



Appendices





Financial Policies





Comprehensive Financial Policy

1.0 Purpose

Policy Effective Date:

10/2024

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10/2024

Next Review Date:

Policy Owner:

*Department of Finance and
Management Services*

Policy Authors:

*Department of Finance and
Management Services*

Fiscal integrity is a top priority for the County of Roanoke. The County's financial policies establish the framework for financial planning and management and provide guidelines against which budgetary performance can be measured and proposals for future funding can be evaluated. The policies further ensure that the County continues to be a model for excellence in government by providing direction in the areas of revenues, operating expenditures, Capital Improvement Program, reserves and debt management.

The primary objective of financial management policies is for the Board of Supervisors to create the framework for making sound financial decisions. The County Administrator is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of Roanoke. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

2.0 Policy

Section 1 – Overview

This Policy has been created to:

- A. Contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption in order to ensure continuous delivery of public services.
- B. Provide sound principles to guide the important decisions of the Board and of management which have significant fiscal impact.
- C. Assist sound management of County government by providing accurate and timely information on financial condition.
- D. Promote long-term financial planning in regards to both day-to-day operations and capital improvements.
- E. Set forth operational principles which minimize the cost of government, to the extent consistent with services desired by the public, and which minimize financial risk.
- F. Ensure the legal use of all County funds through a good system of financial security and internal controls.

1.0 Purpose

2.0 Policy

3.0 Procedures

4.0 Definitions

5.0 References

6.0 Approval



- G. Employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- H. Provide essential public facilities and prevent deterioration of the County's public facilities and its capital plan.
- I. Enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible.
- J. Protect and enhance the County's credit rating and prevent default on any debts.

Section 2 – Financial Reporting

1. The County's accounting and financial reporting will comply with:
 - A. Generally Accepted Accounting Principles of the United States of America (GAAP)
 - B. Government Accounting Standards (GAS), issued by the Comptroller General of the United States
 - C. The Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia
 - D. Specifications for Audits of Counties, Cities and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia
 - E. Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, and the Compliance Supplement, issued by the U.S. Office of Management and Budget
 - F. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Programs
 - G. The Code of Virginia, and other legal and regulatory bodies' requirements, as applicable
2. The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective; the concept of reasonable assurance recognizes that:
 - A. The cost of a control should not exceed the benefits likely to be derived
 - B. The valuation of costs and benefits requires estimates and judgments made by management
3. The County will also maintain a complete inventory of capital assets meeting its capitalization thresholds, in accordance with Generally Accepted Accounting Principles of the United States of America.
4. A comprehensive, annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm, and the results of that audit will be presented publicly to the Board of Supervisors by December 31, following the end of the previous fiscal year.

Section 3 – Annual Budget

1. **Budget Ordinances**
 - A. The County's Annual Budget Ordinances will be balanced, adopted and administered in accordance with the Local Government Budget and Fiscal Control Act (N. C. G. S 159-8{a}). This Act states that a budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.



- B. The General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Internal Service Funds, and Schools categories shall have legally adopted budgets through the annual budget ordinances.
- C. County staff shall provide for approval by the Board three ordinances providing appropriations for County operating and capital, and Schools categories. These ordinances will include:
 - 1. An ordinance appropriating funds for the County's fiscal year operations budget.
 - 2. An ordinance appropriating funds for the County's fiscal year capital budget.
 - 3. An ordinance appropriating funds for the Schools' fiscal year categories.
- D. The Board does not legally adopt budgets in instances where the County acts as fiscal agent for trust and agency funds.

2. Budgeting Process

- A. County staff shall provide to the Board a calendar of significant dates and legal requirements associated with the next fiscal year budget no later than October of each year.
- B. The County Administrator shall submit to the Board a balanced operating and capital Budget in March for the next fiscal year.
- C. After a series of work sessions and public hearings on the budget, the Board of Supervisors shall adopt the annual operating and capital budgets for the County and the categories for the Schools for appropriations effective July 1 of the next fiscal year.

3. Budgeting Philosophy

The budget will provide for current expenditures balanced with current revenues. It will address the adequate maintenance and orderly replacement of capital assets, and the adequate funding of all retirement systems and other post-employment benefits (OPEB). Funding shall be identified for incremental operating costs associated with capital projects in the operating budget after being identified and approved in the Capital Improvement Program.

4. Budget Monitoring

The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to budget and/or prior year-to-date reports. The County Administrator will propose recommendations to the Board for adjustments as needed.

Section 4 – Revenues and Expenditures

1. Revenues

- A. The County will strive to maintain a diversified and stable revenue system to shelter the organization from fluctuations in any single revenue source and ensure its ability to provide ongoing service.
- B. The County's annual revenue streams consist of local, state, federal and other financing sources. It is the County's policy for one-time revenues to be used to fund capital projects or other non-recurring expenditures. County staff will provide revenue estimates for the next fiscal year by using historical data, current economic conditions, and future economic projections.



- C. Revenue estimates are monitored on a regular basis to identify any potential trends that would significantly impact the revenue sources. In January of each year, County staff will provide for information to the Board a mid-year update of current year revenues as it relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end revenue estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual revenues for the previous fiscal year.

2. Revenue Team

- A. A Revenue Team composed of County staff and appropriate Constitutional Officers meets to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data which impact Real Estate Tax revenue collections.
- B. In addition, the Revenue Team uses statistical models to estimate revenue categories including but not limited to: the Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax; Consumer Utility Tax; Hotel and Motel Tax; Meals Tax; and Recordation Tax.

3. Fees and Charges

- A. Roanoke County, where possible, institutes user fees and charges for providing specialized programs and services. Established rates recover operational costs, indirect costs, and capital or debt service costs. The County will regularly review user fee charges and related expenditures to determine if it is meeting pre-established recovery goals.
- B. As part of the budget development process, County staff shall produce an annual Fee Compendium to be adopted by the Board of Supervisors at the same time as adoption of the Annual Budget Ordinances. The Fee Compendium will list all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium will provide details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.

4. Grants

In order to further the goals and objectives of the County, supplemental sources of revenue may be sought through funding provided by individuals, non-profit agencies, or private businesses, as well as local, state, and federal sources. The Board of Supervisors has the authority to accept or reject all grant funding.

The County Administrator, or designee, may submit applications for grants prior to approval by the Board of Supervisors, in accordance with the Roanoke County Grants Procedure Manual. No such application or proposal shall be binding on the Board without its approval. Prior to acceptance, the County Attorney's Office shall ensure that none of the conditions of acceptance is in conflict with the policies of the Board, the objectives of the County, or State or federal law.

The Department of Finance and Management Services is responsible for the maintenance and administration of the Roanoke County Grants Procedure Manual.



5. Revenue Sharing Formula with Schools

The Revenue Sharing formula establishes a mechanism to share County revenue with the Schools through the application of a formula. The formula accounts for the shifting dynamic between the level of student enrollment and the overall population of the County to determine a revenue sharing ratio that provides both organizations an equitable amount of resources relative to need. The allocation formula includes the following calculations:

A. Calculate Three-Year Average:

Establish a three year rolling average index for the changes in county population and student enrollment. Using a rolling average eliminates significant fluctuations from year to year while recognizing that these trends affect the provision of services. The statistics used for this index will be derived from publicly available sources as follows:

1. County population - Population numbers published in the statistical section of the Roanoke County Annual Comprehensive Financial Report (County ACFR).
2. Student enrollment - Average Daily Membership (ADM) published in the statistical section of the Roanoke County Schools Annual Comprehensive Financial Report (School ACFR) and the Budget and Salary Scales (adopted budget).

B. Calculate Net Allocation Change:

1. Calculate a payroll factor using the percentage of school personnel budget to total personnel budget for the County and the Schools for the current year.
2. The payroll factor should be applied to the change in the three year rolling average index and then applied to the current year index to arrive at a net tax allocation change for the new budget year.

C. Calculate Increase/(Decrease) in School Transfer:

1. Apply the net tax allocation change to the allocation percent calculated in the prior year to arrive at the new percent of adopted budget net taxes. This percent is then applied to the projected County revenues for total general property taxes and total other local taxes as published in the Roanoke County Annual Financial Plan (General Fund Summary of Revenue).
2. The amount budgeted to Visit Virginia's Blue Ridge (previously committed by Board of Supervisors action) will be subtracted from the General Property and Local Tax projection.
3. New economic development incentives will be subtracted from the General Property and Local Tax projection and added back when each incentive arrangement expires.
4. Increases in the amount budgeted for Comprehensive Services Act (CPMT) will be subtracted from the General Property and Local Tax projection (since this provides benefits to and satisfies obligations of both the school and general population).
5. The increase or decrease in the school transfer is then added to or deducted from the transfer to schools for the previous year to arrive at the total transfer to schools for the next budget.

D. The Schools Revenue Sharing formula calculation shall be included in the County's annual adopted budget.

E. Other:

1. During each annual budget preparation cycle, County staff and School staff shall work collaboratively to determine the increase or decrease in the operating allocation to the schools from the County.



2. The allocation of revenues are subject to annual appropriations by the Board of Supervisors.

6. Expenditures

The County's expenditure budget is divided into functional areas (departments), transfers, non-departmental, and capital fund expenditures. In coordination with departments, Budget staff will monitor expenditures throughout the fiscal year to ensure compliance with legal requirements and accounting standards.

Expenditure estimates are monitored on a regular basis to identify any potential trends that would significantly impact the approved budgeted expenditure levels. In January of each year, County staff will provide for information to the Board a mid-year update of current year expenditures as relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end expenditure estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual expenditures for the previous fiscal year.

7. Board of Supervisors Contingency Expenditure Budget

The Board of Supervisors generally appropriates a Contingency budget to provide for unanticipated expenditures that arise during the year. This budget is recommended to be established at a minimum of \$50,000, though the Board has the discretion to alter that amount through the budget appropriation process. The use of these funds require approval of the Board of Supervisors.

8. Expenditure Budget Transfers

Language is included in the annual Operating and Capital Budget Ordinances providing the County Administrator, or his/her designee, the authority to transfer funds within and between appropriation functions. Amendments impacting the level of budget authority established by fund through the Annual Operating and Capital Budget Ordinances must be approved by the Board as a supplemental budget appropriation. Language governing expenditure budget transfers will be reviewed by staff and approved by the Board on an annual basis.

9. Revenue and Expenditure Forecasting

A forecast of General Fund expenditures and revenues is developed as part of each year's budget process and is periodically updated. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, economic assumptions and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions. Forecasts of revenues and expenditures are also developed for the County's Capital Improvement Program. Information regarding those forecasts can be found in the section entitled "Capital Improvement Planning".

**10. Fiscal Impact Review**

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. This review can be part of the annual operating or capital budgets, or as part of the “Fiscal Impact” section of a Board Report Form, which accompanies all Board agenda items. Effective management dictates that the Board of Supervisors and County citizens be presented with the direct and indirect costs of all items as part of the decision making process.

11. End of Year Designations

All General Government unexpended appropriations and all General Government revenues collected in excess of appropriated revenues at the end of the fiscal year will not lapse but shall be re-appropriated and recommendations for use will be presented to the Board of Supervisors for approval during the final year-end report.

Section 5 – Capital Improvement Planning**1. Ten-Year Capital Improvement Program (CIP)**

The County Administrator annually will submit to the Board for its consideration a ten-year Capital Improvement Program (CIP) pursuant to the timeline established in the annual budget preparation schedule. For inclusion in the Capital Improvement Program, a project or collection of projects generally must have an estimated useful life that exceeds five years with a total project cost of at least \$100,000. The Capital Improvement Program shall include the following elements:

- A. A statement of the objectives of the Capital Improvement Program and its relationship to the County’s Strategic Plans, as applicable;
- B. An estimate of the cost and anticipated sources of funds for each project included in the Capital Improvement Program. Each year of the ten-year program must be balanced in that all capital expenditures included in the plan must have an identified funding source.
- C. A summary of capital projects considered, but not included in the balanced ten-year program.
- D. An estimate of the fiscal impact of the project, including additional operating costs or revenues impacting the County’s Operating Budget associated with the project.
- E. Adherence to all policies related to debt and debt service as described in the section entitled “Debt Management”.

2. Capital Year Budget

The first year of the Capital Improvement Program, also known as the Capital Year Budget, will be appropriated by the Board as part of the adoption of the annual Capital Budget Ordinance. The annual Capital Budget Ordinance shall set forth specific provisions regarding funds remaining at project completion and the ability of the County Administrator to transfer funds to facilitate the completion of an existing project.

3. Facilities Assessment

The County and Schools shall obtain an independent, professional, and comprehensive facilities assessment to ascertain the present condition of each facility, and to assist the County and the Schools in forecasting capital funding requirements to address deficiencies. The assessment shall



also be used to establish priorities for the maintenance, repair, enhancement, or replacement of facilities and their component systems, and to be used in the development of the Capital Maintenance Program and Capital Improvement Program. Further, the analysis as presented in the assessment shall be useful when identifying and justifying needs to support a future bond issue. This evaluation shall be reviewed internally by staff on an annual basis and updated by an independent professional every 7-10 years after the initial evaluation.

4. Capital Project Status Reports

County staff shall provide the Board with a summary status of all active capital projects in October of each year.

The summary shall include status of the project, preliminary financial information through the end of the prior fiscal year, and other relevant information as determined by staff.

Section 6 – “Pay-as-you-go” Financing

1. A number of options are available for financing the Capital Improvement Program, including bond proceeds and other non-County funding sources (e.g. grants and private capital contributions). The County generally looks to maximize the use of current revenue, or “pay-as-you-go” financing. Financing capital projects from current revenues indicates the County’s intent to show purposeful restraint in incurring long-term debt.
2. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria, including balancing capital needs versus operating needs. In determining the merits of “pay-as-you-go” financing, non-recurring revenues should not be used for recurring expenditures.

Section 7 – Debt Management

1. Legal Requirements

The County shall comply with all requirements of the Code of Virginia and other legal and regulatory bodies’ requirements regarding the issuance of bonds and other financing sources for the County or its debt issuing authorities. The County shall comply with the U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. In addition, the County will institute a control structure to monitor and ensure compliance with bond covenants.

2. Purposes for Debt Issuance

The County may issue debt for the purpose of acquiring or constructing Capital Projects, including buildings, machinery, equipment, furniture and fixtures. This includes debt issued on behalf of the Schools for the same purposes. When feasible, debt issuances will be pooled together to minimize issuance costs. The Capital Improvements Program will identify all debt-related projects and the debt service impact upon operations identified.



3. Guidelines for Issuing Debt

The County recognizes that the essential components of a debt policy are the limitations and guidelines set by the locality. The following guidelines reflect the County's philosophy concerning indebtedness:

- A. A Memorandum of Understanding (MOU) between the Roanoke County Board of Supervisors and the Roanoke County School Board regarding the Joint Capital Funding was finalized on April 11, 2023 and amended by resolution by all parties as of August 6, 2024. This MOU outlines the debt issuances allowed each year for the Schools for FY 2024 through FY 2027. The Schools are allowed to issue \$25 million in FY 2024, \$95 million in FY 2025. No debt issuance is allowed for the Schools in FY 2027 as this bonding authority was advanced to FY 2025.
- B. The County is allowed a debt issuance in FY 2026 of \$17 million along with any "banked" bond funding from previous years.
- C. Beginning in FY 2028, debt issuances are limited to \$20 million annually with one year designated for County capital projects and two years designated for School Capital projects included in the adopted Capital Improvement Program (CIP). Bond funding shall be allocated to the County in FY 2029, and FY 2032; to the Schools, FY 2028, FY 2030, FY 2031, FY 2033 and FY 2034. Effective with capital projects appropriated on or after July 1, 2027 (FY 2028), bond funding may be "banked" for purposes of accumulating bonding capacity where project costs exceed the \$20 million limit. The following chart illustrates the planned issuances and applicable fiscal year:

Fiscal Year		Schools*		County*
2024	\$	25,000,000	\$	-
2025		95,000,000		-
2026		-		17,000,000 **
2027		-		-
2028		20,000,000		-
2029		-		20,000,000
2030		20,000,000		-
2031		20,000,000		-
2032		-		20,000,000
2033		20,000,000		-
2034		20,000,000		-
	\$	<u>220,000,000</u>	\$	<u>57,000,000</u>

* Amounts subject to change based on future economy, needs and market changes

- D. The County will not use short-term borrowing to finance operating needs, except in instances as described under "Revenue Anticipation Notes".
- E. Long-term debt will be used in compliance with all aspects of the debt policy.
- F. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued. No bonds greater than thirty (30) years will be issued.



- G. Each project proposed for financing through debt issuance will have a multi-year analysis performed for review of the debt service impact on the County's General Government Operating Budget and an analysis on the County's approved Debt Ratios as indicated in the section entitled "Debt Limits".
- H. At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the section entitled "Types of Debt/Structural Features".

4. Funding Sources for the Future Capital Projects Fund

- A. Annual contributions to the Future Capital Projects Fund shall total \$11.26 million from the following sources: \$5.73 million from County sources, \$3.73 million from School sources, and \$1.8 million from expired Economic Development incentives. In addition, both the County and the Schools will add an incremental \$530,000 each fiscal year starting July 1, 2025. The incremental increase will be evaluated annually in an effort to maintain positive cash in the fund. This evaluation is necessitated as a result of whether debt is issued at a premium or discount, actual interest rates versus assumptions and overall timing in the market. Changes in debt service payments beneficial to the fund will be retained by the Fund. Contributions will be accounted for in the Future Capital Projects Fund.
Schools and County Incremental Contribution*:

Budget Year	Increase*	Schools Total Transfer*	County Total Transfer*
2024-2025	\$ 530,000	\$ 3,730,000	\$ 3,730,000
2025-2026	530,000	4,260,000	4,260,000
2026-2027	530,000	4,790,000	4,790,000
2027-2028	530,000	5,320,000	5,320,000
2028-2029	530,000	5,850,000	5,850,000
2029-2030	530,000	6,380,000	6,380,000
2030-2031	530,000	6,910,000	6,910,000
2031-2032	530,000	7,440,000	7,440,000
2032-2033	530,000	7,970,000	7,970,000
2033-2034	530,000	8,500,000	8,500,000

* Amounts subject to change based on future economy, needs and market changes

- B. The Future Capital Projects Fund will use a benchmark interest rate assumption of six percent (6%). Contribution levels to support the capital financing plan will be reviewed annually and changed upon mutual agreement of the Board of Supervisors and School Board.

Section 8 – Debt Limits

- 1. The County does not have any Constitutional or Statutory Debt Limits. The County does abide by the following self-imposed debt targets:



- A. **Net Outstanding and Projected Debt as a Percentage of Total Taxable Assessed Value** will not exceed three percent (3%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program.
 - B. **General Obligation Current and Projected Debt Service as a Percentage of The General Government Budget** will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. The General Government budget includes the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfers to capital projects and Proprietary Funds as outlined in the County's Annual Comprehensive Financial Report (ACFR).
2. All debt ratio calculations shall include debt issued on behalf of the Schools. These ratios will be calculated each year in conjunction with the budget process and the annual audit.

Section 9 – Types of Debt/Structural Features

1. Revenue Anticipation Notes

- A. The County's General Government Fund Balance was designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs).
- B. The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.
- C. The County will issue RANs for a period not to exceed the one-year period permitted under the Constitution of Virginia, Article VII section 10.

2. General Obligation Bonds

- A. The Constitution of Virginia, Article VII section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The County may issue GO Debt for capital projects or other properly approved projects.
- B. All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

3. Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans

- A. School capital projects may be constructed with debt, either through VPSA Bonds or State Literary Fund Loans, and refunding bonds with preference given to accessibility and interest rates.
- B. Approval of the School Board is required prior to approval by the Board of Supervisors.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

**4. Lease/Revenue Bonds**

- A. The County may issue Lease/Revenue bonds to fund enterprise activities or for capital projects that may generate a revenue stream, or issuance through the Virginia Resources Authority.
- B. If applicable, the bonds will include written covenants, which will require that the revenue sources are sufficient to fund the debt service requirements.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

5. Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

6. Moral Obligation Debt

- A. The County may enter into leases, contracts, or other agreements with other public bodies, which provide for the payment of debt when revenues of such agencies may prove insufficient to cover debt service.
- B. Payment of such moral obligation debt service will be done when the best interest of the County is clearly demonstrated.
- C. While such moral obligation support does not affect the debt limit of the County, the amount of bonds issued with the County's moral obligation should be controlled in order to limit potential demands on the County. There is no legal obligation, but the County is placing its good name and reputation on the line and there is every expectation that the County would make good any deficiencies when a default exists.

7. Credit Objectives

The County of Roanoke will strive to maintain or improve its current bond ratings. The County will also maintain relationships with the rating agencies that assign ratings to the County's various debt obligations. The rating agencies will be kept abreast of the County's financial condition by providing them with the County's Annual Comprehensive Financial Report (ACFR) and the Operating and Capital Improvement Program Budget.

8. Authorized Methods of Sale

The County will select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Debt obligations are generally issued through competitive sale. If the County and its financial advisor determine that a competitive sale would not result in the best outcome for the County, then a negotiated sale, private placement or other method may be chosen.

9. Selecting Outside Finance Professionals

The County of Roanoke will retain external finance professionals which may include, but not limited to, the financial advisor, bond counsel and the underwriter. The finance professionals will assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to



investors. The length of the contracts will be determined by the County. The selection process will require experience in the following: municipal debt, diverse financial structuring, and pricing municipal securities.

10. Post-Issuance Compliance

- A. The Director of Finance and Management Services will oversee post-issuance compliance activities to ensure compliance with federal guidelines and other legal regulatory requirements including:
 1. Tracking proceeds of a debt issuance to ensure they are spent on qualified tax-exempt debt purposes
 2. Maintaining detailed records of all expenditures and investments related to debt funds
 3. Ensuring that projects financed are used in a manner consistent with legal requirements
 4. Reporting of necessary disclosure information and other required filings in a timely manner
 5. Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner
- B. The Director of Finance and Management Services may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

Section 10 – Reserves

1. General Government Fund

- A. The County of Roanoke's General Government Fund (Fund C100) Unassigned Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue.
- B. The General Government Fund's Unassigned Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. If a budget variance requires the use of Unassigned Fund Balance, the County will decrease the General Government Fund's expenditures and/or increase the General Government Fund's revenues to prevent using the Unassigned Fund Balance for two consecutive fiscal years to subsidize General Fund operations.
- C. The General Government Fund's Unassigned Fund Balance will be as follows:

Fund Number	Fund Name	Policy
C100	General Government Fund	Twelve percent (12%) of budgeted annual General Government expenditures

- D. In the event that the General Government Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Government Fund Unassigned Fund Balance in a timely manner.



- E. Funds in excess of the maximum annual requirements outlined above may be considered to supplement “pay-as-you-go” capital expenditures or other nonrecurring expenditures with Board approval.

2. General Government Fund Expenditure Contingency

- A. The County of Roanoke’s General Government Fund (Fund C100) Expenditure Contingency will be maintained to provide for unanticipated expenditures of a non-recurring nature or to meet unanticipated increased service delivery costs.
- B. The General Government Fund’s Expenditure Contingency Balance will be as follows:

C100	General Government Fund Expenditure Contingency	0.25% of budgeted annual General Government expenditures
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1. To the extent the contingency falls below the established policy, the contingency will be restored to that level within two fiscal years.

- C. Any use of the General Government Fund Expenditure Contingency will be presented at a meeting of the Board of Supervisors as part of the consent agenda.

3. Other General Funds

- A. For the funds listed below, an annual Unassigned Fund Balance shall be maintained as follows:

Item	Fund Number	Fund Name	Policy
1.	C111	Children’s Services Act (CSA)	Fifteen percent (15%) of budgeted annual expenditures
2.	C126	Criminal Justice Academy	Ten percent (10%) of budgeted annual expenditures
3.	C130	Fleet Service Center	Seven and a half percent (7.5%) of budgeted annual expenditures
4.	C141	Information Technology (IT)	Five percent (5%) of budgeted annual expenditures
5.	C142	Communications Shop	Ten percent (10%) of budgeted annual expenditures
6.	C144	Emergency Communications Center (ECC)	Five percent (5%) of budgeted annual expenditures



7.	C150	Recreation Fee Class	ve percent (5%) of budgeted annual expenditures
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- B. In the event that any of the Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted Fund Unassigned Fund Balance in a timely manner.
- C. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures with Board approval.
- D. All other County Funds structured under the County's General Fund may carry a reserve balance but do not have a specific annual target. These County Funds are not permitted to expend funds in excess of available revenues.

4. Capital Reserve Funds

The County will maintain funds for the specific use of providing "pay-as-you-go" funding for capital projects as detailed in the approved Capital Improvement Program. Contributions to the Capital Reserve Fund will primarily be made with year-end expenditure savings and revenue surplus balances. On an annual basis, County staff shall present to the Board for consideration the allocation of year-end balances to support the Capital Reserve Fund. There are no minimum fund balance requirements associated with the Capital Reserve Fund.

5. Internal Service Fund Reserves

The County has three funds classified as Internal Services Funds; they include the Health Insurance Fund, Dental Insurance Fund, and Risk Management Fund.

A. Health Insurance Fund (Fund C700)

- 1. So as long as the County continues the current policy of self-insuring health insurance costs, a reserve for healthcare costs shall be maintained as follows:

Fund Number	Fund Name	Policy
C700	Health Insurance Fund	ten percent (10%) of budgeted healthcare costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.

- 2. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Health Insurance Fund to restore the Health Insurance Fund Balance policy with Board approval.
- 3. At no time shall the use of funds in excess of the 10% fund balance plus a reserve equal to the estimated incurred but not reported (IBNR) claims be used to reduce the annual



employee contribution to the Health Insurance Fund, except in cases where a temporary rate adjustment has been made to restore minimum Health Insurance Fund Balance levels. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement “pay-as-you-go” capital expenditures or other nonrecurring expenditures with Board approval.

B. Dental Insurance (Fund C705)

So as long as the County elects to provide a fully insured Dental plan, no reserve is required. If the County elects to self-insure Dental Insurance costs in the future, a reserve for dental costs will be established by the Board.

C. Risk Management (Fund C710)

1. So as long as the County continues the current policy of self-insuring Worker’s Compensation costs, a reserve for Risk Management costs shall be maintained as follows:

Fund Number	Fund Name	Policy
C710	Risk Management Fund	<p>Ten percent (10%) of budgeted risk management costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.</p> <p>A reserve of \$500,000 shall be established for potential auto or property claims.</p>

2. To the extent the reserve falls below the established policy, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Risk Management Fund to restore the Risk Management Fund Balance policy with Board approval.

6. Roanoke County Public Schools Reserves and Year End Allocation

- A. Pursuant to § 22.1-100 of the Code of Virginia, at the end of each fiscal year, all unexpended sums derived from the County of Roanoke which are unexpended in any year in any school division shall revert back to the funds of the County of Roanoke. The Board of Supervisors anticipates re-appropriating such funds back to the School Board as follows:

B.

- a. Roanoke County Public Schools will maintain a \$2 million emergency contingency. This balance is available for unexpected revenue shortfalls, unplanned significant expenditures increases, and emergency appropriations. The balance will be reserved for financial emergencies and when appropriations are necessary, the balance will be replenished with the next available year end funds from the Schools.
- b. All funded outstanding encumbrances at year-end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year;
- c. For the remaining balance of all unexpended School Categories, appropriations after funding the emergency contingency and outstanding encumbrances, the School Board shall prepare a proposal, for the Board of Supervisors’ consideration, for such unexpended funds to be re-appropriated for purposes limited to the following:



- i. Major capital projects (it is expected that at least 50% of the funds will be allocated for such projects),
- ii. Minor capital projects,
- iii. Capital maintenance,
- iv. School safety and security,
- v. Fleet replacements,
- vi. Technology replacements, and/ or
- vii. Comprehensive Services Act reserves.

Section 11 – Cash Management/Investments

1. Maintaining the safety of the principal of the County’s public investment is the highest priority in the County’s cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the Code of Virginia, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner so as to ensure compliance with U.S. Treasury arbitrage regulations. The County maintains cash and temporary investments in several investment portfolios.
2. The Treasurer, County of Roanoke (an elected Constitutional Officer) is responsible for maintaining and updating a separate investment policy, which is approved by the Board of Supervisors.

Section 12 – Internal Controls

1. A comprehensive system of financial internal controls shall be maintained in order to protect the County’s assets and sustain the integrity of the County’s financial systems.
2. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.

4.0 Definitions

None

5.0 References

None

6.0 Approval

Department Head Signature

Lauren Yearheart

County Administration Signature

[Signature]

Date Approved

10-21-2024





Glossary





Budget Glossary

Accrual Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: The budget for financial operations approved by the Board of Supervisors and enacted via a budget appropriation ordinance. The Adopted Budget shows approved tax rates and estimates of revenues, expenditures, and transfers. It also indicates departmental goals, objectives, and strategies.

Annual Fiscal Plan: The formal title of Roanoke County's budget document.

Appropriation Resolution: A legally binding document prepared by the Department of Finance & Management Services that delineates, by fund and department, all expenditures and revenues adopted by the Board of Supervisors.

Appropriation: An authorization made by the Board of Supervisors that permits the County to incur obligations and to make expenditures of resources. The Board appropriates annually, at the beginning of each fiscal year by department, agency, or project, based upon the adopted Annual Fiscal Plan. The Board may approve additional appropriations during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

Assess: To place a value on property for tax purposes.

Assessed Value: A value placed on real or personal property for use as a basis for levying property taxes. The value used represents fair market value. See *Tax Rate*.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures are in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality.

Auditor of Public Accounts: A state agency that oversees accounting, financial reporting, and audit requirements for units of local government.

Authorized Positions: Full time employee positions authorized in the adopted budget, to be filled during the fiscal year.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a fund or governmental unit as of a specific date.

Balanced Budget: A budget in which current revenues equal current expenditures. After expenditures have been pared, budgets may be balanced by adjusting taxes and fees to generate total current revenues, by drawing down fund balances accumulated from prior years, or by short-term



borrowing to make up the difference between revenues from taxes and other income and current expenditures. The legal requirements for a balanced budget may be set by the state or the local government.

Bond: A written promise to pay a sum of money on a particular date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are used most frequently for construction of large capital projects, such as buildings, utility systems, parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.

Bond Premium: The difference between the value of a bond at a particular time and its lower value when it is paid back on the agreed date.

Budget Adjustment: A legal procedure utilized by the County Administrator or designee to revise a budget appropriation from one classification of expenditure to another within the same department or agency.

Budget Calendar: A schedule of essential dates or milestones that the County departments follow to prepare, adopt, and administer the annual budget.

Budget Document: An instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budget Transfer: A shift of budgeted funds from one expenditure item to another.

Budget: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

Budgetary Basis: Generally one of three (GAAP, cash, or modified accrual) bases of accounting used to estimate financing sources and uses in the budget.

Budgetary Comparisons: Statements or schedules presenting comparisons between amended appropriated amounts and the results of operations.

Calendar Year (CY): Calendar Year, January 1 to December 31.

Capital Facilities: Fixed assets, primarily buildings, owned by the County.

Capital Fund: Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) budget is separate from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. *Items in the CIP generally have a useful life of greater than five years and a cost over \$100,000.* Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large-scale remodeling.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed number of years.

Capital Outlay: Expenditures to acquire or improve fixed assets that are not included in the Capital Improvement Program. Examples of capital outlays are furniture, fixtures, machinery, and equipment.



Component Unit: Is a legally separate entity where the primary government appoints the voting majority of the component unit board. The government is also able to impose its will on the Component Unit and/or is in a relationship of financial benefit or burden with it. Roanoke County accounts for the revenues and expenditures of the public schools' system as a component unit.

Constitutional Officers: Officials elected to positions established by the Constitution or laws of Virginia. Constitutional Officers in Roanoke County include Clerk of Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

Contingent Balance: Funds set aside in a special account in the Annual Fiscal Plan, but not appropriated for expenditure. These funds are for emergency or unforeseen needs and are appropriated as the need arises.

COVID-19: Coronavirus Disease 2019 (COVID-19) is an infectious disease caused by Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) and has resulted in an ongoing global pandemic.

Current Taxes: Levied taxes that are due within one year.

Debt Service Fund: Accounts for the revenues required during the budget period to pay interest on outstanding long-term debt and to repay any maturing issues or installments.

Debt Service: The County's obligation to pay the principal and interest of all bonds and other debt instruments, according to a predetermined payment schedule.

Deficit: Expenditures in excess of revenue.

Delinquent Taxes: Taxes remaining unpaid on or after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County; indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost value, expired useful life or diminution of service from a fixed asset that cannot - or will not - be restored by repair, and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Designated Fund Balance: That portion of resources, which at year-end, exceeded requirements and has been designated for use at some future time for a specific project or use. Money in a designated fund balance is not in the Annual Fiscal Plan and therefore has not been appropriated for expenditure. However, those funds are only available for the designated purpose.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents. To receive the award, governments must have prepared a budget that meets program criteria as a document, an operations guide, a financial plan, and a communications device.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.



Enhancement: An improvement to a programmatic service level.

Enterprise Fund: A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer.

Expenditure: This term refers to the outflow of funds for an obtained asset, good or service regardless of when the expense is actually paid. Note: An encumbrance is not the same as an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fiscal Year (FY): The twelve-month timeframe designating the beginning and ending period for recording financial transactions. The County of Roanoke, Virginia uses July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character that are intended to continue being used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent: is defined by the Government Accountability Office (GAO) as the number of total hours worked divided by the maximum number of compensable hours in a full-time schedule as defined by law.

Fund Balance: The excess of assets over liabilities (also known as surplus funds). These funds are not in the Annual Fiscal Plan and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these funds as retained earnings.

Fund: An accounting entity that has a set of self-balancing accounts that document all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service fund, capital fund, enterprise funds, trust and agency funds, and internal service fund.

General Fund: This is the largest fund within Roanoke County, which accounts for most of the government's financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, finance, parks and recreation, libraries, public works and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the government's financial position.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets and buildings. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.



Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass' the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are the National Council on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

Goal: A broad statement of purpose that provides a framework for specific objectives and strategies. In a strategic planning context, a goal should correspond to a broader mission statement.

Governmental Funds: These funds are typically used to account for most of a government's activities, including those that are tax supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, internal service fund, a debt service fund, and capital projects fund.

Grant: A contribution by a higher-level government, or another organization, to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed to the grant recipient.

- **Categorical Grant** – Narrow in focus, targeting aid directly to perceived policy problems by funding specific programs (e.g. highway maintenance). This provides little discretion on how or when to spend funds by the grant recipient. An emphasis is placed on reporting procedures and minimizing waste. Categorical grants tend to consolidate power with a higher level of government, or - in some cases - can be a coopting attempt by a third-party organization.
- **Block Grant** - Broad in focus, targeting aid directly to perceived policy problems by funding general functions (e.g. community development). This provides more discretion on how and when to spend funds by the grant recipient. An emphasis is placed on accurately identifying and addressing policy problems. Block grants tend to decentralize power, particularly at the state and local levels.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with approval from the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenues from other governments; i.e., State and Federal government, received in the form of grants, entitlements, shared revenue, or payment in lieu of taxes.

Internal Service Fund: This fund accounts for resources used in providing centralized services to other County departments. Roanoke County has five such funds: Communications & Information Technology, Health, Dental, and Risk Management. Revenues are derived from interfund charges on a cost reimbursement basis.

Lease Purchase Agreement: Contractual agreements that are termed leases, but that in substance are purchase contracts.



License/Permit: Document issued to regulate various kinds of businesses or activities within the County. A degree of inspection may accompany the issuance of a license or permit, as in the case of building permits.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Long-Term Debt: Debt that matures more than one year after the date of issuance.

Mission Statement: A general, concise statement establishing the purpose that guides an institution's policies and actions.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget: The portion of the budget that pertains to daily operations, which provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Expense: The cost of contractual services, materials, supplies and other expenses not related to personnel or capital outlay expenses. Includes Non-Personnel expenses.

Personnel Expense: Cost of salaries, wages, and fringe benefits such as social security contributions, retirement expenses, health, dental, and life insurance payments.

Pro Rata Fees: Fees paid by developers and sub-dividers representing their proportional shares of the cost of public improvements necessitated by their development activities.

Proffer: Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specified period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise.



Revenue Bonds: Bonds sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Risk Management: An organized, economical attempt to protect a government's assets against accidental loss.

Rollover: Board approved extension of previously approved appropriations from one fiscal year to the next.

Section: A division, department or other designation for which a budget is adopted. The lowest level of cost identification of a program for budget purposes.

Service Level: A management tool used to measure past performance and changes in the quantity, quality, and efficiency of services.

Special Revenue Fund: The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Statute: A written law enacted by a duly organized and constituted legislative body.

Strategy: A specific plan for achieving an objective.

Surplus: Refers to the excess of revenues over expenditures.

Tax Levy: The total dollar amount of tax that should ideally be collected based on existing tax rates and assesses values of personal and real properties.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, \$1.09 per \$100 of assessed value of real estate is the most recent adopted rate.

Tax: Compulsory charge levied by a government used to finance public services.

Transfers: The movement of money from the General Fund to other funds (interfund) or money within the General Fund (intrafund).

Transmittal Letter: The opening section of the budget that provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.

Undesignated Fund Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Unemployment Rate: An accounting of persons who are actively filed as not holding, but are seeking, a job for which they would receive compensation.

User Fees: Charges paid by citizens for specific County services.



Virginia Public School Authority (VPSA) Bonds: The Virginia Public School Authority (the "Authority") may issue "Pooled Bonds" of the Authority to purchase general obligation school bonds or notes ("Local School Bonds") issued by counties, cities and towns of the Commonwealth of Virginia ("Local Issuers").

Frequently Used Acronyms and Initialisms

ABC – Alcoholic Beverage Control	CORTAN – County of Roanoke Transportation
ADA – Americans with Disabilities Act	CPI – Consumer Price Index
AFP – Annual Fiscal Plan (Budget Publication)	CPMT – Community Policy Management Team
ALS – Advanced Life Support	CPR – Cardiopulmonary Resuscitation
ANR – Agriculture and Natural Resources	CRR – Collection Rate Real Estate
APA – Auditor of Public Accounts	CSA – Children's Services Act
APC – Annual Population Change (%)	CSR – Customer Service Representative
AVR – Assessed Value of Real Estate	CY – Calendar Year
BAN – Bond anticipation note	DBM – Decision Band Method
BLS – Basic Life Support	DMV – Division of Motor Vehicles
BOS – Board of Supervisors	ECC – Emergency Communication Center
BPOL – Business, Professional, and Occupational License Tax	EDA – Economic Development Authority
CAD – Computer Aided Dispatch	EEOC – Equal Employment Opportunity Commission
CALEA – Commission on Accreditation for Law Enforcement Agencies	EMS – Emergency Medical Service
CDA – Community Development Authority	EOC – Emergency Operations Center
CIIF – Capital Incentive Improvement Fund	FICA – Federal Insurance Contributions Act
CIP – Capital Improvements Program	FLSA – Fair Labor Standards Act
CMP – Capital Maintenance Program	FMLA – Family Medical Leave Act
COLA – Cost of Living Adjustment	FOIA – Freedom of Information Act
	FT – Full Time
	FTE – Full-Time Equivalent



FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GDC – General District Court

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HRA – Health Reimbursement Account

HVAC – Heating, Ventilation, and Air Conditioning

ISDN – Integrated Services Digital Network

MDT – Mobile Data Terminal

MGD – million gallons per day

MHz – Megahertz

MYFP – Multi-Year Financial Planning

NADA – National Automobile Dealers Association

OSHA – Occupational Safety & Health Administration

PC – Population Change

PP – Personal Property

PST – Public Safety Team

PT – Part Time

RCPS – Roanoke County Public Schools

RCACP – Regional Center for Animal Care and Protection

RVBA – Roanoke Valley Broadband Authority

RVRA – Roanoke Valley Resource Authority

SAFER – Staffing For Adequate Fire and Emergency Response

SCADA – System Control and Data Acquisition

TANF – Temporary Aid to Needy Families

VDOT – Virginia Department of Transportation

VJCCCA – Virginia Juvenile Community Crime Control Act

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System

VWCC – Virginia Western Community College

WVRJ – Western Virginia Regional Jail





Ordinances





AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF
ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY
ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

**ORDINANCE 052725-4.a APPROPRIATING FUNDS FOR THE FISCAL YEAR
2025-2026 OPERATIONS BUDGET AND APPROVAL OF THE
CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2025-2026 FOR
ROANOKE COUNTY, VIRGINIA**

WHEREAS, upon notice duly published in newspapers, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025, and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2025-2026
County Operations
First Reading May 13, 2025; Second Reading May 27, 2025

	Appropriation Amount
Revenues:	
General Fund - County:	
General Government	\$ 272,191,500
Public Works Projects	174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act	14,332,908
Grants & Other Funds	1,391,400
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Subtotal, General Fund	<u>314,949,933</u>
Debt Service Fund - from County	15,353,522
Debt Service Fund - from Schools	4,125,345
Subtotal, Debt Service Fund	<u>19,478,867</u>
Internal Service Fund - Health Insurance	16,256,862
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	1,604,003
Subtotal, Internal Service Funds	<u>18,682,069</u>
Total Revenue - County Operations Funds	<u>\$ 353,110,869</u>
Expenditures:	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 304,690
County Administration	973,878
Internal Auditor	230,656
Community Engagement	926,763
County Attorney	842,754
Human Resources	1,297,669
Subtotal, General Administration	<u>4,576,410</u>
Constitutional Officers	
Commissioner of the Revenue	1,198,893
Commonwealth's Attorney	1,879,594
Sheriff's Office	16,458,934
Treasurer	1,362,533
Clerk of the Circuit Court	1,505,703
Subtotal, Constitutional Officers	<u>22,405,657</u>



	Appropriation Amount
Judicial Administration	
Circuit Court	\$ 257,068
General District Court	103,440
Magistrate	1,590
Juvenile & Domestic Relations Court	39,086
Court Service Unit	926,381
Courthouse Maintenance	60,000
Subtotal, Judicial Administration	<u>1,387,565</u>
Management Services	
Real Estate Valuation (Assessor)	1,155,808
Finance & Management Services	3,180,025
Subtotal, Management Services	<u>4,335,833</u>
Public Safety	
Police	19,012,782
Fire & Rescue	27,775,560
Subtotal, Public Safety	<u>46,788,342</u>
Community Services	
Economic Development	732,353
Development Services	4,189,782
Planning	2,450,583
General Services	10,998,597
Subtotal, Community Services	<u>18,371,315</u>
Human Services	
Parks, Recreation, & Tourism	6,176,316
Public Health	805,790
Social Services	16,136,928
Library	5,323,836
Virginia Cooperative Extension	145,391
Elections (Registrar)	1,060,637
Subtotal, Human Services	<u>29,648,898</u>
Non-Departmental	
Employee Benefits	3,206,542
Transfer to Information Technology	7,732,849
Transfer to Emergency Communications	4,097,820
Contributions - Discretionary, Contractual, Dues & Memberships	2,909,013
Miscellaneous	509,289
Board Contingency	50,000
Subtotal, Non-Departmental	<u>18,505,513</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to School Operating Fund	\$ 96,217,496
Transfer to Debt Service - County & Schools	14,792,337
Transfer to County Capital	6,215,298
Transfer to Children's Services Act - County	3,234,000
Transfer to Children's Services Act - Schools	3,179,000
Transfer to Internal Services - Risk Management	2,154,003
Transfer to Criminal Justice Academy	205,746
Transfer to Public Works Projects	174,087
Subtotal, Transfers to Other Funds	<u>126,171,967</u>
Total, General Government - County Operations	<u>\$ 272,191,500</u>
Public Works Projects	\$ 174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act	14,332,908
Grants & Other Funds	1,391,400
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Total, General Fund - County Operations	<u>314,949,933</u>
Debt Service Fund	<u>19,478,867</u>
Internal Service Fund - Health Insurance	16,256,862
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	1,604,003
Total, Internal Service Funds	<u>18,682,069</u>
Total Expenditures - All County Operations Funds	<u>\$ 353,110,869</u>



2. That the County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance or portion thereof from one department to another.
3. That all funded outstanding operating encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same department and account for which they are encumbered in the previous year.
4. That all General Government Fund unexpended appropriations and all General Government revenues collected in excess of appropriated revenues at the end of any fiscal year not lapse but shall be re-appropriated and presented to the Board of Supervisors for allocation based on guidance provided in Section 10-1 through 5 of the County of Roanoke Comprehensive Financial Policy as approved by the Board of Supervisors.
5. Account balances remaining in the Fee Class Fund collected by the Parks, Recreation and Tourism Department will be allocated to accounts as defined by the Fee Class Accounts Procedure.
6. Account balances remaining in Children's Services Act (C111), Police Confiscated Property (C120), Police Special Programs (C121), Forfeited Asset Sharing (C122), Sheriff Confiscated Property (C123), Sheriff Jail Fees (C124), Inventory Accounts (C125), Criminal Justice Academy (C126), Police Training Facility (C127), Garage - Fleet Service Center (C130), Grants (C135), Opioid Abatement Settlement Fund (C136), Information Technology (C141), Emergency Communications (C142-



C144), Fee Class (C150), Public Works Fund (C170), South Peak Community Development Authority (C201), County Debt Fund (C310, C320, C330, C340, C360, C365, C375), County Capital and Economic Development Funds (C420, C421, C425, C428, C440, C445, C451, C455, C475), County Trust Funds (C501, C502), Internal Service Funds (C700, C705, C710), Special Welfare (C810), Regional Fire/Rescue Training Center (C814), Commonwealth Fund (C815), and Economic Development Authority (C818) funds will carry over 100% and be re-appropriated to the individual funds.

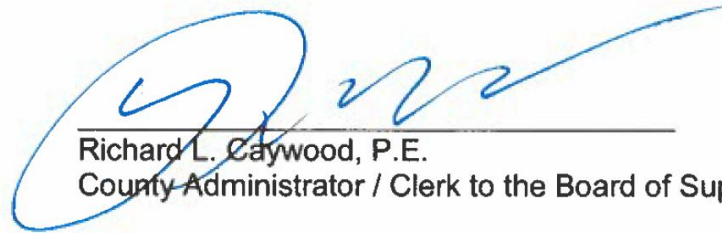
7. That the Board of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the appropriate fund upon approval by the Board of Supervisors on the Consent Agenda.
8. That the Board of Supervisors approves the County of Roanoke Classification and Pay Plan. The Classification and Pay Plan included as part of this ordinance is effective July 1, 2025. The County Administrator shall implement the County Classification and Pay Plan pursuant to Board of Supervisors Resolution 082515-1.
9. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Mahoney to approve the ordinance; seconded by Supervisor Hooker and carried by the following roll call and recorded vote:



AYES: Supervisors Hooker, Mahoney, Shepherd, North
NAYS: None
ABSENT: Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF
ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY
ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

**ORDINANCE 052725-4.b APPROPRIATING FUNDS FOR THE FISCAL YEAR
2025-2026 CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025 and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



**County of Roanoke, Virginia
Fiscal Year 2025-2026
County Capital
First Reading May 13, 2025; Second Reading May 27, 2025**

	Appropriation Amount
Revenues:	
County Capital:	
Transfer from General Government Fund	\$ 9,595,345
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	2,445,936
County Restricted Cash	700,000
Non-County Funding Sources	625,000
Lease / Revenue Bonds	<u>21,000,000</u>
Total Revenue - County Capital	<u>\$ 34,366,281</u>
Expenditures:	
County Capital:	
FY 2026 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	<u>\$ 5,625,345</u>
FY 2026 Capital Year Budget - Buildings and Facilities	19,600,000
FY 2026 Capital Year Budget - Computer Infrastructure, Software and Hardware	2,770,000
FY 2026 Capital Year Budget - Capital Maintenance Programs and Recurring	2,884,245
FY 2026 Capital Year Budget - Transportation	<u>2,786,691</u>
Subtotal, FY 2026 Capital Year Budget	<u>28,040,936</u>
FY 2026 Fleet Replacement Budget	<u>700,000</u>
Total Expenditures - County Capital	<u>\$ 34,366,281</u>

2. That the County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance or portion thereof from one project to another so as to provide for the completion of a capital project.
3. That all funded outstanding capital encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same account for which they are encumbered in the previous year.
4. That appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project or until the Board of Supervisors, by appropriate action,



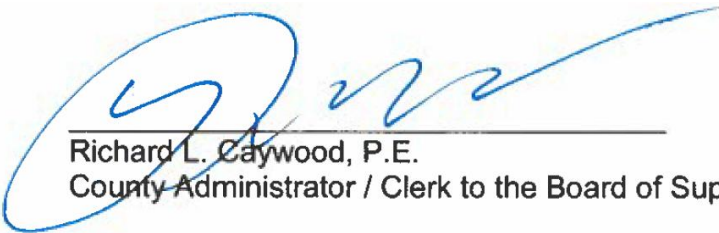
changes or eliminates the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances. This section applies to appropriations for capital projects at June 30, 2025, and appropriations in the 2025-2026 fiscal year budget.

5. That the Board of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the appropriate fund upon approval by the Board of Supervisors on the Consent Agenda.
6. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Hooker to approve the ordinance; seconded by Supervisor Mahoney and carried by the following roll call and recorded vote:

AYES:	Supervisors Hooker, Mahoney, Shepherd, North
NAYS:	None
ABSENT:	Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF
ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY
ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

**ORDINANCE 052725-4.c APPROPRIATING FUNDS FOR THE FISCAL YEAR
2025-2026 ROANOKE COUNTY PUBLIC SCHOOLS CATEGORIES**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025, and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2025-2026
Roanoke County Public Schools Categories
First Reading May 13, 2025; Second Reading May 27, 2025

	Appropriation Amount
Revenues:	
Schools Instruction	\$ 157,939,330
Schools Administration, Attendance, and Health	9,581,394
Schools Pupil Transportation	10,540,323
Schools Operation and Maintenance	21,630,115
Schools Food Service and Other Noninstructional Operations	8,768,211
Schools Facilities	1,389,286
Schools Debt and Fund Transfers	24,931,867
Schools Technology	15,589,085
Schools Non-Categorical Spending	<u>36,926,407</u>
 Total Revenue - Schools Categories	 <u><u>\$ 287,296,018</u></u>
Expenditures:	
Schools Instruction	\$ 157,939,330
Schools Administration, Attendance, and Health	9,581,394
Schools Pupil Transportation	10,540,323
Schools Operation and Maintenance	21,630,115
Schools Food Service and Other Noninstructional Operations	8,768,211
Schools Facilities	1,389,286
Schools Debt and Fund Transfers	24,931,867
Schools Technology	15,589,085
Schools Non-Categorical Spending	<u>36,926,407</u>
 Total Expenditures - Schools Categories	 <u><u>\$ 287,296,018</u></u>

2. That the Non-Categorical Spending represents \$28,719,401 for the Schools Health Insurance Fund, \$1,689,000 for the Schools Dental Insurance Fund, \$408,203 for the Schools Risk Management Fund, \$50,500 for the Schools Other Post-Employment Benefits Trust Fund, and \$6,059,303 in School Activity Funds.



3. That all funded outstanding categorical encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same category for which they are encumbered in the previous year.
4. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 22.1-100 of the Code of Virginia, revert to the fund of the Board of Supervisors from which derived, with the expectation that such funds will be re-appropriated back to Roanoke County Public Schools for use the next year, in accordance with Section 10-6 of the County's Comprehensive Financial Policy.
5. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Shepherd to approve the ordinance; seconded by Supervisor North and carried by the following roll call and recorded vote:

AYES:	Supervisors Hooker, Mahoney, Shepherd, North
NAYS:	None
ABSENT:	Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

RESOLUTION 052725-2 ADOPTING

- 1) THE FISCAL YEAR 2025-2026 OPERATING AND CAPITAL BUDGET REVENUES, EXPENDITURES FOR THE COUNTY OF ROANOKE, VIRGINIA AND,**
- 2) THE FISCAL YEARS 2026-2035 CAPITAL IMPROVEMENT PROGRAM FOR ROANOKE COUNTY, VIRGINIA, AND**
- 3) THE FISCAL YEAR 2025-2026 FEE COMPENDIUM**

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, said budget shall be prepared and approved for informative and fiscal planning purposes only; and

WHEREAS, this budget contains a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the ensuing fiscal year; and

WHEREAS, a brief synopsis of said budget was published as required by the provisions of Section 15.2-2506 of the State Code, and the public hearings as required thereon were held on April 22, 2025 and May 13, 2025; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Roanoke County, Virginia:

1. That there is hereby approved the annual operating budget for fiscal year 2025-2026 for Roanoke County, Virginia as shown on the attached Schedules 1 and 2.



2. That there is hereby approved the capital budget for fiscal year 2025-2026 and Capital Improvement Program for fiscal years 2026-2035 for Roanoke County, Virginia as shown on the attached Schedule 3.
3. That the preparation and approval of these budgets is for informative and fiscal planning purposes only.
4. The fees which shall be charged by the County of Roanoke for the following described emergency medical services provided by the Roanoke County owned, operated, funded, housed or permitted emergency vehicles shall be as follows:

Advance Life Support (ALS) 1 Emergency	\$548.00
Advance Life Support (ALS) 2 Emergency	\$793.00
Basic Life Support (BLS) Emergency	\$461.00
Mileage (loaded)	\$11.00/per mile

No recipient of ambulance services who cannot afford to pay the ambulance transport fees will be required to do so.

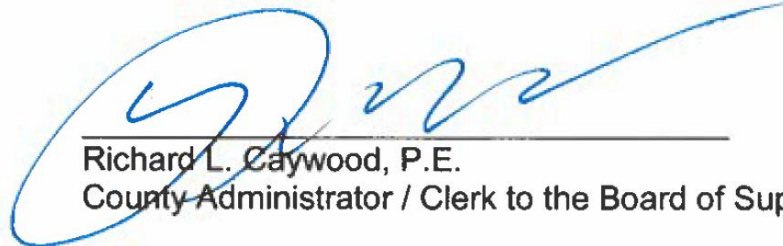
5. The ambulance fees described above in this resolution replace fees approved as part of resolution 051022-3 and shall be in full force and effect on and after July 1, 2025.
6. That there is hereby approved a Fee Compendium which lists all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium provides details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.



On motion of Supervisor Shepherd to approve the resolution; seconded by Supervisor North and carried by the following roll call and recorded vote:

AYES: Supervisors Hooker, Mahoney, Shepherd, North
 NAYS: None
 ABSENT: Supervisor Radford

A COPY TESTE:


 Richard L. Caywood, P.E.
 County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
 Steve Elliott, Budget Administrator



Schedule #1

**County of Roanoke
Adopted Fiscal Year 2025-2026 Operating and Capital Budget Revenues
May 27, 2025**

Revenues - County	Amount
General Fund - County	
General Government	
General Property Taxes	\$ 190,525,000
Sales Tax	17,242,500
Communications Sales and Use Tax	2,500,000
Consumer Utility Tax	3,750,000
Business License Tax	9,614,000
Bank Franchise Tax	850,000
Motor Vehicle License Fees	2,475,000
Recordation Taxes	1,450,000
Hotel and Motel Room Tax	2,250,000
Tax on Prepared Foods	6,700,000
Other Local Taxes	1,735,000
Permits, Fees & Licenses	1,400,000
Fines and Forfeitures	500,000
Use of Money and Property	1,350,399
Charges for Services	4,804,700
Commonwealth	14,900,000
Federal	6,950,000
Other	3,194,901
Subtotal, General Government	\$ 272,191,500
Public Works Projects	\$ 174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act (CSA)	14,332,908
Grants and Other Funds	1,391,400
Police E-Citation Special Revenue Fund	60,000
Community Development Technology Fee Fund	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Subtotal, Other General Funds	\$ 42,758,433
Total, General Fund - County	\$ 314,949,933



	Amount
Debt Service Fund - from County	\$ 15,353,522
Debt Service Fund - from Schools	4,125,345
Capital Projects Fund - County	34,366,281
Internal Service Fund - County	<u>18,682,069</u>
Total, All County Funds	<u>\$ 387,477,150</u>



Schedule #2

**County of Roanoke
Adopted Fiscal Year 2025-2026 Operating and Capital Budget Expenditures
May 27, 2025**

Expenditures - County	Amount
General Fund - County	
General Government	
General Administration	\$ 4,576,410
Constitutional Officers	22,405,657
Judicial Administration	1,387,565
Management Services	4,335,833
Public Safety	46,788,342
Community Services	18,371,315
Human Services	29,648,898
Non-Departmental	18,505,513
Transfers to School Operating Fund	96,217,496
Transfers to (from) Capital Fund	6,215,298
Transfers to Debt Service Fund - County Debt	7,855,037
Transfers to Debt Service Fund - Schools Debt	6,937,300
Transfers to Internal Services - Risk Management	2,154,003
Transfer to Public Works Projects	174,087
Transfer to Criminal Justice Academy	205,746
Transfer to Children's Services Act Fund - County	3,234,000
Transfer to Children's Services Act Fund - Schools	3,179,000
Subtotal, General Government	\$ 272,191,500
Public Works Projects	\$ 174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act (CSA)	14,332,908
Grants and Other Funds	1,391,400
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Subtotal, Other General Funds	\$ 42,758,433
Total, General Fund - County	\$ 314,949,933



	Amount
Debt Service Fund - County	\$ 19,478,867
Capital Projects Fund - County	34,366,281
Internal Service Fund - County	<u>18,682,069</u>
Total, All County Funds	<u>\$ 387,477,150</u>



Classification and Pay Plan





Roanoke County Classification Plan

Attachment A – Public Safety Step Structures

In order to recruit and retain employees in critical public safety positions for Police, Fire & Rescue, Sheriff and Emergency Communications certain positions have been removed from the Classification Plan format which combined all jobs. Each of these departments has a step pay structure that identifies the employee pay based on rank and step. The Public Safety pay structures are anchored to the starting rate shown at the lowest level and progress with time in job, meeting certain certifications/requirements and promotion in rank.

Attachment B – Classification Plan

The Classification Plan provides a summary of all Roanoke County jobs, the pay range, the number of employees assigned to each job and identifies the individual departments. The County utilizes the Decision Band Method (DBM) based classification for non-public safety employees. The grading hierarchy of the Decision Band Method is illustrated by an alpha-numeric nomenclature and is determined by the level of decision making required for the job. The Roanoke County handbook chapter 6 section B outlines the grievance procedure and identifies positions including Department Heads that serve at the pleasure of the County Administrator and may not use the grievance procedure. The following positions are considered Department Heads irrespective of title and include: Chief of Fire and Rescue, Chief of Police, Director of Planning, Director of Development Services, Director of Economic Development, Director of Finance and Management Services, Director of General Services, Director of Human Resources, Director of Parks, Recreation and Tourism, Director of Emergency Communications, Director of Information Technology, Director of Library Services, Director of Real Estate Valuation, Director of Social Services, Public Information Officer, Internal Auditor, and any additional departmental units that may be created by organizational changes approved by the County Administrator. The Board, pursuant to Section 15.2-2511.2 of the Code of Virginia, hereby appoints Emma Hayslett as the County's fraud, waste, and abuse auditor (the "Internal Auditor"). The Internal Auditor shall perform her role and otherwise operate in accordance with the County's Internal Audit Charter.

The County Administrator and the County Attorney are unclassified positions and the employment arrangement is by contract and approved by the Board of Supervisors.

Attachment C – Pay Bands

The Pay Bands attachment shows the minimum and maximum pay rates assigned to the pay band.



Attachment A

Public Safety Step Structures



PUBLIC SAFETY STEP PLANS

POLICE								
Rank	RECRUIT	PO I	PO II	PO III	PO IV	SERGEANT	COMMANDER	ASST CHIEF
1	\$51,069	\$53,111						
2		\$54,306						
3		\$55,528	\$58,304					
4		\$56,778	\$59,616					
5		\$58,055	\$60,958			\$77,287		
6		\$59,361	\$62,329	\$65,446		\$79,026		
7		\$60,697	\$63,732	\$66,918		\$80,804	\$92,925	
8		\$62,063	\$65,166	\$68,424		\$82,622	\$95,016	
9		\$63,459	\$66,632	\$69,964		\$84,481	\$97,154	
10			\$67,465	\$70,838	\$74,380	\$85,537	\$98,368	
11			\$68,308	\$71,724	\$75,310	\$86,606	\$99,598	\$124,497
12			\$69,162	\$72,620	\$76,251	\$87,689	\$100,843	\$126,053
13			\$70,026	\$73,528	\$77,204	\$88,785	\$102,103	\$127,629
14				\$74,447	\$78,170	\$89,895	\$103,380	\$129,224
15				\$75,378	\$79,147	\$91,019	\$104,672	\$130,839
16				\$76,320	\$80,136	\$92,156	\$105,980	\$132,475
17				\$77,274	\$81,138	\$93,308	\$107,305	\$134,131
18				\$78,240	\$82,152	\$94,474	\$108,646	\$135,808
19					\$83,179	\$95,655	\$110,004	\$137,505
20					\$84,219	\$96,851	\$111,379	\$139,224
21					\$85,271	\$98,062	\$112,772	\$140,965
22					\$86,337	\$99,288	\$114,181	\$142,726
23					\$87,416	\$100,529	\$115,608	\$144,511
24					\$88,509	\$101,785	\$117,054	\$146,317
25					\$89,615	\$103,058	\$118,517	\$148,146



PUBLIC SAFETY STEP PLANS

FIRE & RESCUE								
Rank	RECRUIT	FF/EMT	PARA/FF	MASTER P/FF	LIEUTENANT	CAPTAIN	BATTLN CHIEF	DEPUTY CHIEF
1	\$49,961	\$51,959	\$56,636					
2		\$53,128	\$57,910					
3		\$54,324	\$59,213	\$62,173				
4		\$55,546	\$60,545	\$63,572				
5		\$56,796	\$61,907	\$65,003	\$68,253			
6		\$58,074	\$63,300	\$66,465	\$69,789			
7		\$59,380	\$64,725	\$67,961	\$71,359			
8		\$60,716	\$66,181	\$69,490	\$72,965	\$78,437		
9		\$62,082	\$67,670	\$71,053	\$74,607	\$80,202		
10			\$68,516	\$71,942	\$75,539	\$81,204		
11			\$69,372	\$72,841	\$76,483	\$82,219	\$94,552	
12			\$70,239	\$73,751	\$77,439	\$83,247	\$95,734	
13			\$71,117	\$74,673	\$78,407	\$84,288	\$96,931	\$121,163
14				\$75,607	\$79,387	\$85,341	\$98,142	\$122,678
15				\$76,552	\$80,380	\$86,408	\$99,369	\$124,211
16				\$77,509	\$81,385	\$87,488	\$100,611	\$125,764
17				\$78,477	\$82,402	\$88,582	\$101,869	\$127,336
18				\$79,458	\$83,432	\$89,689	\$103,142	\$128,927
19				\$80,452	\$84,475	\$90,810	\$104,431	\$130,539
20				\$81,457	\$85,531	\$91,945	\$105,737	\$132,171
21				\$82,476	\$86,600	\$93,095	\$107,058	\$133,823
22				\$83,507	\$87,682	\$94,258	\$108,397	\$135,496
23				\$84,550	\$88,778	\$95,436	\$109,752	\$137,190
24				\$85,607	\$89,888	\$96,629	\$111,124	\$138,905
25				\$86,677	\$91,012	\$97,837	\$112,513	\$140,641



PUBLIC SAFETY STEP PLANS

SHERIFF									
Rank	RECRUIT	DS I	DS II	DS III	DS IV	SERGEANT	LIEUTENANT	CAPTAIN	LT COLONEL
1	\$48,853	\$50,807	\$53,348					\$78,164	\$97,706
2		\$51,951	\$54,548					\$79,923	\$99,904
3		\$53,119	\$55,775					\$81,721	\$102,152
4		\$54,315	\$57,030	\$59,882		\$67,591		\$83,560	\$104,450
5		\$55,537	\$58,313	\$61,229		\$69,112		\$85,440	\$106,800
6		\$56,786	\$59,625	\$62,607	\$65,737	\$70,667	\$75,967	\$87,363	\$109,203
7		\$58,064	\$60,967	\$64,015	\$67,216	\$72,257	\$77,677	\$89,328	\$111,660
8		\$59,370	\$62,339	\$65,456	\$68,728	\$73,883	\$79,425	\$91,338	\$114,173
9		\$60,706	\$63,741	\$66,929	\$70,275	\$75,545	\$81,212	\$93,393	\$116,742
10		\$61,465	\$64,538	\$67,765	\$71,153	\$76,490	\$82,227	\$94,561	\$118,201
11		\$62,233	\$65,345	\$68,612	\$72,042	\$77,446	\$83,255	\$95,743	\$119,678
12			\$66,162	\$69,470	\$72,943	\$78,414	\$84,296	\$96,939	\$121,174
13			\$66,989	\$70,338	\$73,855	\$79,394	\$85,349	\$98,151	\$122,689
14				\$71,217	\$74,778	\$80,386	\$86,416	\$99,378	\$124,223
15				\$72,108	\$75,713	\$81,391	\$87,496	\$100,620	\$125,775
16					\$76,659	\$82,409	\$88,590	\$101,878	\$127,348
17					\$77,617	\$83,439	\$89,697	\$103,152	\$128,939
18					\$78,588	\$84,481	\$90,818	\$104,441	\$130,551
19					\$79,570	\$85,538	\$91,954	\$105,747	\$132,183
20					\$80,565	\$86,607	\$93,103	\$107,068	\$133,836
21					\$81,572	\$87,689	\$94,267	\$108,407	\$135,508
22					\$82,591	\$88,785	\$95,445	\$109,762	\$137,202
23					\$83,624	\$89,895	\$96,638	\$111,134	\$138,917
24					\$84,669	\$91,019	\$97,846	\$112,523	\$140,654
25					\$85,727	\$92,157	\$99,069	\$113,930	\$142,412



PUBLIC SAFETY STEP PLANS

EMERGENCY COMMUNICATIONS					
Rank	CO I	CO II	TRAIN/CO III	SUPERVISOR	ECC MANAGER
1	\$44,311	\$49,628			
2	\$45,308	\$50,745			
3		\$51,887	\$58,632	\$66,841	
4		\$53,054	\$59,951	\$68,344	
5		\$54,248	\$61,300	\$69,882	
6		\$55,468	\$62,679	\$71,454	\$90,033
7		\$56,716	\$64,090	\$73,062	\$92,059
8		\$57,992	\$65,532	\$74,706	\$94,130
9		\$59,297	\$67,006	\$76,387	\$96,248
10		\$60,039	\$67,844	\$77,342	\$97,451
11		\$60,789	\$68,692	\$78,308	\$98,669
12		\$61,549	\$69,550	\$79,287	\$99,902
13		\$62,318	\$70,420	\$80,278	\$101,151
14		\$63,097	\$71,300	\$81,282	\$102,415
15		\$63,886	\$72,191	\$82,298	\$103,696
16		\$64,684	\$73,094	\$83,327	\$104,992
17		\$65,493	\$74,007	\$84,368	\$106,304
18		\$66,312	\$74,933	\$85,423	\$107,633
19		\$67,141	\$75,869	\$86,491	\$108,978
20		\$67,980	\$76,818	\$87,572	\$110,341
21		\$68,829	\$77,778	\$88,667	\$111,720
22		\$69,690	\$78,750	\$89,775	\$113,116
23		\$70,561	\$79,734	\$90,897	\$114,530
24		\$71,443	\$80,731	\$92,034	\$115,962
25		\$72,336	\$81,740	\$93,184	\$117,412



Attachment B

Classification Plan

Fund Legend:

C100: General Government Fund
C111: Children's Services Act Fund
C126: Criminal Justice Academy Fund
C130: Fleet Service Center Fund
C135: Grant Fund
C141: Information Technology Fund
C142: Communications Shop Fund
C144: Emergency Communications Fund
C150: Recreation Fee Class Fund
C710: Risk Management Fund
C817: Roanoke Valley Television Fund
C819: Roanoke Valley Greenway Commission Fund
C891: Regional Center for Animal Control and Protection Fund

Status Legend:

NOEX: Non-Exempt from FLSA
EXE/Comp: Exempt Compensatory
EXE/DISC: Exempt Discretionary

Adopted Budget FY 2025-2026



Classification and Pay Plan

Roanoke County Classification Plan FY 2025-2026 Effective 7/1/2025										
Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
A13	C100	DBM	1731	GS-CUSTODIAN	NON-EXEMPT	GENERAL SERVICES	3	\$ 32,019	\$ 39,012	\$ 46,004
A13	C100	DBM	1746	GS-REFUSE COLLECTOR	NON-EXEMPT	GENERAL SERVICES	5	\$ 32,019	\$ 39,012	\$ 46,004
B21	C100	DBM	1277	CIRCT-DEPUTY CLERK CIRCUIT COURT I	NON-EXEMPT	CLERK OF CIRCUIT COURT	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1203	REV-INCOME TAX SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1206	REV-PERSONAL PROPERTY SPECIALIST *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	5	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1179	COMATT-SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1661	DEV-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1664	DEV-PERMIT TECHNICIAN *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1590	FR-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	FIRE & RESCUE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1732	GS-CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	GENERAL SERVICES	2	\$ 37,054	\$ 45,147	\$ 53,239
B21	C130	DBM	1743	GS-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C130	DBM	2172	GS-CUSTOMER SERVICE REPRESENTATIVE (FSF)	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	2037	LIB-LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	13	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1841	PRT-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	PARKS, REC & TOURISM	17	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1845	PRT-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1853	PRT-PARKS & FACILITY SERVICE TECHNICIAN	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C150	DBM	1806	PRT-AQUATICS SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C150	DBM	1842	PRT-MOTOR EQUIPMENT OPERATOR *CP (SCHOOL)	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1535	PO-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	4	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1536	PO-RECORDS TECHNICIAN *CP	NON-EXEMPT	POLICE	6	\$ 37,054	\$ 45,147	\$ 53,239
B21	C126	DBM	2170	PO-OFFICE SUPPORT SPECIALIST (ACADEMY)	NON-EXEMPT	POLICE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1332	REAL-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	2081	REG-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1962	SS-CUSTOMER SERVICE REP	NON-EXEMPT	SOCIAL SERVICES	6	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1977	SS-SOCIAL SERVICES AIDE	NON-EXEMPT	SOCIAL SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239
B21	C100	DBM	1351	TREAS-TREASURER CLERK I	NON-EXEMPT	TREASURER	2	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1278	CIRCT-DEPUTY CLERK CIRCUIT COURT II	NON-EXEMPT	CLERK OF CIRCUIT COURT	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1204	REV-REAL ESTATE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1178	COMATT-LEGAL SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C135	DBM	1181	COMATT-VICTIM/WITNESS ASSISTANT COORDINATOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1379	FIN-ACCOUNTS REPRESENTATIVE I	NON-EXEMPT	FINANCE & MGMT SERVICES	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1727	GS-BUILDING MAINTENANCE TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1755	GS-CUSTOMER SERVICE SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1757	GS-FLEET TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	4	\$ 42,074	\$ 51,263	\$ 60,451
B22	C130	DBM	1739	GS-FLEET TECHNICIAN *CP (FSF)	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	2043	LIB-SENIOR LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	11	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1895	PRT-RECREATION SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C891	DBM	2150	RCAP-ANIMAL SUPPORT ATTENDANT	NON-EXEMPT	RCAP	12	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1239	SHR-ACCREDITATION SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1228	SHR-CIVIL PROCESS SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1229	SHR-CONTROL ROOM OPERATOR	NON-EXEMPT	SHERIFF	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	2177	SS-SENIOR CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1950	SS-ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1955	SS-BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	32	\$ 42,074	\$ 51,263	\$ 60,451
B22	C111	DBM	1984	SS-CSA COMPLIANCE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1352	TREAS-TREASURER CLERK II	NON-EXEMPT	TREASURER	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C100	DBM	1357	TREAS-COLLECTIONS SPECIALIST	NON-EXEMPT	TREASURER	1	\$ 42,074	\$ 51,263	\$ 60,451
B23	C100	DBM	1279	CIRCT-DEPUTY CLERK CIRCUIT COURT III	NON-EXEMPT	CLERK OF CIRCUIT COURT	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1200	REV-TAX COMPLIANCE OFFICER	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1207	REV-TAX COMPLIANCE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C135	DBM	1182	COMATT-VICTIM/WITNESS ASSISTANT DIRECTOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1654	DEV-INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1674	DEV-STORMWATER INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664
B23	C144	DBM	1487	ECD-TECHNICAL ANALYST *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1391	FIN-ACCOUNTS REPRESENTATIVE II	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1396	FIN-PURCHASING TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2190	FIN-BUYER TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1597	FR-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	FIRE & RESCUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1749	GS-SOLID WASTE EQUIPMENT OPERATOR	NON-EXEMPT	GENERAL SERVICES	23	\$ 47,094	\$ 57,379	\$ 67,664
B23	C141	DBM	1481	IT-TECHNICAL ANALYST *CP	NON-EXEMPT	INFORMATION TECHNOLOGY	5	\$ 47,094	\$ 57,379	\$ 67,664

Adopted Budget FY 2025-2026



Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
B23	C100	DBM	2034	LIB-DEPARTMENT BUDGET SPECIALIST	NON-EXEMPT	LIBRARY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2044	LIB-TECHNOLOGY SERVICES COORDINATOR	NON-EXEMPT	LIBRARY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1820	PRT-MARKETING & ELECTRONIC SERVICES SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1856	PRT-PARKS MAINTENANCE SERVICE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1866	PRT-RECREATION PROGRAMMER	NON-EXEMPT	PARKS, REC & TOURISM	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C150	DBM	1867	PRT-RECREATION PROGRAMMER (FEE)	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1691	PLAN-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	PLANNING	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1525	PO-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	POLICE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2165	RCACP-ANIMAL SUPPORT COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2156	RCACP-FOSTER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2161	RCACP-RESCUE & VOLUNTEER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2085	REG-ABSENTEE VOTING AND ELECTION ADMINISTRATION ASSISTANT	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2075	REG-ASSISTANT GENERAL REGISTRAR	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C817	DBM	1152	RVTV-MULTIMEDIA PRODUCER I	NON-EXEMPT	RVTV	2	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1225	SHR-ACCREDITATION SPECIALIST	NON-EXEMPT	SHR/FF	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1951	SS-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1965	SS-FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	35	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1974	SS-SELF SUFFICIENCY SERVICE INTAKE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1987	SS-SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1988	SS-SENIOR ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1979	SS-SENIOR BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1970	SS-TECHNICAL ANALYST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C135	DBM	1301	SS-YOUTH SURVEILLANCE OFFICER	NON-EXEMPT	SOCIAL SERVICES	3	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1353	TREAS-TREASURER CLERK III	NON-EXEMPT	TREASURER	3	\$ 47,094	\$ 57,379	\$ 67,664
B24	C100	DBM	1280	CIRCT-DEPUTY CLERK CIRCUIT COURT IV	NON-EXEMPT	CLERK OF CIRCUIT COURT	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1205	REV-REAL ESTATE SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1208	REV-TAXPAYER SERVICES SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1658	DEV-DEVELOPMENT GIS SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C142	DBM	1463	ECD-COMMUNICATIONS TECHNICIAN	NON-EXEMPT	EMERGENCY COMMUNICATIONS	3	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1393	FIN-PAYROLL TECHNICIAN *CP	NON-EXEMPT	FINANCE & MGMT SERVICES	3	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1589	FR-FIRE LOGISTICS TECHNICIAN	NON-EXEMPT	FIRE & RESCUE	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1105	HR-HUMAN RESOURCES SPECIALIST	NON-EXEMPT	HUMAN RESOURCES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1897	PRT-HUMAN RESOURCES ADMINISTRATIVE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1852	PRT-PARKS CREW LEADER	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 53,381	\$ 65,038	\$ 76,696
B24	C150	DBM	2174	PRT-MULTIMEDIA DESIGN SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1696	PLAN-PLANNER I	NON-EXEMPT	PLANNING	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2149	RCACP-ANIMAL HEALTH ATTENDANT	NON-EXEMPT	POLICE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2153	RCACP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCACP	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2160	RCACP-MAINTENANCE TECHNICIAN/CUSTODIAN	NON-EXEMPT	RCACP	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1333	REAL-REAL ESTATE AND LAND USE COORDINATOR	NON-EXEMPT	RCACP	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1968	SS-FRAUD INVESTIGATOR	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1964	SS-SENIOR FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1980	SS-SENIOR SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	9	\$ 53,381	\$ 65,038	\$ 76,696
B24	C111	DBM	1986	SS-FAMILY ASSESSMENT AND PLANNING TEAM FACILITATOR	NON-EXEMPT	SOCIAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C135	DBM	1985	SS-JUVENILE INTERVENTION SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1354	TREAS-TREASURER CLERK SUPERVISOR	NON-EXEMPT	TREASURER	2	\$ 53,381	\$ 65,038	\$ 76,696
B25	C100	DBM	1127	CED-PUBLIC INFORMATION SPECIALIST	NON-EXEMPT	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1665	DEV-PERMIT TECHNICIAN SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1668	DEV-STORMWATER MAINTENANCE FOREMAN	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1957	SS-BENEFIT PROGRAMS TRAINER	NON-EXEMPT	SOCIAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B31	C100	DBM	1282	CIRCT-DEPUTY CLERK CIRCUIT COURT SUPERVISOR	EXE/COMP	CLERK OF CIRCUIT COURT	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1730	GS-CUSTODIAL CREW LEADER	EXE/COMP	GENERAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1748	GS-SOLID WASTE COLLECTION FOREMAN	EXE/COMP	GENERAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C130	DBM	2166	GS-FLEET INVENTORY SUPERVISOR	EXE/COMP	GENERAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	2039	LIB-LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 53,381	\$ 65,038	\$ 76,696
B31	C150	DBM	1825	PRT-BUSINESS SERVICES SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C150	DBM	1840	PRT-MEMBERSHIP SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1325	REAL-APPRAISER *CP	EXE/COMP	REAL ESTATE VALUATION	7	\$ 53,381	\$ 65,038	\$ 76,696
B32	C100	DBM	1183	COMATT-VICTIM/WITNESS DIRECTOR	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	2175	COMATT-EXECUTIVE ASSISTANT	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1000	GED-EXECUTIVE ASSISTANT	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1075	COATT-EXECUTIVE ASSISTANT	EXE/COMP	COUNTY ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1652	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526

Adopted Budget FY 2025-2026



Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
B32	C100	DBM	1656	DEV-DEVELOPMENT REVIEW COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1741	GS-SOLID WASTE COLLECTION SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	2179	GS-FLEET SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C130	DBM	1754	GS-FLEET SUPERVISOR (FSF)	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1854	PRT-PARKS MAINTENANCE SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	2	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1868	PRT-RECREATION PROGRAM SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1847	PRT-OPERATIONS SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1855	PRT-PARKS MAINTENANCE SUPERVISOR (SCHOOL)	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1869	PRT-RECREATION PROGRAM SUPERVISOR (FEE)	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1537	PO-POLICE RECORDS SUPERVISOR	EXE/COMP	POLICE	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C891	DBM	2158	RCACP-KENNEL MANAGER	EXE/COMP	RCACP	2	\$ 60,918	\$ 74,222	\$ 87,526
C41	C100	DBM	1126	DEV-PUBLIC INFORMATION MANAGER	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1675	DEV-BUSINESS COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1135	ECON-ECONOMIC DEVELOPMENT SPECIALIST	EXE/COMP	ECONOMIC DEVELOPMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C144	DBM	2176	ECD-BUSINESS COORDINATOR	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1383	FIN-BUYER *CP	EXE/COMP	FINANCE & MGMT SERVICES	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1387	FIN-FINANCIAL ANALYST *CP (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C111	DBM	1404	FR-BUSINESS COORDINATOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1576	FR-DATA ANALYST	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1579	FR-COMMUNITY OUTREACH COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1728	GS-BUSINESS COORDINATOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1737	GS-FACILITIES SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1740	GS-HOUSEKEEPING SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1454	IT-BUSINESS SYSTEMS ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	9	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1455	IT-BUSINESS COORDINATOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1480	IT-SYSTEMS ENGINEER *CP	EXE/COMP	INFORMATION TECHNOLOGY	4	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2185	IT-DATABASE ADMINISTRATOR *CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1484	IT-TELECOMMUNICATIONS ENGINEER *CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2183	IT-TECHNOLOGY PROGRAM ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1471	IT-GIS ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2192	IT-GIS ADMINISTRATOR *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2026	LIB-ADMINISTRATIVE & MARKETING MANAGER	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2031	LIB-BRANCH LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2041	LIB-COMMUNITY ENGAGEMENT LIBRARIAN	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2036	LIB-DIVISIONAL LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2030	LIB-INTEGRATED LIBRARY SYSTEMS/TECHNOLOGY COORDINATOR	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1810	PRT-BUSINESS COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1844	PRT-MARKETING AND ADMINISTRATION COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1528	PO-BUSINESS COORDINATOR	EXE/COMP	POLICE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2084	REG-ASSISTANT DIRECTOR AND ELECTIONS MANAGER	EXE/COMP	REGISTRAR/ELECTIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1226	SHR-BUSINESS COORDINATOR	EXE/COMP	SHERIFF	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1956	SS-BENEFIT PROGRAMS SUPERVISOR	EXE/COMP	SOCIAL SERVICES	6	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1973	SS-RESOURCE COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C111	DBM	1981	SS-UTILIZATION MANAGEMENT SPECIALIST	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C42	C100	DBM	1275	CIRCT-CHIEF DEPUTY CLERK OF CIRCUIT COURT	EXE/COMP	CLERK OF CIRCUIT COURT	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1201	REV-CHIEF DEPUTY COMMISSIONER OF THE REVENUE	EXE/COMP	COMMISSIONER OF REVENUE	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1054	CED-CHIEF DEPUTY CLERK TO BOARD OF SUPERVISORS	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1653	DEV-CIVIL ENGINEER *CP	EXE/COMP	DEVELOPMENT SERVICES	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1667	DEV-SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1670	DEV-STORMWATER OPERATIONS SUPERVISOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1392	FIN-PAYROLL SPECIALIST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1402	FIN-FINANCIAL SYSTEMS ANALYST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1759	GS-CAPITAL PROJECTS MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1747	GS-SOLID WASTE MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1750	GS-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1109	HR-HR MANAGER BENEFITS	EXE/COMP	HUMAN RESOURCES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1857	PRT-PARKS MANAGER	EXE/COMP	PARKS, REC & TOURISM	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1880	PRT-SPECIAL EVENT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C150	DBM	1813	PRT-CENTER MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1704	PLAN-ZONING AND CODE ENFORCEMENT SUPERVISOR	EXE/COMP	PLANNING	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1697	PLAN-PLANNER II	EXE/COMP	PLANNING	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1700	PLAN-TRANSPORTATION PLANNER	EXE/COMP	PLANNING	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1542	PO-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	POLICE	1	\$ 66,413	\$ 87,167	\$ 107,921

Adopted Budget FY 2025-2026



Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
C42	C891	DBM	2154	RCACP-DIRECTOR OF OPERATIONS	EXE/COMP	RCACP	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1966	SS-FAMILY SERVICES SUPERVISOR	EXE/COMP	SOCIAL SERVICES	7	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1975	SS-SELF SUFFICIENCY SUPERVISOR	EXE/COMP	SOCIAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1350	DBM	1350	TREAS-CHIEF DEPUTY TREASURER	EXE/COMP	TREASURER	1	\$ 66,413	\$ 87,167	\$ 107,921
C43	C142	DBM	1461	ECD-EMERGENCY COMMUNICATIONS SYSTEMS MANAGER	EXE/COMP	EMERGENCY COMMUNICATIONS	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1377	FIN-BUDGET MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1389	FIN-FINANCE MANAGER ACCOUNTS PAYABLE	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C1110	DBM	1110	HR-HR MANAGER ADMINISTRATIVE SERVICES	EXE/COMP	HUMAN RESOURCES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C141	DBM	2191	IT-CYBERSECURITY ENGINEER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2025	LIB-ADMINISTRATIVE LIBRARIAN MATERIAL MANAGEMENT	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2027	LIB-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2042	LIB-SENIOR BRANCH LIBRARIAN	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1865	PRT-RECREATION PROGRAM MANAGER	EXE/COMP	PARKS, REC & TOURISM	4	\$ 71,030	\$ 93,226	\$ 115,423
C43	C1819	DBM	1826	PRT-ROANOKE VALLEY GREENWAY PROJECT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1703	PLAN-TRANSIT PLANNER	EXE/COMP	PLANNING	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1699	PLAN-TRANSPORTATION ENGINEER	EXE/COMP	PLANNING	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1532	PO-CRIME ANALYST	EXE/COMP	POLICE	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C817	DBM	1151	RVTV-MULTIMEDIA PRODUCER II	EXE/COMP	RVTV	2	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1952	SS-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C111	DBM	1960	SS-COMPREHENSIVE SERVICES ACT COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C44	C100	DBM	1381	FIN-ACCOUNTING MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1376	FIN-BUDGET ADMINISTRATOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1406	FIN-FINANCE MANAGER PAYROLL AND RISK	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1395	FIN-PURCHASING DIVISION DIRECTOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1890	GS-CAPITAL PROJECT ADMINISTRATOR	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1736	GS-FACILITIES MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C130	DBM	1738	GS-FLEET MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1104	HR-HR MANAGER GENERALIST	EXE/COMP	HUMAN RESOURCES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1467	IT-DATA SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1483	IT-END USER SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1475	IT-NETWORK SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2181	IT-APPLICATIONS TECHNOLOGIES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2184	IT-IDENTITY AND ACCESS MANAGEMENT SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2182	IT-PUBLIC SAFETY TECHNOLOGIES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1858	PRT-PARKS PLANNING & DEVELOPMENT MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1859	PRT-PARKS SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C150	DBM	1886	PRT-RECREATION SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1698	PLAN-PRINCIPAL PLANNER	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1701	PLAN-ZONING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C45	C100	DBM	1180	COMATT-SENIOR ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	6	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1657	DEV-PROJECT ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	2	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1669	DEV-STORMWATER OPERATIONS MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1671	DEV-STORMWATER PROGRAM MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1390	FIN-FINANCE MANAGER SYSTEMS	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1107	HR-HR MANAGER SYSTEMS	EXE/COMP	HUMAN RESOURCES	1	\$ 83,741	\$ 109,910	\$ 136,079
C51	C141	DBM	1452	IT-APPLICATION SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1472	IT-GIS MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1473	IT-INFRASTRUCTURE SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	2180	IT-PROGRAM PORTFOLIO MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C52	C100	DBM	1176	COMATT-CHIEF ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 83,741	\$ 109,910	\$ 136,079
C52	C141	DBM	2167	IT-INFORMATION SECURITY MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 83,741	\$ 109,910	\$ 136,079
C61	C100	DBM	2187	GED-CONSTITUENT SERVICES ADMINISTRATOR	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 89,522	\$ 117,497	\$ 145,472
C61	C100	DBM	1080	COATT-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	COUNTY ATTORNEY	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C891	DBM	2162	RCACP-VETERINARIAN	EXE/COMP	RCACP	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C817	DBM	1150	RVTV-DIRECTOR OF CABLE ACCESS	EXE/DISC	RVTV	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C100	DBM	1978	SS-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	SOCIAL SERVICES	1	\$ 89,522	\$ 117,497	\$ 145,472
D62	C100	DBM	1125	GED-PUBLIC INFORMATION OFFICER	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1651	DEV-BUILDING COMMISSIONER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1131	ECON-ASSISTANT DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	2	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1382	FIN-ASSISTANT DIRECTOR OF FINANCE	EXE/DISC	FINANCE & MGMT SERVICES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1100	HR-ASSISTANT DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C141	DBM	1453	IT-ASSISTANT DIRECTOR FOR INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1003	AUD-INTERNAL AUDITOR	EXE/DISC	INTERNAL AUDIT	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	2028	LIB-ASSISTANT DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$ 94,138	\$ 123,556	\$ 152,974

Adopted Budget FY 2025-2026



Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
D62	C100	DBM	1807	PRT-ASSISTANT DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM	3	\$	94,138	\$ 123,556
D62	C100	DBM	1702	PLAN-ASSISTANT DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$	94,138	\$ 123,556
D62	C100	DBM	1326	REAL-ASSISTANT DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$	94,138	\$ 123,556
D62	C100	DBM	1954	SS-ASSISTANT DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	3	\$	94,138	\$ 123,556
D63	C100	DBM	1082	COATT-DEPUTY COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1	\$	98,754	\$ 129,614
E81	C100	DBM	1005	CEA-DIRECTOR OF COMMUNITY ENGAGEMENT/ASSISTANT TO COUNTY ADMIN	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$	117,246	\$ 153,885
E81	C100	DBM	2035	LIB-DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$	117,246	\$ 153,885
E81	C891	DBM	2155	RCACP-EXECUTIVE DIRECTOR OF RCACP	EXE/DISC	RCACP	1	\$	117,246	\$ 153,885
E81	C100	DBM	1328	REAL-DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$	117,246	\$ 153,885
E82	C100	DBM	1650	DEV-DIRECTOR OF DEVELOPMENT SERVICES	EXE/DISC	DEVELOPMENT SERVICES	1	\$	121,862	\$ 159,944
E82	C100	DBM	1133	ECON-DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	1	\$	121,862	\$ 159,944
E82	C144	DBM	1489	ECD-DIRECTOR OF EMERGENCY COMMUNICATIONS	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$	121,862	\$ 159,944
E82	C100	DBM	1733	GS-DIRECTOR OF GENERAL SERVICES	EXE/DISC	GENERAL SERVICES	1	\$	121,862	\$ 159,944
E82	C100	DBM	1102	HR-DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$	121,862	\$ 159,944
E82	C141	DBM	1449	IT-DIRECTOR OF INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$	121,862	\$ 159,944
E82	C100	DBM	1819	PRT-DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM	1	\$	121,862	\$ 159,944
E82	C100	DBM	1690	PLAN-DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$	121,862	\$ 159,944
E82	C100	DBM	1963	SS-DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	1	\$	121,862	\$ 159,944
E83	C100	DBM	1386	FIN-DIRECTOR OF FINANCE & MANAGEMENT SERVICES	EXE/DISC	FINANCE & MGMT SERVICES	1	\$	126,478	\$ 166,003
E83	C100	DBM	1578	FR-CHIEF OF FIRE AND RESCUE	EXE/DISC	FIRE & RESCUE	1	\$	126,478	\$ 166,003
E83	C100	DBM	1529	PO-CHIEF OF POLICE	EXE/DISC	POLICE	1	\$	126,478	\$ 166,003
F101	C100	DBM	1001	ADM-ASSISTANT COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$	144,970	\$ 190,274
F103	C100	DBM	1007	ADM-DEPUTY COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$	154,203	\$ 202,391
Unclassified	C100	DBM	1002	ADM-COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1			
Unclassified	C100		1051	BOS-BOARD OF SUPERVISORS CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C100		1052	BOS-BOARD OF SUPERVISORS MEMBER	EXE/DISC	BOARD OF SUPERVISORS	3			
Unclassified	C100		1053	BOS-BOARD OF SUPERVISORS VICE CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C100		1276	CIRCT-CLERK OF CIRCUIT COURT	EXE/DISC	CLERK OF CIRCUIT COURT	1			
Unclassified	C100		1202	REV-COMMISSIONER OF REVENUE	EXE/DISC	COMMISSIONER OF REVENUE	1			
Unclassified	C100		1177	COMATT-COMMONWEALTH'S ATTORNEY	EXE/DISC	COMMONWEALTH ATTORNEY	1			
Unclassified	C100		1077	COATT-COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1			
Unclassified	C710		1403	FIN-WORKER'S COMP REHAB WORKER	NON-EXEMPT	FINANCE & MGMT SERVICES	2			
Unclassified	C100		2082	REG-DIRECTOR OF ELECTIONS AND GENERAL REGISTRAR	EXE/DISC	REGISTRAR/ELECTIONS	1			
Unclassified	C100		1244	SHR-SHERIFF	EXE/DISC	SHERIFF	1			
Unclassified	C100		1356	TREAS-TREASURER	EXE/DISC	TREASURER	1			
RECRUIT	C100	F88	1585	FR-FIREFIGHTER *CP	NON-EXEMPT	FIRE & RESCUE	140			See Step Plans
LIUTENANT	C100	F88	1588	FR-FIRE LIEUTENANT	NON-EXEMPT	FIRE & RESCUE	31			See Step Plans
CAPTAIN	C100	F88	1577	FR-FIRE CAPTAIN	NON-EXEMPT	FIRE & RESCUE	33			See Step Plans
BATTAL CHIEF	C100	F88	1575	FR-BATTALION CHIEF	EXE/COMP	FIRE & RESCUE	8			See Step Plans
DEPUTY CHIEF	C100	F88	1580	FR-DEPUTY CHIEF	EXE/DISC	FIRE & RESCUE	2			See Step Plans
RECRUIT	C100	PO	1531	PO-POLICE OFFICER *CP	NON-EXEMPT	POLICE	112			See Step Plans
RECRUIT	C099	PO	1544	PO-POLICE OFFICER *CP (GRANT)	NON-EXEMPT	POLICE	1			See Step Plans
SERGEANT	C100	PO	1540	PO-POLICE OFFICER SERGEANT	NON-EXEMPT	POLICE	16			See Step Plans
SERGEANT	C099	PO	1541	PO-POLICE OFFICER SERGEANT (GRANT)	NON-EXEMPT	POLICE	1			See Step Plans
COMMANDER	C100	PO	1530	PO-POLICE OFFICER COMMANDER	EXE/COMP	POLICE	8			See Step Plans
COMMANDER	C126	PO	2171	PO-POLICE OFFICER COMMANDER (ACADEMY)	EXE/COMP	POLICE	1			See Step Plans
ASST CHIEF	C100	PO	1526	PO-ASSISTANT CHIEF OF POLICE	EXE/DISC	POLICE	2			See Step Plans
RECRUIT	C100	SHR	1230	SHR-DEPUTY SHERIFF *CP	NON-EXEMPT	SHERIFF	54			See Step Plans
RECRUIT	C126	SHR	2169	SHR-DEPUTY SHERIFF *CP (ACADEMY)	NON-EXEMPT	SHERIFF	1			See Step Plans
SERGEANT	C100	SHR	1243	SHR-DEPUTY SHERIFF SERGEANT	NON-EXEMPT	SHERIFF	15			See Step Plans
LIUTENANT	C100	SHR	1236	SHR-DEPUTY SHERIFF LIEUTENANT	NON-EXEMPT	SHERIFF	8			See Step Plans
CAPTAIN	C100	SHR	1227	SHR-DEPUTY SHERIFF CAPTAIN	EXE/COMP	SHERIFF	3			See Step Plans
LT COLONEL	C100	SHR	1237	SHR-DEPUTY SHERIFF LT COLONEL	EXE/DISC	SHERIFF	2			See Step Plans
CO I	C144	ECC	1460	ECD-COMMUNICATIONS OFFICER *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	21			See Step Plans
TRAIN/COIII	C144	ECC	1490	ECD-COMMUNICATIONS OFFICER III	NON-EXEMPT	EMERGENCY COMMUNICATIONS	4			See Step Plans
TRAIN/COIII	C144	ECC	1465	ECD-COMMUNICATIONS TRAINING OFFICER	NON-EXEMPT	EMERGENCY COMMUNICATIONS	5			See Step Plans
SUPERVISOR	C144	ECC	1462	ECD-COMMUNICATIONS TEAM SUPERVISOR	NON-EXEMPT	EMERGENCY COMMUNICATIONS	5			See Step Plans
ECC MANAGER	C144	ECC	1469	ECD-EMERGENCY COMMUNICATIONS MANAGER	EXE/COMP	EMERGENCY COMMUNICATIONS	2			See Step Plans
* Job contains multiple positions listed on CAREER PATH or MULTIPLE POSITIONS tabs.							1091			



Career Path Jobs and Associated Positions

Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
B21	DBM	DBM		1156	REV-PERSONAL PROPERTY SPECIALIST I *CP	COMMISSIONER OF REVENUE	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1206	1157	REV-PERSONAL PROPERTY SPECIALIST II *CP	COMMISSIONER OF REVENUE	\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	DBM		1158	REV-PERSONAL PROPERTY SPECIALIST III *CP	COMMISSIONER OF REVENUE	\$ 47,094	\$ 57,379	\$ 67,664
B21	DBM	DBM		2388	DEV-MOTOR EQUIPMENT OPERATOR I *CP	DEVELOPMENT SERVICES	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1661	2401	DEV-MOTOR EQUIPMENT OPERATOR II *CP	DEVELOPMENT SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	DBM		2389	DEV-MOTOR EQUIPMENT OPERATOR III *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B21	DBM	DBM		2392	DEV-PERMIT TECHNICIAN I *CP	DEVELOPMENT SERVICES	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1664	2393	DEV-PERMIT TECHNICIAN II *CP	DEVELOPMENT SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	DBM		2394	DEV-PERMIT TECHNICIAN III *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B23	DBM	DBM		2380	DEV-CONSTRUCTION INSPECTOR *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24	C100	DBM	1654	2379	DEV-COMBINATION CODE COMPLIANCE INSPECTOR *CP	DEVELOPMENT SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		2397	DEV-SENIOR COMBINATION CODE COMPLIANCE INSPECTOR *CP	DEVELOPMENT SERVICES	\$ 60,918	\$ 74,222	\$ 87,526
B23	DBM	DBM		2405	DEV-STORMWATER INSPECTOR I *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24	C100	DBM	1674	2406	DEV-STORMWATER INSPECTOR II *CP	DEVELOPMENT SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		2407	DEV-STORMWATER INSPECTOR III *CP	DEVELOPMENT SERVICES	\$ 60,918	\$ 74,222	\$ 87,526
C42	C100	DBM	1653	2377	DEV-CIVIL ENGINEER I *CP	DEVELOPMENT SERVICES	\$ 66,413	\$ 87,167	\$ 107,921
C44	DBM	DBM		2378	DEV-CIVIL ENGINEER II *CP	DEVELOPMENT SERVICES	\$ 76,810	\$ 100,813	\$ 124,816
B23	DBM	DBM		1473	ECD-TECHNICAL ANALYST I *CP	EMERGENCY COMMUNICATIONS	\$ 47,094	\$ 57,379	\$ 67,664
B24	C144	DBM	1487	1474	ECD-TECHNICAL ANALYST II *CP	EMERGENCY COMMUNICATIONS	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		1475	ECD-TECHNICAL ANALYST III *CP	EMERGENCY COMMUNICATIONS	\$ 60,918	\$ 74,222	\$ 87,526
CO I	C144	ECC	1460	1433	ECD-COMMUNICATIONS OFFICER I *CP	EMERGENCY COMMUNICATIONS	\$ 43,549	\$ 54,529	\$ 65,509
CO II	ECC	ECC		1434	ECD-COMMUNICATIONS OFFICER II *CP	EMERGENCY COMMUNICATIONS	\$ 48,775	\$ 60,775	\$ 72,775
C41	C100	DBM	1383	1358	FIN-BUYER *CP	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	DBM		1376	FIN-SENIOR BUYER *CP	FINANCE & MGMT SERVICES	\$ 66,413	\$ 87,167	\$ 107,921
B24	C100	DBM	1393	1369	FIN-PAYROLL TECHNICIAN *CP	FINANCE & MGMT SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		1385	FIN-SENIOR PAYROLL TECHNICIAN *CP	FINANCE & MGMT SERVICES	\$ 60,918	\$ 74,222	\$ 87,526
C41	DBM	DBM		1362	FIN-FINANCIAL ANALYST *CP	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42	C100	DBM	1387	1377	FIN-SENIOR FINANCIAL ANALYST I *CP	FINANCE & MGMT SERVICES	\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		1378	FIN-SENIOR FINANCIAL ANALYST II *CP	FINANCE & MGMT SERVICES	\$ 71,030	\$ 93,226	\$ 115,423
C41	DBM	DBM		1382	FIN-FINANCIAL ANALYST *CP (GRANT)	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42	C111	DBM	1404	1383	FIN-SENIOR FINANCIAL ANALYST I *CP (GRANT)	FINANCE & MGMT SERVICES	\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		1384	FIN-SENIOR FINANCIAL ANALYST II *CP (GRANT)	FINANCE & MGMT SERVICES	\$ 71,030	\$ 93,226	\$ 115,423
RECRUIT	FR8	FR8		1608	FR-FIRE RECRUIT		\$ 49,102	\$ 59,102	\$ 69,102
FF/EMT	C100	FR8	1585	1595	FR-FIREFIGHTER/EMT *CP	FIRE & RESCUE	\$ 51,066	\$ 61,015	\$ 71,015
PARA/FF	FR8	FR8		1600	FR-PARAMEDIC/FIREFIGHTER *CP	FIRE & RESCUE	\$ 55,662	\$ 65,611	\$ 75,611
MASTER P/FF	FR8	FR8		1599	FR-MASTER PARAMEDIC FIREFIGHTER *CP	FIRE & RESCUE	\$ 61,104	\$ 71,104	\$ 81,104
B22	C100	DBM	1777	1752	GS-BUILDING MAINTENANCE TECHNICIAN I *CP	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	DBM		1753	GS-BUILDING MAINTENANCE TECHNICIAN II *CP	GENERAL SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B22	DBM	DBM		1788	GS-FLEET TECHNICIAN I *CP	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23	C100	DBM	1757	1789	GS-FLEET TECHNICIAN II *CP	GENERAL SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24	DBM	DBM		1790	GS-FLEET TECHNICIAN III *CP	GENERAL SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		1791	GS-FLEET TECHNICIAN IV *CP	GENERAL SERVICES	\$ 60,918	\$ 74,222	\$ 87,526
B22	DBM	DBM		1767	GS-FLEET TECHNICIAN I *CP (FSF)	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23	C130	DBM	1739	1766	GS-FLEET TECHNICIAN II *CP (FSF)	GENERAL SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24	DBM	DBM		1768	GS-FLEET TECHNICIAN III *CP (FSF)	GENERAL SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25	DBM	DBM		1769	GS-FLEET TECHNICIAN IV *CP (FSF)	GENERAL SERVICES	\$ 60,918	\$ 74,222	\$ 87,526



Career Path Jobs and Associated Positions									
Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
B23		DBM		1463	IT-TECHNICAL ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 47,094	\$ 57,379	\$ 67,664
B24	C141	DBM	1481	1464	IT-TECHNICAL ANALYST II *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1465	IT-TECHNICAL ANALYST III *CP		\$ 60,918	\$ 74,222	\$ 87,526
C41		DBM		1425	IT-BUSINESS SYSTEMS ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	1454	1426	IT-BUSINESS SYSTEMS ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		1427	IT-BUSINESS SYSTEMS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41		DBM		2440	IT-DATABASE ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	2185	2451	IT-DATABASE ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2452	IT-DATABASE ADMINISTRATOR III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41		DBM		1462	IT-SYSTEMS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	1480	1461	IT-SYSTEMS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41		DBM		2436	IT-TECHNOLOGY PROGRAM ANALYST I *CP		\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	2183	2438	IT-TECHNOLOGY PROGRAM ANALYST II *CP	INFORMATION TECHNOLOGY	\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2439	IT-TECHNOLOGY PROGRAM ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41		DBM		1470	IT-TELECOMMUNICATIONS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	1484	1469	IT-TELECOMMUNICATIONS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41		DBM		1449	IT-GIS ANALYST I *CP		\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	1471	1450	IT-GIS ANALYST II *CP	INFORMATION TECHNOLOGY	\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2453	IT-GIS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41		DBM		2454	IT-GIS ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	C141	DBM	2192	2455	IT-GIS ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2456	IT-GIS ADMINISTRATOR III *CP		\$ 71,030	\$ 93,226	\$ 115,423
B21		DBM		1891	PRT-MOTOR EQUIPMENT OPERATOR I *CP	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1841	1893	PRT-MOTOR EQUIPMENT OPERATOR II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1895	PRT-MOTOR EQUIPMENT OPERATOR III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B21		DBM		1892	PRT-MOTOR EQUIPMENT OPERATOR I *CP (SCHOOL)	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22	C150	DBM	1842	1894	PRT-MOTOR EQUIPMENT OPERATOR II *CP (SCHOOL)		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1963	PRT-MOTOR EQUIPMENT OPERATOR III *CP (SCHOOL)		\$ 47,094	\$ 57,379	\$ 67,664
B21		DBM		1540	PO-RECORDS TECHNICIAN I *CP	POLICE	\$ 37,054	\$ 45,147	\$ 53,239
B22	C100	DBM	1536	1538	PO-RECORDS TECHNICIAN II *CP		\$ 42,074	\$ 51,263	\$ 60,451
RECRUIT		PO		1550	PO-POLICE RECRUIT		\$ 50,190		\$ 50,190
PO I		PO		1533	PO-POLICE OFFICER I *CP	POLICE	\$ 52,198		\$ 62,367
PO II	C100	PO	1531	1534	PO-POLICE OFFICER II *CP		\$ 57,302		\$ 68,822
PO III		PO		1535	PO-POLICE OFFICER III *CP		\$ 64,320		\$ 76,894
PO IV		PO		1536	PO-POLICE OFFICER IV *CP		\$ 73,101		\$ 88,074
RECRUIT		PO		2416	PO-POLICE RECRUIT (GRANT)	POLICE	\$ 50,190		\$ 50,190
PO I		PO		1545	PO-POLICE OFFICER I *CP (GRANT)		\$ 52,198		\$ 62,367
PO II	C999	PO	1544	1546	PO-POLICE OFFICER II *CP (GRANT)		\$ 57,302		\$ 68,822
PO III		PO		1547	PO-POLICE OFFICER III *CP (GRANT)		\$ 64,320		\$ 76,894
PO IV		PO		1548	PO-POLICE OFFICER IV *CP (GRANT)		\$ 73,101		\$ 88,074
B31		DBM		1290	REAL-APPRAISER I *CP	REAL ESTATE VALUATION	\$ 53,381	\$ 65,038	\$ 76,696
C41	C100	DBM	1325	1300	REAL-APPRAISER II *CP		\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1297	REAL-SENIOR APPRAISER *CP		\$ 66,413	\$ 87,167	\$ 107,921



Career Path Jobs and Associated Positions									
Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
RECRUIT		SHR		1206	SHR-SHERIFF RECRUIT		\$ 48,013	\$ 48,013	\$ 48,013
DS I		SHR		1198	SHR-DEPUTY SHERIFF *CP		\$ 49,933	\$ 49,933	\$ 61,162
DS II		SHR		1199	SHR-MASTER DEPUTY SHERIFF II *CP		\$ 52,430	\$ 52,430	\$ 65,837
DS II	C100	SHR	1230	1205	SHR-MASTER DEPUTY SHERIFF II MEDICAL *CP	SHERIFF	\$ 52,430	\$ 52,430	\$ 65,837
DS III		SHR		1200	SHR-MASTER DEPUTY SHERIFF III *CP		\$ 58,852	\$ 58,852	\$ 70,867
DS III		SHR		1209	SHR-MDS III BEHAVIORAL HEALTH CASE MANAGER		\$ 58,852	\$ 58,852	\$ 70,867
DS IV		SHR		1201	SHR-MASTER DEPUTY SHERIFF IV *CP		\$ 64,606	\$ 64,606	\$ 84,254
RECRUIT		SHR		2417	SHR-SHERIFF RECRUIT (ACADEMY)		\$ 48,013	\$ 48,013	\$ 48,013
DS I		SHR		2418	SHR-DEPUTY SHERIFF I *CP (ACADEMY)		\$ 49,933	\$ 49,933	\$ 61,162
DS II	C126	SHR	2169	2419	SHR-MASTER DEPUTY SHERIFF II *CP (ACADEMY)	SHERIFF	\$ 52,430	\$ 52,430	\$ 65,837
DS III		SHR		2420	SHR-MASTER DEPUTY SHERIFF III *CP (ACADEMY)		\$ 58,852	\$ 58,852	\$ 70,867
DS IV		SHR		2421	SHR-MASTER DEPUTY SHERIFF IV *CP (ACADEMY)		\$ 64,606	\$ 64,606	\$ 84,254

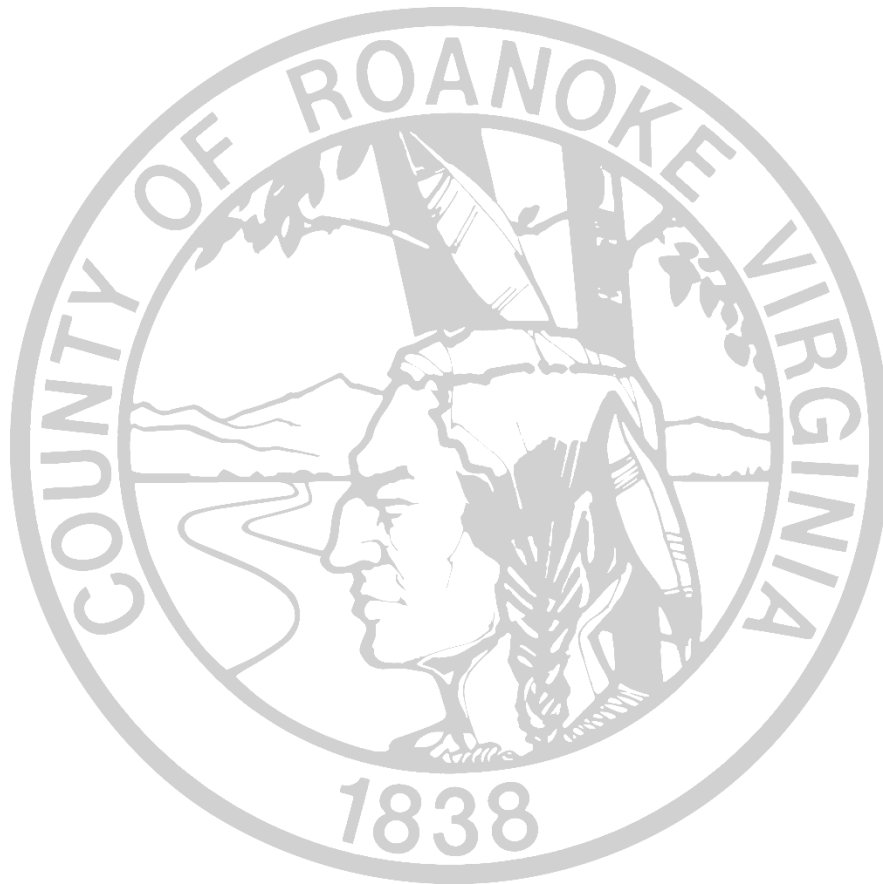


Attachment C

Pay Bands

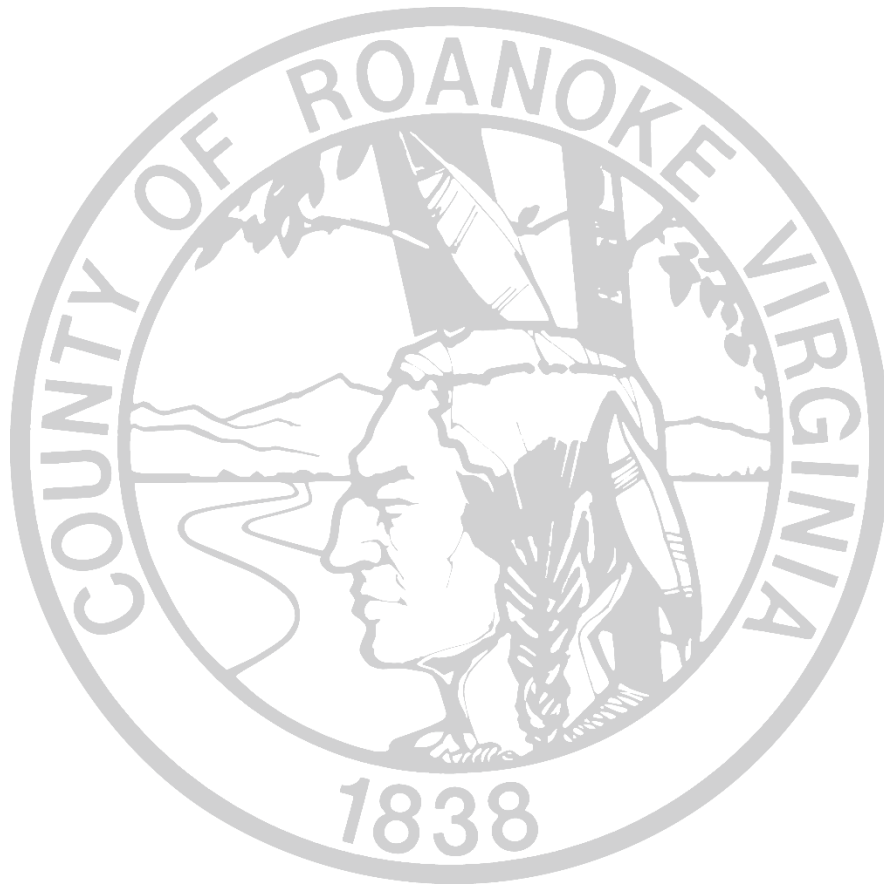


Decision Band Method (DBM) Pay Bands						
DBM	Hourly			Annual		
	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$15.3938	\$18.7557	\$22.1175	\$32,019	\$39,012	\$46,004
B21	\$17.8145	\$21.7051	\$25.5956	\$37,054	\$45,147	\$53,239
B22	\$20.2280	\$24.6456	\$29.0631	\$42,074	\$51,263	\$60,451
B23	\$22.6415	\$27.5861	\$32.5307	\$47,094	\$57,379	\$67,664
B24	\$25.6637	\$31.2684	\$36.8731	\$53,380	\$65,038	\$76,696
B25	\$29.2875	\$35.6837	\$42.0798	\$60,918	\$74,222	\$87,526
B31	\$25.6637	\$31.2684	\$36.8731	\$53,380	\$65,038	\$76,696
B32	\$29.2875	\$35.6837	\$42.0798	\$60,918	\$74,222	\$87,526
C41	\$29.7101	\$38.9946	\$48.2790	\$61,797	\$81,109	\$100,420
C42	\$31.9294	\$41.9074	\$51.8853	\$66,413	\$87,167	\$107,921
C43	\$34.1488	\$44.8203	\$55.4917	\$71,030	\$93,226	\$115,423
C44	\$36.9279	\$48.4678	\$60.0077	\$76,810	\$100,813	\$124,816
C45	\$40.2600	\$52.8413	\$65.4226	\$83,741	\$109,910	\$136,079
C51	\$36.9279	\$48.4678	\$60.0077	\$76,810	\$100,813	\$124,816
C52	\$40.2600	\$52.8413	\$65.4226	\$83,741	\$109,910	\$136,079
D61	\$43.0393	\$56.4890	\$69.9386	\$89,522	\$117,497	\$145,472
D62	\$45.2585	\$59.4019	\$73.5452	\$94,138	\$123,556	\$152,974
D63	\$47.4777	\$62.3146	\$77.1515	\$98,754	\$129,614	\$160,475
E81	\$56.3683	\$73.9834	\$91.5984	\$117,246	\$153,885	\$190,525
E82	\$58.5875	\$76.8962	\$95.2048	\$121,862	\$159,944	\$198,026
E83	\$60.8069	\$79.8090	\$98.8111	\$126,478	\$166,003	\$205,527
F101	\$69.6973	\$91.4778	\$113.2582	\$144,970	\$190,274	\$235,577
F103	\$74.1359	\$97.3035	\$120.4710	\$154,203	\$202,391	\$250,580





Statistics





Comparison of Various Taxes and Fees for Selected Virginia Localities

		County of Roanoke ⁵	City of Roanoke ⁶	City of Salem ⁷	Town of Vinton ⁸
Real Estate Tax		\$1.03/\$100	\$1.22/\$100	\$1.20/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.40/\$100	\$3.45/\$100	\$3.40/\$100	\$1.00/\$100
	Machinery & Tools	\$2.80/\$100	\$3.45/\$100	\$3.20/\$100	\$1.00/\$100 + \$2.85 to Roanoke County
Tax on Prepared Foods		4%	6.5%	6%	6%
Consumer's Utility Tax	Electricity	\$0.90 + \$0.00640/kWh (\$600 max)	\$0.00780/kwh 1 st 1,000 kwh; >of \$.00450/kwh or 12% x min/mo	6%/1st \$15	\$0.00900/kwh not to exceed \$1.80/mo
	Gas	\$0.90 + \$0.12183/CCF (\$600 max)	> of \$.13/CCF or 12% min/mo	6%/1st \$15	\$1.2183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone	0.5% GR ²	0.5% GR	0.5% GR	0.5% GR
	Water	None	None	None	None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$15 - \$30 depending on vehicle weight and type	\$16 - \$20 depending on vehicle type	\$15 - \$25 depending on vehicle weight and type
Cigarette Tax		\$0.25/pack	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	9% at Bergland Center; 5.5% All Others	7%	5%
Hotel/Motel Room Tax		7%	8%	8%	7%
Business License Fees ^{3,4}	Professional	\$50+\$58¢/\$100 GR	\$50+\$58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+\$20¢/\$100 GR	\$50+\$20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+\$16¢/\$100 GR	\$50+\$16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+\$36¢/\$100 GR	\$50+\$36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

¹ Tax is now added to consumer utility bills; provider pays the locality.

² GR = Gross Receipts

³ Roanoke County: businesses with gross receipts under \$150,000 pay \$50. Rates apply to business with gross receipts over \$150,000.

⁴ City of Roanoke: businesses with gross receipts under \$100,000 pay \$50. Rates apply to business with gross receipts over \$100,000.

⁵ www.roanokecountyva.gov

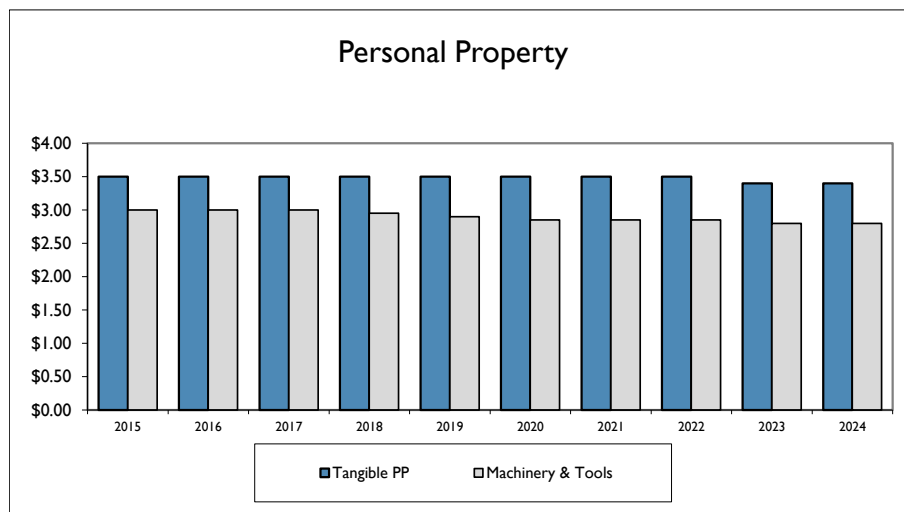
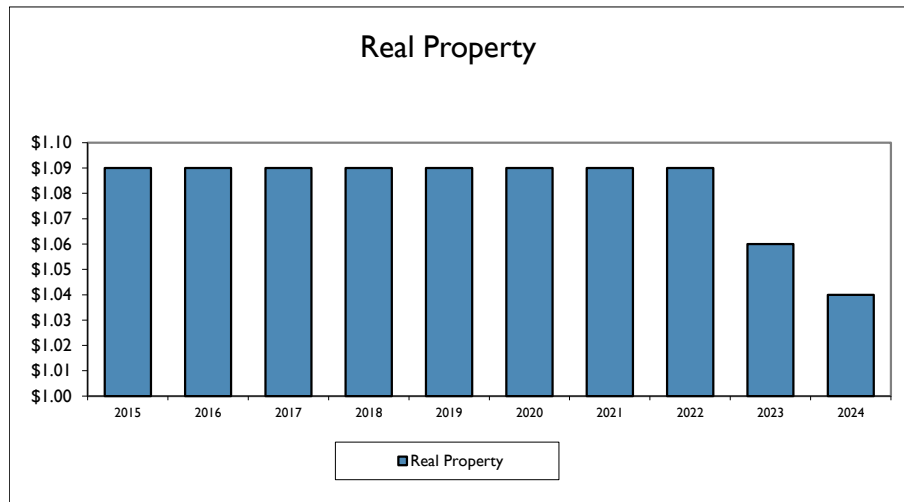
⁶ As of June 9, 2025: www.roanokeva.gov

⁷ As of June 9, 2025: www.salemva.gov

⁸ As of June 9, 2025: www.vintonva.gov



Tax Rates by Fiscal Year

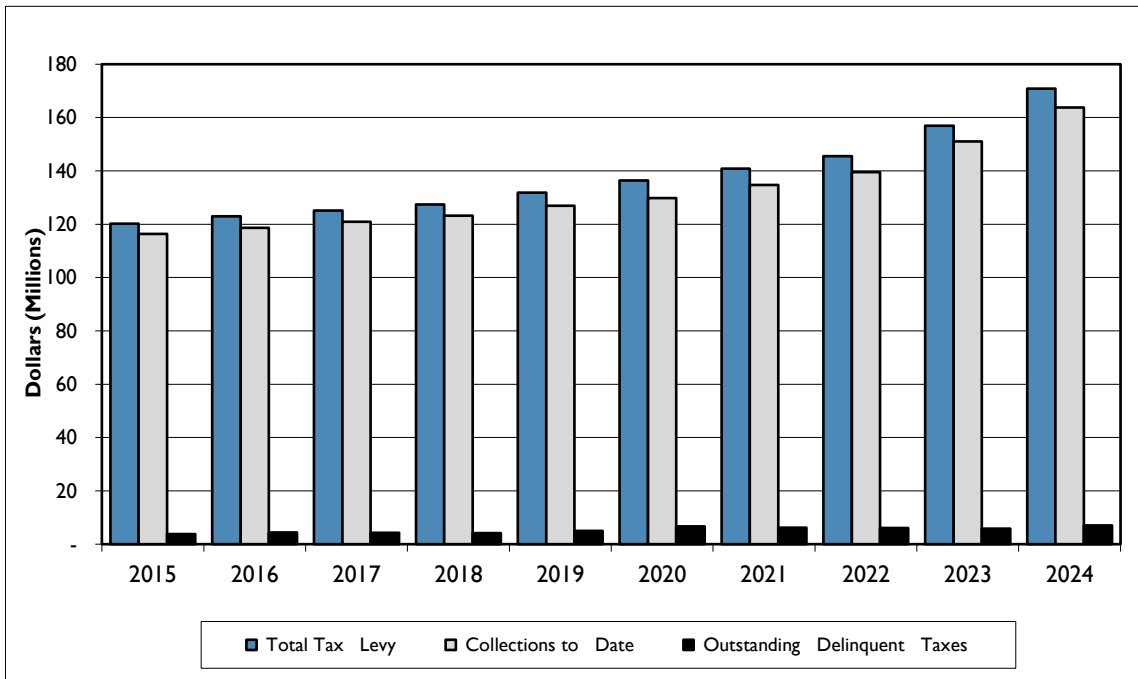


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2015	0.545	0.545	1.09	3.50	3.00
2016	0.545	0.545	1.09	3.50	3.00
2017	0.545	0.545	1.09	3.50	3.00
2018	0.545	0.545	1.09	3.50	2.95
2019	0.545	0.545	1.09	3.50	2.90
2020	0.545	0.545	1.09	3.50	2.85
2021	0.545	0.545	1.09	3.50	2.85
2022	0.545	0.545	1.09	3.50	2.85
2023	0.530	0.530	1.06	3.40	2.80
2024	0.520	0.520	1.04	3.40	2.80

Note: All tax rates are per \$100 of assessed value.



Tax Levies and Collections by Fiscal Year

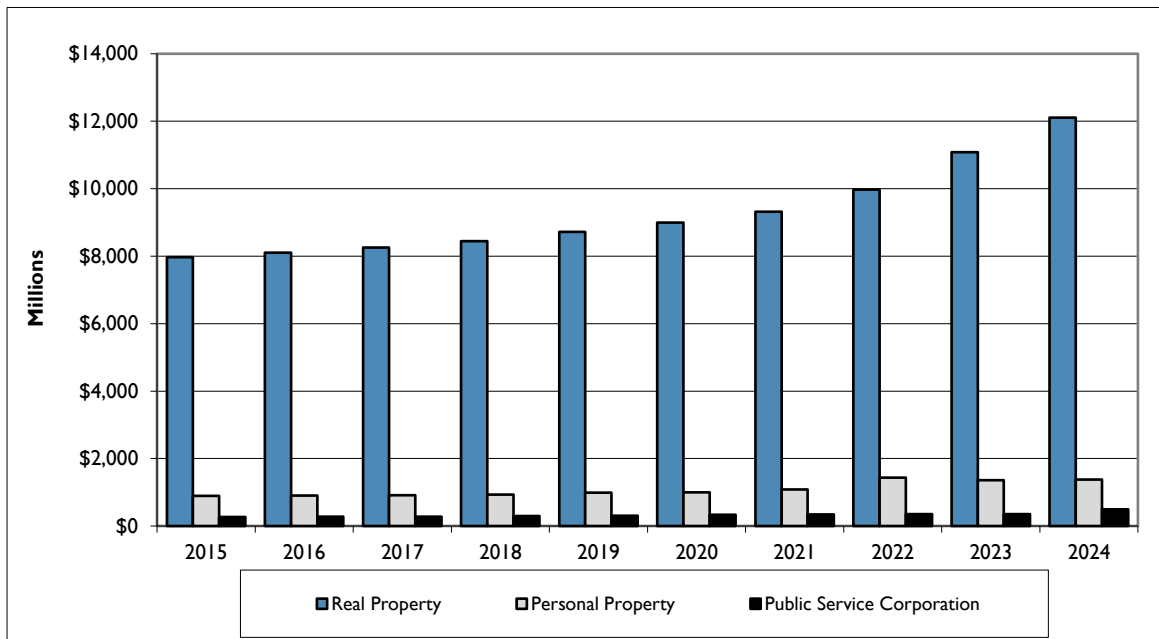


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2015	120,224,376	116,398,283	96.82%	3,826,093	3.18%
2016	123,023,949	118,615,971	96.42%	4,407,978	3.58%
2017	125,144,063	120,899,417	96.61%	4,244,646	3.39%
2018	127,356,877	123,195,790	96.73%	4,161,087	3.27%
2019	131,848,193	126,869,715	96.22%	4,978,478	3.78%
2020	136,412,657	129,752,896	95.12%	6,659,761	4.88%
2021	140,853,834	134,677,508	95.62%	6,176,326	4.38%
2022	145,560,336	139,498,315	95.84%	6,062,021	4.16%
2023	156,894,526	151,059,235	96.28%	5,835,291	3.72%
2024	170,809,492	163,825,251	95.91%	6,984,241	4.09%

Source: FY 2024 Roanoke County ACFR, Table 8 page 187



Property Assessment Values

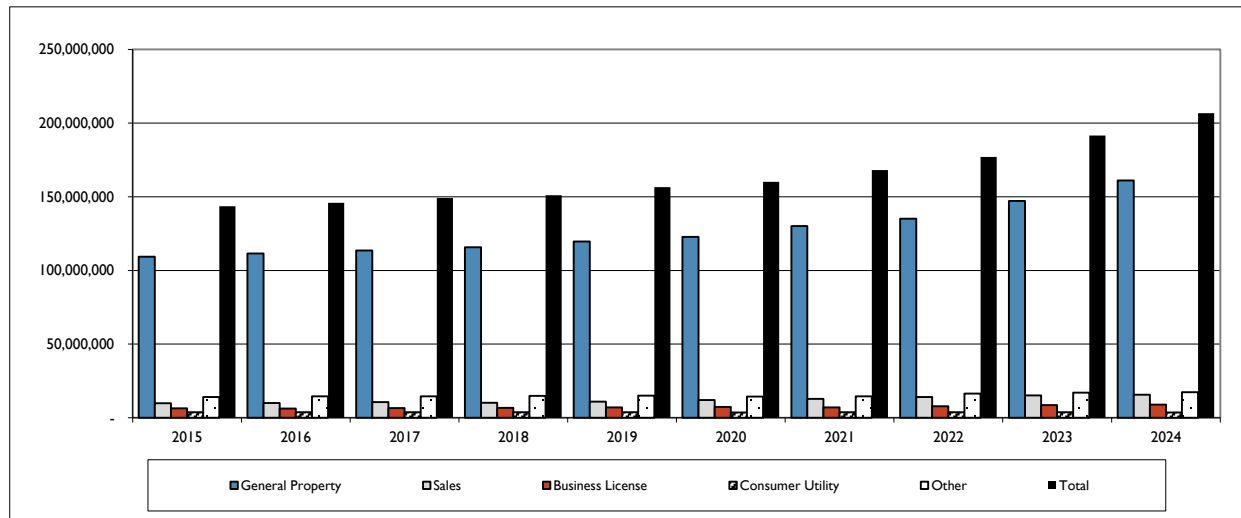


Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2015	7,972,937,500	889,550,760	267,613,790	9,130,102,050
2016	8,098,986,500	899,232,061	277,724,570	9,275,943,131
2017	8,254,177,800	916,529,122	275,690,440	9,446,397,362
2018	8,448,729,500	927,786,840	293,523,830	9,670,040,170
2019	8,719,015,700	991,949,413	305,072,700	10,016,037,813
2020	8,993,754,200	998,431,217	329,478,800	10,321,664,217
2021	9,321,504,400	1,085,989,709	340,427,300	10,747,921,409
2022	9,970,489,000	1,434,678,329	352,643,100	11,757,810,429
2023	11,077,450,150	1,361,223,414	354,591,260	12,793,264,824
2024	12,109,456,650	1,379,824,714	492,577,360	13,981,858,724

Source: FY 2024 Roanoke County ACFR, Table 5 page 184



Local Tax Revenues

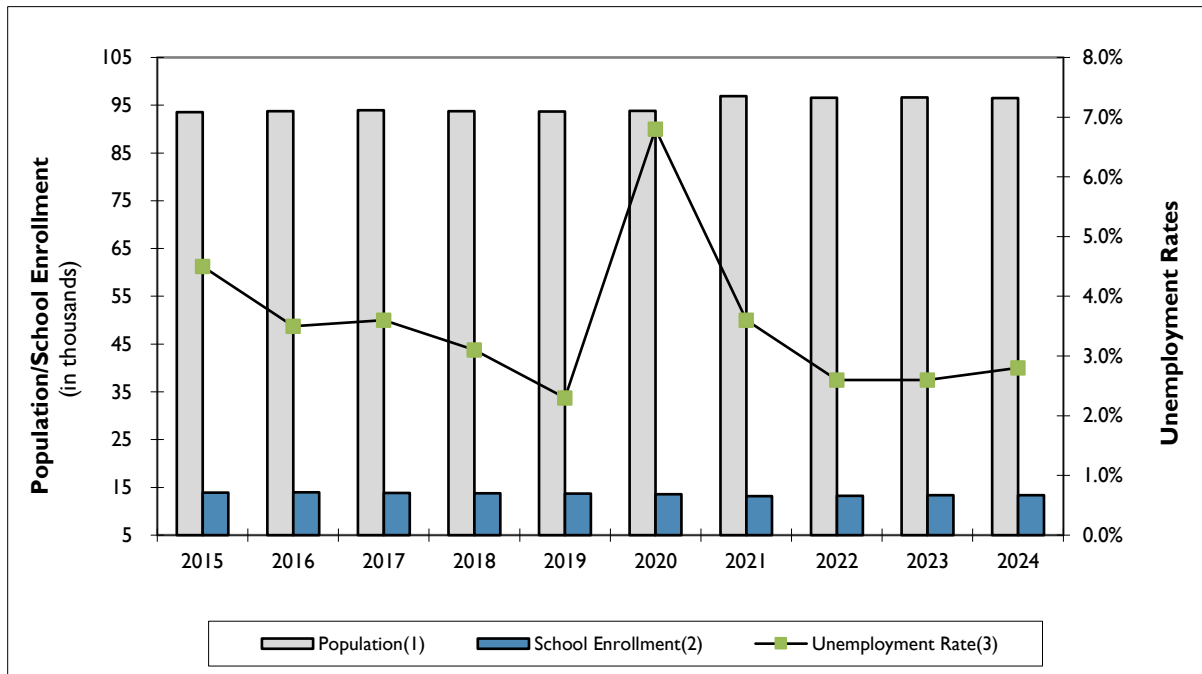


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2014	107,106,775	9,679,697	6,732,148	3,761,168	13,604,411	140,884,199
2015	109,327,222	9,843,436	6,440,138	3,776,369	14,111,395	143,498,560
2016	111,440,681	10,049,676	6,214,617	3,758,027	14,516,822	145,979,823
2017	113,517,775	10,674,715	6,616,605	3,765,184	14,540,290	149,114,569
2018	115,702,743	10,173,941	6,675,410	3,792,647	14,785,978	151,130,719
2019	119,672,139	10,967,333	7,101,616	3,738,985	15,008,069	156,488,142
2020	122,773,860	12,050,233	7,307,262	3,596,614	14,384,489	160,112,458
2021	130,037,598	12,891,876	6,951,809	3,730,296	14,464,128	168,075,707
2022	135,083,947	14,085,999	7,755,534	3,731,298	16,377,947	177,034,725
2023	147,192,868	15,086,609	8,634,124	3,743,043	16,984,112	191,640,756
2024	161,044,483	15,700,697	8,980,801	3,582,087	17,386,381	206,694,449

Source: FY 2024 Totals from FY 2024 Roanoke County ACFR, Schedule 3 page 153



Population, School Enrollment, & Unemployment



Fiscal Year	Population ⁽¹⁾	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2015	93,569	13,909	4.5%
2016	93,775	13,982	3.5%
2017	93,924	13,830	3.6%
2018	93,735	13,779	3.1%
2019	93,672	13,671	2.3%
2020	93,805	13,576	6.8%
2021	96,929	13,184	3.6%
2022	96,546	13,236	2.6%
2023	96,605	13,353	2.6%
2024	96,519	13,347	2.8%

Sources:

(1) VaStat, a service of the Weldon Cooper Center for Public Service

(2) Roanoke County Public Schools Annual Budget

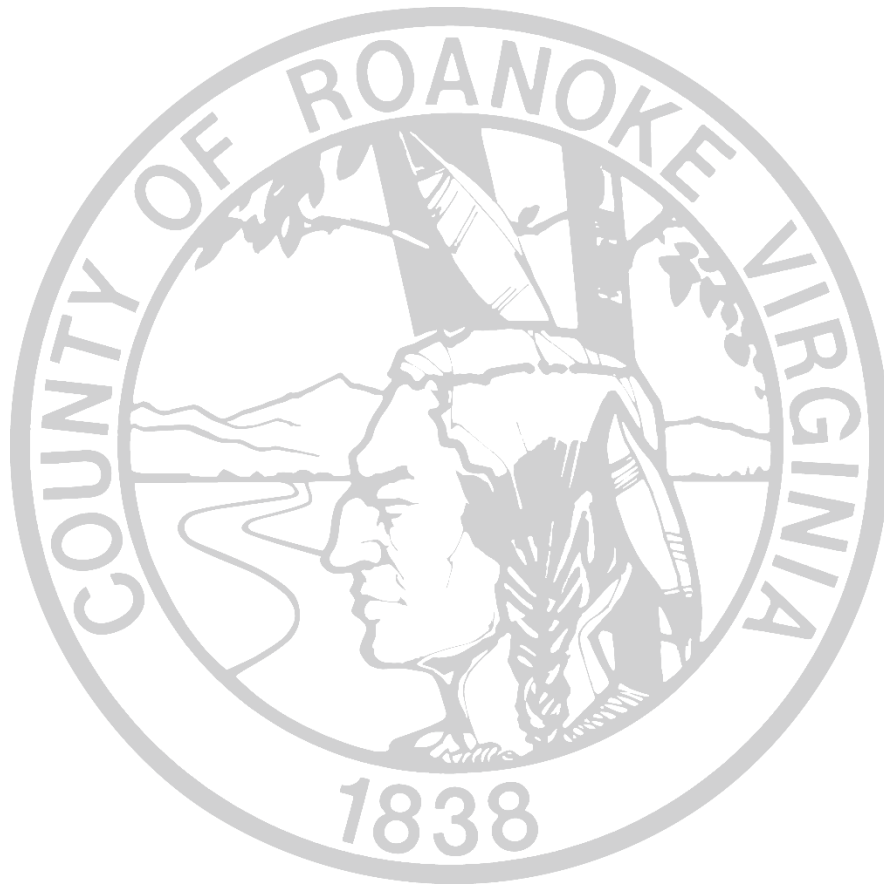
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



Roanoke County's 25 Largest Employers

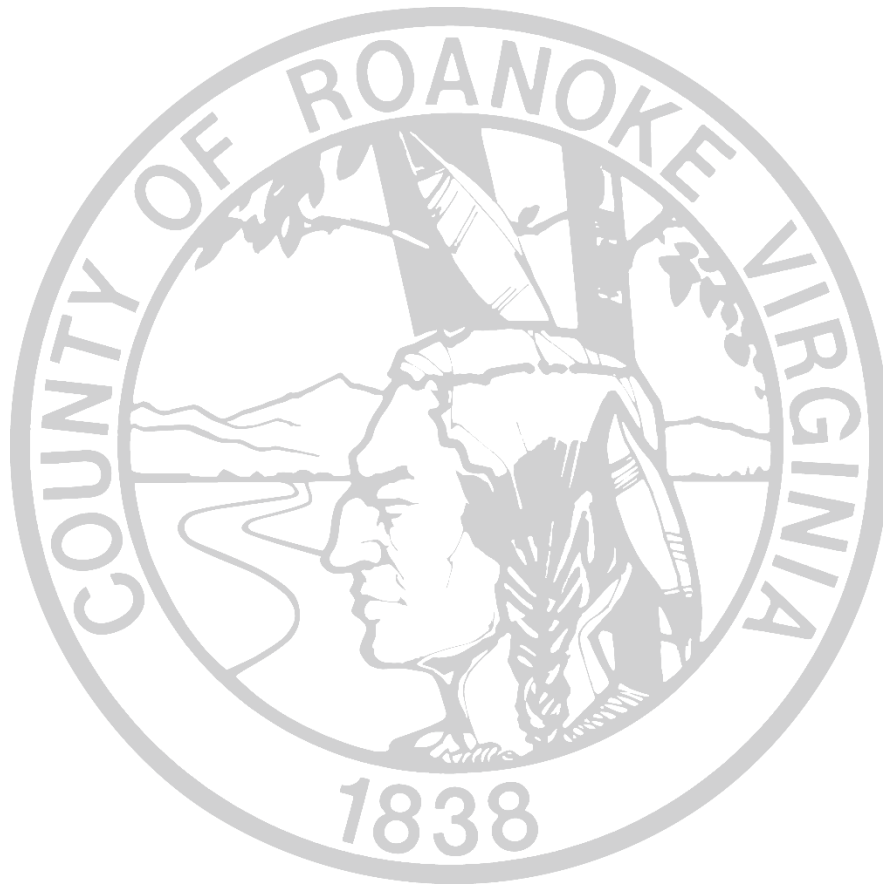
- 1 Wells Fargo Operations Center
- 2 Roanoke County Schools
- 3 Friendship Retirement Community
- 4 County of Roanoke
- 5 Kroger
- 6 Elbit Systems Ltd
- 7 Marvin Windows and Doors
- 8 Allstate Insurance Company
- 9 Walmart
- 10 TMEIC Corp
- 11 PI Technologies
- 12 Americold Logistics
- 13 Delta Dental
- 14 Hollins University
- 15 Catawba Hospital
- 16 Lowe's
- 17 New Millennium
- 18 Medeco High Security Locks
- 19 Mack Trucks
- 20 Coca Cola
- 21 Cardinal Glass
- 22 Cox Communications
- 23 Valcom, Inc.
- 24 Precision Fabrics Group
- 25 BCS Ventures

Source: Roanoke County Department of Economic Development, June 30, 2025





Undesignated Fund Balance Projections





County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2024, FY2025, and FY2026

<u>FY 2024 Actual</u>	2024 Annual Report
Unaudited Beginning Balance at July 1, 2023	\$ 45,925,196
Actual Revenues FY 2024	280,662,069
Actual Expenditures for FY 2024	(283,118,893)
	<hr/>
Balance at June 30, 2024	\$ 43,468,372
	<hr/>
<u>FY 2025 Estimate</u>	
Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues for FY 2025	300,618,819
Projected Expenditures for FY 2025	(300,618,819)
	<hr/>
Estimated Balance at June 30, 2025	\$ 43,468,372
	<hr/>
<u>FY 2026 Estimate</u>	
Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues FY 2026	314,949,933
Projected Expenditures for FY 2026	(314,949,933)
	<hr/>
Estimated Balance at June 30, 2026	\$ 43,468,372
	<hr/>

Change in Fund Balance - General Fund

The Beginning Fund Balance of the General Fund for FY 2024 was \$45,925,196 and the ending balance was \$43,468,372, resulting in a decrease of \$2,456,824 or 5.3%. This decrease is primarily attributed to greater than anticipated expenditure growth in the General Fund.

