



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report: Government Staffing Assessment – Phase II

April 30, 2025



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TRANSMITTAL LETTER

April 30, 2025

The Board Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Pursuant to the internal audit plan for calendar year ("CY") 2024 for Prince William County, Virginia ("County" / "PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the second phase assessment of government staffing levels. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on May 20, 2025.

Phase 1 of this assessment examined Prince William County's (PWC) General Government staffing levels for fiscal year 2022 by comparing them to similar counties based on population size, growth trends, and service structures. The review focused on Finance, Human Resources, and the Department of Information Technology, evaluating staffing efficiency through key metrics such as FTE utilization, contractor reliance, and growth trends relative to population and expenditures. Interviews with stakeholders helped validate organizational structures and reported staffing data. The report, presented at the May 16, 2023, Audit Committee meeting, established a baseline for understanding PWC's staffing landscape and informed this broader analysis in Phase 2, which expands the scope to include departments beyond the General Government Fund based on data from fiscal year ending June 30, 2024 ("FY2024", "FY24").

Our report is organized into the following sections:

| | |
|---|---|
| Executive Summary | This provides a high-level overview and summary of the assessment and highlights from the data analysis performed. |
| Background | This provides an overview of the topic under assessment, and pertinent information on applicable methodologies applied to the assessment and supporting data. |
| Objectives and Approach | The assessment objectives are expanded upon in this section, as well as a review of the various phases of our approach. |
| Comparable Analysis Highlights | This section provides highlights of our analysis by department / functional area. |
| Comparable Jurisdiction Analysis | This provides detailed results from our comparative analyses. |

We would like to thank the staff and all those involved in assisting our firm with this assessment.

Respectfully Submitted,

RSM US LLP
Internal Audit

EXECUTIVE SUMMARY

The objective of this assessment was to provide additional comparisons against the County's staffing levels for like entities, as determined during the Phase 1 assessment, based on various criteria such as population growth trends, geographical location, and financial information and data availability. In-scope departments included the Facilities and Fleet Management, Human Resources, Information Technology, Parks and Recreation, Social Services, and the Office of the County Attorney. The illustration below depicts the budget and FTE count for these in-scope areas and compares those figures to countywide data. This data was obtained from the FY2024 Adopted Budget and excludes the allocations to PWC Public Schools. A summary of key comparison highlights can be found on the following page.

Budget and Staffing Overview

| FY24 Budgeted County Expenditures (Less Schools): \$2,214,888,799 11% increase from FY23 | | | |
|---|-------------------|------------------|-------------------|
| In-Scope Functions | FY24 Budget | % Change from PY | % of Total Budget |
| Dept. of Facilities and Fleet Mgmt. | \$113,686,889 | 36.90% | 5.13% |
| Dept. of Human Resources | \$5,828,553 | 16.16% | 0.26% |
| Dept. Information Technology | \$44,192,849 | 6.67% | 2% |
| Dept. of Parks and Recreation | \$51,532,609 | 3.85% | 2.33% |
| Dept. of Social Services | \$84,646,384 | 1.52% | 3.82% |
| Office of the County Attorney | \$5,691,419 | 20.45% | 0.26% |
| FY24 Countywide FTEs: 5,227.82 .4% increase from FY23 | | | |
| In-Scope Functions | Total FTEs – FY24 | % Change from PY | % of Total FTEs |
| Dept. of Facilities and Fleet Mgmt. | 170.47 | 4.92% | 3.26% |
| Dept. of Human Resources | 39.00 | 13.04% | 0.75% |
| Dept. Information Technology | 90.00 | (14.19%)* | 1.72% |
| Dept. of Parks and Recreation | 444.14 | (0.77%) | 8.50% |
| Dept. of Social Services | 440.23 | 0% | 8.42% |
| Office of the County Attorney | 32.00 | -3.03% | 0.61% |

**Decrease in FTEs is partially offset by increase in contracted FTEs. See relevant section for details.*

Note 1: Phase 2 is based on FY2024 data, as FY2025 data was not yet available for all comparable entities.

We would like to thank all County team members who assisted us throughout this review.

COMPARABLE ANALYSIS HIGHLIGHTS

The highlights below describe key takeaways from our staffing assessment. The following sections include additional information, including discrete data points, relevant budgetary context, graphs, and further analysis for each in-scope department or functional area.

| Department | Analysis Highlights |
|---------------------------------|---|
| Facilities and Fleet Management | Organizationally, PWC is the only jurisdiction who combined facilities and fleet management into a centralized department. All other jurisdictions have separate departments/divisions responsible for these functions; their data was combined to provide a more like comparison. |
| | On average (excluding PWC), there are 172.5 FTEs utilized to support facilities and fleet management activities. PWC has 177 FTEs. When analyzing FFM FTEs as a factor of entity-wide FTEs, PWC's FFM staffing aligned with the average across compared entities. |
| Human Resources | Among the compared jurisdictions, only 1 operates under a hybrid HR business model. All other jurisdictions have adopted a fully centralized HR organizational structure. PWC currently operates in a centralized model and anticipates utilizing an HRBP model in the coming years. |
| | Among Virginia localities, PWC has the second smallest HR FTE to entity-wide FTE ratio . Despite this leaner staffing, PWC HR FTEs increased 11.2% more than compared entities . Through discussion with Management, we noted that the increase in FTEs may be attributed to the new collective bargaining efforts resulting from the May, 2021 Virginia General Assembly approved legislation. |
| Information Technology | While in-house staff was reduced by 14.19% , this is partially offset by an 11% increase in contracted personnel . Additionally, the decrease in in-house staffing is attributable to the elimination of 7 long-term vacant positions and the transfer of 3 positions to other departments. |
| | PWC's staffing ratio, including outsourced FTEs, was aligned with the average: of the jurisdictions who provided the requested data, there is an average of 2.8 IT FTEs (including outsourced personnel) for every 100 entity-wide FTEs. In comparison, PWC has 2.7 DoIT FTEs for every 100 entity-wide FTEs. |
| Parks and Recreation | Across all compared jurisdictions, there is an average of 11.43 square miles for every 1 DPR FTE . Comparatively, PWC has .75 square miles for every 1 DPR FTE. |
| | At both the national and local levels, PWC has the second highest DPR employee-to-property ratio , with approximately 5.5 DPR employees per 1 property managed. Among local jurisdictions compared, there are 3.1 DPR FTEs for every 1 managed property. However, we noted that the PWC's DPR manages more core functions than 9 of the 10 compared jurisdictions. |
| Social Services | Across Virginia jurisdictions, there is an average of 604 social services-related FTEs. By comparison, PWC has 514 (including contractors). PWC has 89.8 less social services FTEs than the Virginia average . |
| County Attorney | PWC's CAO office has 7.5 fewer FTEs than similar Virginia jurisdictions, where the average FTE count is 39.5 . Additionally, budgeted expenditures for the CAO's office in FY2024 are approximately \$465,977 lower than the average across these jurisdictions. |
| | PWC employs 0.6 CAO FTEs per every 100 countywide employees , which is below the national average of 0.9 but on par with the Virginia average of 0.6 across compared entities. |

BACKGROUND

Overview

Among the departments included in this review, Human Resources, Facilities and Fleet Management, Information Technology, and the Office of the County Attorney are classified under Government Operations which accounted for \$169 million of the overall FY2025 county budget. The Department of Social Services and the Department of Parks and Recreation fall under Health, Wellbeing, and Environmental Sustainability, which accounted for \$316 million of the total FY2025 budget¹. The following section outlines the core functions of each in-scope department, as presented in the FY2025 County Budget:

- **Department of Facilities and Fleet Management (“FFM”)**: Provides safe, sustainable, and efficient infrastructure and building management and fleet services to County agencies, supporting their ability to fulfill their missions.
- **Department of Human Resources (“HR”)**: Oversees the recruitment, retention, and development of a high-performing workforce aligned with the County’s vision, values, and strategic goals.
- **Department of Information Technology (“DoIT”)**: Directs the strategy, implementation, and management of County government technology to enhance efficiency, service delivery, and value for residents, businesses, and visitors.
- **Department of Parks and Recreation (“DPR”)**: Develops and delivers recreational and cultural programs that contribute to a vibrant community.
- **Department of Social Services**: Administers programs that promote safety, support, and self-sufficiency, including homeless services, public assistance, and child protective services.
- **Office of the County Attorney (“CAO”)**: Provides legal counsel, advisory services, and litigation support to the Board of County Supervisors, the County Executive, and County agencies.

Funding for government operations primarily comes from general property taxes, other local taxes (including sales tax, food and beverage tax, and consumer utility tax), permits and fees, fines and forfeitures, charges for services (such as court costs, recreation fees, and solid waste user fees), and revenue from the federal government, the Commonwealth, and other localities.

The largest expenditure category in the general fund is transfers to the PWC Public School system, capital projects fund, and adult detention center. For reporting and monitoring purposes, the transfer budget is often presented separately. Excluding transfers, the general fund is categorized into 10 expenditure groups, with Personnel Services and Fringe Benefits accounting for 63.4% of total expenditures. These 2 categories support salaries and benefits for the County’s 5,227.82 FTEs. The table below depicts FTE growth throughout PWC between FY2022 and FY2025.

| Year | FTE Growth | FTEs Added |
|-----------------|------------|------------|
| FY2022 – FY2023 | 3% | 131 |
| FY2023 – FY2024 | .4% | 19.6 |
| FY2024 – FY2025 | 3% | 131 |

Of the 131 positions added within the last fiscal year, 80 positions were allocated to Safe and Secure Community, primarily in Fire and Rescue and Police staffing. Additional allocations include 8 FTEs for the Commonwealth’s Attorney’s Office, 7 FTEs for Facilities and Fleet Management, and 6 FTEs for the Planning Office. The remaining departments and functions each received 5 or fewer FTEs.

The scope of a county’s responsibilities is influenced by factors such as population growth, service demands, state and federal mandates, and tax revenue. As demographics shift and service expectations evolve, counties must adapt to effectively manage an expanding range of responsibilities. A key component of this effort is maintaining an appropriate workforce and efficiently utilizing County employees. Given the dynamic nature of local government operations, periodic assessments of staffing metrics support the County’s ability to meet objectives and manage operational risks effectively.

¹ In FY2025, Parks and Recreation moved to the Health, Wellbeing, and Environmental Sustainability functional area. In FY2024, Parks and Recreation was a part of Community Development.

BACKGROUND (CONTINUED)

Methodology for Selection of Comparable Jurisdictions (Continued)

Internal Audit selected jurisdictions for comparison based on multiple factors, including population size, population growth trends, geographical location, and financial information and data availability, allowing for more direct comparisons. Organizations of all types and sizes recognize the value of comparing themselves to like organizations. The process of comparisons yields valuable information to leaders and decision-makers. There are, however, some dangers inherent in comparisons since no county or city is the perfect parallel to PWC.

We utilized the 10 jurisdictions previously identified in the 2023 *General Government Staffing Levels Assessment Review*. We also included 4 additional entities to our comparison efforts based on requests from Management. We delineated these jurisdictions into 7 entities located in Virginia and 7 localities throughout the nation. The following table identifies the entities chosen for comparison, including populations and growth rates from the U.S. Census Bureau.

| Comparable Jurisdictions | | | |
|---|------------------------------|-----------------|----------|
| Name | 2023 Population ² | 2010 Population | % Change |
| Prince William, VA | 489,640 | 402,002 | 23% |
| Arlington, VA | 234,162 | 207,627 | 13% |
| City of Alexandria, VA ³ | 155,230 | 139,966 | 11% |
| Fairfax, VA | 1,141,878 | 1,081,726 | 6% |
| Henrico, VA | 334,760 | 306,935 | 9% |
| Loudoun, VA | 436,347 | 312,311 | 41% |
| Stafford, VA | 165,428 | 128,961 | 28% |
| City of Virginia Beach, VA ³ | 453,649 | 437,994 | 4% |
| Adams, CO | 533,365 | 411,603 | 30% |
| Bell, TX | 393,193 | 310,235 | 27% |
| Marion, FL | 409,959 | 331,298 | 24% |
| District of Columbia ³ | 702,250 | 601,723 | 17% |
| Placer, CA | 423,561 | 348,432 | 22% |
| Prince George's County, MD ³ | 947,430 | 863,420 | 10% |
| Seminole, FL | 484,271 | 422,718 | 15% |

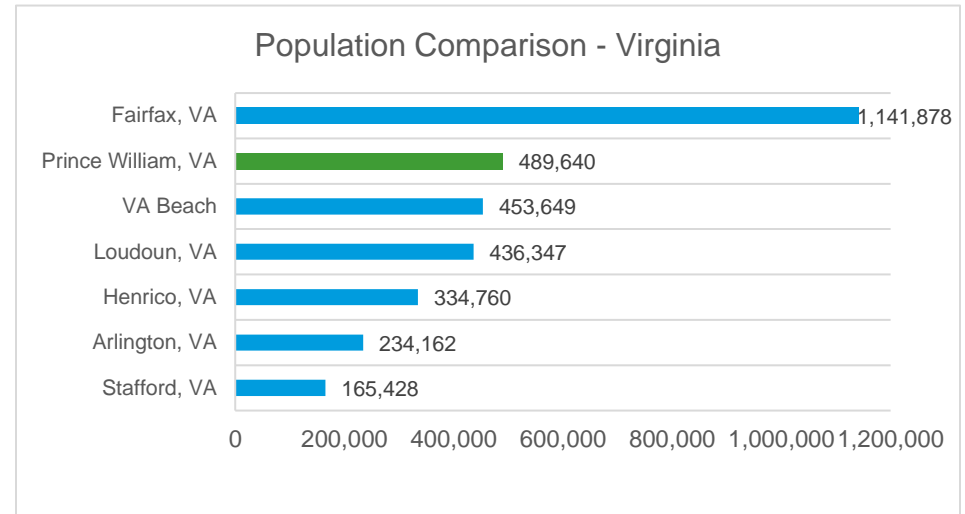
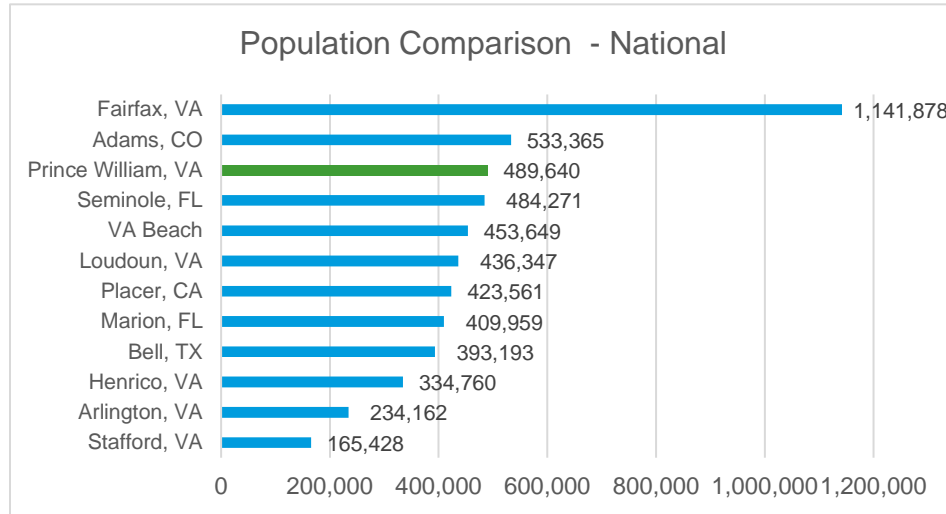
² Population data obtained from the latest United States Census Bureau. 2024 figures were utilized if available.

³ Represents an additional entity from the 2023 *General Government Staffing Levels Assessment Review*. Entity may be included for specific review areas only (Department of Human Resources, Department of Information Technology, and/or the Office of the County Attorney) at the request of Management.

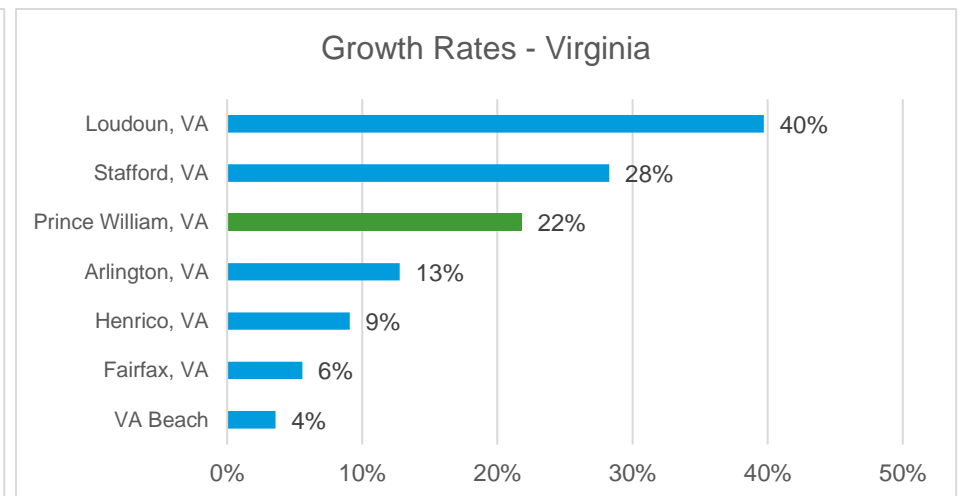
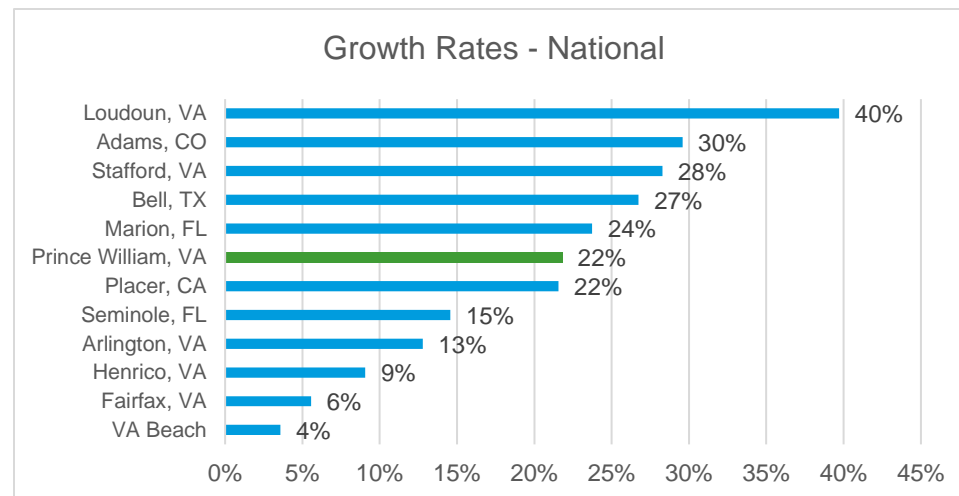
BACKGROUND (CONTINUED)

Population Comparison

The following charts illustrate the total estimated population in each compared jurisdiction, based on the latest U.S. Census Bureau data. The population ranged from 165,428 to 1,141,878, both nationally and locally. PWC has the third-largest population among national localities compared and the second-largest population among the 7 Virginia localities compared. All data is obtained from U.S. Census Bureau.



The following charts depict the percentage growth of each compared jurisdiction over the same 10-year period from 2010 to 2024. Percentage growth in population ranged from approximately 4% to 40% nationally and locally. PWC has the third largest percentage growth among the 7 Virginia localities compared.



OBJECTIVES AND APPROACH

Objectives

The objective of this assessment was to continue our comparison of the County's government staffing levels against the identified comparable counties and cities. Our analysis included, but were not limited to, the following:

- Utilized the previously identified analogous counties and 4 additional counties and/or cities, as requested by Management, to compare staffing level statistics.
- Based on preliminary collaboration with the County, the following departments were identified as in-scope for this review:
 - Department of Parks and Recreation;
 - Department of Social Services;
 - Department of Facilities and Fleet Management;
 - Office of the County Attorney;
 - Department of Human Resources: focused procedures on the staffing levels of jurisdictions utilizing an HR Business Process organizational model, and the number of HR professionals as it relates to jurisdiction employees, departments, constituents, etc.; and
 - Department of Information Technology: focused procedures on use of contracted employees and the positions in which jurisdictions have chosen to use contracted employees/contractors.
- Performed interviews with managers and/or key stakeholders for each identified department to gain an understanding of the organizational structure, services provided, and confirm the accuracy of department headcount amounts reported in the budget; and
- Evaluated the staffing levels in each in-scope department based on criteria against the identified comparable counties, assessing certain statistics such as:
 - Use of contractors vs hiring full-time equivalent employees ("FTEs");
 - Ratio of department FTEs as it relates to county constituents and related departments; and
 - Growth trends in the number of FTEs compared to overall population growth in the County and growth in the number of County FTEs; and Growth trends in the number of FTEs compared to trends in metrics such as departmental expenditures, revenue growth, and the number of transactions processed.

Approach

Our audit approach consisted of the following three phases described below.

Understanding and Documentation of the Process

We conducted interviews with the appropriate representatives from the County to discuss the scope and objectives of the assessment, obtain preliminary data, and establish working arrangements. We reviewed the previously identified appropriate counties which were compared against, obtained and review the adopted fiscal year budgets for each county, and reviewed other documents deemed necessary. Additionally, we conducted information-gathering meetings to gain an understanding of the organizational structure and other key details in each in-scope department/functional area.

Evaluation of the efficiency and effectiveness of government staffing levels

The purpose of this phase was to identify and organize staffing levels in each selected department, based on the above criteria. We collaborated with County staff and assigned department resources to validate information, assumptions, and preliminary conclusions.

Reporting

During this phase, we summarized the results of this assessment and reviewed the results with appropriate representatives from the County and Executive Management.

FACILITIES AND FLEET MANAGEMENT

COMPARATIVE JURISDICTION ANALYSIS

Facilities and Fleet Management

At PWC, the Facilities and Fleet Management (“FFM”) department is responsible for building maintenance, overseeing the design, construction, and renovation of existing County facilities, vehicle maintenance, repair, and replacement, managing leases and making utility payments, and providing overall leadership and management oversight for all facility- and fleet-related activities. The following table summarizes the critical functions of FFM departments in each compared jurisdiction selected for assessment.

| Jurisdiction | Building Maintenance | Design/Construction of Facilities | Vehicle Maintenance & Replacement | Project Management |
|--------------------|----------------------|-----------------------------------|-----------------------------------|--------------------|
| Prince William, VA | X | X | X | X |
| Henrico, VA | X | X | X | X |
| Fairfax, VA | X | X | X | X |
| Arlington, VA | X | X | X | X |
| Loudoun, VA | X | X | X | X |
| Stafford, VA | X | X | X | X |
| Adams, CO | X | X | X | X |
| Placer, CA | X | X | X | X |
| Seminole, FL | X | X | X | X |
| Marion, FL | X | X | X | X |
| Bell, TX | X | X | <i>Data unavailable</i> | X |
| Virginia Beach, VA | X | X | X | X |

It should be noted that not all jurisdictions have a singular department responsible for both facilities and fleet management. For example, Henrico County, VA maintains a Capital Projects team and a Central Automotive Maintenance team within the General Services department. Similarly, Arlington County, VA maintains a Facilities Design and Construction department and an Automotive Equipment department. For purposes of our review, when multiple teams or departments are responsible for facilities and fleet functions, we added the FTE count and the budget allocation together to better compare against PWC. The specific departments / divisions included in this analysis are:

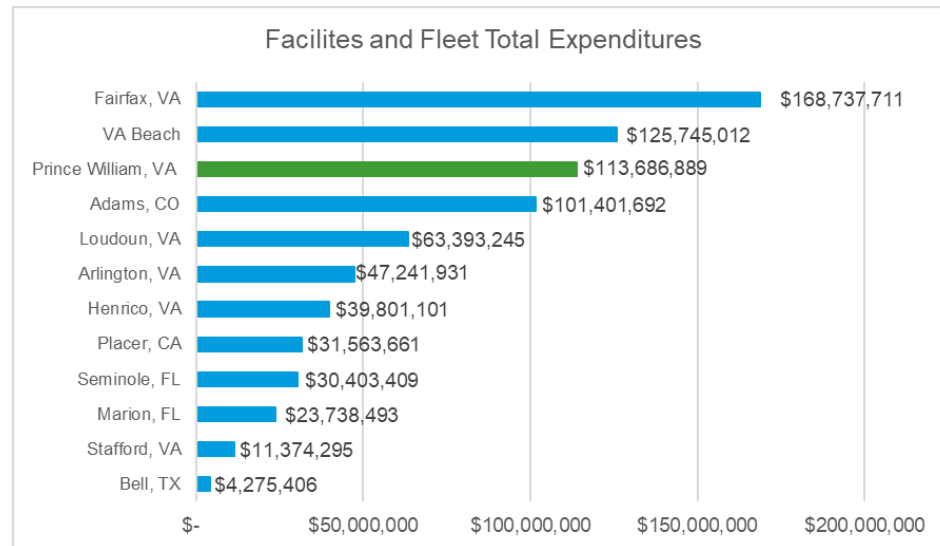
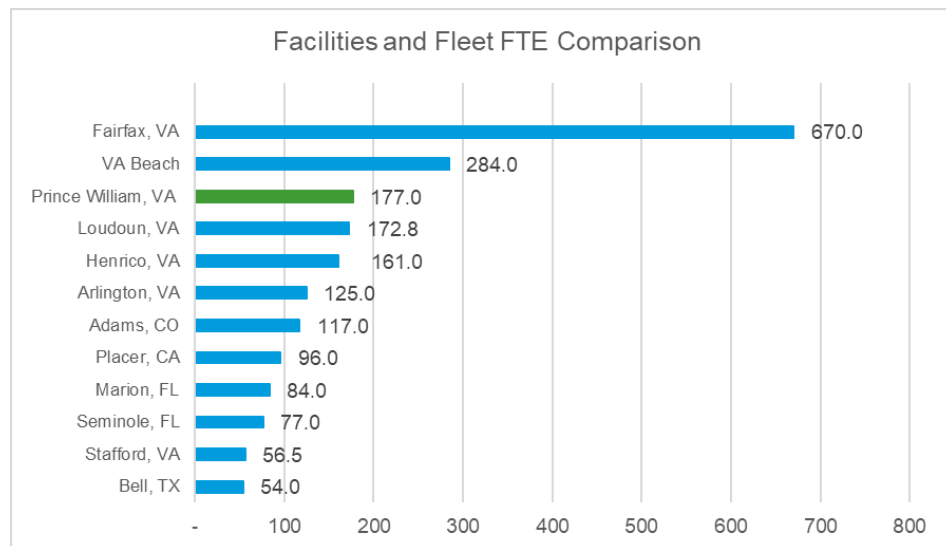
- Prince William County: Facilities and Fleet Management Department
- Henrico County: 2 Departments: Capital Projects team and Central Automotive Maintenance team, both within the General Services department
- Fairfax County: 3 Departments: Facilities Management, Vehicle Services, and Capital Facilities
- Arlington County: 4 Departments: Automotive Equipment Fund, Facilities Management, Facilities Design and Construction, Facilities Maintenance Capital
- Loudoun County: 3 Departments: Facilities Support and Fleet Mgmt., both within General Services, and the Transportation & Capital Infrastructure team
- Stafford County: 3 Departments: Fleet Services Fund, Community Facilities, and Capital Construction
- Adams County: Facilities and Fleet Management
- Placer County: 2 Departments: Fleet Operations and Facilities Management
- Seminole County: 2 Departments: Facilities Management and Fleet Management, both under Public Works
- Marion County: 2 Departments: Fleet Management and Facilities Management
- Bell County: Facilities Services
- Virginia Beach: 3 Departments: Facilities and Fleet, both under the Public Works division, and CIP General Appropriations

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

Across the compared entities, the FTE count for department(s) responsible for facilities and fleet maintenance ranged from 54 to 670. On average (excluding PWC), there are 172.5 FTEs utilized. Fairfax County, VA maintains the largest number of FTEs, and according to their FY2024 Adopted Budget Plan, the County maintains the largest municipal fleet in Virginia.

Total facilities and fleet-related expenditures across compared entities, according to FY2024 budget books, ranged from approximately \$4.3 million to \$169 million in FY2024, with an average of \$58.8 million excluding PWC (\$63.4 million including PWC). Among Virginia localities, the average FFM expenditures was \$76 million excluding PWC (\$81 million including PWC). Included in PWC costs are expenditures related to outsourced third parties which, as noted by Management, were utilized for administration support, financial support, badge clerks, laborers, and a print shop technician and an AutoCAD operator⁴.



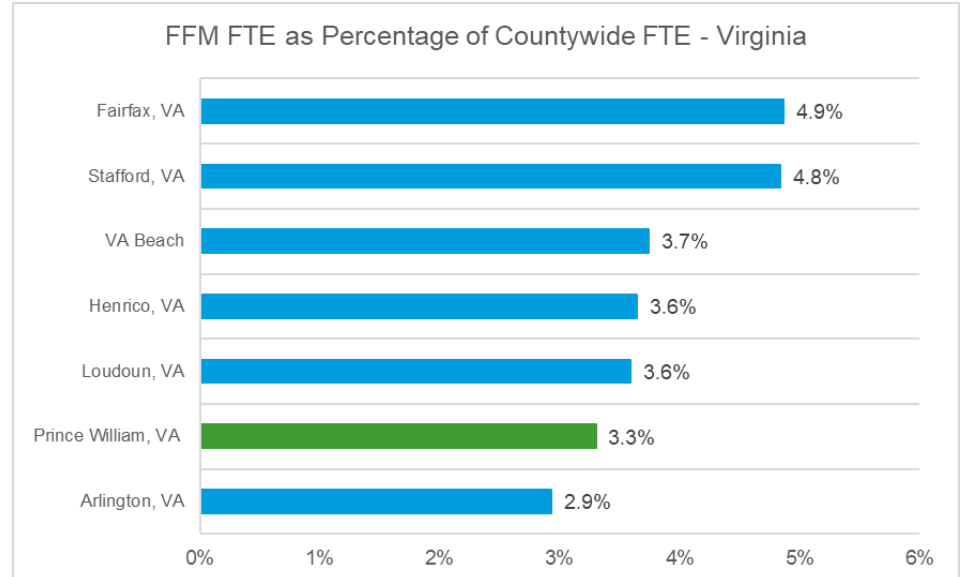
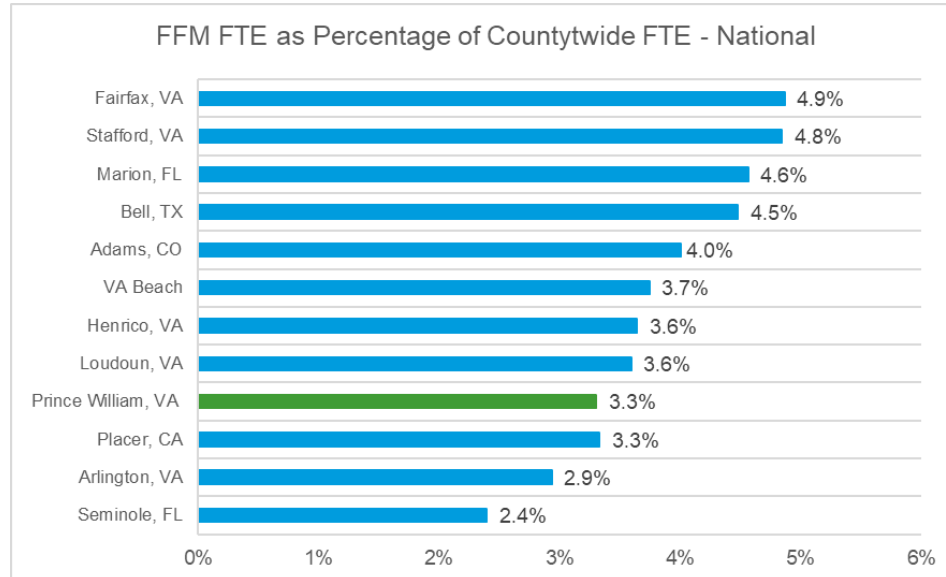
As stated on page 9, not all jurisdictions have a singular department responsible for both facilities and fleet management. For purposes of our review, when multiple teams or departments are responsible for facilities and fleet, we added the FTE count and the budget allocation together to better compare against PWC. Data is based on adopted FY2024 budget documents.

⁴ The 177 FTEs for PWC includes approximately 6.5 temporary employees.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

The following charts compare total FTEs allocated to fleet and facilities-related responsibilities as a percentage of total entity employees. Among Virginia localities, PWC had the second lowest Facilities and Fleet Management (“FFM”) employee-to-county employee ratio, with approximately 3.4 FFM employees per 100 county employees, which aligned with both the national and Virginia averages (both the national and Virginia average, excluding PWC, is 3.9%). For additional analysis, please refer to the graphic and supplemental text on the following page.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

This table illustrates changes in FFM personnel between FY2023 and FY2024. It is essential to recognize that these numbers and percentages alone do not provide insight into any previous efforts by the jurisdictions to "right-size" FFM headcount versus current efforts to expand headcount to meet needs or address understaffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, FFM budget amounts, and county populations⁵.

| Jurisdiction | FFM FTE FY23 | FFM FTE FY24 | # Change | % Change |
|---------------------------|--------------|--------------|----------|--------------|
| Henrico, VA | 164 | 161 | -3 | -1.83% |
| Arlington, VA | 127 | 125 | -2 | -1.57% |
| Placer, CA | 96 | 96 | 0 | 0% |
| Fairfax, VA | 670 | 670 | 0 | 0% |
| Virginia Beach, VA | 281 | 284 | 3 | 1.07% |
| Bell, TX | 53 | 54 | 1 | 1.89% |
| Stafford, VA | 56.5 | 56.5 | 0 | 0% |
| Seminole, FL | 75 | 77 | 2 | 2.67% |
| Prince William, VA | 162.5 | 170.5 | 8 | 4.92% |
| Loudoun, VA | 163.8 | 172.8 | 9 | 5.49% |
| Marion, FL | 76 | 84 | 6 | 10.53% |
| Adams, CO | 112 | 117 | 5 | 4.46% |

Through discussion with Management, we noted the PWC's added FFM FTEs in FY2024 were to account for:

- Two (2) Maintenance and Operations ("M&O") specialists were added to maintain the 78,925 square feet for the Crisis Receiving Center ("CRC") and to manage the lease of 77,338 square feet with the tenant Floor and Décor.
- One (1) FTE related to the Fire and Rescue renovation and replacement projects was added.
- One (1) FTE related to managing county cell towers was added. This is a revenue-funded Business Services Analyst position.
- Two (2) FTES were added related to the newly acquired 65,279-square-foot public safety firearms range.

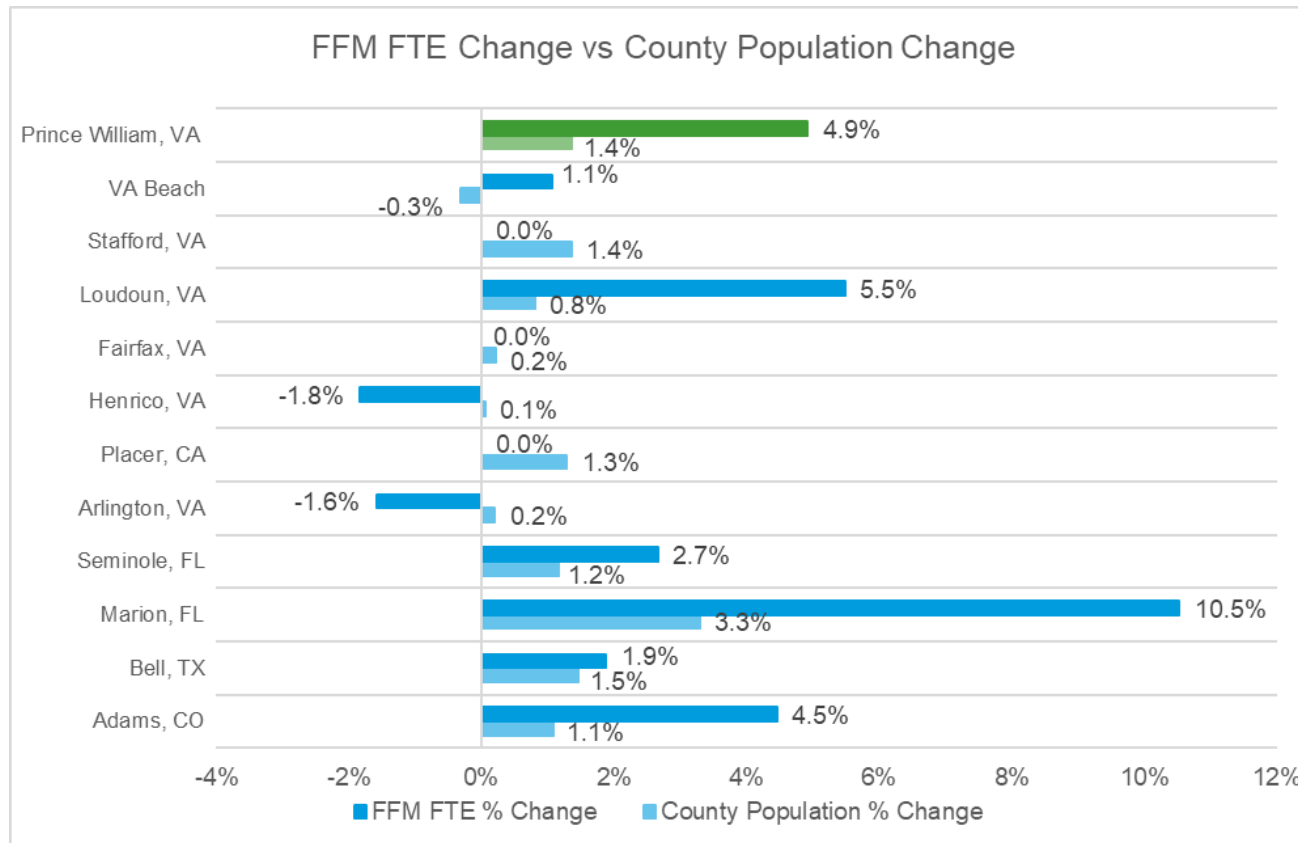
In addition to the above, several external and internal staffing shifts were made to account for the CRC, to cover additional work in Juvenile Services, and to cover new projects and programs.

⁵ The figures above do not include contracted personnel, as compared jurisdictions were unable to provide this data for FY2023.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

In this analysis, we evaluated how the FFM department staffing levels fluctuated to adapt to the changing county population and related needs. The following chart illustrates the FFM department FTE percentage change from FY2023 to FY2024 compared to the overall county population percentage change from FY2023 to FY2024. Population data was obtained from online budget documents and the U.S. Census Bureau. Among national localities compared, FFM department FTE percentage change ranged from -3.8% in Henrico County to 10.5 % in Marion County, while population percentage change ranged from -.3% in Henrico County to 3.3% in Marion County. All jurisdictions, except for Virginia Beach experienced growth in county populations, and all jurisdictions, except for Henrico County and Arlington County increased their FTE count.

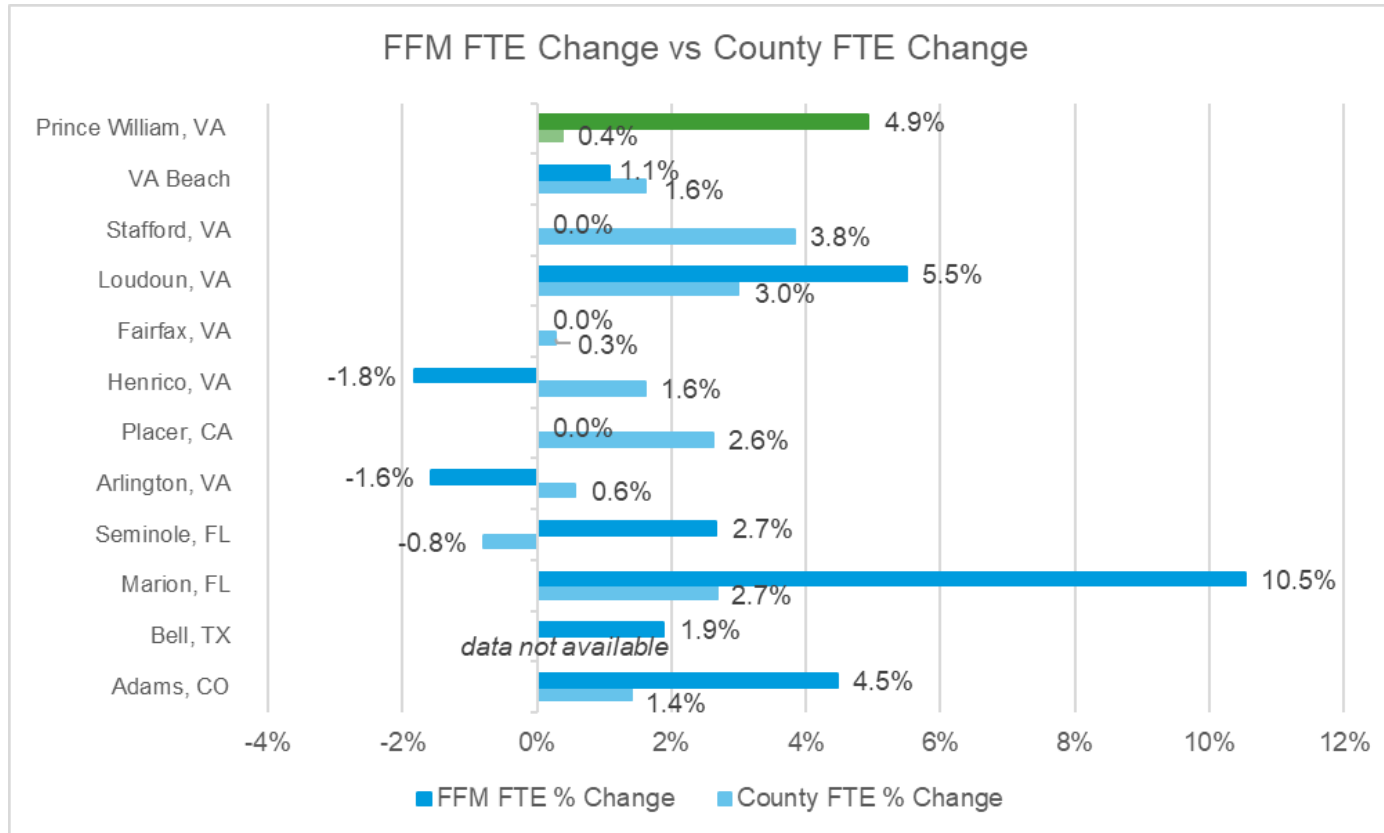


The chart above illustrates that although PWC's population grew at a similar rate to counties of similar population sizes (1% growth on average, compared to PWC's 1.4% growth), PWC increased its FFM personnel at a greater rate (2.3% growth on average, compared to PWC's 4.9% growth). It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its FFM functions versus similar efforts made by similar counties. While contracted labor may affect the need for in-house personnel, through discussions with Management, we noted the contracted FFM personnel are largely related to administrative and financial support; they support, not supplant, in-house staff.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

The following chart illustrates the facilities and fleet-related FTE percentage change compared to the total entity FTE percentage change from FY2023 to FY2024 for compared jurisdictions. We analyzed how the FFM department staffing levels fluctuated to adapt to the changing overall county staffing levels and related internal facility management needs.

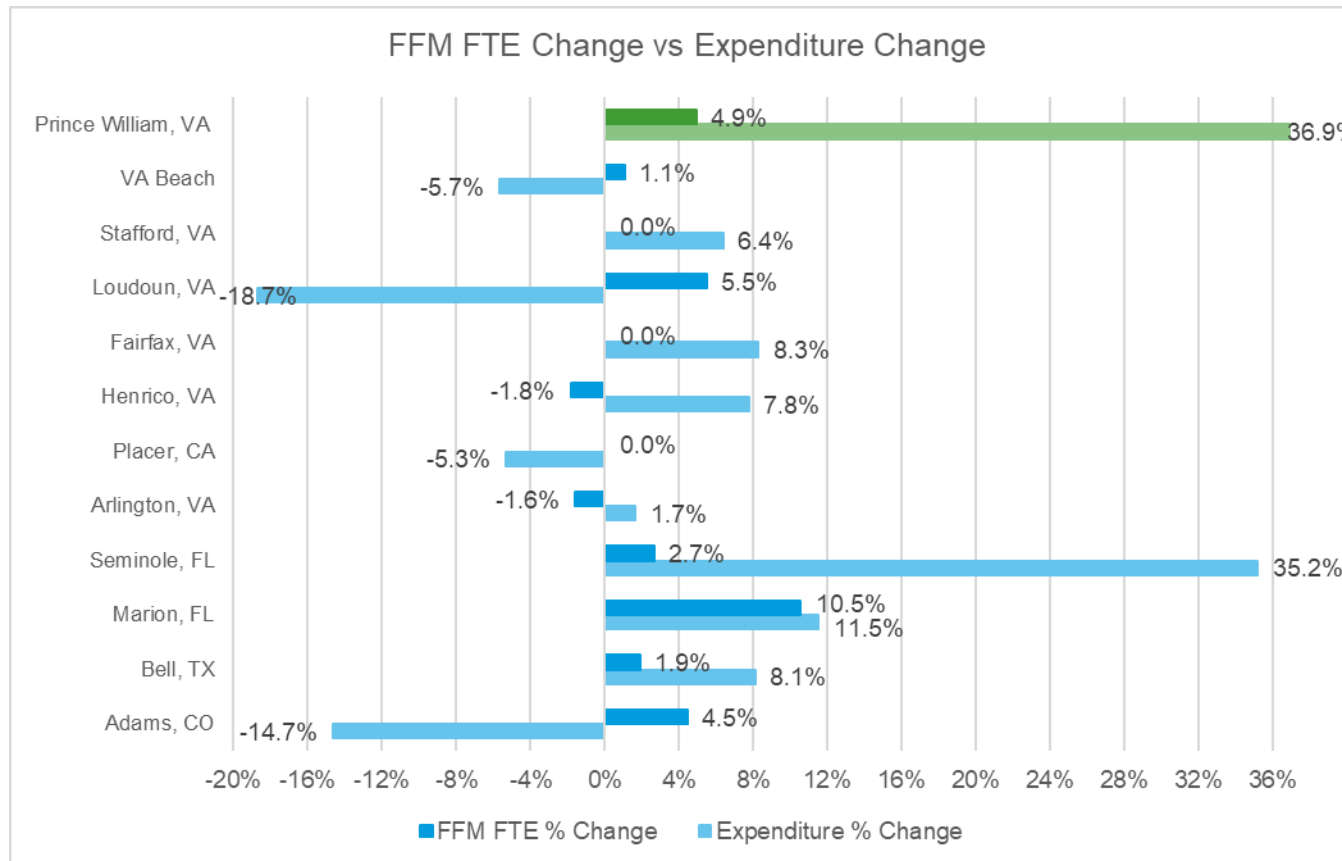


This data illustrates that PWC's FFM headcount increased at a faster rate (4.9%) than the overall FTE count (.4%) from FY2023 to FY2024. The increase may be attributed to the addition of programs and initiatives and the need for increased staff to operate and support these programs.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Facilities and Fleet Management (Continued)

The following chart illustrates the facilities and fleet FTE percentage change compared to the facilities and fleet annual budgeted expenditure change from FY2023 to FY2024. We analyzed how department staffing levels correlated to changing levels of budgeted funding. According to PWC's FY2024 budget documents, the increase in FFM-related expenditures by 36.9% was due largely to the additional operating and maintenance associated with the set-up of the crisis receiving center. PWC, City of Virginia Beach, and Stafford County increased facilities and fleet-related FTEs at a faster rate compared to departmental expenditures. All other jurisdictions experienced an increase in expenditures greater than the increase in FTEs, suggesting the additional costs were related to the purchase of goods, materials, or services. Other increases include additional CIP funds.



HUMAN RESOURCES

COMPARATIVE JURISDICTION ANALYSIS

Human Resources

At PWC, the Human Resources Department is responsible for overseeing compensation and benefits, shared services, talent management and recruitment, employee training, employee relations, and all employee onboarding and offboarding. The following table summarizes the critical functions of HR departments in each compared jurisdiction selected for assessment.

| Jurisdiction | Benefits, Retirement Management | Shared Services | Talent Management | Training | Employee Relations |
|--------------------|---------------------------------|-----------------|-------------------|----------|--------------------|
| Prince William, VA | X | X | X | X | X |
| Henrico, VA | X | X | X | X | X |
| Fairfax, VA | X | X | X | X | X |
| Arlington, VA | X | X | X | X | X |
| Loudoun, VA | X | X | X | X | X |
| Stafford, VA | X | | X | X | X |
| Adams, CO | X | | X | X | |
| Placer, CA | X | | X | X | X |
| Seminole, FL | X | | X | X | |
| Marion, FL | X | | | | X |
| Bell, TX | | | X | X | X |
| Virginia Beach, VA | X | X | X | X | X |
| Alexandria, VA | X | X | X | X | X |

As shown in the table above, half of the other jurisdiction's HR department shares the same roles and responsibilities as PWC's HR Department. The remaining jurisdictions utilize additional departments, teams, and/or outsourced professionals to manage the functions noted above. The City of Alexandria's HR Department performs similar functions to PWC; however, they have been excluded in the graphs that follow due to absence of a survey response.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

PWC leadership indicated that a change to the County's human resource's organizational structure is imminent. Currently, the HR Department operates under a centralized model, wherein all HR activities are managed by a central department. The proposed change would implement a Human Resources Business Partner ("HRBP") model, assigning HR professionals to individual departments and divisions. Under this model, HRBPs would confirm consistency across the County while overseeing department-specific HR functions. As part of our procedures, we issued questionnaires to each of the entities compared. We asked respondents to describe their organizational model by selecting one of the options listed below.

- Centralized HR Model: The majority of HR functions are within a central office and supports all other departments and divisions.
- Decentralized HR Model: HR individuals sit at the business-unit/location level only.
- Hybrid HR Model: A combination of the above models. This may be considered an HRBP model, which describes the use of "business partners", or HR professionals, assigned to certain work locations or functional areas. Ultimately, these HRBP's report to a centralized HR function.
- Outsourced HR Model: The majority of HR delivery is through an outsourced partner.

The following chart and the pages that follow summarize the responses received from compared respondents (of the 11 counties/cities contacted, 8 chose to participate in the survey). Currently, only Arlington County utilizes a hybrid business model and is 1 of 3 jurisdictions that utilize HR Business Partners. Once PWC moves forward with the HRBP model, they will be among the first in Virginia to pilot this model.

| Jurisdiction | Organizational Model | Use of HR Business Partners (Yes/No) |
|----------------------|----------------------|--------------------------------------|
| Adams County, CO | Centralized | Yes |
| Arlington County, VA | Hybrid | Yes |
| Bell County, TX | Centralized | No |
| Henrico County, VA | Centralized | No |
| Marion County, FL | Centralized | No |
| Placer County, CA | Centralized | No |
| Seminole County, FL | Centralized | No |
| Virginia Beach, VA | Centralized | Yes |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

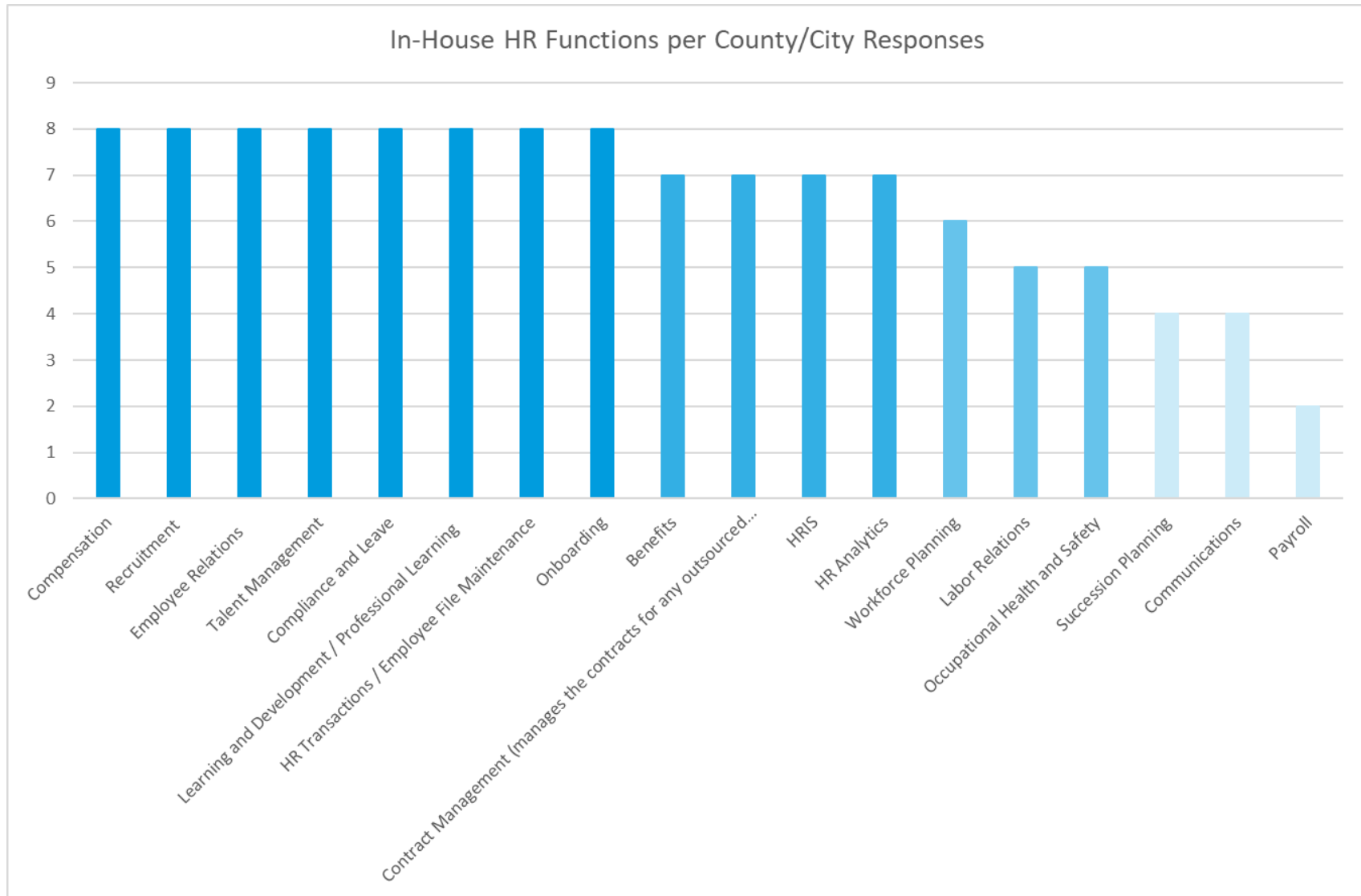
We asked each of the jurisdictions to provide additional detail about their organizational model and why they chose it. The below table summarizes the responses received. Of the 8 jurisdiction responses, 7 provided rationale for their organizational structure, and one declined to comment.

| Organizational Model | Commentary Provided |
|----------------------|---|
| Centralized | <p>Two respondents stated that a non-centralized model has never been considered.</p> <p>One respondent stated that their county is actively working to centralize and feels that implementing an HRBP model may work against their unification and collaboration goals.</p> <p>One respondent stated that a centralized model assists them in proactive problem solving and strategic alignment but maintaining consistency across the county was cited as a challenge.</p> <p>One respondent clarified that while not officially considered HRBPs, Senior Clerical, Technical, and/or Fiscal HR staff are assigned “liaison” roles to various departments throughout the county. This role requires them to be points of contact to different functional areas and keep departments abreast of HR-related information.</p> |
| Hybrid | <p>One respondent clarified that larger departments are staffed with HR Managers and teams that serve as HRBPs, while smaller departments and agencies do not have dedicated HRBPs, and their HR liaison work is generally assigned to a position that has other duties (e.g. budget, other administrative duties). The centralized HR team also provides some dedicated HRBP assistance to smaller departments. They felt this hybrid approach is working well.</p> <p>One respondent stated that “having a dedicated point of contact for each department allows People & Culture to seamlessly integrate into the organization’s broader people and culture initiatives. Business Partners serve as champions, strategic advisors, employee advocates, and trusted confidants. When they have a deep understanding of their clients’ work, they are uniquely positioned to provide tailored resources that support both business objectives and employee needs.” However, this respondent stated that having the HRBPs recognized as true strategic partners can be difficult. At times, the HRBP’s recommendations may not align with the preferred outcomes of the clients, which can make relationship management complex. To be truly effective, the respondent stated that Business Partners need strong leadership support and striking that balance can often be a challenge.</p> |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

Of the 11 jurisdictions contacted, 8 responded to our survey and outreach efforts. As noted on page 17, each jurisdiction's HR department performs varying responsibilities compared to PWC. The graph below represents HR functions currently performed by PWC staff and the number of respondents that share those responsibilities. While the majority of functions are performed by all entities, payroll, succession planning, and communications were performed by half (or less) of the jurisdictions.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

Of the 8 entities that responded to our inquiries, 1 used a hybrid model incorporating aspects of an HRBP model, but none exclusively used the HRBP model. Therefore, for the County's review, we have provided the below insights gleaned from comparable client experience and published leading practices.

| Leading Practices | |
|----------------------------|---|
| HRBP to Employee Ratio | <p>The number of HR professionals compared to the number of entity-wide employees is a useful metric which may be indicative of the efficiency of HR. A high ratio (a higher number of HR FTEs working at an organization) may indicate a lower efficiency in the delivery of HR services. However, several factors influence the ratio, including:</p> <ul style="list-style-type: none"> • Technology: Organizations who have heavily invested in HR systems and self-service functionalities may maintain efficiency with relatively fewer HR FTEs. Continuing to automate and streamline HR functions through initiatives like HCM may reduce the County's need for additional HR FTEs over time. • Operating model: When the ratio of HRBPs to the rest of the organization is low, business partners may have a more strategic role. Conversely, when the ratio is high, the HRBP serves in a more traditional role, as an operational advisor. The County should consider the type of roles HRBPs should fill when making staffing decisions. • Organizational size: The larger an organization grows, the lower the ratio becomes, as economies of scale and efficiencies are expected to be gained through digitization, automation, and comfortability. • Collective Bargaining Agreements: Organizations that work with employee unions typically require additional HR FTEs. The Virginia General Assembly's recently approved legislation allowing counties, cities, and towns in Virginia to bargain collectively with employees should be taken into consideration when making staffing decisions. <p>A common ratio is 1 HRBP for every 250 – 500 employees. Organizations that utilize HR for a variety of operational functions (i.e., payroll, employee benefits, employee relations) may employ more HR FTEs so that HRBPs can focus efforts on retention, business continuity and planning, and employee engagement.</p> |
| Roles and Responsibilities | <p>Clear delineation between roles and responsibilities is critical to the success of an HRBP model. When introducing this model, the organization should communicate the anticipated benefits and build a strong emphasis around relationship building and regular, bi-lateral communication.</p> <p>In a 2020 study performed by Gartner, 4 core HRBP roles were identified:</p> <ul style="list-style-type: none"> • Operations Manager: Measures and monitors existing policies and procedures; • Strategic Partner: Crafts and implements enterprise-wide strategies to chronic challenges; • Emergency Responder: Provides immediate fixes to acute emergencies; and • Employee Mediator: Creates sustained solutions to individual employee challenges. <p>Gartner's study indicated that a clear delineation in HRBP roles contributed to a 19 – 25% increase in employee performance within the studied business units.</p> |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

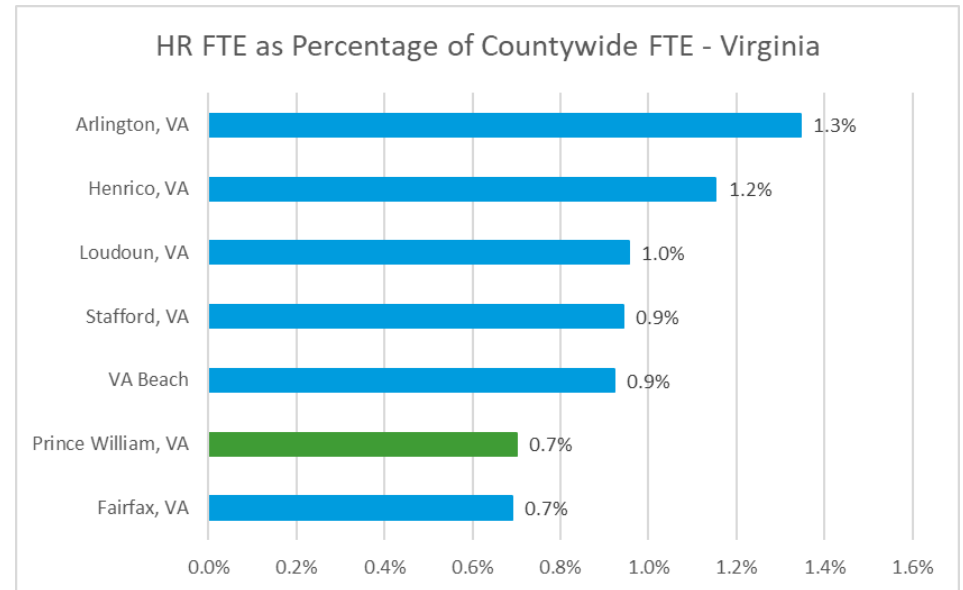
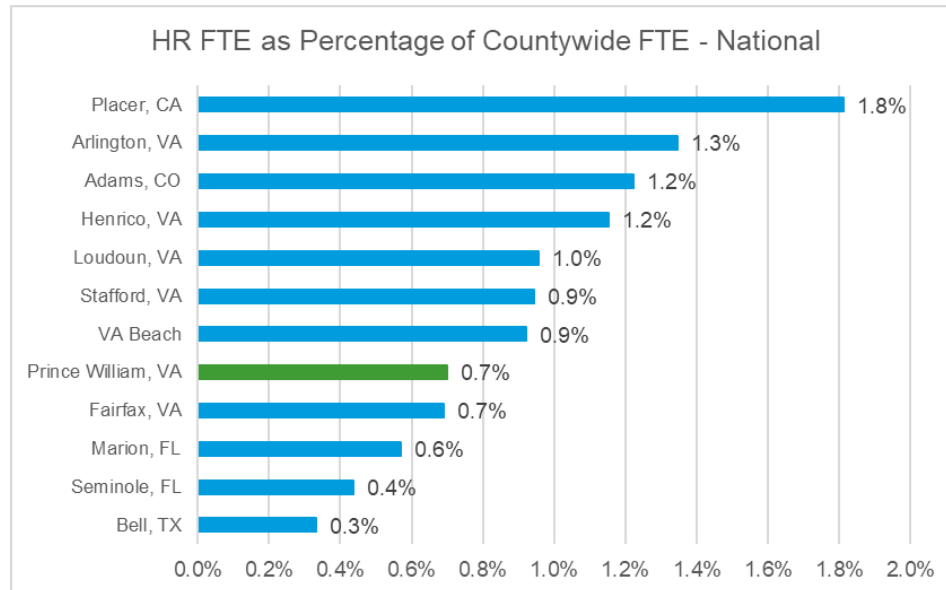
Human Resources (Continued)

| Leading Practices | |
|-------------------|--|
| Consistency | To the extent possible, HR processes should be consistent across all business functions. This allows HRBPs to cross-train and increase efficiencies across the organization. |
| Data Utilization | Effective Human Resources Business Partners ("HRBPs") should be able to access, analyze, and interpret data and key performance indicators relevant to the functions they support. A comprehensive understanding of both their assigned functions and HR-specific activities is essential. Relevant data may include turnover metrics, time-to-hire, alignment with strategic goals and plans, utilization of professional development opportunities, training return on investment, employee engagement levels, and use of available leave. By effectively leveraging data, HRBPs can adopt a proactive rather than reactive approach in their roles. |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

The following charts compare total HR department FTEs as a percentage of total county employees. We analyzed the total number of FTEs in the HR department compared to the total number of county employees to determine how many HR FTEs support countywide needs. On average (excluding PWC), Virginia localities have 1 HR FTE for every 100 FTEs throughout the County. PWC has .7 FTEs for every 100 entity-wide FTEs. Among Virginia localities, PWC has the second smallest HR employee-to-county employee ratio and, among national localities, is fifth smallest. For additional analysis, please refer to the graphic and supplemental text on the following page.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Human Resources (Continued)

This table illustrates changes in HR personnel between FY2023 and FY2024. While the staffing ratio illustrated on the previous page indicates there are fewer HR professionals for every 100 countywide FTEs, PWC experienced the largest increase in staffing between FY2023 and FY2024, indicating an intentional investment in the department.

| Jurisdiction | HR FTE FY23 | HR FTE FY24 | # Change | % Change |
|---------------------------|----------------|----------------|------------|--------------|
| Stafford, VA | 11.0 | 11.0 | 0.0 | 0% |
| Seminole, FL | 14.0 | 14.0 | 0.0 | 0% |
| Henrico, VA | 51.0 | 51.0 | 0.0 | 0% |
| Loudoun, VA | 46.0 | 46.0 | 0.0 | 0% |
| Bell, TX | 4.0 | 4.0 | 0.0 | 0% |
| Placer, CA | 52.0 | 52.0 | 0.0 | 0% |
| Arlington, VA | 56.9 | 57.4 | 0.5 | 0.9% |
| Marion, FL | 9.8 | 10.5 | 0.8 | 7.7% |
| Adams, CO | 34.5 | 35.8 | 1.3 | 3.6% |
| Fairfax, VA | 93.0 | 95.0 | 2.0 | 2.2% |
| Virginia Beach, VA | 66.0 | 70.0 | 4.0 | 6.1% |
| Prince William, VA | 34.5 | 39.0 | 5.5 | 13.0% |

It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" HR headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, HR budget amounts, and county populations. Through discussion with Management, we noted that the increase in FTEs may be attributed to the new collective bargaining efforts: effective May 2021, the Virginia General Assembly approved legislation allowing counties, cities, and towns in Virginia to bargain collectively with employees upon adopting and authorizing an ordinance or resolution.

DEPARTMENT OF INFORMATION TECHNOLOGY

COMPARATIVE JURISDICTION ANALYSIS

Information Technology

The PWC Department of Information Technology (“DoIT”) is responsible for technology infrastructure, overseeing the installation and maintenance of network systems, securing the County against cybersecurity threats, implementing and overseeing technology governance, facilitating the movement and security of information, and assisting in software utilization and data management by providing expertise and technical support to all functional areas of the county. The following table summarizes the critical functions of IT departments in each compared jurisdiction selected for assessment.

| Jurisdiction | Leadership, Management, and Security | Communications and Infrastructure | Enterprise Applications | Project Management |
|--------------------|--------------------------------------|-----------------------------------|-------------------------|--------------------|
| Prince William, VA | X | X | X | X |
| Henrico, VA | X | X | X | X |
| Fairfax, VA | X | X | X | X |
| Arlington, VA | X | X | X | X |
| Loudoun, VA | X | X | X | X |
| Stafford, VA | X | X | X | X |
| Adams, CO | X | X | X | X |
| Placer, CA | X | X | X | X |
| Seminole, FL | X | X | X | X |
| Marion, FL | X | X | X | X |
| Bell, TX | X | X | | |
| Virginia Beach, VA | X | X | X | X |
| Alexandria, VA | X | X | X | X |

As shown in the table above, PWC provides services similar to those in other jurisdictions. Bell County, Texas manages fewer IT-related functions than the other jurisdictions, including PWC. The City of Alexandria’s IT Department performs similar functions to PWC, however they have been excluded in the graphs that follow due to absence of response.

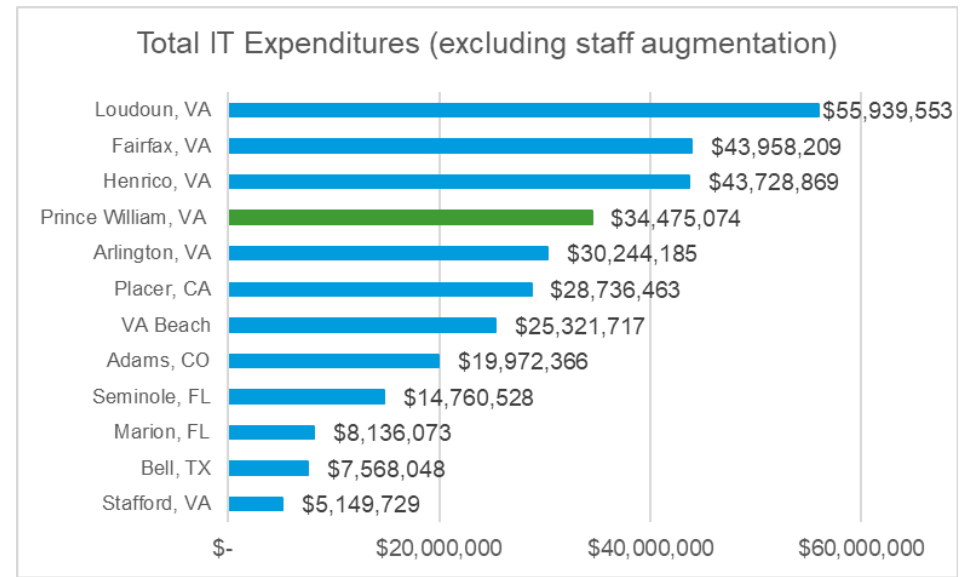
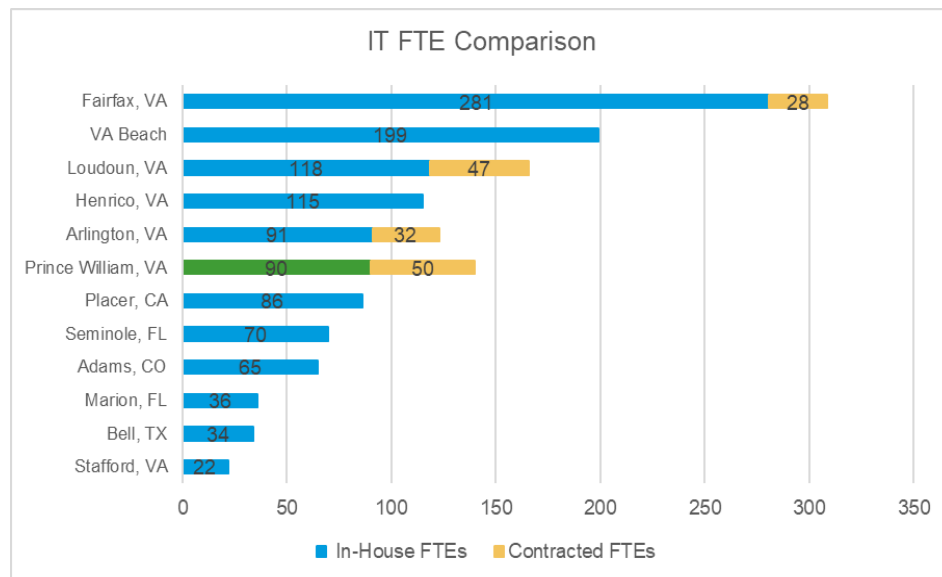
COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Information Technology (Continued)

The following charts compare total FTEs and personnel-related expenditures within each jurisdiction's IT department. When data is available, we have delineated between in-house FTEs and personnel costs versus contracted, or outsourced, personnel and related costs. The FY2024 budgeted Information Technology FTE headcount across the compared jurisdictions ranged from 22 to 281 for in-house personnel, and from 0 to 50 for contracted personnel. For the purpose of this review, "contracted personnel" refers to those individuals who are not part of the internal FTE count but are instead employed through a third-party agency or contract. Contracts may be fixed-fee or time-and-materials based.

IT expenditures (excluding costs related to staff augmentation) ranged from approximately \$5.1 million to \$55.9 million in FY2024. The average expenditures across all compared jurisdictions (excluding costs for contracted staff) was \$25.7 million, and the Virginia average was \$34.1 million. PWC's spend was closer aligned to the State average at \$34.4 million. This expenditure graph below graph does not include spend on outsourced personnel; while PWC spent \$9.7 million on contracted personnel, none of the compared jurisdictions provided their total spend on contracted personnel.

Based on available data, 4 out of the 12 compared jurisdictions, including PWC, utilized subcontractors and other third parties to outsource certain IT functions and roles⁶. Henrico County does not outsource any IT work. PWC and Loudoun County utilize approximately the same amount of outsourced employee support, with PWC contracting 50 personnel and Loudoun utilizing 47.



⁶ Apart from Fairfax, Loudoun, Henrico, and Arlington County, the level of contracted personnel utilized in other comparable jurisdictions was unable to be confirmed.

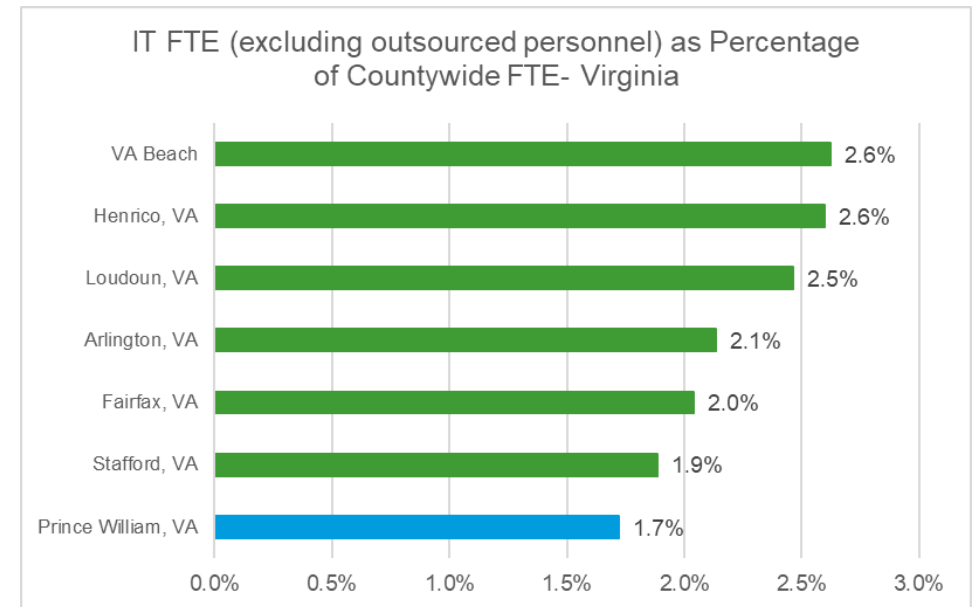
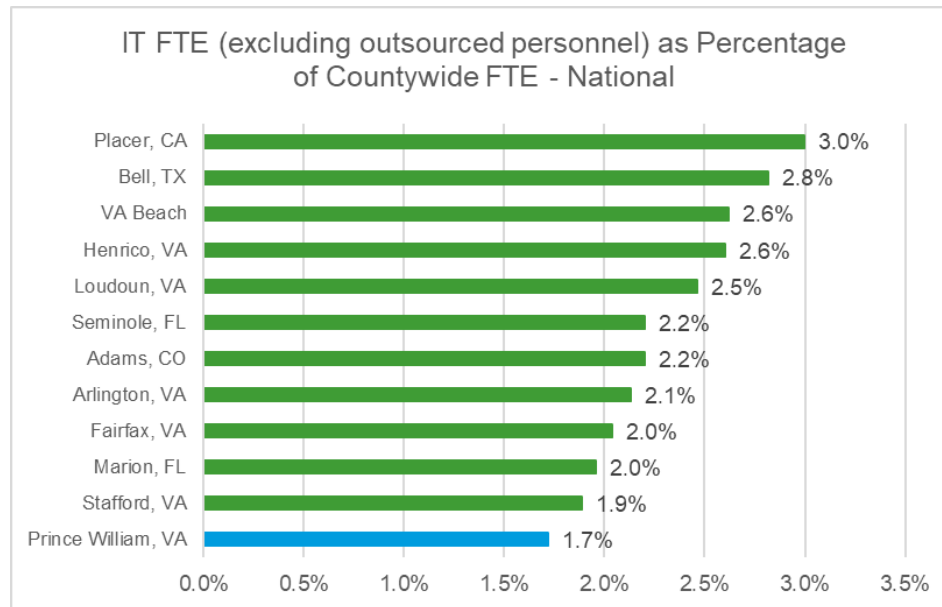
COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Information Technology (Continued)

The following charts compare total IT department FTEs as a percentage of total county employees. We analyzed the total number of FTEs in the IT departments compared to the total number of county employees to determine how many IT FTEs support technology needs⁷.

Excluding Contracted Personnel

Among Virginia localities, PWC has the lowest IT employee-to-county employee ratio with less than 2 IT FTEs to support every 100 county employees. These calculations exclude outsourced, contracted personnel. Comparatively, the Virginia average was 2.2 FTEs, and the national average was 2.3 IT FTEs for every 100 entity-wide employees. For additional analysis, please refer to the graphic and supplemental text on the following page.



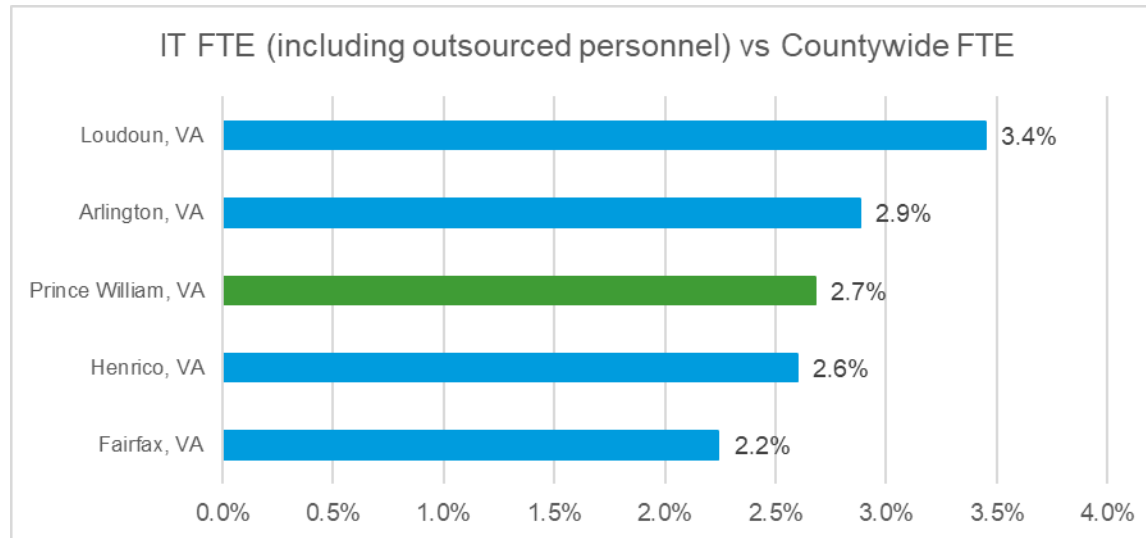
⁷ For the purposes of this analysis, PWC, Fairfax, Loudoun and Arlington County FTE data does not include contracted IT personnel in addition to full time FTEs.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Information Technology (Continued)

Including Contracted Personnel

The graph below depicts the volume of IT personnel as a function of entity-wide FTEs. This analysis was done for any jurisdiction that was able to provide the number of outsourced personnel. On average (excluding PWC), there were 2.8 IT FTEs for every 100 entity-wide FTEs. In comparison, PWC has 2.7.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Information Technology (Continued)

The PWC Human Resources Department collaborated with four (4) external jurisdictions to learn about which IT functions are outsourced. As noted below, this analysis included Alexandria and excluded various entities noted in the previous pages (i.e., Placer County, Bell County, etc.). The information below is a summary of their analysis as communicated to us.⁸

| Jurisdiction | % IT Contractors to IT Employees | Contracted Functions |
|--------------|----------------------------------|---|
| PWC | 35% | Contractors support helpdesk operations and provide staff augmentation for projects that require specialized expertise or additional resources. Key functions supported by contractors include infrastructure and network engineering, Human Capital Management (“HMC”) projects, application development, and the Chief Security Officer role. |
| Alexandria | 10% | Within the Information Technology Services (“ITS”) department, contractors primarily support the service/help desk. Contractor positions are distributed broadly, with no concentration in specific functions. The department maintains an average of 10% contractor or temporary staffing, based on a total workforce of 79 FTEs. |
| Arlington | 35% | Contractors are utilized throughout the centralized IT function, supporting a variety of tasks. They assist with Help Desk operations (which are staffed by both County FTEs and contractors) and contribute to larger-scale projects or specific applications and systems, such as the recent ERP upgrade to Oracle Cloud, the Enterprise Records Management system, and Voice Services. However, contractors do not hold senior leadership or management roles. The Department of Technology Services is not following a trend toward increasing outsourced services. They have determined that IT support is more cost-effective and of higher quality when provided by County staff. Currently, the contractor-to-employee ratio stands at 35%, with ongoing efforts to reduce the number of contractors. |
| Fairfax | 10% | Contractors are primarily utilized for staff augmentation, making up about 10% of the workforce. The County engages with contractors for network support, special application development projects in collaboration with county staff, and infrastructure work. The only service outsourced is cabling. Fairfax County plans to keep the contractor ratio at around 10%. |
| Loudoun | 40% | DIT leverages contractors in both direct staff augmentation and managed services staff augmentation in the following ways: Application Development (16 resources), Broadband & Cable (1), Department Specific Support (1), Communications Systems (9), Data, Analytics, & AI (9), Business Operations (1), IT Customer Service (~ varies depending on call volume), Security (6), Network Management (4), Oracle ERP (13), Project Portfolio Office (6), Public Safety (6) |

⁸ The percentage of contractors for each jurisdiction was calculated by the jurisdictions themselves and is unaudited. Similarly, the “contracted functions” column was provided by the jurisdictions themselves and is unaudited.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Information Technology (Continued)

This table illustrates changes in IT personnel year-over-year between FY2023 and FY2024.

| Jurisdiction | IT FTE FY23 | IT FTE FY24 | # Change | % Change |
|---|-------------|-------------|----------|----------|
| Prince William, VA* <i>Excluding outsourced personnel</i> | 104.9 | 90.0 | -14.9 | -14.2% |
| Prince William, VA* <i>Including outsourced personnel</i> | 149.9 | 140 | -9.9 | -6.5% |
| Seminole, FL | 70.0 | 70.0 | 0.0 | 0% |
| Adams, CO | 65.0 | 65.0 | 0.0 | 0% |
| Arlington, VA | 91.0 | 91.0 | 0.0 | 0% |
| Loudoun, VA | 118.5 | 118.5 | 0.0 | 0% |
| Henrico, VA | 114.0 | 115.0 | 1.0 | 0.9% |
| Bell, TX | 33.0 | 34.0 | 1.0 | 3.0% |
| Virginia Beach, VA | 198.0 | 199.0 | 1.0 | 0.5% |
| Stafford, VA | 20.0 | 22.0 | 2.0 | 10.0% |
| Marion, FL | 33.0 | 36.0 | 3.0 | 9.1% |
| Placer, CA | 83.0 | 86.0 | 3.0 | 3.6% |
| Fairfax, VA | 257.0 | 280.8 | 23.8 | 9.2% |

**We have presented two separate line items to reflect changes in full-time equivalent (FTE) positions: one excluding contracted or outsourced personnel and one including them. Both data points are provided to illustrate that the 14.19% reduction in in-house staff is partially offset by an 11% increase in contracted personnel (45 in 2023 to 50 in 2024). Additionally, the decrease in in-house staffing is attributable to the elimination of 7 long-term vacant positions and the transfer of 3 positions to Finance and Human Resources.*

PWC is the only jurisdiction to have decreased their IT personnel from FY2023 to FY2024. Excluding PWC, the compared jurisdictions increased IT FTEs by an average of 3%. It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" IT headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, IT budget amounts, and county populations.

DEPARTMENT OF PARKS AND RECREATION

COMPARATIVE JURISDICTION ANALYSIS

Parks and Recreation

The PWC Parks and Recreation Department is responsible for the administration, operation, and maintenance of community spaces, the preservation of historic sites, recreational activities, and the marketing and communication of events and project management. It is important to note that, in FY2025, the PWC Parks and Recreation department was moved under the Health, Wellbeing, and Environmental Sustainability functional area from the Community Development functional area. The following table summarizes the critical functions of Parks and Recreation departments in each compared jurisdiction included in this review.

| Jurisdiction | Admin/Operations & Maintenance | Historic Preservation | Recreation | Marketing/Comms | Capital Proj. Management | Cemetery Maintenance | Advisory & Foundations |
|--------------------|--------------------------------|-----------------------|------------|-----------------|--------------------------|----------------------|------------------------|
| Prince William, VA | X | X | X | X | X | X | X |
| Henrico, VA | X | X | X | X | X | | X |
| Fairfax, VA | X | X | X | X | X | X | X |
| Arlington, VA | X | X | X | X | X | | X |
| Loudoun, VA | X | X | X | X | | | X |
| Stafford, VA | X | X | X | X | | | X |
| Adams, CO | X | | X | X | X | | X |
| Placer, CA | X | | X | X | X | | X |
| Seminole, FL | X | | X | X | | | X |
| Marion, FL | X | | X | X | X | | X |
| Bell, TX | Not Applicable | | | | | | |
| Virginia Beach, VA | X | | X | X | X | | X |

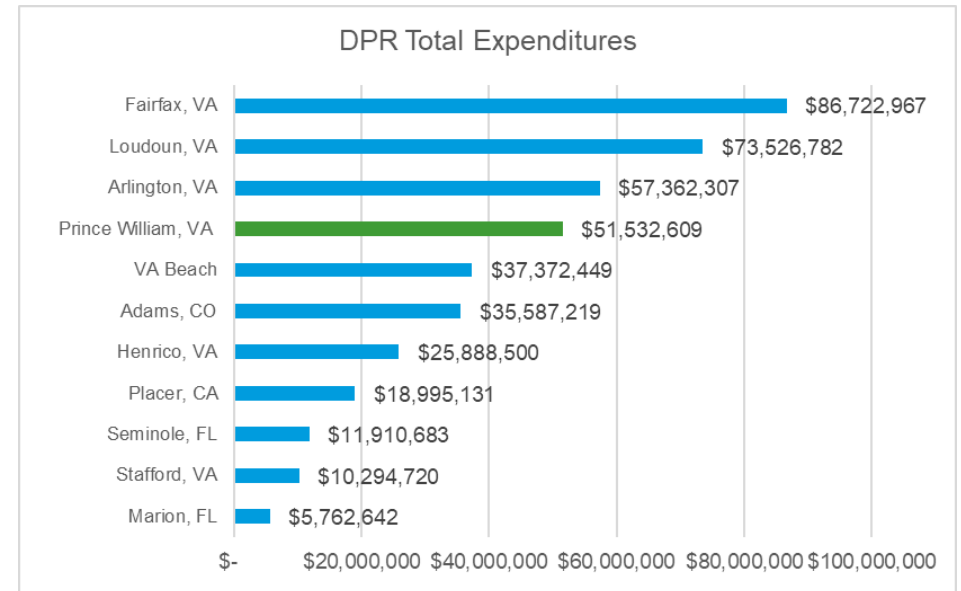
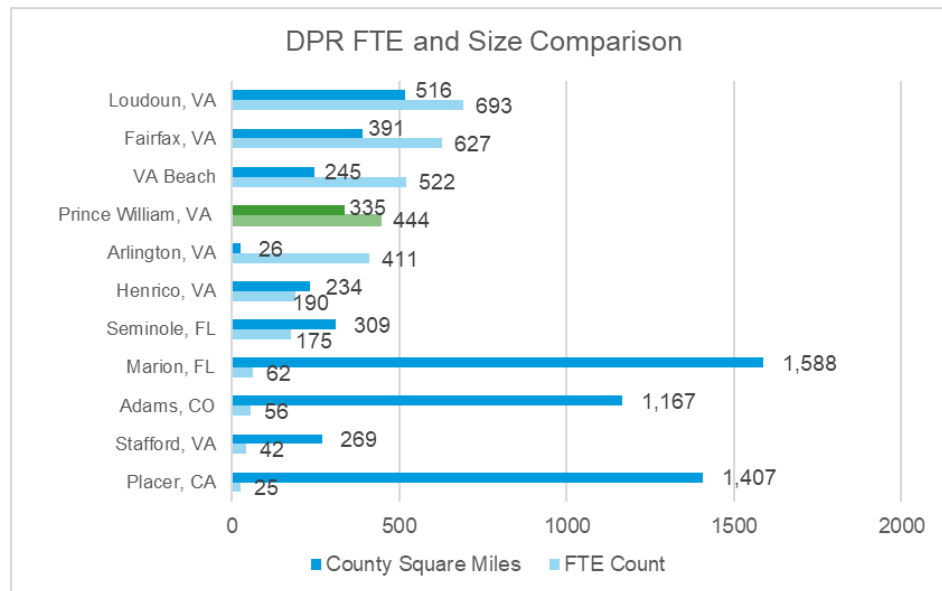
As shown in the table above, PWC provides services similar to those in other Virginia jurisdictions. In Bell County, parks and recreation-related activities are managed at the city level, and therefore does not perform any of the identified functions. They have been excluded in the graphs that follow. Fairfax County is the sole compared jurisdiction with the same Parks and Recreation functions as PWC, with the other jurisdictions contracting out cemetery maintenance.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

Across the compared entities, the FTE count within each department of parks and recreation (“DPR”) ranged from 25 to 693. The geographical size of each county was also included in our analysis, as the responsibilities of each DPR is impacted by the size of the county and the public spaces within it. County square mile data was obtained from the U.S. Census Bureau and is from 2020. Across all compared jurisdictions (excluding PWC), there are 11.43 square miles for every 1 DPR FTE, on average. Comparatively, in PWC, there are .75 square miles for every 1 DPR FTE. PWC is 280 square miles smaller than the average and employs 164 more FTEs than the average. It is important to note that of the 11 jurisdictions, PWC is one of six that is responsible for all of the core functions listed on page 33.

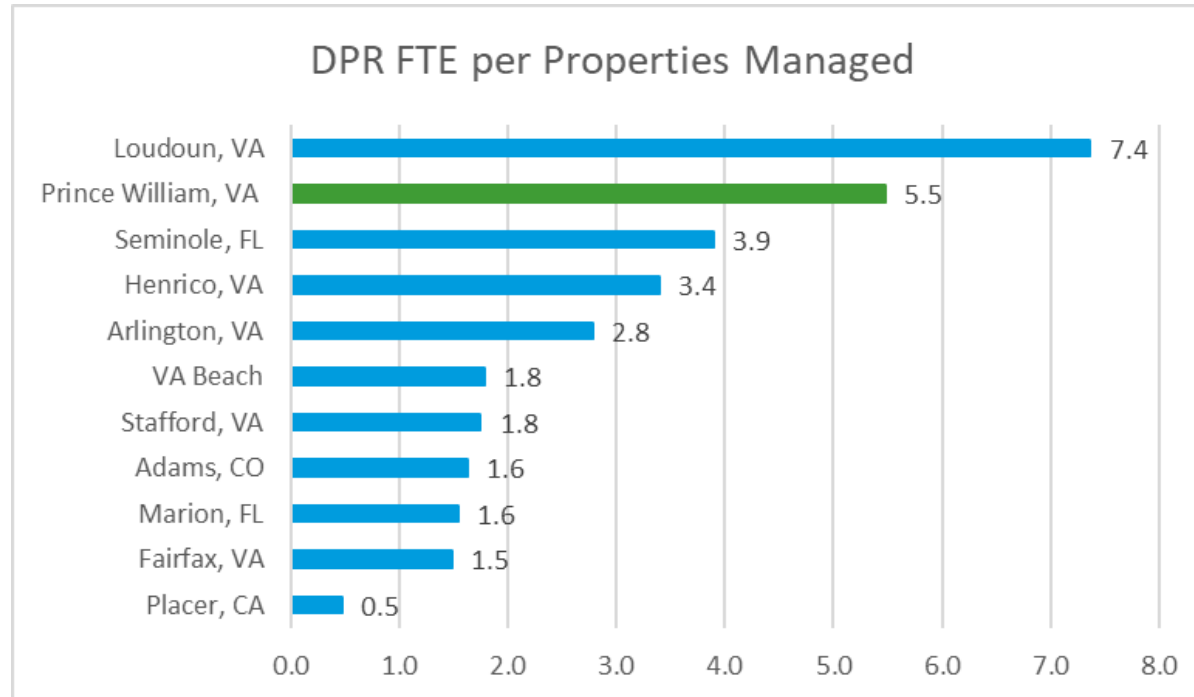
Total parks and recreation spending ranged from approximately \$5.7 million to \$86 million in FY2024. The average total spend in FY2024 was \$49 million among Virginia localities; comparatively, PWC’s expenditures were \$3 million higher than average.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

The following chart compares total DPR FTEs per property managed⁹, analyzing the number of DPR employees relative to the total properties served. DPR-manages properties include parks, trails, recreation centers, athletic fields, community centers, and other public recreational facilities. At both the national and local levels, PWC had the second highest DPR employee-to-property ratio, with approximately 5.5 DPR employees per property managed. Nationally, there was an average of 2.6 DPR FTEs for every 1 property managed, and locally, there were 3.1 DPR FTEs for every 1 property. This metric provides insight into staffing distribution and resource allocation relative to the number of properties maintained.



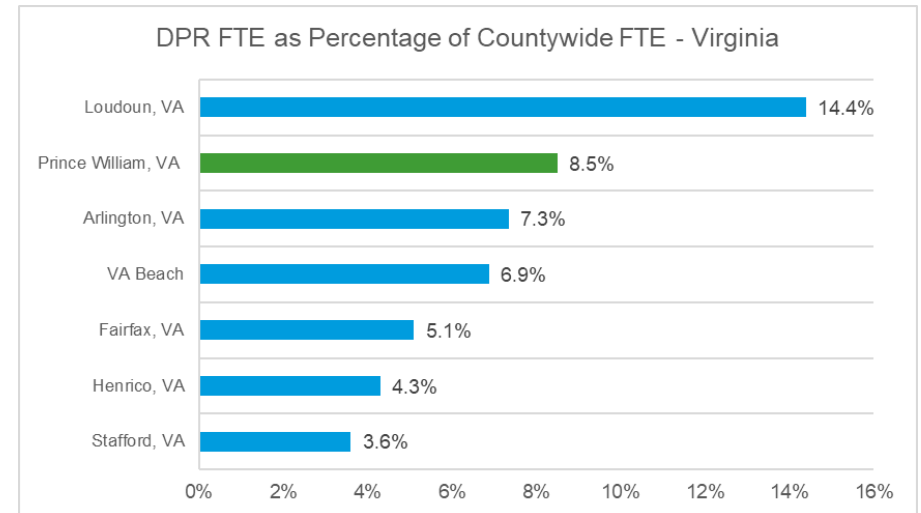
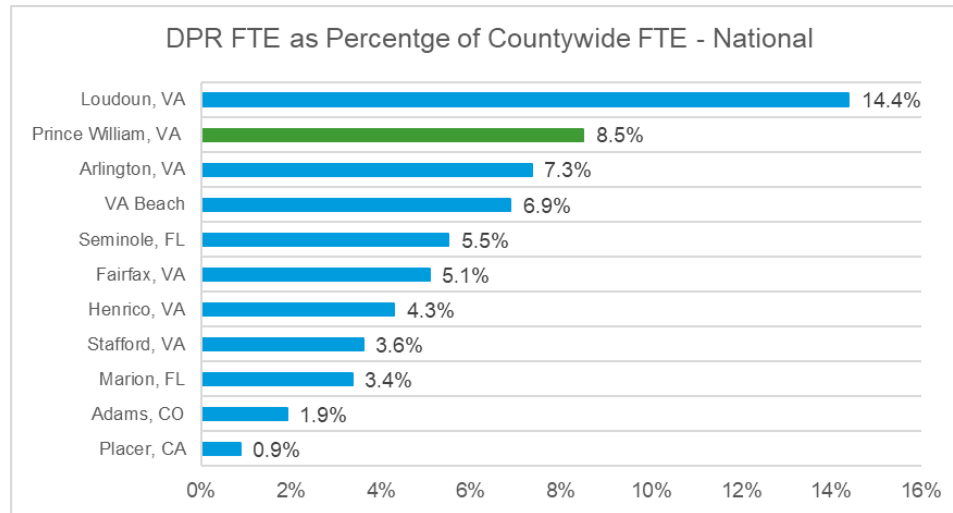
While the DPR FTEs per property managed statistic provides insight into staffing distribution, it does not account for differences in property size, usage, or maintenance needs, which can vary significantly across jurisdictions. Some properties require more intensive staffing and resources than others, making direct comparisons across counties less meaningful without additional context. To fully understand staffing efficiency, this metric should be considered alongside broader operational and service demand factors.

⁹ Total properties managed were obtained from County DPR sites and/or County Annual Reports.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

The following charts compare total DPR FTEs as a percentage of total county employees. We analyzed the total number of FTEs in the Parks and Recreation Department compared to the total number of county employees to determine how many Parks and Rec FTEs support community needs¹⁰. At both a national and local level, PWC has the second highest DPR employee-to-county employee ratio with approximately 8.5 DPR employees to support every 100 county employees. Nationally, the ratio of DPR FTEs to every 100 entity-wide FTEs ranged from 0.87 to 14.39. Locally, the range was from 3.60 to 14.39. Within Virginia jurisdictions, there was an average of 6.9 DPR FTEs for every 100 entity-wide FTEs. In comparison, PWC has 8.5. For additional analysis, please refer to the graphic and supplemental text on the following page.



¹⁰ For the purposes of this analysis, any outsourced personnel is not included.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

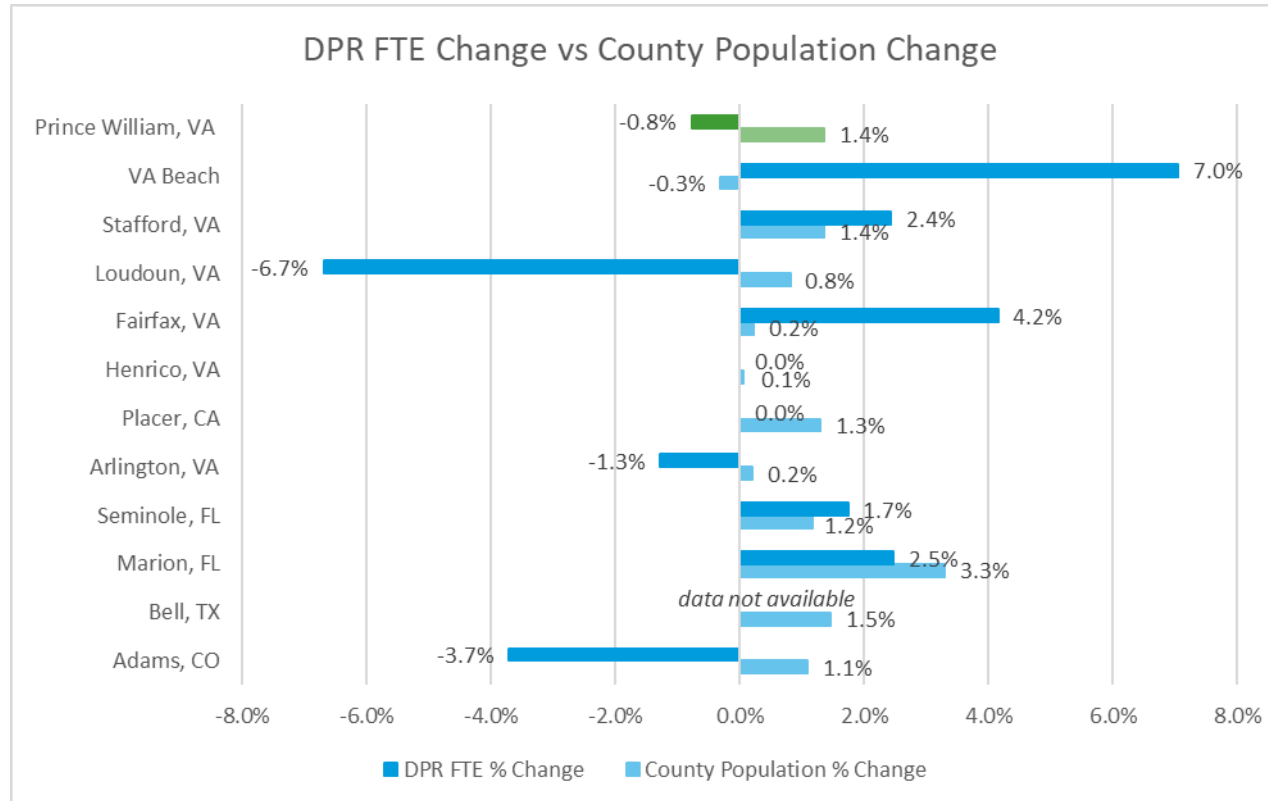
This table illustrates changes in DPR personnel year-over-year between FY2023 and FY2024. It is essential to recognize that these numbers and percentages alone do not provide much insight into any previous efforts by the jurisdictions to "right-size" DPR headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, DPR budget amounts, and county populations.

| Jurisdiction | DPR FTE FY23 | DPR FTE FY24 | # Change | % Change |
|---------------------------|-----------------|-----------------|----------|----------|
| Loudoun, VA | 742.2 | 692.6 | -49.6 | -6.7% |
| Arlington, VA | 416.4 | 411.1 | -5.3 | -1.3% |
| Prince William, VA | 447.6 | 444.1 | -3.5 | -0.8% |
| Adams, CO | 54 | 52 | -2 | -3.7% |
| Henrico, VA | 190 | 190 | 0 | 0% |
| Placer, CA | 25 | 25 | 0 | 0% |
| Stafford, VA | 41 | 42 | 1 | 2.4% |
| Marion, FL | 60.5 | 62 | 1.5 | 2.5% |
| Seminole, FL | 172.4 | 175.4 | 3 | 1.7% |
| Fairfax, VA | 602 | 627 | 25 | 4.2% |
| Virginia Beach, VA | 487.7 | 522 | 34.4 | 7.0% |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

For this analysis, we evaluated how the DPR staffing levels fluctuate to adapt to the changing county population and related needs. The following chart illustrates the DPR FTE percentage change from FY2023 to FY2024 compared to the overall county population percentage change from FY2023 to FY2024. Among national localities compared from FY2023 to FY2024, DPR FTE percentage change ranged from –6.7% in Loudoun County to 7% in the City of Virginia Beach, while population percentage change ranged from –0.8% in Seminole County to 3.8% in Stafford County.

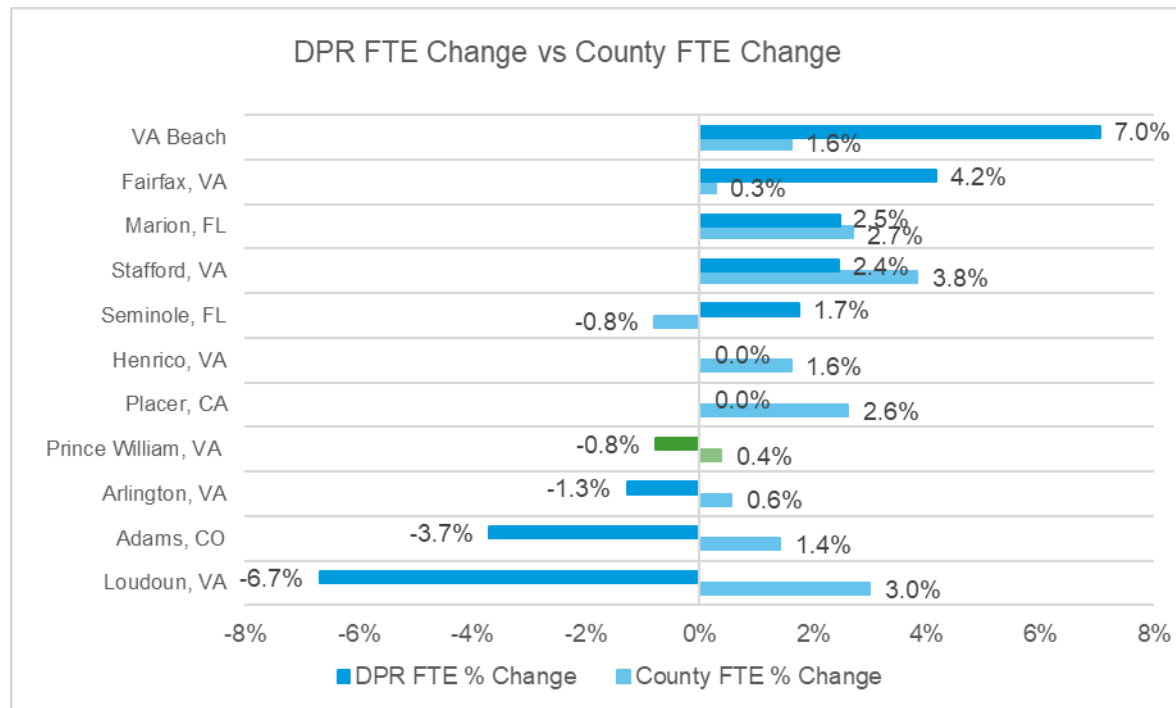


The chart above illustrates that although PWC's population is growing at a similar rate to compared counties/cities (1% growth on average, compared to PWC's 1.4% growth), PWC is decreasing its DPR personnel at a greater rate (0.5% growth on average, compared to PWC's -.8% reduction). It is important to note that while FTE county decreased, PWC maintains the second-highest DPR FTE to countywide FTE ratio among the compared entities (see page 36). It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its DPR functions versus similar efforts made by similar counties. Similarly, it's difficult to quantify the impact on staffing that contracted labor has had on the need for in-house DPR personnel. This data could indicate that despite continued population growth, PWC has decided to focus personnel growth in other areas, which prior DPR hiring/staffing trends could offset. This data could also mean that PWC is growing while choosing to address resource needs in other areas of the government.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

The following chart illustrates the DPR FTE percentage change compared to the total county FTE percentage change from FY2023 to FY2024 for compared jurisdictions. We analyzed how the DPR staffing levels fluctuate to adapt to the changing overall county staffing levels and related needs.

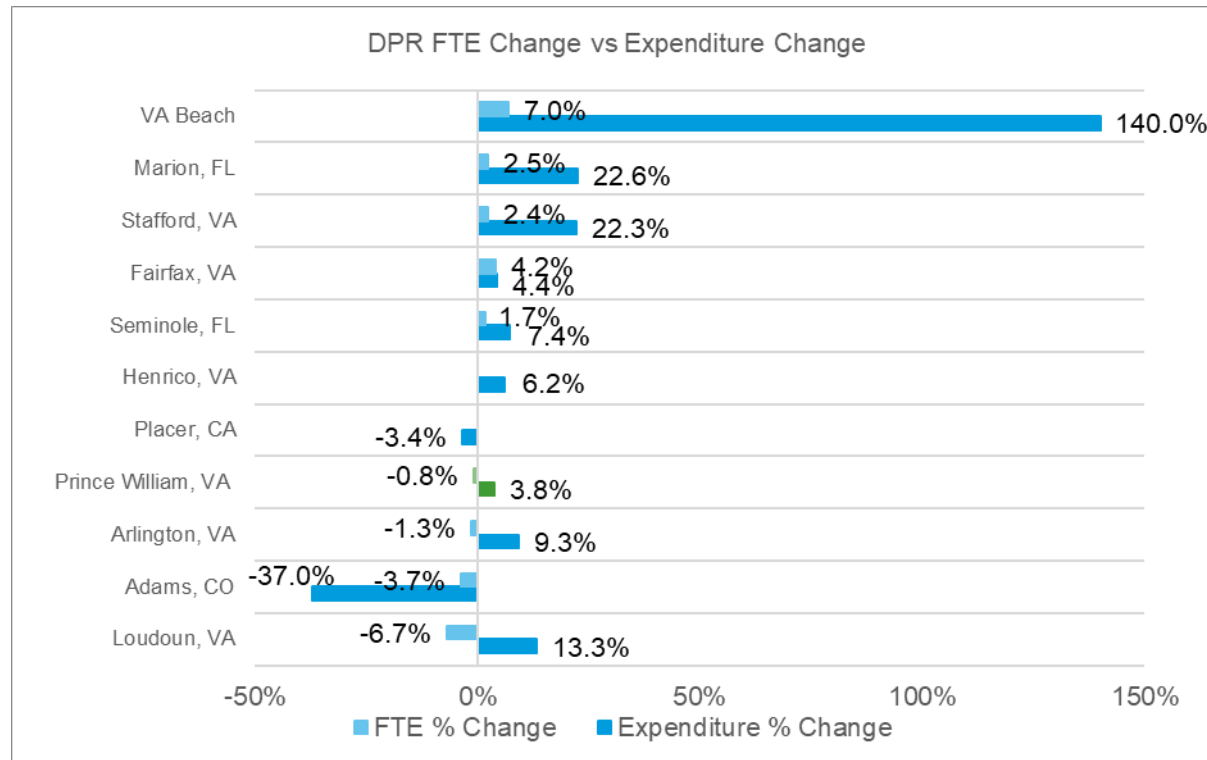


COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Parks and Recreation (Continued)

The following chart illustrates the DPR FTE percentage change compared to the DPR annual budgeted expenditure change from FY2023 to FY2024 to review how department staffing levels correlated to changing levels of budgeted funding. Among national localities compared from FY2023 to FY2024, DPR FTE percentage change ranged from –6.7% in Loudon County to 7% in the City of Virginia Beach, while expenditure change ranged from -37% in Adams County to 140% in the City of Virginia Beach. According to the City of Virginia Beach's FY2025 budget documents, the 140% increase in expenditures can be attributed to changes in program funding and restructuring of the Parks and Recreation Department.

PWC was one of the 3 jurisdictions that experienced a decrease in DPR FTEs, while also experiencing an increase in expenditures.



DEPARTMENT OF SOCIAL SERVICES

COMPARATIVE JURISDICTION ANALYSIS

Social Services

As of FY2024, the PWC Social Services team was responsible for, among other things, the administration and operation of protective services, family support services, homeless services, and juvenile services. The following table summarizes the critical functions of the social services departments within each compared jurisdiction selected for assessment. Offerings vary state to state and jurisdiction by jurisdiction.

| Jurisdiction | Child Protective Services, CSA | Advocacy, Prevention, and Protection | Family Support Services | Homeless Services | Juvenile Services ¹¹ | Admin, Customer Support, and Public Assistance |
|--------------------------|--------------------------------|--------------------------------------|-------------------------|-------------------|---------------------------------|--|
| Prince William, Virginia | X | X | X | X | X | X |
| Henrico, VA | X | X | X | | | X |
| Fairfax, VA | X | X | X | X | | X |
| Arlington, VA | X | X | X | X | | X |
| Loudoun, VA | X | X | X | X | | X |
| Stafford, VA | X | X | X | | | X |
| Adams, CO | X | X | X | | | X |
| Placer, CA | X | X | X | X | | X |
| Seminole, FL | X | X | | X | | X |
| Marion, FL | X | | X | X | | X |
| Bell, TX | | | | | | |
| Virginia Beach, VA | X | X | X | | X | X |

As shown in the table above, none of the compared jurisdictions manage the same number of functions as in PWC. Virginia is 1 of 8 states in which social services are administered at the state level, so the most similar jurisdictions are within Virginia. In Bell County, social services-related activities are not managed at the county level. As such, Bell County has been excluded in the graphs that follow.

Each jurisdiction may have a unique organizational structure, so our analysis included any department that handled the same responsibilities as PWC's Social Services. A summary of the departments included in this review is written below. The FTE and budgetary numbers were aggregated across these departments to create this analysis. The specific departments / divisions included in this analysis are:

- Prince William County: Department of Social Services
- Henrico County: Department of Social Services
- Fairfax County: Department of Family Services
- Arlington County: Department of Human Services
- Loudoun County: Department of Family Services
- Stafford County: Department of Social Services and Department of Human Services
- Adams County: Department of Human Services
- Placer County: Department of Human Services
- Seminole County: Department of Community Services
- Marion County: Department of Community Services
- Virginia Beach: Department of Human Services

¹¹ RSM recognizes PWC's Juvenile Services was organizationally moved from Social Services FY24. As this is a point in time review, Juvenile Services was included as one of the core Social Services functions. If a compared entity managed similar services, the related FTE and budgetary information was included.

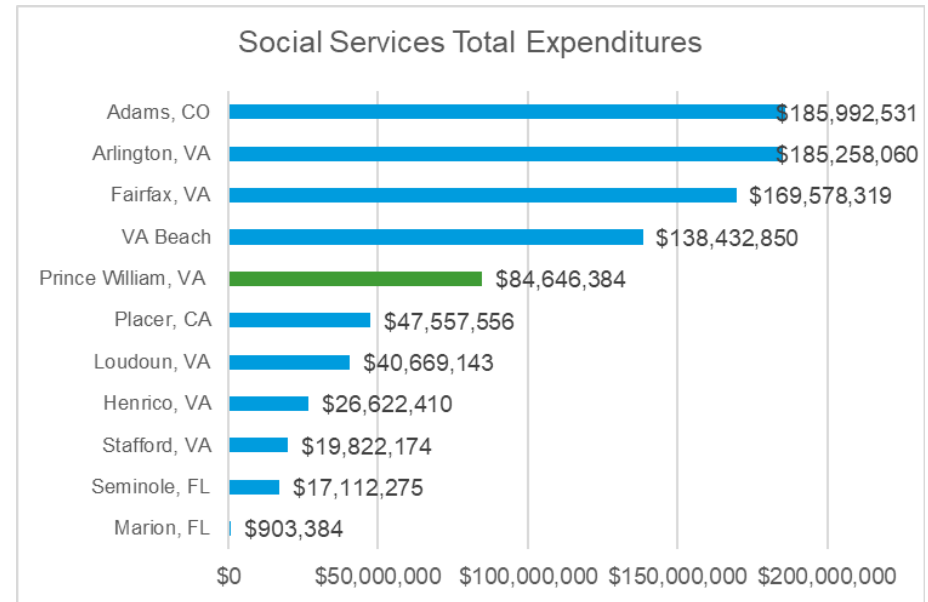
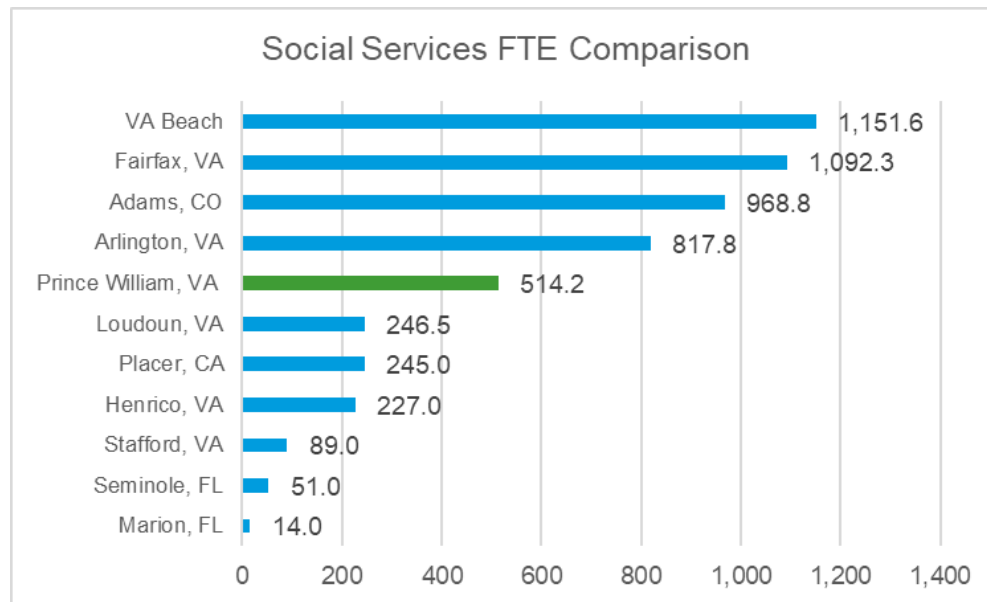
COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

Across the compared entities, social services-related FTE counts in FY2024 ranged from 14 to 1,151.6, with a national average of 490 FTEs. Locally, Virginia jurisdictions have an average of 604 FTEs. In comparison, PWC has 514 social services FTEs, which includes 74 contracted employees from third parties. Among other jurisdictions, Henrico County's FTE count included 14 outsourced employees and Marion County did not outsource any social services-related FTEs. The number of outsourced FTEs for the remaining entities was unavailable.

In FY2024, social services-related budgeted expenditures ranged from approximately \$0.9 million to \$186 million. Among the compared jurisdictions, Henrico County's total expenditures included \$244,019 in costs for outsourced personnel, while Arlington County's expenditures included \$3.4 million, which is comparable to PWC's outsourced personnel costs of \$3,055,059. Stafford County, Seminole County, and Marion County reported no costs related to outsourced personnel, and for the remaining entities, this data point could not be confirmed.

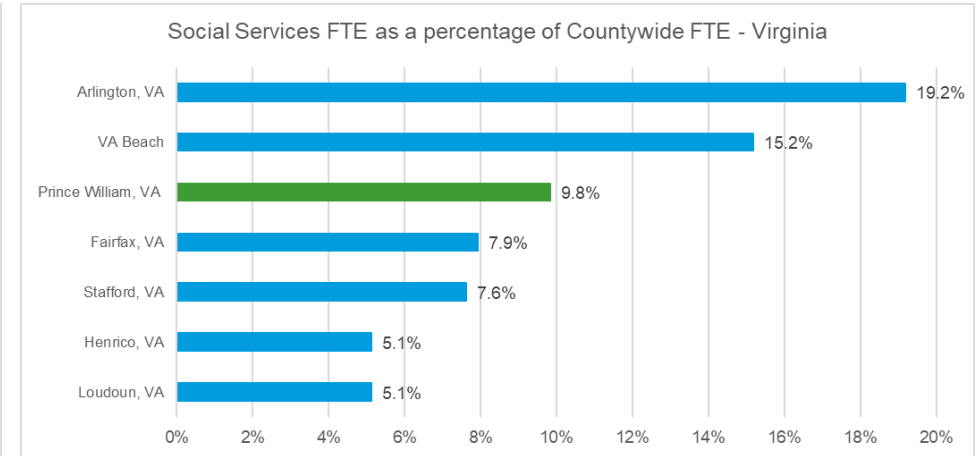
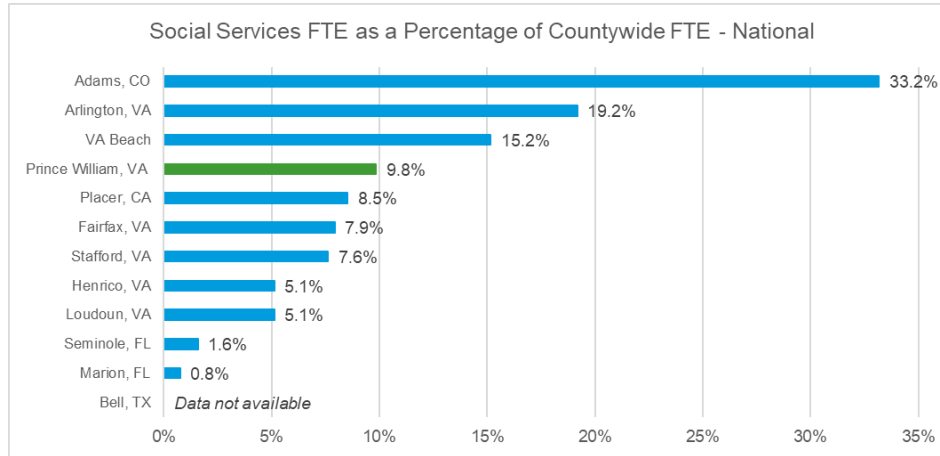
Please note that this analysis is a point-in-time, and the data presented in this report has been sourced from the FY2024 budget. In FY2024, there were 81.9 PWC FTEs related to Juvenile Services; in FY2025, Juvenile Services was removed from the Department of Social Services and formed the new Youth Services Division. FTEs related to Juvenile Services is included in this review for all applicable jurisdictions.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

The following charts compare total FTEs allocated to social services as a percentage of total countywide employees. Social Services FTEs per 100 county employees ranged from 0.8 to 33.2 nationally and 5.1 to 19.2 locally among Virginia localities, PWC had the third largest social services employee-to-countywide employee ratio with approximately 9.8 social services FTEs for every 100 county employees. Comparatively, the national average among the compared entities was approximately 10 FTEs for every 100 county employees. For additional analysis, please refer to the graphic and supplemental text on the following page.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

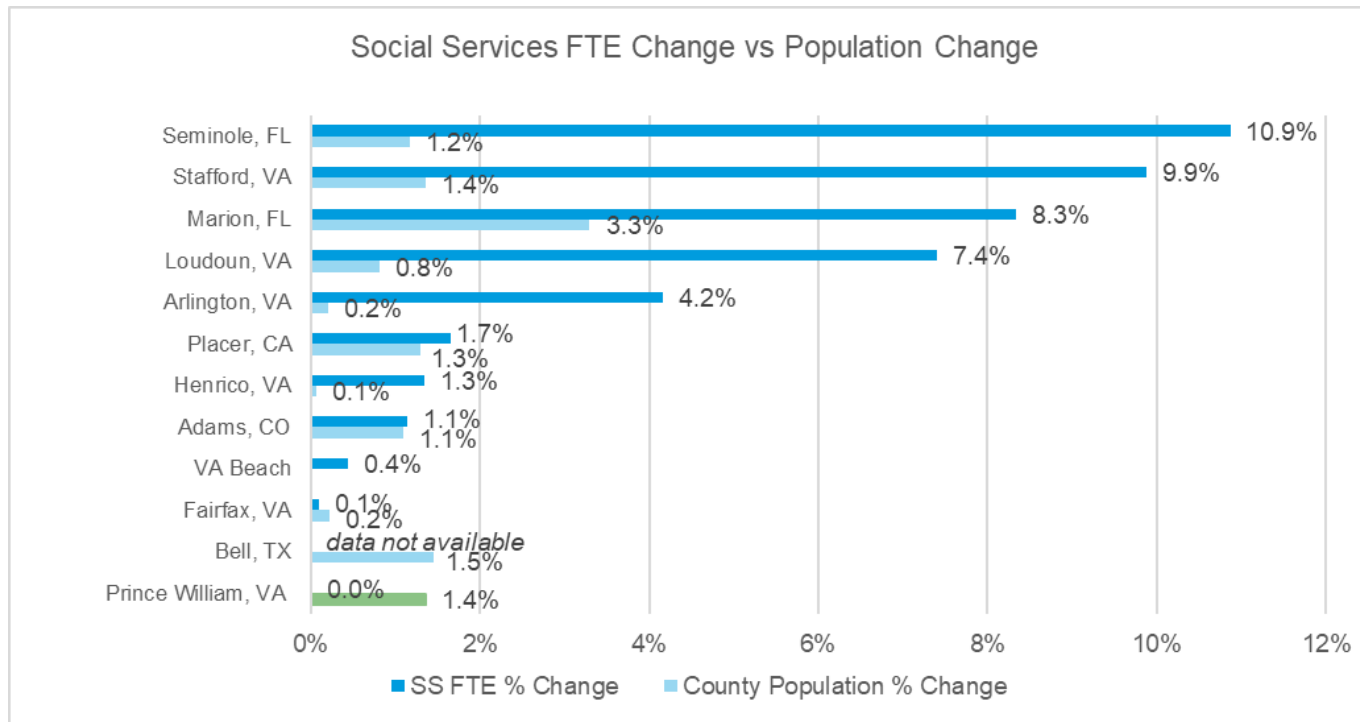
This table illustrates changes in social services personnel between FY2023 and FY2024. It is essential to recognize that these numbers and percentages alone do not provide insight into any previous efforts by the jurisdictions to "right-size" social services headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, social services budget amounts, and county populations. These figures do not include contracted personnel.

| Jurisdiction | FTE FY23 | FTE FY24 | # Change | % Change |
|--------------------|----------|----------|----------|----------|
| Prince William, VA | 440.2 | 440.2 | 0 | 0.0% |
| Marion, FL | 12.0 | 13.0 | 1 | 8.3% |
| Fairfax, VA | 1091.3 | 1092.3 | 1 | 0.1% |
| Stafford, VA | 81.0 | 89.0 | 8 | 9.9% |
| Henrico, VA | 224.0 | 227.0 | 3 | 1.3% |
| Placer, CA | 241.0 | 245.0 | 4 | 1.7% |
| Seminole, FL | 46.0 | 51.0 | 5 | 10.9% |
| Virginia Beach, VA | 1146.6 | 1151.6 | 5 | 0.4% |
| Adams, CO | 957.8 | 968.8 | 11 | 1.1% |
| Loudoun, VA | 229.5 | 246.5 | 17 | 7.4% |
| Arlington, VA | 785.2 | 817.8 | 32.65 | 4.2% |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

For this analysis, we evaluated how the social services FTE levels fluctuated in response to changes in county population and community needs. The following chart illustrates the social services department FTE percentage change from FY2023 to FY2024, compared to the overall county population percentage change during the same period.

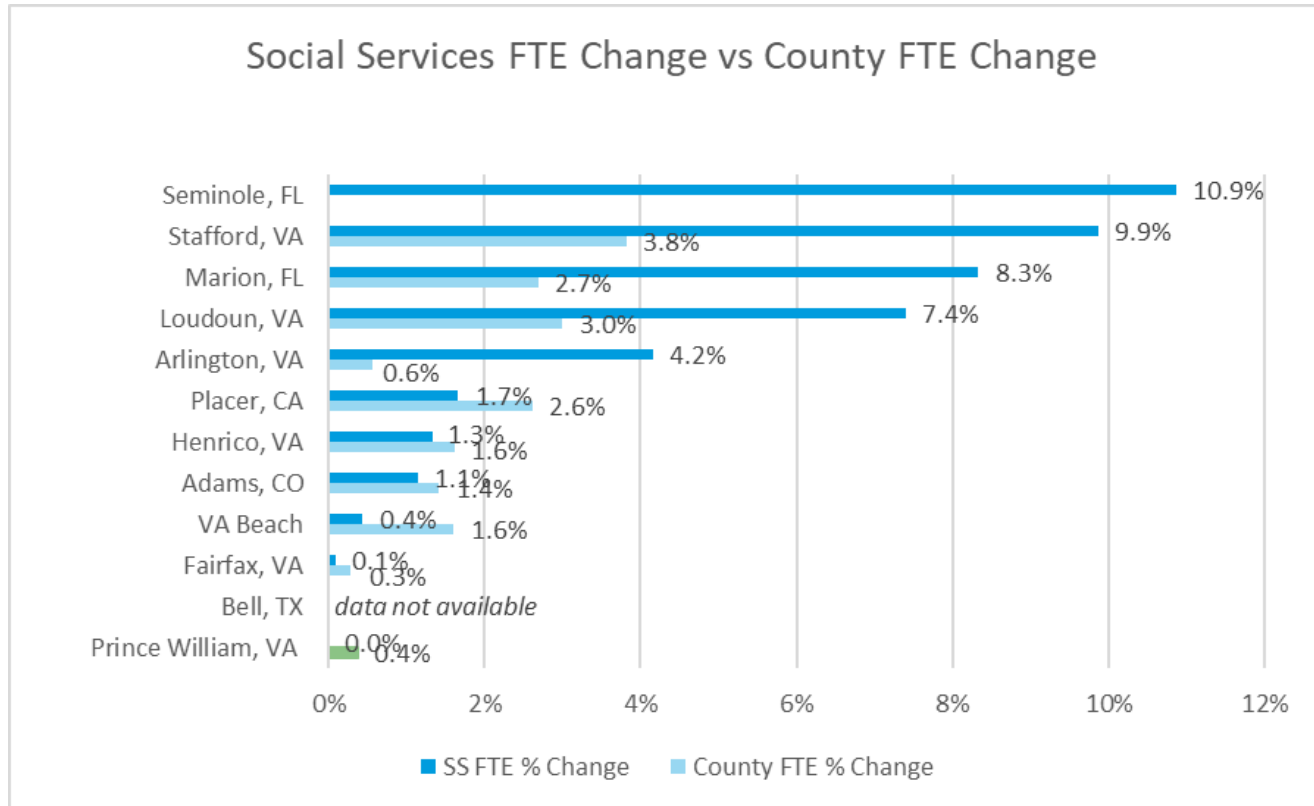


This chart illustrates that although PWC's population grew at a similar rate as the other localities and that other jurisdictions added social services personnel at a greater rate than PWC. On average, social services FTEs increased by 3.1%; PWC's social services FTE count remained the same from FY2023 to FY2024. It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its Social Services functions versus similar efforts made by similar counties. Similarly, it's difficult to quantify the impact on staffing that contracted labor has had. This data could indicate that despite continued population growth, PWC has decided to focus personnel growth in other areas, which prior Social Services hiring/staffing trends could offset. This data could also mean that PWC is growing while choosing to address resource needs in other areas of the government.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

The following chart illustrates the social services FTE percentage change from FY2023 to FY2024 compared to the total county FTE percentage change for that same period across compared jurisdictions. We analyzed how the social services department staffing levels fluctuated to adapt to the changing overall county staffing levels and related internal community needs.

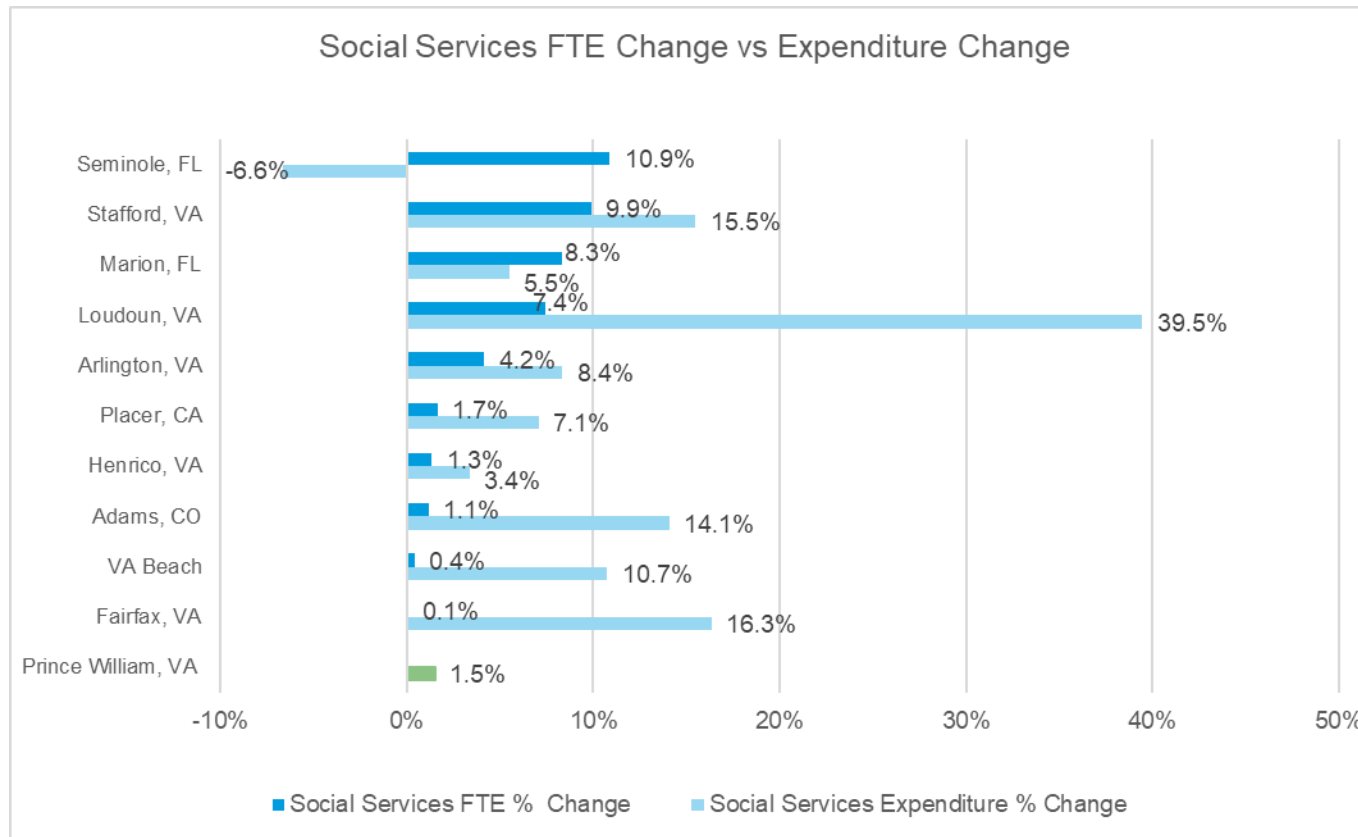


The graphic illustrates that among national localities, social services FTE counts did not decrease in any of the compared entities between FY2023 and FY2024. Seminole County had the largest increase, with social services FTEs growing by nearly 10%, while PWC's social services FTE count remained unchanged. Countywide, FTEs increased by an average of 1.6% across jurisdictions, whereas PWC's countywide FTE count grew by only 0.4%. This suggests that while PWC's social services headcount remained stable, investments may have been allocated to other areas of government. In comparison, 8 of the 11 jurisdictions increased social services FTEs while also expanding total county FTEs, and Seminole County increased social services staffing despite a decrease in total county FTEs.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

The following chart illustrates the social services department FTE percentage change compared to the social service's annual budgeted expenditure percentage change from FY2023 to FY2024. We analyzed how social services department staffing levels correlated to changing levels of budgeted funding. Among national localities, the social services FTE percentage change ranged from 0% in PWC to 10.9% in Seminole County, while the total annual budgeted expenditures changed from -6.6% in Seminole to 39.5% in Loudoun County.

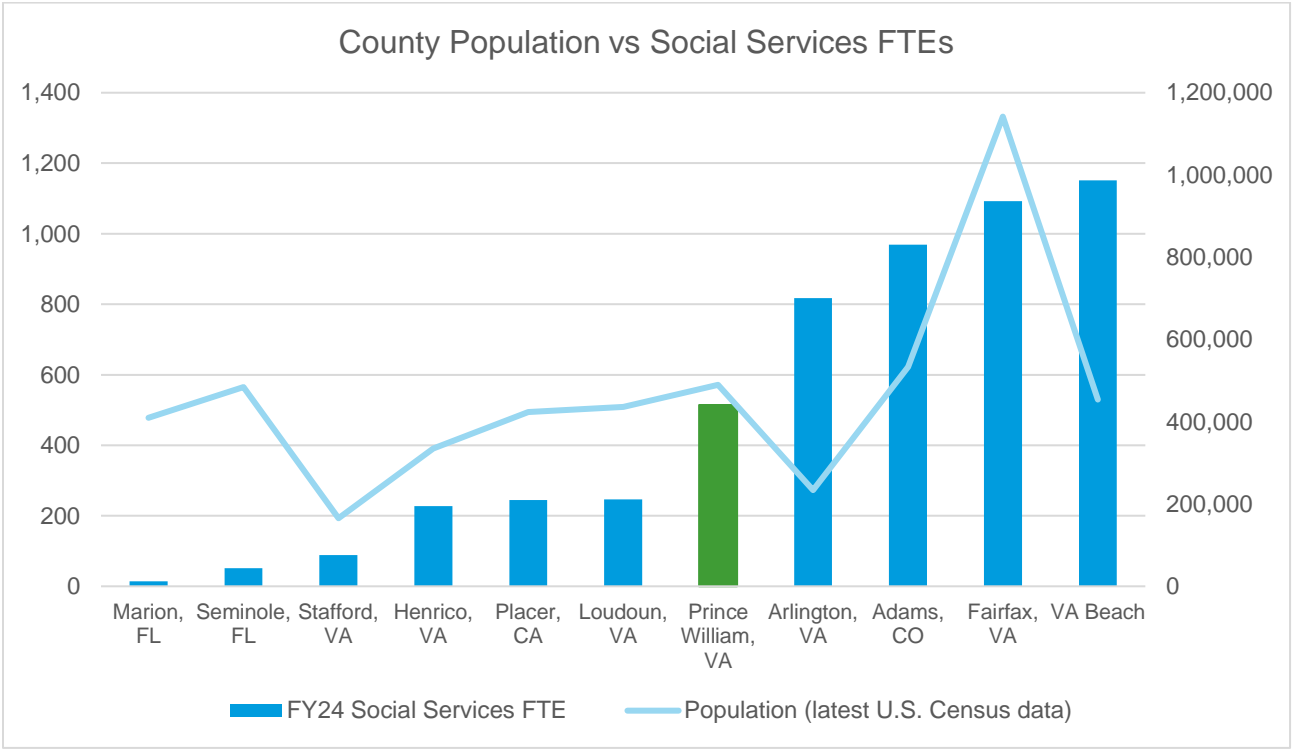


As illustrated in the graph above, PWC experienced an approximate 1.5% increase in social services expenditures. According to the PWC FY2024 budget documents, this was due to the forecasted costs related to Medicaid renewal applications.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Social Services (Continued)

Because social services-related workloads are influenced by population size, we compared social services FTE counts relative to population size in the graph below.



OFFICE OF THE COUNTY ATTORNEY

COMPARATIVE JURISDICTION ANALYSIS

Office of the County Attorney

The County Attorney is appointed by and serves at the will of the Board of County Supervisors. At PWC, the Office of the County Attorney (“CAO”) is responsible for providing legal counsel and advice in all civil matters related to the BOCS and all departments, agencies, offices and officials of the general County government; drafting and preparing County ordinances and legislative proposals; defending and bringing actions in which the Board and/or County may be involved, and advising and representing the Board and general county government. The following table summarizes the critical functions of the CAO in each compared jurisdiction selected for assessment. Please see the following page for additional detail regarding the types of litigation compared jurisdictions may be responsible for.

| Jurisdiction | Legal Representation | Advisory | Legislative Drafting | Litigation |
|--------------------|----------------------|----------|----------------------|------------|
| Prince William, VA | X | X | X | X |
| Henrico, VA | X | X | X | X |
| Fairfax, VA | X | X | X | X |
| Arlington, VA | X | X | X | X |
| Loudoun, VA | X | X | X | X |
| Stafford, VA | X | X | X | X |
| Adams, CO | X | X | | X |
| Placer, CA | X | X | X | X |
| Seminole, FL | X | X | X | X |
| Marion, FL | X | X | X | X |
| Bell, TX | X | X | | X |
| Virginia Beach | X | X | X | X |
| City of Alexandria | X | X | X | X |

As shown in the table above, PWC provides services similar to those in other jurisdictions. In Bell County and Adams County, the CAO manages fewer functions than the other jurisdictions, including PWC.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

As stated above, the CAO is responsible for providing legal representation and support for the BOCS and various departments and agencies. Because the CAO may have responsibilities throughout the whole of their jurisdiction, we identified specific core capabilities to better identify similar jurisdictions.

Management noted that not all jurisdictions provide the same legal support to the governing bodies and jurisdictions, they do not handle the same types of cases or provide legal advice to all the same type of departments. There are significant differences between PWC and the other jurisdictions, both within and outside of the Commonwealth of Virginia, including the form of government, which includes various departments within the various forms of government allowed by Virginia law, and includes having a charter, like the City of Virginia Beach. For example, some Virginia localities have a Treasurer (and commissioner of revenue) which is an elected constitutional officer who is independent of the local governing body and represented by separate legal counsel. PWC has a Director of Finance, which receives legal advice and support from the CAO. Other distinguishing examples include whether the locality: is self-insured like PWC; uses inhouse counsel for litigation/appeals, or outsource it; has collective bargaining, like PWC, which requires extensive legal support; has a police department like PWC, which requires extensive legal support, or only a sheriff's department, which is a constitutional office with separate legal representation; has a career or combination fire service which includes career personnel; outsources representation of the Department of Social Services child abuse and neglect matters, unlike PWC; etc. In addition, some local jurisdictions have different priorities. For example, the BOCS has an active Transportation Department and right of way acquisition program, which is a VDOT responsibility. This priority requires extensive legal support. The same is true with Property Code Enforcement. Another item of note includes the recent unique demands for the assistance of outside counsel with the numerous data center litigation matters.

| Jurisdiction | Collective Bargaining | Transportation | Dept. of Treasury & Finance | Police | Fire/Rescue | Property Code Enforcement | Self-Insurance | Comm. of Revenue Treasurer |
|--------------------|-----------------------|----------------|-----------------------------|--------|-------------|---------------------------|----------------|----------------------------|
| Price William, VA | X | X | X | X | X | X | X | |
| Henrico, VA | | X* | X | X | X | X | X | |
| Fairfax, VA | X | X | X | X | X | X | X | |
| Arlington, VA | | | | | | | | X |
| Loudoun, VA | X* | X* | X | | X | X | | X |
| Stafford, VA | | X* | | | X | X | | X |
| Adams, CO | Data unavailable | | | | | | | |
| Placer, CA | X | X | X | | X | X | X | |
| Seminole, FL | | X* | X* | | X | | X | |
| Marion, FL | X | X | | | X | X | X | |
| Bell, TX | Data unavailable | | | | | | | |
| Virginia Beach, VA | | X | X | X | X | X | X | |
| Alexandria, VA | Data unavailable | | | | | | | |

*While these actions are performed in house, the jurisdiction has retained outside assistance to perform this function and/or performs this function in coordination with another department.

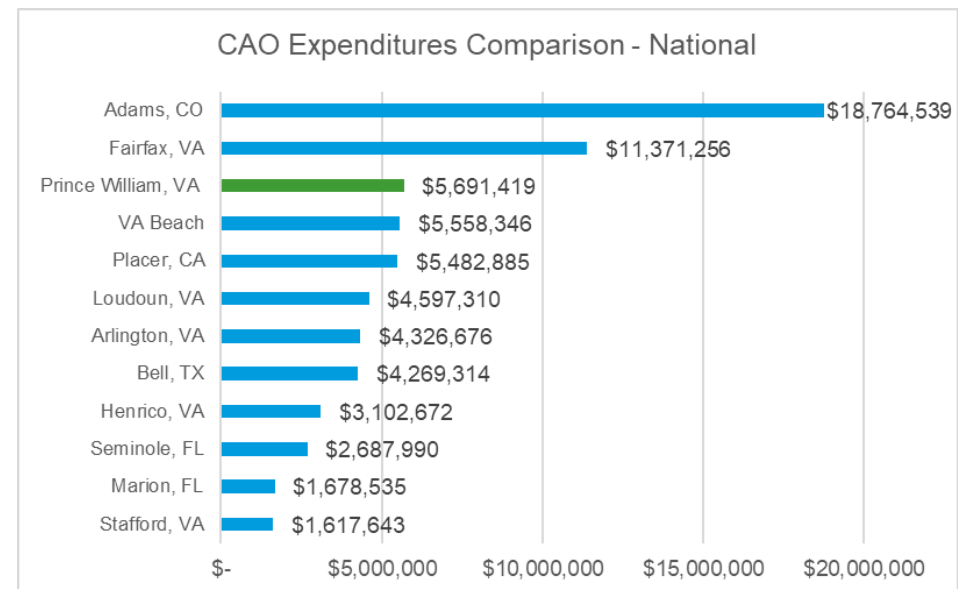
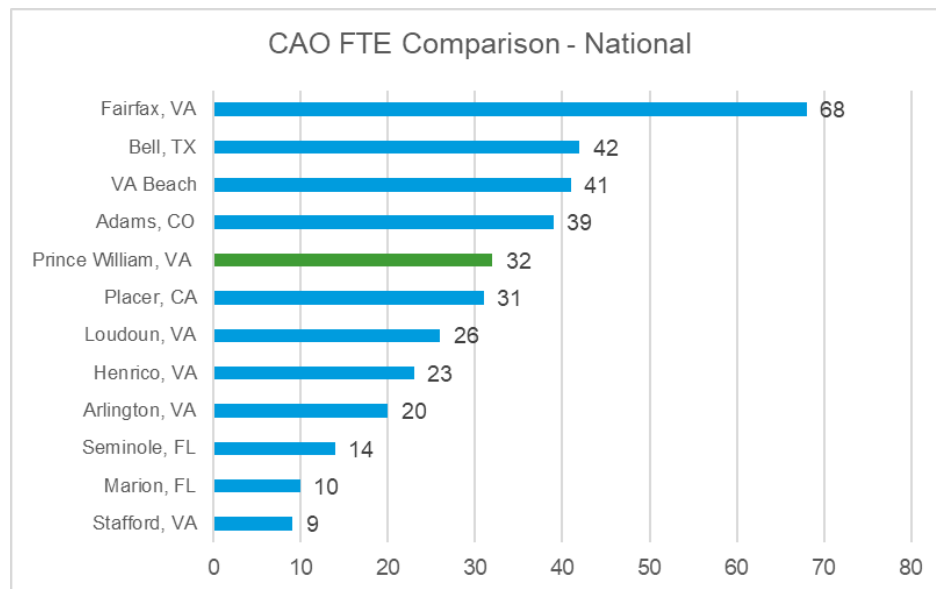
As shown in the table above, Henrico, Fairfax, Loudoun, and the City of Virginia Beach CAOs provide services most similar to PWC. Notable differences, however, include collective bargaining. Effective May 2021, the Virginia General Assembly approved legislation allowing counties, cities, and towns in Virginia to bargain collectively with employees upon adopting and authorizing an ordinance or resolution. Not all Virginia governments have opted to adopt collective bargaining responsibilities.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

The CAO FY2024 FTE count across the compared jurisdictions ranged from 9 to 68 FTEs, with an average of 29.4 FTEs nationally and 31.2 locally. PWC's CAO had 2.6¹² more FTEs than the national average, and .83 FTEs more than the local average. Fairfax County has 36 more CAO FTEs than PWC, and is the jurisdiction whose core responsibilities most closely align with PWC. Fairfax County's FTE count included two part-time, outsourced personnel. Please note the FTE count does not include a breakdown of attorneys, paralegals, or administrative assistants.

In FY2024, budgeted expenditures for CAOs across compared jurisdictions ranged from approximately \$1.6 million to \$18 million, with an average of \$5.8 million, which is within \$15,000 of PWC's expenditures. PWC's expenditures included \$417,503 for outside counsel (mostly focused on support for collective bargaining and extensive data center litigation), while Bell County's included \$39,600 for similar costs. Arlington County reported no outsourcing of CAO work, while Fairfax County utilizes 2 outsourced FTEs for additional expertise but did not disclose the total spend. Adams County and Loudoun County did not confirm their total expenditures on outside counsel. A focused analysis of jurisdictions with responsibilities most comparable to PWC is provided on the following page.

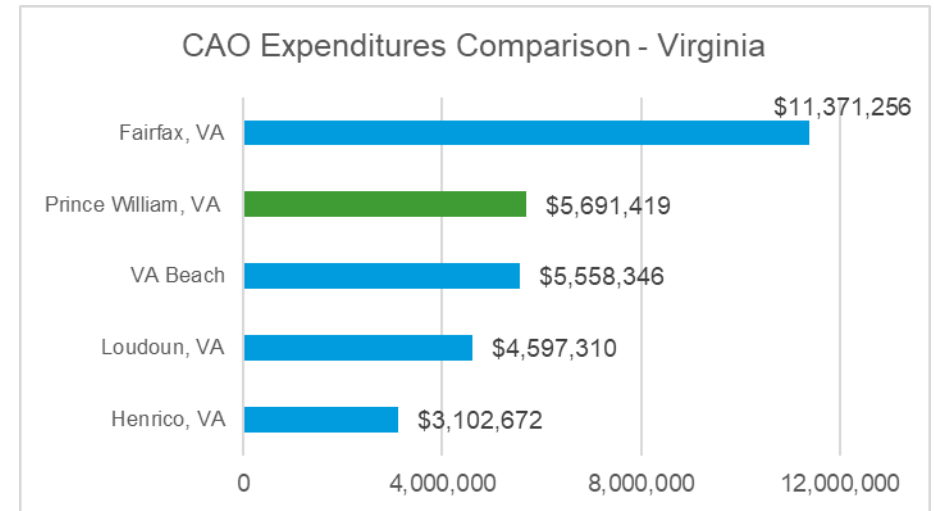
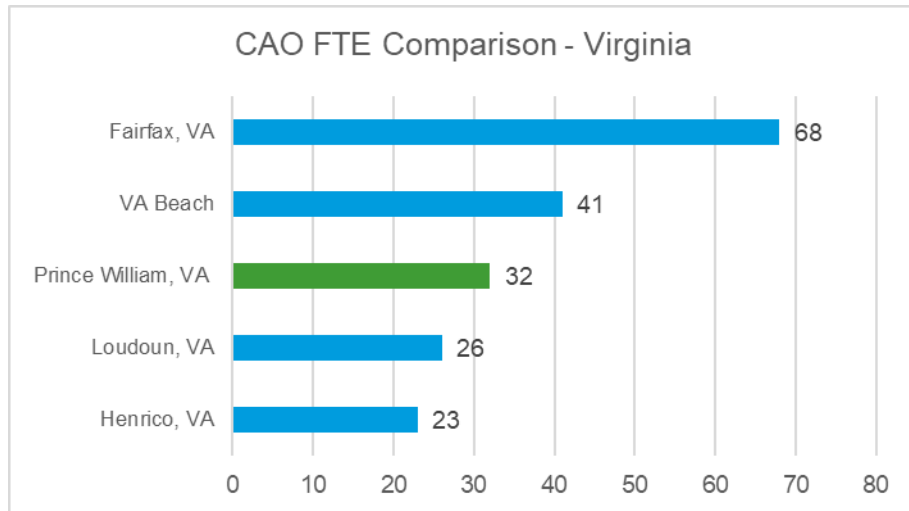


¹² Per Management, the CAO was provided 2 FTEs in FY23 in preparation of creating a local health department. The CAO was asked not to fill these positions while the health department's development was pending. These 2 positions were not filled or funded in FY25. Therefore, the budgeted FTE amount of 34 was updated to 32. The CAO's office indicated the 2 positions may be filled in FY26, as discussed with the BOCS.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

Among jurisdictions with CAO responsibilities most similar to PWC (Henrico, Loudoun, Fairfax counties, and the City of Virginia Beach), the average FTE count was 39.5, which is 7.5 more than PWC. The average budgeted expenditures for these jurisdictions were approximately \$6.2 million, approximately \$465,977 higher than PWC's CAO expenditures.



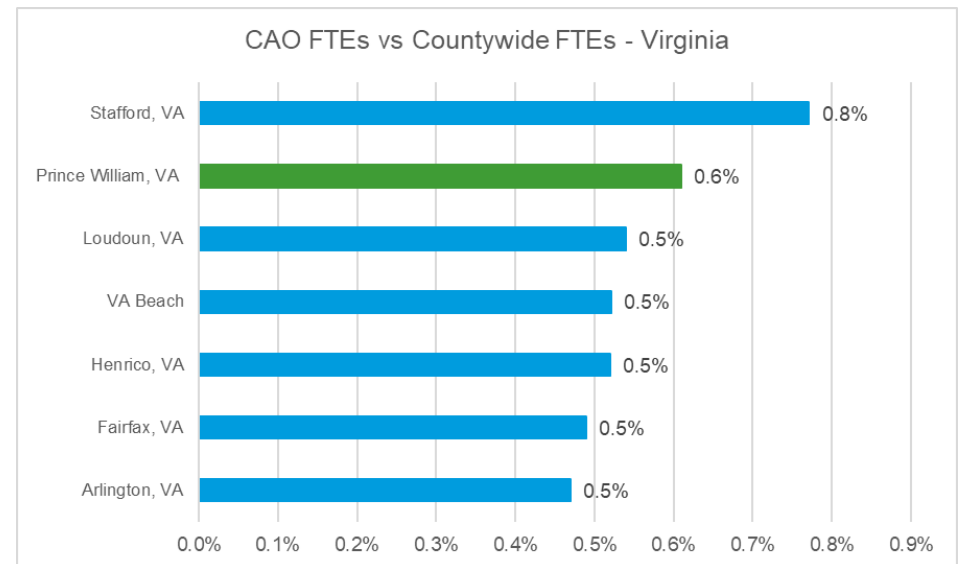
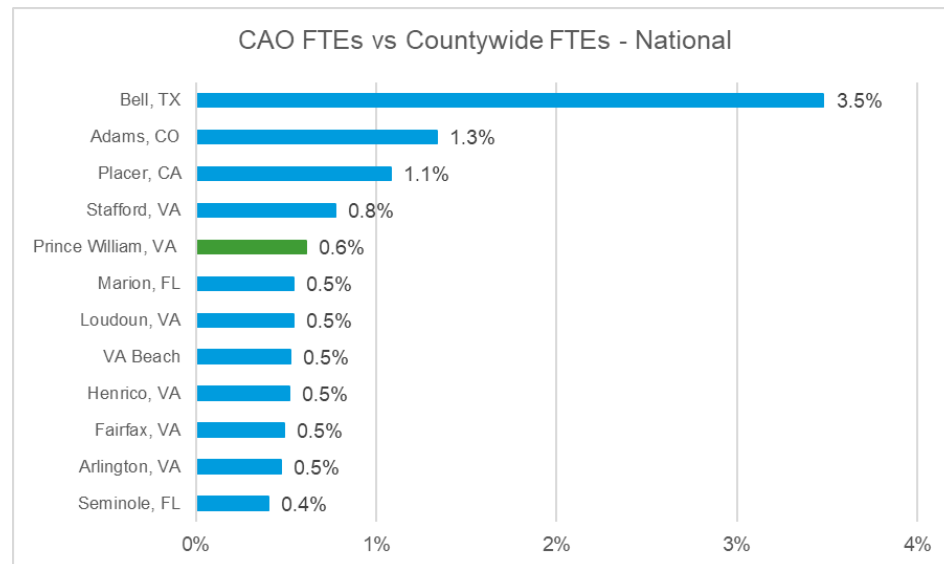
COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

We analyzed the total number of CAO FTEs relative to total county employees to assess how administrative/ministerial needs were addressed as a function of county personnel. The following charts compare CAO FTEs as a percentage of total countywide FTEs.

At a national level, the average CAO employee-to-countywide employee ratio was 0.9 CAO FTEs per 100 county employees. By comparison, PWC has 0.6 CAO FTEs for every 100 countywide employees.

Among Virginia localities, Stafford County had the highest CAO employee-to-countywide employee ratio, with 0.8 CAO FTEs per 100 county employees, followed by PWC with 0.6 CAO FTEs per 100 county employees. In comparison, the Virginia average was also 0.6. Among jurisdictions most similar to PWC in terms of responsibilities (Henrico, Loudoun, and Fairfax counties, and the City of Virginia Beach), the average was 0.5 CAO FTEs per 100 county employees. For additional analysis, please refer to the graphic and supplemental text on the following page.



COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

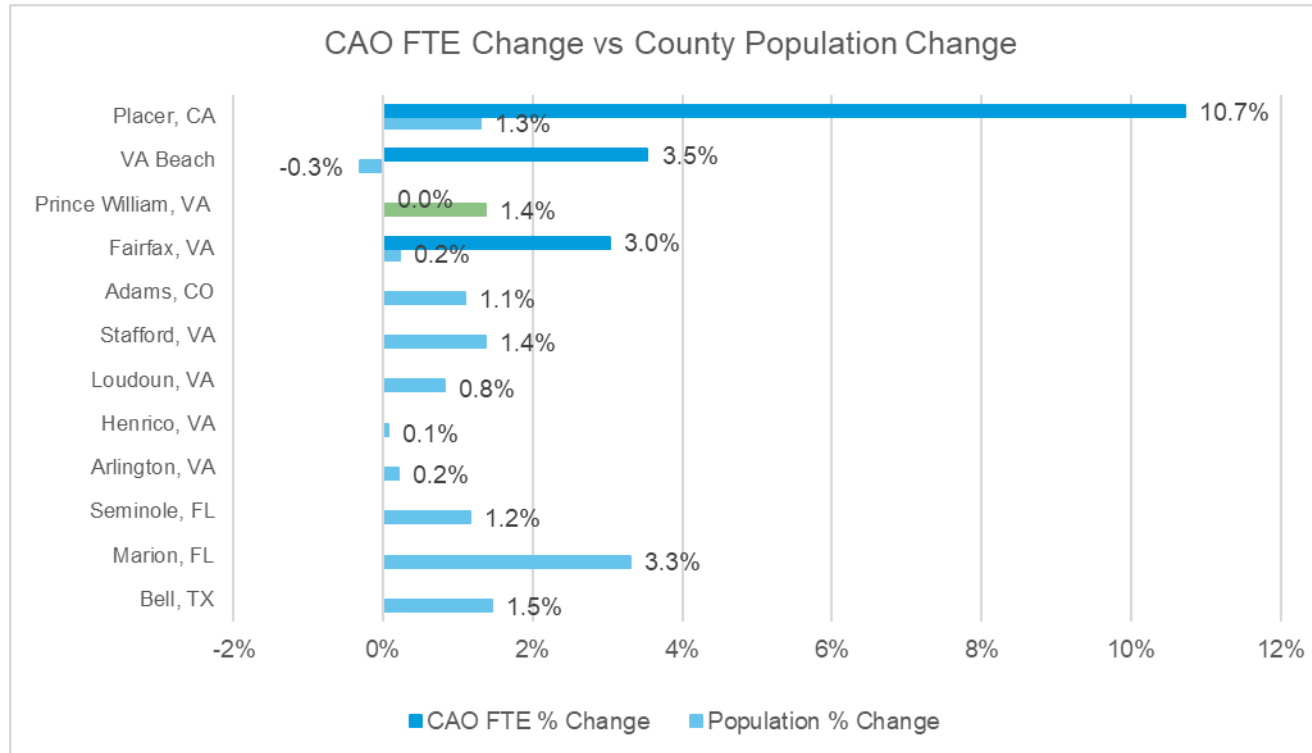
This table illustrates changes in CAO personnel between FY2023 and FY2024. It is essential to recognize that these numbers and percentages alone do not provide insight into any previous efforts by the jurisdictions to "right-size" CAO headcount versus current efforts to expand headcount to meet needs or address under-staffing. These percentages should be considered along with subsequent data points such as changes in county staffing levels, social services budget amounts, and county populations.

| County | CAO FTE FY23 | CAO FTE FY24 | # Change | % Change |
|---------------------------|-----------------|-----------------|----------|-------------|
| Stafford, VA | 9 | 9 | 0 | 0.0% |
| Marion, FL | 10 | 10 | 0 | 0.0% |
| Henrico, VA | 23 | 23 | 0 | 0.0% |
| Arlington, VA | 20 | 20 | 0 | 0.0% |
| Loudoun, VA | 26 | 26 | 0 | 0.0% |
| Bell, TX | 42 | 42 | 0 | 0.0% |
| Prince William, VA | 32 | 32 | 0 | 0.0% |
| Virginia Beach, VA | 39.6 | 41 | 1.4 | 3.5% |
| Fairfax, VA | 66 | 68 | 2 | 3.0% |
| Placer, CA | 28 | 31 | 3 | 10.7% |
| Seminole, FL | 14 | 14 | 5 | 0.0% |

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

For this analysis, we evaluated how the CAO's staffing levels changed in response to shifts in county population and administrative needs. The following chart illustrates the CAO FTE percentage change from FY2023 to FY2024, compared to the overall county population change during the same period. Among the national localities reviewed, CAO FTE percentage changes ranged from -0.3% to 10.7%, with 7 of the 11 jurisdictions experiencing no changes in CAO staffing. Adams County's CAO staffing changes could not be confirmed.

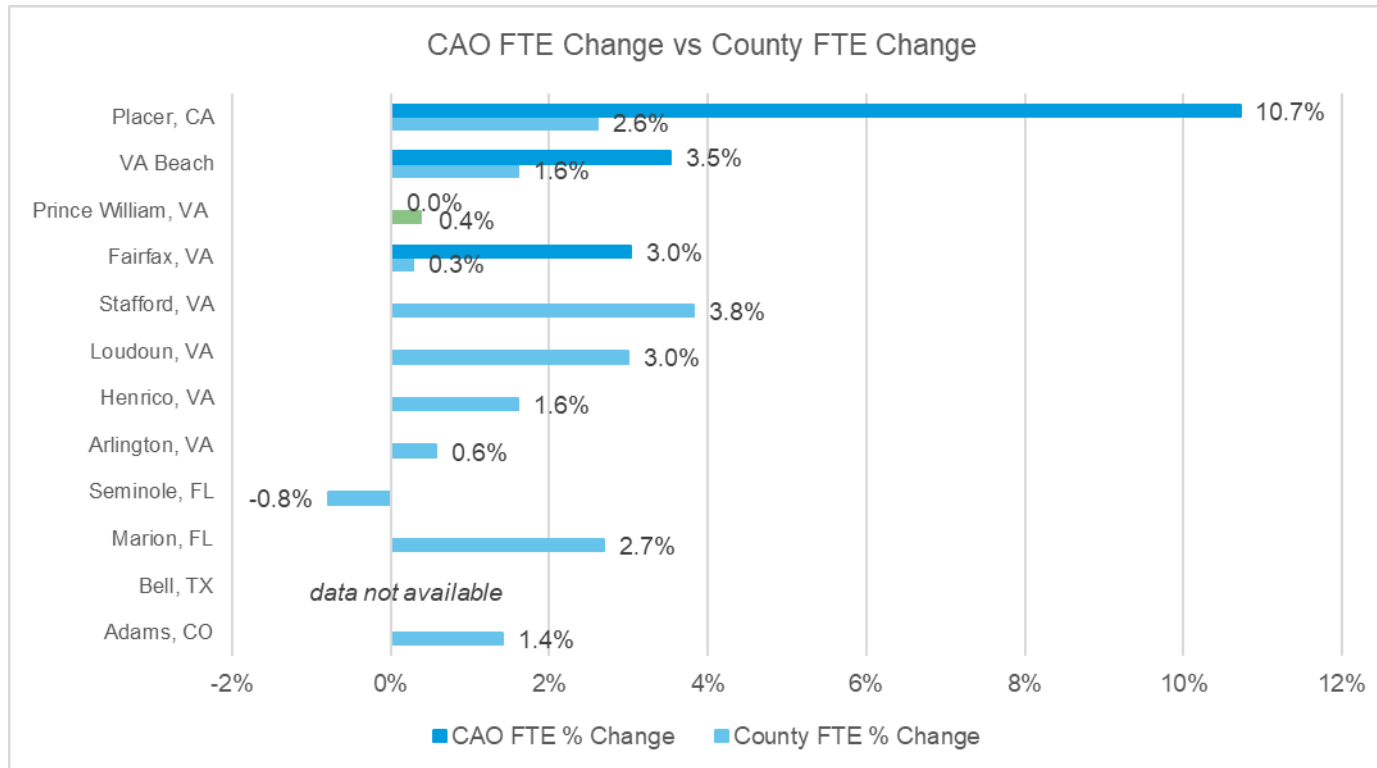


This chart illustrates that although PWC's population grew at a rate comparable to the other jurisdictions, the CAO FTE count remained constant. On average, CAO FTEs increased by .9%; PWC did not add or remove any FTE. It's impossible to draw conclusions from these numbers without knowing what effort PWC has made in prior years to appropriately staff its Attorney's Office functions versus similar efforts made by similar counties. Similarly, it's difficult to quantify the impact on staffing that contracted labor has had. This data could indicate that because of continued population growth, County Attorney Staff are experiencing an increased caseload without additional personnel.

COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

The following chart illustrates the CAO FTE percentage change from FY2023 to FY2024 compared to the total county FTE percentage change for the same period across compared jurisdictions. We analyzed how the CAO staffing levels fluctuated to adapt to the changing overall county staffing levels and related internal administrative needs. Adams County CAO changes could not be confirmed.

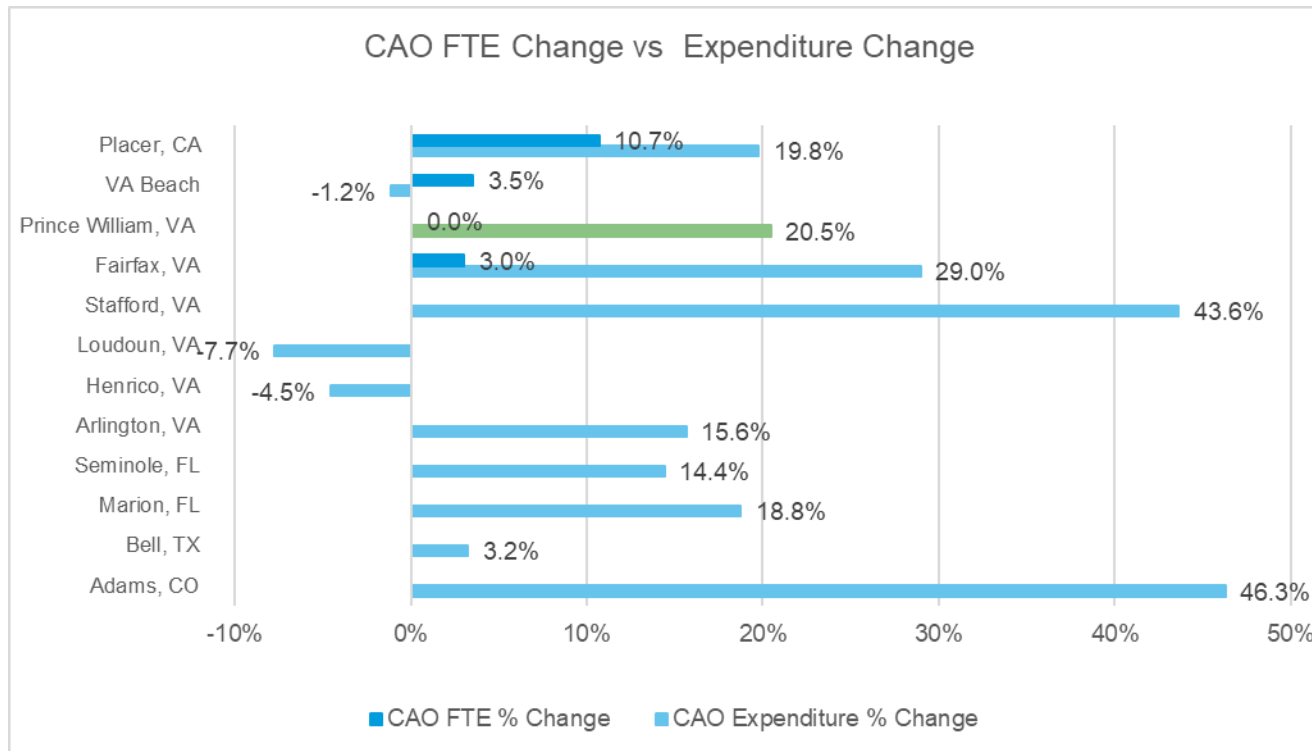


The graphic illustrates that among national localities, CAO FTEs increased by .9%, while overall countywide FTEs grew by 1.7% on average, during the same period. 3 jurisdictions increased CAO FTEs while also expanding total county FTEs, while all others kept CAO FTEs the same while FTEs increased in other areas.


COMPARATIVE JURISDICTION ANALYSIS (CONTINUED)

Office of the County Attorney (Continued)

The following chart illustrates the CAO FTE change compared to the CAO annual budgeted expenditure change from FY2023 to FY2024, analyzing how staffing levels correlated with changes in budgeted funding within the department. Among the national localities reviewed, CAO FTE percentage changes ranged from -3% to 10.7% in Placer County, with most counties remaining unchanged, while annual budgeted CAO expenditures fluctuated between a decrease of 7.7% in Loudoun County and an increase of 46.3% in Adams County.



As illustrated in the graph above, PWC experienced an approximate 20.5% increase in CAO expenditures. This may be attributed to the addition of collective bargaining and/or increased litigation related to data centers. On average, the compared entities experienced 16.5% increase in CAO-related expenditures.



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