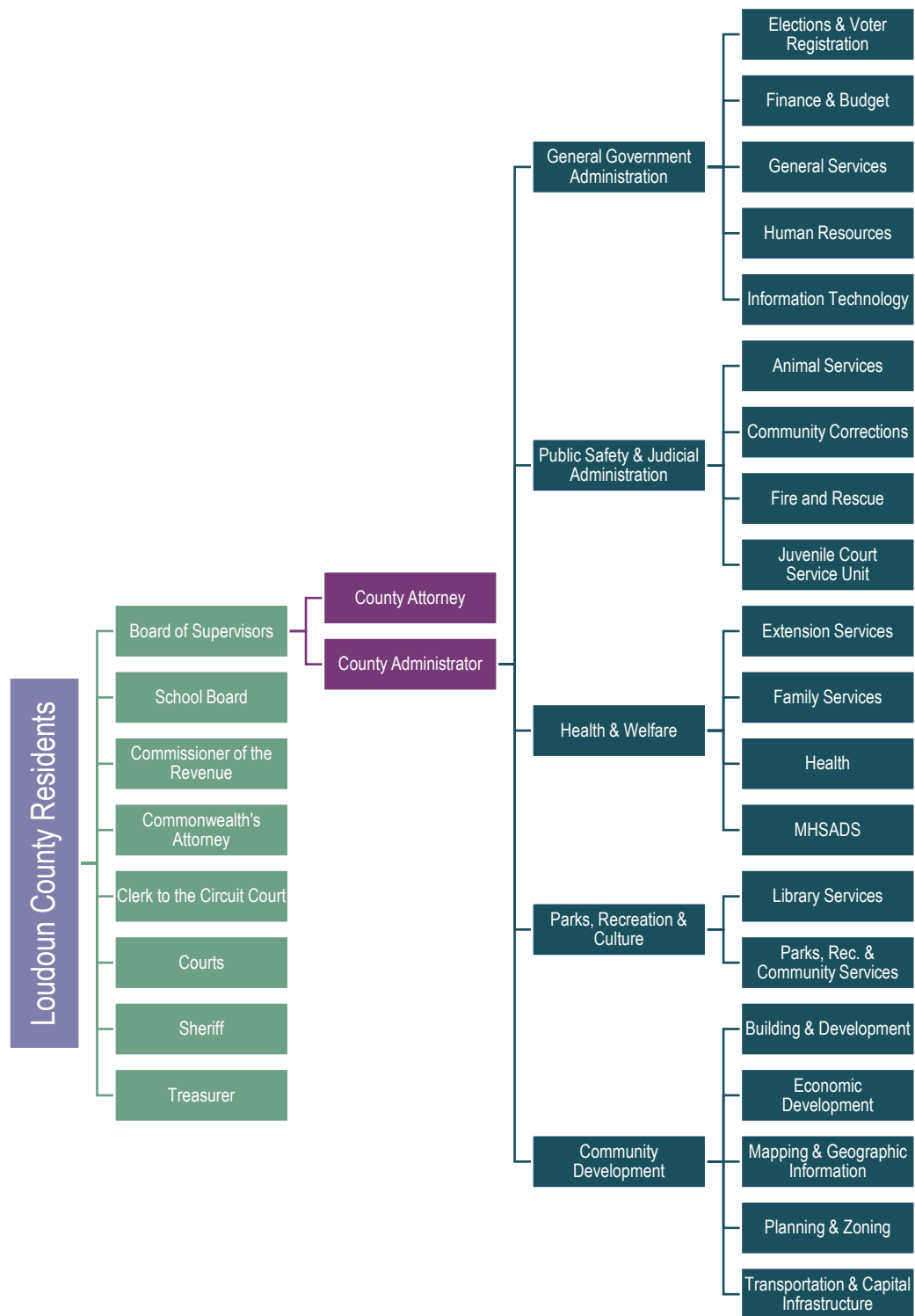
The calendar describes the County's internal budget process, which highlights the monthly activities required of County departments, as well as the external (or public) process, which highlights the role of the Board of Supervisors, its standing committees, and the public in the development process.

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



Guide to the FY 2022 Proposed Budget

Organizational Overview

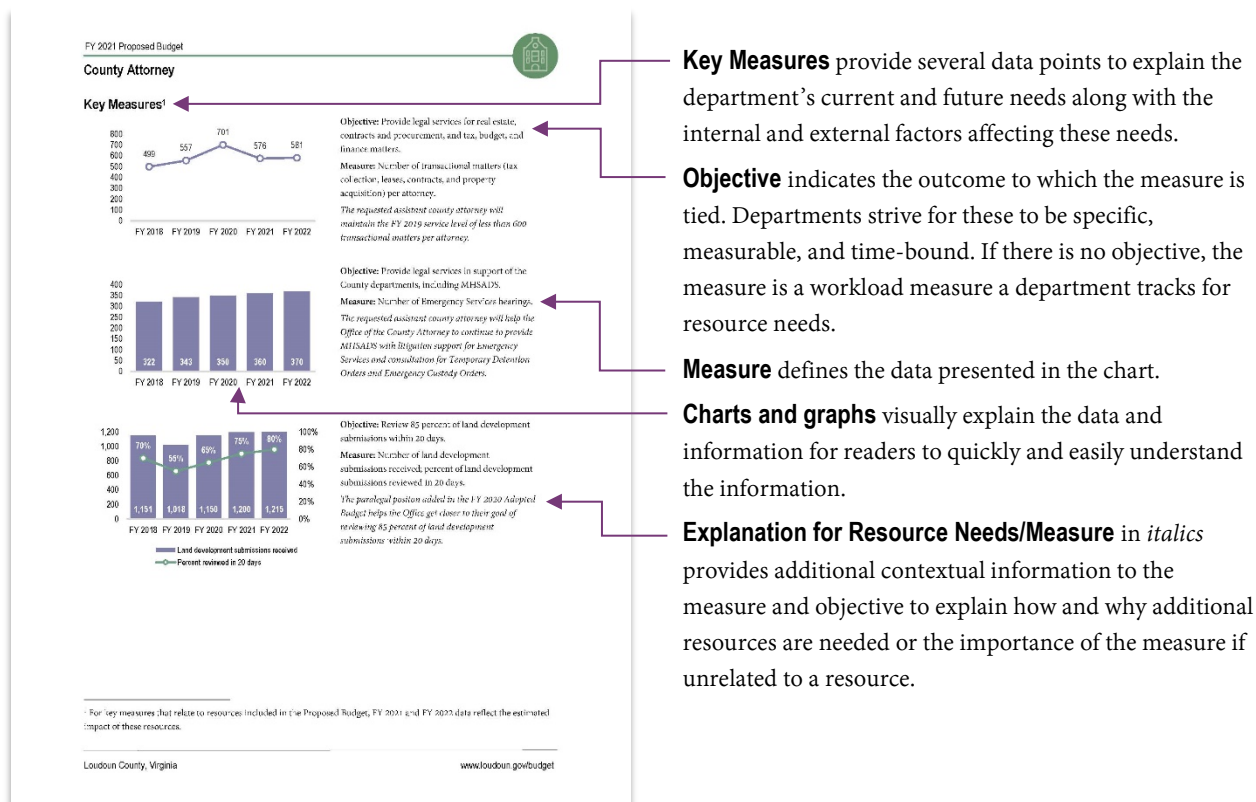




Guide to the FY 2022 Proposed Budget

Performance Measures

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





Guide to the FY 2022 Proposed Budget

Budget Themes

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

Board

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

Capital Facility Openings

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

Community Wellness and Resiliency

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

Evolving Development Patterns

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

Fiscal Responsibility

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

FTE Authority

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



Guide to the FY 2022 Proposed Budget

Internal Support

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

Judicial Administration

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

Public and Life Safety

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

Span of Control

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

Support to the CIP

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

Technology

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



Proposed Budget Overview

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

Concepts

General Fund

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

Local Tax Funding (LTF)

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

Equalized Tax Rate

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

Current Tax Rate

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

Appropriations Categories

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

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



Proposed Budget Overview

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

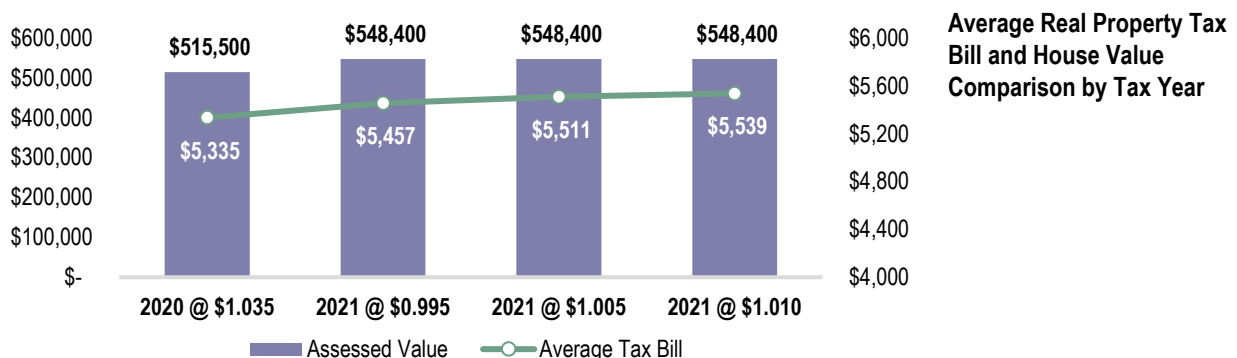
Summary of Budget Guidance

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

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

Average Homeowner Real Property Tax Bill

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



¹ Based on the School Board's adopted FY 2022 budget request.



Proposed Budget Overview

Local Tax Funding Revenue Sources

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

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

**Proposed Budget Overview****Schedule of Appropriations**

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

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

FY 2022 Proposed Appropriations Schedule¹

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

¹ Sums may not equal due to rounding.

² Expenditures and revenues include landfill fee revenues transferred to the Capital Projects Fund.



Proposed Budget Overview

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

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

Schedule of Appropriations at \$0.995

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

Schedule of Appropriations at \$1.010

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



Proposed Budget Overview

Comparison of Appropriations

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

Comparison of Appropriations, FY 2021 Adopted and FY 2022 Proposed

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



Proposed Budget Overview

Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
School System Asset Preservation	24,261,000.00	24,543,000.00	282,000.00
Capital Projects Financing Fund	127,147,873.69	216,112,276.00	88,964,402.31
Major Equipment Replacement Fund	2,000,000.00	4,000,000.00	2,000,000.00
Public Facilities Trust Fund	21,153,431.79	3,862,571.94	(17,290,859.85)
Transportation District Fund	124,061,280.35	81,836,285.30	(42,224,995.05)
Subtotal – Capital Appropriations	\$645,756,075.36	\$764,015,804.88	\$118,259,729.52
LCPS Reserve¹	\$60,000,000	\$0	(\$60,000,000)
Unallocated Balance	\$3,333,420	\$0	(\$3,333,420)
Total Appropriations	\$3,028,347,328.99	\$3,322,564,481.18	\$294,217,152.19

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





Proposed Budget Overview

Comparison of Local Tax Funding

The FY 2022 Proposed budget uses \$1.9 billion in local tax funding for all appropriated funds at the real property tax rate of \$1.005. The use of local tax funding is \$196.1 million higher than the FY 2021 Adopted Budget. Local tax support for the County's General Fund increased by \$56.6 million or 13.4 percent, while the local tax transfer for the School operating fund increased by \$157.0 million or 17.7 percent¹.

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

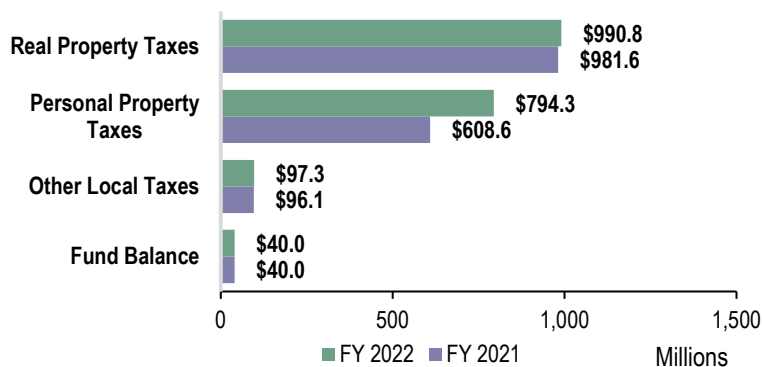
Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
Operating Appropriations			
County General Fund	\$423,300,488.63	\$479,892,042.30	\$56,591,553.67
School Operating Fund	885,714,899.00	1,042,696,771.00	156,981,872.00
School Grant Fund	0.00	0.00	0.00
School Lease Purchase Fund	0.00	0.00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

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



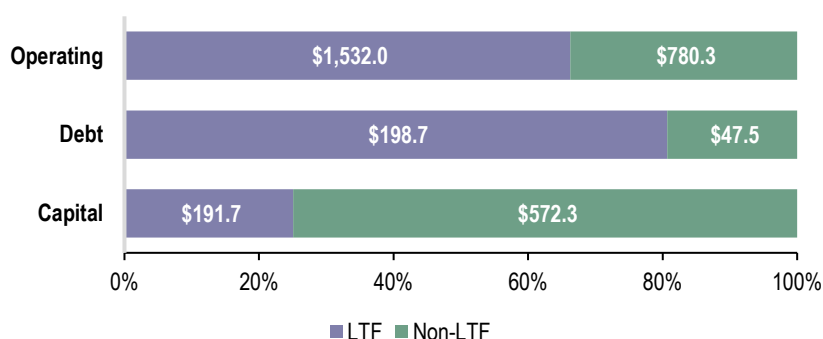
Proposed Budget Overview

Appropriation Category	FY 2021 Adopted	FY 2022 Proposed	Variance
Capital Appropriations			
County Government Capital Projects	\$65,490,196.36	\$113,473,597.70	\$47,983,401.34
County Asset Preservation Program	11,395,000.00	11,620,000.00	225,000.00
School System Capital Projects	24,420,000.00	14,364,000.00	(10,056,000.00)
School System Asset Preservation	24,261,000.00	24,543,000.00	282,000.00
Capital Projects Financing Fund	0.00	0.00	0.00
Major Equipment Replacement Fund	2,000,000.00	4,000,000.00	2,000,000.00
Public Facilities Trust Fund	0.00	0.00	0.00
Transportation District Fund	18,637,572.51	23,716,000.00	5,078,427.49
Subtotal – Capital Appropriations	\$146,203,768.87	\$191,716,597.70	\$45,512,828.83
LCPS Reserve¹	\$60,000,000.00	\$0.00	(\$60,000,000.00)
Unallocated Balance	\$3,333,420.00	\$0.00	(\$3,333,420.00)
Total – Local Tax Funding	\$1,726,288,510.00	\$1,922,435,200.00	\$196,146,690.00



Comparison of Local Tax Funding Sources

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



Comparison of Funding Sources by Appropriations Category

Capital funds leverage substantial non-local tax funding sources.

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



Proposed Budget Overview

General Fund Summary

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

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

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





Summary of Proposed Resource Requests

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

The FY 2022 Proposed Budget continues the FY 2020 and 2021 concept of funding all positions that support the development and execution of the CIP within the Capital Projects Fund. Previously, those positions were budgeted in the General Fund and offset by a transfer from the Capital Projects Fund. These existing positions are charged directly to the Capital Projects Fund and can be funded by a variety of revenue sources; previously, the positions were funded exclusively by local tax funding. Two new CIP support positions in the Department of Transportation and Capital Infrastructure and one new CIP support position in the Department of Finance and Budget are presented within the FY 2022 Proposed Budget. In addition, one position in the Department of Information Technology will provide support to a planned CIP project, however, it will be funded through LTF¹.

Concepts

Resource Requests

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

Requests within Tax Rate Scenarios

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

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

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



Summary of Proposed Resource Requests

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

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

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

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



Summary of Proposed Resource Requests

Summary of Resource Requests Included in the Proposed Budget

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

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



Summary of Proposed Resource Requests

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



Summary of Proposed Resource Requests

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



Summary of Proposed Resource Requests

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

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

Resource Requests in the \$1.010 Tax Rate Scenario

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



Summary of Proposed Resource Requests

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



Summary of Proposed Resource Requests

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



Resource Requests by Functional Area

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

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

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

Summary of Resource Requests by Functional Area¹

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

¹ Sums may not equal due to rounding.



Resource Requests by Functional Area

General Government Resource Requests

Board of Supervisors Priority: Adult Drug Court (ADC) Expansion						\$0.995
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						\$0.995
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					



Resource Requests by Functional Area

Board of Supervisors Priority: Collective Bargaining Staffing						\$0.995
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		<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.			
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					

Board of Supervisors Priority: Social Media Communications Manager, Office of the County Administrator						\$0.995
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		<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.			
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					



Resource Requests by Functional Area

Board of Supervisors Priority: Videographer, Office of the County Administrator						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$13,070	\$2,500	\$0	\$0	\$114,568	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Public Affairs and Communications					
Positions:	1 Videographer					
Theme:	Board Priority					
One-time Costs:	\$11,895					
Recurring Costs:	\$102,673					
Board of Supervisors Priority: Trail Crew, Parks, Recreation, and Community Services						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$193,290	\$129,930	\$172,000	\$0	\$0	\$495,220	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$60,000	\$21,868	\$0	\$0	\$20,250	\$61,618	1.33
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• 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					



Resource Requests by Functional Area

Commissioner of the Revenue Priority 1: Business Tax Assessor and Senior Business Tax Assessor						\$0.995
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					
County Administrator Priority 1: Outreach Coordinator						\$1.000
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					



Resource Requests by Functional Area

County Administrator Priority 2: Loan Programs Compliance Specialist						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$96,249	\$7,745	\$0	\$0	\$0	\$103,994	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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					

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



Resource Requests by Functional Area

Finance and Budget Support to the CIP: Senior Management Analyst - Debt						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$107,141	\$7,375	\$12,000	\$0	\$107,141	\$19,375	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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					

General Services Capital Facility Opening: System Maintenance Technicians						\$0.995
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					



Resource Requests by Functional Area

General Services FTE Authority: Fleet Administrative Coordinator						\$0.995
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)					
General Services FTE Authority: Quality Assurance Inspector						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$86,148	\$14,113	\$25,000	\$125,261	\$0	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
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)					
General Services FTE Authority: Safety and Security Specialist						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$12,074	\$24,000	\$135,072	\$0	\$0	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• 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.			
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)					



Resource Requests by Functional Area

General Services FTE Authority: Landfill Assistant Division Manager						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$113,513	\$14,473	\$274,000	\$0	\$401,986	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none"> This position is offset by Landfill revenue. 			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> 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. 			
PM Highlight:	None		<ul style="list-style-type: none"> 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. 			
Program:	Waste Management					
Positions:	1 Assistant Division Manager					
Theme:	FTE Authority					
One-time Costs:	\$279,500					
Recurring Costs:	\$122,486					

General Services FTE Authority: Landfill Technology Support						\$0.995
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		<ul style="list-style-type: none"> This DIT position will be funded by Landfill revenue. 			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> 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. 			
PM Highlight:	Number of Scale Transactions Annually		<ul style="list-style-type: none"> 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. 			
Program:	Waste Management					
Positions:	1 Information Technology Tech					
One-time Costs:	\$5,500					
Recurring Costs:	\$100,022					

General Services FTE Authority: Landfill Heavy Equipment Operator						\$0.995
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		<ul style="list-style-type: none"> This position will be offset by Landfill revenue. 			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws		<ul style="list-style-type: none"> 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. 			
PM Highlight:	Tons Buried		<ul style="list-style-type: none"> From FY 2018 to FY 2020, there has been a 22 percent increase in tons buried at the Landfill. 			
Program:	Waste Management					
Positions:	1 Heavy Equipment Operator					
Theme:	FTE Authority					
One-time Costs:	\$23,300					
Recurring Costs:	\$81,468					



Resource Requests by Functional Area

General Services FTE Authority: Landfill Engineering Assistant						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$81,596	\$8,868	\$21,000	\$0	\$111,464	\$0	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	None					
Program:	Waste Management					
Positions:	1 Engineering Assistant					
Theme:	FTE Authority					
One-time Costs:	\$26,335					
Recurring Costs:	\$85,129					

General Services Priority 1: Support Services Technician						\$1.000
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$71,928	\$7,993	\$0	\$0	\$0	\$79,921	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of surplus sales transactions					
Program:	Surplus Property Program					
Positions:	1 Support Services Technician					
Theme:	Internal Support					
One-time Costs:	\$4,720					
Recurring Costs:	\$75,201					

General Services Priority 2: Public Works Technician						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$71,928	\$15,328	\$45,000	\$45,000	\$0	\$87,256	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
Mandates:	Not mandated					
PM Highlight:	Maintain a ratio of 200 work orders per staff member					
Program:	Public Works Operations					
Positions:	1 Public Works Technician					
Theme:	Evolving Development Patterns					
One-time Costs:	\$47,330					
Recurring Costs:	\$39,926					



Resource Requests by Functional Area

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

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

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

Human Resources Priority 1: Employee Relations Analyst						\$0.995
Personnel: \$107,141	O&M: \$5,825	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$112,966	FTE: 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					

Human Resources Priority 2: Compensation Analyst						\$1.005
Personnel: \$107,141	O&M: \$5,825	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$112,966	FTE: 1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• 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.			
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					



Resource Requests by Functional Area

Information Technology Support to the CIP: GIS Systems Administrator ¹						\$0.995
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:	\$136,050					

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



Resource Requests by Functional Area

Information Technology Priority 1: Security Staff						\$0.995
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$214,476	\$25,134	\$0	\$0	\$0	\$239,610	2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• 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.			
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					

Information Technology Priority 2: Project Manager						\$1.005
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$116,867	\$12,568	\$0	\$0	\$0	\$129,435	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• 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.			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Project Management / Implementation					
Positions:	1 Project Manager					
One-time Costs:	\$5,230					
Recurring Costs:	\$124,205					



Resource Requests by Functional Area

Treasurer Priority 1: Operations Manager						\$1.000
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					
General Government Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$4,870,675	\$1,962,022	\$1,887,246	\$475,357	\$851,131	\$7,393,456	49.33



Resource Requests by Functional Area

Public Safety and Judicial Administration Resource Requests

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

Community Corrections Priority 3: Assistant Probation Officer						\$1.010
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$86,148	\$10,805	\$0	\$0	\$0	\$96,953	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Electronic monitoring (EM) requires installation of the units on users; providing an orientation on the use and maintenance for the user, explanation of the conditions and parameters for each user, and ongoing monitoring and response to violations of the conditions.• The trend of an increasing EM caseload resumed in July when non-emergency criminal cases were permitted to resume.• Monitoring Days have doubled from 8,411 (FY 2018) to 16,814 (FY 2020).			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Monitoring Days					
Program:	Electronic Monitoring Unit support					
Positions:	1 Assistant Probation Officer					
Theme:	Public and Life Safety					
One-time Costs:	\$4,930					
Recurring Costs:	\$92,023					
Community Corrections Priority 4: Administrative Assistant						\$1.010
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$75,329	\$1,725	\$0	\$0	\$0	\$77,054	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Expansion of specialty dockets, additional physical locations, and growing client base are primary drivers for this need.• Needs are being met with a temporary position which will expire at the end of FY 2021.• The duties of an administrative assistant in Community Corrections are unique, making and difficult to train and retain employees in this position.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Intakes completed by Pretrial Administrative Assistant					
Program:	Administrative Support for Pretrial Division Office					
Positions:	1 Administrative Assistant					
Theme:	Internal Support					
One-time Costs:	\$0					
Recurring Costs:	\$77,054					



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

Fire and Rescue Priority 3: Logistics Technician - Delivery Driver **\$1.010**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$69,871	\$6,075	\$0	\$0	\$0	\$75,946	1.00

Details

Service Level:	Enhanced Service Level Request
Mandates:	Not mandated
PM Highlight:	Logistics: Number of Warehouse Items Delivered
Program:	Health, Safety, and Asset Management - Logistics
Positions:	1 Technician
Theme:	Internal Support
One-time Costs:	\$2,560
Recurring Costs:	\$73,386

Overview

- The requested civilian position will be responsible for delivering equipment/supplies to 20 LCFR stations and other worksites, including warehouse stock items, turnout gear, and respiratory equipment. Deliveries have been a large and increasing workload, with over 24,000 items delivered from the warehouse in FY 2019, and over 65,000 in FY 2020. The large increase in the number of items delivered between FY 2019 and FY 2020 is partially driven by a substantial growth in EMS PPE supplies delivered to stations in response to the COVID-19 pandemic.
- This position will centralize the delivery function, currently shared among restricted duty personnel, LCFR program staff, and central courier in an inefficient manner.

Fire and Rescue Priority 4: Fire Inspections Supervisor **\$1.010**

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$119,902	\$28,672	\$110,980	\$0	\$0	\$259,554	1.00

Details

Service Level:	Current Service Level Request
Mandates:	County Mandate
PM Highlight:	Fire Permits Issues, Percent of Known Inspectable Facilities
Program:	Fire Marshal's Office - Fire and Life Safety Inspections
Positions:	1 Supervisor
Theme:	Public and Life Safety
One-time Costs:	\$124,875
Recurring Costs:	\$134,679

Overview

- A civilian fire inspections supervisor is requested to oversee Safety Inspections functions including but not limited to: plans review, fire lane compliance, sprinkler issues/ initiatives, code updates, and fire permit certification development.
- The position would also serve as the lead on projects including O-ring sprinkler replacement, developing a systems re-testing initiative, developing inventories of sprinkler systems and inspectable properties, updates to the Loudoun County fire code, and fire permit certification development for hood installation/servicing for mobile food preparation vehicles.
- The fire inspections supervisor also would serve as the liaison to the Public Review Committee, conduct appeals and code modification research, and serve as the Project Bluebeam/EnerGov administrator for the Fire Marshal's Office.
- The appropriate span of control for each FMO supervisor is three to five direct reports. Currently, there are three supervisors in the FMO: two are responsible for shift work and the remaining supervisor, responsible for over 20 functions, has 10 direct reports.



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

Health and Welfare Resource Requests

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

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

**Resource Requests by Functional Area**

Family Services Priority 3: Homeless Assistance Team Supervisor and Data Administrator						\$1.010
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$214,283	\$20,870	\$0	\$0	\$0	\$235,153	2.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Current staffing (5.00 FTE) calls for the need to provide leadership and guidance for the team based on established supervisory ratios, and to manage the homeless services data system.• The supervisor will provide leadership for the team and oversight of homeless services to include review/submit annual and semi-annual reports for the Coordinated Entry and Homeless Prevention and Diversion, review and approve grant-funded information, and serve as contract manager.• The data administrator is required by HUD: designed to manage the accuracy of data collection for the department's various homeless services programs, support programmatic decisions based on data, provide technical support to community-based partners and county staff who utilize the HMIS, and expand the HMIS product to reflect performance and goals.			
Mandates:	Federal/State Mandate					
PM Highlight:	Percent of reports without initial data errors					
Program:	Homeless Assistance Team					
Positions:	1 Data Administrator, 1 Supervisor					
Theme:	Community Wellness and Resiliency					
One-time Costs:	\$10,320					
Recurring Costs:	\$224,833					
Family Services Priority 4: Children's Services Act (CSA) Supervisor						\$1.010
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$113,513	\$9,935	\$0	\$0	\$26,093	\$97,335	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This position will supervise a staff of three analysts and one administrator in the daily operations of the \$8 million Children's Services Act Fund.• The supervisor will provide a segregation of duties in which the program manager will operate with bandwidth to run the program rather than supervise.• The CSA service demand increased noticeably from FY 2019 to FY 2020. In FY 2020, the multidisciplinary teams conducted 319 meetings (9 percent increase from 209 meetings) to determine services for the 254 families (19 percent increase from 213 families) resulting in expenditures of \$8.2 million (30 percent increase from \$6.4 million).			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of Children Served					
Program:	Children's Services Act (CSA)					
Positions:	1 Supervisor					
Theme:	Community Wellness and Resiliency					
One-time Costs:	\$5,060					
Recurring Costs:	\$118,338					



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

Parks, Recreation, and Culture

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

PRCS Capital Facility Opening: Outdoor Maintenance Staff \$0.995

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

PRCS FTE Authority: CASA Expansion \$0.995

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

Community Development

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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

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



Resource Requests by Functional Area

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



Resource Requests by Functional Area

Miscellaneous

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



History of Expenditures by Department¹

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

¹ This table reflects the General Fund and State and Federal Grants Fund.



History of Expenditures and FTE

History of FTE by Department¹

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

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



Fiscal Policy

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

Statement of Policy Purpose

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

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

Policy Goals

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

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

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

1. Operating Budget Policies

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



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

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

Staff Levels

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

Capital Construction

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

Program Expansions

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

New Programs

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



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Existing Service Costs

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

Fiscal Guidelines

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

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

2. Debt Management Policies

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



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

3. Revenue Policies

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



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

4. Non-Tax Accounts Receivable Policies

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

5. Investment Policies

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

6. Accounting, Auditing, and Financial Reporting Policies

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



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

7. Capital Budget Policies

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

8. Asset Maintenance, Replacement, and Enhancement Policies

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



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

9. Risk Management Policies

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

10. Fund Balance Policy: County and Schools

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

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

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

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

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



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

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

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

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

11. Criteria Policy for Establishment of Special Assessment Districts

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

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



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

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

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

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

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

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

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

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

The petition must address:

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



Fiscal Policy

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

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

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

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

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

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

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

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



Fiscal Policy

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

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

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

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

12. Policy for Public-Private Solicitations

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

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

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

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

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



Fiscal Policy

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

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

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

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

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

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

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

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

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

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

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





General Fund Revenue and Trends FY 2022 Proposed Budget

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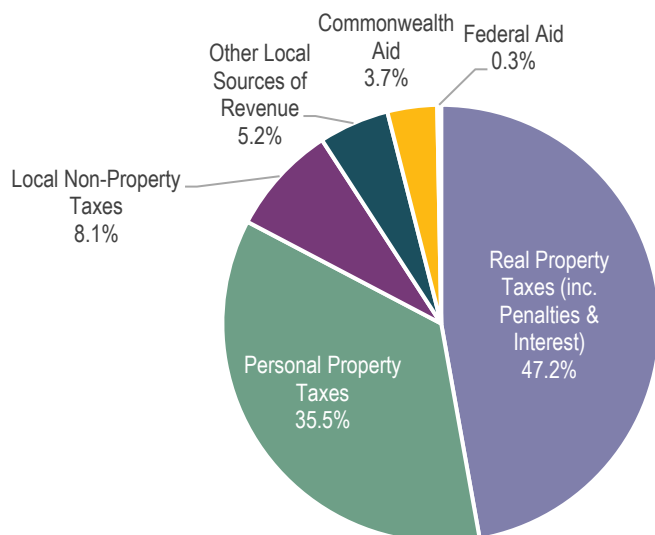




General Fund Revenue and Trends

The General Fund is one of multiple funds that exist within the County's accounting and budgeting systems. It is the largest such fund in terms of dollars; and it is the primary financing source for annual appropriations related to the ordinary, jurisdiction-wide operations of County government. "Revenue" in the General Fund consists of money that goes directly to the Fund when realized by the County and money initially appropriated in other funds that are transferred into the General Fund during the fiscal year. There are five major categories of General Fund Revenue: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Commonwealth Aid, and Federal Aid. The chart below shows the percentage contribution of each of these five categories to FY 2022 Proposed General Fund Revenue, the largest being General Property Tax revenues (separated into its Real and Personal Property tax components) at 81 percent.

FY 2022 Proposed Budget General Fund Revenue



The County's Revenue Committee reviews all estimates of local tax revenues. The Revenue Committee consists of the Commissioner of the Revenue, the County Treasurer, the Clerk of the Circuit Court, the Chief Financial Officer, and representatives of several County operating departments. The Revenue Committee also reviews projected revenues from several non-tax sources that contribute substantial amounts of revenue to the General Fund (e.g., building permits, court fines, and interest on investments).

The following table¹ presents the five major General Fund revenue categories and related subcategories. The following pages present historic and projected revenues for each subcategory at a greater level of detail along with brief descriptions of each. The actual amounts shown for Total General Fund Revenue for past years may exceed the corresponding values reported in Schedule 1 and Exhibit V of the County's Comprehensive Annual Financial Report (CAFR). The CAFR does not classify inter-fund transfers (here included within 'Other Financing Sources') or proceeds from asset sales (here included in 'Miscellaneous') as revenue.

¹In all tables in this chapter, the sum of the individual revenue lines may not equal the totals due to rounding.

**General Property Taxes****General Fund Revenue Summary**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
General Property Taxes					
Real Property	\$859,469,049	\$878,132,958	\$918,362,208	\$972,456,700	\$981,665,460
Personal Property	334,761,967	408,557,285	485,247,840	560,515,970	746,228,740
Penalties & Interest	9,712,425	9,437,408	10,995,630	9,150,000	9,150,000
Total General Property	\$1,203,943,441	\$1,296,127,652	\$1,414,605,678	\$1,542,122,670	\$1,737,044,200
Local Non-Property Taxes					
Sales & Use Tax	\$74,095,287	\$77,782,399	\$80,478,625	\$81,311,500	\$82,938,000
Consumers Utility Taxes	22,094,646	22,173,117	22,452,354	21,359,600	22,114,300
Business License (BPOL)	36,760,291	39,543,907	42,789,774	41,598,500	41,710,600
Franchise Fees & Misc.	27,637,222	24,562,942	27,424,434	25,973,140	24,093,300
Total Non-Property Taxes	\$160,587,446	\$164,062,365	\$173,145,186	\$170,242,740	\$170,856,200
Total Local Tax Revenue	\$1,364,530,887	\$1,460,190,016	\$1,587,750,864	\$1,712,365,410	\$1,907,900,400
Other Local Revenues					
Permits, Fees, & Licenses	\$26,413,319	\$25,850,493	\$21,733,966	\$23,874,129	\$25,078,859
Fines & Forfeitures	2,059,764	1,929,794	1,541,034	1,652,700	1,543,300
Use of Money & Property	14,018,102	24,414,455	21,480,879	14,927,544	5,340,562
Charges for Services	39,286,622	41,509,070	34,131,804	49,213,428	46,020,501
Miscellaneous Revenue	16,786,369	8,640,741	11,921,670	706,900	824,437
Recovered Costs	11,708,816	10,684,252	10,137,940	9,808,109	9,484,223
Other Financing Sources	7,856,807	7,986,566	1,443,220	41,126,385	44,862,769
Total Other Local Revenue	\$118,129,799	\$121,015,371	\$102,390,513	\$141,309,195	\$133,154,651
Total Local Revenue	\$1,482,660,686	\$1,581,205,387	\$1,690,141,376	\$1,853,674,605	\$2,041,055,051
Commonwealth Aid					
Non-Categorical	\$58,382,879	\$58,369,174	\$57,191,811	\$58,034,693	\$56,236,693
Shared Expenses	16,153,368	16,485,903	17,446,317	17,160,105	17,160,105
Categorical – Unrestricted	2,711,430	3,020,784	2,370,003	5,361,343	5,127,791
Categorical – Restricted	10,523,714	10,864,378	13,626,646	7,859,775	8,131,693
Total Commonwealth Aid	\$87,771,391	\$88,740,239	\$90,634,777	\$88,415,916	\$86,656,282
Federal Aid					
Payment in Lieu of Taxes	\$3,360	\$3,435	\$3,509	\$1,800	\$1,800
Categorical Aid	9,659,546	10,444,898	28,717,257	9,128,459	9,440,401
Total Federal Aid	\$9,662,906	\$10,448,333	\$28,720,766	\$9,130,259	\$9,442,201
Total General Fund Revenue	\$1,580,094,983	\$1,680,393,959	\$1,809,496,920	\$1,951,220,780	\$2,137,153,534



General Property Taxes

General Property Taxes

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Real Property Taxes					
Current Real Property Taxes	\$837,436,076	\$855,783,653	\$893,577,850	\$951,765,460	\$962,061,000
Real Property – Rollback	2,802,935	1,365,967	3,068,876	0	0
Relief for Elderly & Disabled	(8,913,786)	(10,900,358)	(11,989,446)	(12,420,000)	(12,491,740)
Payment in Lieu of Taxes	234,800	241,900	249,200	256,680	264,400
Total – Real Property Taxes	\$831,560,026	\$846,491,162	\$884,906,480	\$939,602,140	\$949,833,660
Public Service Corporations (PSC) Taxes					
PSC Real Property Taxes ¹	\$27,909,023	\$31,641,796	\$33,455,728	\$32,854,560	\$31,831,800
PSC Vehicle Taxes	33,144	72,410	70,986	65,000	65,000
Total – PSC Property Taxes	\$27,942,167	\$31,714,206	\$33,526,714	\$32,919,560	\$31,896,800
Personal Property Taxes					
Aircraft Taxes	\$30,624	\$42,673	\$47,002	\$50,000	\$50,000
Computer Equipment	195,159,471	255,064,043	319,937,499	394,508,100	586,830,000
Furniture & Fixtures	26,541,445	28,690,506	32,545,424	32,297,400	32,891,250
Heavy Equipment Taxes	2,026,607	1,972,747	1,989,658	1,862,000	1,975,000
Machinery & Tools Taxes	1,967,965	2,336,432	2,325,220	2,430,900	2,300,000
Mobile Home Taxes	14,560	13,877	23,161	13,870	15,000
Satellite Mfg. Equipment	4,980	5,297	4,757	5,000	5,000
Vehicle Taxes	108,921,319	120,291,289	128,226,741	129,218,700	122,087,490
Broadband Wireless Business Equipment	61,854	68,013	11,493	65,000	10,000
Out-of-State License Tax	0	0	65,900	0	0
Total – Personal Property	\$334,728,823	\$408,484,875	\$485,176,854	\$560,450,970	\$746,163,740
Penalties & Interest					
Property Tax Penalties	\$7,699,490	\$7,256,080	\$7,963,632	\$7,500,000	\$7,500,000
Property Tax Interest	2,012,935	2,181,328	2,867,748	1,650,000	1,650,000
Out-of-State License Tax Penalty	0	0	164,250	0	0
Total – Penalties & Interest	\$9,712,425	\$9,437,408	\$10,995,630	\$9,150,000	\$9,150,000
Total – General Property Taxes	\$1,203,943,441	\$1,296,127,652	\$1,414,605,678	\$1,542,122,670	\$1,737,044,200

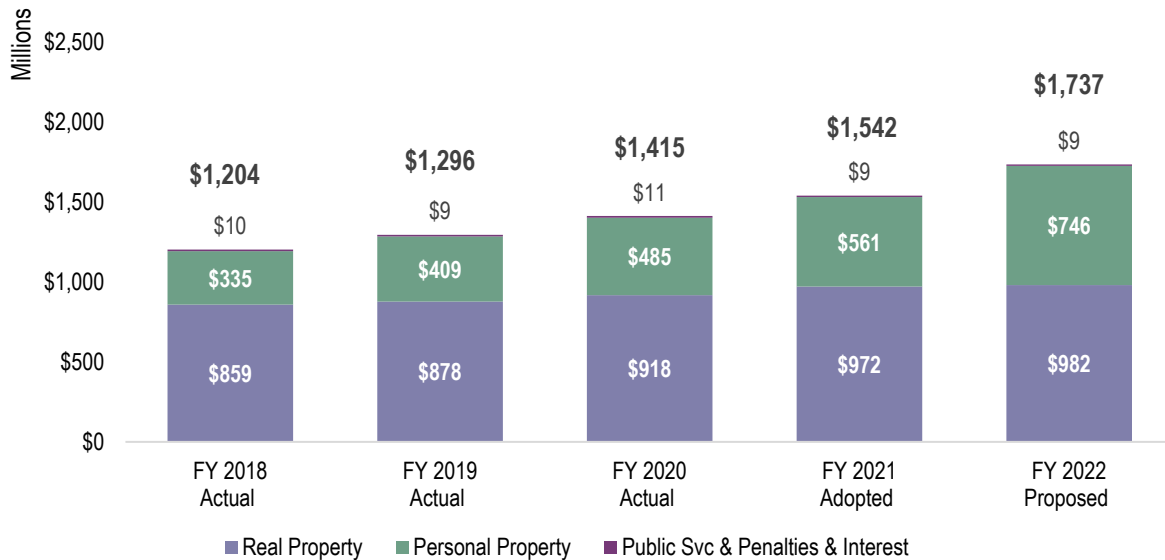
Note: The descriptions of local taxes that follow are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.

¹ All PSC personal property other than motor vehicles is taxed at the real property tax rate and included in the PSC Real Property total.



General Property Taxes

General Property Tax Revenue



Real Property Taxes

- Legal Authority** – Article X of the Constitution of Virginia; Code of Virginia § 58.1-3200 et seq.; Loudoun County Ordinances § 4-860, 864, 870, and 872.
- Description** – All land, structures, improvements, mineral deposits, and timber which are not exempted by State law are subject to local taxation at 100 percent of the fair market value as of January 1 of the calendar year for which the tax is levied. The methods used to arrive at fair market value must comport with State law. Taxable real property includes the value of leasehold interests and concessions located on land that is exempt from property tax. Exempt real property includes government-owned real estate, property devoted to religious purposes, and property meeting certain other eligibility criteria specified in the Code of Virginia, including ownership by elderly and disabled individuals or disabled military veterans. In calendar year 2020 an estimated 7.4 percent or \$7.6 billion of the County's real property assets qualified for tax exemption, consistent with calendar year 2019. Real property utilized for agricultural purposes may qualify for the County's land use program. Under this program the property tax due on the difference between the fair market value of the land in its highest and best use and its value in agriculture, horticulture, or open space use is deferred until such time as the property is subdivided, re-zoned to a more intense, non-agricultural use, or no longer utilized for a qualifying purpose. Such conversion requires the payment of deferred taxes (plus interest) for the past five years (shown as Rollback revenue in the above table). In 2020, the County's land use program permitted deferral of taxes on approximately \$1.2 billion or 1.32 percent of Loudoun's taxable real property. Tax is also not levied on the difference between the "use value" and the fair market value of land subject to permanent easement and such property is not subject to rollback taxes.
- Administration** – Loudoun's Commissioner of the Revenue assesses the fair market value of all real property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission), and the operating property of railroads and interstate pipelines (which is assessed by the Virginia Department of Taxation). The State Land Evaluation and Advisory Council provides recommended agricultural land values to the Commissioner of the Revenue for use in administering the land use program. Assessments are performed annually with notification of values by mail in February and are subject to appeal. Loudoun's Treasurer bills and collects real property taxes semiannually with payments due on June 5 and December 5. Owners of new structures or those under construction may



General Property Taxes

receive supplemental tax bills at other times based upon the state of completion with the amount prorated to cover the remaining portion of the calendar year. The County Treasurer issues property tax bills and collects the levies.

- Tax Rate** – The FY 2022 Proposed real property tax revenue estimate reflects a real property tax rate of \$1.005 per \$100 of assessed value on and after January 1, 2021, three cents below the current real property tax rate of \$1.035. During calendar 2020, the Commissioner of the Revenue estimates that apart from the value of new construction and improvements, the fair market value of taxable property that existed in the County at the start of 2020 increased by approximately 3.57 percent. The equalized tax rate offsets the change in market value of all real property over the previous calendar year that is not attributable to new structures and parcel development, meaning at an equalized tax rate, the same amount of revenue will be generated as that of the prior year. The Board of Supervisors establishes the real property tax rate, which is uniform for all real property in the jurisdiction. By law, any real property tax rate that would yield revenue in the current calendar year that is greater than 101 percent of the revenue levied in the prior year can only be approved after public notice and a public hearing. Historic real property tax rates are shown in the table on page R-8. The County also establishes special tax districts, each with its own special tax levy and associated special district fund. The table on page R-8 also shows real property tax rates for the special purpose tax districts. Owners of non-exempt real property within a special tax district pay the special levy in addition to the general property tax; the special levy revenue is dedicated to the specific purpose for which the tax district was created.
- Supplemental Information** – Additional information on the real property tax revenue forecast appears in the last section of the chapter entitled ‘Forecast Discussion and Analysis’.

Real Property Tax Relief – Foregone Revenue	Tax Year 2018 Actual	Tax Year 2019 Actual	Tax Year 2020 Actual	Tax Year 2021 Est.	Tax Year 2022 Est.
Elderly & Disabled	\$7,702,243	\$7,952,762	\$8,110,973	\$8,200,000	\$8,200,000
Disabled Veterans/KIA Spouse	2,619,769	3,280,485	4,070,356	4,220,000	4,291,740
Total – Real Property Tax Relief	\$10,322,012	\$11,233,247	\$12,181,329	\$12,420,000	\$12,491,740

Real Property Tax Relief

- Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3210 et seq., § 58.1-3219.5 et seq.; Loudoun County Ordinances § 4-872.
- Description** – Real property owners who are at least 65 years of age or who are totally and permanently disabled may qualify for 100 percent relief from the tax on their principal residence and up to three acres of land provided their total combined (i.e., including their spouse and relatives residing in the home) income and financial net worth (excluding the value of the home and up to 10 acres) are less than \$72,000 and \$440,000, respectively. Effective January 1, 2019, eligibility for partial relief is also extended to property owners having net worth exceeding \$440,000 but less than \$920,000.01 and who meet the age or disability criteria. Such property owners may qualify for 50 percent tax relief provided their income does not exceed the limit associated with their net worth. Military veterans having 100 percent service-connected, total and permanent disability may qualify for 100 percent property tax exemption irrespective of their financial status. The surviving spouse of a disabled veteran is also eligible for real property tax exemption if the veteran died after December 31, 2010, the surviving spouse maintains the property as a principal residence, and he or she does not remarry. Beginning January 1, 2015, State law provides local property tax exemption on the primary residence of the surviving spouse of a service member killed in action. Tax relief is provided on a tax year basis.
- Administration** – The Commissioner of the Revenue administers applications for and determines eligibility for real property tax relief. Application forms and additional information are available on the Loudoun County website.
- Tax Rate** – The real property tax revenue foregone due to these exemptions is calculated using the real property tax rate in effect at the time.



General Property Taxes

- **Supplemental Information** – The estimated amount of tax relief beginning with Tax Year 2019 includes relief associated with the four new income-net worth eligibility brackets adopted by the Board of Supervisors on December 13, 2017. The four new partial relief brackets became effective on January 1, 2019.

Personal Property Taxes

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3500 et seq.; Loudoun County Ordinances § 4-860, 864, and 873.
- **Description** – This tax applies to 100 percent of the fair market value of all tangible personal property as of January 1 of the calendar year for which the tax is levied. Tangible personal property includes all personal property not classified as intangible (e.g., computer software, accounts receivable, equipment used in manufacturing), merchant's capital (e.g., inventory of stock for sale, daily rental motor vehicles), or as short-term rental property. State law establishes a set of personal property categories for the purpose of assessing value and another set of categories for applying tax rates. Different valuation methods may be used for different classes of property, but the same method must be used for all types of property within the same category. Likewise, the same tax rate must be applied to all personal property within a given tax category. This procedure ensures that the same amount of tax will be collected from similar types of personal property having equal value, thereby promoting uniformity. State law also provides for exemptions from the personal property tax under specified conditions and for tax rates below the general personal property tax rate for certain categories of personal property. The largest categories of personal property in Loudoun County are motor vehicles and computer equipment.
- **Administration** – Loudoun's Commissioner of the Revenue determines the value of all tangible personal property other than property owned by public service corporations (which is assessed by the Virginia State Corporation Commission). Vehicle owners are required to file a personal property tax return with the Commissioner of the Revenue within 60 days of acquiring or bringing such property into Loudoun County or one of its seven incorporated towns. Thereafter, vehicle owners are required to report any changes annually by February 1. Owners of business tangible personal property are required to file annual declarations by March 1 identifying the volume description, and cost of all tangible personal property in Loudoun as of January 1. Loudoun's Treasurer bills and collects the personal property tax semiannually with payments due by May 5 and October 5 for property located in Loudoun on January 1. Unlike vehicle taxes, business personal property taxes are not pro-rated for equipment not in place as of January 1.
- **Tax Rate** – The table on the following page shows historic and current personal property tax rates applicable to the tangible personal property sub-categories shown in the previous table. For sub-categories, the general personal property tax rate applies unless indicated otherwise. The table of tax rates also shows the rates applicable to more specific property categories (e.g., motor vehicles owned by volunteer fire and rescue personnel) that are included in the categories reported in the revenue table.
- **Supplemental Information** – Additional information regarding the derivation of the forecast of personal property tax revenues appears at the end of the chapter in the section labelled 'Forecast Discussion and Analysis'.



General Property Taxes

Real and Personal Property Tax Rates by Tax Year (Calendar Year) \$Tax per \$100 Assessed Value

Taxable Real Property	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Real Property – General	1.125	1.085	1.045	1.035	1.005 ¹
Public Utility Property (PSC)	1.125	1.085	1.045	1.035	1.005 ¹
Route 28 Highway Transportation Improvement District	0.180	0.180	0.180	0.170	0.170
Metrorail Service Tax District	0.200	0.200	0.200	0.200	0.200
Loudoun Gateway-Airport Station Service Tax District	0.000	0.000	0.000	0.000	0.000
Ashburn Station Service Tax District	0.000	0.000	0.000	0.000	0.000
Taxable Personal Property	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
Personal Property – General	4.200	4.200	4.200	4.200	4.200
Vehicles including PSC Vehicles ²	4.200	4.200	4.200	4.200	4.200
Furniture & Fixtures ²	4.200	4.200	4.200	4.200	4.200
Computer Equipment ²	4.200	4.200	4.200	4.200	4.200
Special Fuels Vehicles ²	4.200	4.200	4.200	4.200	4.200
Vehicles Powered Solely by Electricity ²	4.200	4.200	4.200	4.200	4.200
Wireless Broadband Equip.	4.200	2.100	2.100	2.100	2.100
Heavy Construction Machinery	4.000	4.000	4.000	4.000	4.000
PSC Personal Property – General (Excluding Vehicles & Aircraft)	1.125	1.085	1.045	1.035	1.005 ¹
PSC Personal Property – Aircraft Only	0.010	0.010	0.010	0.010	0.010
Aircraft, Flight Simulators	0.010	0.010	0.010	0.010	0.010
Eligible Vehicles of Fire and Rescue Services and Sheriff's Auxiliary	0.010	0.010	0.010	0.010	0.010
Eligible Vehicle of Permanently Qualifying Disabled Veteran	0.010	0.010	0.010	0.010	0.010
Vehicles of Active Virginia Defense Force	4.200	0.010	0.010	0.010	0.010
Vehicles Specially Equipped for Handicapped Transport	2.100	0.010	0.010	0.010	0.010
Vehicles of Eligible Elderly and Handicapped	2.100	2.100	2.100	2.100	2.100
Four-Wheeled Electrically-Powered Low Speed Vehicles	1.000	0.010	0.010	0.010	0.010
Mobile Homes Used as Residences (Manufactured Homes)	1.125	1.085	1.045	1.035	1.005 ¹
Machinery and Tools	2.750	2.750	2.750	2.750	2.750
Used in a Research and Development Business	2.750	2.750	2.750	2.750	2.750
Interstate Motor Carrier	2.750	2.750	2.750	2.750	2.750
Satellite Manufacturing Equipment	0.010	0.010	0.010	0.010	0.010

The tax rates for personal property used in a research and development business, interstate motor carrier, and satellite manufacturing equipment cannot, by Code of Virginia be taxed at a rate higher than the rate on Machinery and Tools. Manufactured homes are taxed at the real property tax rate. Generally, the rates on all other classifications are limited to a maximum of the general property tax rate.

¹ Proposed real property tax rate.

² While identified separately above, such a separate classification of personal property has not been established by the Board; such property is taxed at the general property tax rate.



Local Non-Property Taxes

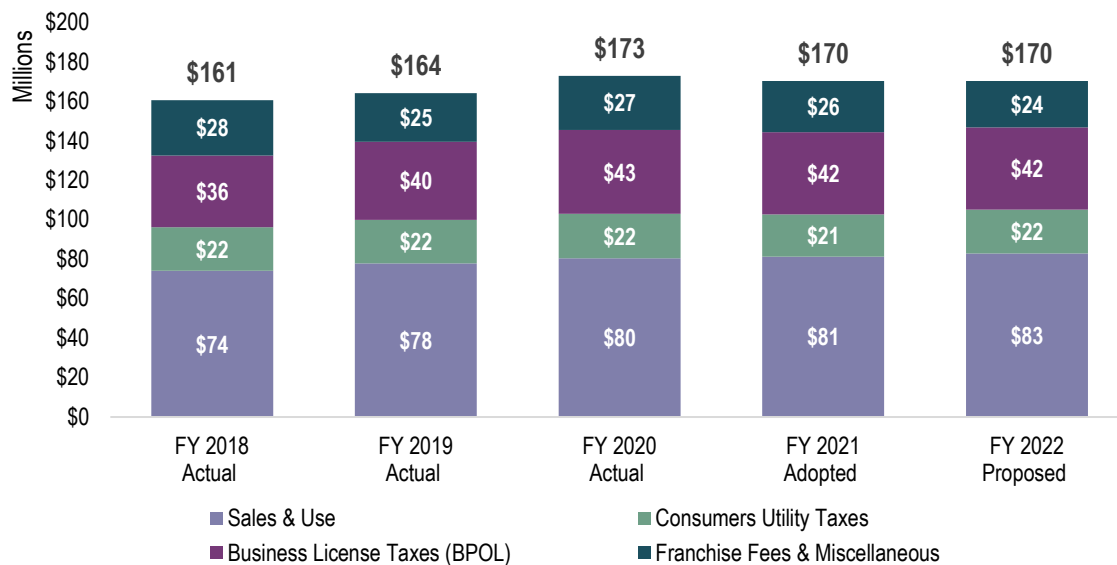
	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed
Sales and Use Tax	\$74,095,287	\$77,782,399	\$80,478,625	\$81,311,500	\$82,938,000
Consumers Utility					
Electric – State	\$1,855,076	\$2,101,424	\$2,442,093	\$2,164,900	\$2,541,000
Natural Gas – State	263,133	261,772	246,876	269,700	257,000
Electric – Local	6,204,469	6,323,690	6,399,000	6,418,800	6,528,000
Natural Gas – Local	2,449,897	2,505,441	2,553,519	2,581,100	2,603,000
Communication Tax – State	10,634,284	9,865,473	9,640,523	8,809,800	9,070,000
PSAP E-911	687,787	1,115,317	1,170,342	1,115,300	1,115,300
Total – Utility Taxes	\$22,094,646	\$22,173,117	\$22,452,354	\$21,359,600	\$22,114,300
Business, Professional, and Occupational License (BPOL) Taxes					
Amusements	\$99,773	\$151,011	\$118,884	\$123,700	\$77,300
Business Svc Occupations	8,861,464	9,036,072	9,767,574	9,679,500	10,060,600
Business Svc Aircraft Lease	8,991	8,618	6,168	10,000	3,900
Business Svc Computer Info	600,452	670,270	729,010	650,000	0
Federal R&D	41,299	26,614	17,351	30,000	17,400
Personal Svc Occupations	1,786,669	1,909,588	1,864,760	2,064,100	1,879,700
Contractors & Contracting	9,935,272	10,359,481	11,903,025	11,203,800	12,165,400
Hotels and Motels	363,259	380,299	308,534	395,800	218,000
Professional & Specialized	2,832,624	3,321,047	3,387,090	3,455,300	3,421,000
Renting by Owner	1,732,360	1,879,353	2,958,711	2,032,200	2,951,300
Repair Service Occupation	459,044	718,692	465,179	502,000	464,000
Retail Merchant	7,503,199	8,238,792	8,713,108	8,665,900	8,390,700
Retail Merchant Cert STR	99,683	124,880	193,484	134,900	193,000
Wholesale Merchant	136,713	554,880	533,029	555,000	513,300
Money Lenders	431,975	452,212	574,550	493,800	574,500
Coin Operated Machines	1,000	200	400	0	0
Fortune Tellers and Related	0	500	0	0	0
Itinerant Merchants	15,000	13,500	7,000	12,500	7,000
Other Business	330,291	(30,875)	185,663	221,500	30,100
Satellite Imaging Services	71,898	1,865	2,322	70,000	2,300
Going out of Business Sales	0	130	390	0	0
Mixed Beverage Licenses	65,300	69,450	59,050	65,000	60,000
Public Svc. Corp. License Tax	733,125	914,327	720,688	816,000	681,100
Penalties & Interest	255,585	743,000	273,804	417,500	0
Total – BPOL	\$36,364,976	\$39,543,906	\$42,789,774	\$41,598,500	\$41,710,600



Local Non-Property Taxes

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed
Franchise Fees & Miscellaneous					
Motor Vehicle License Fee	\$7,096,295	\$7,081,843	\$7,296,326	\$7,475,000	\$7,591,000
Bank Franchise Tax	6,113,457	4,012,088	1,955,370	3,100,000	2,000,000
Recordation Tax	11,664,184	10,244,703	15,521,647	12,000,000	12,000,000
Tax on Wills	51,287	45,165	57,508	50,000	50,000
Transient Occupancy Tax	2,711,998	2,652,172	1,978,255	2,783,740	2,000,000
Short-Term Rental (STR) Tax	395,316	526,971	615,326	564,400	452,300
Total – Franchise Fees & Misc.	\$28,032,537	\$24,562,942	\$27,424,432	\$25,973,140	\$24,093,300
Total Non-Property Taxes	\$160,587,446	\$164,062,365	\$173,145,184	\$170,242,740	\$170,856,200

Note: The descriptions of local taxes that follow are general in nature and include main features only. Readers should refer to the statutory references provided or the County website for additional details.



Sales and Use Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-605 et seq.; Loudoun County Ordinance adopted May 24, 1966 (uncodified).
- **Description** – A general tax of one percent on the retail price of non-exempt goods and services purchased for use within Loudoun County to provide revenue for the general fund. This tax is also referred to as the one percent local option tax because state law gives counties and cities the option of levying this tax within their jurisdictions. The revenue reported in the above table represents only the County's share (currently around 91.4 percent) of the revenue collected in each fiscal year. The proceeds of the one percent sales and use tax are allocated between the Loudoun County government and the towns located within the county on the basis of school age population. As a result of the Supreme Court's June 2018 decision in *South Dakota v. Wayfair*, states may require out-of-state sellers with no physical presence in the state to collect sales and use tax. This requirement took effect in Virginia July 1, 2019 (FY 2020).



Local Non-Property Taxes

- **Administration** – The tax is collected by businesses from the consumer at the time of sale (or lease) and remitted to the Tax Commissioner of the Commonwealth of Virginia by the 20th day of the month following its collection. The Tax Commissioner deposits the funds into an account administered by the State Comptroller who distributes the proceeds to each county or city. The distribution of tax proceeds collected for a given month generally occurs during the first few days of the second calendar month following the month of collection. The Commonwealth's Auditor of Public Accounts regularly audits the tax collection process. Any errors detected in past distributions are corrected via deductions from future distributions.
- **Tax Rate** – The total sales and use tax rate in Loudoun County is 6 percent which includes a 4.3 percent state tax, a 0.70 percent regional tax, and a 1 percent local options sales and use tax on any non-exempt retail good or service sold or used (i.e., consumed or stored) within the County. This regional tax is directed to the Northern Virginia Transportation Authority (NVTa); the regional and state taxes are not reflected in the tables of this chapter. Of the regional tax, 30 percent of collections attributed to Loudoun County are distributed back to the County. This is one component of the NVTa 30% funding source in the Six-Year Capital Improvement Program.
- **Supplemental Information** – Sales and Use Tax revenue tends to grow over time at a rate commensurate with the percentage change in the number of households in the County plus the rate of consumer price inflation, which impacts the prices of the goods and service purchases to which the tax applies. A substantial change in local retail facilities will also impact this revenue. However, during economic recessions consumers tend to economize on purchases of goods and services which can actually cause this revenue to decline. Refunds and/or receipts resulting from audits of prior year collections can significantly impact reported revenue in any given year.

State Taxes on Retail Electricity and Natural Gas Consumption

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-2900 – 2907; Loudoun County Ordinances not applicable.
- **Description** – Taxes levied by the Commonwealth on electricity and on natural gas consumed by retail utility customers in Loudoun County. Electricity consumption is measured in kilowatt-hours (kWh); natural gas consumption is measured in units of 100 cubic feet (CCF). The per-kWh tax rate and the per-CCF tax rate each consists of three components: a state component, a local component, and a special regulatory component. Loudoun only receives revenue from the local component.
- **Administration** – These taxes appear as separate charges on the monthly bills of retail electric and natural gas utility customers. The utilities (or their billing agent) collect the tax and remit the local portion of the tax proceeds to the Loudoun County Treasurer by the last day of the month following the month of collection.
- **Tax Rate** – The local portion of the total tax rate for electricity is \$0.00038/kWh for the first 2,500 kWh per month; \$0.00024/kWh for the next 47,500 kWh per month, and \$0.00018/kWh for all monthly usage in excess of 50,000 kWh. For natural gas tax, the local component is \$0.004 per CCF on the first 500 CCF consumed in a month.
- **Supplemental Information** – These taxes became effective on January 1, 2001 and replaced the state gross receipts tax and the local license tax on electric and gas utilities.

Local Taxes on Retail Electricity and Natural Gas Consumption

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3812 et seq.; Loudoun County Ordinances § 4-844.
- **Description** – Taxes levied by Loudoun County on electricity and on natural gas consumed by retail utility customers in Loudoun County outside of towns which impose their own levy on these services. Monthly electricity use is measured in



Local Non-Property Taxes

kilowatt-hours (kWh); natural gas consumption is measured in units of 100 cubic feet (CCF). The tax rate varies according to the characteristics of the service.

- **Administration** – These local taxes on utility services appear on the monthly retail bills of consumers and are collected by the utility service providers (or their billing service) who remit the proceeds to the locality.
- **Tax Rate** – Tax rates for individually metered non-interruptible service are as follows:

User Category	Monthly Tax Rate
Natural Gas	
Residential	\$0.63 per month plus \$0.06485 per CCF delivered to a maximum of \$2.70
Commercial	\$0.676 per month plus \$0.0304 per CCF delivered to a maximum of \$72.00
Electricity	
Residential	\$0.63 per month plus \$0.006804 per kWh to a maximum of \$2.70
Commercial	\$0.92 per month plus \$0.005393 per kWh to a maximum of \$72.00

- **Supplemental Information** - The \$2.70 monthly limit for the residential tax corresponds to 304 kWh for electricity and 32 CCF for natural gas. These levels are sufficiently low that nearly all residential users should pay the maximum tax each month irrespective of weather conditions and the resulting space conditioning demand. The same is not necessarily true for the commercial segment with maximum taxable levels of 13,180 kWh and 2,326 CCF. Some smaller commercial establishments may only reach these levels under extreme temperatures.

State Communications Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-648 et seq.; Loudoun County Ordinances not applicable.
- **Description** – The Communications Tax refers to a set of levies imposed by the Commonwealth on various communication services sourced to Virginia. The current set of levies dates to January 1, 2007 when a set of statewide communications taxes replaced a number of state and local communications taxes and fees. Communications taxes currently include a communications sales and use tax (5 percent of sales), an E-911 tax on landline telephone services (\$0.75 per access line), and a public rights-of-way use fee for cable television providers (\$0.75 per access line). The sales and use tax applies to a host of communications services, including: landline, wireless, and satellite phone services; teleconferencing services, voice-over-internet protocol; and 800 number services, to name a few.
- **Administration** – Communication service providers collect the taxes from their customers each month and remit the proceeds to the Virginia Department of Taxation. The Department of Taxation then distributes the revenues to localities. Loudoun receives a fixed percentage (2.78 percent) of Commonwealth collections for state-wide communications taxes less an administrative fee.
- **Tax Rate** – Refer to the above description.
- **Supplemental Information** – Communications Tax revenues have not increased over time for two main reasons: a growing number of cell phone subscribers have discontinued landline phone service and the growing popularity of pre-paid cell phones which are exempt from this tax.

PSAP E-911 Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-484 et seq.; Loudoun County Ordinances are not applicable.



Local Non-Property Taxes

- **Description** – A surcharge imposed on each end user of wireless communications services. End users that are government agencies are exempt. The proceeds are used to support 911 emergency call centers.
- **Administration** – Communications service providers collect the tax each month from end users in Virginia and remit the proceeds to the Virginia Department of Taxation which then distributes 60 percent of the proceeds to localities to support their respective emergency call center or “public safety answering point” (PSAP).
- **Tax Rate** – The tax is \$0.75 per month on each wireless end user having service that is billed monthly and a one-time \$0.50 charge on wireless end users having pre-paid service.
- **Supplemental Information** – Loudoun currently receives 3.559 percent of the funds distributed to localities in Virginia from this tax. The State’s E-911 Services Board reviews the allocation formula every five years with recommended changes, which are then subject to legislative approval. The last review was in 2018.

Business & Professional License Tax (BPOL)

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3700 et seq.; Loudoun County Ordinances § 4-840.
- **Description** – The County levies this tax annually on the prior-year gross receipts of all businesses located within the County, including home-based businesses having annual gross receipts exceeding \$4,000. These businesses must register their business with the Commissioner of the Revenue within 30 days of commencing operations and must renew their license every year. Each registered business is assigned to a classification, each with its own rate of tax. The County may not impose this tax on a business located within a town that imposes its own version of this tax unless the town authorizes the county to do so.
- **Administration** – The tax is assessed by the Commissioner of the Revenue and paid to the Treasurer. Business owners are required to file their annual tax return and make payment by March 1 of each year.
- **Tax Rate** – The gross receipts tax for the first year of operation is \$30 (except for contractors headquartered outside the County who are taxed on their estimated first-year gross receipts on business within the County). Businesses in operation for more than one year and having gross receipts not exceeding \$200,000 also pay \$30 in tax. Most other registered businesses pay tax on a rate per \$100 of gross receipts according to their business classification. Several classes are subject to flat rates independent of their gross receipts. The following table shows the rates for each classification.

Business Class	Tax Rate	Business Class	Tax Rate
Amusements	\$0.21/\$100	Retail Merchant/Cert Short-term Rental	\$0.20/\$100
Business Service Occupations	0.17/100	Wholesale Merchant	0.05/100
Business Services/Aircraft Lease	0.05/100	Money Lenders	0.16/100
Business Services /Computer Info ¹	0.00/100	Coin Operated Machines, 10 or fewer	150/year
Federal R&D	0.03/100	Coin Operated Machines, 10 or more	200/year
Personal Service Occupations	0.23/100	Fortune Tellers	500/year
Contractors & Contracting	0.13/100	Itinerant Merchants	500/year
Hotels and Motels	0.23/100	Satellite Imaging Services	0.15/100
Professional & Specialized	0.33/100	Going Out of Business Sale Permits	65
Renting by Owner	0.16/100	Mixed Beverage Licenses	200-500
Repair Service Occupation	0.16/100	Public Svc. Corporations License	0.50/100
Retail Merchant	0.17/100		

¹ No longer protected by the grandfather clause of the Internet Trade Freedom Act, these receipts are not taxable effective July 1, 2020.



Local Non-Property Taxes

- **Supplemental Information** – Business registration fees are included as BPOL revenue within each business class and are not reported as a separate revenue item.

Vehicle License Fee

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 46.2-752 et seq.; Loudoun County Ordinances § 4-852.
- **Description** – Owners of all motor vehicles regularly housed or stored in the County and meant for regular operation on County highways must pay an annual vehicle license fee to the County. Prior to July 1, 2018 vehicle owners were required display a window decal on the vehicle to signify payment of the license fee and personal property taxes. The Board of Supervisors eliminated the decal requirement effective July 1, 2018, but retained the vehicle license fee. Owners of vehicles housed in an incorporated town obtain their decal from the town, if required. Motor vehicles consisting of the inventory of car dealers and vehicles owned by common carriers are exempt.
- **Administration** – Owners must register their vehicle(s) with the Commissioner of the Revenue.
- **Tax Rate** – Effective November 15, 2003, the annual fee for an automobile is \$25 and for a motorcycle is \$16. On April 10, 2019, the Board approved a \$100 annual license tax on vehicles garaged in the County but failing to display current Virginia license plates and not otherwise exempt from registering the vehicle in Virginia.
- **Supplemental Information** – Limited exceptions exist for active volunteer members of fire departments and rescue squads and certain other public safety personnel.

Bank Franchise Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-1200 et seq.; Loudoun County Ordinances § 4-876.
- **Description** – The County imposes an annual tax on the value of each bank's operations within the County but outside of incorporated towns. Federal and State banking regulations require banks to report their assets, liabilities and equity values at the end of each calendar year. The dollar value of each bank's "net capital" is calculated from this information. "Net capital" is the value of the bank's operations. Banks that operate in multiple states and/or local jurisdictions must allocate their net capital to individual jurisdictions, including Loudoun County, in order to determine the amount of the franchise tax owed.
- **Administration** – Banks must file their annual tax return with the Commissioner of the Revenue by March 1 of each year and pay the tax due to the Treasurer by June 1.
- **Tax Rate** – The tax rate is 80 percent of the bank franchise tax rate imposed by the Commonwealth which is currently \$1 for every \$100 of franchise value.
- **Supplemental Information** – The value of bank net capital subject to Loudoun's franchise tax depends on a variety of factors, including bank location decisions, the financial health of banks, and the method of allocating net capital among jurisdictions in which a bank operates. As these factors change over time, the amount of tax collected by the County will change. In Virginia, the net capital of banks operating in multiple jurisdictions was allocated according to the volume of a bank's deposits originating in each locality. However, a bank that only made loans in Virginia but did not take deposits challenged the practice of equating "bank operations" with "taking deposits" in court and prevailed. By paying this franchise tax, a bank is exempt from paying certain other taxes under Virginia law.



Local Non-Property Taxes

Recordation Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. §§ 58.1-814, 58.1-3800 et seq.; Loudoun County Ordinances § 4-842.
- **Description** – This tax is levied on the dollar value of all estates, deeds of trust, mortgages, leases, contracts and agreements that are recorded by the Loudoun County Clerk of the Circuit Court.
- **Administration** – The tax is collected by the Clerk of the Circuit Court, who remits the County's portion of the funds to the County Treasurer.
- **Tax Rate** – Since September 2004, Loudoun's tax rate has been \$0.083 per \$100 of recorded value. As required by State Code, Loudoun's rate is one-third of the State's recordation rate of \$0.25 per \$100 of value. In addition to the local recordation tax, beginning July 2020, a regional recordation tax in the form of a regional congestion relief fee was established at \$0.005 per \$100 of recorded value, increasing to \$0.010 per \$100 of recorded value effective May 1, 2021. This regional tax revenue is directed to the Northern Virginia Transportation Authority for regional transportation projects. The County receives 30 percent of the regional congestion relief fee revenues generated in the County; these revenues are a component of the NVTa 30% funding source reflected in the Six-Year Capital Improvement Program.
- **Supplemental Information** – State law provides some exceptions to this tax (e.g., the recording of a deed to which a husband and wife are the only parties).

Taxes on Wills

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3805 et seq.; Loudoun County Ordinances § 4-843.
- **Description** – This tax is imposed on the value of a will probated by the Circuit Court and on grants of administration by the Circuit Court involving estates having no will in effect.
- **Administration** – The tax is collected by the Clerk of the Circuit Court, who remits the County's portion of the funds to the County Treasurer.
- **Tax Rate** – Loudoun's tax rate has been \$0.033 per \$100 of recorded value. As required by State Code, Loudoun's rate is one-third of the State's recordation rate of \$0.10 per \$100 of value.
- **Supplemental Information** – This tax does not apply to estates of \$15,000 or less in value.

Transient Occupancy Tax

- **Legal Authority** – Article X of the Constitution of Virginia; Code of Va. § 58.1-3819 et seq.; Loudoun County Ordinances § 4-878.
- **Description** – This tax is imposed on the rental of lodging or sleeping accommodation for fewer than thirty consecutive days by hotels, motels, boarding houses, campgrounds, and other such facilities provided the facility is able to house four or more persons simultaneously. The County is not authorized to levy this tax within incorporated towns which impose their own transient occupancy tax unless the town allows it to do so.
- **Administration** – Businesses subject to this tax file a return with the Commissioner of the Revenue in the month following the end of each calendar quarter with the tax proceeds remitted to the County Treasurer.
- **Tax Rate** – The tax rate is 5 percent of the proceeds from lodging room rental. Two-fifths of the revenue accrues to the General Fund and is reflected in this chapter, while the remaining three-fifths is directed to the Restricted Use Transient Occupancy Tax Fund¹. The Restricted Use Transient Occupancy Tax must be used to promote travel and tourism to the

¹ More information can be found in Volume 2 of this document.



Local Non-Property Taxes

County. Beginning July 2013, an additional 2 percent regional transient occupancy tax was levied on all hospitality facilities within the County bringing the total TOT in Loudoun to 7 percent. Through FY 2018 the proceeds of this regional tax were directed to the Northern Virginia Transportation Authority to fund regional and local transportation improvements. Beginning in FY 2019, the regional TOT revenue was remitted from NVTa to the Northern Virginia Transportation Commission to be used for capital expenditures for the Washington Metropolitan Area Transit Authority (WMATA).

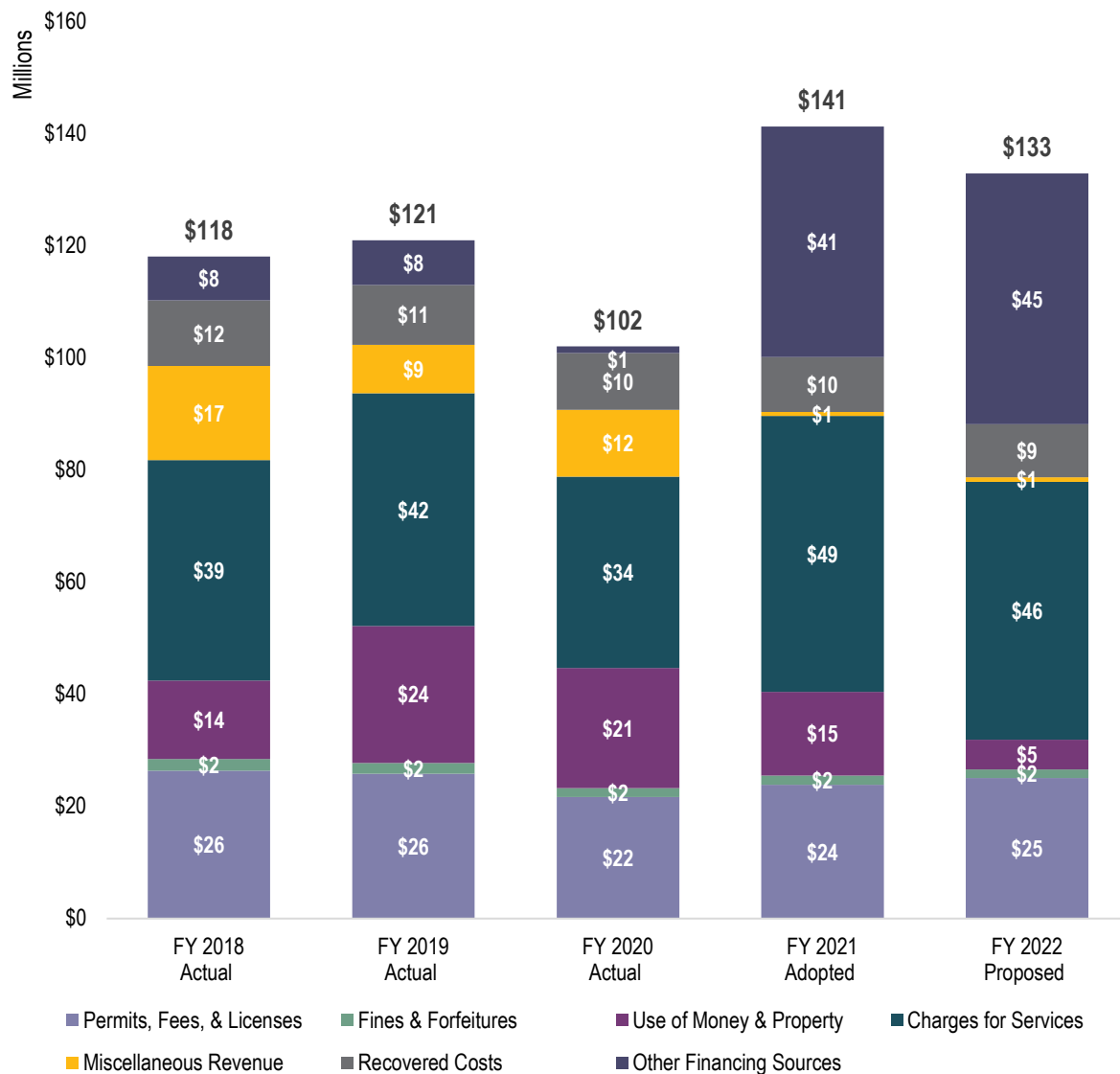
- **Supplemental Information** – This tax does not apply to the use of meeting or conference rooms (§ 58.1-3826). Nor does Loudoun County apply the tax to facilities capable of accommodating fewer than four persons. In 2018, the Board of Supervisors adopted a new chapter to the Codified Ordinances entitled Short-term Residential Rental Registration Ordinance to cover homeowners or long-term leaseholders, etc. who host short-term rentals out of their homes, which is often done through internet-based platforms such as Airbnb. These individuals are required to register annually with the County and to collect and remit TOT taxes from their rental operations.

Short-Term Rental Tax

- **Legal Authority** – Code of Virginia § 58.1-3510.4 through 58.1-3510.7; Loudoun County Ordinances § 4-880.
- **Description** – This tax is imposed on the rental of short-term rental property, which while tangible would normally be taxable as business personal property. Property normally subject to this tax includes party rental equipment, tools, and clothing rentals. The tax is paid by the person renting the property, not the owner of the business.
- **Administration** – Quarterly tax returns and payments must be filed with the Commissioner of the Revenue with payment to the Treasurer.
- **Tax Rate** – The tax rate is 1.0 percent of the proceeds from short-term rentals in addition to the Virginia state sales tax.
- **Supplemental Information** – This tax does not apply to the daily rental of passenger vehicles.



Other Local Sources of Revenue



Charges for Services for FY 2022 includes a decrease of approximately \$3 million for transit services anticipated as ridership remains lower than pre-pandemic levels and an increase of \$2.0 million for landfill operations (restricted for use at the landfill). **Miscellaneous Revenue** in FY 2018 –FY 2020 includes returns of funds to the County by LCPS at the end of the fiscal year.

The increase in **Other Financing Sources** reflected in the FY 2021 Adopted and FY 2022 Proposed Budget is the result of the use of prior-year fund balance in the amount of \$40 million in each year. This is a budget only account. Additionally, prior years included a transfer from the Capital Projects Fund to fund staff associated with the Capital Improvement Program (CIP). Beginning in FY 2020, those staff are directly funded in the CIP.



Other Local Sources of Revenue

PERMITS, FEES, AND LICENSES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Animal Services					
Dog Licenses	\$469,235	\$487,065	\$464,930	\$430,000	\$430,000
Pet Shop and Dealer Fees	250	550	500	250	250
Vicious & Dangerous Dog Lic.	4,460	4,470	4,130	2,500	2,500
Subtotal – Animal Services	\$473,945	\$492,085	\$469,560	\$432,750	\$432,750
Sheriff					
False Alarm Fees	\$259,808	\$297,098	\$314,913	\$225,000	\$300,000
Massage Parlor Permits	15	0	0	0	0
Pawn Broker License Fees	2,000	2,000	2,000	1,200	1,200
Solicitor Permits	3,165	3,045	2,175	4,000	4,000
Weapons Permit	81,584	70,614	98,320	70,000	70,000
E-Citation Service Fee	\$39,871	\$116,438	96,420	0	0
LEOSA ¹ Fees	\$80	\$100	140	0	0
Subtotal – Sheriff	\$386,522	\$489,294	\$513,967	\$300,200	\$375,200
Health					
BOCA Clearance Fees	\$11,075	\$10,525	\$12,375	\$10,000	\$10,000
Health and Sites Evaluation	4,912	6,207	3,727	4,000	4,000
Perc Test Monitor Fees	0	0	0	1,000	1,000
Replacement Well Fees	1,202	600	600	500	500
Sanitation and Water Permits/Fees	50,692	53,790	43,256	40,000	40,000
Sanitation Licenses	8,946	8,520	10,508	14,200	14,200
Septic Tank Permits	40,850	42,050	41,950	40,000	40,000
Swimming Pools and Permits	63,030	63,580	56,320	55,000	55,000
Tech Sewage Plan Review	9,150	13,800	10,950	8,000	8,000
Water Supply Licenses	3,697	4,090	3,238	4,000	4,000
Well and Septic Re-inspection	525	475	1,250	400	400
Subtotal – Health	\$194,079	\$203,637	\$184,174	\$177,100	\$177,100
Building					
Appeals	\$1,050	\$2,800	\$2,100	\$1,640	\$1,560
As-Built Submission Fees	33,300	28,500	33,600	33,000	33,000
Boundary Line Adjustments	94,950	103,775	88,675	94,022	100,000
Bond Final Release Fees	232,254	184,156	168,783	218,000	230,000
Bond Reduction Processing Fees	52,865	34,460	24,830	65,000	38,800

¹ LEOSA: Law Enforcement Officers Safety Act

**Other Local Sources of Revenue**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Building Permits	15,844,922	14,474,666	10,960,080	13,810,000	13,423,784
Cert of Approp. Admin	480	900	600	0	0
CAPP – Cert of Approp. HDRC ¹	780	720	540	0	0
Commission Permits	-	13,980	13,980	19,080	12,510
Construction Plans & Profiles	272,245	313,055	482,930	272,200	400,100
Electrical Permits	739,650	791,055	939,985	720,000	1,000,000
Erosion and Sediment Control Permits	1,048,789	878,452	836,734	1,002,000	1,050,000
Easement	90,165	66,530	79,055	48,250	89,940
Final Development Plan Fee	0	24,020	36,030	9,990	45,050
Fire Permits	\$492,578	\$545,973	550,864	490,000	590,000
Floodplain Alterations	\$23,200	\$40,050	38,850	21,600	40,000
Floodplain Study Fees	26,425	47,800	87,625	15,700	90,000
Base Density Division	1,094	5,470	2,735	3,875	2,048
Mechanical Fees	384,825	380,410	411,230	360,000	450,000
Occupancy Permits	313,810	317,640	223,170	299,650	300,000
Overlot Grading Fees	646,350	591,480	402,070	490,000	500,000
Performance Bond Ext. Fees	145,500	164,100	114,900	160,000	160,000
Plumbing Permits	693,639	728,095	738,245	660,000	800,000
Plat of Correction	5,670	7,875	1,890	8,300	1,992
Rural Site Plan Fees	9,200	4,600	6,900	2,722	3,609
Road Dedication Plats	53,945	39,275	78,457	50,150	64,935
Family Subdivisions	0	0	6,620	0	4,090
Preliminary Subdivisions	64,415	162,476	216,500	105,650	218,540
Preliminary Record Subdivisions	112,480	256,040	101,271	127,170	100,000
Record Subdivisions	191,824	122,380	101,208	116,504	100,010
Subdivision Waiver	52,865	42,345	42,345	40,470	44,600
Special Exception – Sign Dev Plan	21,504	15,360	30,720	20,000	29,960
Sign Permits	101,360	118,635	117,870	100,000	120,000
Soils Map Reviews and Map Fees	7,125	11,538	4,275	10,000	3,000
Site Plan Amendments	374,550	322,113	301,002	330,685	330,525
Special Exc Error – Bldg Loc	920	0	0	0	0
Special Exceptions	140,434	139,140	99,225	180,354	151,120
Minor Special Exception	27,635	26,010	(5,995)	24,978	10,056
Final Site Plans	585,657	802,235	761,570	525,200	700,340
Zoning Variances	805	805	4,025	810	650

¹ HDRC: Historic District Review Committee



Other Local Sources of Revenue

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
FMS Waiver Fees	53,550	49,980	42,840	51,430	39,980
Zoning Correspondence	61,955	65,435	59,960	64,000	40,000
Zoning Concept Plan Amend.	150,030	247,081	118,180	189,965	199,270
Rezoning	171,700	574,605	470,995	400,470	533,900
Rezoning Ordinance Modification	60,680	40,570	14,895	32,954	25,990
Zoning Permits	1,369,715	1,345,132	1,173,400	1,300,000	1,400,000
Rezone – Rt. 28 Tax District	16,660	11,900	11,900	9,580	9,450
VSMP ¹ Application Fee	242,741	175,075	183,294	205,000	250,000
VSMP Modification Transfer	156,035	164,588	220,077	125,000	200,000
VSMP Renewal – Annual	11,470	19,552	27,000	12,000	20,000
VSMP Renewal – 5 Year	440	0	0	0	0
FMS Waiver Fees – PZ	\$9,520	\$4,760	7,140	0	0
Subtotal – Building	\$25,193,755	\$24,507,592	\$20,435,174	\$22,827,399	\$23,958,809
Other					
Agricultural and Forestal District Withdraw Fee	\$1,000	\$500	\$1,000	\$0	\$0
Alcohol Permit Fee	100	100	\$200	0	0
Land Use Tax Application Fee	113,239	109,743	\$91,429	\$100,000	\$100,000
Refuse Vehicle Hauling Licenses	26,700	24,440	\$16,640	\$12,180	\$15,000
Res Parking Permit Decals	0	1,565	\$1,440	0	0
Res Parking Permits Fees	0	45	0	0	0
Solid Waste Facility Permits	11,590	9,432	\$7,930	\$14,500	\$10,000
Transfer Fees	12,389	12,060	\$12,451	\$10,000	\$10,000
Subtotal – Other	\$165,018	\$157,885	\$131,090	\$136,680	\$135,000
Total – Permits, Fees, & Licenses	\$26,413,319	\$25,850,493	\$21,733,966	\$23,874,129	\$25,078,859

- **Description** – The County charges fees for permits and licenses required to regulate a variety of activities within the County related to building construction, public health, and public safety. The permit fees are listed in the table above and are organized into five groups according to their purpose and/or permitting source. Of the five groups, building fees represent the greatest amount of revenue, with Building Permits being the largest single source of annual permit revenue.

¹ VSMP: Virginia Stormwater Management Program



Other Local Sources of Revenue

- **Administration** – Fees for licenses and permits are approved by the Board of Supervisors and are collected by the County departments having regulatory authority for a particular activity.
- **Supplemental Information** – Forecasts of future permit and privilege fee revenue are prepared using an economic model and in consultation with the departments that are responsible for issuing the permit(s) based upon their expertise and knowledge of the activities for which they are responsible. Building Permit revenue projections are reviewed by the County's Revenue Committee.

FINES AND FORFEITURES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Animal Law Violation Fees	\$4,657	\$6,388	\$2,067	\$6,000	\$6,000
Court Fines and Forfeitures	1,243,868	1,141,822	1,064,442	1,240,000	1,100,000
Delinquent & Late Fees	12,929	11,977	7,513	15,000	15,000
Environmental Health Violation Fines	8,687	19,666	14,986	50	50
Fire Lane Violation Fines	245,305	207,105	227,457	221,650	221,650
Overdue Book Fines	286,230	254,755	31,459	0	0
Parking and Traffic Fines – Dulles Airport	184,033	218,056	150,165	140,000	140,000
Parking Fines	56,558	5,903	2,197	0	600
Zoning Violation Fines	17,499	64,124	30,748	30,000	60,000
Erosion and Sediment Control Violation	0	0	10,000	0	0
Total – Fines & Forfeitures	\$2,059,764	\$1,929,794	\$1,541,034	\$1,652,700	\$1,543,300

- **Description** – State law authorizes the County to impose various monetary fines for violating County ordinances and regulations. (The imposition of a fine is subject to judicial review if the party charged with a violation opts to appeal it.) Some violations of local law enable the County to take ownership of assets associated with the violation, and the proceeds from the sale of these “forfeited” assets is a source of revenue.
- **Administration** – Fines and forfeitures are imposed by the County department that is responsible for enforcing a particular area of law and/or regulation.
- **Supplemental Information** – Forecasts of future fine and forfeiture revenue are prepared by the department that is responsible for enforcing County laws and regulations. In May 2019, the Board of Supervisors approved the elimination of fines for overdue library materials effective July 1, 2019.



Other Local Sources of Revenue

USE OF MONEY AND PROPERTY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Interest on Investment	\$11,498,950	\$20,920,524	\$19,441,385	\$12,000,000	\$2,300,000
Interest on Loans	40,043	27,236	20,724	0	0
Gain on Sale of Investments – Realized	173,184	837	0	0	0
Gain on Sale of Investments – Unrealized	(354,937)	543,263	89,905	0	0
Interest on Investment Contra Account	(39,563)	(17,368)	(50,965)	0	0
General Property Rental	1,160,194	1,124,006	525,106	437,977	532,595
Recreational Property Rental	1,153,451	1,468,841	1,131,585	2,168,967	2,188,967
Concessions and Commissions	6,011	30,433	20,130	23,703	23,703
Sale of Artwork	500	4,539	1,016	4,000	4,000
Sale of Concessions	54,062	65,367	108,055	88,189	93,189
Sale of Materials & Supplies	54,077	60,441	50,281	54,708	48,108
Sale of Salvage & Surplus	272,130	186,335	143,657	150,000	150,000
Total – Use of Money & Property	\$14,018,102	\$24,414,455	\$21,480,879	\$14,927,544	\$5,340,562

- **Description** – The County realizes revenue from the investment of General Fund balances during the fiscal year. The rental of County facilities for public use and the sale of concessions at various events also generate revenue for the County.
- **Administration** – Individual departments administer the realization of money from the use of County money and property. Historic and projected revenue from this source is reported in the budget pages of the various departments involved. The Department of Parks, Recreation, and Community Services and the Office of the Treasurer are the two largest sources of this revenue.
- **Supplemental Information** – Forecasts of future revenue from the use of money and property are projected by the responsible department in County government. The forecast of revenue from Interest on Investments is regularly reviewed by the Revenue Committee. The significant decline in the FY 2022 budget is a reflection of lower interest rates attributable to the Federal Reserve's response to the COVID-19 pandemic.

CHARGES FOR SERVICES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Clerk of the Circuit Court					
Copy Fees	\$27,827	\$33,214	\$27,582	\$45,000	\$45,000
Excess Fees of Clerks	905,861	768,661	1,322,547	950,000	950,000
Subtotal – Clerk of the Circuit Court	\$933,688	\$801,875	\$1,350,129	\$995,000	\$995,000

**Other Local Sources of Revenue**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Sheriff					
Accident Report Charges	\$31,910	\$34,750	\$27,978	\$27,000	\$27,000
ATF Form	0	0	0	2,000	0
Courthouse Security Fees	406,139	424,218	342,409	500,000	400,000
DNA Analysis Fees	2,385	5,079	3,958	2,200	4,200
Fingerprinting	6,954	4,852	3,607	9,900	9,900
Good Conduct Letters	450	280	210	550	550
House Arrest Fees	7,275	2,145	4,410	9,000	5,000
Incident Reports	2,160	1,970	1,550	2,000	2,000
Loss of Summons Copy	20	25	5	30	30
Record Checks	4,276	4,412	2,849	6,400	6,400
Adult Detention Center Fees	19,053	20,166	13,313	23,000	23,000
Civil Process Fees	7,907	7,907	7,907	7,907	7,907
Supervision Fees	63,253	59,425	53,035	65,000	65,000
Subtotal – Sheriff	\$551,781	\$565,229	\$461,231	\$654,987	\$550,987
Animal Services					
Animal Adoption Fees	\$114,906	\$115,418	\$118,642	\$75,000	\$75,000
Animal Protection Charges	10,550	14,887	10,218	15,200	15,200
Board of Animals	4,668	5,870	3,625	8,000	8,000
ORE Disposal Fees	1,620	1,175	700	750	750
Subtotal – Animal Services	\$131,744	\$137,350	\$133,184	\$98,950	\$98,950
Landfill					
Construction	\$485	\$0	\$0	\$0	\$0
Construction 2	438	0	0	0	0
Municipal Solid Waste	7,535,146	8,554,772	9,455,064	8,605,658	10,595,656
Sale/Recycle – Scrap Metal	245,853	202,727	89,715	100,000	100,000
Sale/Recycle – Oil/Battery/ Antifreeze	2,979	3,133	3,011	5,000	5,000
Subtotal – Landfill	\$7,784,901	\$8,760,632	\$9,547,790	\$8,710,658	\$10,700,656
Library					
Inter-Library Loan Fees	\$2,636	\$2,676	\$1,872	\$4,674	\$4,674
Damaged & Lost Book Fees	41,071	39,171	28,240	35,049	35,049
Passport Processing Fees	0	126,900	113,470	174,085	155,750
Passport Application Photo Fees	0	23,790	27,525	31,155	29,850
Subtotal – Library	\$43,707	\$192,537	\$171,107	\$244,963	\$225,323



Other Local Sources of Revenue

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Mental Health, Substance Abuse, and Developmental Services (MHSADS)					
Aftercare Service Fees	\$2,846	\$1,832	\$1,467	\$4,000	\$4,000
Court Evaluation Charges	73,316	93,999	83,688	100,000	100,000
Day Treatment Clinic Fees	7,187	6,448	6,113	5,000	5,000
Labs and Meds	1,599	956	1,015	0	0
Outpatient Clinic Fees	95,000	78,872	66,736	78,000	78,000
Parent-Infant Development	112,051	115,373	136,691	110,000	110,000
Residential Services	299,277	289,673	285,732	300,000	300,000
Substance Abuse Counselor	78,580	48,644	36,860	50,000	50,000
Subtotal – MHSADS	\$669,856	\$635,797	\$618,300	\$647,000	\$647,000
Parks, Recreation, and Community Services (PRCS)					
Admission Charges	\$2,483,629	\$1,818,747	\$1,656,876	\$3,475,282	\$3,475,282
After School Activities	6,829,815	7,025,615	5,301,526	9,107,493	9,222,064
Cafeteria Sales	1,721	20,461	14,729	22,544	22,544
Community Center Fees	1,487,693	1,954,376	970,194	2,854,074	2,854,074
Daycare Fees	1,007,105	1,016,659	720,692	1,424,697	1,492,029
Group Events	610,016	943,336	390,946	567,189	567,189
League Sports	247,730	170,686	174,687	315,556	315,556
Preschool Fees	2,181,935	2,332,329	1,539,848	3,228,201	3,175,959
Recreation Fees	830,319	827,216	210,619	623,375	648,375
Respite Care Fees	385,125	413,050	349,798	326,636	326,636
Summer Camp	1,937,144	2,229,789	763,461	2,982,479	2,982,479
Swimming Pool	314,882	355,789	154,083	278,658	278,658
Tournaments	60,695	56,834	27,992	57,535	57,535
Transportation Fees – Group Events	50,130	41,989	25,036	75,174	75,174
Youth Sports User Fees	618,255	575,449	497,975	934,486	809,486
Subtotal – PRCS¹	\$19,046,192	\$19,782,323	\$12,798,461	\$26,273,379	\$26,303,040
Other Service Fees					
Administration Fees	\$7,535	\$11,027	\$12,895	\$2,500	\$1,500
Case Management Fees	63,432	53,540	62,534	65,000	65,000
Collection Fees – Bad Checks	12,514	14,856	16,965	13,000	13,000
Collection Fees – Delinquent Taxes	484,024	567,546	484,562	400,000	400,000
Commonwealth's Attorney Fees	9,626	9,739	8,215	10,000	10,000

¹ PRCS experienced significant declines in Charges for Services revenue in FY 2020 as a result of the COVID-19 pandemic. Many PRCS programs were either cancelled in their entirety or operating at reduced capacity to ensure proper social distancing.



Other Local Sources of Revenue

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Commuter Bus Advertising	121,968	105,829	30,000	735,700	88,700
Commuter Bus Fares	9,008,850	9,406,245	7,775,854	9,640,057	5,304,611
Court Fines	204,665	172,009	225,506	200,000	100,000
Electric Vehicle Charging Service Fees	21	43	0	5,000	0
Emergency Service Fees	66,971	76,876	74,371	99,800	99,800
Freedom of Information Fees	29,459	36,606	85,332	9,100	12,600
Hydrogeologic Fees	1,742	5,226	1,742	850	850
Well and Septic Evaluation	3,850	3,300	1,540	5,300	5,300
Credit Card Fees	78,239	57,092	35,698	85,500	85,500
Cartographic Map Sales	2,403	3,754	2,122	1,500	1,500
Digital Data Sales	3,675	3,470	3,095	7,500	3,500
Maps, Plats, Survey Sales	420	0	0	0	0
Publication Sales	24,745	12,125	22,350	4,000	4,000
Other Charges for Services	616	4,377	1,000	99,484	99,484
Collection Fees – Towns	0	89,669	207,820	204,200	204,200
Subtotal – Other	\$10,124,754	\$10,633,328	\$9,051,601	\$11,588,491	\$6,499,545
Total – Charges for Services	\$39,286,622	\$41,509,070	\$34,131,804	\$49,213,428	\$46,020,501

- **Description** – A number of County agencies provide services to residents and others for which the user pays a fee to defray the cost. The magnitude and structure of these charges depends on the nature of the service. The table above is organized in eight segments largely according to department or service line.
- **Administration** – Individual departments administer the charges for the services that they provide. Historic and projected revenue from this source is reported in the budget pages of the responsible department. The departments of General Services (landfill); Parks, Recreation, and Community Service; and Transportation and Capital Infrastructure are the largest sources of this revenue. Landfill revenues are typically reserved for current and future landfill operations and capital expenditures and not for general government purposes.
- **Supplemental Information** – Forecasts of future revenue from charges for services are prepared by the responsible department in County government.



Other Local Sources of Revenue

MISCELLANEOUS REVENUE

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Private Donations	\$106,498	\$172,075	\$57,211	\$40,500	\$40,500
Other Donations	871	0	5,000	0	0
Sale of Machinery & Equipment	167,149	183,040	69,786	9,000	5,000
Sale of Vehicles	172,052	79,100	45,301	0	0
Rebate – Solar Energy Credits	4,800	4,054	2,455	6,000	6,000
Other Rebate	242,658	252,643	296,736	120,000	120,000
Discount Taken	0	0	9,619	0	0
Insurance Recovery	4,847	104	(309)	0	0
Overpayment to be Refunded	200	4	0	0	0
Payments for Damaged Property	0	12,475	0	0	0
Primary Fees	13,990	0	0	0	0
Repayment of Loans – Principal Only	125,153	122,081	95,878	21,400	20,900
Payment from LCPS	15,674,101	6,881,758	11,537,377	0	0
I-66 Toll Revenue	274,051	933,407	(197,385)	510,000	632,037
Total – Misc. Revenue	\$16,786,369	\$8,640,741	\$11,921,670	\$706,900	\$824,437

- **Description** – Miscellaneous Revenue includes any source of funds that does not fit into any of the other revenue categories. Revenues in this category include such items as monetary gifts from private donors (typically made to County libraries, community centers, or recreation programs). I-66 Toll revenues are restricted for regional transit projects.
- **Administration** – These revenues are administered by individual departments.
- **Supplemental Information** – In the current accounting system which commenced with FY 2014 (Oracle), Miscellaneous Revenue includes proceeds from the sale of county assets. Before FY 2014, these revenues were included in Other Financing.



Other Local Sources of Revenue

RECOVERED COSTS

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Extradition of Prisoners	\$41,650	\$49,543	\$37,414	\$85,000	\$45,000
Housing of Prisoners (Federal)	550	990	330	1,000	1,000
Housing of Prisoners (State)	770,948	856,607	726,427	950,000	800,000
Medical Co-Payments	11,936	12,106	10,226	9,000	9,000
Prisoner Per-Diem (State)	125,838	117,369	97,282	115,000	115,000
Work Release Room & Board	56,547	63,257	39,416	78,000	60,000
DOC Inmate Medical Care Reimbursements	4,573	(1,691)	11,830	5,000	5,000
Inmate Medical Transport Fee	150	500	200	0	0
CSA – Mental Health Svc	64,431	26,374	72,471	30,000	30,000
Medicaid Reimbursements	4,691,400	3,308,482	3,575,879	3,813,800	3,813,800
Charges to Other Insurance	570,284	393,664	312,339	375,000	375,000
Friendship House Food Unit	915	1,135	528	0	0
Juvenile Detention Center – Contract	120,846	60,225	84,490	84,315	84,315
Juvenile Detention Center – Food	31,548	9,504	16,500	10,644	10,644
Loudoun Hospital	496	837	341	0	0
MHSADS Services	23,429	16,846	12,240	22,500	22,500
Duplicating	(26)	0	0	0	0
SWCDB ¹ Personnel	476,541	504,161	530,141	568,778	574,751
PRCS Facility Supervisors	196,527	218,384	122,954	204,700	204,700
Protective Services	813,278	967,092	620,244	750,000	750,000
Misc. Recovered Costs	3,684,703	4,053,902	3,802,653	2,705,372	2,583,513
Task Force Reimbursement	22,251	24,966	64,035	0	0
Total – Recovered Costs	\$11,708,816	\$10,684,252	\$10,137,940	\$9,808,109	\$9,484,223

- **Description** – Several County departments perform services on behalf of the Federal Government, the Commonwealth, and other entities. The housing of Federal and State prisoners in Loudoun’s jail is an example of such services. Incorporated towns within Loudoun reimburse the County for providing services related to municipal elections, criminal prosecutions, extraditions, etc.
- **Administration** – These revenues are administered by individual departments. Historic and projected revenue from this source is reported in the budget pages of the responsible departments.
- **Supplemental Information** – The largest source of Recovered Cost revenue is money paid to the County by insurance companies and the Federal Government for medical services provided by the County, principally Medicaid. All of the individual Medicaid reimbursements categories are grouped here into a single total called Medicaid Reimbursements.

¹ SWCDB: Soil and Water Conservation District



Other Local Sources of Revenue

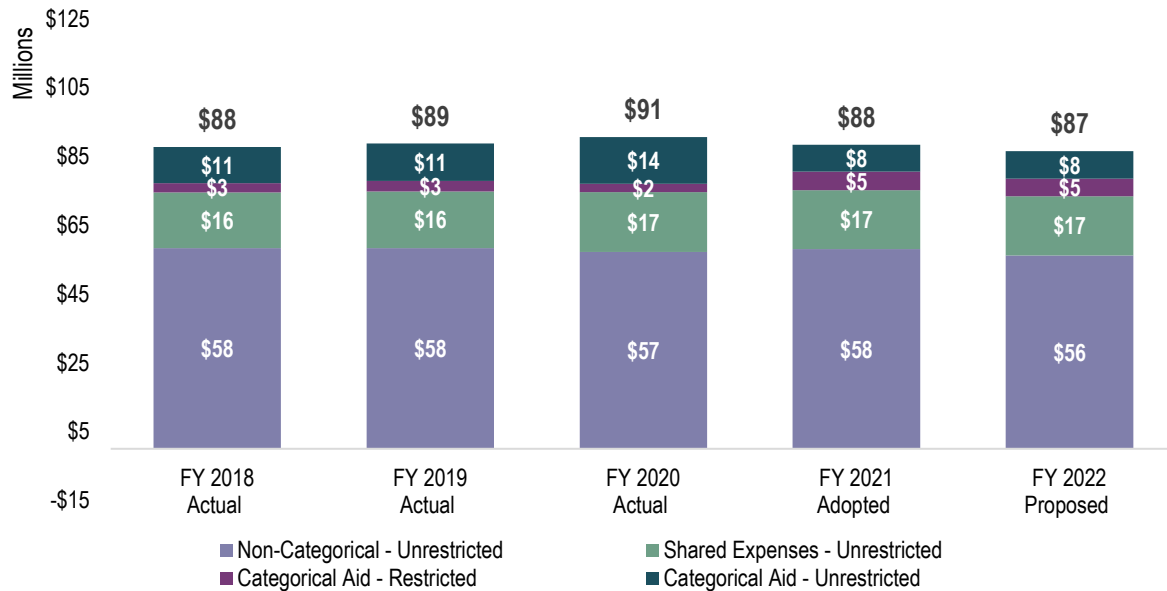
OTHER FINANCING SOURCES

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted
Transfer from the CSA Fund	\$183,000	\$0	\$0	\$0	\$0
Transfer from the TOT Fund	404,045	415,817	412,119	434,639	447,678
Transfer from the Animal Trust Fund	29,871	19,611	38,500	0	0
Transfer from the TDF	0	0	0	0	3,267,852
Transfer from EMS Transport Fund	903,289	768,355	600,011	538,259	725,881
Transfer from the Capital Projects Fund	6,206,181	6,645,632	44,000	0	0
Transfer from the Debt Service Fund	130,421	137,151	143,323	153,487	421,358
Transfer from Central Services Fund	0	0	204,409	0	0
Use of Prior Year Fund Balance	0	0	0	40,000,000	40,000,000
Total – Other Financing Sources	\$7,856,807	\$7,986,566	\$1,443,220	\$41,126,385	\$44,862,769

- **Description** – Other Financing Sources is revenue arising from the issuance of bonds and capital leasing agreements, as well as transfers of money between the General Fund and various other funds. The FY 2022 Proposed Budget transfers \$4.7 million from other funds into the General Fund, including a one-time transfer from The Transportation District Fund (TDF) to offset the anticipated revenue losses for transit services. The FY 2022 Proposed Budget also authorizes the use of \$40.0 million of unused money (fund balance) from prior years.
- **Administration** – Fund transfers are approved by the Board of Supervisors when adopting the final budget.
- **Supplemental Information** – The CSA Fund refers to the Children’s Services Act Fund; the TOT Fund is the Restricted Use Transient Occupancy Tax Fund; the TDF is the Transportation District Fund; and EMS refers to the Emergency Medical Services (EMS) Transport Fund.



Commonwealth Aid



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Non-Categorical Aid – Unrestricted	\$58,382,879	\$58,369,174	\$57,191,811	\$58,034,693	\$56,236,693
Shared Expenses	16,153,368	16,485,903	17,446,317	17,160,105	17,160,105
Categorical Aid – Unrestricted	2,711,430	3,020,784	2,370,003	5,361,343	5,127,791
Categorical Aid – Restricted	10,523,714	10,864,378	13,626,646	7,859,775	8,131,693
Total – Commonwealth Aid	\$87,771,391	\$88,740,239	\$90,634,777	\$88,415,916	\$86,656,282

- **Description** – The Commonwealth of Virginia provides four types of aid to the County where the types are based upon the conditions, if any, attached to the County’s use of the funds.
- **Administration** – The County obtains some of this aid on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the specific aid program.
- **Supplemental Information** –
 - Non-Categorical Aid represents unrestricted state revenues and includes \$48 million in Personal Property Tax Relief funds from the State as well as four percent state-imposed daily vehicle rental revenues, and a 3 percent grantor’s tax on the filing of deeds of real property. These revenues are unrestricted. Personal Property Tax Relief monies of \$48,071,700 offset a portion of the personal property tax on the first \$20,000 of assessed value on personal-use vehicles housed within the County. In calendar 2020, the State’s contribution covered an estimated 35 percent of the personal property tax levy on qualifying vehicle value. Over time, this percentage will decline as the fixed value of the State’s annual contribution is spread across a growing number of vehicles registered in the County.

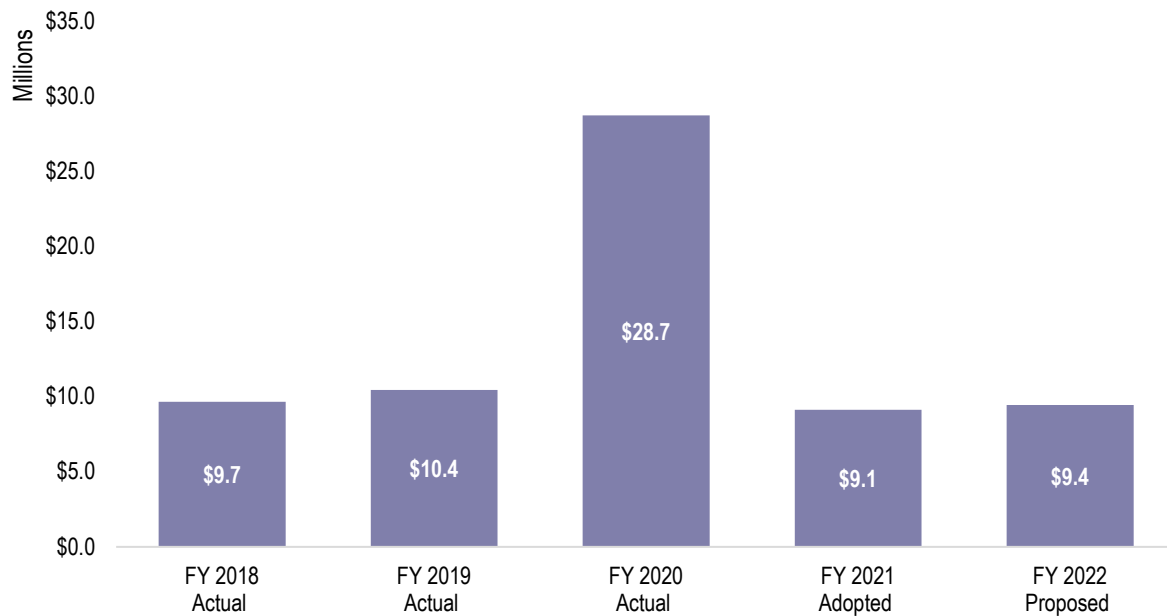


Commonwealth Aid

- Shared Expenses partially reimburse the County for the costs to operate the county offices established in the State Constitution: the Commissioner of the Revenue, the Treasurer, the Clerk of the Circuit Court, the Commonwealth's Attorney, and the Sheriff. Additionally, these revenues include reimbursements for Elections and Voter Registration.
- Categorical Aid must be used for State-designated programs or purposes. Unrestricted aid gives localities discretion on how funds are used. Unrestricted Categorical Aid in the FY 2022 Proposed Budget includes funding for the Juvenile Court Services Unit; the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS); and the Department of Transportation and Capital Infrastructure (DTCI). Restricted aid specifies how the funds must be spent. Restricted Categorical Aid in the FY 2022 Proposed Budget includes funding for mandated social service programs in the Department of Family Services and MHSADS as well as grant funding for DTCI; Parks, Recreation, and Community Services; and Loudoun County Fire and Rescue.



Federal Aid



	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Non-Categorical Aid	\$3,360	\$3,435	\$3,509	\$1,800	\$1,800
Categorical Aid – Restricted	9,659,546	10,444,898	28,717,257	9,128,459	9,440,401
Total – Federal Aid	\$9,662,906	\$10,448,333	\$28,720,766	\$9,130,259	\$9,442,201

- **Description** – Federal Aid comes to the County as either Non-Categorical Aid or Categorical Aid. Categorical Aid must be used for federally designated programs or purposes; whereas the Board of Supervisors determines the programs that will receive Non-Categorical Aid. The County’s Non-Categorical Aid is unrestricted, meaning the Board can further decide how the funds will be used. The County’s federal Categorical Aid is restricted, meaning the Federal Government specifies how the funds must be spent (e.g., to hire additional personal or to purchase a designated type of equipment).
- **Administration** – The County obtains some of this aid “automatically” on a recurring basis, while other forms of aid represent grants for which the County must apply based on the criteria of the aid program. Most of the Categorical Aid is administered by the Department of Family Services (\$8.1 million in FY 2022).
- **Supplemental Information** – Federal Aid comprises a negligible portion of General Fund revenue, and it has generally declined over the last several years. The Non-Categorical Aid– Unrestricted is a payment from the Federal Bureau of Land Management related to tax-exempt parcels of land owned by the National Park Service. Categorical Aid-Restricted revenues are primarily comprised of reimbursements to the Department of Family Services for costs incurred for mandated programs; funding for mandated programs in the Department of Mental Health, Substance Abuse, and Developmental Services; and grants for the Department of Transportation and Capital Infrastructure. FY 2020 federal revenue includes \$17.9 million of federal funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The County was allocated \$72 million in CARES Act funding, of which a balance of \$54 million was carried forward into FY 2021.



School Fund^{1,2}

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Local Funding					
General Fund Transfer	\$732,512,736	\$797,325,815	\$862,120,976	\$885,714,899 ³	\$1,042,696,771
Rebates and Refunds	291,859	339,644	370,451	335,000	335,000
Sales of Textbooks	723	7,792	60,970	10,000	10,000
E-Rate Reimbursement	1,346,551	0	485,673	1,500,000	1,300,000
Tuition	1,822,049	1,858,511	1,000,122	2,001,000	2,048,800
Use of Buildings	1,272,679	1,151,429	839,318	1,250,000	958,333
Athletic, Parking, AP Test Fee	3,551,793	3,539,399	2,330,278	2,860,000	2,860,000
Hughes Foundation	854,554	2,019,180	1,163,404	1,000,000	1,000,000
PAVAN ¹	0	12,980	47,843	0	0
Local Grants & Contributions	211,462	665,506	945,736	70,186	856,877
Sales of Equip. & Supplies	209,174	152,383	137,940	365,000	365,000
Miscellaneous	1,432,729	2,748,009	2,028,088	2,400,000	2,108,333
Subtotal – Local Funding	\$743,506,309	\$809,820,648	\$871,530,799	\$897,506,085	\$1,054,539,114
Commonwealth Funding					
Sales Tax	\$76,573,689	\$82,103,621	\$91,396,911	\$95,893,755	\$93,322,709
Basic Aid	175,187,156	190,636,555	192,457,324	207,384,744	212,283,123
Fringe Benefits	34,194,124	35,510,830	36,371,374	40,242,522	41,176,506
Textbooks	3,968,109	3,791,713	3,871,283	4,126,778	4,218,531
Special Education	20,409,791	22,639,742	24,094,743	24,737,434	25,171,591
Vocation Education	1,418,775	1,494,030	1,543,275	1,875,837	1,901,580
Supplemental Support	11,582,728	13,712,904	25,433,605	19,579,090	32,591,947
SOL Materials/Training	266,207	292,472	307,059	341,432	345,192
Technology Plan	544,526	4,536,306	2,390,000	2,494,000	2,494,000
Other	13,427,051	15,114,436	16,550,822	19,485,057	19,100,682
Subtotal – Commonwealth	\$337,572,156	\$369,832,609	\$394,416,396	\$416,160,649⁴	\$432,605,861

¹ Sums may not equal due to rounding.

² Financial table includes the School Operating Fund, the School Grant Fund, and the School Lease Purchase Fund.

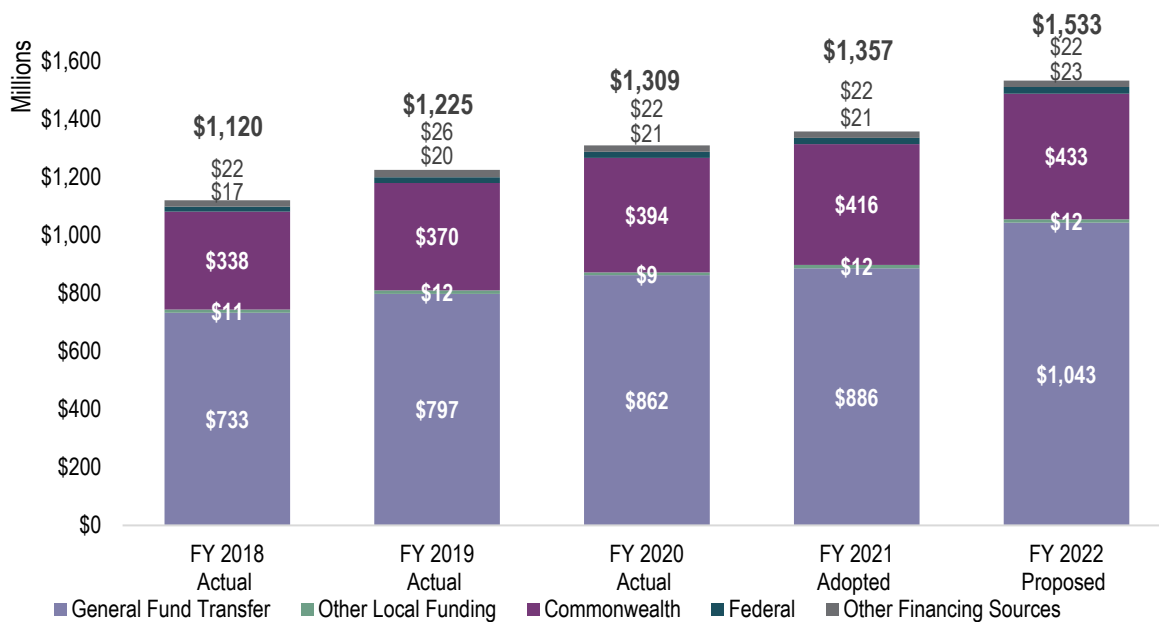
³ Reflects the local transfer to LCPS as identified in the FY 2021 Appropriations Resolution (AR). Due to the COVID-19 pandemic, the AR included a reserve of \$100 million in anticipation of potential revenue shortfalls. Of the reserve amount, \$60 million was for LCPS and is not included in the above numbers. In December 2020, \$30 million of the reserve was released based to LCPS as tax year 2021 real property estimates indicated availability of revenues.

⁴ Reflects the Commonwealth Funding as identified in the FY 2021 Appropriations Resolution (AR). Subsequent to budget adoption, Commonwealth Funding was reduced by \$9.3 million.



School Fund

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed
Federal Funding					
Title I	\$2,137,848	\$1,653,902	\$1,773,802	\$1,999,821	\$1,728,595
Head Start	856,333	923,972	1,017,533	950,657	1,024,375
Handicapped Education	9,971,680	12,430,708	13,329,737	13,027,941	14,949,450
Other	4,092,849	4,793,052	4,976,856	5,319,776	5,795,839
Subtotal – Federal	\$17,058,710	\$19,801,634	\$21,097,928	\$21,298,195	\$23,498,259
Other Financing Sources^{1,2}	\$22,000,000	\$25,630,206	\$22,024,373	\$22,002,000	\$22,002,000
Total – School Fund	\$1,120,137,175	\$1,225,085,097	\$1,309,069,496	\$1,356,966,929	\$1,532,645,234
General Fund Transfer – Percent of Total	65.4%	65.1%	65.9%	65.3%	68.0%



- **Description** – The above table shows the various sources of annual operating revenues for the Loudoun County Public School System, specifically the Operating Fund, Grant Fund, and Lease Purchase Fund. FY 2022 revenues are from the School Board’s adopted FY 2022 budget request. The County provides approximately two-thirds of the annual funding for the School System.
- **Administration** – The School Superintendent first presents a proposed budget to the School Board. The Board may adopt or modify the Superintendent’s FY 2022 revenue proposal to arrive at its own proposed budget, including the

¹ Other Financing Sources includes funding for school bus and vehicle leases.

² Includes fund balance rollovers.



School Fund

General Fund Transfer amount. The Board of Supervisors must appropriate the General Fund Transfer from the County to the School System, which may or may not fully fund the School Board's request.

- **Supplemental Information** – Between September 2000 and September 2019, enrollment in Loudoun County Public Schools increased by 165 percent from 31,804 students to 84,175. For the school year beginning September 2020, student enrollment declined to 81,504 likely as a result of parents seeking alternative education paths in light of the pandemic.





Forecast Discussion and Analysis

The Economic Outlook

Revenues within the FY 2021 Adopted budget were constructed on assumptions of economic growth that are unlikely to be realized due to the COVID-19 pandemic. While the FY 2021 Adopted Budget document outlines the necessary steps taken by the Board of Supervisors to mitigate the risk associated with uncertain revenues, i.e. freezing \$100 million of new expenditures, economic uncertainty continues to be a factor in the development of the FY 2022 Proposed Budget.

To mitigate the risk associated with the current economic uncertainty, revenue estimates were prepared on the basis of revenue models developed by the Department of Finance and Budget relying on economic forecasts from Moody's Analytics. Not all revenues can be forecasted by economic models; in these instances, staff has relied to the County's prior experiences with the revenue stream, forecasted development, and other indicators to predict FY 2022.

The table below displays the year-over-year change in high-level national economic indicators from the economic forecasts provided by Moody's Analytics (Moody's)¹ and used by staff to develop the FY 2022 Proposed Budget.

Year	Real Gross Domestic Product	Non-Farm Employment	Retail Sales	Median Single Family Home Price
2020	(3.5%)	(5.8%)	0.7%	9.9%
2021	4.1%	1.2%	8.7%	8.4%
2022	4.7%	2.5%	4.2%	2.2%

The FY 2022 Proposed revenue forecast assumes that Loudoun's economy will continue to recover in 2021 and 2022. Data from Moody's suggest that Loudoun gross county product was more insulated from the impacts of the pandemic than U.S. GDP and forecasts a stronger recovery than other geographies. The table below displays the forecasted year-over-year change in gross domestic/state/metro/county product.

Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2019	2.2%	2.2%	2.3%	3.9%
2020	(3.5%)	(2.4%)	(2.3%)	(3.2%)
2021	4.1%	4.0%	4.2%	6.1%
2022	4.7%	4.6%	4.9%	7.4%

Despite positive employment growth in 2019 of 2.2 percent, Moody's estimates Loudoun employment declined 2.8 percent in 2020 as a result of the pandemic. The unemployment rate for Loudoun residents continues to be lower than those of the U.S., Virginia, and the Washington, D.C. Metropolitan Statistical Area (MSA) region as shown in the table below.

Year	U.S.	Virginia	Washington, D.C. MSA	Loudoun County
2019	3.7%	2.8%	3.1%	2.3%
2020	8.1%	6.0%	6.3%	5.1%
2021	6.9%	5.3%	5.9%	4.5%
2022	6.0%	4.7%	5.1%	4.0%

As with any economic forecast, there are upside and downside risks to the forecast. Upside risks to the forecast include improved vaccine distribution that results in an earlier release of pent-up demand for consumer services, stronger growth in

¹ Based on December 2020 Baseline Forecasts



Forecast Discussion and Analysis

the housing market, and additional federal stimulus. Downside risks to the forecast include a rise in infections that forces governments to shut down nonessential businesses again, a larger than expected wave of small business bankruptcies, and increasing political tensions between the U.S. and China.

Preliminary estimates¹ for 2020 indicate that the County issued building permits for 2,170 new residential dwelling units (excluding group quarters units). This level compares to just under 3,000 units for 2019, a drop of about one quarter. The 2020 figures reflect a continuing of a decline from the levels through most of the past decade, when about 3,500 permits were issued most years. According to the Dulles Area Association of Realtors, the number of sales of existing homes in the County increased by 5.2 percent in 2020 while the median price increased 8.2 percent, higher than the increase seen in 2019. Similar to 2018 and 2019 but made worse by the pandemic, the lack of inventory resulted in higher pricing and fewer days on the market. The FY 2022 Proposed Budget reflects appreciation of existing residential homes of 6.3 percent as of January 1, 2021 as estimated by the Commissioner of the Revenue and forecasts appreciation of 2.25 percent as of January 1, 2022.

The assessed value of taxable commercial and industrial property in the County declined by 5.7 percent in 2020 as a result of the pandemic and will likely continue in 2021 as restrictions on gatherings remain in effect until a vaccine is widely available. Revaluation across the commercial portfolio varied by property type with hotel and retail properties experiencing the most significant declines. The County continues to attract data centers with several site acquisitions and development plans announced in the past year. During 2020, the County issued building permits for approximately 4.2 million square feet of new data center space. The data center industry appears poised for continued future growth as more companies transition to cloud IT services.

General Property Taxes – Methodology

Forecasts for both real and personal property tax revenues are developed in consultation with the Commissioner of the Revenue, the Clerk of the Circuit Court, and the County Treasurer. Forecasts are based on current estimates of respective tax bases, coupled with forecasts of growth or decline. Forecasts incorporate historical analysis, expected growth and business activity, forecasted new construction, information regarding broader trends in market values, and economic forecasts. In developing forecasts, staff considers historical trends for deferrals, tax relief programs, collections rates, and adjustments to assessments in order to estimate actual revenue collections for a given fiscal year. Each fiscal year encompasses two different tax years. The FY 2022 (July 1, 2021 to June 30, 2022) forecast combines the forecasts for Tax (Calendar) Year 2021 and Tax (Calendar) Year 2022.

Real Property Taxes – Assessed Value, Equalization, and Rates

Real property taxes are levied on the value of land and structures (improvements). All real property is classified according to its mode of use as residential, commercial/industrial, or agricultural. The following table shows the assessed valuations of taxable real property within the County (exclusive of Public Service property, both real and non-motor vehicle personal, valued at \$3.2 billion on January 1, 2020). Valuations reflecting the condition of the property and market valuations are shown as of January 1 for each calendar year or tax year (TY) as required by the Code of Virginia. The table also shows the estimated contributions of property equalization (or revaluation) and new development to the change in assessed value. During TY 2020, the taxable value of real property is estimated to have increased by \$5.2 billion or 5.79 percent. The value of residential property increased by 8.56 percent of which 2.23 percentage points were due to new development while existing properties appreciated in value by 6.33 percent. In TY 2020, commercial/industrial property (including multi-family apartments) lost 4.58 percent of their 2020 values during revaluation, primarily as a result of the pandemic. While lower than last year, new development contributed a positive \$510 million or 2.26 percent.

¹ Final data are typically a little lower, reflecting permit cancellations occurring early the following year.



Forecast Discussion and Analysis

Real Property Class	Taxable Assessed Value (Billions)		Overall \$	Overall %	Equalized %	Develop. %
	Jan 1, 2020	Jan 1, 2021 ¹	Change	Change	Change	Change
Residential	\$65.98	\$71.63	\$5.64	8.56%	6.33%	2.23%
Comm. & Industrial ²	22.61	22.09	(0.52)	(2.32%)	(4.58%)	2.26%
Agricultural ³	1.31	1.39	0.08	6.19%	5.17%	1.01%
Total Taxable	\$89.50	\$95.10	\$5.20	5.79%	3.57%	2.22%

The “Equalized % Change” in the value of real property results from market forces as properties are transferred from sellers to buyers at sale prices negotiated in arms-length transactions. A positive (negative) equalized change indicates that recent buyers of properties have generally paid more (less) for the property than was true a year ago, even in the absence of significant property improvements. The remainder of the increase in property value is labeled “Development % Change” which reflects the building of new structures, the sub-division of large parcels of land, and improvements such as grading and landscaping. The percentage change in taxable value due to development during TY 2020 is 2.22 percent overall and 2.23 percent for the residential class. The equalized percentage increase for all property classes combined was an estimated 3.57 percent in TY 2020⁴, but as shown in the table above, rates varied by category. The FY 2022 Proposed Budget is predicated on a real property tax rate of \$1.005 effective January 1, 2021. The estimated equalized tax rate – the rate that would yield approximately the same tax revenue in 2021 from completed properties in existence in 2020 as that yielded by the actual 2020 tax rate – is \$1.000⁵. Even at the equalized tax rate, new revenue is generated as a result of new construction and improvements. If overall equalization in 2020 had been 2.0 percent, the 2021 equalized tax rate would have been 2.0 percent below the existing tax rate. The graph below shows the history of Loudoun’s real property tax rate (purple line) along with the associated average tax bill for homes that were completed at least one year prior to January 1 of the year shown (green line).

Given the large rate of appreciation for residential properties, the homeowner’s equalized rate is \$0.975. The equalized rate for commercial and industrial (including multi-family) is \$1.085. Traditionally, the two equalized rates are closer. Due to the declines in value resulting from the pandemic though, the residential portfolio appreciated while the commercial portfolio declined in value.

¹ Source: Commissioner of the Revenue’s Loudoun County Assessment Summary (1/22/2021). Individual values may not sum to totals due to rounding.

² Includes commercial apartment buildings.

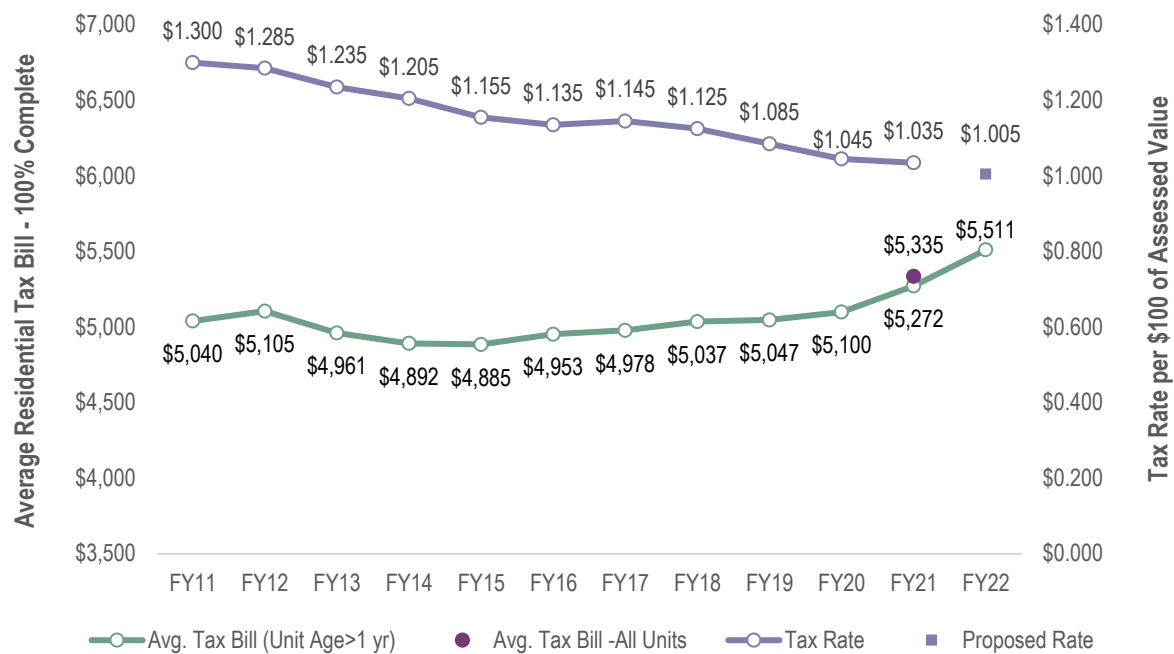
³ Taxable value is land use value, not fair market value for properties in the land use program.

⁴ The equalized percentage change is an *average* value for the set of properties being assessed. The equalized change in value of individual properties will generally differ from the average depending upon the specific characteristics of the property (e.g., location, age, size, condition).

⁵ The County’s practice is to round the tax rate to an even half-cent value which can cause the percentage difference between the existing and equalized tax rate to differ slightly from the reported equalized percentage for taxable real property.



Forecast Discussion and Analysis



The graph shows that the tax rate of \$1.005 increases the annual tax bill for the average home in existence as of January 1, 2020, by \$203, from \$5,335 in 2020 to \$5,511 in 2021.

Personal Property Taxes

The table of General Property Taxes on page R-2 contains nine different categories of personal property tax revenues each corresponding to a specific category of personal property specified in State law. The two largest categories are “Computer Equipment” and “Vehicles”. State law specifies at least 20 categories of tangible personal property for the purpose of assessing market value. For example, automobiles and light trucks are distinct categories for valuation purposes. State law also allows local authorities to set the tax rate on general personal property and permits them to set tax rates below the general rate for specific categories of personal property and/or for taxpayers meeting designated criteria (e.g., elderly and disabled, charitable, volunteer).

Business Tangible Personal Property

Business tangible personal property is assessed at 50 percent of original cost in the first year, decreasing each year to 10 percent for property at least five years old. The largest component of business tangible personal property is computer equipment taxes which are primarily generated by data centers. This revenue has been a significant source of tax revenue in the past decade, experiencing annual increases of between 16 and 38 percent. The FY 2021 Adopted Budget of \$394.5 million is almost ten times the revenues received ten years ago in FY 2011.

During 2019, an estimated 6.4 million square feet of data center space was added to the real property tax rolls, representing an increase of 46 percent in total data center square feet on the real property tax rolls. This brought the total estimated data center square footage to approximately 20 million as of January 1, 2020. Reviews of facilities constructed during 2020 are still underway, however, Fiscal Impact Committee Guidelines anticipated another 3.75 million square feet of space would be added during 2020 and 4 million in 2021. Historically, staff has assumed that all new space is outfitted with computer equipment within one year of being added to the real property tax rolls. For FY 2022, this significant investment in equipment poses a unique challenge for forecasting computer equipment taxes. At an estimated assessed value per square foot of more than \$500, any delays in construction or equipment outfitting could have significant negative implications for



Forecast Discussion and Analysis

revenue collections. As such, staff prepared downside, baseline, and upside scenarios for computer equipment taxes which were presented to the Finance/Government Operations and Economic Development Committee in October 2020¹. Generally, the assumptions for the baseline forecast are:

- No more than 4 million square feet of data center space can be outfitted with computer equipment in a single year given equipment lead times and availability.
- In years with a significant investment in new space (more than 2 million square feet), the average assessed value per square foot increases 10 percent.
- In years with less investment in new space (less than 2 million square feet), the average assessed value per square foot increases at a lower rate of 5 percent.
- The assessed value for computer equipment outside of data centers is maintained at \$325 million, a historical low.

As noted, the baseline forecast continues to remain conservative to mitigate the risk of revenue shortfalls, which would not be fully understood until the spring of each fiscal year. Staff recognizes that there is a possibility, based on past experience, that revenue growth could far exceed that which is forecasted in the baseline forecast. To better capture the potential upside, the FY 2022 Proposed Budget for computer equipment taxes represents the baseline forecast (\$563.4 million) plus 50 percent of the variance or “increment” between the baseline and upside forecasts (\$23.4 million). This “increment” has been programmed for one-time uses in the 6-Year Capital Improvement Program (CIP). If the revenues do not materialize as forecasted, the expenditures funded with these revenues can be more easily undone or scaled back than if the revenue was budgeted in the General Fund to support operations. This strategy provides an opportunity to program an incremental amount of BPPT revenue while providing maximum flexibility. More specific information on the programming of this funding in the CIP can be found in Volume 2, *Capital Improvement Program Executive Summary*.

Other business tangible personal property tax revenues are minimal and do not experience significant growth from one year to the next.

Vehicle Taxes

Vehicle personal property tax revenue depends upon the number and characteristics (e.g., age, make, and model) of the vehicles registered with the County, since these factors determine their assessed value. The number of vehicles in the County tends to increase over time along with the growth in population. The purchase of newer and/or more expensive vehicles tends to increase the assessed value, while retention of existing vehicles tends to reduce it due to depreciation (as determined by the used car market). Vehicle personal property tax revenues are generally forecasted based on the forecasts for population, used and new vehicle prices, income, and employment. Given the declines in employment during 2020, it is possible that fewer vehicle owners seek to replace their vehicles during 2020 and 2021. With this mind, the vehicle tax forecast for FY 2022 anticipates a decline in vehicle tax revenue of \$7 million or 5.5 percent compared to the FY 2021 Adopted Budget for vehicle taxes and PPTR monies from the State.

In FY 1999, the State began a phased reduction of personal property taxes on the first \$20,000 in value of private vehicles. During the 2004 General Assembly session, the reduction was held to 70 percent, with the foregone revenue reimbursed to localities. In 2006, the State’s reimbursement to localities was capped, with Loudoun’s set at \$48,070,701. Consequently, the percentage reduction on each citizen’s tax bill will decline over time as the value of the vehicle stock continues to increase.

¹ [Item 16 FY 2022 Budget Development: Analysis of Business Tangible Personal Property Taxes on Computer Equipment](#), October 13, 2020 Finance/Government Operations and Economic Development Committee



Forecast Discussion and Analysis

For Tax (calendar) Year 2020, the estimated percentage in Loudoun was 35 percent. This percentage is recalculated each spring once vehicle assessments for the previous January 1 are available.

Other Local Taxes

Other local tax revenues, including sales and use tax; consumer taxes; business, professional, and occupational license taxes, and recordation tax, are forecasted based on historical trends and future economic forecasts. These tax revenues tend to be driven by price, income, employment, and consumer sentiment. In the case of recordation tax, home prices and interest rates are also significant contributors to revenue changes. Staff relies on regression analysis and past historical relationships to forecast future revenues.

Permits, Fees, and Licenses

Permit, fee, and license revenue forecasts are generally the result of forecasted development in Loudoun County, forecasted residential and non-residential construction, employment, and home prices. Staff relies on regression analysis and past historical relationships to forecast future revenues. These forecasts are prepared in coordination with the Departments of Building & Development and Planning & Zoning.

Fines & Forfeitures

Fine and forfeiture revenue forecasts are generally consistent from one year to the next. This revenue category only accounts for a small portion of annual General Fund revenues.

Use of Money and Property

Use of money and property revenue consists of interest revenue from investments and property rental revenues. Interest forecasts are prepared in consultation with the Office of the Treasurer and consider average portfolio balances and interest rates. Property rental revenues are not a significant source of General Fund revenue and are generally forecasted based on historical information.

Charges for Services

Charges for services revenue is typically generated by department programs and is reviewed annually in consultation with the respective departments. While long-term forecasts have been considered for this revenue, economic forecasts traditionally do not tend to provide accurate forecasts for these types of behavior-driven revenues. While population in particular can be a helpful indicator, revenue levels are often more dependent on the level of programming offered – i.e. expansion of after-school programs, opening of new community facilities, increased ridership on transit services, etc.

Recovered Costs and Miscellaneous Revenues

Recovered costs and miscellaneous revenues are typically generated by department programs and are reviewed annually in consultation with the respective departments. Long-term forecasts for these revenues are generally flat with some consideration given to population growth. Similar to Charges for Services, however, these revenues are more often connected to service delivery. The largest single source of revenue in this category is Medicaid reimbursements, which is largely dependent on the number of Medicaid waiver slots allocated by the State to the Department of Mental Health, Substance Abuse, and Developmental Services.



Forecast Discussion and Analysis

Commonwealth Aid

Commonwealth aid is primarily comprised of the State's annual reimbursement of \$48,071,700 from the Personal Property Tax Relief (PPTR) Act, reimbursements for constitutionally mandated offices, daily vehicle rental taxes, and grants for mandated programs such as social service activities and transit activities. Daily vehicle rental tax revenue is typically forecasted based on anticipated passenger activity at Washington Dulles International Airport while the grant revenues for mandated programs can be loosely tied to population growth or expanded services.

Federal Aid

Federal aid is primarily comprised of grants for mandated programs. Revenues vary from one year to the next based on the funding available in the federal budget. These funds are most often reimbursement based.





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**

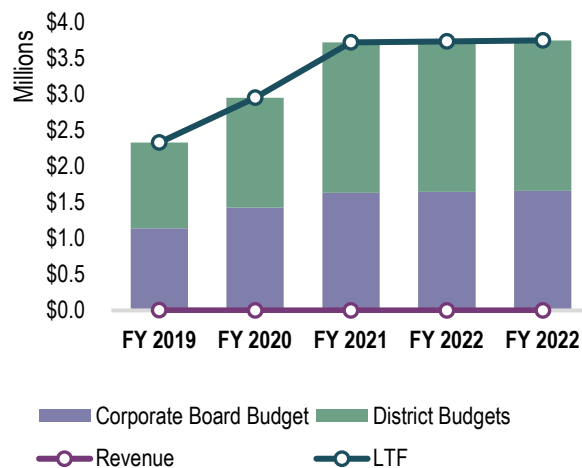
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Corporate Board Budget	\$1,140,873	\$1,428,715	\$1,633,693	\$1,647,755	\$1,661,557
District Budgets	1,190,393	1,525,694	2,087,949	2,087,654	2,087,654
Total – Expenditures	\$2,331,266	\$2,954,409	\$3,721,642	\$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



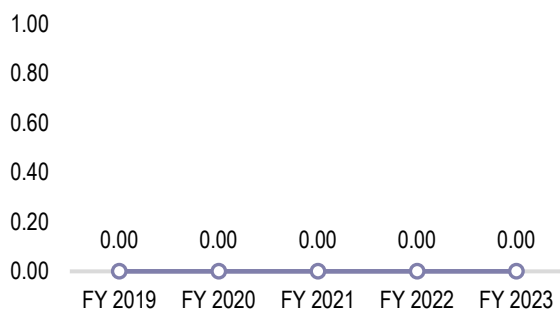
Revenue/Local Tax Funding

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.

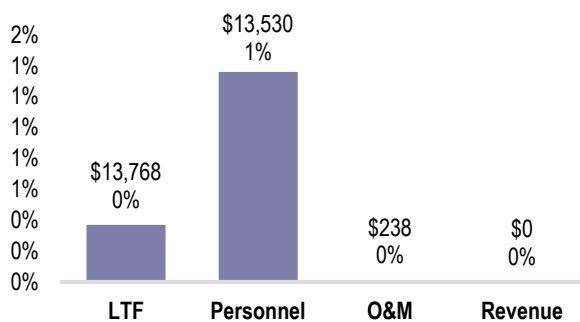
¹ October 20, 2020, Business Meeting Item I-1, Preparation for Board of Supervisors Strategic Planning Retreat.

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**

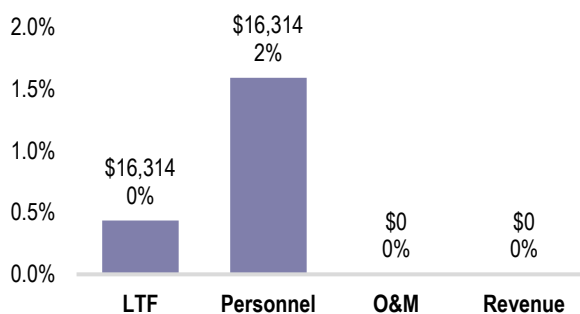
Expenditures have increased primarily due to increased Board member salaries and district budgets. On July 20, 2017, the 2016 – 2019 Board approved compensation increases for the 2020 – 2023 Board effective January 1, 2020. The 2016 to 2019 Board formally adopted a compensation schedule for the 2020 – 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.



Board of Supervisors

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**

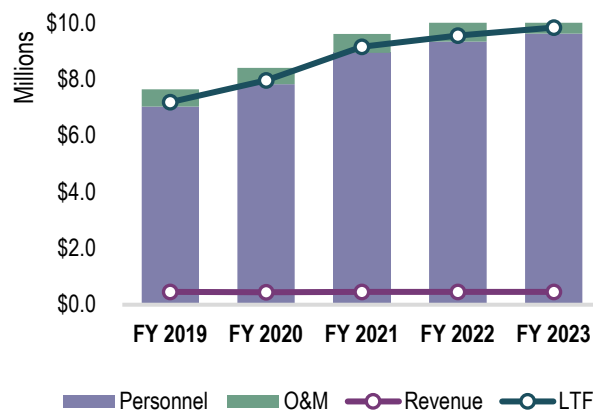
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$7,029,487	\$7,826,984	\$8,947,747	\$9,343,700	\$9,624,011
Operating and Maintenance	613,805	579,839	667,052	663,948	670,587
Total – Expenditures	\$7,643,292	\$8,406,823	\$9,614,799	\$10,007,648	\$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



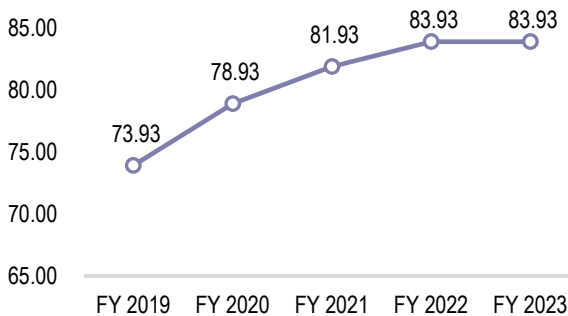
Revenue/Local Tax Funding

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



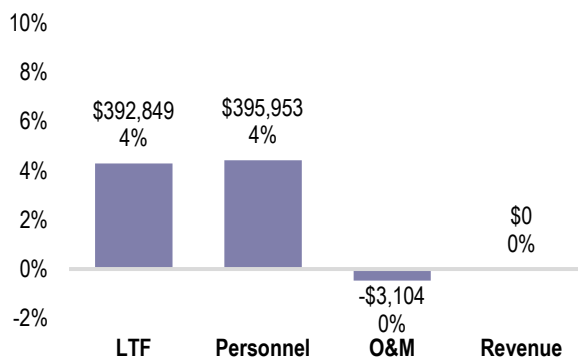
Commissioner of the Revenue

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

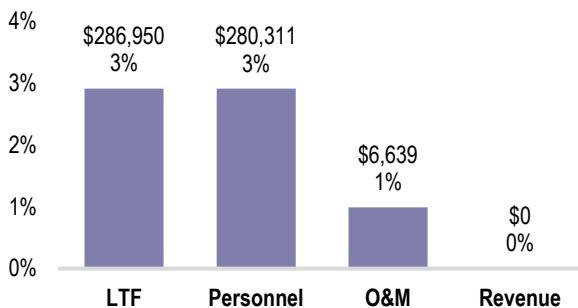


Reasons for Change:

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

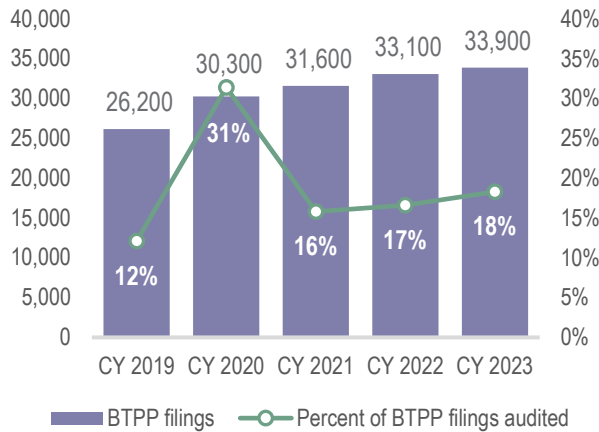
FY 2022 Proposed Resource Requests¹

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.



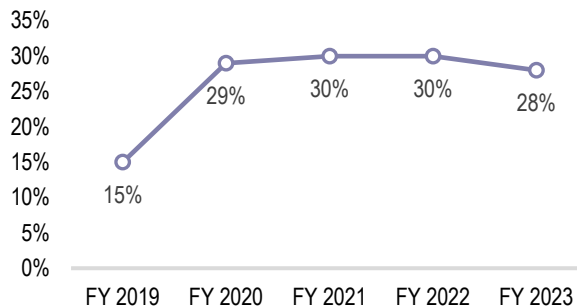
Commissioner of the Revenue

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.

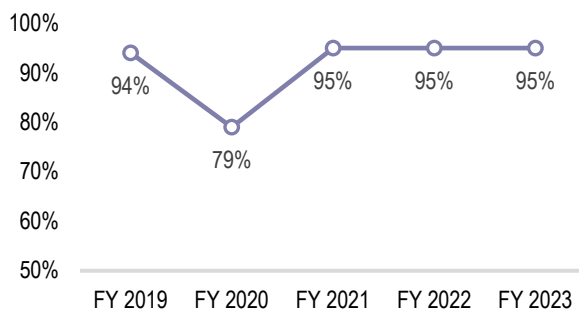
Measure: Percent of business personal property tax accounts audited.

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.



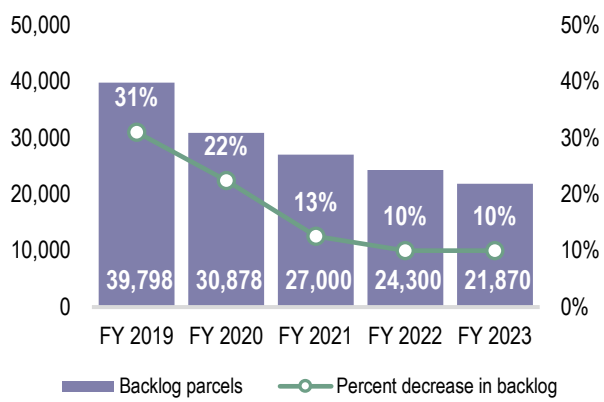
Commissioner of the Revenue



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.

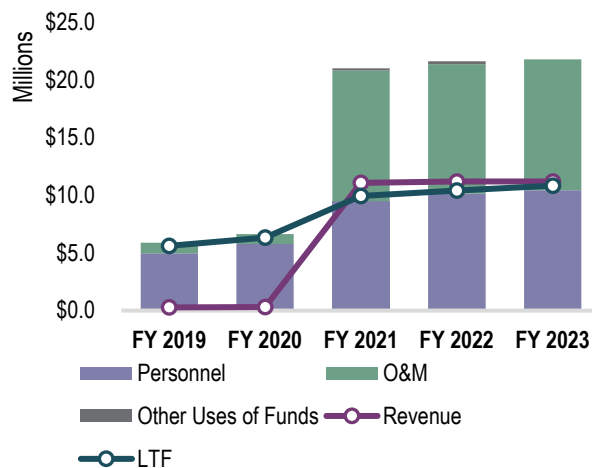
² The Office of Housing moved from the Department of Family Services to the Office of the County Administrator, effective July 1, 2020. The FY 2021 Adopted Budget reflects all changes related to that reorganization from FY 2021 and forward.

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

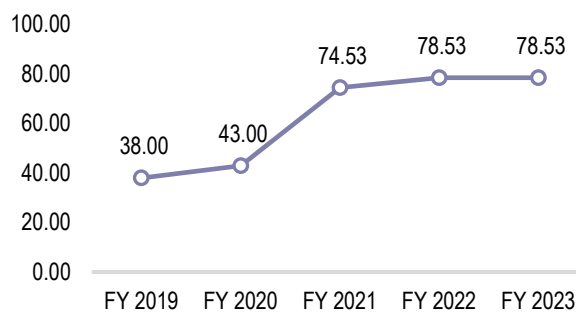
As shown, the Department is primarily funded by department-generated revenue (52 percent). With the addition of the Office of Housing, federal revenue in the table above is composed of funding for the Housing Choice Voucher (HCV) program in the Rental Assistance Program Fund and the Community Development 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.

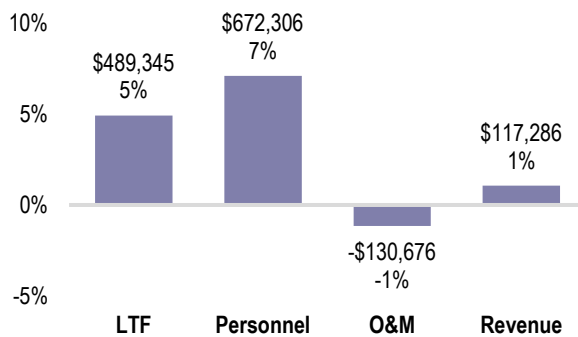
Fiscal Responsibility

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

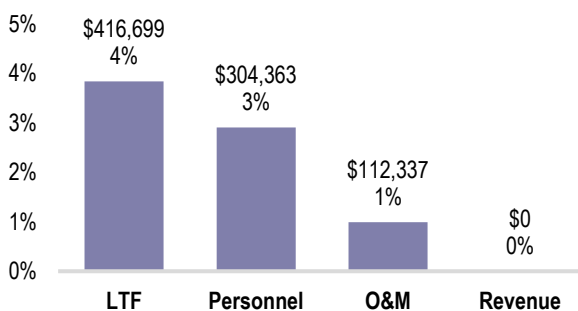
**County Administrator**

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}

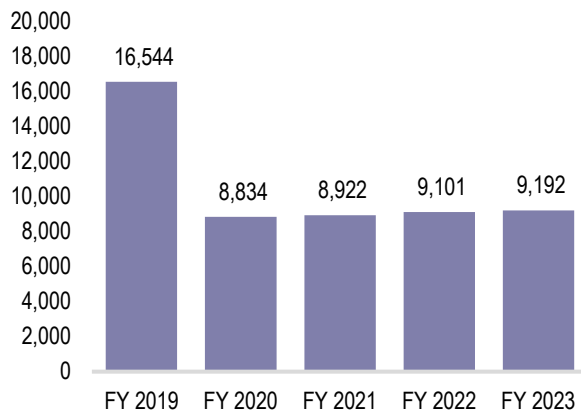
Priority 1: Outreach Coordinator						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$110,272	\$10,530	\$0	\$0	\$0	\$120,802	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• PAC is tasked with developing and executing comprehensive 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.



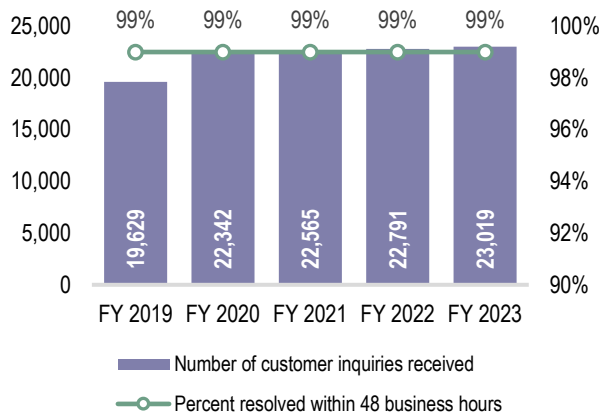
County Administrator

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.

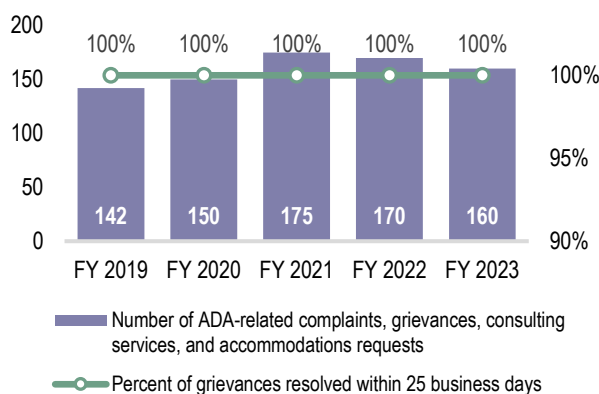
Current service level represents approximately 8,000 to 9,000 communications services provided to all departments in support of countywide communication efforts. The volume of requests in FY 2019 is abnormal and is associated with the development and launch of the County's new website in November 2018.



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.

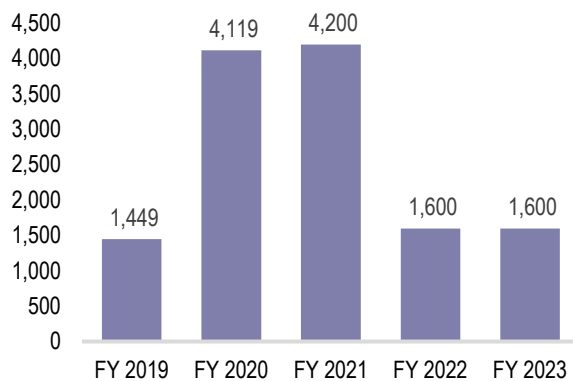
Measure: Number of ADA-related complaints, grievances, consulting services, and accommodations requests; Percentage of grievances resolved within 25 business days.

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.



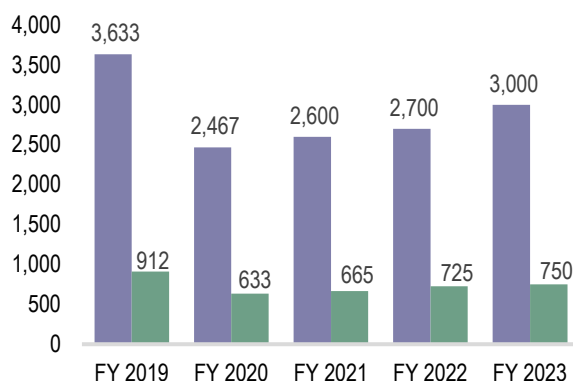
County Administrator



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.

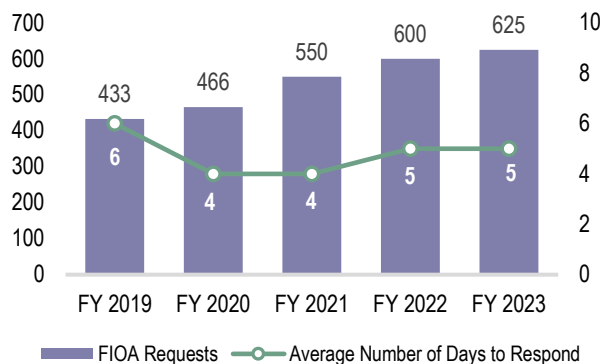


Objective: Conduct planning and training and exercise activities associated with significant events.

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.

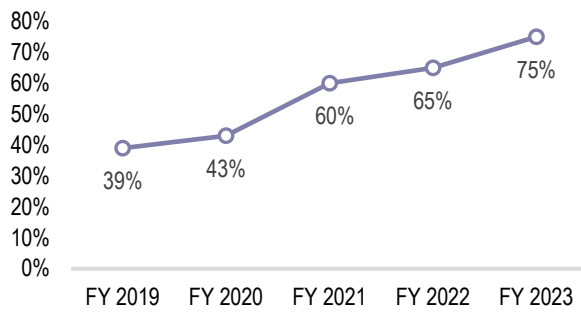
Measure: Number of FOIA requests coordinated by the FOIA officer; Average number of days to respond to FOIA requests.

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



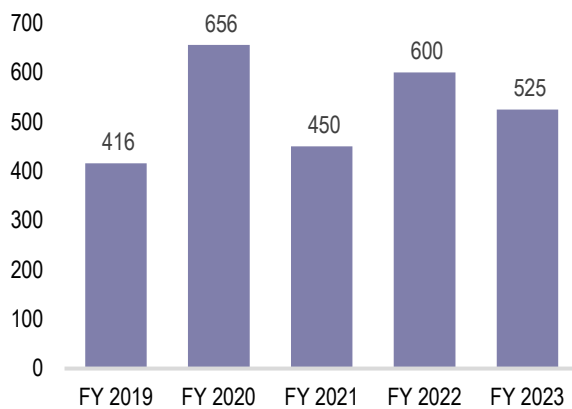
County Administrator



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

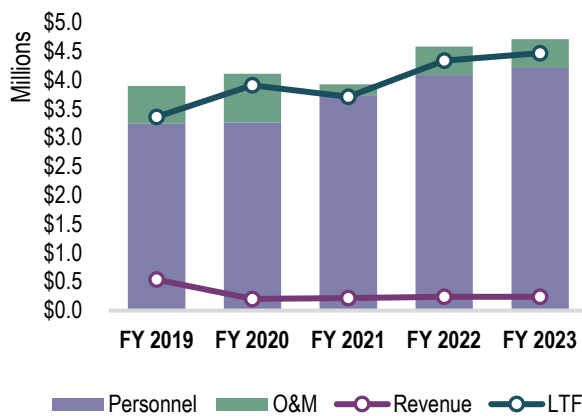
¹ Sums may not equal due to rounding.

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



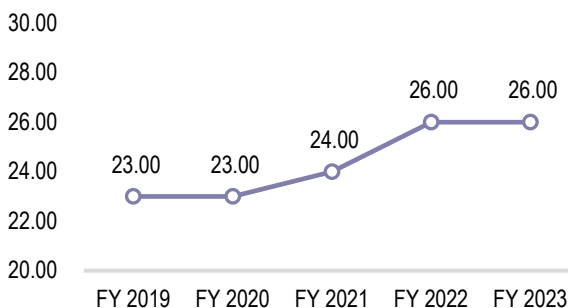
Revenue/Local Tax Funding

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

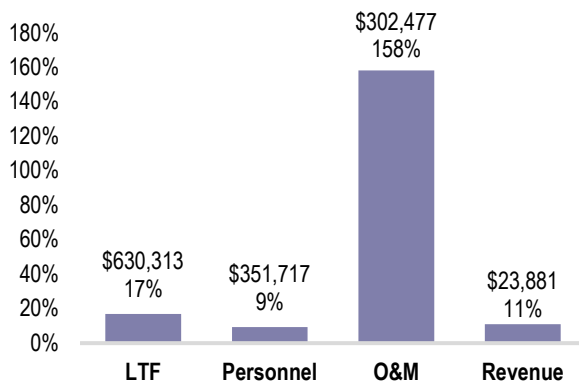
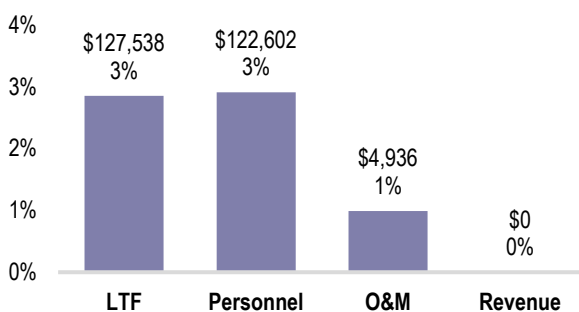
The Office of the County Attorney's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditures. Operating and maintenance expenditures have increased as the need for outside counsel has increased with litigation work. The Office receives most of 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.

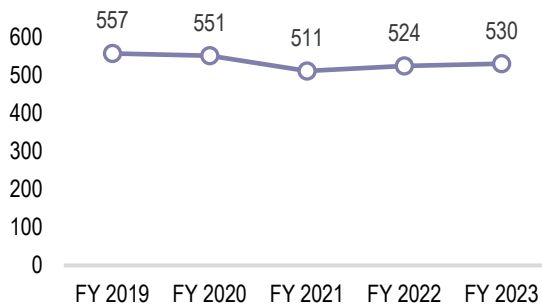
Percent Change from Adopted FY 2021 to Proposed FY 2022**Reasons for Change:****Personnel:** ↑ 1.00¹ FTE, general pay changes ||**O&M:** ↑ collective bargaining legal services ||**Revenue:** ↑ reflect anticipated revenues related to development activities**Percent Change from Proposed FY 2022 to Projected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

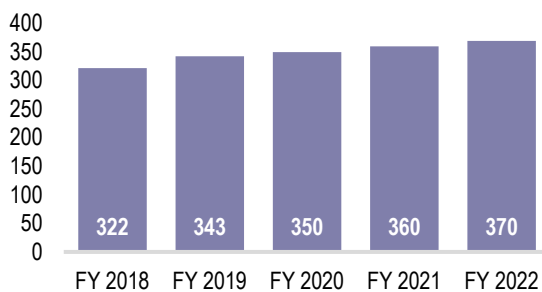
Key Measures¹



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.

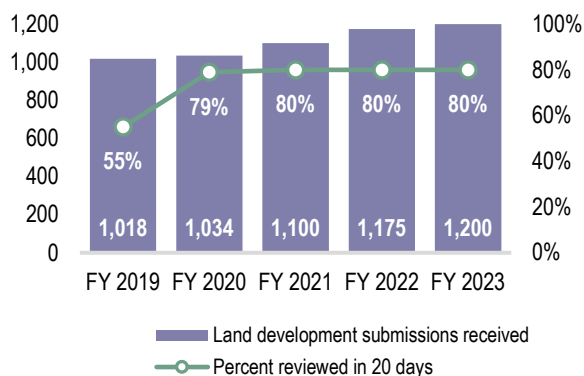
The assistant county attorney added in FY 2021 will maintain the FY 2019 service level of less than 600 transactional matters per attorney.



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**

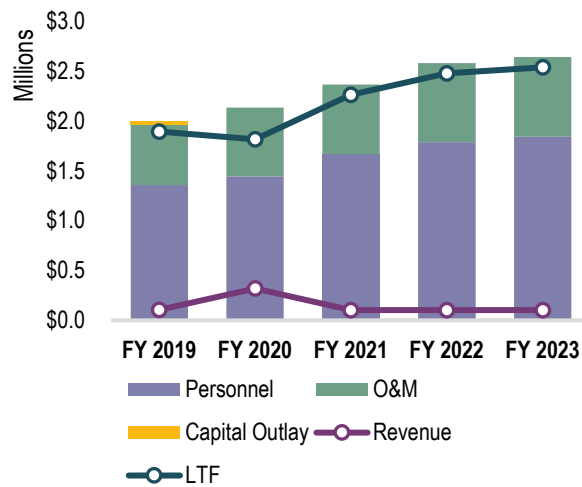
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$1,357,275	\$1,443,160	\$1,668,272	\$1,786,841	\$1,840,446
Operating and Maintenance	604,786	691,983	696,368	792,511	800,436
Capital Outlay	36,240	0	0	0	0
Total - Expenditures	\$1,998,301	\$2,135,144	\$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



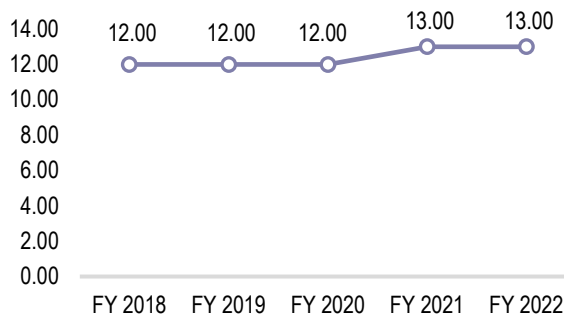
Revenue/Local Tax Funding

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

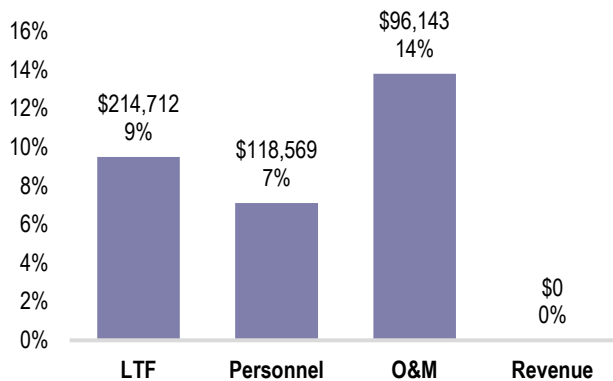
The Department's revenue sources include reimbursements from the state and recovered costs. Recovered costs consists of late campaign filing fees and reimbursements from the towns for conducting their elections (even numbered years) and special elections. Recovered costs fluctuate based on the number 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

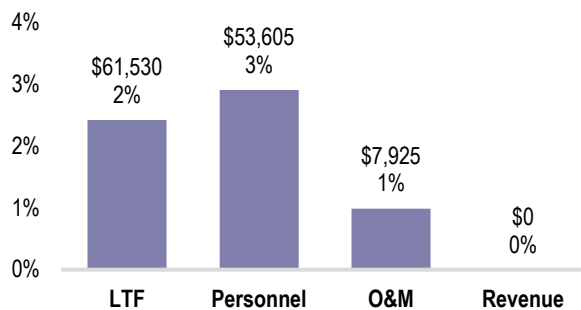


Reasons for Change:

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:

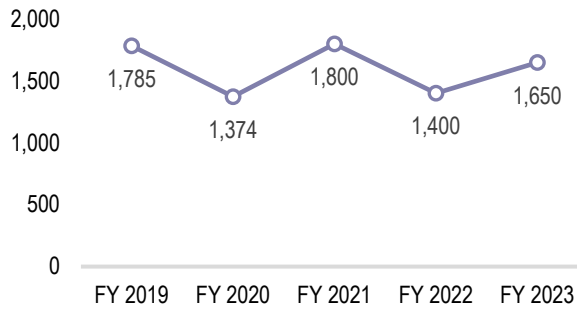
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Elections and Voter Registration

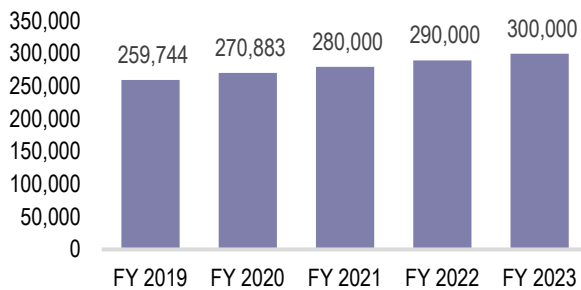
Key Measures



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

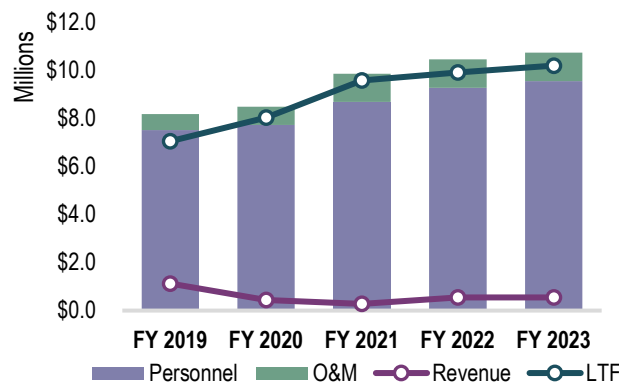
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Total – Expenditures	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
Revenues					
Revenue	\$0	\$711,841	\$1,220,068	\$1,557,029	\$1,603,740
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



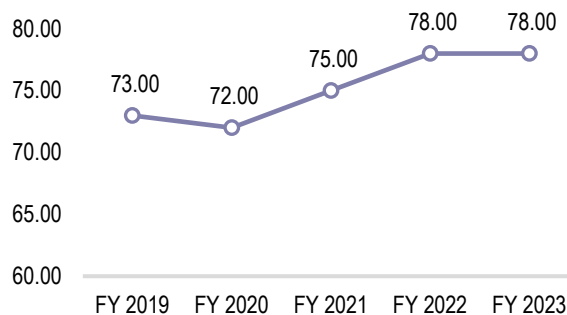
Revenue/Local Tax Funding

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.

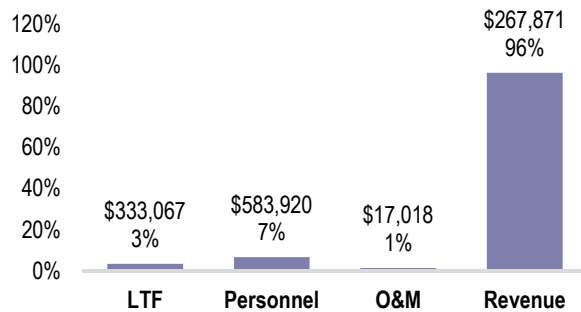
Support to the Capital Improvement Program

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



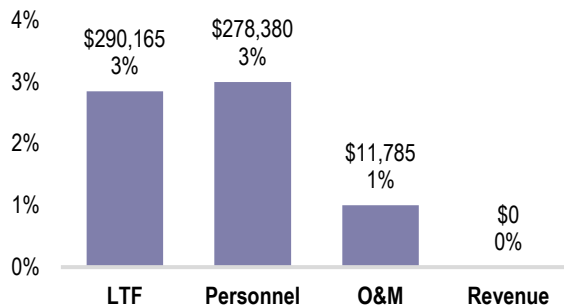
Reasons for Change:

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

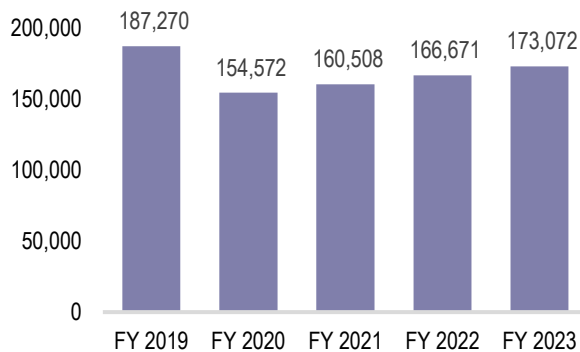
¹ The request presented displays total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.

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

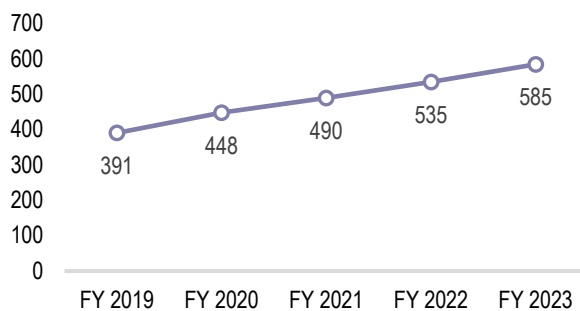
Key Measures¹



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.

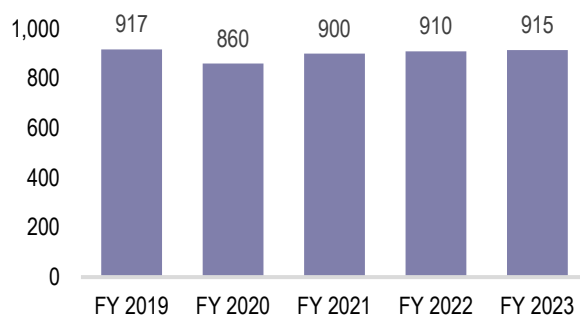
In FY 2020, the Board approved one financial analyst to address the increasing volume and complexity of accounting transactions. This position will help the department to continue to meet the objective of less than 200,000 transactions reviewed and reconciled per analyst.



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

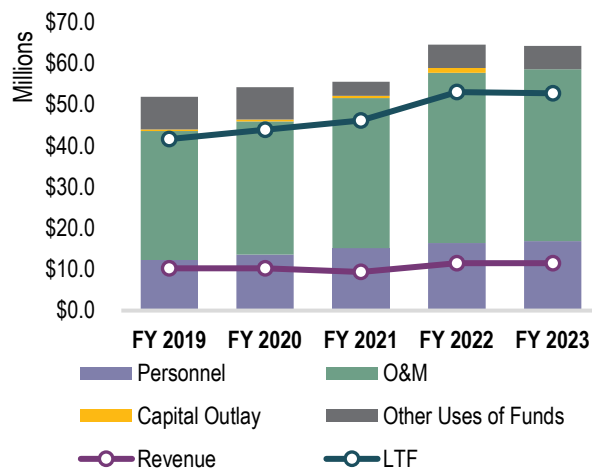
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Total – Expenditures	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Revenues					
Revenue	\$0	\$100,771	\$190,637	\$190,637	\$196,356
Total – Revenues	\$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



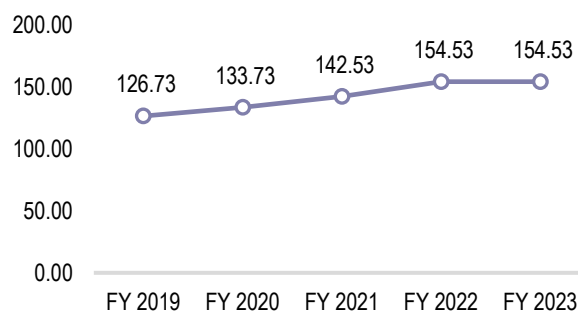
Revenue/Local Tax Funding

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

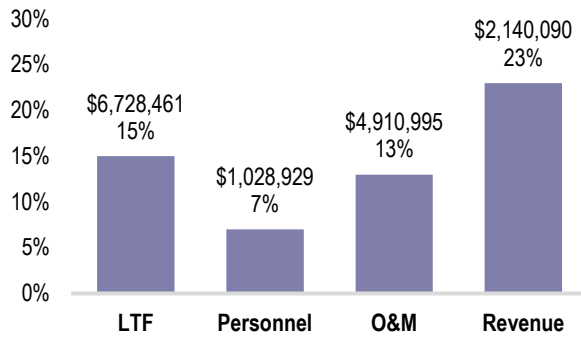
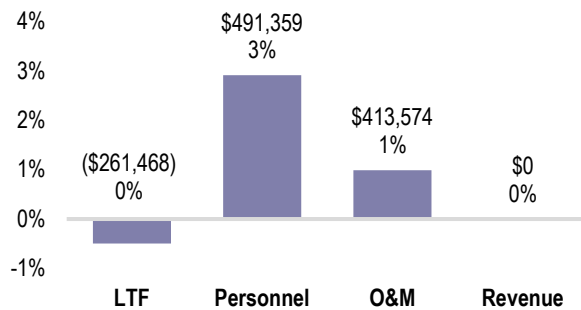


General Services

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	<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.
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	

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	<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.
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	

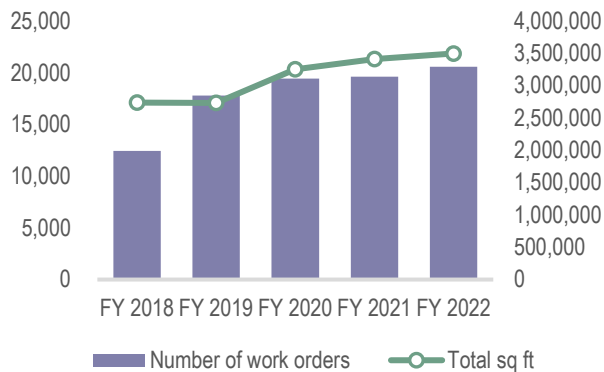
Department Total

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



General Services

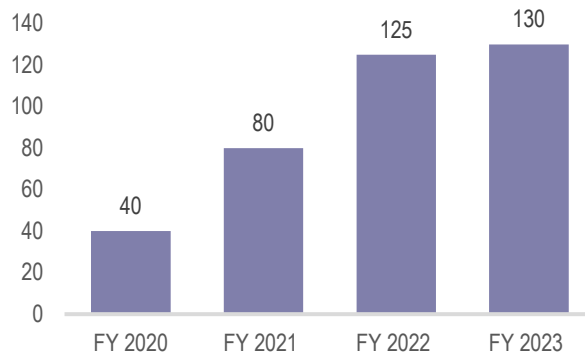
Key Measures



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.

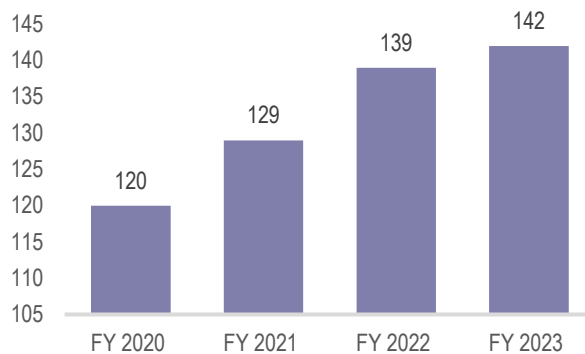
This measure shows the growth in the number of work orders over the years. This is anticipated to increase as square footage increases and as facilities age. This also shows the need for more maintenance technicians as square footage increases.



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

Measure: Number of insurance claims.

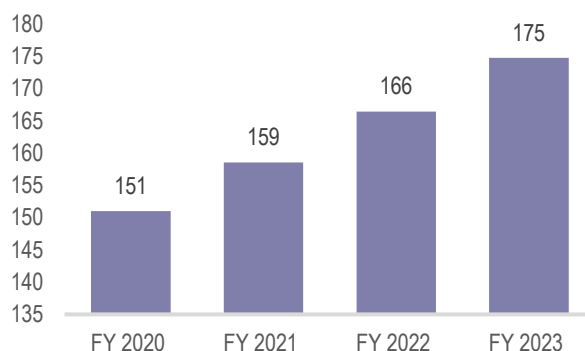
The increase in the number of insurance claims has taken the assistant fleet manager away from other duties and caused delays in the claims process. A fleet administrative coordinator would be able to process these claims.



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.



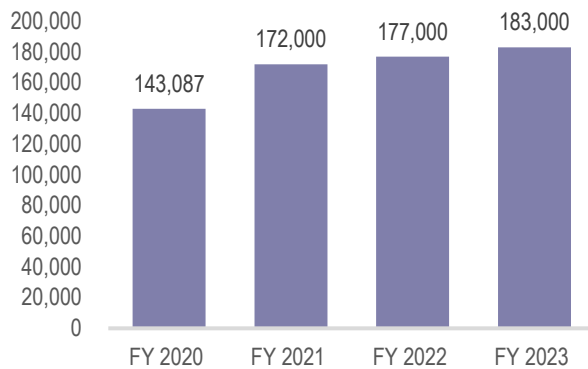
Objective: Operate and maintain County vehicles to provide safe, cost-effective transportation.

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.

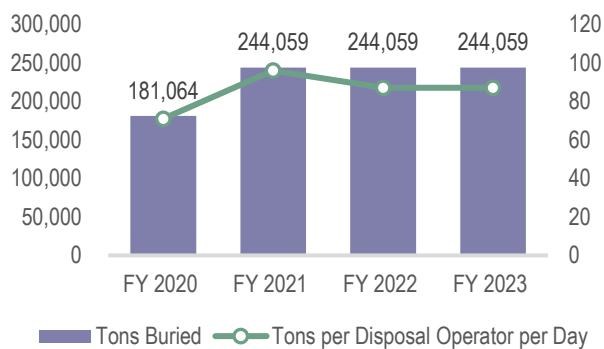


General Services



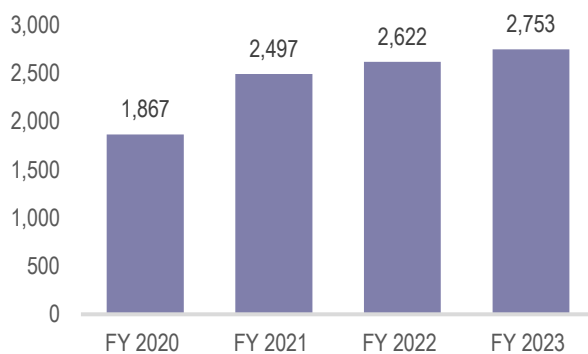
Measure: Number of scale transactions annually.

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

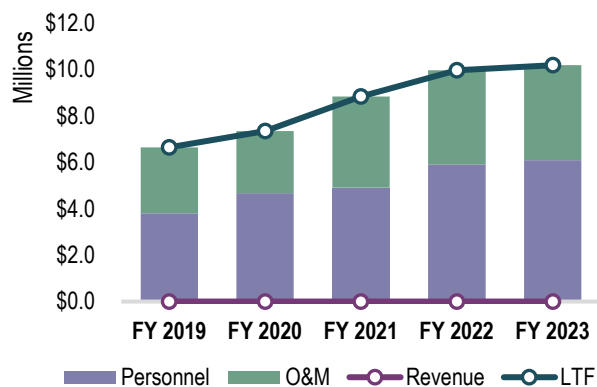
Provide human resources related customer service to employees and management.

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.

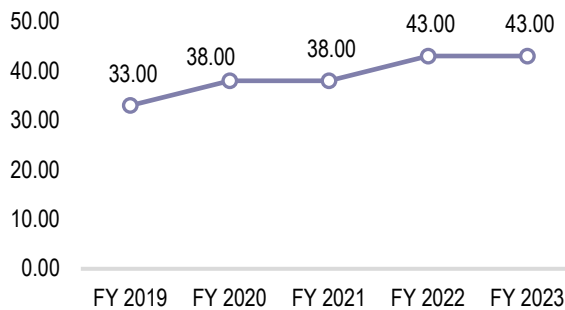
¹ Sums may not equal due to rounding.

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.

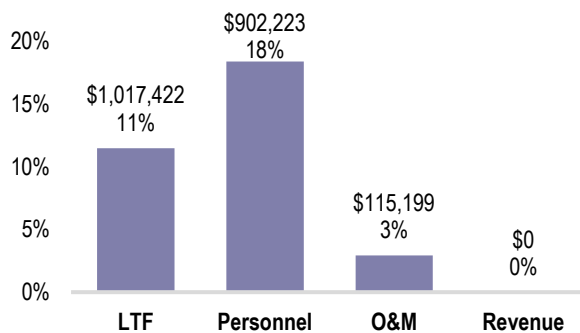
The employee relations analyst will address the steady increase in workload in the Employee Relations Division of the Department of Human Resources. This division provides a variety of services to all County employees, including reviewing ADA reasonable accommodation requests, performing inquiries and 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.

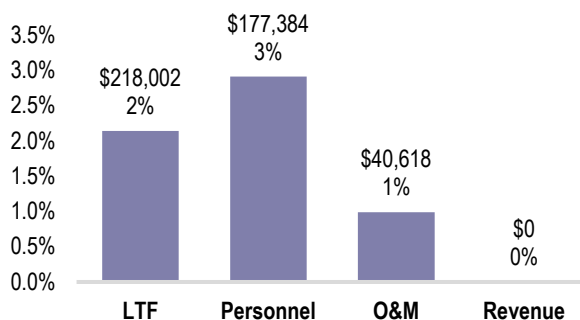
Percent Change from Adopted FY 2021 to Proposed FY 2022



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

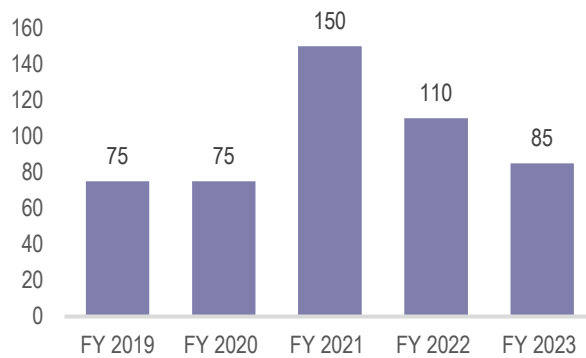
Department Total

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



Human Resources

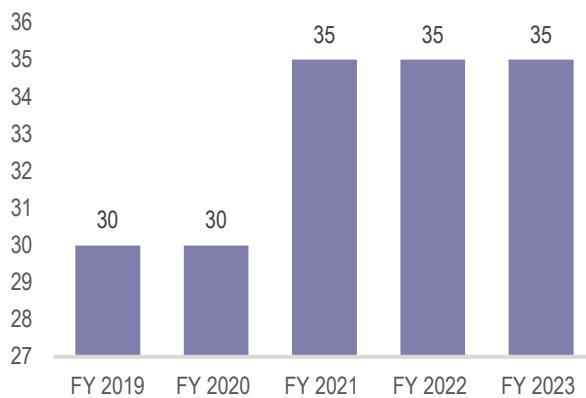
Key Measures



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.

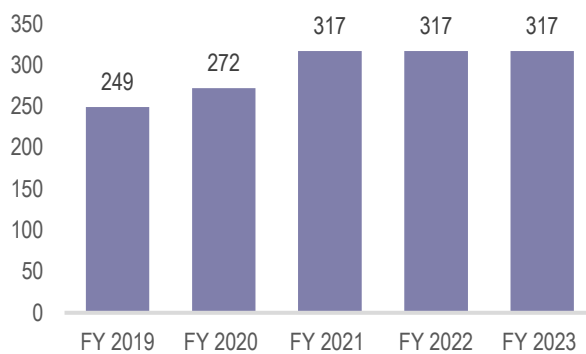
HR has seen an increase in ADA accommodation requests received, particularly due to COVID, increasing the workload for Employee Relations. Taking COVID-19 into account, HR projects a decline from FY 2021, but still an overall increasing trend for these requests.



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

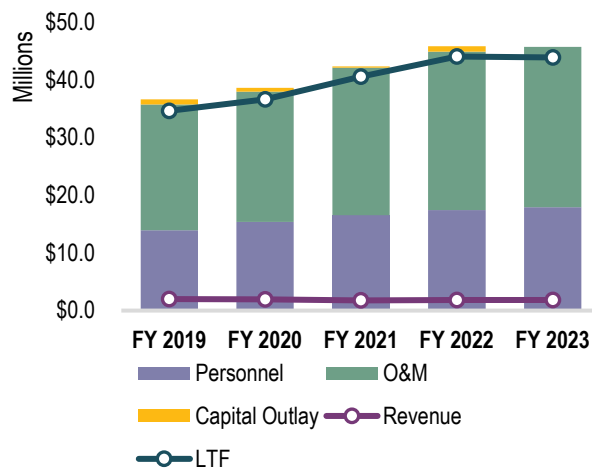
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Estimated
Expenditures					
Personnel	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Total – Expenditures	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Revenues					
Revenue	\$0	\$143,830	\$179,671	\$148,145	\$152,589
Total – Revenues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



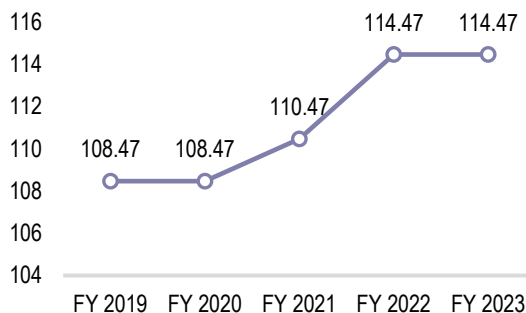
Revenue/Local Tax Funding

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.

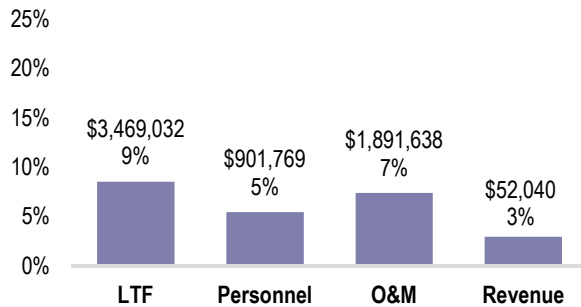
These two positions will allow the security team to continue to consistently address cybersecurity and data compliance requirements and assess departmental and Countywide technology initiatives. The cybersecurity policy, risk and compliance analyst would convert a temporary position to a regular, permanent 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

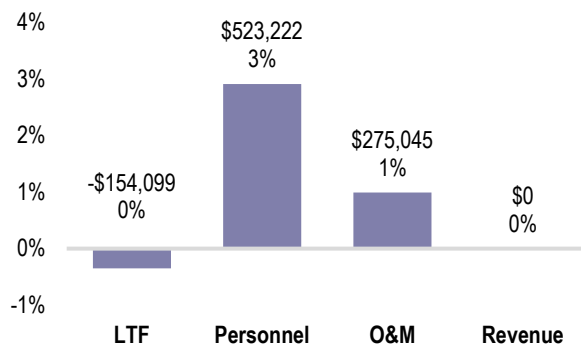
Percent Change from Adopted FY 2021 to Proposed FY 2022



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: \$127,650	O&M: \$16,855	Capital: \$0	Reallocation: \$0	Revenue: \$0	LTF: \$144,505	FTE: 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	Overview
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	<ul style="list-style-type: none"> • 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	Overview
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	<ul style="list-style-type: none"> • 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.

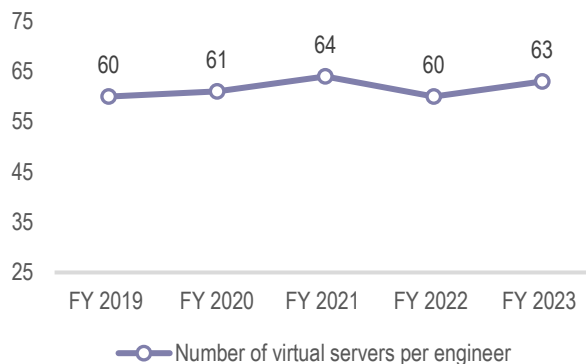
Department Total

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



Information Technology

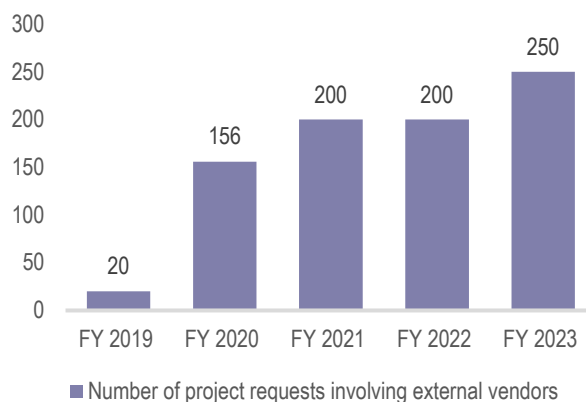
Key Measures¹



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

Measure: Number of virtual servers per engineer.

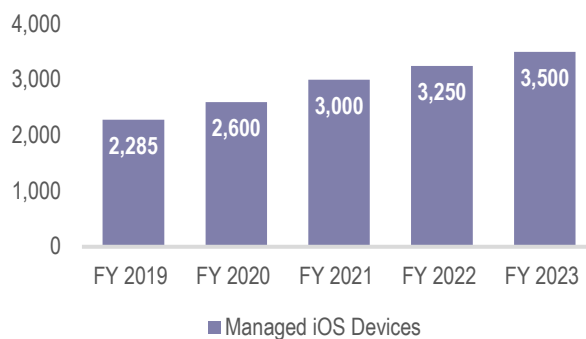
The GeoHub will grow by 138 servers over the next several years, driving the need for a dedicated GIS systems administrator to support implementation, operations, and maintenance of the GIS. With this systems administrator, the ratio of 60 virtual servers per engineer will be maintained.



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.

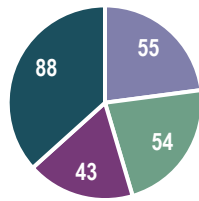
Measure: Number of managed iOS devices.

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

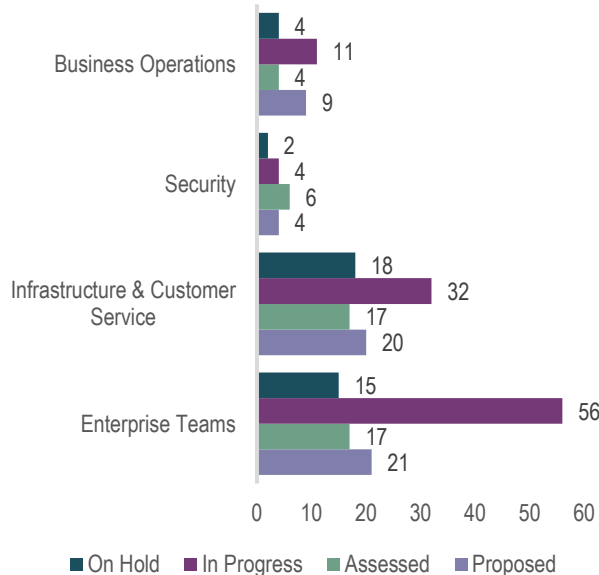


- Maintenance and operational projects
- DIT Projects
- CIP Projects
- Departmental Projects

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

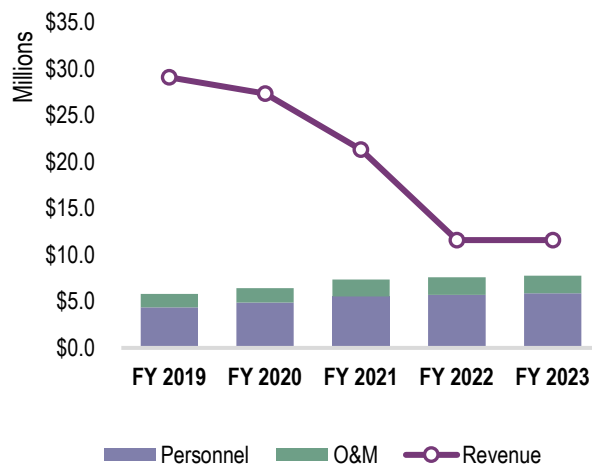
¹ Sums may not equal due to rounding.

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



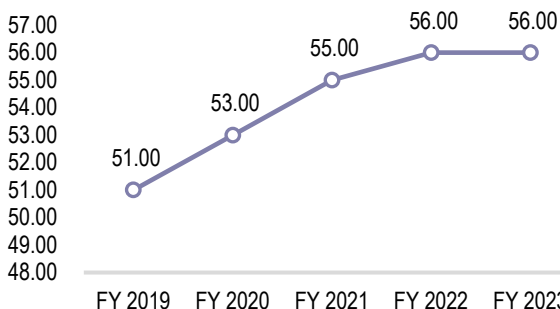
Revenue/Local Tax Funding

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

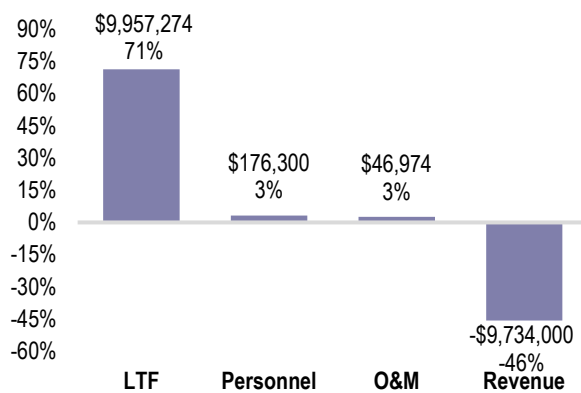
**Treasurer**

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

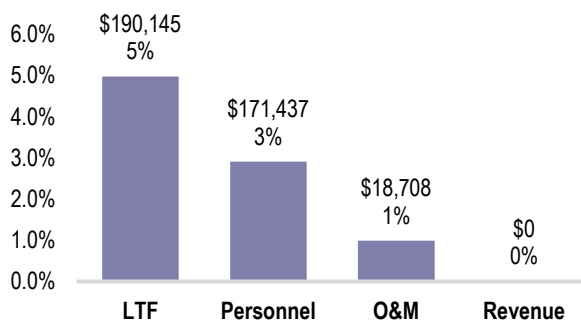
As a result of increased workloads related to an increasing number of tax accounts, additional revenue responsibilities due to collections for other departments, and large-scale projects like PCI (tax system), program staff in the Treasurer's Office have less and less time to manage routine administrative 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

fees || 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: ↔

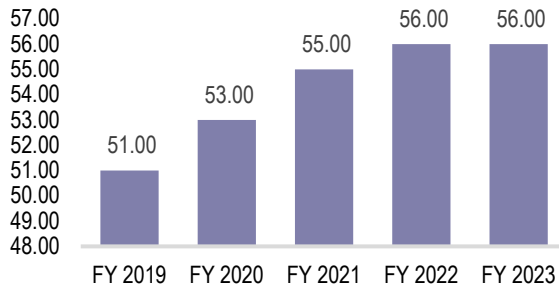


Treasurer

FY 2022 Proposed Resource Requests¹

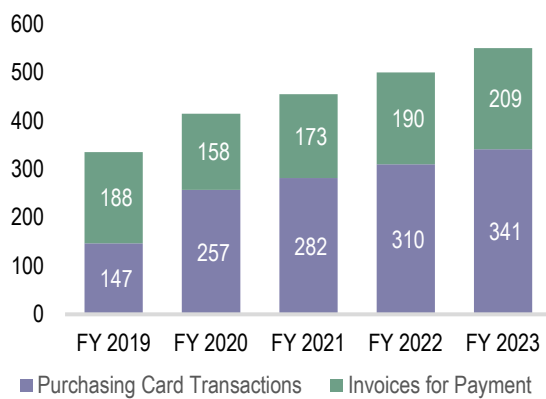
Priority 1: Operations Manager						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$98,998	\$7,170	\$0	\$0	\$0	\$106,168	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• This position will provide a back-up to the accounting and 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

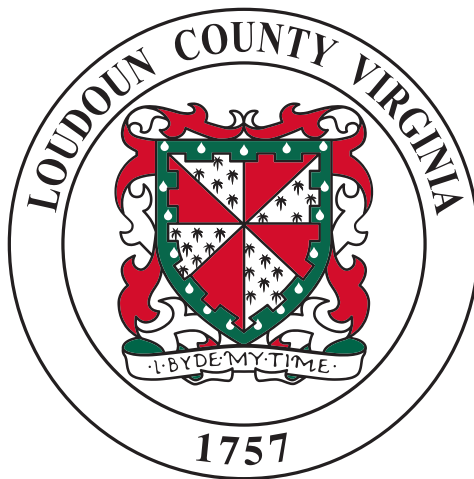
Department Programs

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.





Public Safety and Judicial Administration FY 2022 Proposed Budget

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Sheriff’s Office	2-58



Public Safety and Judicial Administration Summary

FY 2022 Proposed Expenditures¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Animal Services	\$3,414,892	\$3,662,961	\$4,562,777	\$4,579,851	\$4,705,519
Clerk of the Circuit Court	4,720,294	4,904,528	5,335,613	5,542,064	5,702,820
Commonwealth's Attorney	4,072,289	4,303,318	4,923,696	6,867,332	7,067,371
Community Corrections	2,646,345	3,117,702	3,396,519	3,941,032	4,052,155
Courts	1,510,833	1,523,509	1,957,159	1,982,977	2,034,564
Fire and Rescue	86,687,919	96,591,907	108,310,118	112,684,718	115,761,377
Juvenile Court Service Unit	1,917,519	2,102,358	5,804,674	5,877,848	6,039,237
Sheriff's Office	87,219,387	93,342,797	105,951,052	108,811,936	111,610,429
Total	\$192,189,479	\$209,549,080	\$240,241,608	\$250,287,758	\$256,973,472

¹ Sums may not equal due to rounding.



Animal Services

The mission of Loudoun County Animal Services (LCAS) is to serve the community by promoting public safety and the compassionate treatment of all animals through humane education, community outreach, sheltering, and law enforcement. The vision of LCAS is to inspire Loudoun through proactive programming and thoughtful application of resources in order to lead the community's commitment of progressive animal services and public safety. LCAS engages extensively in community outreach efforts that support and promote pet adoptions, animal welfare, code compliance, and volunteerism. LCAS provides the community with guidance and support on a variety of animal-related issues and utilizes educational and informational resources with the goal of informing the public on all aspects of the Department's work.

Animal Services' Programs

Animal Shelter

Provides care and treatment for all unwanted, stray, abused, abandoned, and impounded companion and domestic animals and facilitates placement through a variety of adoption and alternative placement programs.

Humane Law Enforcement

Provides for the health, safety, and welfare of the residents and animals in Loudoun County through the enforcement of both state and local animal laws; protects the public's health and safety from sick, stray, injured, rabid, or dangerous animals; and investigates and resolves reports of animal cruelty, neglect, and abandonment.

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

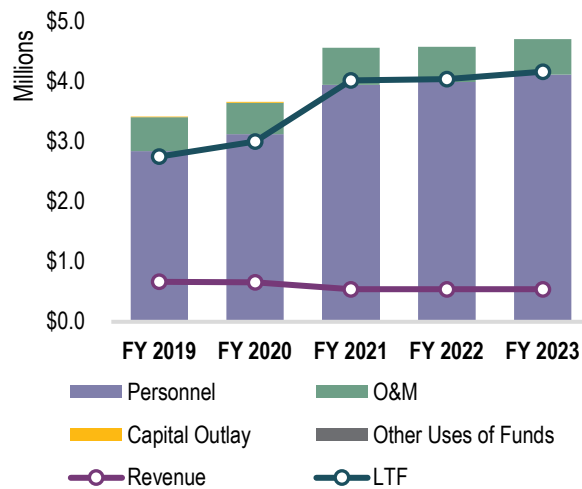
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$2,843,465	\$3,123,557	\$3,944,892	\$3,993,499	\$4,113,304
Operating and Maintenance	564,663	524,038	617,885	586,352	592,216
Capital Outlay	6,764	15,365	0	0	0
Total – Expenditures	\$3,414,892	\$3,662,961	\$4,562,777	\$4,579,851	\$4,705,519
Revenues					
Permits, Fees, and Licenses	\$ 492,085	\$ 469,560	\$ 432,750	\$ 432,750	\$ 432,750
Fines and Forfeitures	6,388	2,067	6,000	6,000	6,000
Use of Money and Property	550	1,100	1,500	1,500	1,500
Charges for Services	139,547	135,034	101,950	101,950	101,950
Recovered Costs	6,913	13,273	0	0	0
Other Financing Sources	19,611	38,500	0	0	0
Total – Revenues	\$665,095	\$659,534	\$542,200	\$542,200	\$542,200
Local Tax Funding	\$2,749,797	\$3,003,427	\$4,020,577	\$4,037,651	\$4,163,319
FTE	34.53	35.53	42.00	42.00	42.00

¹ Sums may not equal due to rounding.



Animal Services

Revenue and Expenditure History



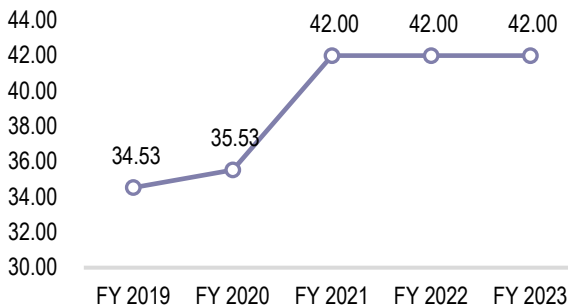
Revenue/Local Tax Funding

As shown, the Department of Animal Services is primarily funded by local tax funding (over 85 percent). Program-generated revenue consists primarily of permits, fees (including adoption), and licenses.

Expenditure

The majority 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 one-step merit increase for uniformed staff and a 3.5 percent increase for civilian personnel for FY 2021.

Staffing/FTE History



FY 2019: 1.00 FTE customer service assistant

FY 2020: 1.00 shelter veterinarian

FY 2021: 3.00 FTE animal care technician, 2.00 FTE customer service assistant, 1.00 veterinary technician, 0.47 FTE humane education coordinator

Loudoun County Animal Services' expenditures have grown steadily over the past few years. Increases in personnel are primarily due to market and merit increases as discussed in the expenditure history above, in addition to the positions described in the staffing/FTE History section. Personnel costs make up most of the Department's expenditures – over 85 percent.

The FY 2021 Adopted Budget for Animal Services included a total of seven new positions (6.47 FTE) associated with staffing the new animal shelter, which will open to the public in spring 2021. Due to the unclear economic picture resulting from the COVID-19 pandemic in spring 2020, 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. Animal Services' FY 2021 positions were frozen until December 15, 2020 when the Board approved a \$50 million release.

The new facility, twice the size of the current facility, will be the first publicly run animal shelter to meet all Association of Shelter Veterinarians' (ASV) guidelines. This includes providing comprehensive preventative care to reduce transmission of disease and mitigate suffering for all animals who arrive at the new shelter. All animals adopted through the Department will continue to be vaccinated and sterilized in accordance with the Code of Virginia, as well as microchipped and dewormed.



Animal Services

The new facility brings most veterinary services into the control of the Department, rather than with contractors. The new facility is almost twice the size of the previous facility and has adequate staff to maintain service levels while expanding hours five days a week until 6:00 p.m. and maintaining weekend hours to provide licensing, lost pet reclaims and pet adoptions during hours when working citizens are most available.

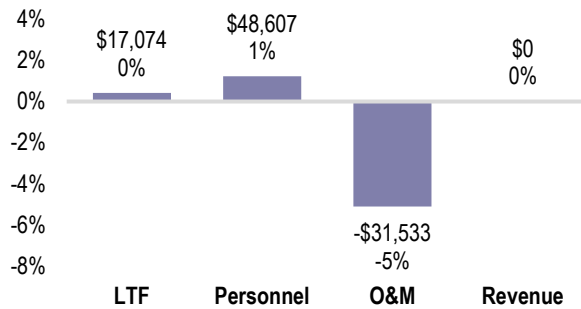
The FY 2022 Proposed Budget includes base adjustments for increased contractual costs associated with communications, continuing education, and humane law enforcement supplies. Overall, operating and maintenance expenditures will decline in FY 2022 due to vehicle fuel budgets moving from department budgets to the Department of General Services, resulting in a decrease of approximately \$54,000 in Animal Services' budget.

The revenue in the FY 2022 Proposed Budget is consistent with revenue in the FY 2021 Adopted Budget. Animal Services does not have any resource requests included in the FY 2022 Proposed Budget.



Animal Services

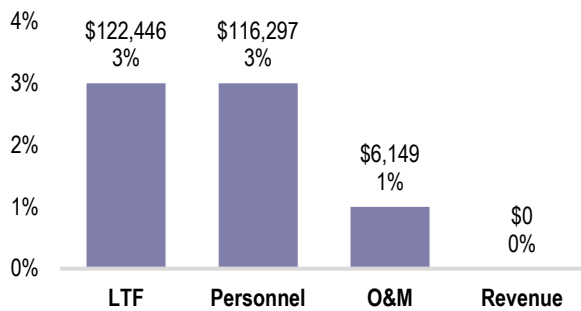
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ removal of vehicle fuel costs || **Revenue:** ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



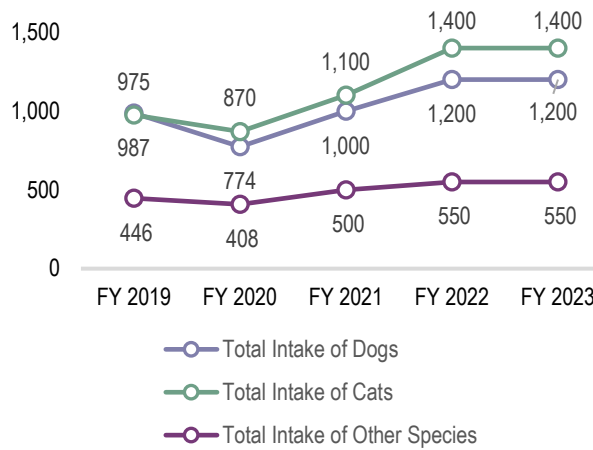
Reasons for Change:

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



Animal Services

Key Measures



Objective: Achieve an 85 percent or higher rate of live animal outcomes.

Measures: Total intake of dogs, cats, and other species.

The Department anticipates steady growth of intakes of dogs, cats, and other species. With the opening of the new shelter in FY 2021 in a larger, more centrally located facility, intake numbers may increase in future fiscal years.



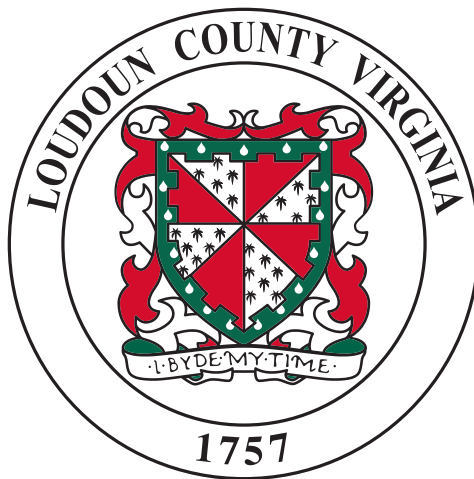
Animal Services

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					
Animal Shelter	\$1,825,000	\$1,893,596	\$2,672,531	\$2,700,987	\$2,773,049
Humane Law Enforcement	1,589,892	1,769,364	1,890,246	1,878,864	1,932,471
Total – Expenditures	\$3,414,892	\$3,662,961	\$4,562,777	\$4,579,851	\$4,705,519
Revenues					
Animal Shelter	\$133,688	\$147,441	\$88,250	\$88,250	\$88,250
Humane Law Enforcement	531,407	512,093	453,950	453,950	453,950
Total – Revenues	\$665,095	\$659,534	\$542,200	\$542,200	\$542,200
Local Tax Funding					
Animal Shelter	\$1,691,312	\$1,746,156	\$2,584,281	\$2,612,737	\$2,684,799
Humane Law Enforcement	1,058,485	1,257,271	1,436,296	1,424,914	1,478,521
Total – Local Tax Funding	\$2,749,797	\$3,003,427	\$4,020,577	\$4,037,651	\$4,163,319
FTE					
Animal Shelter	18.53	19.53	26.00	26.00	26.00
Humane Law Enforcement	16.00	16.00	16.00	16.00	16.00
Total – FTE	34.53	35.53	42.00	42.00	42.00

¹ Sums may not equal due to rounding.





Clerk of the Circuit Court

The Clerk of the Circuit Court is a Constitutional Officer. The Clerk's Office performs multiple services for residents, business professionals, and judges. The Clerk's Office works to facilitate the orderly conduct of governmental, judicial, commercial, and quasi-legal affairs for the residents of Loudoun County by collecting the appropriate taxes and fees; processing legal documents; retaining permanent court records, land records, judgment records, and legal documents; providing public inspection of permanent records; and providing efficient administration of court cases and Clerk's Office services. The Code of Virginia mandates more than 800 duties for the Clerk of the Circuit Court meaning this entity offers a wide variety of services to the residents of Loudoun County.

Clerk of the Circuit Court's Program

Clerk of the Circuit Court

Provides services including issuance of marriage licenses, recording of deeds and land documents, coordinating juror services for jury trials, probate of wills and estates, assisting judges with courtroom proceedings, managing court files and legal documents, preserving historic court papers and many other services. The Clerk of the Circuit Court is organized into nine divisions: Criminal Case Management, Civil Case Management, Deed and Judgment Recording, Probate, Judicial Services, Jury Management, Historic Records and Deed Research, Administrative, and Public Services.

**Clerk of the Circuit Court****Budget Analysis****Department Financial and FTE Summary¹**

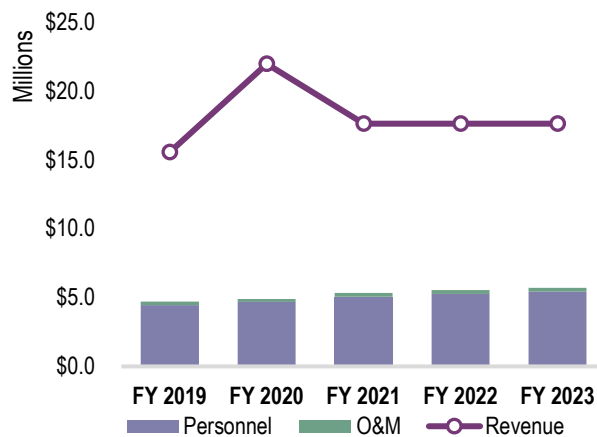
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$4,444,793	\$4,690,268	\$5,059,857	\$5,266,771	\$5,424,774
Operating and Maintenance	275,501	214,261	275,756	275,293	278,046
Total – Expenditures	\$4,720,294	\$4,904,528	\$5,335,613	\$5,542,064	\$5,702,820
Revenues					
Other Local Taxes	\$10,289,868	\$15,579,156	\$12,050,000	\$12,050,000	\$12,050,000
Permits, Fees, and Licenses	\$12,060	\$12,451	\$10,000	\$10,000	\$10,000
Charges for Services	801,875	1,350,129	995,000	995,000	995,000
Recovered Costs	161,640	96,714	39,513	39,513	39,513
Intergovernmental – Commonwealth	4,302,883	4,937,986	4,536,585	4,536,585	4,536,585
Total – Revenues	\$15,568,326	\$21,976,435	\$17,631,098	\$17,631,098	\$17,631,098
Local Tax Funding	\$(10,848,032)	\$(17,071,907)	\$(12,295,485)	\$(12,089,034)	\$(11,928,278)
FTE	49.00	50.00	51.00	52.00	52.00

¹ Sums may not equal due to rounding.



Clerk of the Circuit Court

Revenue and Expenditure History



Revenue/Local Tax Funding

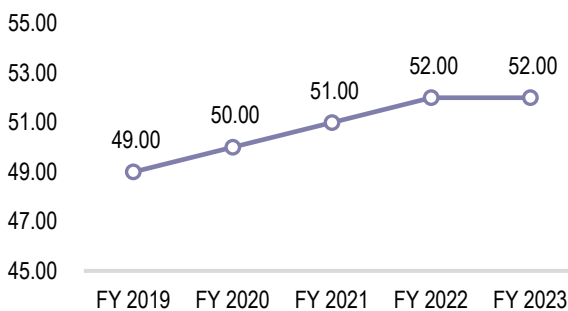
As shown, the Office of the Clerk of the Circuit Court is funded by program-generated revenue (100 percent).

Program-generated revenue consists primarily of recordation taxes (68 percent).

Expenditure

The majority of the Clerk's expenditure budget (95 percent) 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 historic records clerk

FY 2020: 1.00 FTE jury management team lead

FY 2021: 1.00 FTE courtroom clerk supervisor

The Clerk of the Circuit Court's expenditures have increased primarily due to personnel costs, which make up 95 percent of the Office's expenditures. Increases in personnel have been driven by higher compensation and the addition of new positions in the last several years. Revenue estimates for FY 2022 have been adjusted to reflect anticipated revenues based on trends, particularly for recordation taxes and grantor's taxes. As noted above, recordation taxes reflect 67 percent of the Clerk's revenue.

The FY 2021 Adopted Budget included a courtroom clerk supervisor (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. On December 15, 2020, the Board unfroze the courtroom clerk supervisor position with the initial release of frozen expenditures and positions. Due to COVID-19 social distancing guidelines, jury trials were not held from April 2020 to January 2021. The Virginia Supreme Court approved the Circuit Court Judges' jury trial transition plan, which resumes jury trials. To address the backlog of criminal jury trials, the transition plan includes regularly conducting three criminal jury trials per week. Each court proceeding (civil and criminal) requires the presence of a member of the courtroom clerk team to assist a judge with the proceedings. The courtroom clerk supervisor position will ensure a sufficient number of clerks in each court room. The position will schedule courtroom assignments, court reporters, and foreign language interpreters and perform other essential supervisory duties. The Clerk's Office is projecting a workload increase from the resumption of jury trials in 2021, the growth



Clerk of the Circuit Court

in population, and the FY 2020 addition of a fifth judge regularly presiding in Loudoun County. Overall, this position allows for workload to be better divided among staff.

The FY 2022 Proposed Budget includes a position focused on the thematic area of judicial administration.

Judicial Administration

To address increased workload related to land records recordings and public services, including notary oaths and marriage licenses, the FY 2022 Proposed Budget includes an additional clerk in the land records and public services division.

Since March 2020, there has been a tremendous growth in land records recordings due to the low interest rates, which has greatly increased the number of refinances. The number of land records recordings through the first two quarters of FY 2021 (71,676) represents a 93 percent increase from the number of land record recordings through the first two quarters of FY 2020 (37,065). Projections indicate that from FY 2020 to FY 2021 there will be a 60 percent increase in the number of land records recordings. There is no indication that the increase in land records recordings will decrease in the near future. Service delivery will be affected without the proper staffing to record, scan, index, and perform quality assurance on the recorded land records documents. Without the requested position, the Office anticipates delays in recording of mailed-in land record documents, creating a backlog of land records recording. A backlog causes significant delays in recording documents for members of the public, title companies, and real estate attorneys, which can result in real estate title issues. Without this position, the Office anticipates delays in data entry, indexing, and quality assurance of recordings. This position will ensure efficient and accurate transmission of deed information to the Virginia Department of Taxation and the County Commissioner of the Revenue's Office, which is required for the assessment of property.

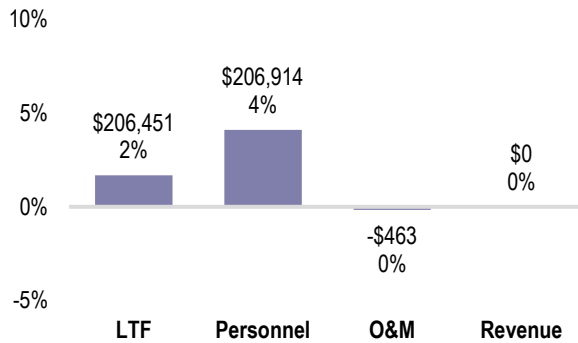
In addition to increased workload for land record recordings, workload for notary oaths and marriage licenses also has increased. To address COVID-19 social distancing requirements, the Clerk's Office offers virtual appointments for notary oaths and marriage licenses. Virtual services increased the workload for this division, as staff are assigned to manage and run virtual services as well as manage ongoing in-person appointments. Due to COVID-19, the Office only provides services by appointment. Without the proper resources, the Office will not be able to keep up with requests for notary oaths and marriage license appointments. Per the Secretary of the Commonwealth and the Code of Virginia § 47.1-9, a notary only has 60 days to take their oath before the Clerk. With a backlog of appointments, some notary public customers may not be able to take the oath within the required timeframe. Due to increased demand for public services, the division has had to reduce service level for marriage licenses by only offering marriage license services to Loudoun County residents. This position will address increased demand for public services and help the division return to normal service level, offering marriage licenses to any couple applying that meets the parameters of being married in Virginia within the next 60 days.

To meet the demand for land record recordings and public services, the division has implemented an overtime policy allowing up to eight hours of overtime each week per staff member. Without the requested position, the Office expects overtime will remain necessary to meet service level demands. The additional clerk position will alleviate workload within the division, allowing the division to become more efficient in the management of land records recording processing, issuance of marriage licenses and notary oaths, and decrease overtime for the division.



Clerk of the Circuit Court

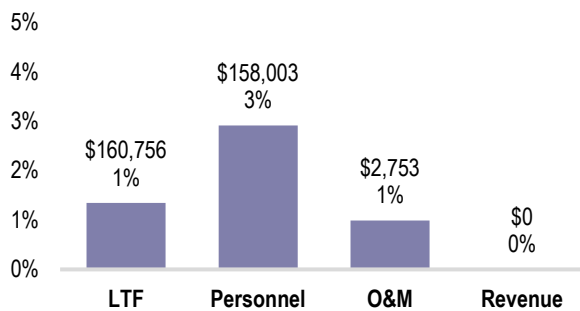
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||
O&M: ↓ internal services || **Revenue:** ↔ based on long-term trends, no adjustments to recordation taxes and grantor's taxes

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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



Clerk of the Circuit Court

FY 2022 Proposed Resource Requests¹

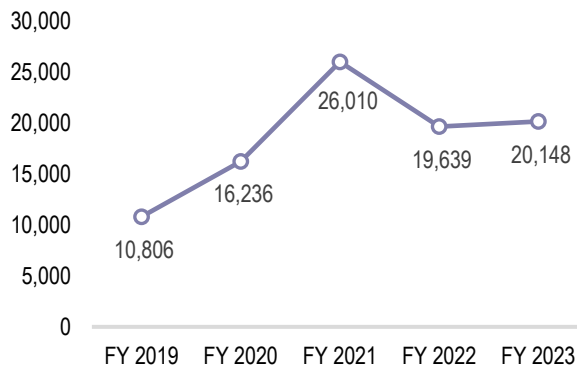
Priority 1: Recording Clerk						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$70,094	\$5,825	\$0	\$0	\$0	\$75,919	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Due to low interest rates, there has been a tremendous growth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



Clerk of the Circuit Court

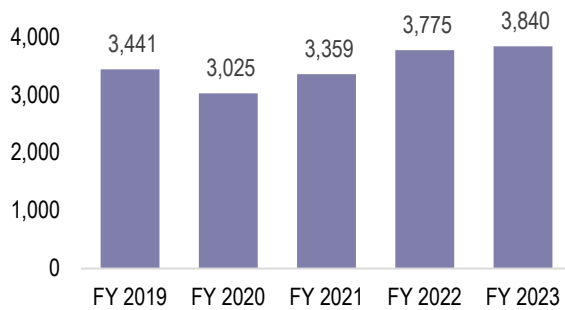
Key Measures¹



Objective: Review deed recordings to ensure compliance with law, collect the appropriate amount of state and county taxes for the transactions, and record the deeds among the land records for public inspection.

Measure: Number of land records recordings per deputy clerk.

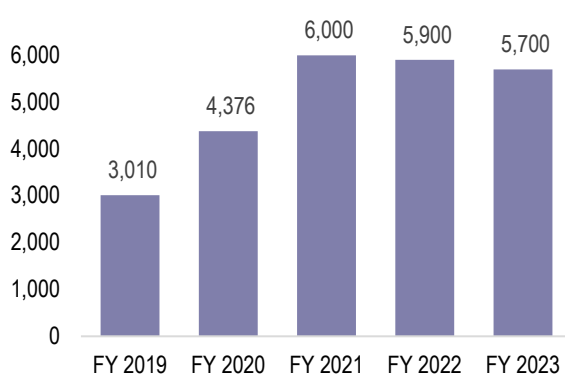
The recording clerk position included in the FY 2022 Proposed Budget will maintain a workload of approximately 20,000 land records recordings per deputy clerk.



Objective: Issue marriage licenses and notary commissions and oaths.

Measure: Number of marriage licenses and notary oaths issued.

Due to COVID-19 social distancing guidelines, the Office currently provides in-person and virtual meetings by appointment only. The FY 2022 recording clerk position is requested to maintain this service level and to support staffing at the front counter when walk-in appointments resume.



Objective: Annually issue Concealed Handgun Permits within 45 days per the Code of Virginia.

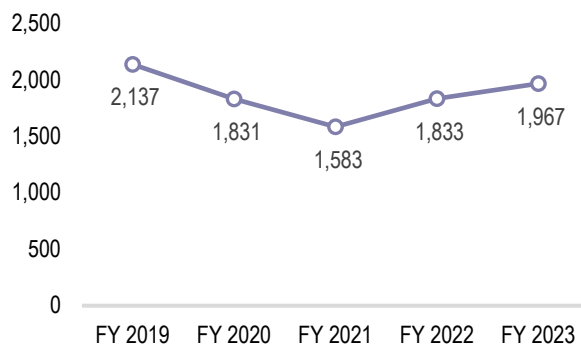
Measure: Number of concealed handgun permits issued.

The FY 2022 recording clerk position will support the growing demand for public services, including applications for concealed handgun permits.

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.



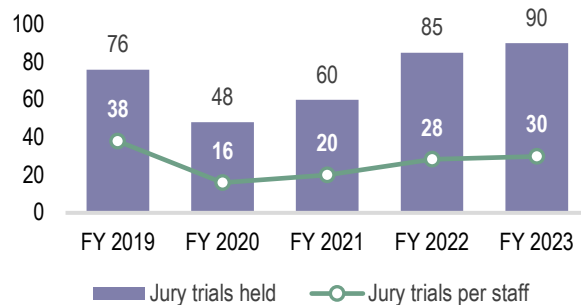
Clerk of the Circuit Court



Objective: Support and assist the judges of the 20th judicial circuit in criminal and civil court hearings.

Measure: Number of court hearings (criminal, civil, and juvenile appeal) per courtroom clerk.

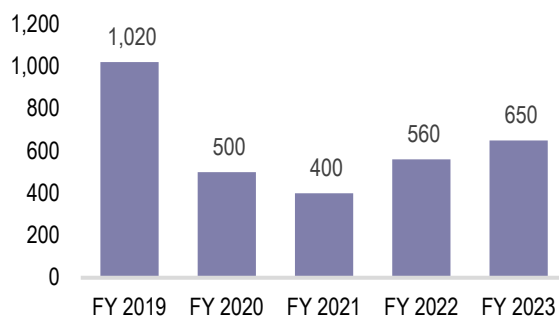
The FY 2021 courtroom clerk supervisor position will maintain service level of less than 2,000 court hearings per courtroom clerk.



Objective: Provide jury management services to support criminal and civil jury trials.

Measure: Jury trials held and jury trials per staff.

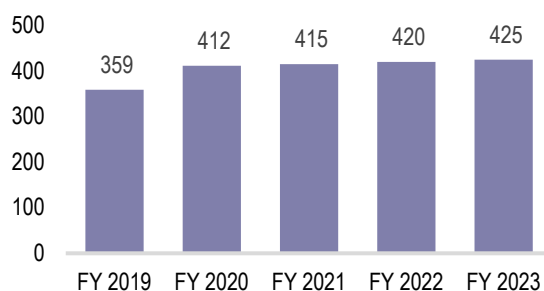
The FY 2020 Adopted Budget added a jury management team lead position, reducing the workload per staff member. Due to COVID-19 social distancing guidelines, jury trials were not held from March 4, 2020 to January 5, 2021, reducing the number of trials per staff.



Objective: Support preservation and public access to historic court records of Loudoun through the use of the latest conservation, storage, and electronic technology.

Measure: Number of visitors to historic records division public outreach and education programs.

The FY 2019 Adopted Budget added a historic records clerk, increasing public awareness of historic records through public outreach and education. Starting in April 2020, this division's only accepted phone and email requests due to COVID-19. In October 2020, the division opened to the public by appointment only.



Objective: Provide IT Help Desk support to the Clerk of Circuit Court, other agencies of the courts complex and the Virginia Department of Judicial Information Technology.

Measure: Number of Help Desk support requests.

This measure demonstrates a steady increase in the number of Help Desk support requests.



Commonwealth's Attorney

The Commonwealth's Attorney is a locally elected constitutional officer whose duties are mandated by the Code of Virginia. The primary function of the Office of the Commonwealth's Attorney is to investigate and prosecute felony, misdemeanor, traffic, and juvenile criminal cases in concert with local and federal law enforcement agencies as well as complaints from private citizens. Prosecutors are available 24 hours per day to handle law enforcement emergencies and consultations, and such other situations that require immediate attention. The Office also provides domestic violence prosecution and multi-agency collaboration through the Sexual Assault Response Team (SART), SART Steering Committee, Domestic Assault Response Team (DART), and the DART Steering Committee.

A unique aspect of the Office is its proximity to Washington, D.C. and Dulles International Airport. As such, coordination with federal law enforcement agencies and the U.S. Attorney's Office is essential. To this end, attorneys are, at times, cross designated as Special Assistant U.S. Attorneys and are able to prosecute cases in federal courts. Additionally, Assistant U.S. Attorneys have, at times, been appointed as volunteer Assistant Commonwealth's Attorneys for Loudoun County. The use of a multi-jurisdictional grand jury is another tool often used cooperatively with neighboring jurisdictions. The Office is required to provide Special Prosecutor services to other Commonwealth's Attorneys in cases where there is a conflict for that office.

The Office of the Commonwealth's Attorney also oversees the Loudoun County Victim and Witness Assistance Program. The Program serves as an interface between the judicial system and crime victims and witnesses to help ensure victim and witness cooperation in prosecution, to increase witness safety, and to reduce the level of trauma often associated with criminal cases. The Office and its Victim and Witness Assistance Program work collaboratively with other agencies to provide referrals for services and cooperation amongst community programs.

There are over 300 statutory mandates, duties and responsibilities of the Commonwealth's Attorney as prescribed in the Code of Virginia.

Commonwealth's Attorney's Programs

Office of the Commonwealth's Attorney

Represent the interests of the Commonwealth of Virginia in a statutorily defined scope of duties.

Victim and Witness Assistance Program

Assist victims and witnesses of crime as they navigate the court system; seek to enhance witness safety and attempts to reduce the level of trauma often associated with criminal cases; advise victims of rights as outlined in the Code of Virginia. Engages with the community to provide information and services to prevent and reduce victimization; and, enhances the safety of the community through preventative and protective presentations.

**Commonwealth's Attorney****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	\$3,944,855	\$4,150,574	\$4,764,270	\$6,568,259	\$6,765,307
Operating and Maintenance	127,434	152,745	159,426	299,073	302,064
Total – Expenditures	\$4,072,289	\$4,303,318	\$4,923,696	\$6,867,332	\$7,067,371
Revenues					
Charges for Services	\$10,295	\$8,215	\$10,000	\$110,000	\$110,000
Intergovernmental – Commonwealth	939,403	1,037,978	965,589	965,589	965,589
Total – Revenues	\$949,698	\$1,046,193	\$975,589	\$1,075,589	\$1,075,589
Local Tax Funding	\$3,122,591	\$3,257,125	\$3,948,107	\$5,791,743	\$5,991,782
FTE	36.00	36.00	39.00	56.00	56.00

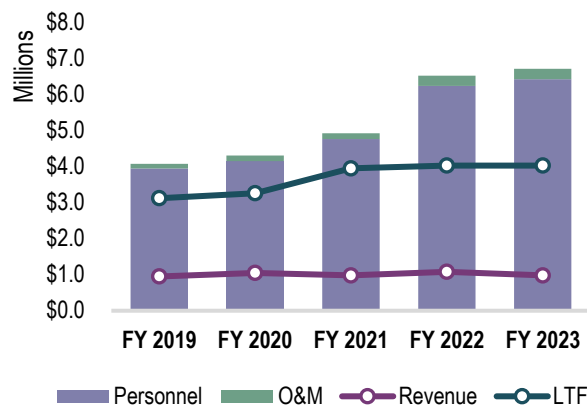
¹ Sums may not equal due to rounding.

² The Office of the Commonwealth's Attorney has additional positions (5.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. This includes resources for Body Worn Camera Expansion (3.00 FTE) Adult Drug Court Expansion (2.00 FTE).



Commonwealth's Attorney

Revenue and Expenditure History



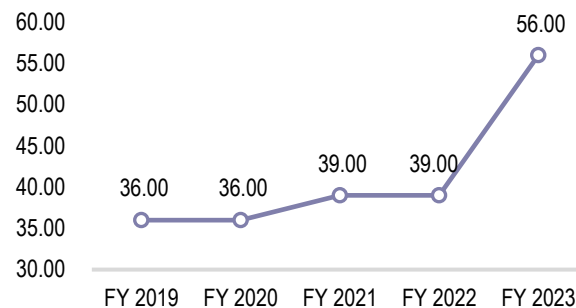
Revenue/Local Tax Funding

As shown, the Office of the Commonwealth's Attorney is primarily funded by local tax funding (over 83 percent). Program-generated revenue consists of attorney fees, reimbursements from the Virginia Compensation Board, and a \$45,000 State grant.

Expenditure

The majority of the Office's expenditure budget is dedicated to personnel costs (96 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 2018: 1.00 FTE legal services assistant, 1.00 FTE victim witness case manager, 1.00 FTE domestic violence staff attorney

FY 2021: 1.00 FTE Deputy Commonwealth's Attorney, 2.00 FTE senior assistant attorneys

The majority of the Commonwealth's Attorney's Office expenditure budget is dedicated to personnel. The Office continues to support the departments of Community Corrections and Mental Health, Substance Abuse, and Developmental Services in the implementation of the Adult Drug Court and Mental Health (MH) Docket. Both specialty dockets began in FY 2019, with the MH Docket established at a service level of up to ten participants and the Adult Drug Court established at a service level of up to 25 participants. The FY 2020 Adopted Budget expanded the MH Docket to serve up to 25 participants. During FY 2021, the Office sought and was successfully awarded multiple grants including \$340,000 from the U.S. Department of Justice for innovative prosecution solutions for combating violent crime which provides support to the Sexual Abuse Response Team and Victim Witness related activities, and \$16,000 to fund overtime hours incurred due to the COVID-19 pandemic.

The FY 2021 Adopted Budget for the Office of the Commonwealth's Attorney included 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 were determined available to support those expenditures. One Deputy Commonwealth Attorney (1.00 FTE) was approved to address a need indicated by the Office for support to specialty dockets at the previously indicated services levels. The Commonwealth's Attorney's goal is to establish programs and opportunities that are solution-based and reduce recidivism as opposed to more traditional punitive programs. Some of the programs include increases in victim-centric services, pre-charge/pre-plea diversion programs, specialty courts (Veteran's Docket), and post-conviction community programs.



Commonwealth's Attorney

The redirection of resources has increased costs for pre-trial services, but long term these increased costs will be offset by savings from incarceration and the increase in community service benefits. These programs will encourage court-involved persons into rehabilitative and treatment programs and acts of community services in order to hold an offender accountable as well as reintegrate them into the community and help them to become contributors to a safe and successful community. Then, in order to ensure attorney caseloads remain at a level that allows for thorough case preparation while also addressing the victims' and community's needs, the FY 2021 Adopted Budget also included two senior assistant attorneys (2.00 FTE). Once filled, these two additional attorneys will also support the Office's commitment to better understanding the root causes of offenses, appreciating and supporting the delicate needs of the victims, and securing the resources necessary to achieve compliance and prevent recidivism. The Board unfroze these positions with the initial release of frozen expenditures and positions on December 15, 2020.

Leading into FY 2022, the Commonwealth's Attorney continues to analyze workloads and the needs of a growing community. Base budget operating and maintenance adjustments included in the FY 2022 Proposed Budget were developed to align operating support with the needs of staff. Operating support was identified in the areas of documentation costs and supplies (filing, forms, an increasing number of transcript requests and out-of-state certified copies, and costs to adhere to updated Discovery rules), dues and association fees, annual code book updates, employee training, and scanning/digitization (file retention) capabilities. In terms of revenues, effective December 31, 2020, the Treasurer ceased collection of court fines on behalf of the Commonwealth's Attorney. The Commonwealth's Attorney's Office has contracted with a private provider to collect these fees. The anticipated revenues (\$100,000) and the cost of the private provider are included in the FY 2022 Proposed Budget. The FY 2022 Proposed Budget, for the Office includes positions with a focus on the thematic area of public and life safety. Additionally, resources to expand the Body-Worn Camera Program and the Adult Drug Court are included as a Board Priority in the FY 2022 Proposed Budget with resources for the Commonwealth's Attorney's Office.

Public and Life Safety

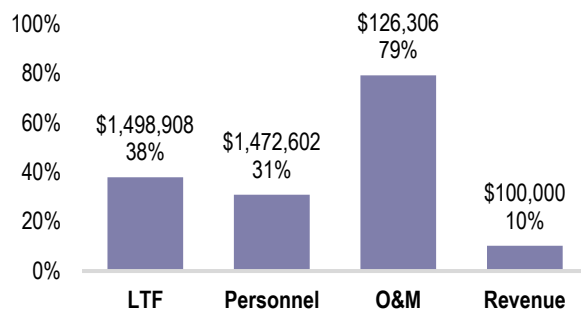
In support of the Special Victims Unit, the team that addresses violent prosecutions, e.g., sexual assaults, child abuse, and domestic violence cases involving family and domestic partners, the Office is requesting nine positions (9.00 FTE): two Assistant Commonwealth's Attorneys, one investigator, two victim witness case managers, one team lead for Victim and Witness Services, two paralegals, and one legal service assistant. These positions will build out the Special Victims Unit into a team equipped to serve the increased community need related to domestic assault and battery incidents as well as focus on trauma-informed case preparation. The Office observed that current caseloads reduce time that should be dedicated to victims and witnesses to assure they receive adequate services and the court system addresses their needs. In addition to in-court responsibilities, the Office's attorneys are available to law enforcement agency partners 24/7 to provide legal advice, training, and case preparation on demand. The SVU team consults with law enforcement and victims daily. The requested investigator will provide the Office with the means to follow up with victims, witnesses, and evidence for the successful prosecution of violent crimes. Meanwhile, in recognition of a need to balance workload distribution, the Office has included requests for support staff (paralegals and legal assistant) to establish an effective ratio of attorneys to staff. In FY 2021, resources were allocated to the SVU team via grant funds for one prosecutor position (through September 30, 2022), and via two temporary support paralegals (currently funded through June 30, 2021) to expeditiously serve as well as develop data to support this need. Leased office space also is included in this request.

The Commonwealth's Attorney's FY 2022 Proposed Budget also includes three positions (3.00 FTE) to support Conviction Integrity and Post-Conviction: a Deputy Commonwealth's Attorney, an Assistant Commonwealth's Attorney and a paralegal. The members of this unit respond to appellate issues filed with the Virginia Court of Appeals and the Virginia Supreme Court. They must review past convictions where evidence supports allegations of investigatory and prosecutorial wrong-doing (post-trial) and requests from the Probation and Parole department (a state agency within the Department of Corrections) for termination of supervised probation.



Commonwealth's Attorney

Percent Change from Adopted FY 2021 to Proposed FY 2022



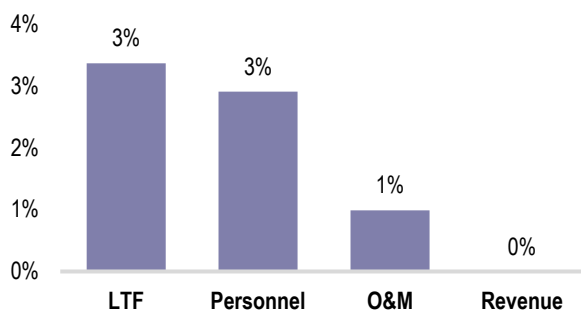
Reasons for Change:

Personnel: ↑ 17.00 FTE¹, general pay changes ||

O&M: ↑ base budget adjustments ||

Revenue: ↑ collection fees transferred from the Treasurer's Office

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

Personnel: ↑ 3 percent general pay changes ||

O&M: ↑ 1 percent || **Revenue:** ↔

¹ The Office of the Commonwealth's Attorney has additional positions (5.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. This includes resources for Body Worn Camera Expansion (3.00 FTE) Adult Drug Court Expansion (2.00 FTE).



Commonwealth's Attorney

FY 2022 Proposed Resource Requests¹

Priority 1: Special Victims Unit (SVU) Team						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$861,169	\$138,470	\$248,000	\$0	\$0	\$1,247,639	9.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The SVU team addresses violent prosecutions and cases involving family and domestic partners.• Due to the increased community need related to domestic Assault & Battery incidents and the focus on trauma- informed case preparation, resources were allocated to the SVU team via grant funds and short-term support positions.• Current caseloads prevent staff from dedicating the time necessary to victims and witnesses to assure that they have adequate services, and their needs are addressed through the court system.• Support staff such as paralegals and legal assistants are included to attain the ratio of 1 support staff per 3 attorneys.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	None					
Program:	Victim Witness Assistance					
Positions:	1 Director, 2 Assistant Commonwealth Attorneys, 2 Victim Case Managers, 2 Paralegals, 2 Legal Assistants					
Theme:	Public and Life Safety					
One-time Costs:	\$308,885					
Recurring Costs:	\$938,754					
Priority 2: Conviction Integrity and Post-Conviction Unit						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$331,386	\$30,666	\$0	\$0	\$0	\$362,052	3.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This unit is responsible for handling appeals (responding to the appellate issues filed with the Virginia Court of Appeals, and Virginia Supreme Court).• These positions will review past convictions where evidence supports allegations of investigatory and prosecutorial wrongdoing (post-trial).• This unit will be responsible for responding to requests from the state Probation and Parole Department of the Department of Corrections for termination of supervised probation.			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Office of the Commonwealth's Attorney					
Positions:	1 Deputy Assistance Commonwealth's Attorney, 1 Assistant Commonwealth's Attorney, 1 Paralegal					
Theme:	Public and Life Safety					
One-time Costs:	\$20,325					
Recurring Costs:	\$341,727					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$1,192,555	\$169,136	\$248,000	\$0	\$0	\$1,609,691	12.00

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



Community Corrections

The Department of Community Corrections (DCC) is comprised of two primary duty areas responsible for providing pretrial and post-trial (Probation) services to the Loudoun County Courts by supervising defendants and offenders for whom Loudoun County is responsible. Probation and pretrial supervision provide alternatives to costly incarceration and promote public safety and offender accountability through various forms of intervention to correct offender behavior such as: community service, sex offender treatment, restitution to crime victims, substance abuse assessment and treatment, batterer intervention/domestic violence counseling, drug testing, GPS monitoring, remote breath alcohol monitoring, shoplifting group, life skills groups, anger management, and re-entry planning. Within the Department, specialized programs exist for Driving While Intoxicated (DWI)/victim impact panels and enhanced supervision for repeat DWI offenders, domestic violence supervision, Mental Health Docket, and Adult Drug Court.

Department's Programs

Pretrial Services

Conducts pre-adjudication investigations, makes bond recommendations to the Courts concerning defendants' suitability for supervised release, and supervises defendants released to the custody of the Department by the Magistrate or any of the three Loudoun County Courts.

Probation Services

Supervises adult offenders referred for probation supervision by all three Loudoun County Courts. Probation officers supervise specialized caseloads of offenders with convictions such as domestic assault and battery, driving while intoxicated, and sex offenses. Additionally, there are designated probation officers for Spanish-speaking offenders, as well as Mental Health Docket and Adult Drug Court participants.

**Community Corrections****Budget Analysis****Department Financial and FTE Summary¹**

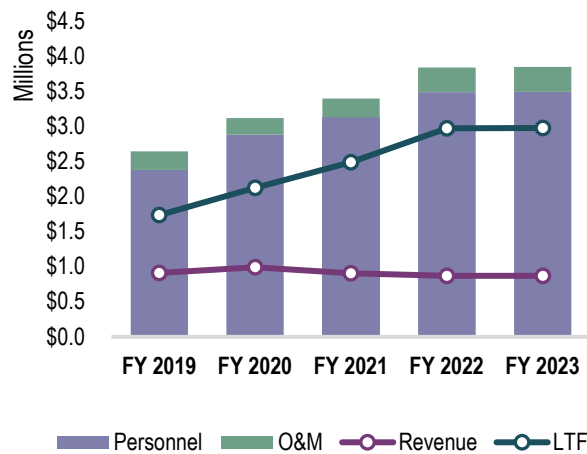
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$2,381,291	\$2,879,917	\$3,126,650	\$3,489,404	\$3,594,086
Operating and Maintenance	265,054	237,785	269,869	352,505	356,030
Total - Expenditure	\$2,646,345	\$3,117,702	\$3,396,519	\$3,841,909	\$3,950,116
Revenues					
Charges for Services	\$73,825	\$73,451	\$80,000	\$80,000	\$80,000
Recovered Costs	63,474	102,037	134,483	98,585	98,585
Intergovernmental - Commonwealth	686,709	698,375	691,511	691,511	691,511
Intergovernmental - Federal	86,433	117,837	0	0	0
Total - Revenue	\$910,440	\$991,699	\$905,994	\$870,096	\$870,096
Local Tax Funding	\$1,735,905	\$2,126,003	\$2,490,525	\$2,971,813	\$3,080,020
FTE²	26.33	28.33	31.33	34.33	34.33

¹ Sums may not equal due to rounding.² Community Corrections has an additional position (1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section for the Adult Drug Court Expansion.



Community Corrections

Revenue and Expenditure History



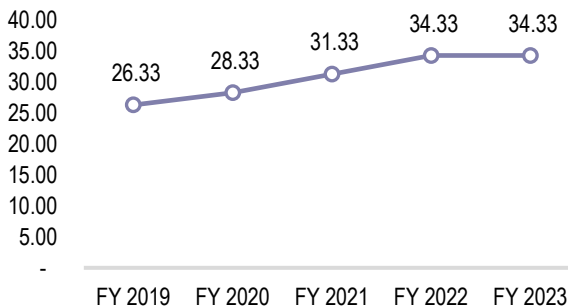
Revenue/Local Tax Funding

DCC is primarily funded by local tax funding. Program-generated and intergovernmental revenues are also significant sources of funding (offsetting approximately 28 percent of total expenditures). Intergovernmental revenue has grown as additional grants have been awarded to the Department.

Expenditure

The majority of DCC's expenditure budget is dedicated to personnel costs (more than 91 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: 1.00 FTE probation officer and 0.53 FTE part-time administrative assistant

FY 2019 Mid-Year: 1.00 FTE drug court coordinator and 1.00 FTE probation officer (Adult Drug Court)

FY 2021: 1.00 FTE financial manager, 1.00 FTE domestic violence probation officer, and 1.00 FTE pretrial officer

The DCC's expenditures have increased due to personnel costs and programmatic demands from external stakeholders including the Circuit and District Courts and the Board of Supervisors (Board). Personnel costs make up most of the Department's expenditures (more than 92 percent) and some increases in prior fiscal years can be attributed to service demands resulting from new alternatives to incarceration, discussed below.

In FY 2019, the Board approved one mental health probation officer (1.00 FTE) to reduce direct case supervision demands on the Probation Division manager. This position provides probation supervision for participants on the Mental Health (MH) Docket in the General District Court. The MH Docket began operations in July 2018 and the Board of Supervisors expanded the program in the FY 2020 Adopted Budget to allow up to 25 participants. This specialty docket is a collaborative effort between the departments of Community Corrections and Mental Health, Substance Abuse, and Development Services. Other partner agencies include the Sheriff's Office, the Office of the Commonwealth Attorney, the Office of the Public Defender, and the General District Court.

Also, in FY 2019, the Board approved a part-time administrative assistant to support the Department's administrative manager (0.53 FTE), because of growing revenue management needs, expanding management and inventory needs related to



Community Corrections

the electronic monitoring program, and increasing office contacts for offenders and defendants. In addition, the FY 2020 Adopted Budget included 2.00 FTE related to Board-approved, mid-year requests associated with the re-establishment of an Adult Drug Court; a drug court coordinator, and a drug court probation officer.

In FY 2021, the Board approved 3.00 FTE for the Department including a financial manager (1.00 FTE), a domestic violence probation officer (1.00 FTE), and a pretrial officer (1.00 FTE). These positions were frozen as part of the County's response to the Covid-19 pandemic. The Board unfroze all positions except for the financial manager position. The financial manager position will provide essential support managing the Department's increasing number of grants. Similarly, the domestic violence probation officer will help manage the domestic violence caseload and take that caseload from managerial staff. Finally, the pretrial officer will help manage the pretrial release and monitoring caseload. These cases have increased over the last several fiscal years and substantially increased throughout the Covid-19 pandemic.

Revenue for the Department has also grown over the last few fiscal years through program-generated revenue and intergovernmental revenue from the Commonwealth and the federal government. Similarly, Community Corrections has secured several multi-year federal grants in support of specialty dockets and additional funding from the State for service needs associated with Department clients.

In future fiscal years, the greatest challenges for the Department will be continuing to meet the needs of external stakeholders, serving existing and expanding specialty docket programs at the direction of the Board. Internal departmental support is also an area vital to the success of the Department and resources may be needed to ensure these needs are met. Additionally, an increased awareness of and the success of the services provided by the Department have increased demand and dramatically affected workloads.

For FY 2022, the Department's budget requests focus on the thematic area of public and life safety.

Public and Life Safety

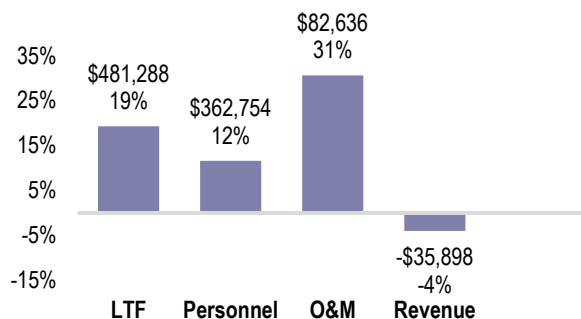
The FY 2022 Proposed Budget includes a request for 2.00 FTE Probation Officers to address significant and sustained probation caseloads. One of these probation positions will provide critical bi-lingual support for the Department to meet the needs of its diverse client base. From FY 2019 to FY 2020, average daily caseloads increased by 8 percent and the number of total supervision days increased by 8 percent. The Department absorbed these increases by assigning cases to management staff, which inhibits the ability of the Department to adequately manage and supervise Probation Division operations. This division supports the Adult Drug Court, the Mental Health Docket, and the Enhanced Supervision Docket for repeat and high-risk DWI defendants. Total new defendants referred to the Department slightly declined when a judicial emergency was declared in early 2020 at the beginning of the Covid-19 pandemic, however, the intensity and severity of standard cases increased because of policy changes in partner agencies. Supervision and case management needs for specialized dockets continues to be intensive.

The FY 2022 Proposed Budget also includes a pretrial officer (1.00 FTE). The effectiveness of pretrial supervision combined with an increase in agreed orders between defense counsel and the Commonwealth results in a decreased average daily population at the Adult Detention Center with a corresponding increase in the number of defendants placed into pretrial supervision. This impact was seen in early 2020 as the Covid-19 pandemic drove increased demand for monitoring. Between FY 2018 and FY 2020, Community Corrections saw an increase in average daily caseload by 40 percent, a 22 percent increase in new court referrals, and a 41 percent increase in total supervision days. Loudoun County Courts and the Magistrate's Office continue to heavily rely upon the Pretrial Office when making bond decisions. Each court-ordered referral for pretrial supervision avoids costs incurred through incarceration at the Adult Detection Center.



Community Corrections

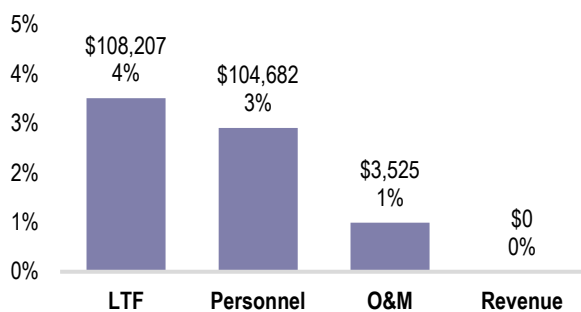
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 4.00 FTE¹, general pay changes, new personnel || **O&M:** ↑ || **Revenue:** ↓

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

¹ Community Corrections has an additional position (1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section for the Adult Drug Court Expansion.

**Community Corrections****FY 2022 Proposed Resource Requests^{1,2}**

Priority 1: Probation Officers						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$192,497	\$15,470	\$0	\$0	\$0	\$207,967	2.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• In FY 2020, total new defendants declined slightly due to the Judicial Emergency declared in response to the Covid-19 pandemic.• Both average daily caseload and total supervision days increased by 8 percent between FY 2019 to FY 2020.• One of the positions will also provide bi-lingual support and expertise to both the pretrial and probation teams.• The probation manager carries a caseload which inhibits the ability to have ample time to supervise Probation Division Operations, which includes the Adult Drug Court, Mental Health Docket, and the Enhanced Supervision Docket for Repeat and high-risk DWI defendants.			
Mandates:	Federal/State Mandate					
PM Highlight:	Supervised defendants paced on probation by the Court					
Program:	Probation supervision of high-risk offenders					
Positions:	2 Probation Officers					
Theme:	Public and Life Safety					
One-time Costs:	\$9,720					
Recurring Costs:	\$198,247					
Priority 2: Pretrial Officer						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$96,249	\$7,735	\$0	\$0	\$0	\$103,984	1.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• The effectiveness of pretrial supervision combined with an increase in agreed orders between defense counsel and the Commonwealth has resulted in a decrease in the daily population at the Adult Detention Center and a corresponding increase in defendants placed into pretrial supervision.• This impact was observable before the Covid-19 pandemic, however, this event only increased demand for monitoring.• Between FY 2018 and FY 2020, there was a 40 percent increase in the average daily caseload; a 22 percent increase in new court referrals, and a 41 percent increase in total supervision days.			
Mandates:	Federal/State Mandate					
PM Highlight:	Pretrial Officer Caseload Per year					
Program:	Supervision of Pretrial					
Positions:	1 Pretrial Officer					
Theme:	Public and Life Safety					
One-time Costs:	\$4,860					
Recurring Costs:	\$99,124					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$288,746	\$23,205	\$0	\$0	\$0	\$311,951	3.00

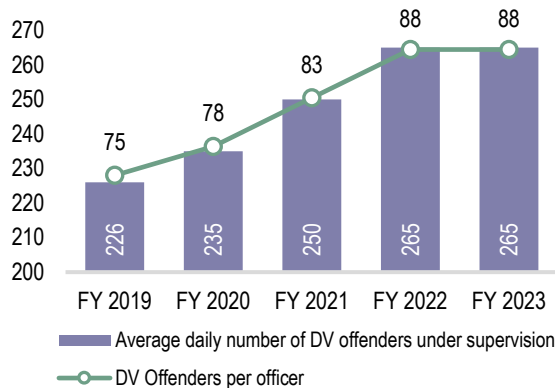
¹ The requests presented display total cost, including the acquisition of vehicles, technology, and office furniture (as applicable). Funds for these items are shown in the Non-Departmental section, page 6-2.

² Community Corrections has an additional position (1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section for the Adult Drug Court Expansion.



Community Corrections

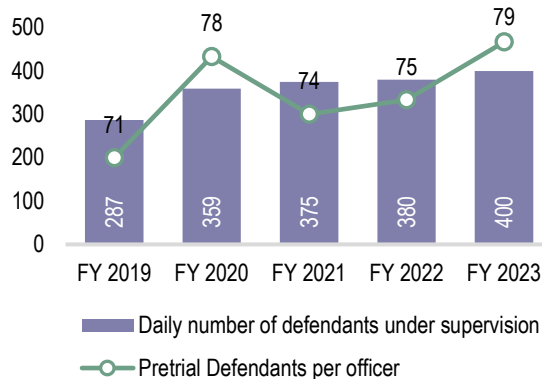
Key Measures¹



Objective: Achieve an 80 percent successful probation completion rate for DV offenders.

Measure: Average daily number of DV cases under supervision; Number of offenders per DV Probation Officer (excluding managers).

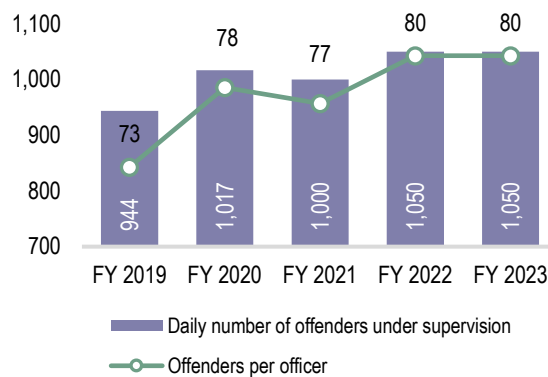
Caseload demand for domestic violence supervision is expected to grow based on new referrals from grant-funded domestic violence positions and because of the increased potential referrals from the new magistrate and the Courts.



Objective: Promote public safety by enforcing all conditions associated with pre-trial release.

Measure: Average daily number of defendants; Average daily caseload per pretrial officer (excluding managers).

Caseload demand for pretrial supervision is expected to grow as interest in pre-trial alternatives to incarceration grow in popularity (as a cost-saving tool to incarceration). The recommended caseload for pretrial supervision is 40 cases per officer.



Objective: Promote public safety by enforcing all general and special conditions of probation for offenders.

Measure: Average daily number of offenders under supervision; Average daily number of offenders under supervision per probation officer (excluding managers).

Caseload demand for probation supervision is expected to grow as new inter-agency projects and programs drive additional referrals for supervision. The recommended caseload for probation supervision is 60 cases per officer.

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.





Courts

To serve the public through support of the judicial system of Loudoun County by providing an independent, accessible, and responsive forum for the just resolution of disputes. Both the State Constitution and the Code of Virginia require the County to provide suitable facilities for the Courts, including the Circuit Court, General District Court, and the Juvenile and Domestic Relations Court, and the Magistrates, although the County is not required to provide any personnel or related expenses. The County provides employees for the Circuit Court while the Commonwealth of Virginia provides the employees to staff the General District Court, Juvenile and Domestic Relations Court, and the Magistrates Office. The Commonwealth also provides the judges for the courts.

Courts' Programs

Circuit Court

Serves as the court of record with original jurisdiction (i.e. the matter can only originate in the Circuit Court); tries civil cases involving disputes between private parties with claims in excess of \$25,000, divorces, wills and estate cases, cases involving real property, felonies, and indicted misdemeanors. Criminal and civil appeals from the General District and the Juvenile and Domestic Relations District Courts are tried de novo, as new trials, in this court. The court hears appeals from various administrative agencies.

General District Court

Tries criminal, civil, and traffic court cases and arrests; holds mental health hearings; conducts community relations and community services programs.

Juvenile and Domestic Relations Court

Hears delinquent and civil cases for any person under the age of 18, as well as juvenile civil commitment hearings and adult domestic relations criminal and civil cases.

Magistrates

Conducts probable cause and bail hearings; commits and releases offenders to and from jail; and issues arrest warrants, search warrants, emergency custody orders, temporary detention orders, medical emergency detention orders, and emergency protective orders.

**Courts****Budget Analysis****Department Financial and FTE Summary¹**

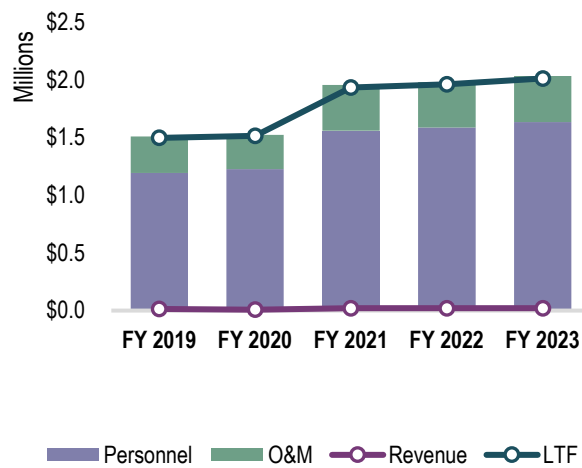
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$1,193,592	\$1,228,028	\$1,561,746	\$1,587,860	\$1,635,496
Operating and Maintenance	317,241	295,480	395,413	395,117	399,068
Total - Expenditures	\$1,510,833	\$1,523,509	\$1,957,159	\$1,982,977	\$2,034,564
Revenues					
Recovered Costs	\$12,593	\$7,417	\$20,768	\$20,768	\$20,768
Total - Revenues	\$12,593	\$7,417	\$20,768	\$20,768	\$20,768
Local Tax Funding	\$1,498,240	\$1,516,092	\$1,936,391	\$1,962,209	\$2,013,796
FTE	10.00	10.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.



Courts

Revenue and Expenditure History



Revenue/Local Tax Funding

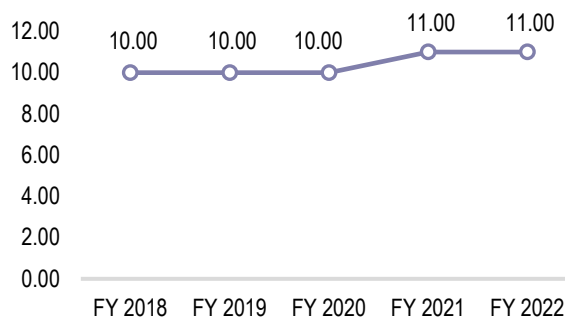
As shown, the Courts Department is primarily funded by local tax funding (over 98 percent). Program-generated revenues are limited to the General District Court's recovered costs revenue for court appointed attorney fees.

Expenditure

The majority of the expenditure budget is dedicated to personnel costs for the County employees of the Circuit Court Judges' office and the County salary supplements for the qualifying state employees of the General District Court and the Juvenile and Domestic Relations Court, and the County salary supplement for the last remaining magistrate that was grandfathered in when the state prohibited local government supplements for magistrates years ago. 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



The Circuit Court Judges' office is the only entity in this Department with County positions. Staffing increased by 1.00 FTE in FY 2021. State positions in the General District Court, Juvenile and Domestic Relations Court, and the Magistrate's office are not presented in the Staffing/FTE History chart.

FY 2021: 1.00 FTE chief of staff position was approved for the Circuit Court Judges' office.

The Department's expenditures have increased primarily because of personnel costs, which make up most of the Department's expenditures. Increases in personnel have been driven by higher compensation. Personnel costs consist of salary and fringe benefits for the County employees of the Circuit Court Judges' office and the County salary supplements for the state employees of the General District Court, Juvenile and Domestic Relations Court, and Magistrate's office. The FY 2022 operating and maintenance expenditures budget decreased primarily due to lower central services costs.

The General District Court and to a lesser extent, the Juvenile and Domestic Relations District Court, collect a variety of revenues, including County revenue for traffic fines and tickets written by Loudoun County Sheriff's Office's (LCSO) deputies, fees for courthouse maintenance and security, court fines, and interest on delinquent fines. These revenues are budgeted and recorded in the departments and programs that generate these revenues (e.g., LCSO budgets revenue for traffic fines). In addition, the General District Court collects revenue for traffic tickets written by police officers for the towns of Leesburg, Middleburg, and Purcellville and remits those revenues back to each respective town. The Court also collects revenue on behalf of the Metropolitan Washington Airports Authority Police at Washington Dulles International Airport and the Virginia State Police, remitting those revenues to the Commonwealth of Virginia.



Courts

In FY 2019, the Board of Supervisors (Board) approved the creation of an Adult Drug Court, a specialty docket in the Circuit Court that serves up to 25 participants. In tandem with FY 2020 state funding for the fifth Circuit Court judge for the 20th Judicial Circuit, which includes Loudoun, Fauquier, and Rappahannock counties, the program is a cooperative effort involving the Circuit Court; the Clerk of the Circuit Court; the Department of Community Corrections; the Office of the Commonwealth's Attorney; County Administration; the Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS); and LCSO.

The Mental Health (MH) Docket of the General District Court began operations in July 2018, with one judge dedicated to the program and serving up to ten participants. The FY 2020 Adopted Budget included additional resources in other County departments to expand the MH Docket to serve up to 25 participants. The goal of the program is to increase public safety, reduce recidivism among high-risk individuals, divert individuals with serious mental illness from further progressing through the criminal justice system, and improve clinical outcomes for individuals with serious mental illness by connecting them with evidence-based treatment. This specialty docket is a collaborative effort between the departments of Community Corrections and MHSADS. Other partner agencies include LCSO, the Office of the Commonwealth's Attorney, and the Office of the Public Defender.

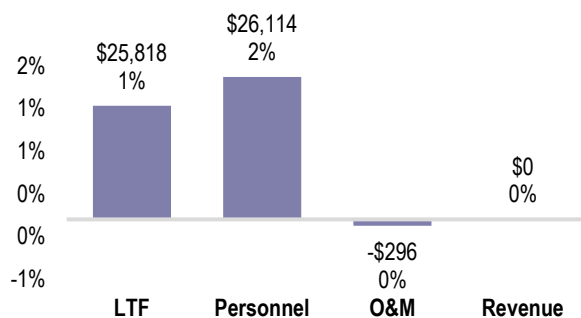
Judicial Administration

The fifth judge approved for the 20th Judicial Circuit for FY 2020 has helped and will continue to help process the increasing workload of the Loudoun Circuit Court, as the County continues to experience significant population growth. The FY 2021 Adopted Budget included a total of eleven positions (11.00 FTE) for the Circuit Court Judges' office, which included the chief of staff position (1.00 FTE) approved by the Board of Supervisors for FY 2021. 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 Chief of Staff position with the initial release of frozen expenditures and positions on December 15, 2020. This position will provide managerial oversight of several key Circuit Court staff in addition to the overall operations of the Circuit Court.



Courts

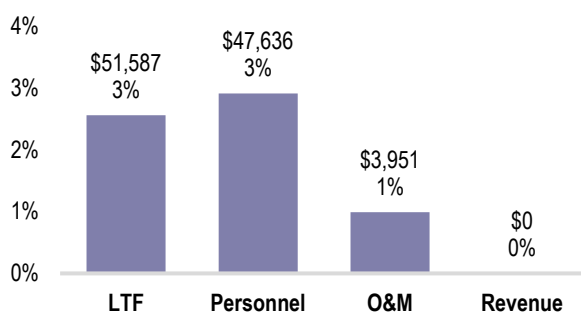
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ General pay changes || **O&M:** ↓ internal services || **Revenue:** ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



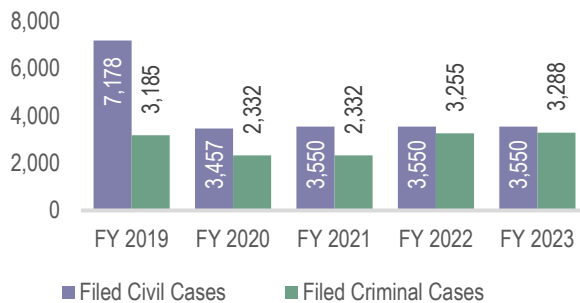
Reasons for Change:

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



Courts

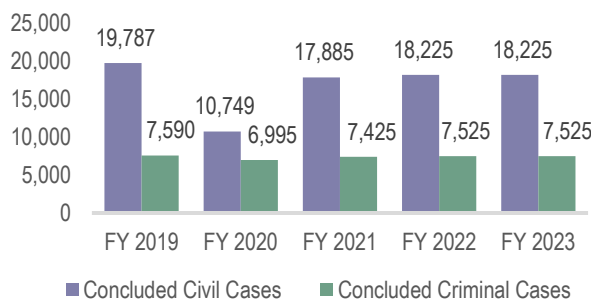
Key Measures



Objective: Maintain judicious, prompt, and efficient handling of Circuit Court cases by concluding cases.

Measure: Number of filed civil cases and criminal cases in the Circuit Court.¹

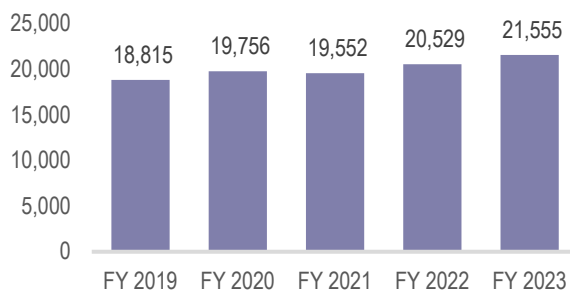
The number of Circuit Court cases filed is expected to remain relatively stable. Starting in FY 2020, these data were revised to reflect a new methodology, which resolves a long-standing technical reporting issue.



Objective: Ensure General District Court cases are resolved promptly and efficiently by processing all court cases.

Measure: Number of concluded civil and criminal cases in the General District Court.

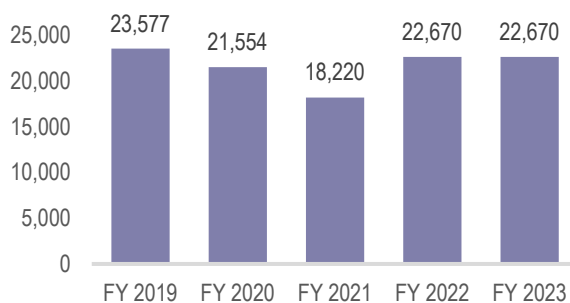
The number of General District Court cases are projected to increase in FY 2022 and stabilize in FY 2023.



Objective: Provide equitable services for juveniles and families in the judicial system for Loudoun County residents.

Measure: Number of Juvenile and Domestic Relations Court hearings.

The number of Juvenile and Domestic Relations Court hearings is expected to steadily increase to the historical trend, having decreased in FY 2021 due to the pandemic.



Objective: Provide judicial services and accomplish statutory responsibilities of the Magistrate's Office on a 24 hours per day/7 days per week/365 days per year basis.

Measure: Number of magistrate processes.

The number of magistrate processes is expected to increase in FY 2022. Position vacancies in the Magistrate's Office also affect this measure's data.

¹ Commenced civil cases include garnishments, civil cases filed, juvenile appeals, and adoptions filed. Commenced criminal cases include indictments, waivers, bench trials, misdemeanor appeals, criminal juvenile appeals, and capias/rules.



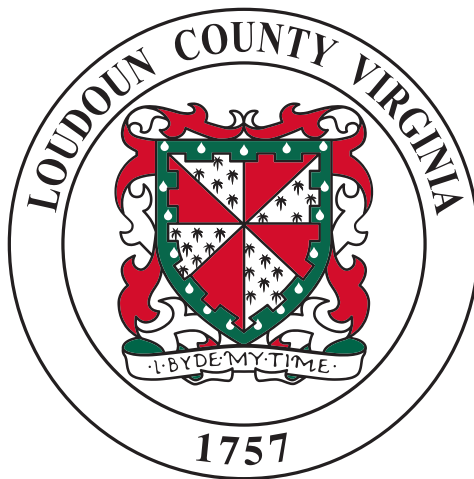
Courts

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					
Circuit Court	\$1,193,739	\$1,215,490	\$1,546,675	\$1,574,090	\$1,618,778
Juvenile and Domestic Relations Court	99,144	93,363	124,436	123,581	125,600
General District Court	161,445	166,411	224,799	224,013	227,795
Magistrate's Office	56,505	48,246	61,249	61,293	62,391
Total - Expenditures	\$1,510,833	\$1,523,509	\$1,957,159	\$1,982,977	\$2,034,564
Revenues					
General District Court	\$12,593	\$7,417	\$20,768	\$20,768	\$20,768
Total - Revenues	\$12,593	\$7,417	\$20,768	\$20,768	\$20,768
Local Tax Funding					
Circuit Court	\$1,193,739	\$1,215,490	\$1,546,675	\$1,574,090	\$1,618,778
Juvenile and Domestic Relations Court	99,144	93,363	124,436	123,581	125,600
General District Court	148,852	158,994	204,031	203,245	207,027
Magistrate's Office	56,505	48,246	61,249	61,293	62,391
Total – Local Tax Funding	\$1,498,240	\$1,516,092	\$1,936,391	\$1,962,209	\$2,013,796
FTE					
Circuit Court	10.00	10.00	11.00	11.00	11.00
Total – FTE	10.00	10.00	11.00	11.00	11.00

¹ Sums may not equal due to rounding.





Loudoun County Fire and Rescue

The Loudoun County Combined Fire and Rescue System (LC-CFRS) provides residents and visitors with efficient and cost-effective fire protection, rescue, and emergency medical services. LC-CFRS also responds to and mitigates hazardous materials and related life safety and property threatening incidents, utilizing state-of-the-art equipment and a staff of highly trained volunteer and career personnel located in strategically placed facilities, 24 hours a day, seven days a week.

Loudoun County Fire and Rescue (LCFR) is a component of the LC-CFRS. The Combined System (System) was established by the Board of Supervisors in July 2014 and codified by ordinance in Chapter 258 of the Loudoun County, Virginia, Codified Ordinances. This ordinance created a governance structure to coordinate Fire, Rescue, and Emergency Medical Services (EMS) service provision between LCFR and the established volunteer Fire and EMS agencies in the County. As part of the Combined System, LCFR's role includes providing operational (fire and emergency medical services), operational medical direction, administrative, and logistical support for the 15 volunteer companies, as well as supporting the LC-CFRS Executive Committee and the overall LC-CFRS governance structure. Additionally, LCFR manages many functions for the Combined System, including but not limited to: financial affairs; career employee and volunteer member human resources; health, safety, wellness, and respiratory protection programs; public information; records management and Freedom of Information Act (FOIA) processing; facilities and apparatus support; logistics and supply distribution; and capital planning services. The Department also coordinates training, certification, and continuing education for career and volunteer providers through the Training Division at the Oliver Robert Dubé Fire and Rescue Training Academy.

Loudoun County Fire and Rescue's Programs

Administrative Services

Includes the Office of the System-wide Fire and Rescue Chief, Assistant Chiefs of Operations and Support Services and Volunteer Administration, Public Information, Financial and Budget Management, Human Resources, and the Office of Professional Standards. This division also houses the Planning and Data Analytics function, which monitors operational data and oversees short-and long-range planning for public safety projects to ensure the County's service needs are met. Further, this division provides support for all program areas with administrative and management services, grant administration, procurement, payroll, and records management; and administers the EMS transport reimbursement program.

Volunteer Administration

Supports volunteer fire and rescue volunteer System members by overseeing and providing guidance in various policy and procedural matters and human resource aspects including pre-placement physicals, training, benefits, recruitment, retention, and recognition.

Fire Marshal's Office

Provides critical programs to ensure a safe living and working environment for residents, workers, and visitors within Loudoun County through the development and application of fire prevention engineering, education, and enforcement activities.

Communications and Support Services

Provides timely and accurate data and technologies to support local and regional interoperability and emergency response through the Emergency Communications Center (ECC), which serves as the County's Public Safety Answering Point (PSAP) for all 9-1-1 calls using the County's Enhanced 9-1-1 system. The ECC processes all incoming 9-1-1 calls and texts through



Loudoun County Fire and Rescue

the PSAP with personnel dispatching Fire and Rescue assets for incidents that require LCFR services. Routes calls for other public safety incidents to the appropriate agency.

Operations

Provides an all-hazards response to fire, rescue, hazardous materials, water rescue, mass transportation, and emergency medical incidents 24 hours per day, seven days per week throughout Loudoun County. In addition to responses within Loudoun County, mutual aid is provided (and received) from surrounding jurisdictions.

Emergency Medical Services

Provides professional and technical oversight for emergency medical services delivery, training, equipment specifications, and quality assurance/improvement in conjunction with the Operational Medical Director (OMD). Provides daily oversight of patient care delivery through the EMS Supervisor program and ensures compliance with applicable regulations, codes and industry standards.

Fire and Rescue Training

Provides the LC-CFRS with high quality and comprehensive certification and continuing educational programs in a variety of disciplines to facilitate excellent service to citizens and visitors.

Health, Safety and Asset Management

Provides critical support services to include facilities development and management, apparatus and fleet management, logistics and supply distribution services, health, safety and wellness, and respiratory protection program management.



Loudoun County Fire and Rescue

Budget Analysis

Department Financial and FTE Summary¹

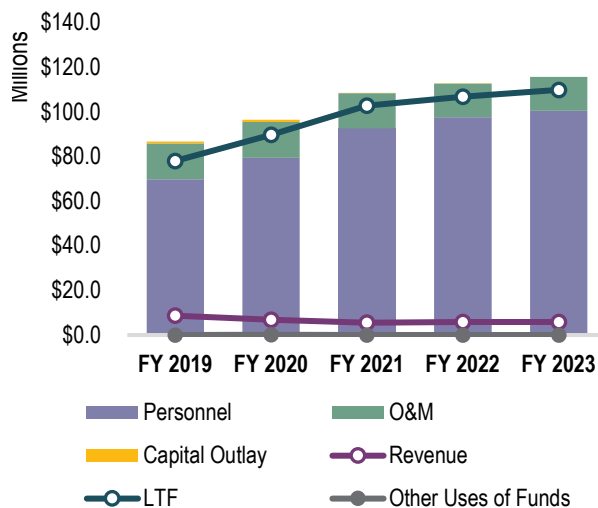
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$69,771,051	\$79,443,474	\$92,619,367	\$97,571,403	\$100,498,545
Operating and Maintenance	16,049,314	16,005,509	15,689,151	15,111,715	15,262,832
Capital Outlay	867,554	1,016,607	1,600	1,600	0
Other Uses of Funds	0	126,318	0	0	0
Total - Expenditures	\$86,687,919	\$96,591,907	\$108,310,118	\$112,684,718	\$115,761,377
Revenues					
Other Local Taxes	\$3,946,189	\$3,856,209	\$3,523,920	\$3,628,000	\$3,628,000
Permits, Fees, and Licenses	158,137	153,536	140,161	174,611	174,611
Fines and Forfeitures	3,808	5,990	6,650	6,650	6,650
Charges for Services	1,944	4,989	0	0	0
Miscellaneous Revenue	49,306	10,923	0	0	0
Recovered Costs	5,940	52,438	0	0	0
Intergovernmental – Commonwealth	1,623,155	1,538,079	1,298,995	1,349,894	1,349,894
Intergovernmental – Federal	2,108,466	607,000	0	0	0
Other Financing Sources	768,355	600,011	538,259	725,881	725,881
Total – Revenues	\$8,665,299	\$6,829,175	\$5,507,985	\$5,885,036	\$5,885,036
Local Tax Funding	\$78,022,621	\$89,762,733	\$102,802,133	\$106,799,682	\$109,876,341
FTE	649.14	673.14	682.14	687.14	687.14

¹ Sums may not equal due to rounding.



Loudoun County Fire and Rescue

Revenue and Expenditure History



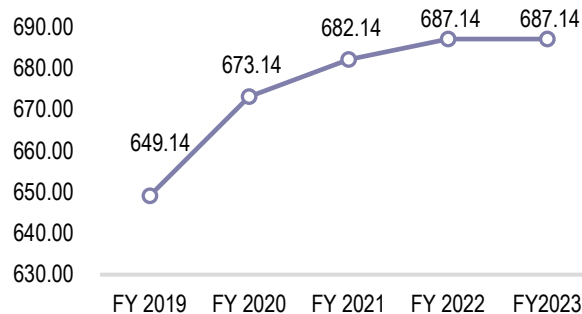
Revenue/Local Tax Funding

As shown, LCFR is primarily funded by local tax funding (approximately 95 percent). Programmatic revenue consists of grants, permits, fines, as well as a transfer of \$725,881 from the EMS Transport Reimbursement Fund to the General Fund.

Expenditure

The majority of LCFR'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 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 one-step merit increase for uniformed staff and a 3.5 percent increase for civilian personnel for FY 2021.

Staffing/FTE History



FY 2019: (Total 24.00 FTE) 2.00 FTE application/ data analysts, 1.00 FTE records management supervisor, 2.00 FTE shift commanders, 10.00 FTE Purcellville Volunteer Station staffing, 4.00 FTE EMS supervisors, 1.00 FTE behavioral health coordinator, 1.00 FTE accountant, 1.00 FTE deputy chief of volunteer administration, 1.00 FTE EMS training officer, 1.00 FTE EMS administrative assistant.

FY 2020: (Total 24.00 FTE) 16.00 FTE Sterling staffing, 1.00 FTE HR specialist, 1.00 FTE communications specialist,

1.00 physicals coordinator, 1.00 administrative assistant (fleet/logistics/ health and wellness), 1.00 wellness center manager, 2.00 civilian fire marshals, and 1.00 FTE firefighter.

FY 2020 Mid-Year: 1.00 FTE was moved from non-departmental to LCFR for the communications training coordinator position associated with universal call taking, 5.00 FTE approved for tanker staffing at the Loudoun Heights Station.

FY 2021: 1.00 FTE technology manager, 1.00 FTE payroll specialist, 1.00 FTE EMS clinical coordinator (funded by EMS Transport revenue)

LCFR continues to deliver robust emergency medical and fire suppression services to a growing community. As uniformed, operational positions are added, administrative and support positions are needed to provide sufficient day-to-day support to the Department. It is anticipated that the need for additional administrative and support positions will continue in the coming years.

As noted above, LCFR's expenditures have increased primarily due to increases in personnel costs, which make up more than 85 percent of the Department's costs. Increases in personnel are primarily due to market and merit increases each fiscal year, adjustments in FY 2020 and 2021 to reflect a new classification and compensation system approved by the Board in



Loudoun County Fire and Rescue

November 2019, and a one-step merit increase for uniformed staff and a 3.5 percent increase for civilian personnel in FY 2021. The full implementation of classification and compensation in FY 2021 resulted in a significant increase in personnel costs. With this implementation, starting annual salaries for firefighters are competitive with Loudoun County's comparator jurisdictions (including counties of Fairfax, Prince William, and Arlington and the city of Alexandria) and market competitive grade and step plans are implemented for existing operational personnel.

In FY 2021, the Board approved a total of 3.00 FTE including 2.00 FTE General Fund positions (1.00 FTE technology manager and 1.00 FTE payroll specialist), and 1.00 FTE funded by EMS Transport revenue (1.00 FTE EMS clinical coordinator). 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 were determined to be available to support those expenditures. LCFR's EMS clinical coordinator position was authorized for hiring at the beginning of FY 2021 because it is funded by EMS Transport revenue and does not require local tax funding. Additionally, the technology manager was released on December 15, 2020 when the Board approved a \$50 million release. The payroll specialist remains frozen until further Board action or until the start of FY 2022.

FY 2022 Proposed operating and maintenance budgeted expenditures are lower than FY 2021 due to the removal of one-time costs associated with FY 2021 resource requests and vehicle fuel budgets moving from department budgets to the Department of General Services.

The FY 2022 Proposed Budget for revenue shows a slight increase overall. An increase in building permit revenue is forecasted due to updated economic modeling. More information on building permit revenue estimates is available in the Revenue section of the Proposed Budget. Similarly, intergovernmental aid shows a slight increase due to growth in state entitlement fund allocations. Finally, other financing sources increase for FY 2022 due to updated costs associated with positions in the General Fund that are funded by EMS Transport revenue.

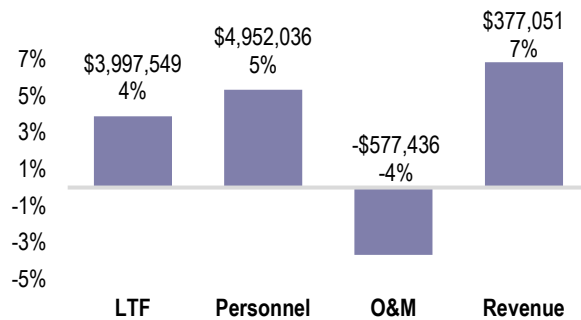
LCFR's FY 2022 Proposed Budget reflects the priorities of public and life safety and internal support.

Public and Life Safety

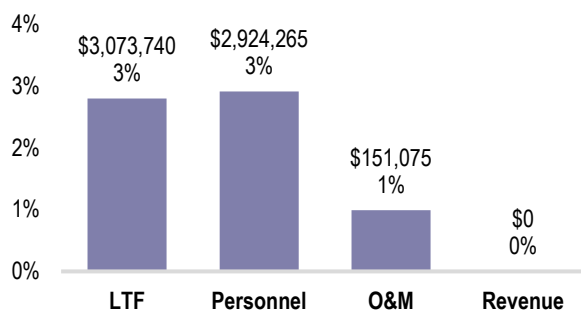
Included in the Proposed Budget for LCFR is a request for uniformed fire officers (4.00 FTE). The requested Uniformed Fire Officers (UFOs) would be operational LCFR employees assigned to the Emergency Communications Center (ECC) to serve as a liaison between field staff and communications personnel. The UFO's primary responsibility will be to work in conjunction with the on-duty Shift Commander and the ECC Supervisor to monitor the deployment of System resources, ensure adequate emergency coverage across the County, and keep relevant staff informed of significant incidents or events. Currently, civilian supervisors in the ECC add resources to an incident, but generally are not able to significantly modify the response complement. The requested 4.00 FTE would provide 24/7 coverage on a 42-hour workweek, aligning with the current shift schedule for ECC personnel.

Internal Support

LCFR's FY 2022 Proposed Budget includes a request for an executive assistant in the office of the chief (1.00 FTE). This position would provide dedicated administrative support for the Office of the Chief within Administrative Services Division. Currently, the administrative assistant for Operations provides support for the Operations Division (517.00 FTE) in addition to five senior staff members including the Assistant Chief of Operations and the four deputy chiefs serving as shift commanders, as well as providing division-wide support including scheduling and supporting meetings and events, document preparation and review, processing purchasing forms, coordinating travel, etc., for the operational field personnel. Finally, the proposed position would serve as a lead for administrative support within LCFR, with responsibilities including the creation of refinement of administrative standards, procedures, and guidelines for the Department. This aspect of the role would include providing training and guidance to administrative support personnel working in other functional areas.

**Loudoun County Fire and Rescue****Percent Change from Adopted FY 2021 to Proposed FY 2022****Reasons for Change:**

Personnel: ↑ 5.00 FTE, general pay changes ||
O&M: ↓ removal of FY 2021 one-time costs & removal of vehicle fuel costs || **Revenue:** ↑ increase in permit, intergovernmental aid, transfer from EMS Fund

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

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



Loudoun County Fire and Rescue

FY 2022 Proposed Resource Requests¹

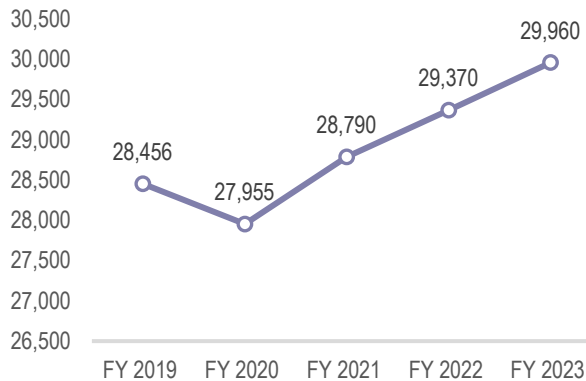
Priority 1: ECC Uniformed Fire Officers						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$802,538	\$109,824	\$33,330	\$0	\$0	\$945,692	4.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Proposed uniformed fire officers (UFOs) would be operational LCFR employees assigned to the ECC to serve as a liaison between field staff and communications personnel.• Primary duty will be to work in conjunction with the on-duty shift commander and the ECC Supervisor to monitor the deployment of System resources, ensure adequate emergency coverage across the County, and keep relevant staff informed of significant incidents or events.• Personnel includes overtime necessary to cover planned leave for requested positions.			
Mandates:	Federal/State Mandate					
PM Highlight:	Total Number of Calls Dispatched					
Program:	Communications - Emergency Communications Center (ECC)					
Positions:	Uniformed Fire Officers (4.00 FTE)					
Theme:	Public and Life Safety					
One-time Costs:	\$111,555					
Recurring Costs:	\$834,137					
Priority 2: Executive Assistant - Office of the Chief						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$95,914	\$10,850	\$0	\$0	\$0	\$106,764	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Currently there is no dedicated administrative support for the Office of the Chief. Position would support the System Chief, Assistant Chief of Support Services/ Volunteer Administration, manager of Finance/ Administration, among others.• Position will serve as lead for administrative support team and as a liaison to other County departments, Board member offices, and the public.• LCFR has only 10 administrative support positions for 682.00 FTE; only four of 153 positions added in the last five years were for administrative support.			
Mandates:	Not mandated					
PM Highlight:	LCFR - Total Authorized FTE					
Program:	Administration - Command and General Staff Services					
Positions:	1 Executive Assistant					
Theme:	Internal Support					
One-time Costs:	\$6,810					
Recurring Costs:	\$99,954					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$898,452	\$120,674	\$33,330	\$0	\$0	\$ 1,052,456	5.00

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.



Loudoun County Fire and Rescue

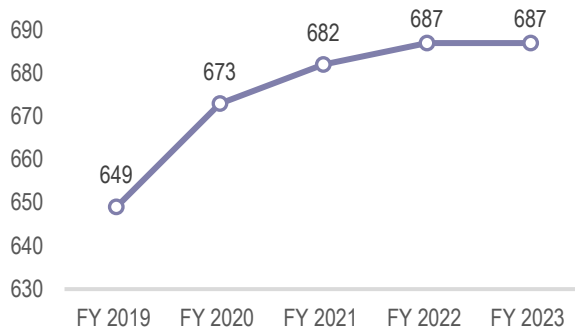
Key Measures¹



Objective: Provide for the prompt and efficient processing of requests for emergency fire and rescue services through the E-911 system.

Measure: Total number of calls dispatched.

The ECC receives a large and growing number of calls for service each year. As the overall call volume grows, so does the number of atypical and complex incidents. The requested uniformed fire officers will enable LCFR to provide more timely, appropriate call response.



Objective: Manage a Human Resources system to meet departmental staffing needs.

Measure: Total authorized FTE.

LCFR has historically had few authorized administrative support positions relative to the size of the Department, which has grown significantly. The executive assistant position will add dedicated administrative support for the Office of the Chief, as well as serve as a team lead for the other administrative positions within LCFR.

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.



Loudoun County Fire and Rescue

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					
Emergency Medical Services	\$2,724,129	\$3,034,920	\$2,797,314	\$3,214,353	\$3,299,609
Operations	52,964,369	61,978,518	71,914,955	74,354,704	76,538,288
Communications and Support Services	5,047,562	5,501,092	6,418,337	7,387,197	7,597,936
Volunteer Administration	6,621,804	6,957,369	7,190,652	7,106,676	7,188,022
Fire-Rescue Training	6,642,705	6,409,614	6,359,933	6,589,587	6,748,030
Fire Marshal's Office	3,795,771	3,698,172	4,021,255	4,109,870	4,225,120
Administrative Services	1,755,311	2,288,042	2,659,563	4,172,430	4,286,247
Health, Safety and Asset Management	7,136,267	6,724,179	6,948,109	5,749,901	5,878,126
Total – Expenditures	\$86,687,919	\$96,591,907	\$108,310,118	\$112,684,718	\$115,761,377
Revenues					
Emergency Medical Services	\$552,327	\$569,037	\$324,453	\$470,083	\$470,083
Operations	146,408	184,310	0	0	0
Communications and Support Services	3,946,194	3,945,310	3,523,920	3,628,000	3,628,000
Volunteer Administration	72,630	0	0	0	0
Fire-Rescue Training	1,881,073	1,881,371	1,512,801	1,605,692	1,605,692
Fire Marshal's Office	576,517	150,179	136,650	159,650	159,650
Administrative Services	6,056	4,119	0	10,161	10,161
Health, Safety and Asset Management	1,484,093	94,847	10,161	11,450	11,450
Total - Revenues	\$8,665,299	\$6,829,175	\$5,507,985	\$5,885,036	\$5,885,036
Local Tax Funding					
Emergency Medical Services	\$2,171,802	\$2,465,883	\$2,472,861	\$2,744,270	\$2,829,526
Operations	52,817,961	61,794,207	71,914,955	74,354,704	76,538,288
Communications and Support Services	1,101,368	1,555,782	2,894,417	3,759,197	3,969,936
Volunteer Administration	6,549,174	6,957,369	7,190,652	7,106,676	7,188,022
Fire-Rescue Training	4,761,632	4,528,244	4,847,132	4,983,895	5,142,338
Fire Marshal's Office	3,219,254	3,547,993	3,884,605	3,950,220	4,065,470
Administrative Services	1,749,255	2,283,923	2,659,563	4,162,269	4,276,086
Health, Safety and Asset Management	5,652,175	6,629,332	6,937,948	5,738,451	5,866,676
Total – Local Tax Funding	\$78,022,621	\$89,762,733	\$102,802,133	\$106,799,682	\$109,876,341

¹ Sums may not equal due to rounding.

**Loudoun County Fire and Rescue**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
FTE¹					
Emergency Medical Services	13.00	13.00	13.00	13.00	13.00
Operations	496.00	513.00	517.00	517.00	517.00
Communications and Support Services	49.00	49.00	50.00	54.00	54.00
Volunteer Administration	4.00	4.00	4.00	4.00	4.00
Fire-Rescue Training	23.08	23.08	23.08	23.08	23.08
Fire Marshal's Office	23.06	25.06	25.06	25.06	25.06
Administrative Services	17.00	18.00	20.00	28.00	28.00
Health, Safety and Asset Management	24.00	28.00	30.00	23.00	23.00
Total – FTE	649.14	673.14	682.14	687.14	687.14

¹ Due to payroll costing adjustments done in FYs 2020 and 2021 to re-align FTE with reporting structures, some FTE have shifted in FYs 2020 through 2022.



Juvenile Court Service Unit

To serve the Loudoun County Juvenile and Domestic Relations Court by allowing individuals access to the court to resolve domestic relations matters. The Juvenile Court Service Unit (JCSU) is a statutorily mandated agency that also assists the Virginia Department of Juvenile Justice (DJJ) with the protection of the public by preparing court-involved youth to be productive members of society through professional supervision and services to juvenile offenders and their families.

The Juvenile Court Service Unit screens and processes requests in the areas of juvenile complaints, custody, support, visitation, and protective orders. The unit provides juvenile probation and parole services to the court. Special programs augment probation services and can be used for diverting first-time offenders. The JCSU also operates the Loudoun County Juvenile Detention Center (JDC).

Department's Programs¹

Intake

Receives and reviews delinquency complaints 24 hours a day. Determines whether a delinquency petition is to be filed with the juvenile court and, if so, whether the youth should be released to family or detained. Provides diversion and referrals to other community resources for first-time offenders; determines jurisdiction, venue, and controversy in domestic relations matters.

Probation and Parole Services

Provides probation supervision. Virginia juvenile probation strives to achieve a "balanced approach," focused on the principles of community protection, accountability, and competency development. Provides parole services to help transition offenders back to the community. Initiates transitional services, provides case management, and monitors the offender's re-entry to ensure a smooth transition to the community. Provides referrals for family and individual counseling and other resources, including vocational or specialized educational services.

Intervention Programs

Intervention programs assist juveniles and their families prior to Court involvement. Program participation can also be court-ordered. Intervention programs include restorative justice sessions, evidence-based prevention and education programming, and community service.

Juvenile Detention Center

The Juvenile Detention Center (JDC) is a secure facility that provides pre- and post-dispositional detention of youth as ordered by the Juvenile and Domestic Relations Court. This is accomplished in a safe, secure, and humane setting with policies, programs, and an environment that supports good mental and physical health.

¹ Starting in FY 2021, the Juvenile Detention Center (JDC) was shifted under the JCSU as part of planned County re-organizations. Historical data related to the JDC prior to FY 2021 will continue to be found under the Department of Family Services.

**Juvenile Court Service Unit****Budget Analysis****Department Financial and FTE Summary^{1,2,3}**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$1,586,722	\$1,763,691	\$5,057,078	\$5,130,498	\$5,284,413
Operating and Maintenance	330,797	338,667	747,596	747,350	754,824
Total – Expenditures	\$1,917,519	\$2,102,358	\$5,804,674	\$5,877,848	\$6,039,237
Revenues					
Recovered Costs	\$0	\$0	\$95,459	\$95,459	\$95,459
Intergovernmental - Commonwealth	0	0	752,255	752,255	752,255
Intergovernmental – Federal	0	0	12,500	12,500	12,500
Total – Revenues	\$0	\$0	\$860,214	\$860,214	\$860,214
Local Tax Funding	\$1,917,519	\$2,102,358	\$4,944,460	\$5,017,634	\$5,179,023
FTE					
County FTE	17.53	17.53	44.69	44.69	44.69
State FTE	13.00	13.00	13.00	13.00	13.00
Total - FTE	30.53	30.53	57.69	57.69	57.69

¹ Sums may not equal due to rounding.

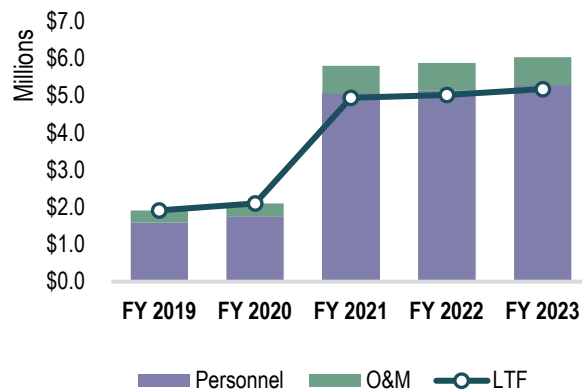
² All financial information in this section reflects the County budget for JCSU; which also has a State budget and State employees; however, those costs are not reflected in the County budget document.

³ FY 2021, 2022 and 2023 data reflect the reorganization of the Juvenile Detention Center (JDC) into JCSU. Historic data for FY 2019 and FY 2020 reflects JCSU before the reorganization.



Juvenile Court Service Unit

Revenue and Expenditure History



Revenue/Local Tax Funding

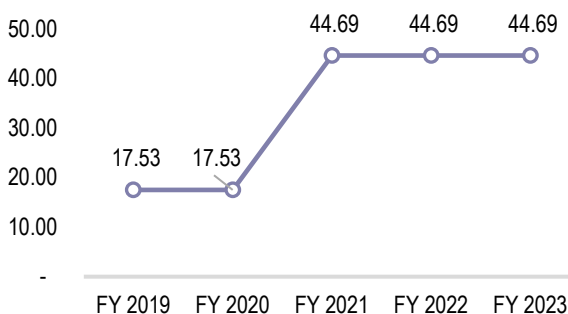
JCSU has historically been funded by local tax funding for those positions supported by the County. With the JDC reorganization, non-tax revenues are also available to the Department. State FTE are funded by the Commonwealth with salary supplements provided by the County.

Expenditure

The majority of the Department's expenditure budget is dedicated to personnel costs (87 percent). Major drivers of personnel costs have been staffing changes 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 significant increase for FY 2021 reflects the Department's reorganization that added the JDC to the data.

Staffing/FTE History¹



FY 2020 Mid-Year: Shift of one position (1.00 FTE) to County Administration

FY 2021: Transfer of 28.16 FTE from the Department of Family Services to JCSU for the JDC reorganization

The JCSU's expenditures have changed primarily because of the changes to personnel, outlined in earlier sections, in the last few fiscal years. Personnel costs make up about 87 percent of the Department's expenditures.

The JCSU provides supervision, programs, and services to Loudoun County youth and families and has done so without the addition of new staff resources since FY 2012. As of July 1, 2020, the JCSU is comprised of Loudoun County Court Service Unit staff and Juvenile Detention Center staff. Court Service Unit staff include both State (13.00 FTE) and County (16.53 FTE) employees. The Juvenile Detention Center includes only County employees (28.16). JCSU personnel expenditures increased in FY 2021 due to the incorporation of JDC staff within the JCSU, and in prior fiscal years because of market-based adjustments and merit-based increases approved by the Board of Supervisors (Board), and because of the implementation of the new classification and compensation system. The FY 2021 Adopted Budget included additional changes to personnel and O&M expenditures associated with the transfer of one position (1.00 FTE) from JCSU to County Administration in FY 2020,

¹ The FTE presented are for County positions only.



Juvenile Court Service Unit

the reclassification of an existing position into an assistant director role, and the reorganization of the JDC into JCSU (28.16 FTE).

The FY 2022 Proposed Budget expenditures have increased primarily because of personnel costs, which make up most of the Department's expenditures. Increases in personnel have been driven by higher compensation. Personnel costs consist of salary and fringe benefits for County employees and County salary supplements for State employees. The FY 2022 operating and maintenance expenditures budget decreased slightly primarily due to lower central services costs due to the vehicle fuel expenditures being budgeted in the Department of General Services.

JCSU started transitioning to the Effective Practices in Community Supervision (EPICS) model in FY 2018. The EPICS model is a project of the Virginia Department of Juvenile Justice (DJJ) that focuses on addressing the individual criminogenic risk factors that contribute to the initiation and continuation of delinquent behavior. In 2019, the JCSU also began using the Standardized Disposition Matrix (SDM). This tool is an evidence-based system, introduced by DJJ, that is used to promote consistency and equity in dispositional recommendations. JCSU operates several diversion programs, which aim to provide interventions to youth and families to prevent further delinquent behavior. In determining service needs, the JCSU uses the Youth Assessment and Screening Instrument (YASI) to assess a youth's risk level for re-offending (low, moderate, and high) and need for formal court supervision. JCSU remains an active participant in the Juvenile Detention Alternative Initiative. The Department's participation in this initiative has perpetuated the implementation of the Supervised Release Program (SRP). The SRP allows participating youth a pre- or post-dispositional supervision alternative to detention. Monitoring for program participants is tailored on a continuum dependent on the seriousness and risk associated with a given offender or defendant.

The JDC is a secure facility that provides pre- and post-dispositional detention of youth. JDC youth participate in educational, recreational, and health and wellness programming, and may receive additional treatment services as ordered by the Court. In addition to serving youth before the Loudoun County Juvenile and Domestic Relations District Court, the JDC provides secure detention for youth before the Juvenile and Domestic Relations District Courts in Rappahannock and Fauquier Counties, under established contractual agreements.

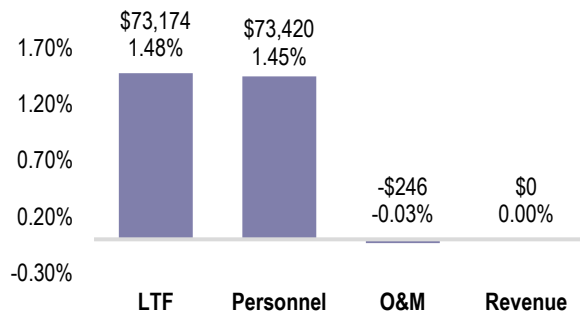
JCSU is a key participant in regional initiatives and staff chair the Gang Response and Intervention Team (GRIT). GRIT is a collaboration of federal, state, and local agencies aimed at preventing at-risk youth from becoming involved in gang activities.

In FY 2022, JCSU will continue to provide evidence-based intervention programs for youth offenders and defendants, while also operating the Juvenile Detention Center following its reorganization into the Department. Additional resources may be needed in future fiscal years to continue to support these programs.



Juvenile Court Service Unit

Percent Change from Adopted FY 2021 to Proposed FY 2022

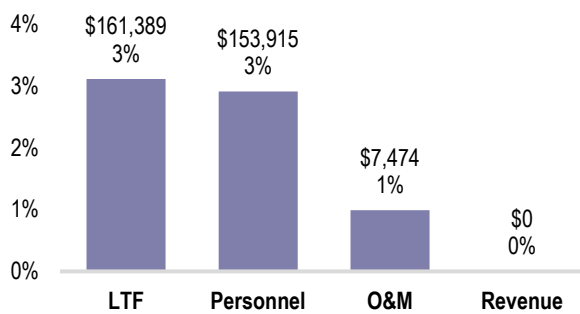


Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ slight decrease for central services expenditures due to vehicle fuel expenditures being budgeted in the Department of General Services ||

Revenue: ↔

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

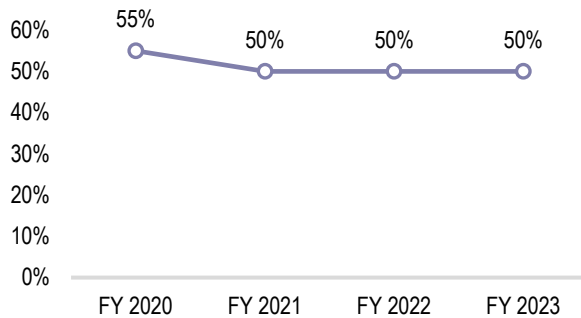
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

|| **Revenue:** ↔



Juvenile Court Service Unit

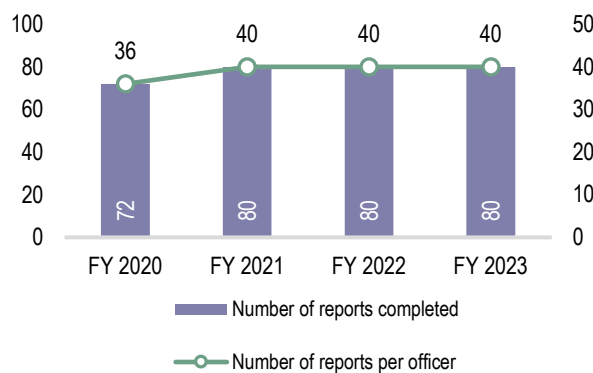
Key Measures



Objective: Maintain a 40 percent diversion rate for juvenile complaints.

Measure: Percent of juvenile complaints diverted.

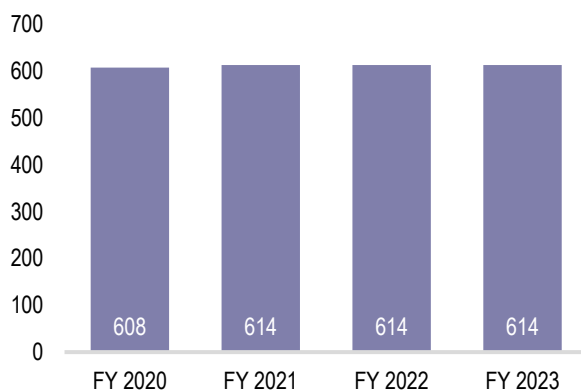
As JCSU receives juvenile complaints, the Department will continue to process and divert more than 40 percent of complaints from further penetration into the justice system.



Objective: Maintain a caseload of 100 reports or less per officer.

Measure: Number of pre-dispositional reports completed; Number of reports completed per officer.

As the Juvenile and Domestic Relations Court continues to need investigative reports for supervision determinations, JCSU will maintain a caseload of 100 or less reports per officer to service those reporting needs.



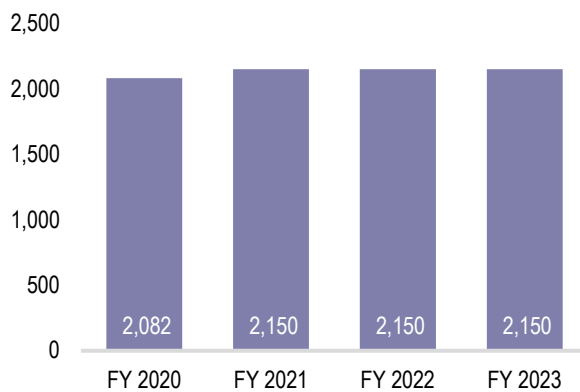
Objective: Meet County residents' needs related to the resolution of domestic violence matters.

Measure: Total number of civil domestic violence complaints issued.

As domestic violence complaints continue, the JCSU will support County residents and the Juvenile and Domestic Relations Court by issuing civil domestic violence complaints.



Juvenile Court Service Unit



Objective: Operate the JDC within State mandates and licensure requirements.

Measure: Total number of childcare days utilized¹.

The number of childcare days utilized is projected to be stable.

¹ During the COVID pandemic, beginning in March 2020, the JCSU and the Juvenile and Domestic Relations District Court aggressively sought alternative placement options for alleged delinquent youth in order to limit detention placements and manage the risk for COVID outbreaks. In addition, the Court operated with an emergency-only docket for the first three months of the pandemic, limiting the number of youth before the Court.

**Juvenile Court Service Unit****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					
Juvenile Court Service Unit	\$1,917,519	\$2,069,218	\$2,422,092	\$2,452,875	\$2,518,902
Juvenile Detention Center ²	0	33,140	3,382,582	3,424,973	3,520,335
Total – Expenditures	\$1,917,519	\$2,102,358	\$5,804,674	\$5,877,848	\$6,039,237
Revenues					
Juvenile Detention Center ²	\$0	\$0	\$860,214	\$860,214	\$860,214
Total – Revenues	\$0	\$0	\$860,214	\$860,214	\$860,214
Local Tax Funding					
Juvenile Court Service Unit	\$1,917,519	\$2,069,218	\$2,422,092	\$2,452,875	\$2,518,902
Juvenile Detention Center ²	0	33,140	2,522,368	2,564,759	2,660,121
Total – Local Tax Funding	\$1,917,519	\$2,102,358	\$4,944,460	\$5,017,634	\$5,179,023
County FTE					
Juvenile Court Service Unit	17.53	17.53	16.53	16.53	16.53
Juvenile Detention Center ²	0.00	0.00	28.16	28.16	28.16
Total – County FTE³	17.53	17.53	44.69	44.69	44.69

¹ Sums may not equal due to rounding.² The transfer of 28.16 FTE from the Department of Family Services to JCSU for the JDC reorganization occurred in FY 2021.³ This data is for County FTE. The State FTE for the Juvenile Court Service Unit are not reflected in this data.



Sheriff's Office

The Sheriff is a locally elected constitutional officer by virtue of the Virginia Constitution, Article VII, Section 4, elected every four years and has responsibilities that are outlined by the General Assembly in the form of state statutes. The Sheriff and the Sheriff's deputies have criminal and civil jurisdiction to enforce the laws of the Commonwealth of Virginia and the ordinances of Loudoun County.

Department's Programs

Criminal Investigations

Provides comprehensive follow-up investigation of criminal cases referred from other Divisions within the Sheriff's Office, other County Departments, and other federal, state, and local law enforcements partners.

Field Operations

Provides service to the County 24 hours a day, 365 days a year. Responsible for pro-active patrol, response to calls for service and routine traffic enforcement. Engages the community through outreach and communication strategies that improve the quality of life for County residents, businesses, and visitors.

Operational Support

Provides support services through Traffic Safety and Enforcement, Field Operations Support, Response Teams, Juvenile Education and Services, and Adult Crime Prevention. Emergency Management provides support through the Operational Support Division.

Emergency Communications

Provides Sheriff's Office emergency 911 dispatch services and non-emergency and administrative calls for service. Enables 24/7 access to all Loudoun County law enforcement activity.

Corrections

Manages the Adult Detention Center (ADC) and Work Release Program by providing a safe, secure, and healthy environment to house both pretrial and sentenced inmates.

Court Services

Provides Court Security for the Loudoun County Courthouse Complex and Civil Process enforcement for Loudoun County.

Administrative and Technical Services

Provides support functions to Sheriff's Office divisions related to records management, property and evidence management, accreditation and training, human resources, IT support, the False Alarm Reduction Unit (FARU), Employment Services, and finance and administration.

Office of the Sheriff

Provides senior command and leadership for the Sheriff's Office.



Sheriff's Office

Budget Analysis

Department Financial and FTE Summary¹

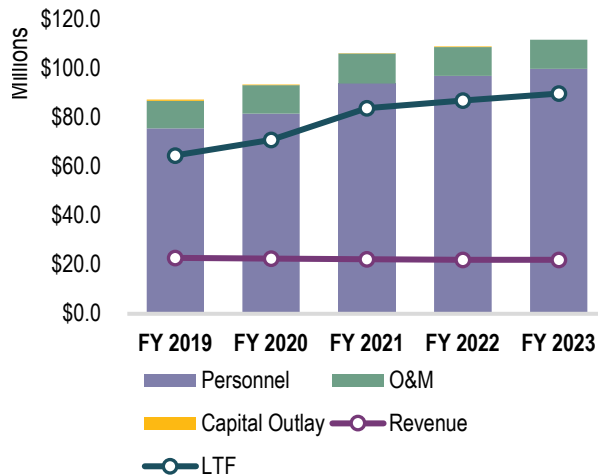
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$75,516,395	\$81,471,107	\$93,718,013	\$96,831,500	\$99,736,445
Operating and Maintenance	11,211,883	11,535,880	12,195,289	11,756,420	11,873,984
Capital Outlay	491,110	335,811	37,750	224,016	0
Total - Expenditures	\$87,219,387	\$93,342,797	\$105,951,052	\$108,811,936	\$111,610,429
Revenues					
Other Local Taxes	\$3,946,189	\$3,856,209	\$3,523,920	\$3,628,000	\$3,628,000
Permits, Fees, And Licenses	489,294	513,967	300,200	375,200	375,200
Fines and Forfeitures	1,357,096	1,293,422	1,470,000	1,330,000	1,330,000
Charges for Services	514,885	414,433	591,487	490,987	490,987
Miscellaneous Revenue	380	1	0	0	0
Recovered Costs	2,128,128	1,734,548	1,994,100	1,786,100	1,786,100
Intergovernmental - Commonwealth	13,896,414	14,424,647	14,362,373	14,362,373	14,362,373
Intergovernmental - Federal	425,465	278,636	0	0	0
Total - Revenues	\$22,757,851	\$22,515,864	\$22,242,080	\$21,972,660	\$21,972,660
Local Tax Funding	\$64,461,536	\$70,826,933	\$83,708,972	\$86,839,276	\$89,637,769
FTE²	730.85	758.48	786.49	807.49	807.49

¹ Sums may not equal due to rounding.² The Sheriff's Office has three positions (3.00 FTE) related to two Board Priorities included in the FY 2022 Proposed Budget within the Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. Expansion of the Adult Drug Court includes one drug court deputy. Additionally, expansion of the Body Worn Camera Program includes one supervisor and one technician. The resources—budget and FTE—associated with those requests will be structured and budgeted in LCSO's budget.



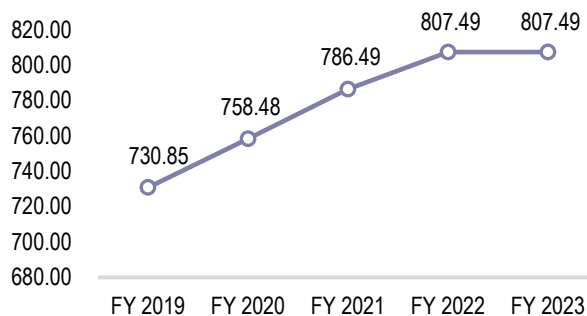
Sheriff's Office

Revenue and Expenditure History



for FY 2021.

Staffing/FTE History¹



3.09 FTE background investigators, 0.77 FTE video technician, 0.77 FTE computer technician

FY 2020 Mid-Year: 1.00 FTE executive detail sergeant, 2.00 FTE executive detail deputies, 1.00 FTE domestic violence detective²

FY 2021: 1.00 FTE school resource officer, 10.00 FTE court services deputies, 3.00 FTE court services sergeants, 1.00 FTE Court Services IT technician, 1.00 FTE latent print examiner, 1.00 FTE property evidence technician

Personnel expenditures make up approximately 90 percent of LCSO's budget and changes to compensation and staffing, as outlined in the previous sections, are responsible for most of the expenditure increases in LCSO's overall budget.

Revenue/Local Tax Funding

The Loudoun County Sheriff's Office (LCSO) is primarily funded by local tax funding (79 percent). Programmatic and intergovernmental revenue makes up the remaining 21 percent and primarily consists of reimbursements from the Virginia Compensation Board.

Expenditure

The majority of the Sheriff's Office'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, and one step increase for public safety personnel

FY 2019: 3.00 FTE SROs, 4.00 FTE patrol deputies, 2.00 FTE traffic safety deputies, 1.00 FTE evidence technician, 1.00 FTE cook

FY 2019 Mid-Year: 1.00 FTE deputy (Adult Drug Court)

FY 2020: 1.00 FTE firing range sergeant, 2.00 FTE firing range deputies, 1.00 FTE court services major, 1.00 FTE court services 1st lieutenant, 12.00 court security deputies, 1.00 FTE administrative assistant, 1.00 FTE SRO sergeant, 1.00 FTE SRO, 2.00 FTE juvenile resource officers (JRO),

¹ FY 2021 FTE includes 7.00 FTE added in FY 2020 for implementation of the Universal Call Taker project. These positions were previously allocated to the Non-Departmental section in the FY 2020 Adopted Budget.

² The domestic violence detective position (1.00 FTE) is grant-funded through September 2022.



Sheriff's Office

The Board of Supervisors (Board) authorized several positions for LCSO in the FY 2021 Adopted Budget. Due to the uncertain economic environment related to the impact of the COVID-19 pandemic, the Board adopted the FY 2021 budget with most new expenditures, including newly authorized personnel, frozen until revenues were shown to be sufficient to support new expenditures. The new resources were intended to address several needs including the provision of service to new capital facilities and to provide internal support. Capital facility positions included ten deputies, three sergeants, and one IT technician for the new Courthouse Complex and one school resource officer (SRO). FY 2021 authorized staffing for the Courthouse Project was the second of three phases which coincides with the phased opening of the facility. The first phase of LCSO personnel for the facility was approved in FY 2020 and included a total of 16.00 FTE. In addition, one SRO was approved for Lightridge High School, which opened at the beginning of the 2020-2021 academic year. The Sheriff's Office assigns one SRO for each public middle and high school throughout Loudoun County¹.

The FY 2021 Adopted Budget also included two critical internal support positions. A latent print examiner (1.00 FTE) is part of a team of one full-time and two part-time print examiners. This position enables the Sheriff's Office to process latent prints in-house without the need to utilize the state laboratory at the Virginia Department of Forensic Science. This results in time savings of up to six months and provides support to the Northern Virginia Regional Identification System (NOVARIS).

Additionally, one property evidence technician (1.00 FTE) was approved in the FY 2021 Adopted Budget. This position existed as a temporary position which expired in accordance with County policy. The establishment of a regular position to address this need will allow LCSO to maintain its level of service for the Administrative and Technical Services program. The volume of property and evidence stored and managed by Sheriff's Office staff grew significantly over several years. In FY 2018, 52,218 pieces of evidence were stored and approximately 60,000 are projected in FY 2021. This position will allow the LCSO to continue to meet state and federal mandates without incurring significant overtime expenses that would otherwise be required.

On December 15, 2020, the Board unfroze all Courthouse security positions (14.00 FTE), the SRO (1.00 FTE), and the latent print examiner (1.00 FTE) for a total of 16.00 FTE available for recruitment. The remaining property evidence technician (1.00 FTE) will remain frozen until further Board action or the start of FY 2022.

Capital Facilities Opening

The FY 2022 Proposed Budget includes 17.00 FTE for the final phase of staffing for the Courthouse Expansion Project. The Board approved 15.00 FTE in FY 2020 and 14.00 FTE in FY 2021. All FY 2022 Courthouse positions for the Sheriff's Office are bailiffs, which are responsible for safely transporting inmates from the Adult Detention Center (ADC), escorting inmates inside court rooms, and providing general care and custody of inmates while present in the Courthouse. Nine positions are funded for a full year and eight positions are budgeted for one half year with a start date of January 2022. Due to the COVID-19 pandemic, the number of inmates requiring transportation to and from the Courthouse, which decreased in FY 2020, is anticipated to begin to increase in FY 2021.

Internal Support

The FY 2022 Proposed Budget also includes one Freedom of Information Act (FOIA) Coordinator (1.00 FTE). This position is requested to address the growing volume of FOIA requests submitted to the Sheriff's Office. The number of requests is anticipated to grow by 15 percent to 500 requests in FY 2021 from the level experienced in FY 2020. Currently, the records and property/evidence manager serves as the Custodian of Records and responds to all complex FOIA cases, however, most cases must be delegated to other LCSO staff, negatively impacting workloads. The Virginia Freedom of Information Act

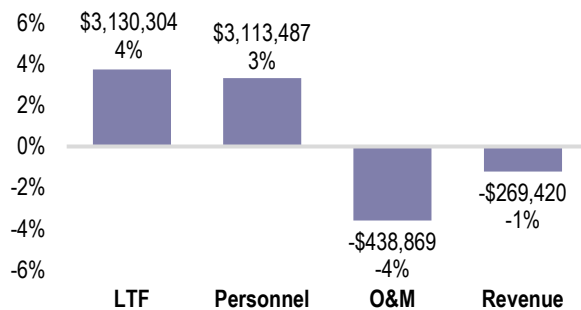
¹ The County funds SRO positions for Leesburg Police to provide a similar level of service at public middle and high schools within the corporate limits of the town.



Sheriff's Office

allows residents of the Commonwealth and representatives of media organizations which broadcast or circulate in the Commonwealth the right to request public records.

Percent Change from Adopted FY 2020¹ to Proposed FY 2022



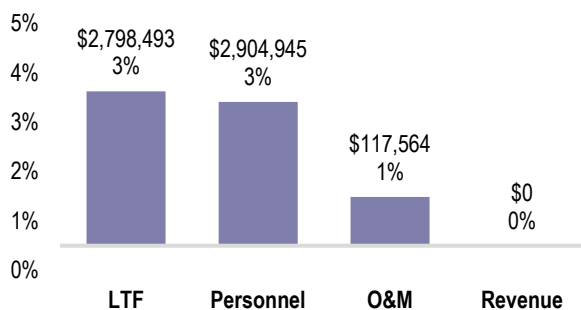
Reasons for Change:

Personnel: ↑ 21.00 FTE^{1,2}, general pay changes ||

O&M: ↓ base adjustments for contractual service needs and supply needs associated with mid-year personnel; vehicle replacement fund adjustments ||

Revenue: ↓ declines in fines, charges for services, and recovered costs revenue

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

Personnel: ↑ 3 percent and full-year costs for pro-rated Courts Complex Expansion Project positions included in the FY 2022 Proposed Budget

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

¹ This FTE change includes 4.00 FTE added mid-year in FY 2020 and 7.00 FTE moved from Non-Departmental for the Universal Call Taking project.

² This includes 3.00 FTE associated with two Board Priority requests, Adult Drug Court Expansion and Body Worn Camera Program Expansion, which is discussed in the Board of Supervisors' narrative in the General Government section.



Sheriff's Office

FY 2022 Proposed Resource Requests^{1,2}

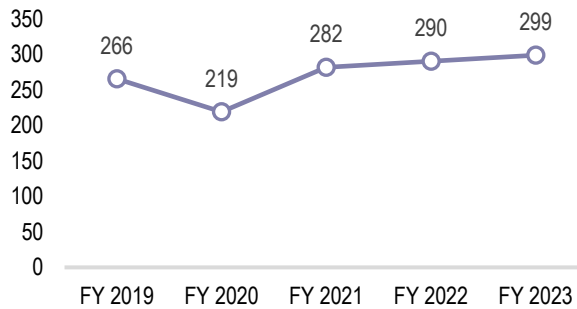
Capital Facility Openings: Courthouse Expansion – Phase Three						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$1,429,974	\$410,684	\$142,610	\$0	\$0	\$1,983,268	17.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• Final phase of staffing for the Courthouse Expansion Project.• Includes 17.00 FTE, with 9 Deputies budgeted for a July 2021 start and 8 budgeted for a January 2022 start.• The number of persons screened is anticipated to increase by approximately 32 percent from FY 2020 levels to 290,460 projected in FY 2022.• The number of contraband detected during screening is anticipated to increase by approximately 2 percent from FY 2020 to 335 projected in FY 2022.			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of contraband detected during screening					
Program:	Courthouse Security					
Positions:	17 Bailiffs					
Theme:	Capital Facility Openings					
One-time Costs:	\$316,048					
Recurring Costs:	\$1,667,220					
Priority 1: FOIA Coordinator						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$86,148	\$11,390	\$3,000	\$0	\$0	\$100,538	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Currently, the Records and Property/Evidence Manager serves as the Custodian of Records and responds to all complex FOIA requests.• Most routine requests are delegated to other staff. This negatively impacts workloads.• FOIA cases increased 15 percent in the last year with the total number of cases projected to reach 500 in FY 2021.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Number of FOIA requests processed					
Program:	Administrative and Technical Division					
Positions:	1 FOIA Coordinator					
Theme:	Internal Support					
One-time Costs:	\$9,185					
Recurring Costs:	\$91,353					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$1,516,122	\$422,074	\$145,610	\$0	\$0	\$2,083,806	18.00

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 The Sheriff's Office has three positions (3.00 FTE) related to two Board Priorities included in the FY 2022 Proposed Budget within the Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. Expansion of the Adult Drug Court includes one drug court deputy. Additionally, expansion of the Body Worn Camera Program includes one supervisor and one technician.



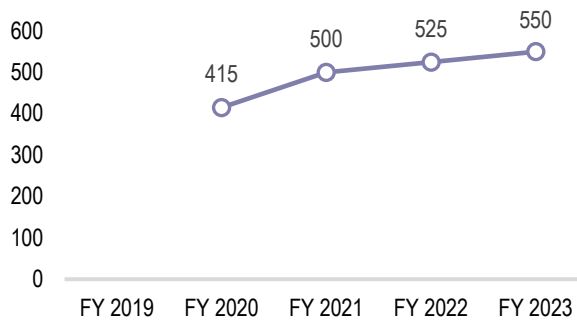
Key Measures



Objective: Provide safety to the Court Complex by conducting security screenings of all visitors and employees who enter the Court Complex.

Measure: Number of persons screened.

Court service needs are anticipated to grow as both the County population increases and the expanded court facilities open.



Objective: Respond to residents' request in a professional manner.

Measure: Number of FOIA Requests processed.

The number of FOIA requests is expected to increase over the next several fiscal years, which necessitates additional support staff in the Sheriff's Office.

This measure was created in FY 2020. Data for FY 2019 is not available.

**Sheriff's Office****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					
Office of The Sheriff	\$1,389,125	\$1,549,357	\$1,963,590	\$1,997,225	\$2,055,665
Field Operations	27,624,247	29,846,039	32,561,656	32,288,517	33,222,310
Criminal Investigations	7,876,915	8,913,358	10,023,600	10,204,682	10,498,721
Operational Support	10,439,049	10,216,215	11,474,417	11,447,000	11,767,893
911-Emergency Communications	3,890,711	4,634,919	5,477,220	5,548,152	5,708,558
Administrative-Technical Services	8,544,034	9,305,405	11,099,592	12,109,363	12,175,471
Corrections	22,661,591	23,294,894	25,272,342	25,576,277	26,253,559
Court Services	4,793,716	5,582,611	8,078,635	9,640,720	9,928,252
Total - Expenditures	\$87,219,387	\$93,342,797	\$105,951,052	\$108,811,936	\$111,610,429
Revenues					
Office of The Sheriff	\$437,991	\$454,465	\$390,477	\$390,477	\$390,477
Field Operations	4,654,472	5,311,555	4,663,453	5,268,453	5,268,453
Criminal Investigations	1,481,395	1,632,728	1,443,247	1,443,247	1,443,247
Operational Support	3,185,774	2,302,225	3,093,258	2,348,258	2,348,258
911-Emergency Communications	3,946,189	3,856,209	3,523,920	3,628,000	3,628,000
Administrative-Technical Services	1,368,171	1,415,626	957,576	1,034,076	1,034,076
Corrections	7,251,734	7,192,740	7,662,242	7,452,242	7,452,242
Court Services	432,125	350,316	507,907	407,907	407,907
Total - Revenues	\$22,757,851	\$22,515,864	\$22,242,080	\$21,972,660	\$21,972,660
Local Tax Funding					
Office of The Sheriff	\$951,134	\$1,094,892	\$1,573,113	\$1,606,748	\$1,665,188
Field Operations	22,969,775	24,534,485	27,898,203	27,020,064	27,953,857
Criminal Investigations	6,395,520	7,280,629	8,580,353	8,761,435	9,055,474
Operational Support	7,253,275	7,913,991	8,381,159	9,098,742	9,419,635
911-Emergency Communications	(55,479)	778,710	1,953,300	1,920,152	2,080,558
Administrative-Technical Services	7,175,863	7,889,779	10,142,016	11,075,287	11,141,395
Corrections	15,409,857	16,102,153	17,610,100	18,124,035	18,801,317
Court Services	4,361,591	5,232,295	7,570,728	9,232,813	9,520,345
Total – Local Tax Funding	\$64,461,536	\$70,826,933	\$83,708,972	\$86,839,276	\$89,637,769
FTE					
Office of the Sheriff	11.00	11.00	11.00	11.00	11.00
Field Operations	242.56	242.56	251.56	251.56	251.56

¹ Sums may not equal due to rounding.



Sheriff's Office

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Criminal Investigations	70.30	71.30	73.30	74.30	74.30
Operational Support	90.99	94.99	88.99	88.99	88.99
911-Emergency Communications	42.00	42.00	49.00	49.00	49.00
Administrative-Technical Services	48.00	55.63	57.64	60.64	60.64
Corrections	183.00	183.00	183.00	183.00	183.00
Court Services	43.00	58.00	72.00	89.00	89.00
Total - FTE	730.85	758.48	786.49	807.49	807.49





Health and Welfare FY 2022 Proposed Budget

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Health and Welfare Summary

FY 2022 Proposed Expenditures¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Extension Services	\$455,734	\$552,315	\$594,579	\$641,826	\$658,780
Family Services	35,301,725	39,174,141	29,479,976	30,801,621	31,505,788
Health	5,466,022	5,957,060	7,001,620	7,172,584	7,330,625
Mental Health, Substance Abuse, and Developmental Services	43,828,250	46,965,093	55,195,464	56,684,446	58,171,686
Total	\$85,051,731	\$92,648,608	\$92,271,639	\$95,300,477	\$97,666,878

¹ Sums may not equal due to rounding.



Extension Services

The Department of Extension Services (DES) provides research-based education programs that promote residents' health, effective food systems, youth development, and environmental stewardship. DES' life-long learning programs create collaborative relationships with community stakeholders that focus on nutrition and physical activity, food safety, youth learning, farm to school programming, agriculture (horticulture, animal science, and forestry), and natural resources conservation. The department serves as Loudoun County's office of Virginia Cooperative Extension (VCE) representing the Commonwealth's land-grant universities: Virginia Tech and Virginia State University. As such, DES serves as the portal through which the county government can access Virginia Tech's College of Agriculture and Life Sciences, Virginia Tech's College of Natural Resources and Environment, the Virginia-Maryland Regional College of Veterinary Medicine, Virginia's Agricultural Experiment Stations, and Virginia State University's College of Agriculture. DES employees are supported by as many as 150 volunteers who are trained to serve as key participants in the Department's success.

Department's Programs

Family and Consumer Sciences

Provides education and technical information to increase residents' understanding of where their food originates, how it is grown, purchased, safely prepared, and its environmental, social, and economic impact. Family and consumer sciences programming also teaches SNAP eligible English and Spanish speaking residents nutrition and physical activity best practices to reduce the rate of chronic disease and obesity.

4-H Youth Development

Provides hands-on, experiential learning in the areas of science, healthy living, and citizenship to help Loudoun youth (ages five to eighteen) develop vital life skills and reduce the prevalence of youth depression.

Agriculture and Natural Resources

Provides education programs and technical information relating to production agriculture, recreational farming, agripreneurship, horse ownership, horticulture, pesticide application safety, natural resource conservation, water quality management, and soil health. This instruction helps residents implement best management practices to increase farm sustainability, protect the environment and assist the Loudoun County Government comply with federal and state Total Maximum Daily Load mandates.

**Extension Services****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	\$368,101	\$471,103	\$479,723	\$526,770	\$542,573
Operating and Maintenance	87,633	81,211	114,856	115,056	116,207
Total – Expenditures	\$455,734	\$552,315	\$594,579	\$641,826	\$658,780
Total – Revenues	\$0	\$0	\$0	\$0	\$0
Local Tax Funding	\$455,734	\$552,315	\$594,579	\$641,826	\$658,780
FTE	4.00	5.00	5.00	5.00	5.00

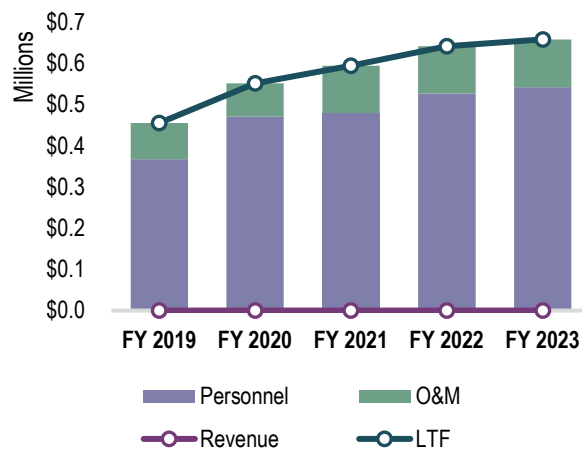
¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the DES; DES also has a State budget and State employees; however, those costs are not reflected in the County budget document.



Extension Services

Revenue and Expenditure History



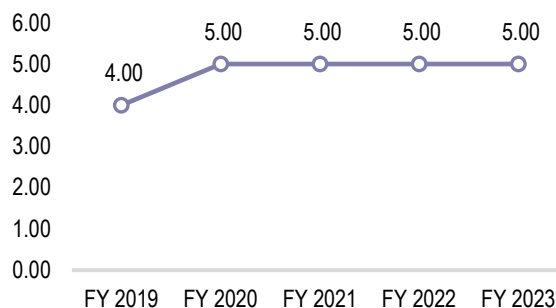
Revenue/Local Tax Funding

As shown, DES's budget is funded by local tax funding (100 percent). There is no program-generated revenue associated with this Department.

Expenditure

The majority of DES's expenditure budget is dedicated to personnel costs (82 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

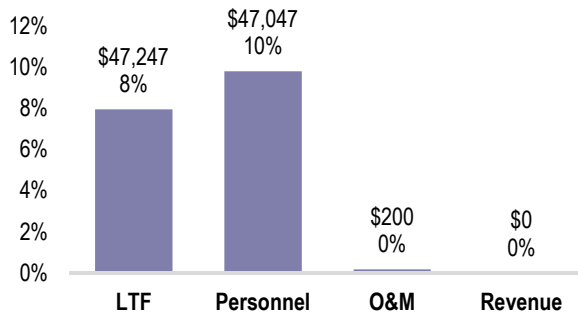


FY 2020: 1.00 FTE community engagement coordinator

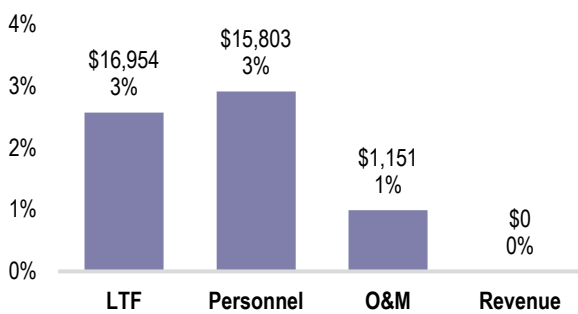
The Department has three state positions (3.00 FTE) and one federally funded position (1.00 FTE); those are not reported in the Staffing/FTE History chart.

The Department's expenditures have increased primarily due to personnel costs, which make up 82 percent of its expenditures. Personnel costs have risen primarily due to higher compensation and the addition of a community engagement coordinator position in FY 2020. DES has no program-generated revenue.

In FY 2020, the Board of Supervisors approved a community engagement coordinator (1.00 FTE). The position recruits, trains, and manages volunteers who support DES. The community engagement coordinator is establishing a cohort of volunteers whose activities will focus on promoting environmental, social, and economic sustainability not addressed within the current state curricula.

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

Personnel: ↑ general pay changes || **O&M:** ↑ internal services || **Revenue:** ↔

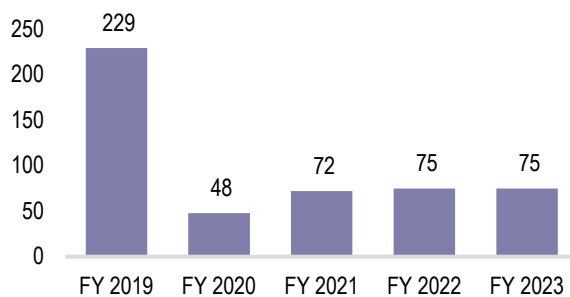
Percent Change from Proposed FY 2022 to Projected FY 2023**Reasons for Change:**

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



Extension Services

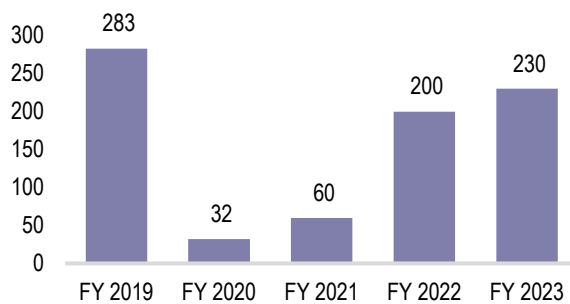
Key Measures



Objective: Increase the number of Supplemental Nutrition Assistance Program (SNAP)-eligible participants who enroll in the Family Nutrition Program (FNP).

Measure: Number of new eligible adult clients enrolled in comprehensive nutrition education, including a combination of in-person, Zoom (remote), phone, and NC State Cooperative Extension lessons.

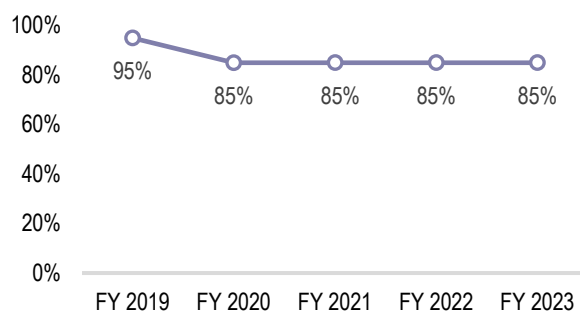
FNP teaches families how to become better managers of their food resources, such as their SNAP benefits. Participants also learn how to make healthier food and physical activity choices for optimal health and growth. The number of enrollees declined from FY 2019 to FY 2020 based on a programming decision to focus on longer-term, comprehensive education, which is more closely aligned with SNAP grant goals.



Objective: Increase awareness of natural resources conservation practices that help the County attain its mandated Total Maximum Daily Load (TMDL) goals.

Measure: Number of participants in a TMDL related soil conservation, water quality, or nutrient management education program/consultation.

This activity supports the County's efforts to address stormwater run-off and attainment of Chesapeake Bay TMDL mandates. Due to social distancing requirements related to COVID-19, DES was precluded from marketing and in-person education.



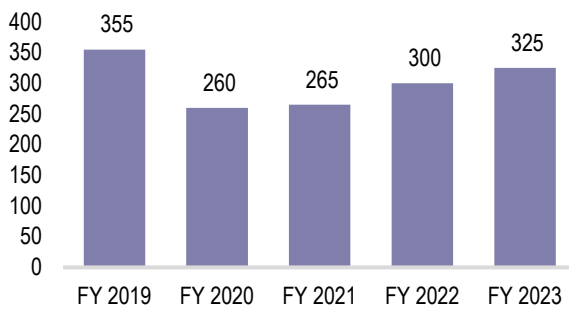
Objective: Increase awareness of best management and safety practices associated with agriculture and horticulture.

Measure: Percentage of participants who indicated that they will adopt a best management practice and/or best safety practice following their participation in an agriculture or horticulture program/consultation.

Through instructional programs and consultation, this activity helps sustain the profitability of agricultural production in the County and enhance the quality of Loudoun's natural resources.



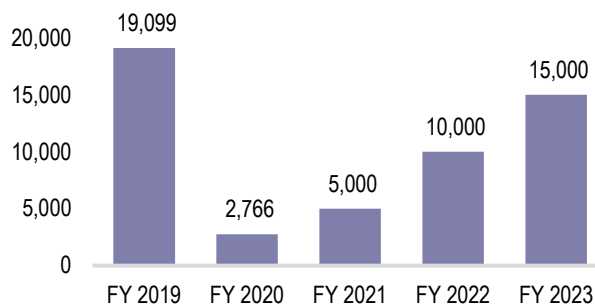
Extension Services



Objective: Increase knowledge of safe food handling processes and methods for preventing food-borne illness.

Measure: Number of commercial and residential participants in a food production or safety program/consultation.

Through programing, this activity helps mitigate the common factors of foodborne illness, such as purchasing food from unsafe sources, failing to adequately cook and store food, using contaminated equipment and supplies, and poor personal hygiene, in turn, reducing the incidence of illness.



Objective: Develop and present 4-H in-school programs.

Measure: Number of in-school participants.

At little to no cost for the youth of Loudoun County, the 4-H program provides hands-on learning experiences. This program serves as an educational vehicle for youth and helps develop them into contributing members of their community. Due to social distancing requirements related to COVID-19, the number of in-school participants decreased in FY 2020.



Extension Services

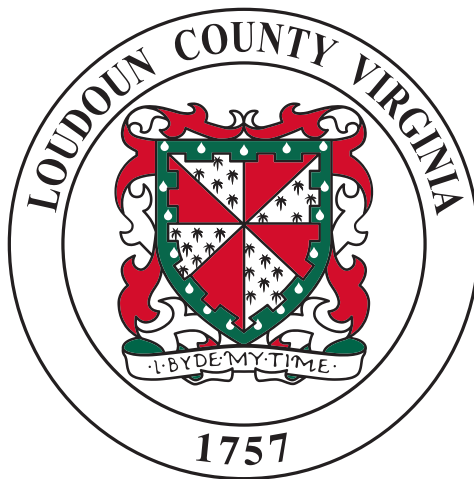
Department Programs

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					
Agriculture and Natural Resources	\$231,242	\$315,071	\$332,343	\$377,265	\$387,524
4-H Youth Development	156,655	166,547	182,395	183,765	188,547
Family and Consumer Sciences	67,837	70,696	79,841	80,796	82,709
Total – Expenditures	\$455,734	\$552,315	\$594,579	\$641,826	\$658,780
Total – Revenues					
	\$0	\$0	\$0	\$0	\$0
Local Tax Funding					
Agriculture and Natural Resources	\$231,242	\$315,071	\$332,343	\$377,265	\$387,524
4-H Youth Development	156,655	166,547	182,395	183,765	188,547
Family and Consumer Sciences	67,837	70,696	79,841	80,796	82,709
Total – Local Tax Funding	\$455,734	\$552,315	\$594,579	\$641,826	\$658,780
FTE					
Agriculture and Natural Resources	3.00	4.00	4.00	4.00	4.00
4-H Youth Development	1.00	1.00	1.00	1.00	1.00
Family and Consumer Sciences	0.00	0.00	0.00	0.00	0.00
Total – FTE	4.00	5.00	5.00	5.00	5.00

¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the DES; DES also has a State budget and State employees; however, those costs are not reflected in the County budget document.





Family Services

The Department of Family Services (DFS) administers programs and services that support all individuals and families in the community to live their best lives and protect and advocate for those most vulnerable in the community. DFS partners with community groups, businesses, nonprofits, the faith community, and other County entities to develop an array of high-quality human services and employment resources. The Department's vision is to better the health, safety, and well-being of all Loudoun County residents.

Family Services' Programs

Clinical Programs and Protective Services

Provides protective services for vulnerable children and adults, foster care and adoption services, temporary and emergency residential services, and community-based services to improve and support the safety and well-being of youth at risk and their families.

Community Services and Outreach

Links County residents to local programs and resources. Provides financial assistance and supportive services to eligible individuals and families to include basic human needs such as food, shelter, medical, and employment. Facilitates the community's awareness of all County health and human services-related programs and assistance.

Administration, Finance, and Quality Assurance

Ensures the efficiency and effectiveness of the Department of Family Services and its operations by maintaining a high-performing organization, maximizing available resources, and meeting or exceeding all federal, state, and local compliance requirements while being fiscally sound. Provides no-cost resources and equipment to both job seekers and businesses via the Workforce Resource Center.

**Family Services****Budget Analysis****Department Financial and FTE Summary^{1,2}**

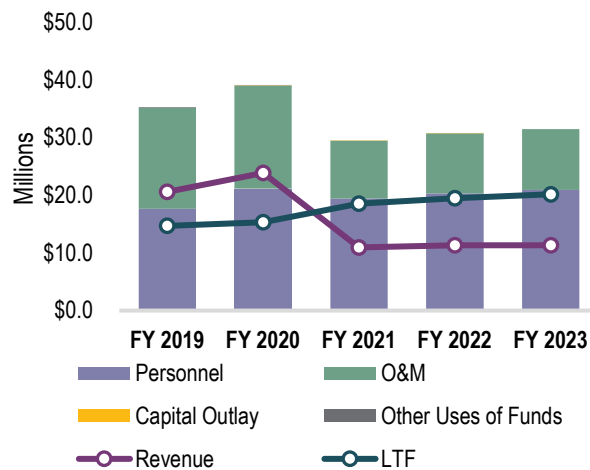
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$17,680,397	\$21,155,479	\$19,465,192	\$20,312,547	\$20,921,924
Operating and Maintenance	17,534,860	17,911,107	10,004,784	10,479,074	10,583,865
Capital Outlay	0	20,304	10,000	10,000	0
Other Uses of Funds	86,468	87,251	0	0	0
Total – Expenditures	\$35,301,725	\$39,174,141	\$29,479,976	\$30,801,621	\$31,505,788
Revenues					
Use of Money and Property	\$24,673	\$21,468	\$0	\$0	\$0
Miscellaneous Revenue	26,864	47,507	3,500	3,500	3,500
Recovered Costs	791,761	1,375,410	3,280	3,280	3,280
Intergovernmental – Commonwealth	3,187,530	3,783,104	2,884,218	2,993,476	2,993,476
Intergovernmental – Federal	16,486,981	18,557,736	8,065,732	8,322,853	8,322,853
Other Financing Sources	86,468	88,109	0	0	0
Total – Revenues	\$20,604,277	\$23,873,334	\$10,956,730	\$11,323,109	\$11,323,109
Local Tax Funding	\$14,697,448	\$15,300,807	\$18,523,246	\$19,478,512	\$20,182,679
FTE	215.23	241.23	194.53	200.53	200.53

¹ Sums may not equal due to rounding.² All amounts shown for FY 2021 and beyond account for County reorganizations and the transition of the Office of Housing and the Juvenile Detention Center out of the Department of Family Services and into the Office of the County Administrator and the Juvenile Court Services Unit, respectively.



Family Services

Revenue and Expenditure History



Revenue/Local Tax Funding

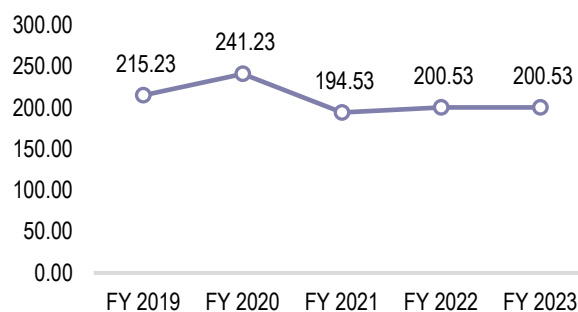
As shown, funding for DFS is split between program-generated revenue (37 percent) and local tax funding (63 percent). The increase in LTF has been driven by personnel costs. Program-generated revenue consists primarily of reimbursements from the Federal government and State of Virginia.

Expenditure

The majority of DFS's expenditure budget is dedicated to personnel costs (66 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: 1.00 FTE housing financier, 1.00 FTE real estate specialist, 2.00 FTE CPS prevention workers, 1.00 FTE benefits supervisor, 2.00 FTE benefit workers, 1.00 FTE information and referral (I&R) manager, 2.00 FTE I&R specialists, 1.00 FTE employment resource specialist, 1.00 FTE quality assurance manager, 1.00 FTE employment coach, 1.00 FTE foster care permanency worker, 1.00 FTE employee development manager

FY 2019 Mid-Year: 1.00 FTE benefits supervisor, 5.00 FTE benefit workers, 1.00 FTE eligibility screener, 1.00 FTE

benefits trainer, 1.00 FTE administrative assistant (Medicaid Expansion)

FY 2020: 1.00 FTE Medicaid pre-screener, 2.00 FTE investigative/assessment CPS workers, 4.00 FTE ongoing CPS workers, 1.00 FTE CPS supervisor, 1.00 FTE CPS trainer, 2.00 FTE intake workers, 1.00 FTE intake supervisor, 1.00 FTE family partnership meeting facilitator, 1.00 FTE APS worker, 1.00 FTE APS supervisor, 1.00 FTE contract specialist, 1.00 FTE data administrator

FY 2020 Mid-Year: 0.46 FTE foster care worker

FY 2021: 1.00 FTE finance manager for the Office of Housing (County Administration), 1.00 FTE accountant, 1.00 FTE foster care accounts payable technician, 1.00 FTE facility/safety coordinator, 1.00 FTE foster care supervisor, 1.00 FTE kinship care specialist, 1.00 FTE case manager, 1.00 FTE housing locator, transfer of 28.16 FTE to the Juvenile Court Services Unit for the Juvenile Detention Center, transfer of 27.00 FTE to the Office of Housing under the Office of the County Administrator



Family Services

The Department's expenditures have increased primarily due to personnel costs, which make up over 66 percent of DFS's annual budget and serve as the driver of local tax funding. The details of the staffing changes since FY 2019 can be found in the Staffing/FTE History section.

The resources provided in the FY 2021 Adopted Budget added seven positions (7.00 FTE) in child welfare services, homeless services, and internal support. 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 were determined available to support those expenditures. The Board unfroze three positions (3.00 FTE) in support of the Finance Unit with the initial release of frozen expenditures and positions on December 15, 2020. The remaining four positions (4.00 FTE) are: two in support of kinship care and two in support of homeless services. Those positions remain frozen until further Board action or until the start of FY 2022. Reorganization activities in FY 2021 also resulted in a reduction of personnel costs as 55.16 FTE moved to other county departments.

The FY 2022 Proposed Budget for the General Fund includes base adjustments for the following: \$200,000 for an increase in the contract that plays a role in managing services to the homeless; \$30,000 to provide transportation connections to the cold weather shelter from the Sterling area; \$130,000 increase for the companion care contract to support wage increases; and \$25,000 in funding to procure a Virtual Career Fair platform for the Workforce Resource Center. The FY 2022 Proposed Budget includes positions focused on the thematic areas of internal support and span of control to apply resources toward the growth of Department programs and its operational needs as well as the thematic area of community wellness and resiliency.

Internal Support and Span of Control

The Department has identified a need for internal support, specifically for Administration, Finance, and Quality Assurance. The FY 2022 Proposed Budget includes four positions (4.00 FTE) for internal support and span of control, which include the following: an Accounting Supervisor (1.00 FTE), an Accounts Receivable/Payroll Specialist (1.00 FTE), an Internal Auditor (1.00 FTE), and an Assistant Director of Internal Operations (1.00 FTE). The intent of these positions is to strengthen internal controls thus reducing the Department's vulnerabilities.

The accounting supervisor, previously requested in FY 2021 but reallocated to the Office of Housing, will complete a transition of the Finance Unit into two divisions (Operations and Accounting/Reporting) and to reflect the segregation of duties that currently exists in the Department of Finance and Budget while supervising four staff. In addition to supervisory responsibilities, this position will review and approve all Harmony and Oracle payments with a focus on all Children's Services Act (CSA) and Foster Care payments, all Department credit card charges, and state and federal draw-down requests. As a supervisor, this person will also serve as backup for the team when necessary. Over the past two fiscal years, operational changes in the Department have resulted in the request for this position to address increased scrutiny over programmatic payments that experience a process that does not flow through the County's Department of Finance and Budget, and instead it is the responsibility of Department staff. With close to \$9 million in CSA payments and \$1.7 million in Foster Care payments made in FY 2020, the review and approval of each invoice has significantly increased the workload on current staff.

The internal auditor position is requested for the Quality, Data, and Compliance Unit. Each year, the Department has approximately 25 external audits, 15-20 external reviews, and up to five internal audits. To be in alignment with the state's direction to perform internal audits, DFS prepares for these audits to validate compliance. The Department must pull the files, review, scan, and send them to the auditors or prepare case files for on-site audits and reviews. The time to pull and review files can take from one to seven days and requires 5.00 to 8.00 FTE to review depending on the number of cases being reviewed, the complexity of the review, and the number of programs that contributed to said case work. Therefore, an internal auditor will relieve staff to dedicate their time back to duties such as client interactions, thus supporting the receipt of timely benefits and maintaining compliance with other timeliness mandates that in-turn support file and reporting accuracy. Audit findings can also be penalty-bearing; therefore, the Department is held responsible for paying back the state.



Family Services

Third in support of internal operations is an accounts receivable/payroll specialist (AR/AP Specialist) in the Finance Unit. Currently, the function of assessing amounts owed to the County are completed by the individual program units. Although this function will remain in the units due to individual program requirements, policies and procedures will be established to record and track the amounts due to assure local, state, and federal funds are repaid. Therefore, the AR/AP Specialist will record and track funds owed to the Department, and, when necessary, coordinate with the Treasurer's Office for collections. The lack of an accounts receivable tracking mechanism was a finding in a recent audit of the Children's Services Act (CSA) program. In response, this position will allocate payments received by the Department on behalf of children in custody. The process calls for a review to determine how much of each deposit is a reimbursement for expenses paid and subsequent transfer of any remainder into an interest-bearing account for the child, then an annual filing to account for the use of funds received. The specialist also will act as the payroll liaison for the Department. Finally, this position will work with the Department of Finance and Budget to request the setup of, and changes to, Department vendors including electronic payment setup. Currently, this function is handled by one of the finance assistants; however, best practice calls for this function to be performed by staff without accounts payable or approval authority.

Lastly, an assistant director of Internal Operations position is necessary to establish the Internal Operations Division in the Department. This division will consist of the Workforce Resource Center; Quality, Data, and Compliance Management; Financial Management; Facilities and Emergency Operations Management; and Human Resources and Organizational Development program areas. From FY 2019 to FY 2021, these units experienced a 118 percent increase in staffing (from 11.00 to 24.00 FTE). The managers of these five units are currently supervised by the Department Director while other program areas report to an assistant director. Organizing these program areas under one assistant director will allow for the wide range of services provided to the Department to be synchronized in their daily operations, approach, and communication to streamline all information and data requests to a single point of contact in the Department instead of the Department Director. An assistant director of internal operations will also relieve the Department Director of individual supervisory duties, reducing supervision time by 75 percent, to allow more time to coordinate internal and external Departmental efforts. The assistant director will also attend local, State and Federal meetings to represent the Department and work with external organizations and clients to increase community awareness.

Community Wellness and Resiliency

The FY 2022 Proposed Budget includes two positions (2.00 FTE) to support family engagement services and the fatherhood initiative: a supervisor and a father-engagement coordinator to complete the recently realigned Family Engagement and Preservation Unit, a critical unit for meeting the Family First Prevent Services Act mandates. These positions will help support community wellness and resiliency by maximizing resources to improve how families function. These positions will help prevent unnecessary out-of-home placements using best practices and evidence-based interventions and provide intensive case management services and a structured approach for joint family and community decision-making at the critical mandated decision points. The proposed supervisory position will administer two prevention programs; thus, meeting the standard departmental staffing ratio of one supervisor to six specialists (1:6). The supervisor will implement best practices and an evidence-based curriculum designed to improve family and peer relationships with the goals of preventing costlier and more restrictive services such as foster care and residential services.

The coordinator position will administer the Fatherhood Engagement Program, for which there is a current waitlist of 40 fathers and no dedicated staff to meet this demand. According to the Virginia Families and Fatherhood Initiative¹, research has revealed the social and financial link between father absence and family fragmentation as a core issue facing the Commonwealth of Virginia. The breakdown of the family is a major contributor to poverty, poor health outcomes, academic underachievement, crime abuse, and a growing financial commitment from taxpayers.

¹ More information on this initiative can be found at: <https://virginiafamilies.org/about>.



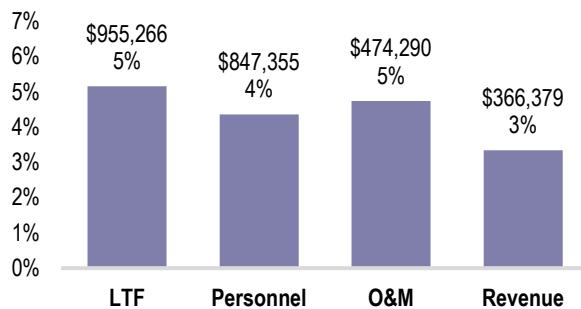
Family Services

This position will help 1) Promote the paradigm shift prioritizing fathers' roles in their children's lives throughout all service levels and the community; 2) Build the existing Fatherhood Initiative and Engagement Committee to be truly representative of all sectors in the community; 3) Enhance Loudoun's capacity in the Regional Fatherhood Initiative; 4) Continue planning and partnering efforts; 5) Plan and coordinate ongoing support groups annually; 6) Identify, train, and coordinate a volunteer facilitator pool to assist staff with implementing the evidence-based curriculum for larger reach within the County; and 7) Manage referrals with key community partners and support existing mandated DFS programs in building alliances with the fathers to achieve safety, permanency, and well-being goals. Loudoun County families will benefit exponentially with strengthened family units, improved behavioral and physical well-being of children, improved academic performance of children, and an eventual decreased reliance on County assistance and services.



Family Services

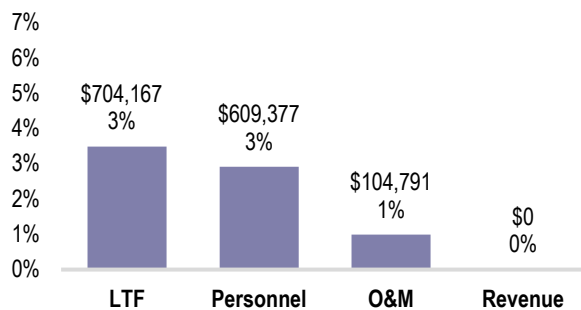
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 6.00 FTE, general pay changes ||
O&M: ↑ base adjustments for contract rate increases, cold weather transportation support, job fair services || **Revenue:** ↑ administrative support for mandated programs

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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



Family Services

FY 2022 Proposed Resource Requests¹

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

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.



Family Services

Priority 2: Family Engagement and Preservation Supervisor & Fatherhood Specialist

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$190,974	\$21,606	\$24,000	\$0	\$0	\$236,580	2.00

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

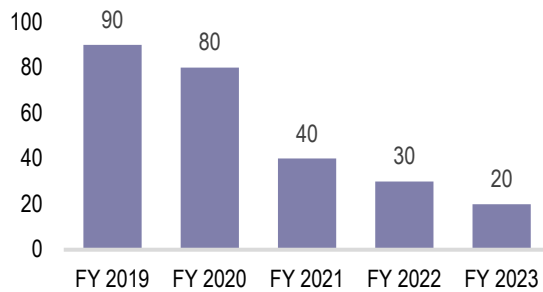
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$633,288	\$50,713	\$24,000	\$0	\$82,500	\$625,501	6.00



Family Services

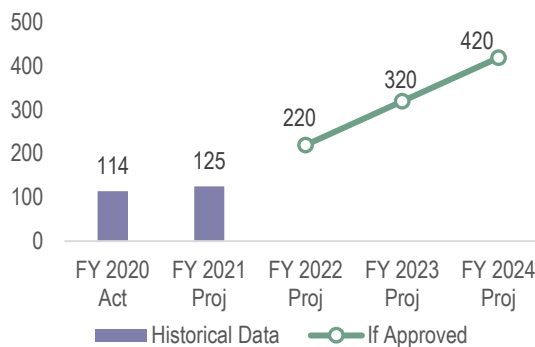
Key Measures¹



Objective: Reduce the number of audit findings; therefore, reducing paybacks and the need to hire external auditors.

Measure: Number of audit findings.

With the State of Virginia under a Performance Improvement Plan, they have increased the number of reviews and audits that are performed. If we do not improve our findings, the State is able to impose new financial penalties or take over the work. The addition of the internal auditor will also reduce the time the caseworkers and Supervisors must spend on reviewing and preparing cases.



Objective: Conduct family partnership meetings for 100 percent of families identified as high or very-high risk that are transitioning to CPS ongoing services within 30 days of completing a service.

Measure: Number of family partnership meetings held for Youth and Family Support Services.

Youth and Family Support Services, formerly Family Connections, is anticipated to be fully operational February 2021. Assessments and interventions are provided to enhance the care and safety of children in their homes. A fatherhood specialist will help to encourage more father involvement in these meetings as well.

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.



Family Services

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					
Clinical Programs and Protective Services	\$6,538,920	\$7,102,110	\$8,930,482	\$9,164,612	\$9,398,476
Community Services and Outreach	8,594,024	10,086,818	11,857,079	12,699,256	13,006,490
Housing and Community Development	11,957,060	13,846,445	1,069,882	0	0
Administration, Finance, and Quality Development	8,211,721	8,138,767	7,622,533	8,937,753	9,100,822
Total – Expenditures	\$35,301,725	\$39,174,141	\$29,479,976	\$30,801,621	\$31,505,788
Revenues					
Clinical Programs and Protective Services	\$3,189,565	\$3,370,026	\$3,777,229	\$3,736,711	\$3,736,711
Community Services and Outreach	3,850,123	5,164,409	4,487,822	5,052,383	5,052,383
Housing and Community Development	10,054,449	11,403,535	287,771	0	0
Administration, Finance, and Quality Assurance	3,510,139	3,935,363	2,403,908	2,534,015	2,534,015
Total – Revenues	\$20,604,277	\$23,873,334	\$10,956,730	\$11,323,109	\$11,323,109
Local Tax Funding					
Clinical Programs and Protective Services	\$3,349,355	\$3,732,084	\$5,153,253	\$5,427,901	\$5,661,765
Community Services and Outreach	4,743,902	4,922,408	7,369,257	7,646,873	7,954,107
Housing and Community Development	1,902,611	2,442,910	782,111	0	0
Administration, Finance, and Quality Assurance	4,701,581	4,203,404	5,218,625	6,403,738	6,566,807
Total – Local Tax Funding	\$14,697,448	\$15,300,807	\$18,523,246	\$19,478,512	\$20,182,679

¹ Sums may not equal due to rounding.

**Family Services**

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
FTE					
Clinical Programs and Protective Services	54.00	63.00	66.00	68.00	68.00
Community Services and Outreach	77.53	90.53	90.53	92.53	92.53
Housing and Community Development	26.00	31.00	9.00	0.00	0.00
Administration, Finance, and Quality Assurance	57.70	56.70	29.00	40.00	40.00
Total – FTE¹	215.23	241.23	194.53	200.53	200.53

¹ The FTE remaining in Housing and Community Development in FY 2021 were the result of the transition of the Office of Housing to County Administration. Subsequently, there was an internal reorganization requiring no additional resources that allocated the remaining 9.00 FTE into two existing divisions: Community Services and Outreach and Administration, Finance, and Quality Assurance.



Health

The Health Department provides services that enhance and ensure the health of all Loudoun County residents. The Department's Community and Environmental Health programs offer population-based services such as communicable disease surveillance and treatment, Lyme disease mitigation initiatives in collaboration with the Lyme Disease Commission, and community-based health improvement efforts in collaboration with the Loudoun Health Commission. Other services include emergency and pandemic preparedness and response; the provision of birth and death certificates; and restaurant, swimming pool, private well, and septic system permitting and inspections to ensure environmental and public health protection. The Department also provides essential individual-based services to women and children who would otherwise not receive medical, dental, or nutritional evaluation and care.

Health Department's Programs

Community Health

Provide communicable disease surveillance and prevention, direct patient care and nutrition services, and emergency and pandemic preparedness and response.

Environmental Health

Provide for rabies surveillance and education, birth and death certificates, restaurant and pool inspections, public health nuisance complaint investigations, and well and septic system evaluations.



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	\$2,888,225	\$3,284,333	\$4,167,060	\$4,315,747	\$4,445,219
Operating and Maintenance	2,577,797	2,666,862	2,834,560	2,856,837	2,885,405
Capital Outlay	0	5,865	0	0	0
Total – Expenditures	\$5,466,022	\$5,957,060	\$7,001,620	\$7,172,584	\$7,330,625
Revenues					
Permits, Fees, and Licenses	\$212,335	\$192,347	\$184,003	\$185,265	\$185,265
Charges for Services	8,526	3,992	8,650	8,650	8,650
Miscellaneous Revenue	304	710	500	500	500
Recovered Costs	0	84	0	0	0
Intergovernmental – Federal	0	23,200	0	0	0
Total – Revenues	\$221,165	\$220,333	\$193,153	\$194,415	\$194,415
Local Tax Funding	\$5,244,857	\$5,736,727	\$6,808,467	\$6,978,169	\$7,136,210
FTE					
County FTE	32.00	35.00	40.00	41.00	41.00
State FTE	55.00	54.00	54.00	54.00	54.00
Total – FTE	87.00	89.00	94.00	95.00	95.00

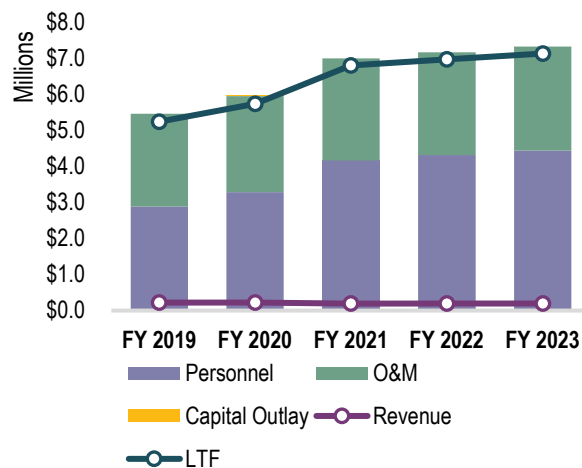
¹ Sums may not equal due to rounding.

² All financial information in this section reflects the County budget for the Health Department; the Health Department also has a State budget and State employees; however those costs are not reflected in the County budget document.



Health

Revenue and Expenditure History



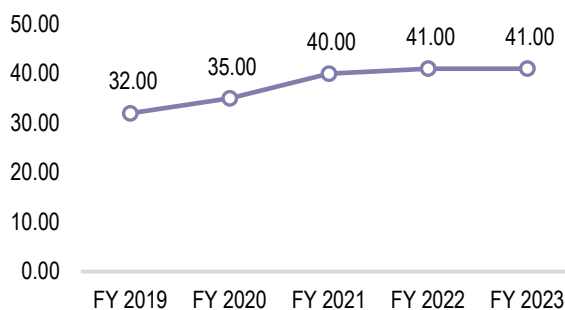
Revenue/Local Tax Funding

As shown, the Health Department is primarily funded by local tax funding (over 97 percent). Program-generated revenue consists mostly of permits, fees, and licenses.

Expenditure

The majority of the Health 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.

Staffing/FTE History



FY 2019: 2.00 FTE environmental health specialists

FY 2020: 1.00 FTE administrative assistant, 1.00 FTE MRC coordinator, 1.00 FTE MRC program assistant

FY 2021: 2.00 FTE nurses, 1.00 FTE administrative assistant, 2.00 FTE environmental health specialists

The Health Department's expenditures have increased both because of additional staffing (personnel) approved by the Board of Supervisors (Board) and because of the increased, required contribution to the Cooperative Budget in accordance with the Local Government Agreement (LGA) (operating and maintenance). Personnel costs have risen primarily due to the new positions approved by the Board, which resulted from a growing population and increases in the number of food service establishments.

The FY 2021 Adopted Budget included a base adjustment of \$135,000, representing the County's required 45 percent local match set out in the LGA, in the Cooperative Budget between the County and the State, and funds to support the website for Live Healthy Loudoun, capturing needed public health data.

The FY 2021 Adopted Budget included a total of five positions (5.00 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. Two nurses and one administrative assistant (3.00 FTE) were added to provide women's health services to low-income women in Loudoun County to support the thematic area of community wellness and resiliency. The Board unfroze these positions with the initial release of frozen expenditures and positions on December 15, 2020. These positions will help address increased community health needs driven by the COVID-19 pandemic. However, after this need subsides, the nurses will be deployed as initially



Health

intended. The remaining two positions (2.00 FTE) are environmental health specialists. These positions remain frozen until further Board action or until the start of FY 2022.

The FY 2022 Proposed Budget continues to address the theme of community wellness and resiliency, with a focus on the impacts of the COVID-19 pandemic. An epidemiologist will help to support community wellness and resiliency, by identifying community health needs through data use.

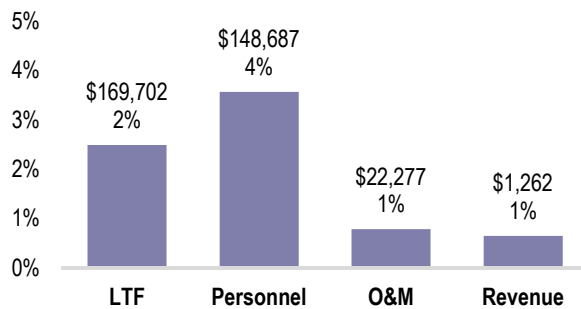
Community Wellness and Resiliency

The FY 2022 Proposed Budget includes 1.00 FTE for an epidemiologist to support the theme of community wellness and resiliency. An epidemiologist will focus on ensuring and enhancing the health of all Loudoun County residents, workers, and visitors. An epidemiologist has more advanced training in data collection, management, and investigation techniques beyond that expected of a communicable-disease nurse. The addition of an epidemiologist will improve the Health Department's ability to identify, investigate, and address the increasing risk of outbreaks in the community as well as identify trends that could adversely impact the health of Loudoun County residents. This position would help meet the growing communicable disease needs of Loudoun County and maintain current service levels while supporting Loudoun County's Human Services Strategic Plan. Currently, the Health Department has one grant-funded epidemiologist, whose required focus is on grant requirements such as anthrax and other bioterrorism agents and the lack of additional epidemiologic support has been a barrier to the Health Department's response to COVID-19. Additionally, the COVID-19 pandemic identified current gaps that this position would address for future communicable disease issues. Therefore, with this position, the Health Department will be able to better support community wellness and resiliency by using data more proactively and being more responsive to environmental health concerns, such as biosolids.



Health

Percent Change from Adopted FY 2021 to Proposed FY 2022



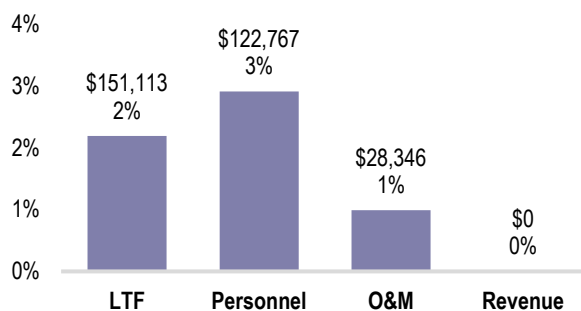
Reasons for Change:

Personnel: ↑ 1.00 FTE, general pay changes ||

O&M: ↑ base adjustments for cooperative budget

Revenue: ↑ anticipated slight increase in permits, fees, and licenses

Percent Change from Proposed FY 2022 to Projected FY 2023



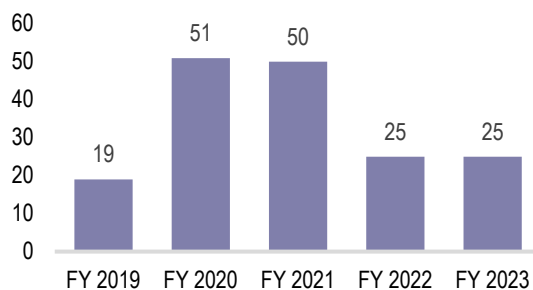
Reasons for Change:

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

Revenue: ↔

FY 2022 Proposed Resource Request¹

Priority 1: Epidemiologist						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$101,193	\$7,320	\$0	\$0	\$0	\$108,513	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The lack of sufficient epidemiologic support has been a barrier to the Health Department's response to COVID-19.• An epidemiologist has advanced training in data management and investigation, which would allow for more timely and accurate investigations of outbreaks and emerging disease issues in Loudoun County.• This position would help meet the growing communicable disease needs of Loudoun County and support Loudoun County's Human Services Strategic Plan.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	None					
Program:	Communicable Disease Surveillance & Prevention					
Positions:	1 epidemiologist					
Theme:	Community Wellness and Resiliency					
One-time Costs:	\$6,120					
Recurring Costs:	\$102,393					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$101,193	\$7,320	\$0	\$0	\$0	\$108,513	1.00

Key Measure²

Objective: To utilize data to track and measure outbreaks in the community.

Measure: Number of outbreaks

Adding an epidemiologist will improve the ability of the Health Department to identify, investigate and address outbreaks in the community and identify trends that could adversely impact the health of Loudoun County residents.

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 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.



Health

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					
Community Health	\$3,595,758	\$3,856,426	\$4,425,631	\$4,577,802	\$4,662,116
Environmental Health	1,870,264	2,100,634	2,575,989	2,594,782	2,668,509
Total – Expenditures	\$5,466,022	\$5,957,060	\$7,001,620	\$7,172,584	\$7,330,625
Revenues					
Community Health	\$0	\$23,284	\$0	\$0	\$0
Environmental Health	221,165	197,049	193,153	194,415	194,415
Total – Revenues	\$221,165	\$220,333	\$193,153	\$194,415	\$194,415
Local Tax Funding					
Community Health	\$3,595,758	\$3,833,143	\$4,425,631	\$4,577,802	\$4,662,116
Environmental Health	1,649,099	1,903,585	2,382,836	2,400,367	2,474,094
Total – Local Tax Funding	\$5,244,857	\$5,736,727	\$6,808,467	\$6,978,169	\$7,136,210
FTE					
Community Health	12.00	15.00	18.00	19.00	19.00
Environmental Health	20.00	20.00	22.00	22.00	22.00
Total – FTE²	32.00	35.00	40.00	41.00	41.00

¹ Sums may not equal due to rounding.

² FTE counts only reflect County staff.





Mental Health, Substance Abuse, and Developmental Services

The Department of Mental Health, Substance Abuse, and Developmental Services (MHSADS) is the single point of entry into the public mental health, substance abuse, and developmental services system of the County. The Department provides a wide variety of mental health, substance abuse, and developmental services to individuals of all ages promoting health and wellness by connecting individuals and their families with person-centered, recovery-oriented services and supports in partnership with the community. This approach focuses on stabilizing acute situations and empowers people to live independently and successfully in the community. As mandated by Chapter 5, §37.2 of the Code of Virginia, the Community Services Board (CSB), an eighteen member volunteer policy-advisory board appointed by the Board of Supervisors (Board), reviews MHSADS' programs and policies and makes recommendations with respect to the development of a comprehensive, person-centered mental, behavioral, and developmental services delivery system.

MHSADS's Programs

Residential Services

Provides a range of community residential living service options from settings requiring 24/7 intensive staff support to settings with staff support provided on a scheduled basis throughout the community to promote independence. Services are provided in county owned residential settings. Activities supported include group homes, supervised living, and consumer-directed service facilitation.

Community-Based Support Services

Provides treatment for individuals in service and assists them in developing strategies to be productive in their daily life as they continue to live, work and play in the Loudoun community in adulthood; provides a range of treatments, therapies and strategies to support infants and toddlers, born with developmental delays. Activities supported include employment and day support services, the Community Access Program (CAP), Psychosocial Rehabilitation Services, and Early Intervention.

Outpatient Services

Provides treatment to individuals and families through various evidence-based models of therapy and psycho-education to promote recovery. Services offer rapid engagement in treatment with meaningful outcomes. Services include outpatient treatment, emergency services, access, discharge planning and psychiatry and nursing (center and community).

Outreach and Coordination Services

Provides support, treatment, and coordination of care in settings such as the community, the shelter, or the adult detention center; provides public health awareness to promote resilience and wellness; ensures service coordination; provides assessment, evaluation, and treatment with an emphasis on building natural supports, diversion from the criminal justice system, and engagement in treatment. Activities include case management, prevention and intervention, court and corrections, Project for Assistance for Transition of Homelessness (PATH), and Intensive Community Treatment (ITC).

Business Operations

Provides internal operations support for all MHSADS programs in accordance with the rules, regulations and policies of federal, state and County government; addresses administrative expectations of the Department of Behavioral Health and



Mental Health, Substance Abuse, and Developmental Services

Developmental Services (DBHDS) performance contract while remaining accountable to the direction of the Board of Supervisors and coordinated with the Community Services Board. Activities include human resources, finance, operations support, quality assurance, and compliance.

Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$35,584,434	\$39,139,379	\$45,044,920	\$46,019,754	\$47,400,347
Operating and Maintenance	8,243,816	7,825,714	10,150,544	10,664,692	10,771,339
Total – Expenditures	\$43,828,250	\$46,965,093	\$55,195,464	\$56,684,446	\$58,171,686
Revenues					
Charges for Services	\$756,809	\$742,258	\$796,800	\$796,800	\$796,800
Miscellaneous Revenue	230	14,157	1,800	1,800	1,800
Recovered Costs	4,656,530	5,509,850	5,261,410	5,261,410	5,261,410
Intergovernmental – Commonwealth	5,452,130	6,878,478	5,397,001	5,760,724	5,760,724
Intergovernmental – Federal	1,377,723	1,423,723	1,090,086	1,126,362	1,126,362
Total – Revenues	\$12,243,421	\$14,568,466	\$12,547,097	\$12,947,096	\$12,947,096
Local Tax Funding	\$31,584,828	\$32,396,627	\$42,648,367	\$43,737,350	\$45,224,590
FTE²	387.43	406.43	433.63	437.64	440.64

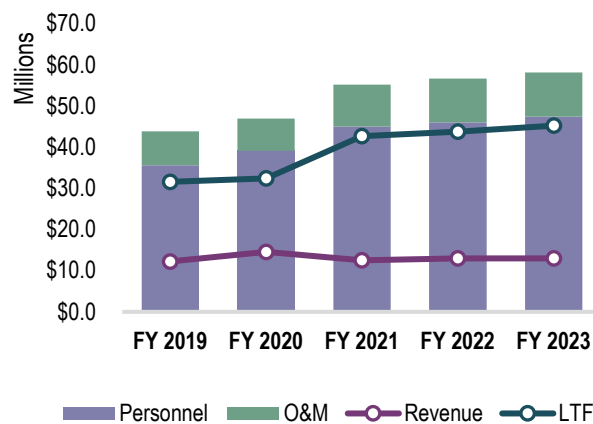
¹ Sums may not equal due to rounding.

² MHSADS has one clinician (1.00 FTE) associated with the FY 2022 Board of Supervisor's priority request for Adult Drug Court Expansion in the Proposed Budget. It is included in the Board of Supervisors' narrative in the General Government section. The resources—budget and FTE—associated with that request will be structured and budgeted in MHSADS's budget.



Mental Health, Substance Abuse, and Developmental Services

Revenue and Expenditure History



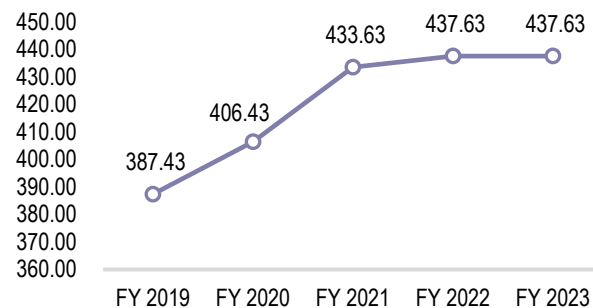
Revenue/Local Tax Funding

As shown, MHSADS is primarily funded by local tax funding (approximately 77 percent). Program-generated revenue consists of insurance reimbursements, self-pay, state revenue, and federal revenue.

Expenditure

The majority of MHSADS expenditure budget is dedicated to personnel costs (approximately 81 percent). Personnel costs have increased since FY 2019 as a result of the Board's authorization of new staffing resources identified in the Staffing/FTE History section, market-based and merit-based increases, and adjustments in FY 2020 to reflect a new classification and compensation system approved by the Board in November 2019.

Staffing/FTE History



FY 2019: 3.00 FTE mental health substance abuse (MHSA) care coordinators, 2.00 FTE developmental services support coordinators, 3.00 FTE EI service coordinators, 4.00 FTE prevention and intervention specialists

FY 2019 Mid-Year: 1.00 FTE access liaison (Same Day Access), 1.00 FTE engagement clinician (Same Day Access), 1.00 FTE case manager (Adult Drug Court), 1.00 FTE clinician (Adult Drug Court)

FY 2020: 1.00 FTE compliance specialist, 1.00 FTE health

information management technician, 1.00 FTE outcomes and evaluation data analyst, 1.00 FTE service coordinator, 1.00 FTE training specialist, 1.00 FTE clinician, 1.00 FTE prevention specialist, 2.00 FTE psychiatrists, 1.00 FTE payroll technician, 1.00 FTE management analyst, 1.00 FTE reimbursement specialist, 1.00 FTE case manager and 1.00 FTE clinician for Mental Health Docket, 1.00 FTE support coordinator

FY 2020 Mid-Year: 2.00 FTE support coordinators and 2.00 FTE clinicians, 1.20 FTE operations assistants (STEP-VA).

FY 2021: 0.53 FTE authority licensed psychologist, 5.00 FTE care coordinators, 1.00 FTE Early Intervention service coordinator, 2.00 FTE support coordinators, 1.00 FTE team coordinator, 1.00 FTE finance assistance, 1.00 FTE operations assistant, 1.00 FTE reimbursement specialist, 2.00 FTE emergency service clinicians, 0.47 FTE emergency service clinician subpool, 1.00 FTE system administrator, 1.00 FTE data analyst, 4.00 FTE direct support specialists, 1.00 FTE nurse

MHSADS's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures (approximately 82 percent) and, as noted, this growth has been driven by increased compensation and additional staffing. The need for additional resources is driven primarily by caseload complexity and duration, increased behavioral health and developmental disability requirements levied by the state, and community needs. The FY 2022 base budget includes funding to update the personal protective equipment needs of the Department.



Mental Health, Substance Abuse, and Developmental Services

The FY 2021 Adopted Budget for MHSADS included a total of 21.47 positions (21.47 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 12 positions with the initial release of frozen expenditures and positions on December 15, 2020. These positions will support the case management functions in behavioral health, early intervention service coordination and developmental services, and support coordination. Additionally these positions provide for applicable business operations staff in support of finance and operations. The remaining 9.47 positions (9.47 FTE) are in support of emergency services and residential/community-based activities. These positions remain frozen until further Board action or until the start of FY 2022.

Due to the pandemic and implementation of the continuity of operations plan, in the last quarter of FY 2020 and throughout FY 2021 MHSADS reassigned direct support specialists from in home services to support the operations of the group homes and supervised residences. As a result, the individuals receiving in-home services have been provided referrals for other in home services providers or other service options to address the support needs.

For FY 2022, the Department's budget requests focus on the thematic area of community wellness and resiliency.

Community Wellness and Resiliency

Residential services and outreach service, and youth crisis support are included in the Department's FY 2022 Proposed Budget. The Department's first priority request includes community based medical management, residential services, and facilities via a request to add one community-based registered nurse (1.00 FTE), funding to support rental and buildout of a replacement residential facility, and one facilities and vehicle coordinator (1.00 FTE). The Department's community-based nursing provides services to individuals residing in group homes and supervised living residences. They also provide training and support to direct support specialists by providing medical management for approximately 80 individuals living in County-operated group homes and supervised living programs, which are licensed by the Virginia Department of Behavioral Health and Development Services (DBHDS). The nurses provide medical, physical, and nutritional assessments; monitoring and support for the individuals and training; and support and consultation for all residential workforce members. The level of nursing support needed increases based on the complexity of behavioral and medical conditions of the individuals in residential services. This team of registered nurses provides on call coverage to ensure 24 hours per day, 7 days per week (24/7) nursing availability for individuals in service.

Simultaneously, one of the County-owned mental health group homes is in dire need of repair as it is nearly 100 years old and no longer in condition to support individuals with complex medical and behavioral diagnoses. The County is currently in the process of deciding whether to sell or renovate the property. Therefore, included in the first priority request, is \$70,000 in annual rental costs and \$75,000 in one-time furniture, fixture, and equipment costs for relocating mental health group home services out of the aging building and into a newer, rented residential space until a long-term solution is complete. The new rental building will meet Virginia Department of Behavioral Health and Developmental Services (DBHDS) licensing regulations and allow for appropriate 24/7 staff support in the provision of behavioral, medical, social, emotional, and psychiatric treatment, monitoring, skill building, and support.

The Department's vehicles and facilities have expanded beyond a level that can be reasonably sustained by existing resources. Currently, one vehicles and facilities coordinator is responsible for vehicle asset management, facility inspection, and maintenance coordination of the Department's 28 residential settings, 7 unique office facilities, and 115 vehicles. This position serves as the liaison between the Departments of MHSADS and General Services to ensure facility layout and operations remain in compliance with DBHDS regulations and best practices to promote health and safety. Regulatory licensure requirements for residential services and other program facilities and the large vehicle fleet for the Department supports the requirement for additional vehicle and facility maintenance support. In order to sustain compliance, one position (1.00 FTE) is requested to serve as a second vehicles and facilities coordinator to support these essential activities

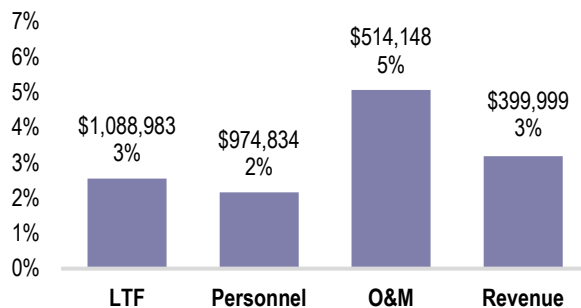


Mental Health, Substance Abuse, and Developmental Services

with the goal of reducing maintenance costs, extending the life of equipment and facilities, and reduce risks associated with staff and client safety and increase staff and client satisfaction.

The Department's second priority is to provide support for outreach services via one same day access therapist (1.00 FTE). The therapist will provide assessment and evaluation to individuals on a walk-in basis as the first core service of the System Transformation Excellence and Performance (STEP-VA) two-part clinical process that includes clinical eligibility screening and a comprehensive clinical intake into services. STEP-VA is an initiative to reform service delivery in Community Service Boards across the Commonwealth, and it is based on a national best practice model. Currently, this service is provided by existing resources in the Department, however, that has proven inadequate to address the community need as well as the resulting workload increases on the Behavioral Health Outpatient Program by connecting 95 percent of individuals with outpatient services within 10 days of intake. The addition of a therapist will improve assessment and evaluation services delivery to individuals and the outcome of connecting the individual with the appropriate service within 10 days of intake.

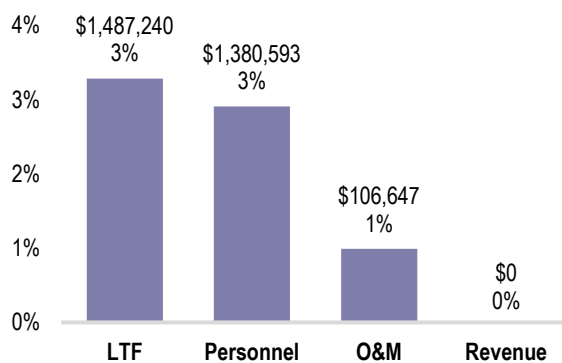
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 4.00 FTE, general pay changes ||
O&M: ↑ base adjustment for PPE support and rental residential facility funding || **Revenue:** ↑ adjusted to reflect anticipated revenues related to charges for services provided

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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



Mental Health, Substance Abuse, and Developmental Services

FY 2022 Proposed Resource Requests^{1,2}

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

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 an additional position (1 Clinician, 1.00 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section.



Mental Health, Substance Abuse, and Developmental Services

Priority 2: Therapist- Same Day Access

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$101,193	\$8,710	\$0	\$0	\$0	\$109,903	1.00

Details

Service Level: Current Service Level Request

Mandates: Not mandated

PM Highlight: Number of clinically eligible individuals who complete intake on the same day as eligibility determination

Program: Access

Positions: 1 Clinician

Theme: Community Wellness and Resiliency

One-time Costs: \$5,335

Recurring Costs: \$104,568

Overview

- Provides assessment and evaluation to those who need and qualify for MHSADS services
- Responds to the initiative to reform service delivery, including the Same-Day-Access Clinical Process of eligibility screening and intake
- Currently, the program is designed such that a therapist from other programs provides support when needed; however the demand is greater than the availability and dedicated resources are needed within Same Day Access.
- Completing intakes on the same day has expedited enrollment such that 95 percent of individuals have been connected to outpatient therapy within 10 days of their intake.

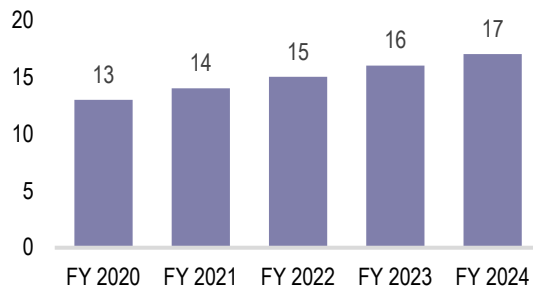
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$277,187	\$183,740	\$48,000	\$0	\$0	\$508,927	3.00



Mental Health, Substance Abuse, and Developmental Services

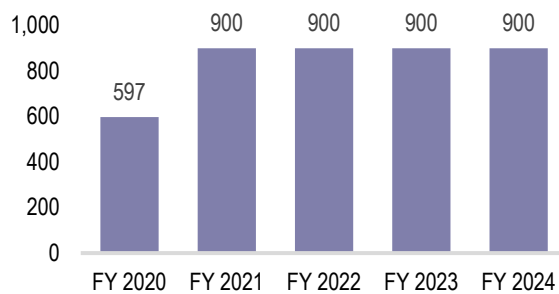
Key Measures¹



Objective: At least 50 percent of individuals in Supervised Living will be able to administer their own medications.

Measure: Number of individuals in Supervised Residential Services who independently administer their own medications.

Registered nurses are necessary to address the acute and chronic medical needs for individuals enrolled in MHSADS Residential Services. The addition of a registered nurse will be able to assist enrolled individuals in skill-building toward greater independence administering their own medications as well as ensuring Residential Services maintains compliance with training requirements.



Objective: Complete intake on the same day as the clinical eligibility screening for at least 90 percent of individuals in Same Day Access.

Measure: Number of clinically eligible individuals who complete intake on the same day as eligibility determination.

In support of the Department's initiative for rapid access to services, MHSADS prioritizes same-day eligibility screenings and intakes. This task was previously managed within the Behavioral Health Outpatient Program, however, workload needs in their primary assignments has led to a resource need in order to maintain service level.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



Mental Health, Substance Abuse, and Developmental Services

Department Programs¹

Department Financial and FTE Summary by Program²

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Residential Services	\$14,145,911	\$13,226,306	\$13,582,176	\$13,826,500	\$14,212,970
Community-Based Support Services	10,801,846	8,633,335	11,975,408	12,265,471	12,548,951
Outpatient Services	7,713,356	7,595,643	9,346,058	9,643,513	9,894,065
Outreach And Coordination Services	11,128,096	11,593,247	13,307,068	13,571,226	13,933,905
Business Operations	39,041	5,916,562	6,984,754	7,377,736	7,581,794
Total – Expenditures	\$43,828,250	\$46,965,093	\$55,195,464	\$56,684,446	\$58,171,686
Revenues					
Residential Services	\$2,819,221	\$2,827,422	\$2,851,812	\$2,851,812	\$2,851,812
Community-Based Support Services	1,193,438	1,275,041	790,903	797,903	797,903
Outpatient Services	3,378,289	4,989,337	3,841,744	3,874,392	3,874,392
Outreach and Coordination Services	4,852,473	5,370,065	5,062,638	5,333,954	5,333,954
Business Operations	0	0	0	89,035	89,035
Total – Revenues	\$12,243,421	\$14,568,466	\$12,547,097	\$12,947,096	\$12,947,096
Local Tax Funding					
Residential Services	\$11,326,689	\$10,398,884	\$10,730,364	\$10,974,688	\$11,361,158
Community-Based Support Services	9,608,408	7,358,295	11,184,505	11,467,568	11,751,048
Outpatient Services	4,335,067	2,606,305	5,504,314	5,769,121	6,019,673
Outreach and Coordination Services	6,275,623	6,223,182	8,244,430	8,237,272	8,599,951
Business Operations	39,041	5,809,961	6,984,754	7,288,701	7,492,759
Total – Local Tax Funding	\$31,584,828	\$32,396,627	\$42,648,367	\$43,737,350	\$45,224,590
FTE					
Residential Services	149.24	150.24	124.24	124.24	127.24
Community-Based Support Services	72.59	82.59	70.59	72.59	72.59
Outpatient Services	74.07	75.07	68.74	69.75	69.75
Outreach and Coordination Services	91.53	98.53	103.53	103.53	103.53
Business Operations	0.00	0.00	66.53	67.53	67.53
Total – FTE	387.43	406.43	433.63	437.64	440.64

¹ The Business Operations Division was created as part of a departmental reorganization requiring no additional resources in FY 2020 and is discussed in the program description section. Business Operations FTE are reflected in FY 2021.

² Sums may not equal due to rounding.





Parks, Recreation, and Culture FY 2022 Proposed Budget

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Parks, Recreation, and Culture Summary

FY 2022 Proposed Expenditures¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Library Services	\$18,406,224	\$19,400,210	\$22,355,255	\$22,553,887	\$23,149,583
Parks, Recreation, and Community Services	47,212,658	48,491,889	58,764,891	62,812,987	65,089,144
Total	\$65,618,882	\$67,892,099	\$81,120,146	\$85,366,874	\$88,238,727

¹ Sums may not equal due to rounding.



Library Services

Loudoun County Public Library (LCPL), managed by the Department of Library Services, provides free and equal access to innovative technologies and a full range of library resources to enhance the quality of life and meet the informational, educational, and cultural interests of the community. The Department operates under the policy direction of the Library Board of Trustees, whose members are appointed by the Board of Supervisors. The Department has three operational programs: Public Services, Support Services, and General Library Administration. The Public Services Program provides services and resources through branch libraries and a mobile outreach services unit. The Support Services Program provides the necessary materials and technical support to deliver library services to the public. General Library Administration provides departmental direction and budget support.

Library Services' Programs

Public Services

Provides patrons access to the Library collection, programs, technology, and services (including Passport and Notary services). Promotes the joy of reading and lifelong learning through Readers' Advisory; early literacy programs; teen initiatives; humanities, arts and science events; technology training; and educational opportunities.

Support Services

Selects, acquires, catalogs, and processes library materials to inform, educate, and enlighten County residents. Also provides systems administration, technical training, and support for all automated library systems and technologies.

General Library Administration

Enacts the policies of the Library Board of Trustees and County initiatives. Provides administrative support and oversees the Public Services and Support Services Programs. Manages the budget, accounting, human resources, training needs, and Library Capital Improvement Program for Library Services.

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

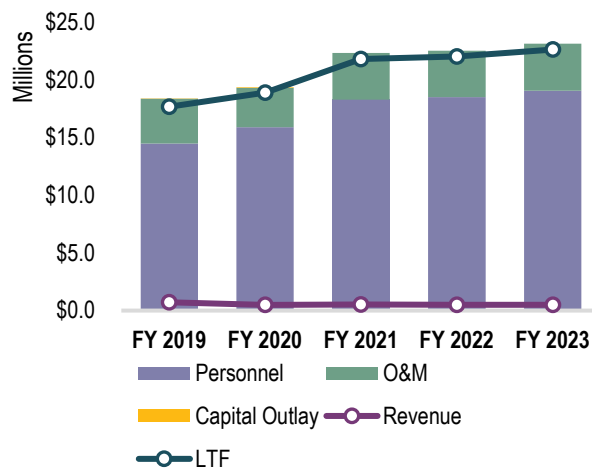
	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$14,488,947	\$15,911,124	\$18,307,892	\$18,507,853	\$19,063,089
Operating and Maintenance	3,885,324	3,420,757	4,047,363	4,046,034	4,086,494
Capital Outlay	29,154	48,329	0	0	0
Other Uses of Funds ²	2,798	20,000	0	0	0
Total – Expenditures	\$18,406,224	\$19,400,210	\$22,355,255	\$22,553,887	\$23,149,583
Revenues					
Fines and Forfeitures ³	\$254,755	\$31,459	\$0	\$0	\$0
Use of Money and Property	57,244	46,770	54,082	44,708	44,708
Charges for Services ⁴	192,537	171,107	244,963	225,323	225,323
Miscellaneous Revenue	111	5,755	0	0	0
Recovered Costs	0	8,778	0	0	0
Intergovernmental - Commonwealth	212,957	226,919	225,256	234,682	234,682
Intergovernmental - Federal	0	340	0	0	0
Total - Revenues	\$717,603	\$491,129	\$524,301	\$504,713	\$504,713
Local Tax Funding	\$17,688,621	\$18,909,081	\$21,830,954	\$22,049,174	\$22,644,870
FTE	219.06	219.06	223.06	223.06	223.06

¹ Sums may not equal due to rounding.² The Other Uses of Funds is for the transfer to the Legal Resource Center Fund.³ Library Services eliminated the assessment and collection of overdue fines on circulation items for the Loudoun County Public Library in August 2019. All overdue fine unpaid balances for library patrons were eliminated then.⁴ The passport program's budgeted revenue for the FY 2022 budget was lowered to reflect the actual revenue collected for the processing of passport applications and passport photos at the Rust library branch. The pandemic has had a significant negative impact on international travel and on the demand for passports.



Library Services

Revenue and Expenditure History



Revenue/Local Tax Funding

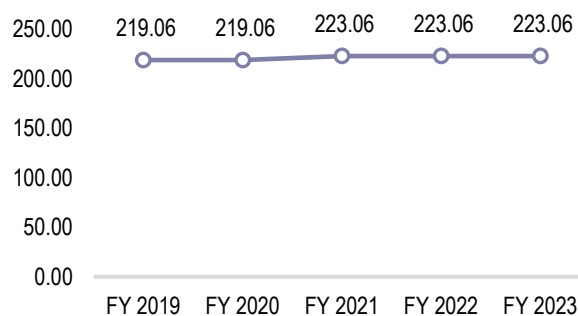
As shown, the Library Services Department is primarily funded by local tax funding (over 97 percent). Program-generated revenues consist of charges for services and state aid. Effective August 30, 2019, the Department no longer assesses or collects overdue fines on library circulation items, as directed by the Library Board of Trustees and approved by the Board of Supervisors. The Department lowered the budget for passport program's revenues to better align the budget with the actuals and to reflect the impact of the pandemic.

Expenditure

The majority of the Department of Library Services' expenditure budget is dedicated to personnel costs.

Increases in personnel costs have been driven by 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: 1.53 FTE Teen Services Program's full-time librarian assistant manager and part-time library assistant; 2.06 FTE one full-time library assistant and two part-time library assistants for the Passport Application Processing Program.

FY 2021¹: 2.00 FTE Program Coordinators for system wide support for the Programming Division and 2.00 FTE Systems Analysts for system wide support for the Technology Division.

The Department's FY 2022 revenue is lower due to the pandemic's impact. The Rust Library's passport application processing program was suspended from March 2020 to January 2021 due to the drop in the demand for passports due to the pandemic's international travel bans and the U.S. State Department's temporary delay in providing training to the Department's passport program staff. The Department reinstated the program in January 2021. The demand for passports will increase as international travel bans are eliminated, international travel increases, and the pandemic ends.

The Department's FY 2022 expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures. Personnel costs have risen primarily due to a 3 percent market-based salary adjustment and a 3.5 percent merit-based increase in FY 2019, a 2 percent market-based salary adjustment and a 3 percent merit-based increase in FY 2020, and adjustments in FY 2021 to reflect a new classification and compensation system approved by the

¹ Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. Please see the Executive Summary - Summary of Resource Requests section for a detailed discussion of the frozen resources.



Library Services

Board in November 2019 and the 3.5 percent market-based increase and the additional four positions (4.00 FTE) approved. The Department's FY 2022 operating and maintenance expenditures are slightly lower due to decreased central services and other operating supplies expenditures.

The Loudoun County Public Library has experienced significant expansion in recent years, with the opening of the Gum Spring Library branch, Brambleton Library branch, and the expanded and relocated Sterling Library branch. With the growth of the library branches and in the number of branch staff for the new facilities, there has been little corresponding growth in the number of internal support resources, which provide system-wide oversight, coordination, training and supervision. For FY 2021, the Department received additional system-wide internal support resources in the areas of programming and technology services, including two program coordinators (2.00 FTE) and two system analysts (2.00 FTE) focusing on the thematic area of Internal Support.

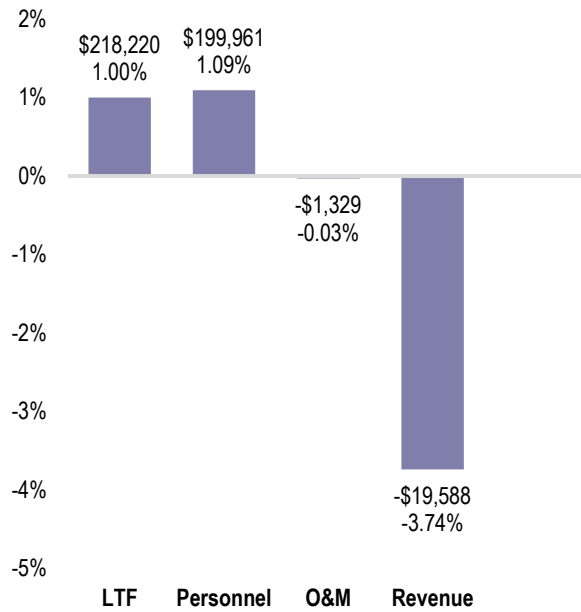
The FY 2021 Adopted Budget included a total of 223.06 FTE, which included two programming coordinators for system wide support (2.00 FTE) for the Programming Division and two systems analysts for system wide support (2.00 FTE) for the Technology Division approved for FY 2021. Due to the unclear economic 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 two Programming Division positions with the initial release of frozen expenditures and positions on December 15, 2020. These positions will ensure a standardized patron experience across all branches through centralized coordination and oversight of branch programming. They will also assist in the following: community needs assessments, consistent program development and marketing across branches, program guidance and training of new programming staff, ongoing maintenance and updates of written programming standards, promotion of programs to targeted audiences, and coordination with community partners.

The two Technology Division positions will remain frozen until further Board action or until the start of FY 2022. These positions will allow for maintenance of response time for staff and customer issues, efficient implementation of large projects, and support to the integrated library system (ILS). These positions will provide support for library hardware, software and ILS issues (not supported by the Department of Information Technology); database maintenance; management of equipment inventory; installation and troubleshooting of library software and equipment; website support and development; and management and oversight of the Integrated Library System (ILS), which provides the technical infrastructure necessary for the majority of library operations. These positions will allow the Department to meet the technological and infrastructure demands that come with growth; including faster response time to staff and customer issues, ability to implement large projects more efficiently, and to provide support for the ILS.



Library Services

Percent Change from Adopted FY 2021 to Proposed FY 2022

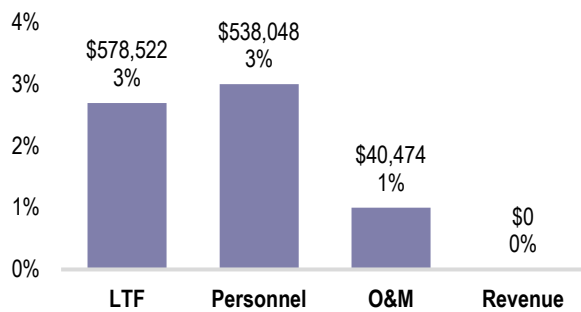


Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↓ Decreased internal services expenditures.

Revenue: ↓ decreased revenues due to the pandemic's impact.

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

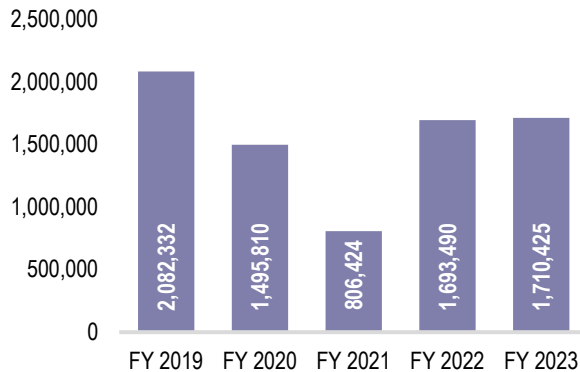
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

Revenue: ↔



Library Services

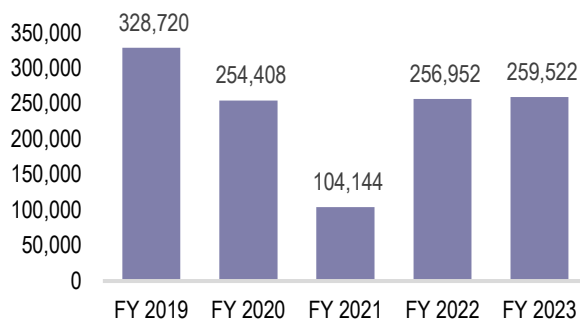
Key Measures



Objective: Increase the number of library facilities visits by 2 percent each year.

Measure: Number of visits to library facilities.

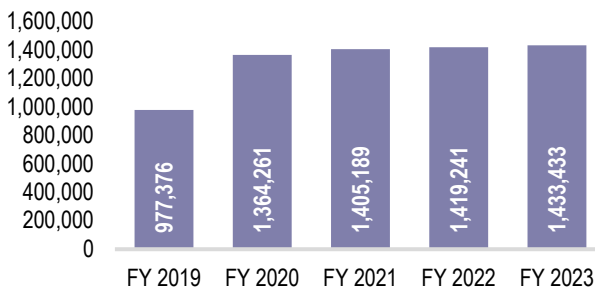
In FY 2019, the Brambleton Library branch opened, increasing the number of visits to library facilities. The FY 2021 data are lower due to the pandemic's impact.



Objective: Increase Loudoun County Public Library wifi sessions by 2 percent each year.

Measure: Number of wifi sessions provided at Loudoun County Public Library branches.

The number of wifi sessions provided at Loudoun County Public Library branches will increase in FY 2022, following the pandemic in FY 2021.



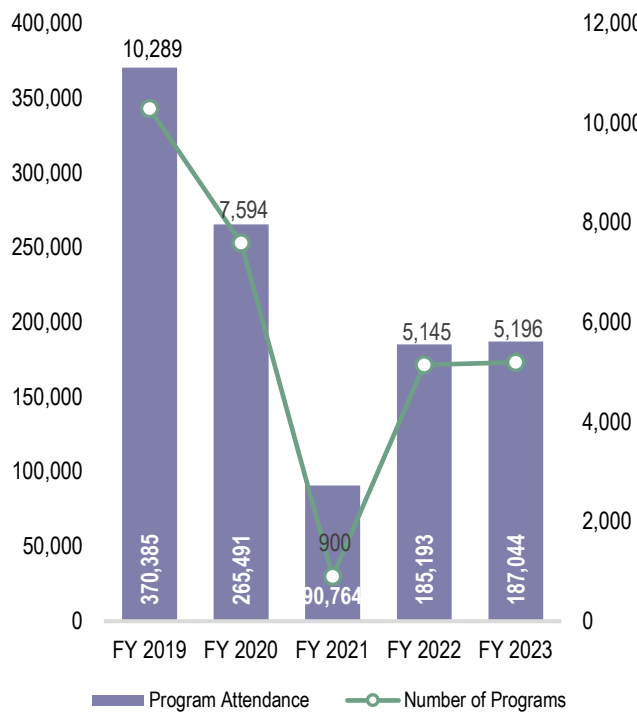
Objective: Increase the availability of electronic titles to meet patron demands.

Measure: Number of electronic titles downloaded/streamed.

Library patrons' significant demand for electronic titles will continue, requiring the addition of the two systems analysts, which are currently frozen, but may be released for recruitment later in FY 2021. If not released in FY 2021, they will be available for recruitment in FY 2022.



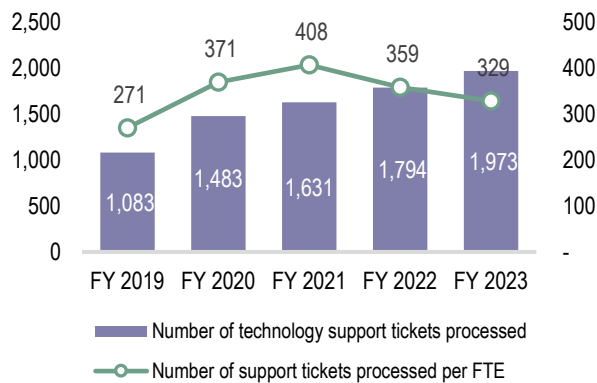
Library Services



Objective: Increase the number of programs for all ages.

Measure: Program attendance (in hundreds) and the number of programs.

The number of library programs and program attendance were significantly affected by the pandemic. In FY 2021, programming continued online when the in-person in-branch programming was suspended.



Objective: Reduce the number of support tickets per FTE

Measure: Number of technology support tickets processed and tickets processed per FTE.

The number of support tickets processed for technology requests for the library branches is on an increasing trend. Filling the two additional technology positions will allow a decrease in the number of support tickets per FTE. These positions will allow for these tickets to continue to be addressed in a timely manner.

**Library Services****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					
Support Services	\$4,248,645	\$4,337,714	\$4,917,229	\$4,965,631	\$5,060,822
Public Services	12,960,069	13,660,857	16,329,068	16,403,651	16,876,770
Administration	1,197,510	1,401,639	1,108,958	1,184,605	1,211,991
Total - Expenditures	\$18,406,224	\$19,400,210	\$22,355,255	\$22,553,887	\$23,149,583
Revenues					
Support Services	\$414,799	\$275,679	\$262,451	\$264,877	\$264,877
Public Services	302,804	206,672	261,850	239,836	239,836
Administration	0	8,778	0	0	0
Total - Revenues	\$717,603	\$491,129	\$524,301	\$504,713	\$504,713
Local Tax Funding					
Support Services	\$3,833,846	\$4,062,035	\$4,654,778	\$4,700,754	\$4,795,945
Public Services	12,657,265	13,454,185	16,067,218	16,163,815	16,636,934
Administration	1,197,510	1,392,861	1,108,958	1,184,605	1,211,991
Total – Local Tax Funding	\$17,688,621	\$18,909,081	\$21,830,954	\$22,049,174	\$22,644,870
FTE					
Support Services	19.00	19.00	21.00	21.00	21.00
Public Services	195.06	195.06	197.06	197.06	197.06
Administration	5.00	5.00	5.00	5.00	5.00
Total - FTE	219.06	219.06	223.06	223.06	223.06

¹ Sums may not equal due to rounding.



Parks, Recreation, and Community Services

The Department of Parks, Recreation, and Community Services (PRCS) provides recreational, educational, wellness, cultural, and supportive opportunities to County residents. Facilities are located throughout the County and include recreation centers, community centers, athletic fields, swimming pools, senior centers, adult day care centers, the Central Kitchen, parks, trails, historic properties, and after school care programs. Offerings include sports activities for youth and adults, instructional and interpretive classes, programs for senior citizens, visual and performing arts, childcare, preschool, after school activities, trips, camps, special events, volunteer opportunities, educational and prevention programs for youth, and programs for individuals with disabilities.

Parks, Recreation, and Community Services' Programs

Adaptive Recreation

Provides accessible leisure and recreational opportunities for County residents with cognitive and physical disabilities.

Administration

Provides human resources management, facility management, planning and development, training, public relations, communications and marketing, procurement, emergency management, and financial services for the Department.

Aging Services

Plans, implements, and promotes programs and services to enhance well-being, independence, and quality of life for older adults and their caregivers.

Children's Programs

Provides after school programs and summer and specialty camps that build leisure, social, and physical skills through diverse and developmentally appropriate recreational and educational programs.

Community Centers

Provides recreational, educational, and cultural services for all abilities and age levels in childcare and pre-school programs, special events, classes, and activity programs.

Facilities Planning and Development

Supports the Department through facility planning and design, proffer management, recreational trail development, and project management activities.

Maintenance Services

Maintains and repairs Department property, facilities, vehicles, and equipment, and provides services in emergency response situations.



Parks, Recreation, and Community Services

Parks

Provides high quality outdoor park facilities, open space, cultural programs and services, and management of park facilities.

Recreation Centers

Provides land and aquatic-based recreational programming and activities for youth and adults of Loudoun through three facilities, including two full-service recreation centers.

Sports

Provides youth and adults with opportunities to participate in athletics in both a competitive and recreational environment and to learn and develop lifelong skills.

Youth Services

Provides middle school and high school age youth with opportunities in recreational, educational, and cultural events that promote leadership development and positive choices.



Parks, Recreation, and Community Services

Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$36,440,315	\$39,065,416	\$46,704,430	\$48,893,212	\$50,871,358
Operating and Maintenance	10,206,554	9,395,054	12,060,462	13,919,775	\$14,217,785
Capital Outlay	565,789	31,419	0	0	0
Total – Expenditures	\$47,212,658	\$48,491,889	\$58,764,891	\$62,812,987	\$65,089,144
Revenues					
Permits, Fees, and Licenses	\$15,041	\$10,039	\$10,425	\$13,250	\$13,250
Use of Money and Property	1,569,180	1,260,786	2,284,859	2,309,859	\$2,309,859
Charges for Services	19,779,902	12,796,189	26,270,379	26,300,040	\$26,300,040
Miscellaneous Revenue	287,541	120,721	35,200	35,200	\$35,200
Recovered Costs	348,722	267,401	389,759	389,759	\$389,759
Intergovernmental - Commonwealth	241,128	249,914	249,869	251,796	\$251,796
Intergovernmental - Federal	502,419	492,612	555,052	569,801	\$569,801
Other Financing Sources	117,780	117,780	117,780	117,780	\$117,780
Total – Revenues	\$22,861,712	\$15,315,442	\$29,913,323	\$29,987,485	\$29,987,485
Local Tax Funding	\$24,350,945	\$33,176,447	\$28,851,568	\$32,825,502	\$35,101,659
FTE²	620.22	654.05	677.13	719.27	729.44

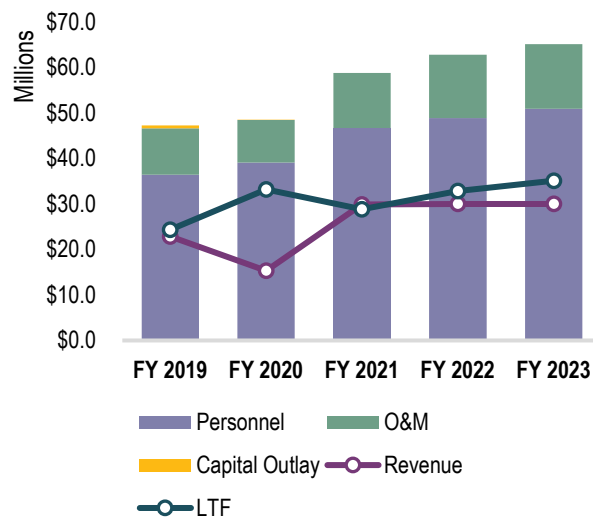
¹ Sums may not equal due to rounding.

² PRCS has positions associated with two requests (Trail Crew, 2.00 FTE and YAS Expansion, 1.33 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. The resources—budget and FTE—associated with those requests will be structured and budgeted in PRCS's budget.



Parks, Recreation, and Community Services

Revenue and Expenditure History



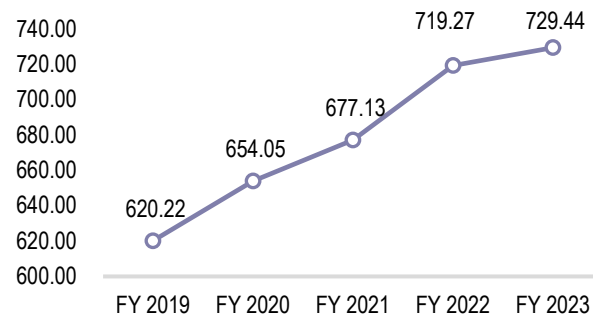
Revenue/Local Tax Funding

As shown, the Department of Parks, Recreation, and Community Services (PRCS) is generally funded almost equally by local tax funding and program-generated revenue. Program-generated revenue consists of charges for services, programs, and facility rentals. FY 2020 revenue declines are attributed to program and facility interruptions due to the COVID-19 pandemic.

Expenditure

The majority of PRCS's expenditure budget is dedicated to personnel costs (approximately 80 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: 3.00 FTE Administration, 1.00 FTE Facilities Planning and Development, 0.47 FTE Aging Services, 1.00 FTE Franklin Park Arts Center, 3.00 FTE Parks Maintenance Technicians, 2.98 FTE Children's Programs

FY 2020: 6.00 FTE Administration, 1.00 FTE Adaptive Recreation, 0.93 FTE Aging Services, 8.18 FTE Children's Programs, 5.00 FTE Maintenance Services, 6.04 Recreation Centers, 2.87 FTE Sports, 3.80 FTE Youth Services

FY 2021 (total 23.08 FTE): 7.53 FTE Ashburn Senior Center

Staffing, 2.86 FTE CASA Academies Staffing, 4.69 FTE Summer Camp Staff – Licensed Programs, 2.00 FTE licensed program assistants (Preschools), 1.00 FTE children's program manager, 2.00 FTE HR Staff, 3.00 FTE Re-org positions (2.00 FTE assistant directors, 1.00 FTE aquatics manager)

The Department of Parks, Recreation, and Community Services (PRCS) provides recreational, educational, and cultural opportunities to County residents through its broad array of programs and services. In addition, the Department provides wellness and support services to residents. PRCS's expenditures have risen primarily due to personnel costs. Personnel costs make up approximately 80 percent of the Department's expenditures. PRCS's revenues are driven by the Department's programs and facilities including fees associated with childcare and children's programs, adult programs, aging programs, sports, and facility rentals.

In FY 2021, PRCS added a total of 23.08 FTE associated with capital facility openings, internal support needs, and revenue generating programs. PRCS added 7.53 FTE to support the needs of Ashburn Senior Center, which is set to open in April 2021. The FY 2021 Adopted Budget also included 2.00 FTE for two HR assistants to manage the routine workload associated with hiring and managing PRCS positions. Additionally, as part of the first phase of its departmental



Parks, Recreation, and Community Services

reorganization, PRCS added 1.00 FTE for an aquatics manager and 2.00 FTE for assistant directors. Finally, a total of 10.55 FTE were added for programs fully offset by revenue including: 1.00 FTE children's program manager, 4.69 FTE summer camp staff- licensed programs, and 2.00 FTE licensed program assistants (preschools).

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 funded by local tax funding, were frozen until revenues are determined available to support those expenditures. The Board unfroze 7.53 FTE for Ashburn Senior Center and 2.00 FTE for the HR assistants on December 15, 2020. The 3.00 FTE re-org positions remain frozen until further Board action or the start of FY 2022. Additionally, the FTE Authority positions described above are filled on an as-needed basis to support PRCS's revenue generating programs.

PRCS's operating and maintenance budget includes a decrease of approximately \$250,000 due to the movement of vehicle fuel charges from department budgets into the budget of the Department of General Services (DGS). This is offset by base adjustments of approximately \$250,000 for increases in contract prices for outdoor maintenance, supply and equipment costs, and professional service needs. The revenue budget for PRCS is reevaluated annually to align budget with actuals. Accordingly, the FY 2022 Proposed Budget includes a decrease of approximately \$220,000 from FY 2021 Adopted to reflect program actuals for programs without board-mandated cost recovery requirements. This decrease amount is offset by increases associated with program expansions in the CASA and YAS program as described in the resource request sections below.

For FY 2022, the Department's budget requests focus on the thematic areas of capital facility openings, internal support, and FTE authority. Additionally, PRCS has positions associated with two requests (Trail Crew, 2.00 FTE and YAS Expansion, 1.20 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. The resources—budget and FTE—associated with those requests will be structured and budgeted in PRCS's budget.

Capital Facility Openings

PRCS is preparing to open Hal and Berni Hanson Regional Park, a new 257.35 acre park within the Dulles Planning Subarea. This will be PRCS's fourth regional park after Franklin, Bolen, and Claude Moore. The park will include athletic fields and amenities such as lighted fields, fencing, site utilities, parking, site access from the public road, landscaping, public restrooms, groundwater wells, irrigation, staff offices, meeting rooms, storage, scorekeeper/umpire areas, maintenance facilities, picnic pavilions, bleachers, and passive areas. This request includes 24.88 FTE necessary for the operations and maintenance planned for the park. Two positions, the park manager and outdoor maintenance coordinator, are budgeted for the full year. The remainder of the staff are requested for six months to coincide with final completion anticipated for early calendar year 2022.

PRCS has two community centers undergoing renovations, which will expand programing capacity at those sites due to increased hours of operation and enhanced amenities. Sterling Community Center is expected to be completed in summer 2021 and Lovettsville in spring 2022. The requested resources (2.00 FTE at each site) will provide one recreation programmer and facility supervisor at each site to meet increased demands for programs and services.

Finally, the Proposed Budget for PRCS includes 3.00 FTE to meet the growing demand for athletic fields in addition to sustaining general park maintenance needs. Included in this request are two maintenance technicians and one irrigation technician to maintain irrigation systems at Moorefield, Evermore, Brambleton East, and Lovettsville Parks as well as new school sites.

FTE Authority

Included in the FY 2022 Proposed Budget for PRCS is a request to add the PRCS's After School program (CASA) to Hovatter Elementary, which will open in fall 2021, including the addition of 2.93 FTE. Opening this site will enable the program to



Parks, Recreation, and Community Services

serve up to 72 additional students. This request continues the service level of providing after school care for children in most Loudoun County elementary schools while attaining the Board mandated 118.4 percent cost recovery rate program wide.

Internal Support

PRCS's first priority resource request is 1.00 FTE for an administrative office manager to supervise three customer service assistants (CSAs), manage escalated customer service incidents, and support general office logistics for PRCS's Miller Drive office. CSAs manage customer phone calls and walk-in inquiries for all PRCS programs. Additionally, they provide administrative support to the divisions of Children's Programs and Sports and Youth Services. The position is needed to manage office logistics and CSA staff needs to continue providing the current level of customer service.

The Department's second priority request is to add personnel included in the second phase of the departmental reorganization. PRCS has grown significantly over the past five fiscal years to meet increasing community service, programming, and recreational needs for County residents. This growth has added tremendous volume to the workload of management, decreasing the capacity for the organization to be forward thinking and proactive in meeting its central mission. Recognizing this need for additional management support, PRCS contracted with GreenPlay LLC in FY 2019 to conduct an organizational analysis and benchmarking study, which recommended changes to the Department's organizational structure. The first phase of this study added a total of 3.00 FTE in FY 2021, which is described in the Staffing/FTE History section above.

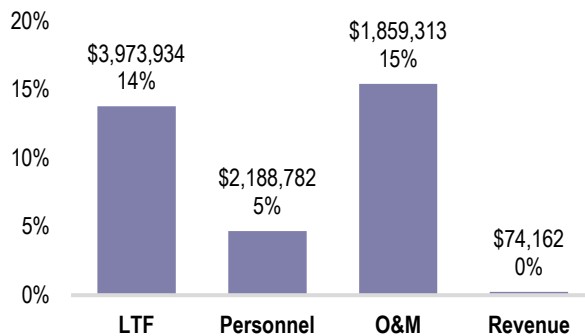
The second phase, PRCS's second priority for FY 2022, proposes the addition of 3.00 FTE including 1.00 FTE deputy director, 1.00 FTE division manager of programming, and 1.00 FTE customer service manager. The deputy director will be primarily dedicated to the oversight of the facilities planning and development and accreditation areas, but will also be responsible for special projects, planning, and policy development. The division manager of programming will oversee all PRCS programs, evaluate best practices, and make recommendations for improvement to ensure consistent and reliable quality service delivery across all PRCS programs regardless of location. Additionally, this position will ensure compliance with PRCS's programming plan, which is a requirement for the National Recreation and Park Association's Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation. Finally, the customer service manager will serve as the subject matter expert for customer service for the entire Department, providing quality control and ensuring that PRCS programs meet customer needs. Where the deputy director will lead the development of policy, the division manager of programming will operationalize such policies, and the customer service manager will close the feedback loop with customers.

Collectively, these positions will enable a more proactive, results-oriented, and customer service driven organization. Implementation of the two phases of the reorganization will enable each level of the organization to focus on primary functions. The Department has grown by 142.66 FTE over the previous five fiscal years, representing a 27 percent increase (FY 2016-2021)—comprised of primarily programming staff to deliver programs to residents. Full implementation of this reorganization will create the organizational infrastructure necessary to fully support this mission.



Parks, Recreation, and Community Services

Percent Change from Adopted FY 2021 to Proposed FY 2022



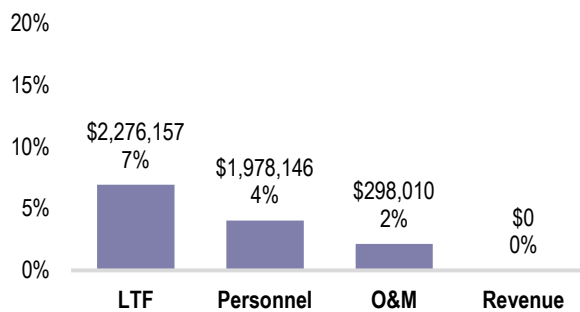
Reasons for Change:

Personnel: ↑ 42.14 FTE¹, general pay changes ||

O&M: ↑ O&M associated with resource requests ||

Revenue: ↑ increased revenue associated with expanded CASA and YAS programs

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

Personnel: ↑ 4 percent including FTE associated with the opening of Scott Jenkins Memorial Park (1.50 FTE) & Lovettsville District Park (8.67 FTE) ||

O&M: ↑ 2 percent, new capital facility expenditures

Revenue: ↔

¹ This includes FTE associated with the two requests included as Board (Trail Crew, 2.00 FTE and YAS Expansion, 1.33 FTE), which are discussed in the FY 2022 Proposed Budget within Board of Supervisors' Priorities.



Parks, Recreation, and Community Services

FY 2022 Proposed Resource Requests^{1,2}

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

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 PRCS has positions associated with two requests (Trail Crew, 2.00 FTE and YAS Expansion, 1.33 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. The resources—budget and FTE—associated with those requests will be structured and budgeted in PRCS's budget.



Parks, Recreation, and Community Services

Capital Facility Opening: Sterling Community Center

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$137,141	\$31,880	\$0	\$0	\$0	\$169,021	2.00

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of programs held Program: Community Center - Operational Support Positions: 1 Recreation Programmer, 1 Facility Supervisor Theme: Capital Facility Opening	<ul style="list-style-type: none"> • Sterling Community Center is currently undergoing renovations that will increase the service delivery through increased hours of operation and enhanced amenities, which will require additional staff support. • Sterling Community Center is slated to be completed by August 2021; resources requested at the start of the fiscal year.

One-time Costs: \$9,505
Recurring Costs: \$159,516

Capital Facility Opening: Lovettsville Community Center

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$34,285	\$31,880	\$0	\$0	\$0	\$66,165	2.00

Details	Overview
Service Level: Enhanced Service Level Request Mandates: Not mandated PM Highlight: Number of programs held Program: Community Center - Operational Support Positions: 1 Recreation Programmer, 1 Facility Supervisor Theme: Capital Facility Opening	<ul style="list-style-type: none"> • Lovettsville Community Center is currently undergoing renovations that will increase the service delivery through increased hours of operation and enhanced amenities, which will require additional staff support. • Lovettsville Community Center has an anticipated completion date of Spring 2022; resources are requested for one quarter.

One-time Costs: \$9,505
Recurring Costs: \$56,660



Parks, Recreation, and Community Services

Capital Facility Opening: Outdoor Maintenance Staff

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

FTE Authority: CASA Expansion

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



Parks, Recreation, and Community Services

Priority 1: Administrative Office Manager

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$83,833	\$8,655	\$7,500	\$0	\$0	\$99,988	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• An administrative manager is requested to supervise three customer service assistants (CSAs), manage escalated customer service issues, and general office logistics of staff needs.• CSAs take customer phone calls and walk-in inquiries for all PRCS programs, provide admin. support to the Children's Program, Sports Services and Youth Services Divisions, as well as office support for the Miller Drive office.• Since moving to PRCS's current office on Miller Drive in December 2018, PRCS's administrative function has added an additional 20 staff, with a projection of another 20 over the next two years.			
Mandates:	Not mandated					
PM Highlight:	Calls Answered (CSA's)					
Program:	Administration - Operations					
Positions:	1 Office Manager					
Theme:	Internal Support					
One-time Costs:	\$14,530					
Recurring Costs:	\$85,458					

Priority 2: Department Reorganization Phase 2

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$92,255	\$98,535	\$68,000	\$0	\$0	\$258,790	3.00
Details			Overview			
Service Level:	Enhanced Service Level Request		<ul style="list-style-type: none">• This is the second phase of the requested department reorganization. The BOS approved phase one of the re-org during the FY 2021 budget process.• Phase two of the reorganization includes adding a deputy director, division manager of programming, and a customer service manager. These positions will impact service delivery by adding operational capacity and assisting in short- and long-term planning. This additional capacity will enable the director to focus on higher level demands of the Department.• Positions are budgeted for one quarter of FY 2022 to give FY 2021 re-org positions time to be hired and onboarded prior to implementing phase two.			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	Administration- Department Management					
Positions:	1 Customer Service Manager, 1 Deputy Director, 1 Division Manager					
Theme:	Span of Control					
One-time Costs:	\$135,810					
Recurring Costs:	\$122,980					

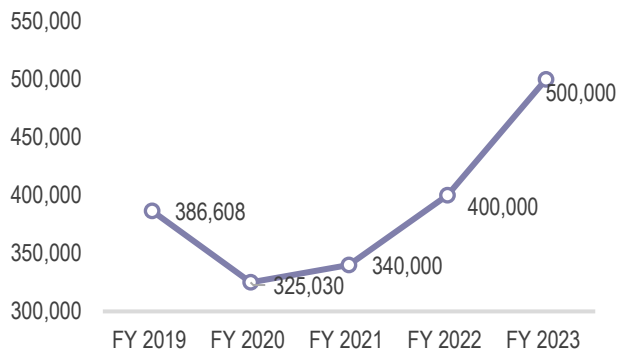
Department Total

Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$1,571,741	\$2,023,260	\$375,500	\$0	\$273,835	\$3,696,666	38.81



Parks, Recreation, and Community Services

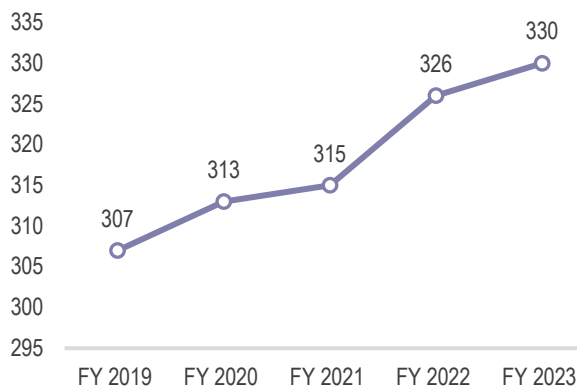
Key Measures¹



Objective: Increase Regional Parks and all Park Division facilities park visits by one percent annually by properly maintaining facilities, providing diverse recreational opportunities while developing innovative methods to maintain service levels.

Measure: Number of Daily Visits Annually.

The resources requested associated with Hanson Park will increase the capacity to accommodate the increasing number of PRCS parks visitors. The decline in FY 2020 visitors is due to park and facility closures due to the COVID-19 pandemic in spring 2020.



Objective: Maintain 100% of athletic fields to Department safety standards.

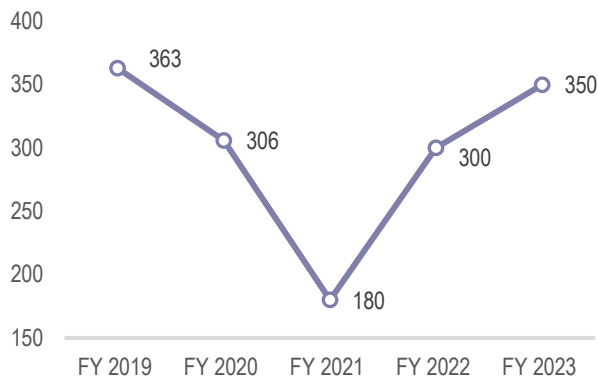
Measure: Number of Athletic Fields Maintained.

The requested maintenance and irrigation techs will help manage the growing number of school and County athletic fields while maintaining PRCS's safety standards at all fields.

¹ For key measures that relate to resources included in the Proposed Budget, FY 2021 and FY 2022 data reflect the estimated impact of these resources.



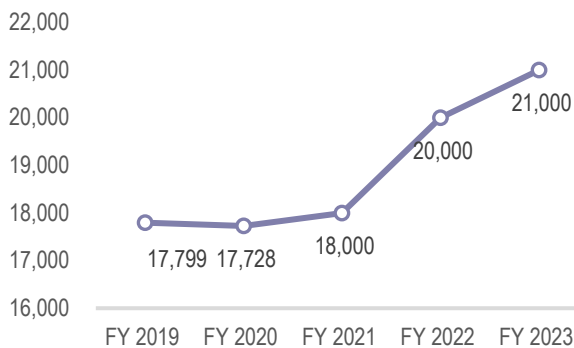
Parks, Recreation, and Community Services



Objective: Offer the YAS program at eleven middle school sites and maintain utilization rate of at least 80 percent or capacity to provide safe recreational activities while promoting belonging, healthy living, and respect for others.

Measure: Number of Middle School Youth Served Annually.

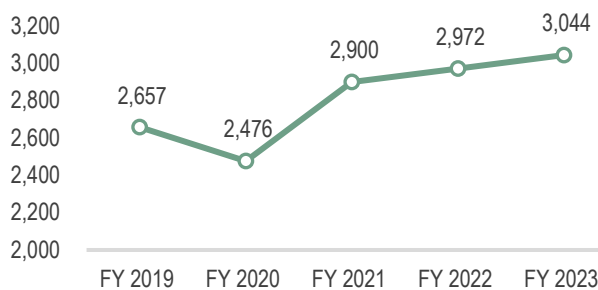
The resources requested to expand PRCS's YAS program to Trailside Middle School will increase the capacity of the program overall. The decline in FY 2021 participants is due to lower enrollment numbers during the COVID-19 pandemic.



Objective: Ensure excellent customer satisfaction by answering 90% of calls coming into the customer service line.

Measure: Calls Answered by Customer Service Assistants

The total number of calls answered by CSAs is expected to continue growing with the increased volume of PRCS programs. The office manager is needed to manage this volume while ensuring high quality customer service is maintained.



Objective: Provide County After-School Activities by maintaining countywide 95 percent program enrollment of capacity.

Measure: Number of CASA Participants Annually.

The number of CASA participants is expected to continue increasing in future fiscal years. Thus, additional program management staffing is needed to support the program. The dip in FY 2020 is associated with program interruptions due to the COVID-19 pandemic.

**Parks, Recreation, and Community Services****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					
Children's Programs	\$6,355,759	\$6,962,770	\$8,468,785	\$8,687,229	\$8,923,253
Maintenance Services	5,540,955	6,172,430	6,847,500	7,296,148	7,465,270
Sports	2,474,150	2,143,503	2,740,922	2,751,248	2,816,230
Parks	4,258,641	3,880,218	4,564,863	7,069,252	7,898,772
Community Centers	6,273,901	6,360,665	7,775,562	7,993,460	8,211,876
Adaptive Recreation	647,121	701,305	884,279	887,657	910,230
Aging Services	7,706,289	7,717,784	9,128,916	9,141,692	9,374,372
Youth Services	1,277,185	1,408,481	1,855,343	1,943,913	1,998,245
Facilities Planning and Development	355,791	432,772	445,680	452,002	464,861
Administration	3,999,067	4,513,068	5,878,036	6,378,793	6,529,637
Recreation Centers	8,323,797	8,198,893	10,175,005	10,211,593	10,496,398
Total - Expenditures	\$47,212,658	\$48,491,889	\$58,764,891	\$62,812,987	\$65,089,144
Revenues					
Children's Programs	\$7,920,257	\$5,435,646	\$9,801,744	\$10,025,579	\$10,025,579
Maintenance Services	171,692	124,795	599,745	79,398	79,398
Sports	1,742,511	1,088,363	1,547,886	1,954,872	1,954,872
Parks	804,655	509,478	792,784	831,145	831,145
Community Centers	3,235,350	1,919,809	4,822,710	4,708,286	4,708,286
Adaptive Recreation	141,133	56,184	235,285	235,285	235,285
Aging Services	2,742,554	1,917,064	2,161,812	2,178,488	2,178,488
Youth Services	142,395	104,358	190,120	210,370	210,370
Facilities Planning and Development	14,941	9,839	10,425	13,250	13,250
Administration	15,044	4,912	0	0	0
Recreation Center	5,931,180	4,144,995	9,750,812	9,750,812	9,750,812
Total – Revenues	\$22,861,712	\$15,315,442	\$29,913,323	\$29,987,485	\$29,987,485
Local Tax Funding					
Children's Programs	\$(1,564,498)	\$1,527,124	\$(1,332,959)	\$(1,338,350)	\$(1,102,326)
Maintenance Services	5,369,263	6,047,635	6,247,755	7,216,750	7,385,872

¹ Sums may not equal due to rounding.² PRCS has positions associated with two requests (Trail Crew, 2.00 FTE and YAS Expansion, 1.33 FTE) included in the FY 2022 Proposed Budget within Board of Supervisors' Priorities included in the Board of Supervisors' narrative in the General Government section. The resources—budget and FTE—associated with those requests will be structured and budgeted in PRCS's budget.



Parks, Recreation, and Community Services

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Sports	731,639	1,055,139	1,193,036	796,376	861,358
Parks	3,453,986	3,370,741	3,772,079	6,238,107	7,067,627
Community Centers	3,038,551	4,440,856	2,952,852	3,285,174	3,503,590
Adaptive Recreation	505,988	645,121	648,994	652,372	674,945
Aging Services	4,963,735	5,800,720	6,967,104	6,963,204	7,195,884
Youth Services	1,134,790	1,304,124	1,665,223	1,733,543	1,787,875
Facilities Planning and Development	340,850	422,933	435,255	438,752	451,611
Administration	3,984,023	4,508,156	5,878,036	6,378,793	6,529,637
Recreation Center	2,392,617	4,053,897	424,193	460,781	745,586
Total – Local Tax Funding	\$24,350,945	\$33,176,447	\$28,851,568	\$32,825,502	\$35,101,659

FTE

Children's Programs	108.55	116.73	117.73	120.66	120.66
Maintenance Services	54.63	59.63	59.63	64.63	64.63
Sports	24.19	27.06	27.06	27.06	27.06
Parks	162.97	112.97	79.54	104.42	114.59
Community Centers	133.08	107.69	112.26	116.26	116.26
Adaptive Recreation	11.16	12.16	12.16	12.16	12.16
Aging Services	81.52	82.5	90.63	90.63	90.63
Youth Services	18.12	21.92	21.92	23.25	23.12
Facilities Planning and Development	3.00	3.00	3.00	3.00	3.00
Administration	23.00	29.00	34.00	38.00	38.00
Recreation Center	0.00	81.39	119.2	119.2	119.2
Total – FTE¹	620.22	654.05	677.13	719.27	729.44

¹ During 2020, an audit of PRCS positions was conducted to ensure all positions were in the appropriate programs. Some positions were moved to the appropriate program area, thus some FTE values shifted for FY 2021.





Community Development FY 2022 Proposed Budget

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Community Development Summary

FY 2022 Proposed Expenditures¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Building and Development	\$21,194,638	\$22,929,632	\$26,461,866	\$27,163,484	\$27,945,416
Economic Development	3,287,162	3,441,130	4,537,580	4,605,779	4,721,477
Mapping and Geographic Information	2,395,718	2,594,161	3,218,732	3,270,167	3,364,105
Planning and Zoning	7,496,819	8,313,611	9,561,285	9,975,227	10,262,755
Transportation and Capital Infrastructure	28,582,349	23,671,004	32,888,286	30,950,962	31,356,504
Total	\$62,956,685	\$60,949,538	\$76,667,749	\$75,965,619	\$77,650,256

¹ Sums may not equal due to rounding.



Building and Development

The Department of Building and Development oversees all phases of land development throughout the County, including the review and approval of subdivision plans, construction plans, site plans, building plans, the issuance of County building and grading permits, all construction-related inspections and final occupancy inspections. The Department is responsible for managing construction sites through its Erosion and Sediment Control Program; public improvements through its Bonding Program and Infrastructure Compliance Team; and compliance with local, state, and federal regulations through its Natural Resources and Floodplain Teams. In addition to these duties, the Department is an active participant in assisting the County's economic development efforts to attract and retain commercial enterprises by counseling prospective businesses, both large and small, on the permitting process, through the Business Assistance Team (BAT).

Building and Development's Programs

Land Development Planning

Provides technical review, processing, approval, and management of land development applications related to the subdivision of property. Maintains County records on all land development applications, manages performance and erosion and sediment control bonds. Provides excellent customer service as the Department of Building and Development's first point of contact for the public.

Land Development Engineering

Provides detailed technical review, approval, and management of land development applications related to subdivision and road construction, as well as site plans to ensure conformance with all applicable ordinances, standards, and regulations. Inspects ongoing and completed construction for compliance with standards, reduction and release of performance bonds, and acceptance of streets into the State system for maintenance.

Natural Resources

Ensures compliance with applicable federal, state, and local regulations related to natural resources. Administers the County's Virginia Stormwater Management Program (VSMP), including enforcement of erosion and sediment control and stormwater management regulations. The Division administers the Floodplain Management Program based on the current Federal guidelines and Loudoun County Zoning Ordinance. Provides technical assistance and ensures Facilities Standards Manual (FSM) requirements are met in the in soils, geotechnical, geophysical, urban forestry, wetlands disciplines, as well as provides subject matter expertise regarding zoned sensitive areas such as, Mountainside Development Overlay District (MDOD), Limestone Overlay District (LOD) and Steep Slopes. Gathers groundwater data and monitors surface water data from other sources to assist with water resources related questions and studies.

Building Code Enforcement

Protects the public's health, safety, and welfare through enforcement of the structural, electrical, mechanical, plumbing, gas, and fire protection standards of the Virginia Uniform Statewide Building Code (USBC). Conducts code inspections.



Building and Development

Permit Issuance

Coordinates and schedules inspections; issues building and trade permits for the entire County; and issues zoning permits for property located outside the incorporated towns; manages proffer collection; and provides leadership for the Business Assistance Team (BAT).

Administration

Manages budget, technology, human resources, procurement, and payroll functions for the Department. Coordinates responses to Freedom of Information Act (FOIA) requests. Ensures the Department complies with regulations including the Fair Labor Standards Act (FLSA), Family and Medical Leave Act (FMLA), Equal Employment Opportunity (EEOC), and FOIA.

Budget Analysis

Department Financial and FTE Summary¹

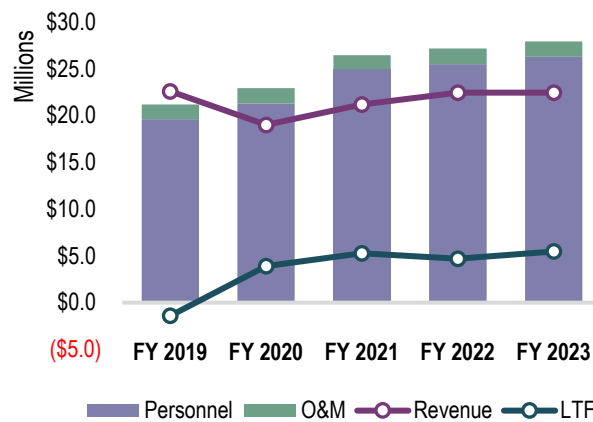
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$19,606,881	\$21,285,133	\$24,937,843	\$25,514,841	\$26,280,286
Operating and Maintenance	1,587,757	1,644,499	1,524,023	1,648,643	1,665,129
Total - Expenditures	\$21,194,638	\$22,929,632	\$26,461,866	\$27,163,484	\$27,945,416
Revenues					
Permits, Fees, and Licenses	\$22,579,594	\$18,948,837	\$21,185,960	\$22,466,508	\$22,466,508
Charges for Services	23,835	53,600	8,000	7,000	7,000
Miscellaneous Revenue	508	(293)	0	0	0
Total - Revenues	\$22,603,937	\$19,012,143	\$21,193,960	\$22,473,508	\$22,473,508
Local Tax Funding	\$(1,409,299)	\$3,917,488	\$5,267,906	\$4,689,976	\$5,471,908
FTE	198.80	199.80	201.80	203.80	203.80

¹ Sums may not equal due to rounding.



Building and Development

Revenue and Expenditure History



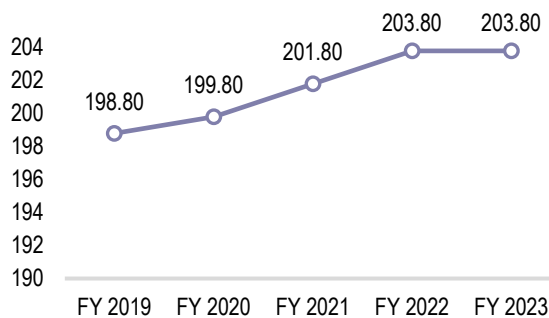
Revenue/Local Tax Funding

As shown, the Department of Building and Development is primarily funded (83 percent) by program-generated revenue. Department-generated revenue consists of permits, notably building permits, which have been leveling off in recent years.

Expenditure

The majority 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.

Staffing/FTE History



FY 2019 Mid-Year: Four vacant positions approved to be filled

FY 2020: 1.00 FTE fire protection plans reviewer

FY 2021: 2.00 FTE, technology support specialist, natural resource engineer

The Department of Building and Development's expenditures have increased primarily due to personnel costs. Personnel costs make up most of the Department's expenditures – over 90 percent.

The Department's revenues are forecasted to increase in FY 2022 based on an updated revenue forecast model and a steady increase in permits, fees, and licenses. Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from Building and Development and Planning and Zoning using regression analysis to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross county product, forecasted construction levels, and overall health of the economy. Building permits make up a substantial portion of the Department's revenues. Other major revenues for the Department include zoning permits and erosion and sediment control permits, both of which have seen overall increases in the past several fiscal years.

Personnel costs have risen slightly due to the approved technology support specialist and natural resource engineer in FY 2021. In addition, personnel costs have increased due to 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.



Building and Development

Operating and maintenance costs have remained steady over the past several years, with an increase in FY 2022 due to a base adjustment totaling \$200,000 for contractual services to conduct third party reviews of floodplain studies and to perform quality assurance audits and assessments of federal and state mandated programs administered by the Department.

The Department's FY 2021 Adopted Budget included a total of two positions (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. A technology support specialist (1.00 FTE) was requested to provide quick and effective solutions for issues related to hardware, software, connectivity, and other issues that require a specialized subject matter expert. The board unfroze this position with the initial release of frozen expenditures and positions on December 15, 2020. The remaining position, a natural resource engineer (1.00 FTE), was requested to address increased workload that the natural resource team has faced will remain frozen until further Board action or until the start of FY 2022.

The Department's FY 2022 Proposed Budget includes an assistant erosion and sediment control program manager (1.00 FTE) and an information services technician (1.00 FTE) to address the Department's increasing workload and evolving development patterns.

Evolving Development Patterns

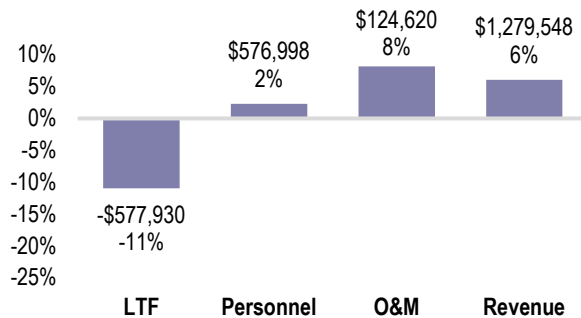
The Department continues to focus on the evolving development patterns of the County. The demand on the Erosion and Sediment Control (E&SC) program and Virginia Stormwater Management Program (VSMP) continue to grow as the workload has increased by over 18 percent over the last three years. Continual increase in the number of VSMP inspections, land development applications, and grading permits are projected to continue in an upward trend. The requested assistant erosion and sediment control program manager (1.00 FTE) will provide inspection oversight, employee supervision to ensure compliance with state requirements, and increased customer satisfaction through focusing on complaint resolution. The number of erosion and sediment control complaints have risen significantly in recent years. In addition, the state-mandated Storm Water Pollution Prevention Plan inspection program requires diligent oversight and audits be performed to ensure inspections remain in line with State requirements. This position is needed to perform those audits. Lastly, this resource will help ease the supervisory burden carried by two erosion and sediment control program managers. Currently each of these supervisors carries a span of control of eight and nine engineering technicians, respectively.

The number of commercial building permits, trade permits, and expedited projects is projected to increase throughout the next five years. At current staffing levels, 76 percent of commercial building permits are reviewed and set up within 15 days of receipt and 89 percent of expedited projects are reviewed and set up within five days. In addition to issuing around 60,000 permits each year, the Permitting Division receives 250 to 300 customer calls on average each day. To meet workload demands, one information specialist supervisor is devoted full time to setting up and issuing commercial permits which leaves no time for critical supervisory duties. The requested information services technician commercial permitting (1.00 FTE) will support the division's ability to meet performance goals and increase customer service interactions by supporting the front counter, answering phones, and setting up commercial permits.



Building and Development

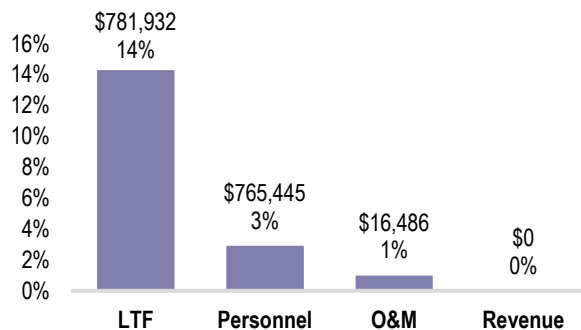
Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ 2.00 FTE, general pay changes ||
O&M: ↑ floodplain studies || **Revenue:** ↑ Updated revenue forecast model based upon economic model and subject matter experts suggests increased permits, fees, and licenses revenue

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

**Building and Development****FY 2022 Proposed Resource Requests¹**

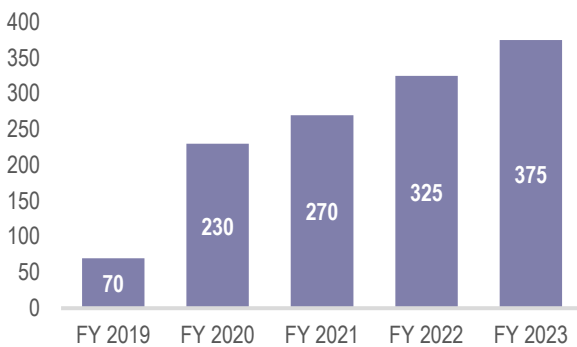
Priority 1: Assistant Erosion and Sediment Control Program Manager						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$104,116	\$15,506	\$24,000	\$0	\$0	\$143,722	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• The demands on the Erosion and Sediment Control and Virginia Stormwater Management programs continue to grow. The workload has increased by over 18 percent over the last three years.• This position would provide complaint resolution, inspection oversight, and employee supervision to ensure compliance with state requirements.• This position would allow for better workload distribution to provide timely customer service to county residents.• The program manager position will ease the supervisory burden carried by the current two program managers.			
Mandates:	Federal/State Mandate					
PM Highlight:	Number of complaints submitted					
Program:	Erosion & Sediment Control					
Positions:	1 Assistant Erosion and Sediment Control Program Manager					
Theme:	Evolving Development Patterns					
One-time Costs:	\$33,631					
Recurring Costs:	\$110,091					
Priority 2: Information Services Technician (Commercial Permitting)						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$77,347	\$6,465	\$12,000	\$0	\$0	\$95,812	1.00
Details			Overview			
Service Level:	Current Service Level		<ul style="list-style-type: none">• Based on FY 2019 and FY 2020 performance measures, the Division is falling short in meeting stated objective timelines in two key areas: commercial permitting and the answering of the main Building and Development phone line.• The additional permit technician position would support the front counter, answer phones, and set up commercial permits to further the Division's ability to meet or exceed our performance goals. The efficiency in setting up permits impacts other departments/agencies review schedules.			
Mandates:	Not mandated, but necessary for compliance with federal, state, or local laws					
PM Highlight:	Number of expedited projects and the percent of expedited projects reviewed and set up within five days of receipt					
Program:	Permitting Division, Customer and Permit Transaction Support					
Positions:	1 Information Services Technician					
Theme:	Evolving Development Patterns					
One-time Costs:	\$17,690					
Recurring Costs:	\$78,122					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$181,463	\$21,971	\$36,000	\$0	\$0	239,534	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.



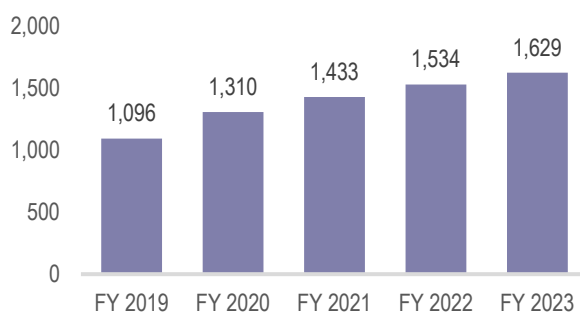
Building and Development

Key Measures¹



Measure: Number of Complaints Submitted

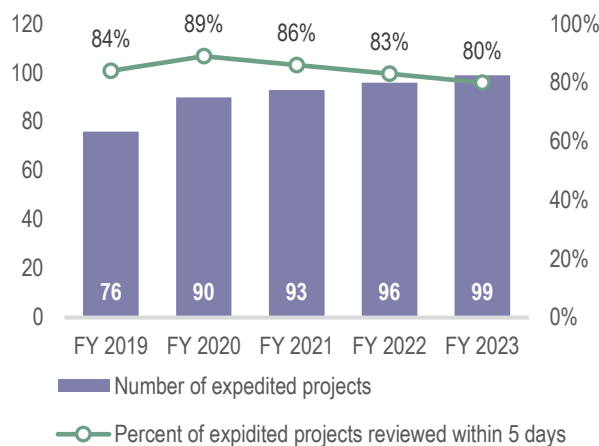
The department has seen a significant increase in grading permits, inspections, and complaint investigations. Citizen complaints in regard to natural resource violations require extensive research and detailed investigation. The proposed assistant erosion and sediment control program manager would provide complaint resolution, inspection oversight, and employee supervision.



Measure: Number of grading permits, VSMP

inspections, and land development applications.

The demands on the Erosion and Sediment Control and Virginia Stormwater Management programs continue to grow. Workload has steadily increased over the last three years. The proposed assistant erosion and sediment control program manager position will allow for better workload distribution.



Objective: Review and set up expedited projects within five days of receipt, 90 percent of the time.

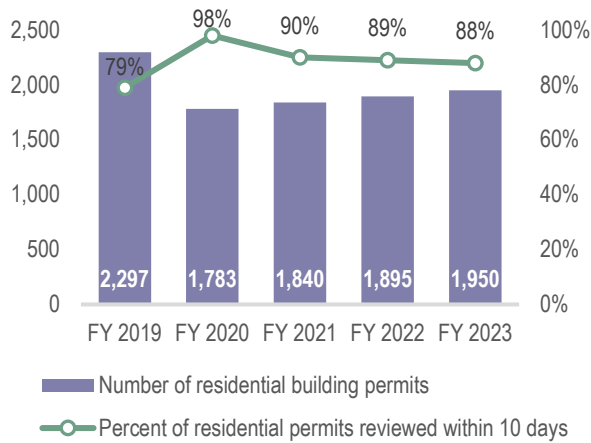
Measure: Number of expedited projects and the percent of expedited projects reviewed and set up within five days of receipt.

The number of expedited commercial projects continues to increase resulting in a decrease in the number of projects being reviewed and set up within five days. Increased complexity of expedited projects has a direct impact on staff workload and project review timelines.

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.



Building and Development



Objective: Review and set up residential building permits (new construction) within 10 days of recipient, 90 percent of the time.

Measure: Number of residential building permits and the percent of residential permits reviewed and set up within ten days of receipt.

The number of residential building permits continue to steadily increase resulting in a slight decrease in the percent of residential permits reviewed within ten days or receipt. The increased workload for permit technicians and supervisors has a direct effect on service level goals.



Building and Development

Department Programs

Department Financial and FTE Summary by Program¹

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted	FY 2022 Proposed	FY 2022 Projected
Expenditures					
Land Development Planning	\$1,662,907	\$1,841,025	\$2,307,003	\$2,347,939	\$2,417,537
Land Development Engineering	7,612,939	7,894,224	3,771,955	3,746,240	3,853,835
Natural Resources	0	59,036	4,614,313	4,896,404	5,039,566
Building Code Enforcement	8,323,245	9,183,067	10,574,285	10,926,068	11,238,409
Permit Issuance	3,595,546	3,925,152	2,713,650	2,812,939	2,895,826
Administration	0	27,126	2,480,660	2,433,894	2,500,243
Total - Expenditures	\$21,194,638	\$22,929,632	\$26,461,866	\$27,163,484	\$27,945,416
Revenues					
Land Development Planning	\$999,060	\$867,022	\$886,210	\$1,020,695	\$1,020,695
Land Development Engineering	3,155,851	3,124,225	1,485,150	1,805,749	1,805,749
Natural Resources	0	0	1,387,000	1,738,280	1,738,280
Building Code Enforcement	13,490,667	10,868,146	12,891,500	12,828,628	12,828,628
Permit Issuance	4,958,358	4,152,440	4,537,100	5,073,156	5,073,156
Administration	0	309	7,000	7,000	7,000
Total - Revenues	\$22,603,937	\$19,012,143	\$21,193,960	\$22,473,508	\$22,473,508
Local Tax Funding					
Land Development Planning	\$663,846	\$974,003	\$1,420,793	\$1,327,244	\$1,396,842
Land Development Engineering	4,457,088	4,769,999	2,286,805	1,940,491	2,048,086
Natural Resources	0	59,036	3,227,313	3,158,124	3,301,286
Building Code Enforcement	(5,167,422)	(1,685,079)	(2,317,215)	(1,902,560)	(1,590,219)
Permit Issuance	(1,362,812)	(227,288)	(1,823,450)	(2,260,217)	(2,177,330)
Administration	0	26,817	2,473,660	2,426,894	2,493,243
Total - Local Tax Funding	\$(1,409,299)	\$3,917,488	\$5,267,906	\$4,689,976	\$5,471,908
FTE					
Land Development Planning	17.00	17.00	17.00	17.00	17.00
Land Development Engineering	61.80	63.80	23.00	23.00	23.00
Natural Resources	0.00	0.00	40.80	41.80	41.80
Building Code Enforcement	86.00	85.00	85.00	85.00	85.00
Permit Issuance	34.00	34.00	23.00	24.00	24.00
Administration	0.00	0.00	13.00	13.00	13.00
Total - FTE	198.80	199.80	201.80	203.80	203.80

¹ Sums may not equal due to rounding.





Economic Development

The Department of Economic Development's (DED) mission is to strengthen and diversify Loudoun's economy by providing world-class, innovative, and customer-focused services to attract, grow, and retain targeted businesses of all sizes. This focus helps DED achieve the County's vision for a diverse and globally competitive Loudoun economy.

DED uses diverse staff specialists, internal collaboration among departments, and community partnerships towards the following strategic goals and action items to implement the County's economic development priorities:

1. Diversify the economy by strengthening targeted clusters;
2. Create places where businesses want to be;
3. Invest in the skilled workforce needed for continued economic growth; and
4. Market the County as a world-class business ecosystem.

DED's efforts contribute to the growth of Loudoun's commercial tax base and fiscal health and support the Board of Supervisors' (Board) vision of a business-friendly environment. Loudoun's sustained economic growth generates significant local tax revenue from businesses that supports quality schools, parks, public facilities, and infrastructure, while reducing the pressure on residential tax rates. This environment supports a high quality of life for the County's residents, workers, and visitors.

Economic Development's Programs

Business Attraction, Retention, and Expansion

Recruits new companies in targeted sectors; retains and grows existing Loudoun businesses; strengthens the infrastructure for small businesses and an ecosystem to support entrepreneurs; provides research and industry expertise to inform data-driven input on economic development policies, market conditions, and outreach strategy.

Marketing and Communications

Creates and communicates Loudoun's economic development messages using a variety of marketing tools; supports business development efforts through digital lead generation, collateral production, event assistance and media relations. Develops comprehensive marketing programs in support of businesses, such as the Dulles Difference campaign to support Metro development, the Loudoun is Ready consumer confidence campaign and programs to support rural businesses such as Take Loudoun Home and the Loudoun Made- Loudoun Grown Marketplace.

Strategic Initiatives

Researches data about the economy, businesses, workforce, and real estate; provides land use, permitting, and zoning assistance on commercial development projects; supports business development and retention initiatives and lead generation; supports workforce development; supports work on economic development policies and positions.

**Economic Development****Budget Analysis****Department Financial and FTE Summary¹**

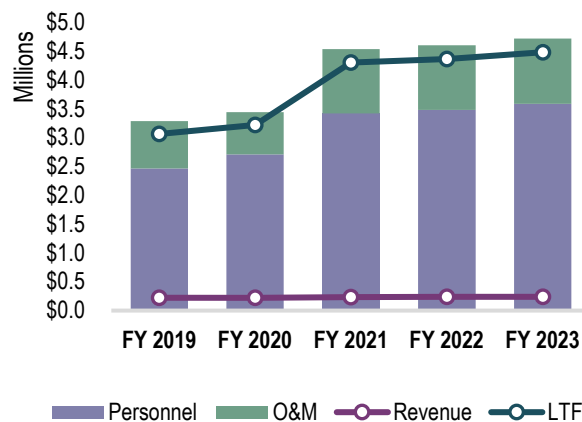
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$2,466,265	\$2,707,680	\$3,421,599	\$3,481,991	\$3,586,451
Operating and Maintenance	820,897	733,450	1,115,981	1,123,788	1,135,026
Total – Expenditures	\$3,287,162	\$3,441,130	\$4,537,580	\$4,605,779	\$4,721,477
Revenues					
Permits, Fees, and Licenses	\$12,847	\$6,923	\$7,915	\$8,000	\$8,000
Other Financing Sources	209,877	214,199	224,159	230,678	230,678
Total – Revenues	\$222,724	\$221,122	\$232,074	\$238,678	\$238,678
Local Tax Funding	\$3,064,438	\$3,220,008	\$4,305,506	\$4,367,101	\$4,482,799
FTE	24.00	25.00	25.00	25.00	25.00

¹ Sums may not equal due to rounding.



Economic Development

Revenue and Expenditure History



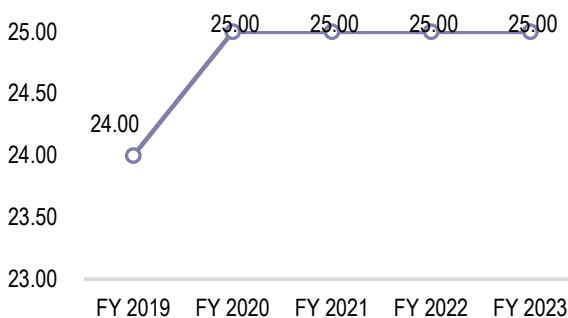
Revenue/Local Tax Funding

As shown, DED is primarily funded by local tax funding (over 94 percent). The Department receives a small amount of land development revenue. The majority of the revenue consists of a transfer from the Restricted Transient Occupancy Tax (TOT) Fund¹ to offset the international business development manager position and activities.

Expenditure

The majority of DED'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 workforce development analyst, 0.23 FTE convert part-time position into a full-time agricultural business development manager

FY 2020: 1.00 FTE business retention specialist

The Department's expenditures have increased slightly in FY2022 due to personnel costs, which comprise approximately 75 percent of the Department's expenditures. DED shares some land development revenue, though its predominant source of revenue is a transfer from the Restricted TOT Fund to offset the cost of the activities and staff within the international cluster.

DED's personnel expenditures have risen due to the gradual addition of new positions since FY 2017 but have leveled off in recent years. As DED adapts to attract and retain businesses, the Department has shifted its structure to support different areas of service delivery. The new positions approved in FY 2019 and FY 2020 focus on workforce development and business retention and expansion. DED transitioned much of their activity in FY 2021 to support Loudoun businesses impacted by the COVID-19 pandemic through direct outreach, business support programs, and the administration of the Board's Business Interruption Fund and Loudoun is Ready Outdoor Seating Grant.

The opening of the Silver Line Metro stations is anticipated to occur in FY 2022. The FY 2021 Adopted Budget included a base increase of \$150,000 to support extensive marketing of development opportunities adjacent to Loudoun's Metro stations. Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors

¹ Additional information on the Restricted TOT Fund can be found in Volume 2 of the FY 2022 Proposed Budget.



Economic Development

adopted the FY 2021 budget, most new expenditures, including this base increase, were frozen until revenues are determined available to support those expenditures. This campaign will increase marketing of transit-oriented development opportunities in the County, highlight convenient access to the international airport, and reinforce how these sites are best-positioned to attract a highly skilled workforce. The scope for this campaign will leverage traditional and new media, a direct marketing campaign, and multiple familiarization tours. The campaign will target not only key U.S. markets but also the five top international markets for business development.

DED continues to execute the cluster strategy to further diversify Loudoun's economy. Special emphasis continues to be placed on emerging clusters, international business development, small business, and startup support, and the expansion of agriculture-based businesses. For FY 2022, DED is presenting a resource request on behalf of Northern Virginia Economic Development Alliance and focuses on the thematic area of community wellness and resiliency.

Community Wellness and Resiliency

In the fall of 2019, ten counties and cities agreed to align as the Northern Virginia Economic Development Alliance (NOVA EDA) to promote Northern Virginia as a great place to do business.¹ The primary function of the NOVA EDA is to assist the individual economic development agencies with activities focused on regional brand creation and promotion and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO). Primary duties and responsibilities are:

- To review site selector partnership opportunities, including those with the Virginia Economic Development Partnership, made available to REDO;
- To develop partnership opportunities with the Virginia Economic Development Partnership, or independently with the approval of the alliance, to include familiarization (FAM) tours and attraction of industry events and conferences;
- To evaluate other opportunities, to include GoVirginia grant applications, that support the primary purpose of the NOVA EDA;
- To develop and maintain basic collateral to support the NOVA EDA's efforts; and
- To identify any other activities that a majority of the Membership agrees that aid in the promotion of the regional economic development efforts.

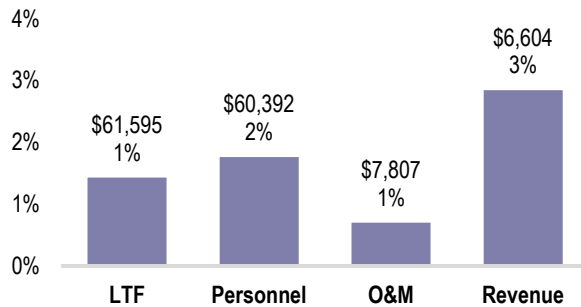
NOVA EDA launched at no cost to the jurisdictions involved and has operated at no cost to the members for the first 18 months of its existence. In recognizing the benefits of working in concert—in particular, the response to the COVID-19 pandemic—NOVA EDA's members have decided to pursue grant funding through GoVirginia to scope potential approaches to organization and management, budgeting and funding, staffing, policy development, business development activities, and brand development. Member communities have also agreed to pursue funding from each jurisdiction to fund the formalization of the partnership. As a NOVA EDA member organization, DED is requesting \$50,000 to be designated for participation in NOVA EDA.

¹ The partnership includes Alexandria Economic Development Partnership, Arlington Department of Economic Development, Fairfax City Economic Development, Fairfax County Economic Development Authority, City of Falls Church Economic Development, Fauquier County Department of Economic Development and Tourism, Loudoun County DED, City of Manassas Economic Development, City of Manassas Park Economic Development, and Prince William County Department of Economic Development.



Economic Development

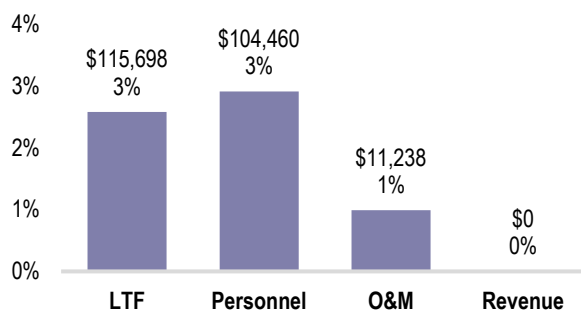
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ internal service charges || **Revenue:** ↑ transfer from Restricted TOT Fund

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

**Economic Development****FY 2022 Proposed Resource Request**

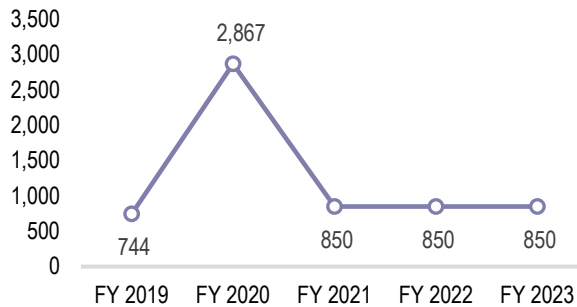
Northern Virginia Economic Development Alliance (NOVA EDA) ¹						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0.00
Details			Overview			
Service Level:	n/a		<ul style="list-style-type: none">• In the fall of 2019, ten counties and cities agreed to align as NOVA EDA to promote Northern Virginia as a great place to do business.• NOVA EDA assists individual economic development agencies with activities focused on regional brand creation and promotion and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO).• DED is requesting \$50,000 to be designated for participation in NOVA EDA.			
Mandates:	Not mandated					
PM Highlight:	None					
Program:	None					
Positions:	None					
Theme:	Community Wellness and Resiliency					
One-time Costs:	\$0					
Recurring Costs:	\$50,000					
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0.00

¹ Funding for this FY 2022 resource request is budgeted in the Nonprofit Organizations in the Miscellaneous Chapter.



Economic Development

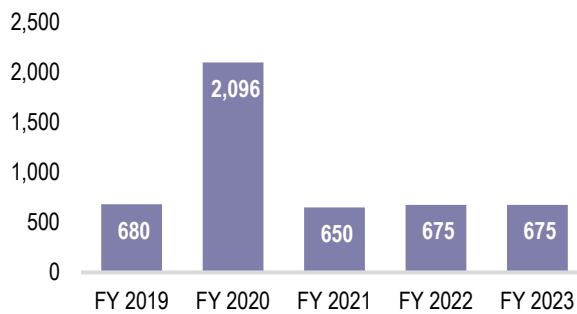
Key Measures



Objective: Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

Measure: Number of visits to existing businesses to build new/renew relationships.

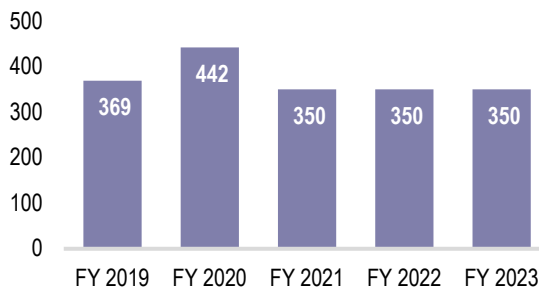
Business outreach during the COVID-19 pandemic (FY 2020 and FY 2021) has been a top priority for the Department. This includes work administering the Business Interruption Fund and assisting with other pandemic-related business resources.



Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

Measure: Number of companies worked with.

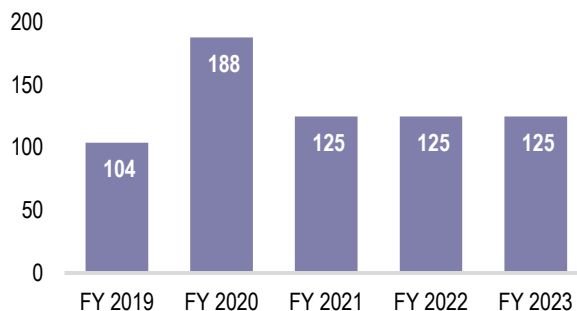
As business retention is a key strategy in the growth of the commercial tax base, business outreach is critical to building and maintaining relationships. The total number of companies worked with increased in FY 2020 due to the department responding to effects of the COVID-19 pandemic.



Objective: Grow Loudoun's commercial tax base to impact Loudoun's sound fiscal health.

Measure: Number of active prospects in pipeline.

This measure is expected to continue at a measured pace through the focused economic development program. The data reflect the number of businesses with which DED has made meaningful progress on attraction, expansion, and retention efforts.



Objective: Maintain and support a prosperous business environment by executing business assistance, business retention and expansion, as well as small business and entrepreneurship programs.

Measure: Total ombudsman assistance.

Demand for DED ombudsman assistance has generally held steady for several years, with increases during periods of rapid new development and changes in regulations.





Mapping and Geographic Information

The Office of Mapping and Geographic Information (MAGI) provides centralized Geographic Information System (GIS) services to County departments, the public, and the private sector. A significant portion of the work performed by MAGI staff involves creating, maintaining, managing, and distributing spatial data. MAGI staff also create and maintain maps and develop web applications for use by the Board of Supervisors, County staff, the public, and the private sector, as well as manage the GIS software and infrastructure in collaboration with the Department of Information Technology (DIT) that supports the GIS. GIS's qualitative benefits include improved collaboration, better decision-making, and more efficient business processes. Through the use of GIS, County staff map land development activity; assist with planning studies, map and maintain conservation easements data, maintain street centerline data; map and provide analytical support for economic development opportunities; assign addresses, street names, and parcel identification numbers (PINs); and perform many other services. GIS data feeds a number of County systems or processes, such as the Land Management Information System (LMIS), Computer-aided Dispatch (CAD), or permits. County staff has access to the Office's web-mapping system, including intranet-mapping tools for the County's building inspectors, assessors, and public safety agencies. MAGI also oversees the Conservation Easement Stewardship Program and operates the County store from this office.

Mapping and Geographic Information's Programs

Public Information

Provides assistance to the public, the private sector, and other County agencies.

System Development and Support

Provides the critical administration, services, and application development that support the functions of the GIS and GIS integration with County systems.

Development and Analysis

Develops maps and analyzes, maintains, and distributes geospatial data – mappable data layers maintained and uploaded into the GIS or the GeoHub, a central website featuring project-specific interactive map applications, informative dashboards, and topical story maps.

Land Records Maintenance

Maintains parcels, addresses, and street information, per the Loudoun County Codified Ordinances, then transfers these and other data to various data systems.



Mapping and Geographic Information

Budget Analysis

Department Financial and FTE Summary¹

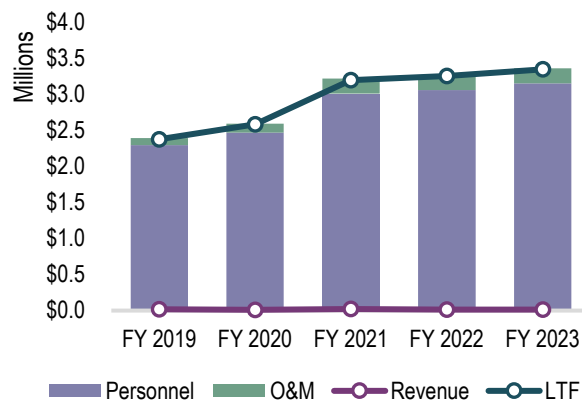
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$2,297,421	\$2,471,707	\$3,010,501	\$3,061,799	\$3,153,653
Operating and Maintenance	98,297	122,454	208,231	208,368	210,452
Total - Expenditure	\$2,395,718	\$2,594,161	\$3,218,732	\$3,270,167	\$3,364,105
Revenues					
Use of Money and Property	\$3,198	\$3,511	\$5,000	\$3,400	\$3,400
Charges for Services	10,153	6,999	13,000	9,000	9,000
Miscellaneous Revenue	3,960	0	3,200	3,200	3,200
Total - Revenues	\$17,311	\$10,510	\$21,200	\$15,600	\$15,600
Local Tax Funding	\$2,378,407	\$2,583,651	\$3,197,532	\$3,254,567	\$3,348,505
FTE	23.00	24.00	25.00	25.00	25.00

¹ Sums may not equal due to rounding.



Mapping and Geographic Information

Revenue and Expenditure History



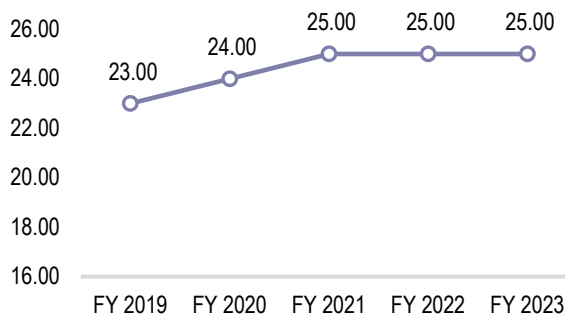
Revenue/Local Tax Funding

As shown, MAGI is primarily funded by local tax funding (over 99 percent). Program-generated revenue consists of charges for service, including requests for maps, data, and the County store. Those revenues have slowly decreased over time and are now remaining steady.

Expenditure

The majority of MAGI'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



No positions had been added to MAGI for the previous five fiscal years before FY 2020.

FY 2020: 1.00 FTE GIS website analyst

FY 2021: 1.00 FTE programmer analyst

MAGI's expenditures have increased primarily due to personnel costs as they make up most of the Office's expenditures. Personnel costs have risen primarily due to a market and merit increase and the addition of a programmer analyst in FY 2021. Operating and maintenance costs have increased overall due to increased technology needs and increases in contracts. A small portion (\$3,200) of MAGI's operating budget provides for the Loudoun GIS Focus Group's annual forum held in the spring, which is revenue neutral as forum fees offset this cost. The forum is a regional gathering of GIS professionals and features speakers with expertise in a variety of related topics.

Revenues have decreased over the years as fewer residents purchase maps and data with more data available for free online, though historically, MAGI's revenues have not been high. The Office manages the County Store, a small source of revenue; much of this revenue is from County staff and internal needs. Due to the COVID-19 pandemic, the 2020 Loudoun GIS Focus Group's annual forum was canceled, resulting in a loss of revenues.

The focus on digital data and web-based services has continued to drive MAGI's workload and work processes, including the GeoHub. GeoHub launched in 2018 as a central website featuring project-specific interactive map applications, informative dashboards, and topical story maps. Users can easily share, view, download, or map spatial data related to public safety, business support, natural resources, transportation, and current Loudoun government initiatives and programs. MAGI



Mapping and Geographic Information

staff continues to respond to increasing demands for mobile-friendly applications. As the demand for map applications, dashboards, spatial analysis, and data has grown with the use of mobile devices, the Office expects to pursue continued learning and the need to maintain a robust hardware and software environment. In FY 2022, MAGI will continue to work with DIT to expand the County's GIS web infrastructure, improving the County's ability to offer GIS tools and data to a greater number of staff and residents.

In FY 2021, a MAGI contractor began capturing sidewalk and trails in the annual basemap contract deliverable. This project captures geographic features visible on aerial photography, as well as topography. Approximately one-third of the County is typically updated annually, although a smaller area was captured in FY 2021 due to the impact of COVID-19 on the County's budget.

The COVID-19 pandemic increased demand for online resources and virtual services. MAGI developed and now maintains a COVID-19 Hub with numerous custom web applications and dashboards. MAGI collaborated with other departments on solutions to maintain service levels (such as virtual Farm Tours in collaboration with the Department of Economic Development and elections support in collaboration with the Office of Elections and Voter Registration).

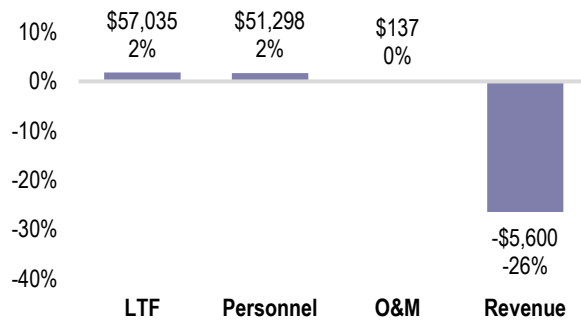
The FY 2021 Adopted Budget included a GIS programmer analyst position (1.00 FTE) to support the EnerGov project. Due to the unclear economic picture resulting from the COVID-19 pandemic, when the Board of Supervisors adopted the FY 2021 budget, most new expenditures, including new positions, were frozen until revenues are determined available to support those expenditures. The Board unfroze this position with the initial release of frozen expenditures and positions on December 15, 2020. The GIS programmer analyst position will conduct advanced spatial analysis, solve complex GIS problems, and assists staff throughout the County in efficiently delivering services through application development or programming.

In FY 2022, MAGI will continue to support several County initiatives, including the migration of the County's legacy Land Management Information System (LMIS) to EnerGov and the redrawing of the County's eight election districts following the release of the 2020 Census data in spring 2021. For FY 2022, MAGI is not requesting additional resources and will continue to monitor its resource needs based on these and other initiatives.



Mapping and Geographic Information

Percent Change from Adopted FY 2021 to Proposed FY 2022

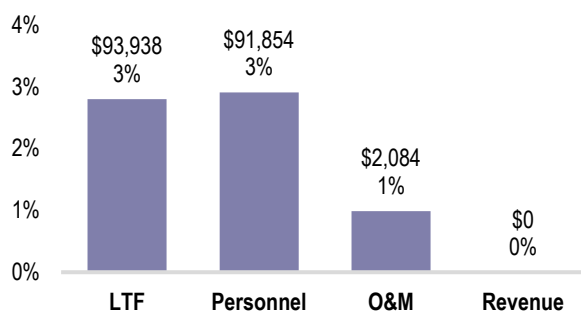


Reasons for Change:

Personnel: ↑ general pay changes || **O&M:** ↑ no base adjustments in FY 2022 ||

Revenue: ↓ decreased revenues from data and maps due to increased open data sources

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

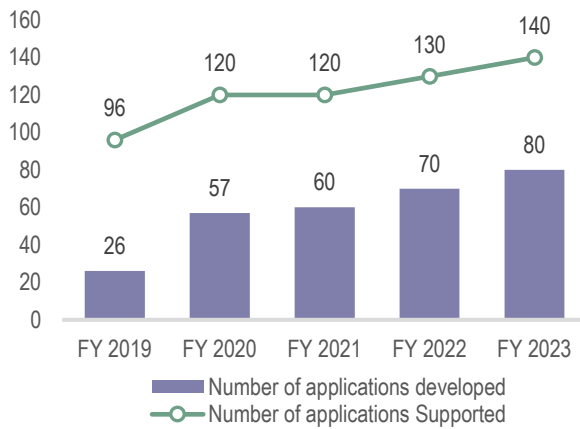
Personnel: ↑ 3 percent || **O&M:** ↑ 1 percent

|| **Revenue:** ↔



Mapping and Geographic Information

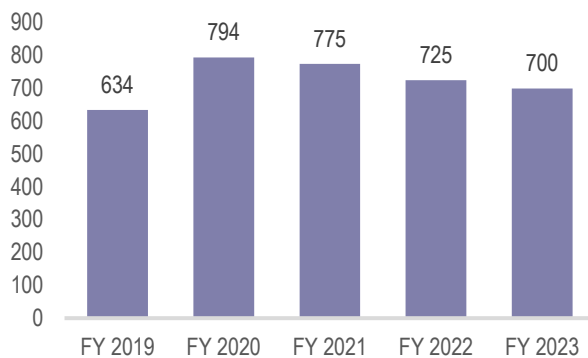
Key Measures



Objective: Develop maps, spatial models, and software tools that facilitate service delivery and policy decisions.

Measure: Number of applications developed; number of applications supported.

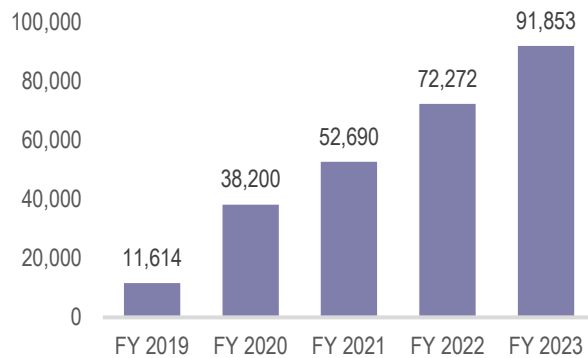
MAGI continues to support the growing use and demand of the GeoHub's applications, along with the growing work needed to support EnerGov (the new Land Management Information System).



Objective: Maintain parcel, address and street data on an hourly basis to a level that supports E911, the Land Management Information System (LMIS), Computer Aided Mass Appraisal (CAMA) system, and the Automatic Vehicle Location (AVL) system.

Measure: Number of street name referrals.

MAGI assists with the community development referral process with the street name referrals associated with site plans, boundary line adjustments, and more.



Objective: Ensure GIS data is current and available for public and staff use 99 percent of the time.

Measure: Number of data engagements with open data, including data downloads.

Residents and other users have continued to increase their use of the available open data the Office provides.



Mapping and Geographic Information

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					
Public Information	\$157,736	\$202,863	\$211,279	\$215,667	\$221,698
System Development and Support	739,763	799,689	1,258,675	1,277,416	1,312,981
Land Records Development and Analysis	554,759	592,945	854,788	871,037	896,631
Land Records Maintenance	943,459	998,664	893,990	906,047	932,795
Total - Expenditures	\$2,395,718	\$2,594,161	\$3,218,732	\$3,270,167	\$3,364,105
Revenues					
Public Information	\$17,311	\$10,510	\$21,200	\$15,600	\$15,600
System Development and Support	0	0	0	0	0
Land Records Development and Analysis	0	0	0	0	0
Land Records Maintenance	0	0	0	0	0
Total - Revenues	\$17,311	\$10,510	\$21,200	\$15,600	\$15,600
Local Tax Funding					
Public Information	\$140,425	\$192,354	\$190,079	\$200,067	\$206,098
System Development and Support	\$739,763	\$799,689	\$1,258,675	\$1,277,416	\$1,312,981
Land Records Development and Analysis	\$554,759	\$592,945	\$854,788	\$871,037	\$896,631
Land Records Maintenance	943,459	998,664	893,990	906,047	932,795
Total - Local Tax Funding	\$2,378,407	\$2,583,651	\$3,197,532	\$3,254,567	\$3,348,505
FTE					
Public Information	2.00	2.00	2.00	2.00	2.00
System Development and Support	7.00	8.00	9.00	9.00	9.00
Land Records Development and Analysis	7.00	7.00	7.00	7.00	7.00
Land Records Maintenance	7.00	7.00	7.00	7.00	7.00
Total - FTE	23.00	24.00	25.00	25.00	25.00

¹ Sums may not equal due to rounding.





Planning and Zoning

The Department of Planning and Zoning creates, updates, and carries out the community's comprehensive plan vision for land development and resource preservation. Planners administer the zoning ordinance, which provides property standards as well as other land use regulations to shape development based on the comprehensive plan. These efforts are largely mandated by the Code of Virginia, which also requires establishing and supporting a Planning Commission and a Board of Zoning Appeals. The Department includes six programs: Legislative Application Review and Management, Community Planning, a Customer Service Center, Zoning Administration, Administration, and the Agricultural and Forestal District Program.

Planning and Zoning's Programs

Land Use Review

Leads the evaluation and processing of legislative land development applications through project management, technical recommendations, and public presentations.

Community Planning

Oversees the policy development process, including community outreach, and administers and interprets the Comprehensive Plan.

Planning and Zoning Customer Service Center

Delivers "first-tier" internal and external customer service for the Department; helping citizens, staff, elected officials, and applicants navigate the development process.

Zoning Administration

Administers and interprets Zoning Ordinances, proffers, and special exception conditions.

Zoning Enforcement

Ensures that the local Zoning Ordinances, the Virginia Maintenance Code, and designated sections of the Codified Ordinances are effectively, consistently, and fairly enforced.

Administration

Provides leadership and overall direction to the Department, implements County policies and procedures.

**Planning and Zoning****Budget Analysis****Department Financial and FTE Summary¹**

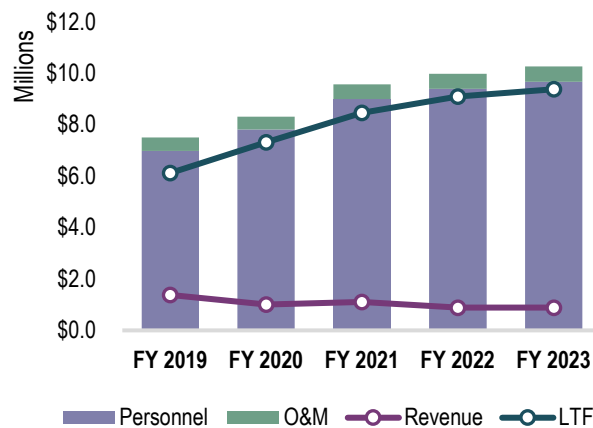
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$6,979,821	\$7,817,589	\$8,996,915	\$9,388,774	\$9,670,437
Operating and Maintenance	516,998	496,022	564,370	586,453	592,318
Total - Expenditure	\$7,496,819	\$8,313,611	\$9,561,285	\$9,975,227	\$10,262,755
Revenues					
Permits, Fees, and Licenses	\$1,267,917	\$945,953	\$1,077,645	\$831,335	\$831,335
Fines and Forfeitures	62,312	30,126	27,825	55,650	55,650
Charges for Services	1,690	26,615	0	0	0
Recovered Costs	46,134	0	0	0	0
Total - Revenue	\$1,378,053	\$1,002,695	\$1,105,470	\$886,985	\$886,985
Local Tax Funding	\$6,118,765	\$7,310,916	\$8,455,815	\$9,088,242	\$9,375,770
FTE	60.47	66.00	69.00	71.00	71.00

¹ Sums may not equal due to rounding.



Planning and Zoning

Revenue and Expenditure History



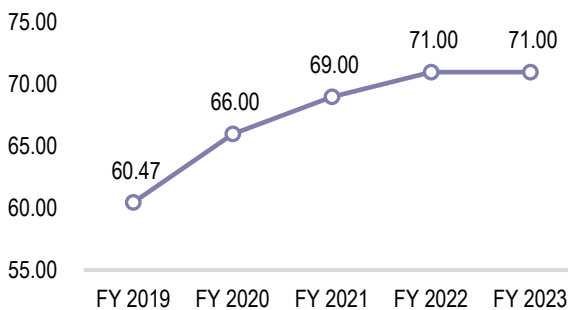
Revenue/Local Tax Funding

As shown, the Department of Planning and Zoning is primarily funded by local tax funding (91 percent). Program-generated revenue consists of fees from applications.

Expenditure

The majority of the Department of Planning and Zoning'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 Mid-Year: 1.00 FTE demographer transferred to Finance and Budget

FY 2020: 1.00 FTE proffer planner, 1.00 FTE zoning administration legislative reviewer, 0.53 FTE conversion of part-time historic resource specialist to full-time, 2.00 FTE zoning inspectors, 2.00 legislative review planners

FY 2021: 1.00 FTE zoning administration planner, 1.00 FTE planning analyst, 1.00 FTE supervisory planning assistant

The Department of Planning and Zoning's expenditures have increased primarily due to personnel costs, which make up most of the Department's expenditure budget. Increases include market-based salary adjustments, a 3.5 percent merit-based increase, and the addition of 3.00 FTE in the FY 2021 Adopted Budget.

Revenues have slowly decreased over the past several fiscal years, in part due to a policy of bundling legislative land use applications when there are multiple applications for a property. As a result of this policy, fees are not collected for many applications, as only the application with the highest dollar amount is charged to the customer. Estimated revenues were prepared by the Department of Finance and Budget in consultation with staff from Building and Development and Planning and Zoning using regression analysis to forecast revenues based on the historical relationships between revenues and economic data such as employment, home prices, gross county product, forecasted construction levels, and overall health of the economy.

The FY 2021 Adopted Budget included a total of three new 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. Positions included a zoning administration planner (1.00 FTE). The Board unfroze this position with the initial release of



Planning and Zoning

frozen expenditures and positions on December 15, 2020. The remaining two positions (2.00 FTE) include a planning analyst and a supervisory planning assistant. These positions remain frozen until further Board action or until the start of FY 2022.

The FY 2022 Proposed Budget includes a one-time base budget adjustment of \$30,000 for outreach materials to support the Board-initiated Purchase of Development Rights (PDR) program. This increase was directed by the Board of Supervisors during the October 20, 2020 Business Meeting.

The Department continues to see increasing complexity in land use and development. As the zoning ordinance rewrite work continues, staff will devote more time to this effort, taking time away from the day-to-day Zoning Administrative work and causing workload pressures on the Department. The FY 2022 Proposed Budget includes resources to address Board Priorities as well as the thematic area of evolving development patterns.

Board Priority

The FY 2022 Proposed Budget includes 1.00 FTE for a historic preservation principal planner to directly address several board-related initiatives. This position will be responsible for Board of Supervisors directives including supporting the implementation of Board policies related to preservation of heritage resources (including the 2019 Comprehensive Plan and Heritage Preservation Plan) and supporting the Board-appointed Historic Design Review Committee (HDRC) and the Heritage Commission (HC). In addition, the historic preservation principal planner will provide timely reviews of land development applications and respond to public inquiries and requests for assistance. Adding a principal planner with expertise in historic preservation to supervise the historic preservation function of the community planning program as well as take over the staff liaison role for the HDRC and HC would enable a better distribution of employee workload. The new position would also provide work hours that could be devoted to Board of Supervisors directives and community outreach and educational efforts.

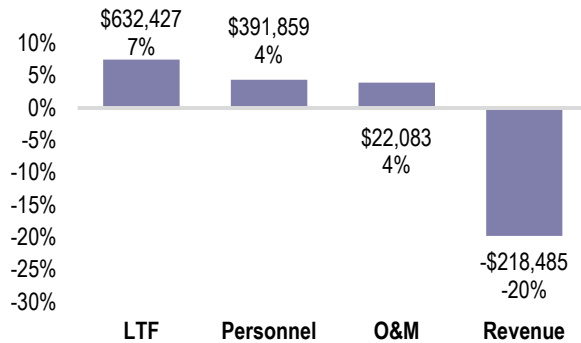
Evolving Development Patterns

The FY 2022 Proposed Budget includes 1.00 FTE for a zoning administration planner, which will allow the Department to keep up with the increasing size and complexity of the workload derived from the evolving development patterns the County faces. The Department continues to see increased workloads with a greater number and complexity of applications while balancing shortened timelines for fast-track applications reviews. The requested zoning administration planner would improve service levels by addressing workload concerns, increasing response times, as well as ensuring the quality of review of legislative applications earlier in the process, thus allowing more effective coordination with applicants and other County agencies. Additional resources would also allow Planning and Zoning to allocate necessary and appropriate staff to handle the anticipated planning and development conditions that will be impacted with the opening of the Silver Line and anticipated spike in Transit Oriented Development applications.



Planning and Zoning

Percent Change from Adopted FY 2021 to Proposed FY 2022

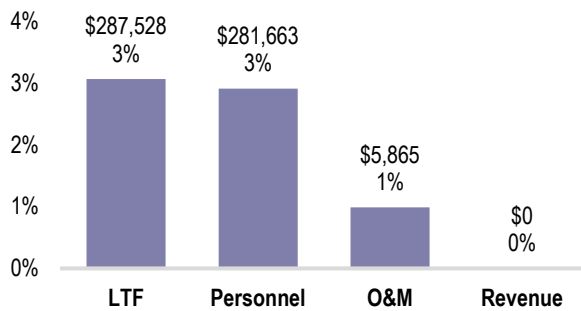


Reasons for Change:

Personnel: ↑ 2.00 FTE, general pay changes ||

O&M: ↑ base budget adjustment for marketing and outreach materials || **Revenue:** ↓ Updated revenue forecast model based upon economic model and subject matter experts

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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

Revenue: ↔



Planning and Zoning

FY 2022 Proposed Resource Requests¹

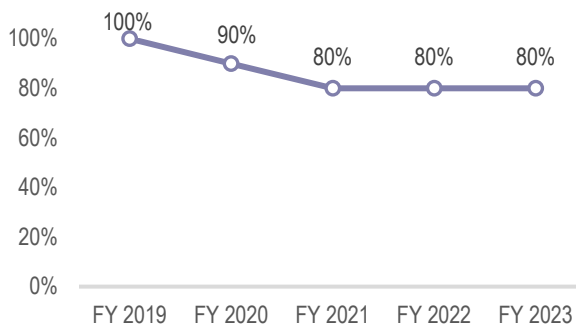
Priority 1: Historic Preservation Principal Planner						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$130,643	\$12,495	\$0	\$0	\$0	\$143,138	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• With this supervisory position, additional historic preservation expertise will allow for the timely completion of department projects and tasks, including meeting timelines for land development application reviews.• This position will allow current service levels to be maintained for Board of Supervisors initiatives, including the 2019 Comprehensive Plan and the Heritage Preservation Plan; this position will support the Historic Design Review Committee (HDRC) and the Heritage Commission (HC).• This position will help support Board initiatives such as the County Courthouse Historic Designation, the Courthouse Grounds Path to Freedom, and the Confederate and Segregationist Inventory, which require expertise, skill, and sensitivity.			
Mandates:	County Mandate					
PM Highlight:	Percent of Board-initiated and County Admin-initiated historic preservation special projects completed by established schedule					
Program:	Community Planning					
Positions:	1 Principal Planner					
Theme:	Board Priority					
One-time Costs:	\$9,095					
Recurring Costs:	\$134,043					
Priority 2: Zoning Administration Planner						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$123,931	\$12,495	\$0	\$0	\$0	\$136,426	1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Increased workloads with greater numbers of applications, shortened timeline for fast-track applications with both legislative and administrative review, and increasing complexity of applications drive the need for an additional planner.• Processing Board strategic initiatives can see delays due to addressing mandated timelines for other applications resulting from the current staffing capacity.• Such strategic initiatives include the Zoning Ordinance (ZO) Rewrite and stand-alone zoning ordinance amendments: Cluster Subdivision Regulations, Short-term Residential Rentals, and Outdoor Sport Shooting Ranges.			
Mandates:	County Mandate					
PM Highlight:	Percent of zoning correspondence and administrative waiver requests completed within 30 days					
Program:	Zoning Administration					
Positions:	1 Planner					
Theme:	Evolving Development Patterns					
One-time Costs:	\$9,095					
Recurring Costs:	\$127,331					
Department Total						
Personnel:	O&M:	Capital:	Reallocation:	Revenue:	LTF:	FTE:
\$254,574	\$24,990	\$0	\$0	\$0	\$279,564	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.



Planning and Zoning

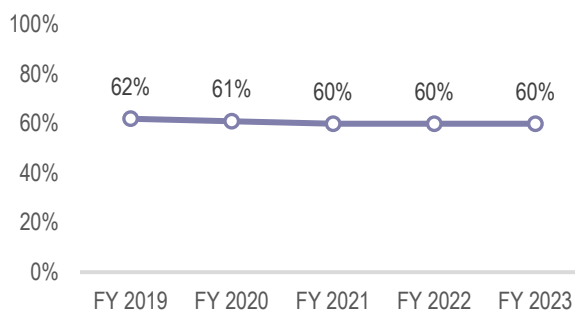
Key Measures¹



Objective: Ensure 80 percent of non-referral and special activities are completed by staff according to established schedules.

Measure: Percent of Board-initiated and County Administration-initiated historic preservation special projects completed by established schedule.

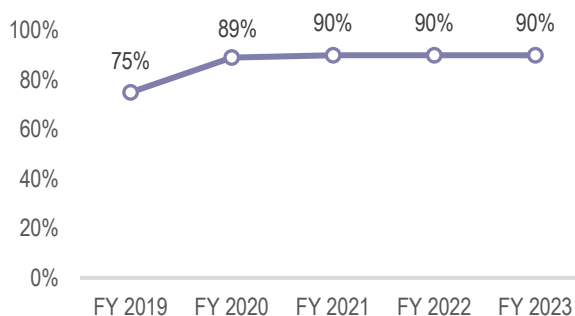
The proposed historic preservation principal planner (1.00 FTE) will allow current service levels to be maintained while providing additional expertise toward Board of Supervisors initiatives.



Objective: Respond to 80 percent of requests for correspondence concerning administration of the Zoning Ordinance within 30 days (including determinations, verifications, and administrative waivers and modifications).

Measure: Percent of requests for correspondence responded to within 30 days.

In order to maintain current service level in turnaround times, a permanent planner in Zoning Administration is needed.



Objective: Ensure 100 percent of applications for quasi-judicial actions, such as variances and appeals, are reviewed by staff and processed through the Board of Zoning Appeals (BZA) in compliance with County and State Code timeline requirements.

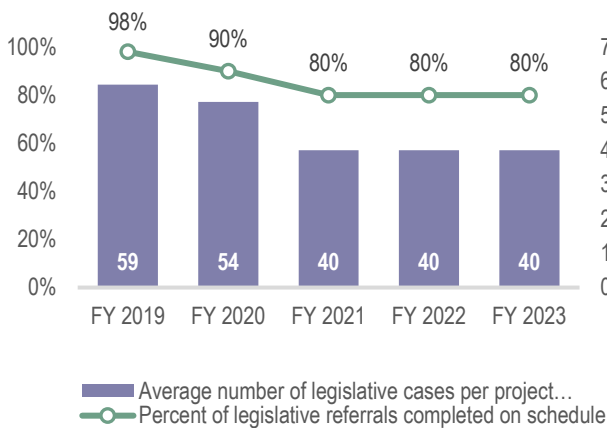
Measure: Percent of compliance within timelines.

Service levels have generally increased, with turnaround times projected to remain flat with BZA work.

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.



Planning and Zoning



Objective: Ensure that 80% of legislative development applications, such as rezoning and special exceptions are processed according to internal schedule.

Measure Percent of legislative referrals completed within established schedule. Average number of legislative cases per project planner.

Cases per planner will begin to normalize if another land use planner is added.



Planning and Zoning

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					
Land Use Review	\$2,360,838	\$1,773,910	\$1,907,696	\$1,909,052	\$1,964,438
Community Planning	855,852	1,046,740	1,272,951	1,457,314	1,499,475
Administration	1,128,993	1,111,765	1,610,070	1,627,425	1,669,737
Zoning Administration	2,182,410	2,656,671	2,821,051	2,984,240	3,072,866
Zoning Enforcement	968,725	1,097,220	1,159,530	1,186,314	1,221,360
Customer Service Center	0	627,305	789,987	810,882	834,878
Total - Expenditures	\$7,496,819	\$8,313,611	\$9,561,285	\$9,975,227	\$10,262,755
Revenues					
Land Use Review	\$516,899	\$391,120	\$417,590	\$460,090	\$460,090
Community Planning	0	55	0	0	0
Administration	4,552	2,829	3,785	4,665	4,665
Zoning Administration	398,604	331,514	330,040	341,580	341,580
Zoning Enforcement	457,999	277,176	354,055	80,650	80,650
Customer Service Center	0	0	0	0	0
Total - Revenues	\$1,378,053	\$1,002,695	\$1,105,470	\$886,985	\$886,985
Local Tax Funding					
Land Use Review	\$1,843,939	\$1,382,790	\$1,490,106	\$1,448,962	\$1,504,348
Community Planning	855,852	1,046,684	1,272,951	1,457,314	1,499,475
Administration	1,124,442	1,108,936	1,606,285	1,622,760	1,665,072
Zoning Administration	1,783,806	2,325,157	2,491,011	2,642,660	2,731,286
Zoning Enforcement	510,727	820,044	805,475	1,105,664	1,140,710
Customer Service Center	0	627,305	789,987	810,882	834,878
Total – Local Tax Funding	\$6,118,765	\$7,310,916	\$8,455,815	\$9,088,242	\$9,375,770
FTE					
Land Use Review	15.00	17.00	11.00	11.00	11.00
Community Planning	6.47	7.00	9.00	9.00	9.00
Administration	11.00	10.00	9.00	9.00	9.00
Zoning Administration	18.00	20.00	20.00	20.00	20.00
Zoning Enforcement	10.00	12.00	12.00	12.00	12.00
Customer Service Center	0.00	0.00	8.00	8.00	8.00
Total – FTE	60.47	66.00	69.00	71.00	71.00

¹ Sums may not equal due to rounding.





Transportation and Capital Infrastructure

The Department of Transportation and Capital Infrastructure (DTCI) manages capital facility planning, assists with the preparation of the capital budget, and the planning, design, and construction of capital projects for the County through the Capital Improvement Program (CIP). DTCI also is responsible for the County's transportation system, which includes transit and commuter services, long range transportation planning, and traffic engineering. Staff in DTCI serve as technical advisors to the Board on matters relating to transportation, facility development, regional funding, land acquisition, project scheduling, and cost estimating.

Transportation and Capital Infrastructure's Programs

Capital Design and Construction

Collaborates with the Department of Finance and Budget to develop the Capital Improvement program budget, schedules, and cost estimates. Oversees the financial management of capital project accounts with multiple funding sources and prepares and monitors the department's operating budget. Manages the planning, design and construction of capital transportation project, facilities and public infrastructure while ensuring compliance with applicable federal, state, and local codes, standards, and specifications; administers land acquisition for public infrastructure projects and provides quality control and delivery of projects on schedule and within budget.

Transportation Services

Provides a complement of administrative oversight and operations for County provided public transit services. Services include, but may not be limited to, local fixed route neighborhood level transit service, paratransit service, Metrorail connection and long-haul commuter bus service to the greater Washington DC area. Represents the County at regional organizations with an interest in transit services and funding, along with serving as the county liaison to the Washington Metropolitan Area Transit Authority for mass transit services. Manage grant funded program for transit operations and capital investment.

Transportation Planning and Traffic Engineering

Develops, manages revisions, and ensures compliance with the Countywide Transportation Plan, acting as a referral agency in the Community Development process. Performs traffic and transportation modeling, safety and operational studies, and special transportation related studies and evaluations. Performs traffic and highway engineering services to address community traffic and parking complaints. Manages the Residential Permit Parking Program. Coordinates transportation planning and funding with regional partners and funding organizations. Monitors and develops grant funding applications for transportation projects and programs. Supports the Department of Finance and Budget on matters related to capital facility standards and capital intensity factors.



Transportation and Capital Infrastructure

Budget Analysis

Department Financial and FTE Summary¹

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$7,612,508	\$3,878,669	\$4,728,466	\$4,801,616	\$4,945,664
Operating and Maintenance	20,748,866	19,523,801	28,159,820	26,149,346	26,410,839
Capital Outlay	0	58,076	0	0	0
Other Uses of Funds	220,975	210,458	0	0	0
Total – Expenditures	\$28,582,349	\$23,671,004	\$32,888,286	\$30,950,962	\$31,356,504
Revenues					
Permits, Fees, and Licenses	\$255,477	\$196,709	\$220,116	\$255,280	\$255,280
Charges for Services	9,516,510	7,807,044	10,475,241	5,492,795	8,760,647
Miscellaneous Revenue	1,012,507	(152,084)	510,000	632,037	632,037
Recovered Costs	463,703	477,447	685,559	549,598	549,598
Intergovernmental – Commonwealth	3,669,582	4,248,736	3,555,783	3,233,196	3,233,196
Intergovernmental – Federal	118,155	86,580	86,580	86,580	86,580
Other Financing Sources	5,640,355	44,000	0	3,267,852	0
Total – Revenues	\$20,676,290	\$12,708,433	\$15,533,279	\$13,517,338	\$13,517,338
Local Tax Funding	\$7,906,059	\$10,962,571	\$17,355,007	\$17,433,624	\$17,839,166
FTE	71.00	33.00	36.00	36.00	36.00

Department Financial and FTE Summary – Capital Projects Fund¹

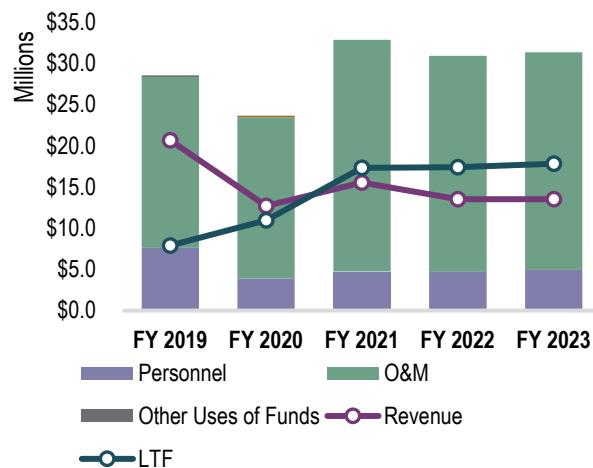
	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures					
Personnel	\$0	\$6,328,147	\$7,017,374	\$7,023,355	\$7,234,056
Total – Expenditures	\$0	\$6,328,147	\$7,017,374	\$7,023,355	\$7,234,056
Revenues					
Revenue	\$0	\$6,328,147	\$7,017,374	\$7,023,355	\$7,234,056
Total – Revenues	\$0	\$6,328,147	\$7,017,374	\$7,023,355	\$7,234,056
Local Tax Funding	\$0	\$0	\$0	\$0	\$0
FTE	0.00	48.00	48.00	51.00	51.00

¹ Sums may not equal due to rounding.



Transportation and Capital Infrastructure

Revenue and Expenditure History



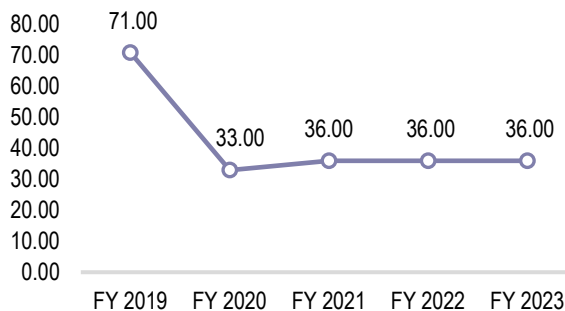
Revenue/Local Tax Funding

As shown, DTCI is primarily funded by local tax funding (56 percent). Revenues from transit fares are proposed to decrease in FY 2022 because of teleworking. Local gas tax is allocated in FY 2022 to offset the decreased revenue from transit fares. Program-generated revenue consists of state assistance for transit operations, fares from transit operations, and some land development revenue.

Expenditure

The majority of DTCI's expenditure budget is dedicated to operating and maintenance costs (84 percent). From FY 2021 to FY 2022, operating expenditures decreased because of reduced costs associated with transit bus service due to a decline in ridership. The decrease in personnel expenditures from FY 2019 to FY 2020 reflects the shift of 43.00 FTE to the Capital Projects Fund.

Staffing/FTE History



FY 2019: 3.00 FTE civil engineers, 1.00 FTE traffic engineer, 1.00 FTE land acquisition manager, 2.00 FTE construction managers, 1.00 FTE field technician

FY 2019 Mid-Year: 1.00 FTE senior transportation engineer

FY 2020: 2.00 FTE senior transportation planners, 1.00 FTE administrative assistant, 1.00 FTE e-Builder and Technology Specialist, 1.00 FTE chief of staff (now deputy director), 2.00 FTE civil engineers, 1.00 FTE project architect, 1.00 FTE land acquisition manager, 6.00 FTE capital support staff

were transferred to the Capital Projects Fund, 37.00 FTE direct capital staff were transferred to the Capital Projects Fund.

FY 2021: 1.00 FTE procurement and accounting specialist, 1.00 FTE GIS analyst, 1.00 FTE administrative assistant.

Operating and maintenance costs make up 84 percent of DTCI's expenditures. The decrease in operating costs from FY 2021 to FY 2022 reflect reduced costs associated with transit service. Transit ridership decreased due to increased teleworking and social distancing measures related to COVID-19. Correspondingly, revenues reduced from FY 2021 to FY 2022 because of decreased transit operations fare revenue.

Recent changes to revenue in the General Fund for DTCI include a removal of the transfer into the Department from the CIP in FY 2020 due to the movement of 43 positions (43.00 FTE) to the Capital Projects Fund. Previously, these positions were funded by a transfer from the Capital Projects Fund to the General Fund. The commuter bus service remains predominantly funded through fares and state operating assistance. DTCI also receives a small portion of land development revenue.

From FY 2019 to FY 2020, personnel expenditures decreased by 47 percent within DTCI's General Fund budget, as the 43 positions that support and execute the CIP were moved to the Capital Projects Fund. Personnel expenditures increased



Transportation and Capital Infrastructure

from FY 2020 to FY 2021 because of additional staffing as outlined in the Staffing/FTE History section, 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 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 procurement and accounting specialist (1.00 FTE) was added to provide quality control over Department financial processes and help department staff navigate the complexities of procurement and accounting processes in a construction environment through training and individual help. This position will handle commitment changes due to bond sales, serve as a buyer, take on the responsibility of complex purchase orders and change orders, review and close purchase orders in a timely manner, and solve reconciliation issues. The Board unfroze this position with the initial release of frozen expenditures and positions on December 15, 2020. The remaining two FY 2021 positions, a GIS analyst (1.00 FTE) and an administrative assistant (1.00 FTE), remain frozen until further Board action or until the start of FY 2022.

The FY 2022 Proposed Budget includes a \$55,000 base budget adjustment that supports the maintenance of software and licenses for e-Builder and traffic engineering. The FY 2022 Proposed Budget includes two requests focused on the thematic area of support to the CIP.

Support to the CIP

DTCI's FY 2022 Proposed Budget includes two resource requests: one utility engineer (1.00 FTE) and two civil engineers (2.00 FTE). Both requests provide direct support to the CIP; therefore, personnel expenditures will be costed in the Capital Projects Fund.

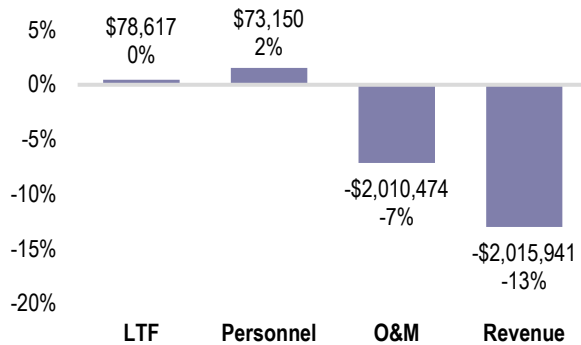
Currently, only one engineer provides utility coordination in the Department. From FY 2018 to FY 2022, the number of design projects needing utility coordination is anticipated to increase by 32 percent. The additional utility engineer will meet increased service level demands and help improve the timeliness of capital design projects. The position will oversee the utility relocation process on transportation (roads, sidewalks, signals, and trails) and assist in obtaining utility service connections for facility and public infrastructure projects (buildings, parks, and park and rides). The position will complement the existing position, increasing Department capacity in project development, land acquisition, and delivery. The overall utility relocation and service connection process significantly impacts capital project schedules. By having two dedicated utility engineers concentrated on utility coordination, these processes can be performed in a more efficient and timely manner.

The FY 2022 Proposed Budget also includes two civil engineer positions (2.00 FTE). There are approximately 65 projects assigned to all DTCI's civil engineers. Civil engineers provide expertise in the areas of cost estimating, scheduling, right of way and utility coordination, and constructability. A primary focus for these two positions will be the management of individual projects funded through the Intersection Improvement Program and the Sidewalk and Trails Program in the CIP, initiated in FY 2019. Design and construction funding for a Sidewalk and Trail Program will be available in FY 2022. In addition, civil engineers now assist with additional design projects and studies being conducted by the Transportation Planning and Traffic Engineering Division in responses to Board Member Initiatives, traffic corridor studies, and grant applications. The inclusion of a Sidewalk and Trail Program in the CIP as well as additional design support to Board member initiatives, traffic studies, and grant applications is anticipated to add seven to ten new projects to civil engineers, land acquisition, and construction manager's workloads annually. On average, studies and projects last two to five years, depending on scope and complexity. Two additional civil engineers will maintain existing service levels. Future requests may be necessary for construction management staffing.



Transportation and Capital Infrastructure

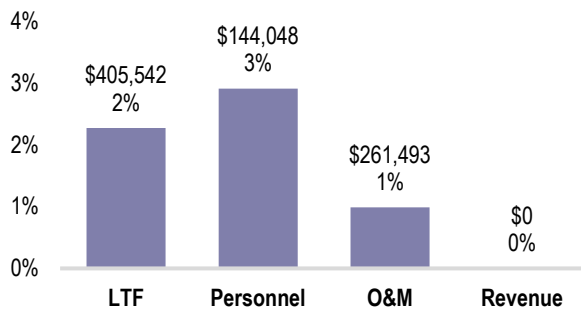
Percent Change from Adopted FY 2021 to Proposed FY 2022



Reasons for Change:

Personnel: ↑ general pay increases || **O&M:** ↓ decrease costs associated with transit bus service
Revenue: ↓ decrease in transit fare revenue

Percent Change from Proposed FY 2022 to Projected FY 2023



Reasons for Change:

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



Transportation and Capital Infrastructure

FY 2022 Proposed Resource Requests¹

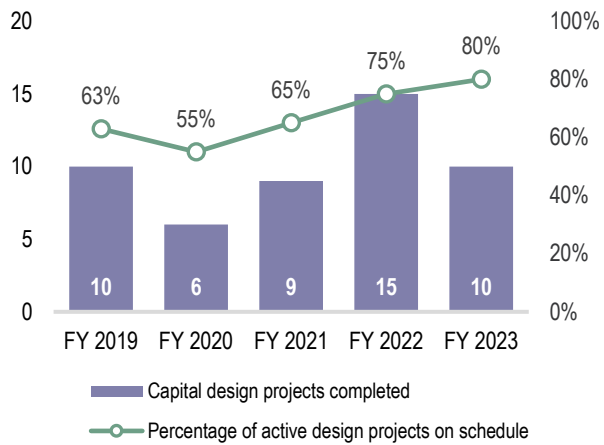
Support to the CIP: Utility Engineer						
Personnel: \$123,931	O&M: \$16,683	Capital: \$25,000	Reallocation: \$0	Revenue: \$123,931	LTF: \$41,683	FTE: 1.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Position will be costed in the Capital Projects Fund as a Direct position.• Currently only one utility engineer exists in the department.• With the number of projects needing utility coordination anticipated to increase by about 32 percent over the next few years, having a second utility engineer will help project design move forward faster and keep more projects on time.			
Mandates:	Not mandated					
PM Highlight:	Percentage of active design and construction projects on schedule					
Program:	Capital Design and Construction					
Positions:	1 Utility Engineer					
Theme:	Support to CIP					
One-time Costs:	\$32,615					
Recurring Costs:	\$132,999					
Support to the CIP: Civil Engineers						
Personnel: \$247,863	O&M: \$22,146	Capital: \$0	Reallocation: \$0	Revenue: \$247,863	LTF: \$22,146	FTE: 2.00
Details			Overview			
Service Level:	Current Service Level Request		<ul style="list-style-type: none">• Positions will be costed in the Capital Projects Fund as Direct positions.• Due to the need for them to assist in addressing Board member initiatives, traffic corridor studies, and grant applications, the number of projects assigned to civil engineers has been growing.• The inclusion of the sidewalk and trail program in FY 2022 will impact the workload of this engineers, which is anticipated to add 7-10 projects to civil engineer workloads annually.• To maintain existing service levels, 2.00 FTE are needed.			
Mandates:	Not mandated					
PM Highlight:	Percentage of active design and construction projects on schedule					
Program:	Capital Design and Construction					
Positions:	2 Civil Engineers					
Theme:	Support to the CIP					
One-time Costs:	\$14,660					
Recurring Costs:	\$255,349					
Department Total						
Personnel: \$371,794	O&M: \$38,829	Capital: \$25,000	Reallocation: \$0	Revenue: \$371,794	LTF: \$63,829	FTE: 3.00

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.



Transportation and Capital Infrastructure

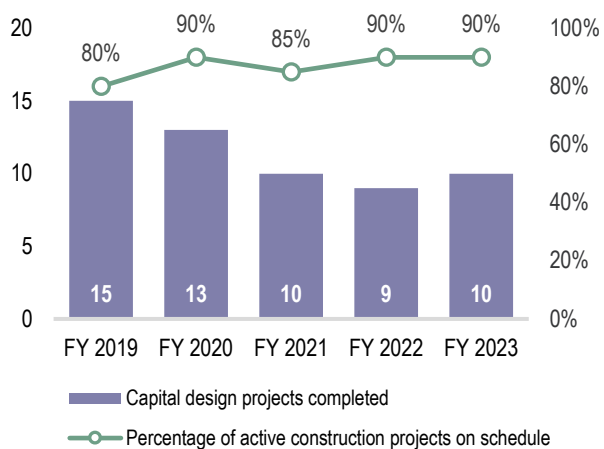
Key Measures



Objective: Deliver approved capital projects in accordance with established CIP schedule.

Measure: Capital design projects completed; Percentage of active design projects on schedule.

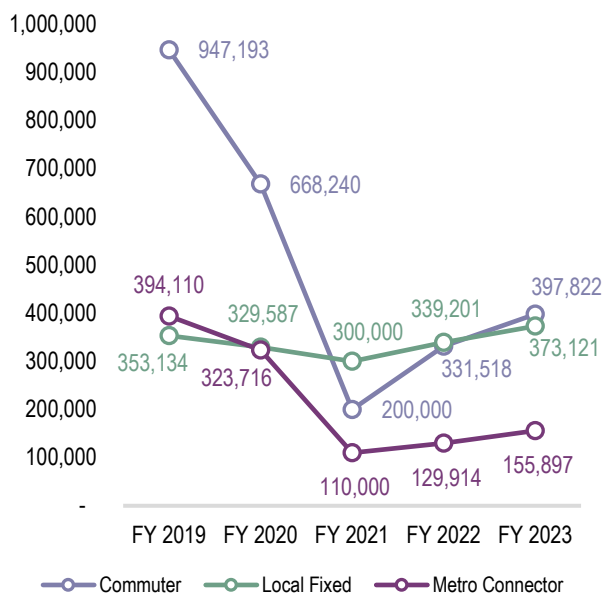
The utility engineer and two civil engineers requested in FY 2022 will improve the timeliness of design projects.



Objective: Deliver approved capital projects in accordance with established CIP schedule.

Measure: Capital construction projects completed; Percentage of active construction projects on schedule.

The utility engineer and two civil engineers requested in FY 2022 will improve the timeliness of construction projects.



Objective: Provide a safe and reliable transit system to meet the needs of Loudoun residents.

Measure: Transit Ridership.

This measure provides transit ridership across all transit services. The Local Fixed Route includes ridership for the Paratransit service. Transit ridership has decreased due to social distancing measures and increased teleworking related to the COVID-19 pandemic.

**Transportation and Capital Infrastructure****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					
Capital Design and Construction	\$4,842,566	\$680,291	\$558,233	\$542,578	\$548,004
Transportation Services	20,701,777	19,701,710	27,842,878	25,802,577	26,079,049
Transportation Planning and Traffic Engineering	3,038,005	3,289,003	4,487,175	4,605,807	4,729,451
Total – Expenditures	\$28,582,349	\$23,671,004	\$32,888,286	\$30,950,962	\$31,356,504
Revenues					
Capital Design and Construction	\$5,321,880	\$1,191	\$0	\$0	\$0
Transportation Services	14,876,258	12,466,533	15,213,679	13,162,574	13,162,574
Transportation Planning and Traffic Engineering	478,153	240,709	319,600	354,764	354,764
Total – Revenues	\$20,676,290	\$12,708,433	\$15,533,279	\$13,517,338	\$13,517,338
Local Tax Funding					
Capital Design and Construction	\$(479,313)	\$679,100	\$558,233	\$542,578	\$548,004
Transportation Services	5,825,520	7,235,178	12,629,199	12,640,003	12,916,475
Transportation Planning and Traffic Engineering	2,559,853	3,048,294	4,167,575	4,251,043	4,374,687
Total – Local Tax Funding	\$7,906,059	\$10,962,571	\$17,355,007	\$17,433,624	\$17,839,166
FTE					
Capital Design and Construction	41.00	0.00	0.00	0.00	0.00
Transportation Services	7.00	7.00	7.00	7.00	7.00
Transportation Planning and Traffic Engineering	23.00	26.00	29.00	29.00	29.00
Total – FTE	71.00	33.00	36.00	36.00	36.00

¹ Sums may not equal due to rounding.



Miscellaneous FY 2022 Proposed Budget

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Non-Departmental Expenditures

The Non-Departmental expenditure budget is a constructed category within the General Fund that contains funding to pay for expenditures not attributed to specific agencies or departments. This category also includes County-maintained reserves that are subsequently allocated to departments during the fiscal year.

	FY 2021 Adopted	FY 2022 Proposed
Personnel		
Merit and Step Increase	\$9,300,000	\$9,417,071
EMPACT Awards	2,925,431	3,088,889
Personnel Vacancy Savings	(22,191,000)	(22,191,000)
Annual and Sick Leave Payouts	1,500,000	1,500,000
LOSAP	1,632,317	1,309,168
Retiree Healthcare Benefits – Group C	0	\$500,000
Classification and Compensation Investment ¹	0	\$2,500,000
OPEB Contribution	5,500,000	\$5,500,000
Total – Personnel	(\$1,333,252)	\$1,624,128
Operating and Maintenance		
Interest Expense	\$280,000	\$280,000
Unallocated Balance	3,333,420	0
Payment to Nonprofits	\$2,191,440	\$2,915,886
Payment to Regional and Intergovernmental Organizations	8,180,325	7,940,705
Payment to Economic Development Authority (EDA)	1,650,000	1,650,000
Operating Reserve ²	60,000,000	0
Payment to Loudoun County Public Schools		
Operating	885,714,899	1,042,696,771
Capital Improvement Program	24,420,000	14,364,000
Capital Asset Preservation Program	24,261,000	24,543,000
Resource Requests – One-Time Operating Expenditures	664,762	687,679
Total – Operating and Maintenance	\$1,010,695,846	\$1,095,078,041
Capital Outlay		
Resource Requests – One-Time Capital Expenditures	\$1,413,683	\$1,554,820
Computer Software and Hardware Replacement	1,400,000	2,300,000
Total – Capital Outlay	\$2,813,683	\$3,854,820

¹ Funds for the third phase of implementation of the classification and compensation study were distributed in departmental personnel budgets in the FY 2021 Adopted Budget. Total expenditures distributed in the FY 2021 Adopted Budget were \$25 million.

² To address a potential revenue shortfall in FY 2021 due to the Covid-19 pandemic, a reserve totaling \$100 million was established by the Board during the adoption of the FY 2021 budget. Of the amount reserved, \$60 million was held in reserve for the school division and \$40 million was held for the County government within departmental budgets.



Non-Departmental Expenditures

	FY 2021 Adopted	FY 2022 Proposed
Other Uses of Funds		
Legal and Other Contingencies	\$2,344,778	\$2,344,778
Transfer to Children's Services Act Fund	3,185,000	3,685,000
Transfer to Legal Resources Center Fund	71,645	75,867
Transfer to Transportation District Fund	18,637,573	23,716,000
Transfer to Capital Projects Fund	65,490,196	113,473,598
Transfer to Capital Asset Preservation Program Fund	11,395,000	11,620,000
Transfer to Major Equipment Replacement Fund	2,000,000	4,000,000
Transfer to Debt Service Fund	198,414,096	187,784,810
Transfer to Self-Insurance Fund	5,455,700	5,455,700
Total – Other Uses of Funds	\$306,993,987	\$362,604,328
Total – Non-Departmental Expenditures³	\$1,319,170,265	\$1,463,161,317

Merit Increase. The FY 2022 Proposed Budget includes funding for a step increase for public safety employees and a 3 percent merit increase for eligible regular employees. The merit increase is budgeted to begin with the first paycheck in October 2021. The Board of Supervisors' (Board) approved compensation philosophy is to deliver pay (average salaries) within a range of 95 to 105 percent of the average mid-point of Loudoun's four local comparator jurisdictions (the City of Alexandria and the Counties of Arlington, Fairfax, and Prince William).

IMPACT Awards. County policies include provisions to permit individual and team bonus awards in recognition of outstanding achievement. These provisions are important tools for supporting an organization that recognizes and rewards excellent performance.

Personnel Vacancy Savings. The County budgets anticipated savings resulting from employee turnover in the Non-Departmental budget at a rate of 4.6 percent of salaries and related fringe benefits. This amount is evaluated annually and adjusted as needed to reflect actual savings, which occur through expenditure balances in departments' personnel budgets.

Annual and Sick Leave Payouts. Payout of annual and sick leave balances upon employees' departures from employment is included in the Non-Departmental budget and allocated to departments' personnel budgets as needed throughout the year.

LOSAP, or *Length of Service Award Program*, is a benefit for volunteer firefighters that was previously budgeted in Loudoun County Fire and Rescue's departmental budget. This budget is included in the Non-Departmental budget to comply with GASB #73.

Retiree Health Insurance and OPEB Contribution. Expenditures for the retiree health insurance plan and the County's contribution to the Other Post-Employment Benefits (OPEB) Fund are included in this category. Beginning in FY 2021, retiree health benefit expenses were transitioned to the County OPEB Trust Fund as discussed in Volume 2, Section 13 - Other Funds. This reflects the County's full funding approach, allowing sufficient funds to use the Fund to pay full benefits.

Retiree Healthcare Benefits – Group C. In 2012, the Board amended retiree healthcare benefits. These changes were effective January 2013 and established groups A, B, C, and D. Assignment to each group was made based on tenure/hire date and employee age. This amendment was to better position the County to control current and future financial obligations central to post retirement benefits. Prior to this decision, post-retirement health benefits allowed the retiree to continue enrollment in County-sponsored healthcare plans; the retirees' financial commitment included the 'employee' portion of the premium.

³ Sums may not equal due to rounding.



Non-Departmental Expenditures

Concerns were raised by staff assigned to Group C that the new retiree healthcare program did not account for an employee's service with the County prior to January 1, 2013. A staff working group is currently evaluating options to further address these issues and \$500,000 of funding is included in the FY 2022 Proposed Budget for the implementation of a solution.

Classification and Compensation Investment. The Board initiated a study of the County's classification and compensation structure and policies in 2017. The first phase of the study identified the County's compensation structure lags the Board's approved competitive market. The FY 2019 Adopted Budget included funding for the first phase of investment in the Board's competitive compensation strategy equivalent to a three percent salary adjustment for regular and temporary employees to address market competitiveness issues. The FY 2020 Adopted Budget included funding for a two percent salary adjustment for regular and temporary employees and \$11,000,000 for individual adjustments for the second phase of investment. The FY 2021 Adopted Budget included a total of \$25,000,000 for additional individual adjustments for the third phase of investment. The FY 2022 Proposed Budget includes \$2.5 million to address employee pay compression, which is the situation in which an organization has small differences in pay between employees regardless of their individual skill level and/or experience with the organization. The most common example of compression is when the pay of one or more employees is very close to the pay of more experienced employees in the same job. As planned in following the November 7, 2019 adoption of the new compensation plan, an analysis of pay compression has been completed and \$2.5 million of funding is included in the FY 2022 Proposed Budget to address this issue.

Interest Expense. The County budgets interest payments on real and personal property tax refunds in the Non-Departmental budget.

Payment to Nonprofits. This category includes funding provided to nonprofit organizations through the County's Human Services Program (including the competitive and CORE provider processes) and nonprofit economic development process. Additionally, pass-through funding associated with the Local Government Challenge Grant is budgeted here; these matching state funds are distributed to those arts-related nonprofits that receive funding through the County's grants programs.

Payment to Regional and Intergovernmental Organizations. The County provides funding to many regional and intergovernmental organizations from which the County receives operational support. Regional organizations include the Metropolitan Washington Council of Governments and the Northern Virginia Regional Park Authority, both of which serve multi-jurisdictional areas. Intergovernmental organizations include other localities in Loudoun County, such as the Town of Leesburg, which receives funds to support School Resource Officers in Leesburg area schools.

Payment to the Economic Development Authority (EDA). Beginning in FY 2021, the County provides funding to the EDA as part of a 15-year incentive to bring the United States Customs and Border Protection technology and research facility to Quantum Park in Ashburn. This economic development incentive was agreed to by the Board at the March 22, 2018 Business Meeting and payments commenced on January 1, 2021.

Payment to Loudoun County Public Schools. In past budget documents, the payment to Loudoun County Public Schools has been categorized as a transfer to another County fund. It is inaccurate to categorize this payment as a transfer, thus, this category of expense has been moved in the FY 2022 Proposed Budget.

Resource Requests One-Time Capital Outlay Costs. Resource requests included in the FY 2022 Proposed Budget include two types of expenditures: departmental and non-departmental. Non-departmental costs include those costs that are coordinated by other departments in support of the requests, including the purchase of technology, furniture, vehicles, and associated office renovations. These non-departmental costs are centrally budgeted.

Computer Software and Hardware Replacement. Scheduled replacement of personal computer hardware, software, printers, and related items is included in the Non-Departmental budget and managed centrally by the Department of Information Technology. The life cycle for office computers allows for replacement of desktop computers after six years of useful life and four years for laptop computers.



Non-Departmental Expenditures

Legal and Other Contingencies. The category represents contingency funding for potential outside legal services. Funding from the Litigation Contingency is allocated to the Office of the County Attorney as needed, subject to Board approval. Additional contingency funds are budgeted and used on an as-needed basis.

Transfer to Children's Services Act Fund. The Children's Services Act is funded through a state pool of monies allocated to each locality, which requires a local match. Annual transfers are made to this fund to provide for the County's match.

Transfer to Legal Resource Center Fund. Revenues for the Legal Resource Center Fund (or Law Library) have not been sufficient to fund planned expenditures for at least five fiscal years. A transfer of local tax funding is budgeted to this fund; in the past, a supplemental budget adjustment of General Fund revenue balanced the revenue shortfall during the fiscal year.

Transfer to Transportation District Fund. The Transportation District Fund (TDF) was created in FY 2013 to segregate transportation and transit-related revenues and expenditures. The County is required to enact a Commercial & Industrial (C&I) Property Tax at \$0.125 per \$100 valuation or dedicate an equivalent level of funding for transportation and transit purposes to be eligible to receive the 30 percent share of Northern Virginia Transportation Authority (NVTA) revenue, as discussed in Volume Two of this document. It is estimated that a C&I tax levied in the County would yield approximately \$23.3 million in FY 2022. This is a decline from the FY 2021 C&I equivalent and is due to a negative revaluation of commercial and industrial properties during the COVID-19 pandemic. To date, the Board of Supervisors has taken no action to levy a C&I Property Tax. The C&I equivalent for FY 2022 includes appropriations in the amount of \$23,716,000 for transportation and transit purposes. In accordance with the requirements of the statute, this funding is shown within the Transportation District Fund and is transferred from the non-departmental budget in the General Fund.

Transfer to Capital Projects Fund. The transfer represents the allocation of local tax funding sent from the General Fund to the Capital Projects Fund.

Transfer to Capital Asset Preservation Program Fund. The Board established the Capital Asset Preservation Fund as a consistent means of planning and financing major maintenance and repair efforts to County facilities. Annual transfers are made to provide funding for these efforts. This transfer includes funds specifically for the Computer System Replacement Fund.

Transfer to Debt Service Fund. Local tax funding used for the payment of principal and interest of financed capital improvement projects.

Transfer to Major Equipment Replacement Fund. Funding is provided to replace capitalized equipment with a value over \$5,000.

Transfer to Self-Insurance Fund. Risk management and workers' compensation costs are funded by annual transfers to the County's Self-Insurance Fund.



Landfill Fee Waivers

July 1, 2020 – June 30, 2022

Under the Board of Supervisors' policy, an organization that meets all three of the following criteria is eligible to apply for a waiver of the landfill fee:

1. Grant requests are confined to those organizations currently receiving the fee waiver or parties expressing an interest in receiving the fee waiver.
2. Organization must be a governmental entity or nonprofit organization with Internal Revenue Service 501(c)3 status.
3. Organization must provide a service for the public good. This must be explained in writing on the application for the fee waiver.

Organizations receiving fee waivers include Loudoun County Government departments, towns in the County, fire and rescue volunteer companies, other government entities, and nonprofit organizations. The total annual landfill fee waiver for FY 2022 is \$1,606,934. Approximately 63 percent of the waivers approved are for Loudoun County Government departments and agencies (including Loudoun County Public Schools), 13 percent for town governments, 1 percent for volunteer fire and rescue companies, 20 percent for other government entities, and 4 percent for nonprofit organizations. The total annual landfill fee waiver for FY 2023 is \$1,606,934. Interested organizations may apply for the landfill fee waiver on a biennial basis. The proposed fee waiver period is from July 1, 2020 through June 30, 2022.

Financial Summary¹

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
County Government and Public Schools			
Loudoun Animal Services	\$400	\$400	\$400
Loudoun Planning and Zoning	600	600	600
Loudoun County Public Schools	500,000	520,000	520,000
Loudoun Family Services	650	750	750
Loudoun General Services	371,800	371,800	371,800
Loudoun Disaster Relief	50,000	50,000	50,000
Loudoun Parks, Recreation, and Community Services	60,000	60,000	60,000
Loudoun Sheriff's Office Community Workforce Program	5,500	5,500	5,500
Subtotal – County Government and Public Schools	\$988,950	\$1,009,050	\$1,009,050
Towns in County			
Town of Hamilton	\$5,000	\$5,000	\$5,000
Town of Leesburg	123,000	123,000	123,000
Town of Purcellville	30,000	35,000	35,000
Town of Round Hill	48,000	48,000	48,000
Subtotal – Towns in County	\$206,000	\$211,000	\$211,000

¹ Sums may not equal due to rounding.

**Landfill Fee Waivers**

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Loudoun Fire and Rescue Companies			
Ashburn Volunteer Fire and Rescue Company	\$4,100	\$4,100	\$4,100
Purcellville Volunteer Fire Company	500	500	500
Round Hill Volunteer Fire Company	300	300	300
Subtotal – Loudoun Fire and Rescue Companies	\$4,900	4,900	4,900
Other Government Entities			
Loudoun Water	\$58,988	\$63,750	\$63,750
Northern Virginia Community College	4,200	4,300	4,300
Northern Virginia Regional Park Authority	3,600	3,600	3,600
Virginia Department of Transportation	250,000	250,000	250,000
Subtotal – Other Government Entities	\$316,788	\$321,650	\$321,650
Nonprofit Organizations			
Freedom School ²	\$1,500	\$1,500	\$1,500
Friends of Homeless Animals	150	150	150
Good Shepherd Alliance	1,500	1,500	1,500
Highroad Program Center	500	500	500
Hillsboro Ruritan Club	8,000	8,000	8,000
Keep Loudoun Beautiful	1,250	1,250	1,250
Ladies Board – INOVA Loudoun Hospital Center	800	800	800
Loudoun Abused Women Shelter	62	62	62
Loudoun Cares	372	372	372
Loudoun Fair and Associates	1,800	1,800	1,800
Loudoun Habitat for Humanity	2,500	2,500	2,500
Loudoun Hunger Relief ³	500	500	500
Lovettsville Community Center Advisory Board	4,650	4,650	4,650
Lucketts Ruritan Club	30,450	32,000	32,000
Middleburg Community Center	150	150	150
Salvation Army	3,500	4,000	4,000
Waterford Foundation	600	600	600
Subtotal – Nonprofit Organizations	\$58,284	\$60,334	\$60,334
Total Landfill Fee Waivers	\$1,574,922	\$1,606,934	\$1,606,934

² Formerly known as the Glaydin School and Camps.³ Formerly known as Loudoun Interfaith Relief.



Nonprofit Organizations

Based on available resources, the County provides funding allocations to nonprofit organizations that deliver services with a direct benefit to Loudoun County residents. Additionally, the County provides funding allocations to nonprofit organizations that focus on economic development activities which support the County's overall economic development goals and strategic plan. The FY 2022 Proposed Budget includes an overall allocation of \$2,911,386. This includes FY 2022 LTF of \$2,592,046 for the Human Services Program and \$319,340 for Nonprofit Economic Development Organizations.

Financial Summary

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures			
Operating and Maintenance	\$2,191,440	\$2,915,886	\$2,996,840
Total – Expenditures	\$2,191,440	\$2,915,886	\$2,996,840
Revenues			
Intergovernmental - Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$2,186,940	\$2,911,386	\$2,992,340

Human Services Program

The Board of Supervisors continues to improve and refine the Human Services Program based on the recommendations from key stakeholders, County staff, and the 2017 Nonprofit Needs Assessment. These improvements represent an effort to strengthen the County's coordination and collaboration with nonprofit partners and to ensure local funds are leveraged in the most effective manner.

Competitive Grants Program

The Human Service Nonprofit Grant Program (HSNP) is designed to leverage local funding in the most effective manner to assist the County's most vulnerable and disadvantaged residents in meeting critical health, safety, security, and independence needs. The FY 2022 Proposed Budget includes \$1,831,570 for the discretionary HSNP, which is based on the availability of funding resources and subject to a competitive process. On October 13, 2020, the Finance/Government Operations and Economic Development Committee provided guidance to staff to develop the FY 2022 Proposed Budget with a goal to fund applicants scoring 75 percent or higher in the application review process.¹ To achieve this goal, the FY 2022 Proposed Budget for the HSNP represents a 58 percent increase compared to the FY 2021 Adopted Budget. A committee of subject matter experts and the Department of Finance and Budget review the applications and develop funding recommendations to be approved by the Board of Supervisors at their April 20, 2021 business meeting.

In addition to the larger competitive process, the Board created a simplified grant process for mini-grants in amounts up to \$5,000. This program involves a simplified application process for any organization applying for a small grant for the

¹ October 13, 2020, Finance/Government Operations and Economic Development Committee Meeting Item 14, FY 2022 Budget Development: Revised Analysis of Nonprofit Human Services Grant Funding.



Nonprofit Organizations

purposes of capacity building or small-scale innovative ideas or projects. The budget for this program is approximately 4 to 5 percent of the total competitive grant process annually and is deducted from the total competitive process budget.

For the HSNP, the Board of Supervisors adopted broad Areas of Need categories that focus on the impact or outcomes that nonprofit programs will have on the community:

- **Prevention and Self-sufficiency:** Services focused on assisting individuals and families in becoming and/or remaining independent and stable, and providing tools, skills, strategies, and resources to individuals and families.
- **Crisis Intervention and Diversion:** Services provided to individuals and families in crisis to overcome immediate problems, and reduce or prevent further penetration to more restrictive and expensive higher-level services.
- **Long-term Support:** Services that focus on assisting individuals who have continuing, long-term support needs to remain healthy, safe, and independent in the community.
- **Improved Quality of Human Services:** Services and opportunities provided to individuals, organizations, and communities that enhance the quality, accessibility, accountability, and coordination of services provided by community organizations.

Core Services Contracts

In FY 2022, the Board continues to provide funding for organizations that provide core safety net services. Core Services providers meet the critical safety, health, transportation, and emergency shelter needs of those most vulnerable and disadvantaged in the community and are considered an arm of County Government. The Division of Procurement issues requests for proposals for healthcare services, domestic violence services, and aging and disability support services. Currently the County holds five contracts for Core Services. The FY 2022 Proposed Budget includes an allocation of \$760,476 for these organizations.

Creative Communities Partnership Grant

The County currently receives Creative Communities Partnership funds from the Virginia Commission for the Arts, which is then distributed to nonprofit arts services providers in the County. The budget received from the Commonwealth is \$4,500 annually.

Financial Summary – Human Services Program

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures			
Competitive Grant Process ²	\$1,157,124	\$1,831,570	\$1,886,517
Core Service Providers	760,476	760,476	783,290
Creative Communities Partnership Grant	4,500	4,500	4,500
Total – Expenditures	\$1,922,100	\$2,596,546	\$2,674,307
Revenues			
Intergovernmental – Commonwealth	\$4,500	\$4,500	\$4,500
Total – Revenues	\$4,500	\$4,500	\$4,500
Local Tax Funding	\$1,917,600	\$2,592,046	\$2,669,807

² Expenditures for the mini-grant program are included in the Competitive Grant Process category but were previously a separate line item in prior budgets.



Nonprofit Organizations

Nonprofit Organizations – Economic Development

The FY 2022 Proposed Budget includes an overall allocation of \$319,340 for the economic development organizations.

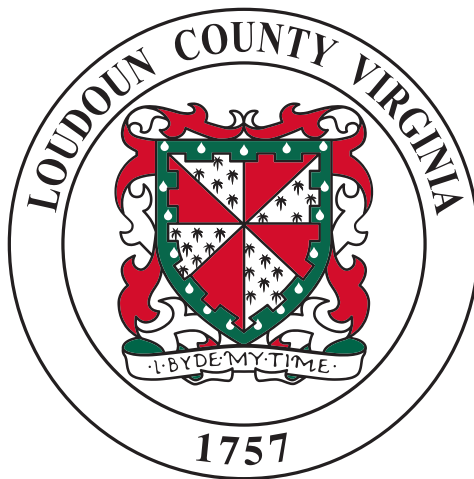
Financial Summary – Economic Development

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures			
Operating and Maintenance	\$269,340	\$319,340	\$322,533
Total – Expenditures	\$269,340	\$319,340	\$322,533
Local Tax Funding	\$269,340	\$319,340	\$322,533

Economic Development Organizations – Detail

Department / Description	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Loudoun Small Business Development Center	\$100,000	\$100,000	\$101,000
Loudoun Small Business Development Center (SBDC) helps entrepreneurs in Loudoun County start, manage, and grow their businesses through education, expert counseling, and networking support to residential and virtual Mason Enterprise Center (MEC) clients in addition to all Loudoun residents and small business owners.			
Mason Enterprise Center	\$119,340	\$119,340	\$120,533
MEC in Loudoun focuses on the development and expansion of small businesses in the County. MEC focuses the energy, skills, and intellectual capacity of George Mason University and surrounding communities on the engagement, education, and growth of scalable businesses to enhance the entrepreneurial ecosystem and impact economic development.			
Washington Airports Task Force	\$50,000	\$50,000	\$50,500
The Washington Airports Task Force (WATF) fosters the role of air transportation in the economic and cultural life of the National Capital Region and its neighboring states. WATF works to cultivate relationships to create sustainable air service and economic growth. WATF is goal-oriented, and its work in concert with both the public and private sectors helps catalyze hundreds of millions of dollars in economic return.			
Northern Virginia Economic Development Alliance (NOVA EDA) ³	\$0	\$50,000	\$50,500
In the fall of 2019, ten counties and cities aligned as the Northern Virginia Economic Development Alliance (NOVA EDA) to promote Northern Virginia as a great place to do business. The primary function of the NOVA EDA is to assist the individual economic development agencies with activities focused on regional brand creation and promotion, and to fully engage with the Virginia Economic Development Partnership as a recognized Regional Economic Development Organization (REDO).			

³ This is a FY 2022 resource request and is presented and narratively described in the Department of Economic Development's narrative.





Regional and Intergovernmental Organizations Contributions

Contractual and formulary contributions are made to regional organizations that provide services on a multi-jurisdictional level on behalf of a number of localities in the region. Funding is defined by contractual agreements, and funding requests submitted by each organization are generally based on a formulary approach. Requests are reviewed by the Department of Finance and Budget. Regional organizations contribute to the economic development, education, recreation, culture, health, and well-being of the community. Examples include the Metropolitan Washington Council of Governments, a multi-governmental organization that supports many of the County's planning efforts, and the Northern Virginia Regional Park Authority, a collective effort of all Northern Virginia governments to provide recreational and park opportunities for member jurisdictions. Intergovernmental contributions are allocated to public entities that provide specific services within their jurisdiction. The contribution to the Town of Leesburg for school resource officers (SROs) is considered an intergovernmental contribution. This contribution provides partial funding for the cost of Leesburg Police SROs located at public middle and high schools located within the Town of Leesburg.

The FY 2022 Proposed Budget includes an overall allocation of \$7,940,705 and local tax funding in the amount of \$7,365,954, which represents a decrease of 3 percent compared to FY 2021.

Financial Summary¹

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures			
Operating and Maintenance	\$7,611,547	\$7,365,954	\$7,488,887
Personnel	568,778	574,751	\$591,994
Total – Expenditures	\$8,180,325	\$7,940,705	\$8,074,728
Revenues			
Recovered Costs	\$568,778	\$574,751	\$591,994
Total – Revenues	\$568,778	\$574,751	\$591,994
Local Tax Funding	\$7,611,547	\$7,365,954	\$7,488,887

¹ Sums may not equal due to rounding.



Regional and Intergovernmental Organizations Contributions

Regional Organizations and Intergovernmental Contributions – Detail¹

	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Expenditures			
Regional Organizations			
American Red Cross – Loudoun County Office	\$38,916	\$40,000	\$40,400
Birmingham Green – Adult Care Residence	607,730	608,011	614,091
Birmingham Green – Nursing Home Facility	356,501	362,506	366,131
Dulles Area Transportation Association (DATA)	15,000	15,150	15,302
Every Citizen Has an Opportunity (ECHO)	39,600	48,000	48,480
Loudoun Abused Women's Shelter (LAWS) – Domestic Abuse Response Team (DART) Coordinator Stipend	79,150	81,525	82,340
Loudoun Heritage Farm Museum	141,293	160,000	161,600
Loudoun Museum	156,000	156,000	157,560
Loudoun Public Defenders Office, Supplemental Pay	197,798	208,922	211,011
Loudoun Volunteer Caregivers	184,192	187,876	189,755
Metropolitan Washington Council of Governments (MWCOG) ²	1,011,060	726,272	733,535
Northern Virginia 4-H Center	4,000	7,800	7,878
Northern Virginia Community College	954,691	971,497	981,212
Northern Virginia Regional Commission	265,442	283,537	286,372
Northern Virginia Regional Park Authority	1,871,510	1,902,312	1,921,335
Occoquan Watershed Monitoring Program	19,279	19,913	20,112
Virginia Regional Transit	570,361	494,313	499,256
Subtotal – Regional Organizations	\$6,512,523	\$6,273,634	\$6,336,370
Intergovernmental Organizations			
Town of Leesburg: School Resource Officers	\$605,132	\$592,961	\$604,820
Loudoun County Soil and Water Conservation District	1,062,670	1,074,110	1,091,353
Subtotal – Intergovernmental Organizations	\$1,667,802	\$1,667,071	\$1,696,173
Total – Expenditures	\$8,180,325	\$7,940,705	\$8,032,543
Revenues			
Loudoun County Soil and Water Conservation District	\$568,778	\$574,751	\$591,994
Total – Revenues	\$568,778	\$574,751	\$591,994
Local Tax Funding	\$7,611,547	\$7,365,954	\$7,440,549

¹ Sums may not equal due to rounding.

² COG made changes in FY 2020 to programs previously funded by Urban Areas Security Initiatives (UASI) funding; they will now be funded through contributions from COG localities. FY 2022 funding is allocated towards the County's membership fees, contributions to the Regional Public Safety Fund, and for funding of regional public safety programs.



Revolving Loan Fund

The Board of Supervisors (Board) created the Revolving Loan Fund (RLF), which is a portion of the County's non-spendable General Fund balance, on July 21, 1992. The RLF provided a financing mechanism for capital projects and the equipment needs of general government, the schools, and volunteer fire and rescue companies. During the CIP deliberation process on March 21, 1996, the Board redefined the scope of the RLF by limiting those entities that may receive these funds to future non-general government and non-school requests related to wastewater treatment projects or volunteer/fire rescue requests. It is included as part of the General Fund. Further, on September 15, 2020, the Board broadened the RLF to "assist other governmental agencies and volunteer fire and rescue companies within the geographic boundaries of the County."¹

Revenues, Expenditures, and Changes in Program Balance

	FY 2019 Actual ²	FY 2020 Actual ³	FY 2021 Adopted	FY 2022 Proposed	FY 2023 Projected
Beginning Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479
Ending Program Balance	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479	\$4,251,479

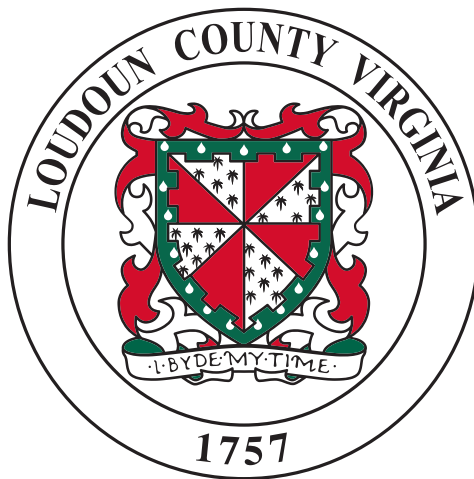
Revolving Loan Fund Requests

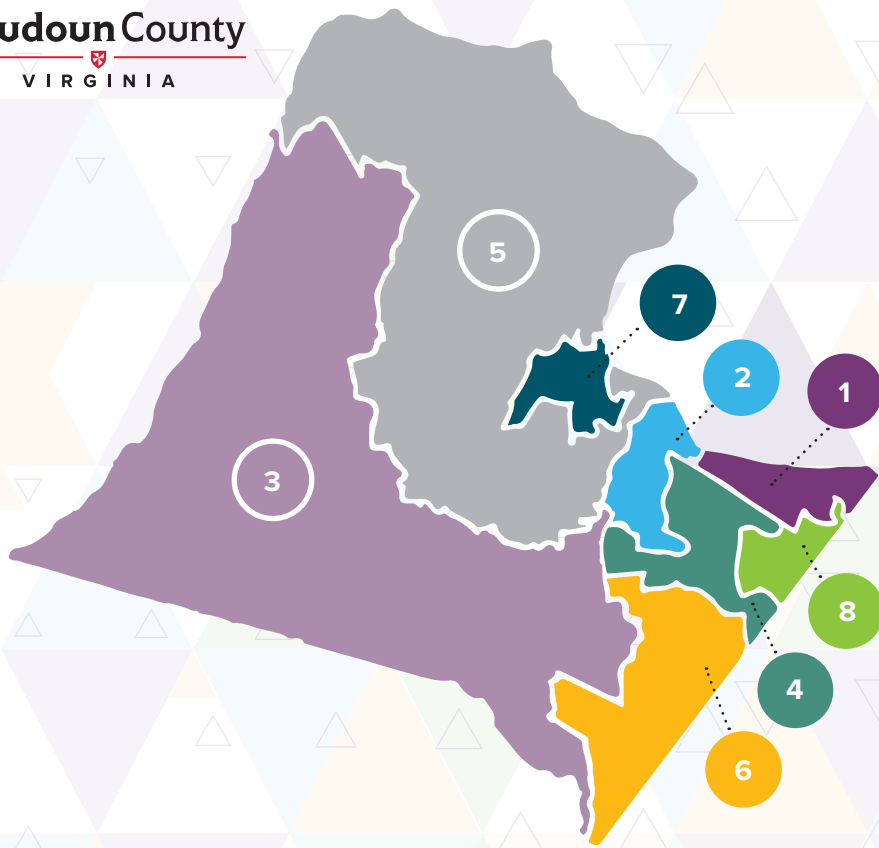
The last loan was paid off on July 1, 2018, by Leesburg Volunteer Fire Company. No loan requests have been received since 2014, including for FY 2022. An estimated \$4.25 million will be available in FY 2023 for loans meeting the Board's criteria.

¹ Loudoun County Fiscal Policy Revised 09/15/2020, available:
<https://www.loudoun.gov/DocumentCenter/View/4796/Fiscal-Policy?bidId=>.

² Source: Loudoun County FY 2019 Comprehensive Annual Financial Report (CAFR).

³ Source: Loudoun County FY 2020 CAFR.





Loudoun County

ELECTION DISTRICTS



Loudoun County Board of Supervisors 2020 – 2023:

Loudoun County Board of Supervisors 2020–2023 (First row, from left to right) Juli E. Briskman, Algonkian; Koran T. Saines, Vice Chair, Sterling; Phyllis J. Randall, Chair At Large; Kristen C. Umstattd, Leesburg. Second row, from left to right: Caleb A. Kershner, Catoctin; Sylvia R. Glass, Broad Run; Tony R. Buffington, Blue Ridge; Michael R. Turner, Broad Run; Matthew F. Letourneau, Dulles.

Department of Finance and Budget

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Algonkian – George Washington University



Ashburn – Ashburn Library



Blue Ridge – Salamander Resort



Broad Run – One Loudoun



Catoctin – Lucketts Community Center



Dulles – Dulles Airport



Leesburg – Historic Downtown



Sterling – Claude Moore Recreation Center