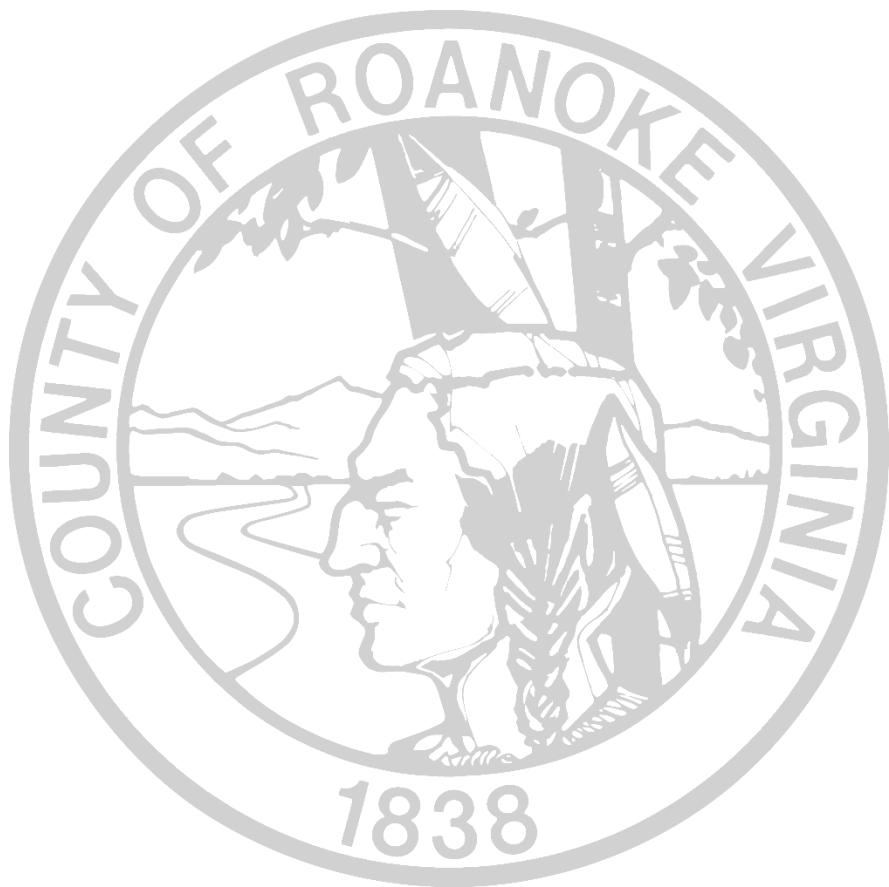


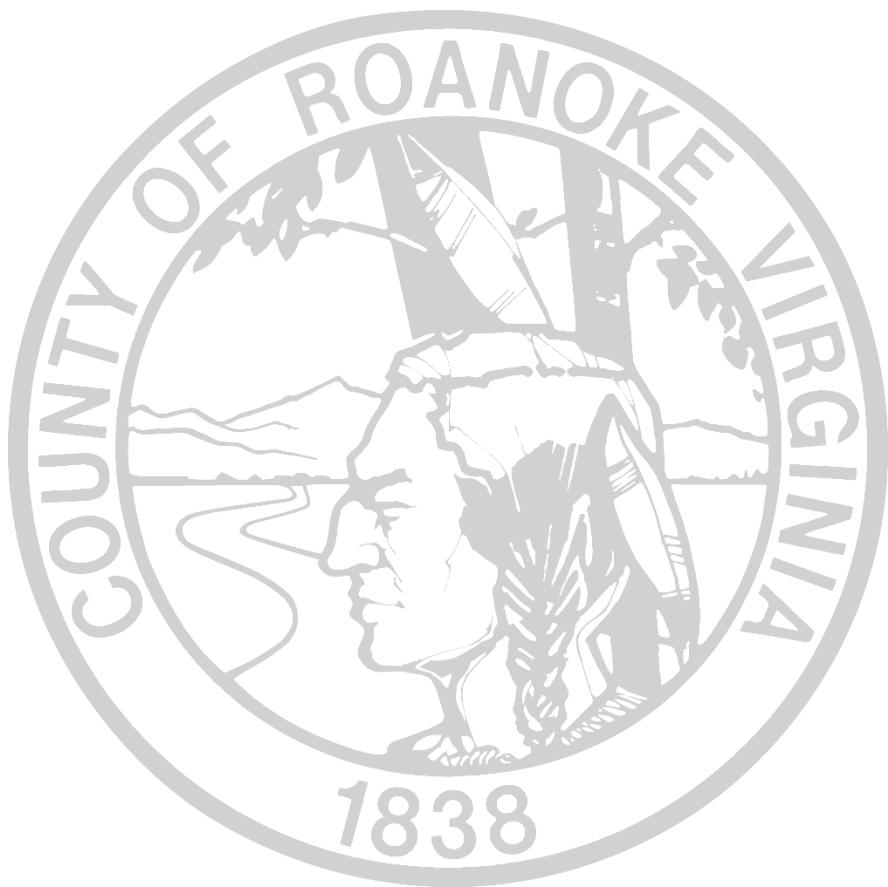


Appendices





Financial Policies





Comprehensive Financial Policy

1.0 Purpose

Policy Effective Date:

10/2024

Last Revision Date:

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 34~~. 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	-
	<hr/>	<hr/>
	\$ 220,000,000	\$ 57,000,000

* 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		County	
		Total Transfer*		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	Five 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

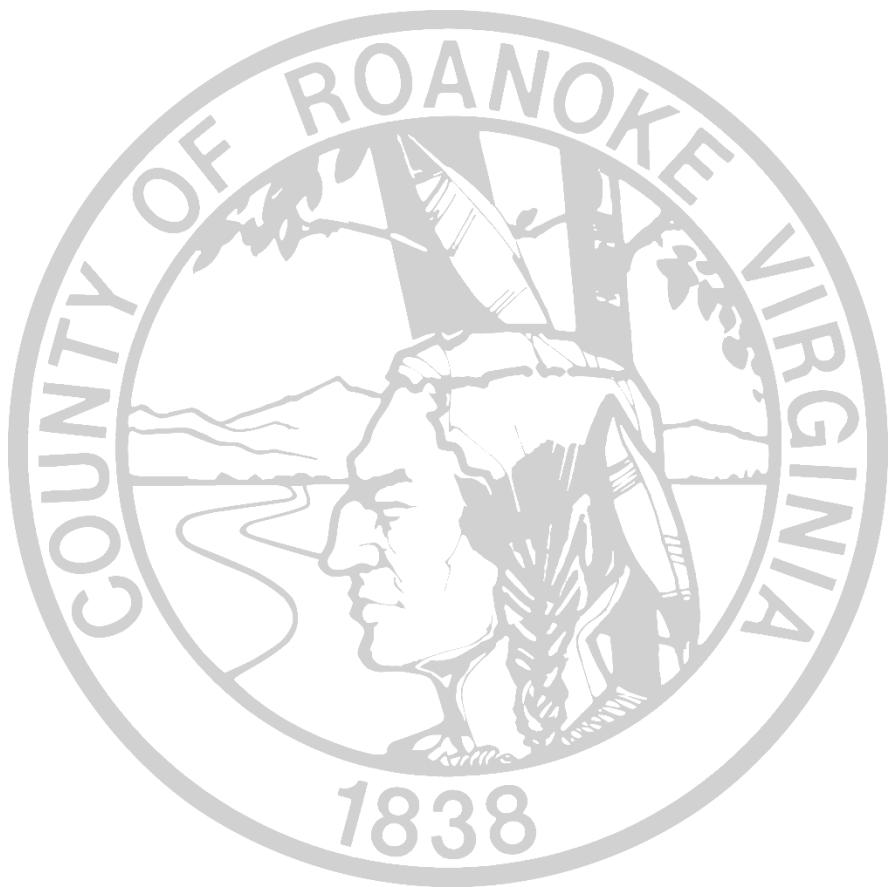
6.0 Approval

Department Head Signature

County Administration Signature

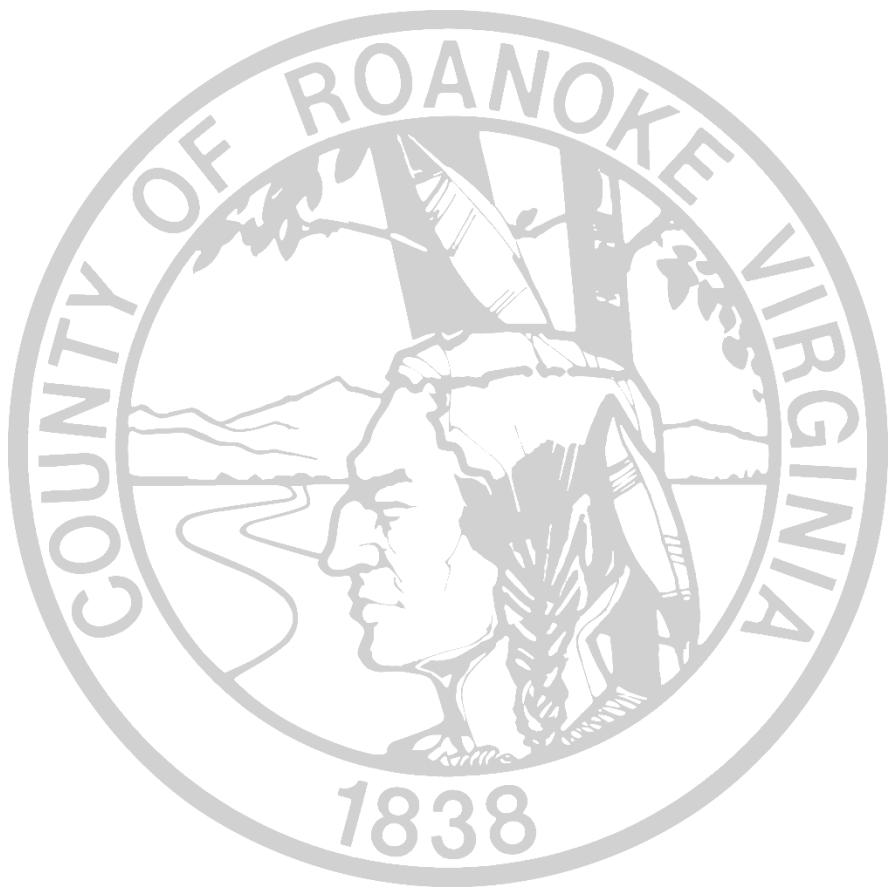
Date Approved

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

ADA – Americans with Disabilities Act

AFP – Annual Fiscal Plan (Budget Publication)

ALS – Advanced Life Support

ANR – Agriculture and Natural Resources

APA – Auditor of Public Accounts

APC – Annual Population Change (%)

AVR – Assessed Value of Real Estate

BAN – Bond anticipation note

BLS – Basic Life Support

BOS – Board of Supervisors

BPOL – Business, Professional, and Occupational License Tax

CAD – Computer Aided Dispatch

CALEA – Commission on Accreditation for Law Enforcement Agencies

CDA – Community Development Authority

CIIF – Capital Incentive Improvement Fund

CIP – Capital Improvements Program

CMP – Capital Maintenance Program

COLA – Cost of Living Adjustment

CORTTRAN – County of Roanoke Transportation

CPI – Consumer Price Index

CPMT – Community Policy Management Team

CPR – Cardiopulmonary Resuscitation

CRR – Collection Rate Real Estate

CSA – Children's Services Act

CSR – Customer Service Representative

CY – Calendar Year

DBM – Decision Band Method

DMV – Division of Motor Vehicles

ECC – Emergency Communication Center

EDA – Economic Development Authority

EEOC – Equal Employment Opportunity Commission

EMS – Emergency Medical Service

EOC – Emergency Operations Center

FICA – Federal Insurance Contributions Act

FLSA – Fair Labor Standards Act

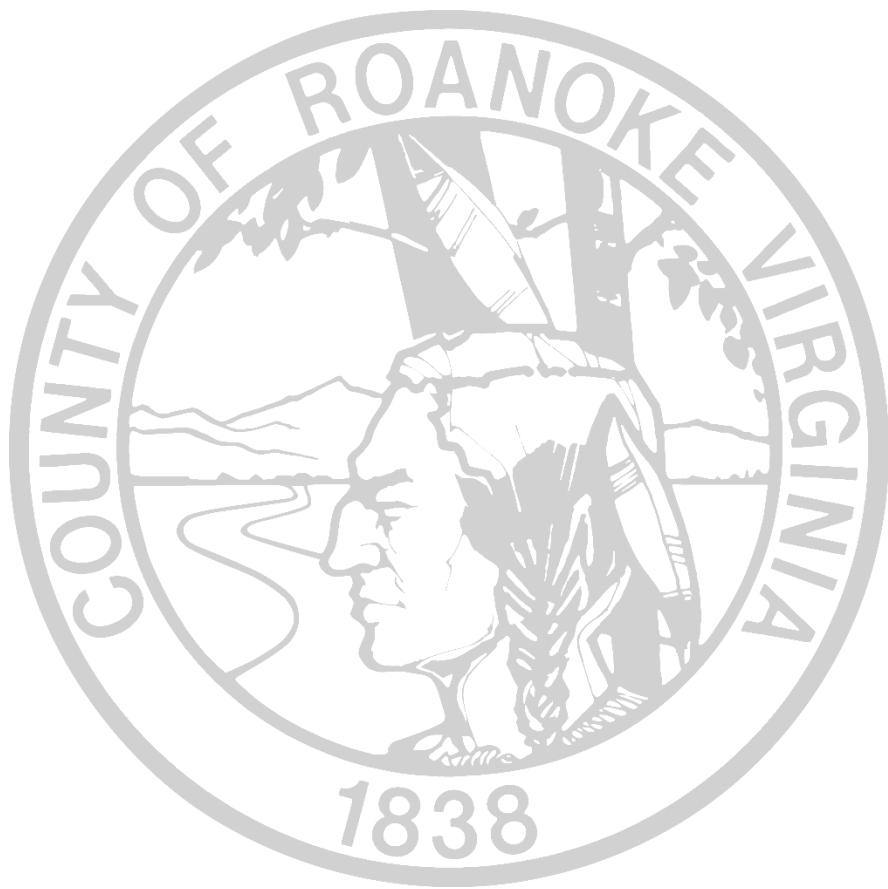
FMLA – Family Medical Leave Act

FOIA – Freedom of Information Act

FT – Full Time

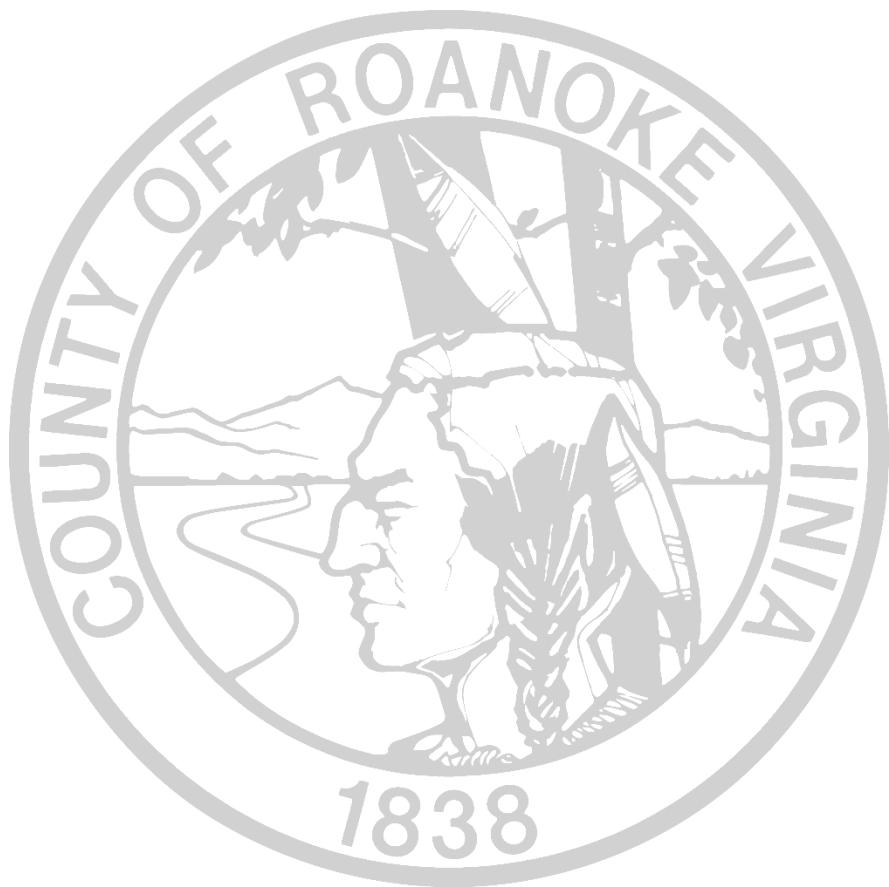
FTE – Full-Time Equivalent

**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**VJCCA** – 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	<u>3,180,025</u>
Subtotal, Management Services	<u>4,335,833</u>
Public Safety	
Police	19,012,782
Fire & Rescue	<u>27,775,560</u>
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	<u>10,998,597</u>
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)	<u>1,060,637</u>
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.

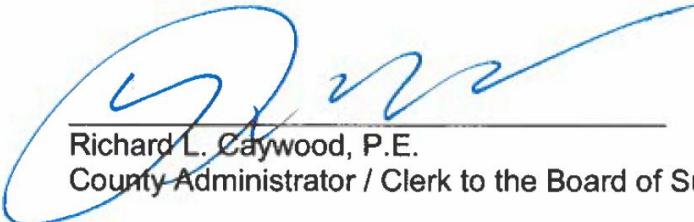
7. That the Board of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the 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,



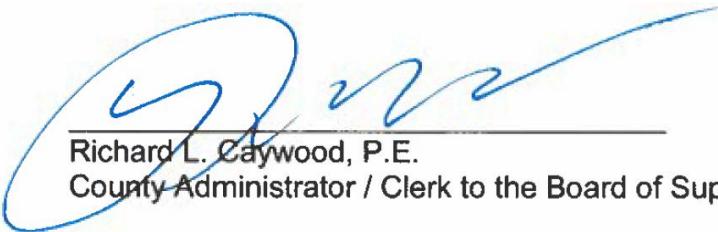
changes or eliminates the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances. This section applies to appropriations for capital projects at June 30, 2025, and appropriations in the 2025-2026 fiscal 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>\$ 287,296,018</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>\$ 287,296,018</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.

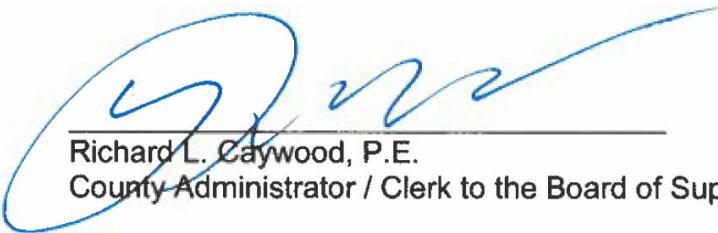


3. That all funded outstanding categorical encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same category for which they are encumbered in the previous year.
4. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 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.

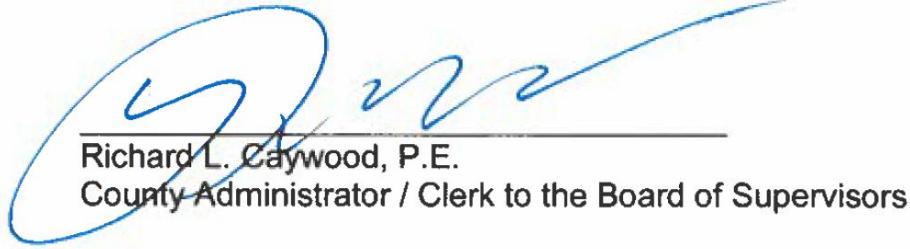
5. The ambulance fees described above in this resolution replace fees approved as part of resolution 051022-3 and shall be in full force and effect on and after July 1, 2025.
6. That there is hereby approved a Fee Compendium which lists all fees and charges imposed by the County for providing specialized 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. Claywood, 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

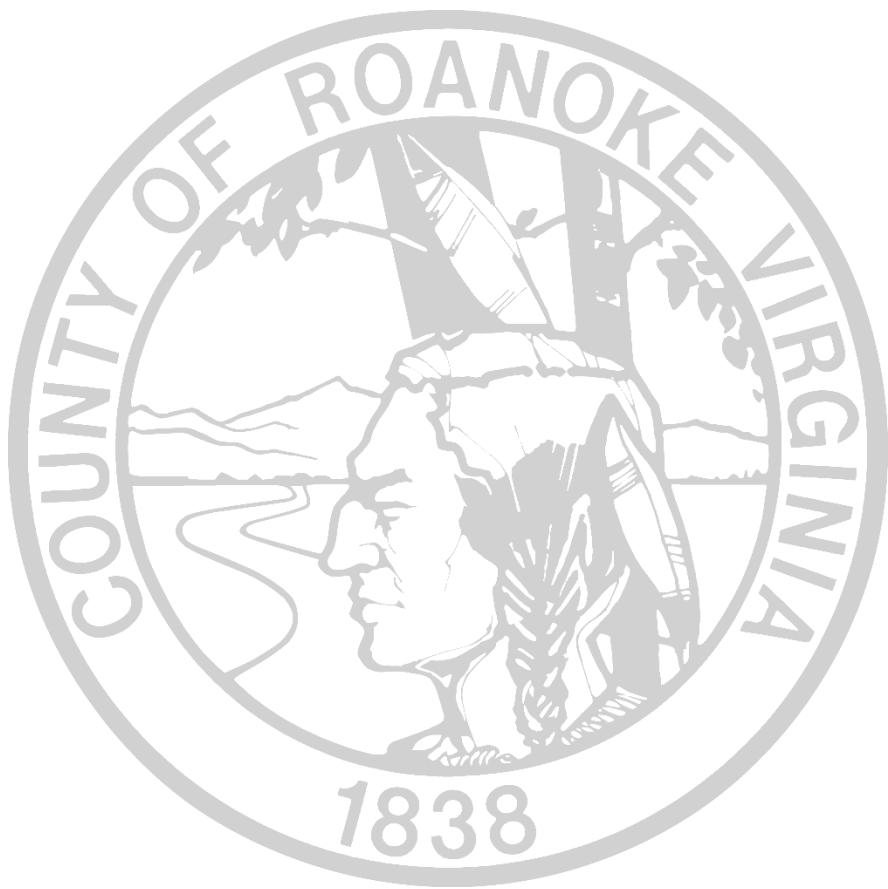
Expenditures - County	Amount
General Fund - County	
General Government	
General Administration	\$ 4,576,410
Constitutional Officers	22,405,657
Judicial Administration	1,387,565
Management Services	4,335,833
Public Safety	46,788,342
Community Services	18,371,315
Human Services	29,648,898
Non-Departmental	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



Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
A1.3	C1.00	DBM	1731	GS-CUSTODIAN	NON-EXEMPT	GENERAL SERVICES	3	\$ 32,019	\$ 39,012	\$ 46,004
A1.3	C1.00	DBM	1746	GS-REFUSE COLLECTOR	NON-EXEMPT	GENERAL SERVICES	5	\$ 32,019	\$ 39,012	\$ 46,004
B21	C1.00	DBM	1277	CIRCT-DEPUTY CLERK CIRCUIT COURT	NON-EXEMPT	CLERK OF CIRCUIT COURT	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1203	REV-INCOME TAX SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1206	REV-INCOME PROPERTY SPECIALIST *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	5	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1179	COMWATT-SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1661	DEV-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1664	DEV-PERMIT TECHNICIAN *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1590	FR-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	FIRE & RESCUE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1732	GS-CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	GENERAL SERVICES	2	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.30	DBM	1743	GS-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.30	DBM	2172	GS-CUSTOMER SERVICE REPRESENTATIVE (FSE)	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	2037	LIB-LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	13	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1841	PRT-MOTOR EQUIPMENT OPERATOR * CP	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1845	PRT-MOTOR EQUIPMENT OPERATOR * CP	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1853	PRT-PARKS & FACILITY SERVICE TECHNICIAN	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1806	PRT-AQUATICS SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.50	DBM	1842	PRT-MOTOR EQUIPMENT OPERATOR * CP (SCHOOL)	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1535	PO-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1536	PO-RECORDS TECHNICIAN *CP	NON-EXEMPT	POLICE	6	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.26	DBM	2170	PO-OFFICE SUPPORT SPECIALIST (ACADEMY)	NON-EXEMPT	POLICE	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1332	REAL-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	2081	REG-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1962	SS-CUSTOMER SERVICE REP	NON-EXEMPT	SOCIAL SERVICES	6	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1977	SS-SOCIAL SERVICES AIDE	NON-EXEMPT	SOCIAL SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1351	TREAS-TREASURER CLERK I	NON-EXEMPT	TREASURER	2	\$ 37,054	\$ 45,147	\$ 53,239
B21	C1.00	DBM	1278	CIRCT-DEPUTY CLERK CIRCUIT COURT II	NON-EXEMPT	CLERK OF CIRCUIT COURT	3	\$ 42,074	\$ 51,263	\$ 60,451
B21	C1.00	DBM	1204	REV-REAL ESTATE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 42,074	\$ 51,263	\$ 60,451
B21	C1.00	DBM	1178	COMWATT-LEGAL SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1739	COMWATT-VICTIM/WITNESS ASSISTANT COORDINATOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.35	DBM	1181	FIN-ACCOUNTS REPRESENTATIVE I	NON-EXEMPT	FINNAGE & MGMT SERVICES	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1379	GS-BUILDING MAINTENANCE TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1727	PR-TREASURED CLERK CIRCUIT COURT II	NON-EXEMPT	GENERAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1278	REV-REAL ESTATE SPECIALIST	NON-EXEMPT	GENERAL SERVICES	4	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1204	COMWATT-LEGAL SECRETARY	NON-EXEMPT	GENERAL SERVICES	4	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1178	COMWATT-VICTIM/WITNESS ASSISTANT COORDINATOR	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.35	DBM	1181	LIB-SENIOR LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	11	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	2043	PR-TREASURED CLERK CIRCUIT COURT II	NON-EXEMPT	GENERAL SERVICES	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1855	PR-FCP-ANIMAL SUPPORT ATTENDANT	NON-EXEMPT	GENERAL SERVICES	12	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	2150	SHR-ACCREDITATION SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1239	SHR-CIVIL PROCESS SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1228	SHR-CONTROL ROOM OPERATOR	NON-EXEMPT	SHERIFF	2	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1229	SS-SENIOR CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	2177	SS-ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1950	SS-BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	32	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1955	SS-CSA COMPLIANCE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.11	DBM	1984	TREAS-TREASURER CLERK II	NON-EXEMPT	TREASURER	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.30	DBM	1352	TREAS-COLLECTIONS SPECIALIST	NON-EXEMPT	TREASURER	3	\$ 42,074	\$ 51,263	\$ 60,451
B22	C1.00	DBM	1357	CIRCT-DEPUTY CLERK CIRCUIT COURT III	NON-EXEMPT	CLERK OF CIRCUIT COURT	6	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1279	REV-TAX COMPLIANCE OFFICER	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1200	REV-TAX COMPLIANCE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1182	COMWATT-VICTIM/WITNESS ASSISTANT DIRECTOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1654	DEV-INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1674	DEV-STORMWATER INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.44	DBM	1487	EDC-TECHNICAL ANALYST *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1391	FIN-ACCOUNTS REPRESENTATIVE II	NON-EXEMPT	FINNAGE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1396	FIN-PURCHASING TECHNICIAN	NON-EXEMPT	FINNAGE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	2190	FIN-BUYER TECHNICIAN	NON-EXEMPT	FINNAGE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1587	FR-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	FIRE & RESCUE	1	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.00	DBM	1749	GS-SOLID WASTE EQUIPMENT OPERATOR	NON-EXEMPT	GENERAL SERVICES	23	\$ 47,094	\$ 57,379	\$ 67,664
B22	C1.41	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	C1.00	DBM	2034	LIB-DEPARTMENT BUDGET SPECIALIST	NON-EXEMPT	LIBRARY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	2044	LIB-TECHNOLOGY SERVICES COORDINATOR	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1820	PRT-MARKETING & ELECTRONIC SERVICES SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1836	PRT-PARKS MAINTENANCE SERVICE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1866	PRT-RECREATION PROGRAMMER (FEE)	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.50	DBM	1867	PLAN-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	PLANNING	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1691	PO-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	POLICE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1525	RCACP-ANIMAL SUPPORT COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2165	RCACP-FOSTER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2156	RCACP-RESCUE & VOLUNTEER COORDINATOR	NON-EXEMPT	REG-ABSENTEE VOTING AND ELECTION ADMINISTRATION ASSISTANT	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	2085	REG-ASSISTANT GENERAL REGISTRAR	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	2075	RVTV-MULTIMEDIA PRODUCER	NON-EXEMPT	RVTV	2	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1152	SHR-ACCREDITATION SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1225	SS-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	SOCIAL SERVICES	35	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1951	SS-FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1965	SS-SUFFICIENCY SERVICE INTAKE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1974	SS-SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1987	SS-SENIOR ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1988	SS-SENIOR BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1979	SS-TECHNICAL ANALYST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1970	SS-YOUTH SURVEILLANCE OFFICER	NON-EXEMPT	SOCIAL SERVICES	3	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1301	TREAS-TREASURER CLERK III	NON-EXEMPT	TREASURER	3	\$ 47,094	\$ 57,379	\$ 67,664
B23	C1.00	DBM	1353	CIRCT-DEPUTY CLERK CIRCUIT COURT IV	NON-EXEMPT	CLERK OF CIRCUIT COURT	2	\$ 53,381	\$ 65,038	\$ 67,696
B23	C1.00	DBM	1280	REV-REAL ESTATE SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B23	C1.00	DBM	1205	REV-TAXPAYER SERVICES SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B23	C1.00	DBM	1208	DEV-DEVELOPMENT GIS SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B23	C1.00	DBM	1658	EDC-COMMUNICATIONS TECHNICIAN	NON-EXEMPT	EMERGENCY COMMUNICATIONS	3	\$ 53,381	\$ 65,038	\$ 76,696
B23	C1.42	DBM	1463	FIN-PAYROLL TECHNICIAN * CP	NON-EXEMPT	FINANCE & MGMT SERVICES	3	\$ 53,381	\$ 65,038	\$ 76,696
B23	C1.00	DBM	1393	FR-FIRE LOGISTICS TECHNICIAN	NON-EXEMPT	FIRE & RESCUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1205	HR-HUMAN RESOURCES SPECIALIST	NON-EXEMPT	HUMAN RESOURCES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1105	PRT-HUMAN RESOURCES ADMINISTRATIVE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1897	PRT-PARKS CREW LEADER	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.50	DBM	1852	PRT-MULTIMEDIA DESIGN SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	2174	PLAN-PLANNER	NON-EXEMPT	PLANNING	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1589	PO-INVESTIGATIVE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1205	RCACP-ANIMAL HEALTH ATTENDANT	NON-EXEMPT	RCACP	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2149	RCACP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCACP	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2153	RCACP-MAINTENANCE TECHNICIAN/CUSTODIAN	NON-EXEMPT	REAL-REAL ESTATE AND LAND USE COORDINATOR	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2160	SS-FRAUD INVESTIGATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1333	SS-SENIOR FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	9	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1968	SS-SENIOR SELF-SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1980	SS-FAMILY ASSESSMENT AND PLANNING TEAM FACILITATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.11	DBM	1986	SS-JUVENILE INTERVENTION SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.35	DBM	1985	TREAS-TREASURER CLERK SUPERVISOR	NON-EXEMPT	TREASURER	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C1.00	DBM	1334	CED-PUBLIC INFORMATION SPECIALIST	NON-EXEMPT	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B24	C1.00	DBM	1127	DEV-PERMIT TECHNICIAN SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1665	DEV-STORMWATER MAINTENANCE FOREMAN	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1668	SS-BENEFITS PROGRAMS TRAINER	NON-EXEMPT	SOCIAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1957	CIRCT-DEPUTY CLERK CIRCUIT COURT SUPERVISOR	NON-EXEMPT	CLERK OF CIRCUIT COURT	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1282	GS-CUSTODIAL CREW LEADER	NON-EXEMPT	GENERAL SERVICES	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1730	GS-SOLID WASTE COLLECTION FOREMAN	NON-EXEMPT	GENERAL SERVICES	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1748	GS-FLEET INVENTORY SUPERVISOR	NON-EXEMPT	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.30	DBM	2166	LIB-LIBRARIAN	NON-EXEMPT	LIBRARY	3	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	2039	PRT-BUSINESS SERVICES SUPERVISOR	NON-EXEMPT	PARKS, REC & TOURISM	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.50	DBM	1825	PRT-MEMBERSHIP SUPERVISOR	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1840	REAL-APPRAISER * CP	NON-EXEMPT	REAL ESTATE VALUATION	7	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1325	COM-ACT-VICTIM/WITNESS DIRECTOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1183	COM-EXECUTIVE ASSESSANT	NON-EXEMPT	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	2175	CO-ATT-EXECUTIVE ASSISTANT	NON-EXEMPT	COUNTY ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1000	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C1.00	DBM	1075	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B31	C1.00	DBM	1652	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	NON-EXEMPT	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	C1.00	DBM	1656	DEV-DEVELOPMENT REVIEW COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.00	DBM	1741	GS-SOLID WASTE COLLECTION SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.00	DBM	2179	GS-FLEET SUPERVISOR (FSF)	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.30	DBM	1754	PRT-PARKS MAINTENANCE SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	2	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.00	DBM	1854	PRT-RECREATION PROGRAM SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.00	DBM	1868	PRT-OPERATIONS SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.50	DBM	1847	PRT-PARKS MAINTENANCE SUPERVISOR (SCHOOL)	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.50	DBM	1835	PRT-RECREATION PROGRAM SUPERVISOR (FEE)	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.50	DBM	1869	PO-POLICE RECORDS SUPERVISOR	EXE/COMP	POLICE	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C1.00	DBM	1537	RCACP-KENNEL MANAGER	EXE/COMP	RCACP	2	\$ 60,918	\$ 74,222	\$ 87,526
B32	C891	DBM	2158	CED-PUBLIC INFORMATION MANAGER	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1126	DEV-BUSINESS COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1675	ECON-ECONOMIC DEVELOPMENT SPECIALIST	EXE/COMP	ECONOMIC DEVELOPMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1313	ECD-BUSINESS COORDINATOR	EXE/COMP	EMERGENCY COMMUNICATIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.44	DBM	2176	FIN-BUYER * CP	EXE/DISC	FINANCE & MGMT SERVICES	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1383	FIN-FINANCIAL ANALYST * CP	EXE/COMP	FINANCE & MGMT SERVICES	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1387	FIN-FINANCIAL ANALYST * CP (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.11	DBM	1404	FIN-FINANCIAL ANALYST * CP	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1576	FR-BUSINESS COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1579	FR-DATA ANALYST	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1591	FR-COMMUNITY OUTREACH COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1728	GS-BUSINESS COORDINATOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1737	GS-FACILITIES SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1740	GS-HOUSEKEEPING SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1454	IT-BUSINESS SYSTEMS ANALYST * CP	EXE/COMP	INFORMATION TECHNOLOGY	9	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1455	IT-BUSINESS COORDINATOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.41	DBM	1480	IT-SYSTEMS ENGINEER * CP	EXE/COMP	INFORMATION TECHNOLOGY	4	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2185	IT-DATABASE ADMINISTRATOR * CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.41	DBM	1484	IT-TELECOMMUNICATIONS ENGINEER * CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2183	IT-TECHNOLOGY PROGRAM ANALYST * CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.41	DBM	1471	IT-GIS ANALYST * CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.41	DBM	2192	IT-GIS ADMINISTRATOR * CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2026	LIB-ADMINISTRATIVE & MARKETING MANAGER	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2031	LIB-BRANCH LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2041	LIB-COMMUNITY ENGAGEMENT LIBRARIAN	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2036	LIB-DIVISIONAL LIBRARY SYSTEMS/TECHNOLOGY COORDINATOR	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2030	PRT-BUSINESS COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1810	PRT-MARKETING AND ADMINISTRATION COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1844	PO-BUSINESS COORDINATOR	EXE/COMP	POLICE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1528	REG-ASSISTANT DIRECTOR AND ELECTIONS MANAGER	EXE/COMP	REGISTRAR/ELECTIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	2084	SHR-BUSINESS COORDINATOR	EXE/COMP	SHERIFF	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1956	SS-BENEFIT PROGRAMS SUPERVISOR	EXE/COMP	SOCIAL SERVICES	6	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.00	DBM	1973	SS-RESOURCE COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C1.11	DBM	1981	SS-UTILIZATION MANAGEMENT SPECIALIST	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C42	C1.00	DBM	1275	CIRCT-CHIEF DEPUTY CLERK OF CIRCUIT COURT	EXE/COMP	CLERK OF CIRCUIT COURT	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1201	REV-CHIEF DEPUTY COMMISSIONER OF THE REVENUE	EXE/COMP	COMMISSIONER OF REVENUE	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1054	CED-CHIEF DEPUTY CLERK TO BOARD OF SUPERVISORS	EXE/COMP	COMMUNITY ENGAGEMENT	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1653	DEV-CIVIL ENGINEER * CP	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1667	DEV-SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1670	DEV-STORMWATER OPERATIONS SUPERVISOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1392	FIN-PAYROLL SPECIALIST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1402	FIN-FINANCIAL SYSTEMS ANALYST	EXE/COMP	GENERAL SERVICES	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1759	GS-CAPITAL PROJECTS MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1747	GS-SOLID WASTE MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1750	GS-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1109	HR-HR MANAGER BENEFITS	EXE/COMP	HUMAN RESOURCES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1857	PRT-PARKS MANAGER	EXE/COMP	PARKS, REC & TOURISM	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1880	PRT-SPECIAL EVENT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.50	DBM	1813	PRT-CENTER MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1704	PLAN-ZONING AND CODE ENFORCEMENT SUPERVISOR	EXE/COMP	PLANNING	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1697	PLAN-PLANNER II	EXE/COMP	PLANNING	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	DBM	1700	PLAN-TRANSPORTATION PLANNER	EXE/COMP	PLANNING	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C1.00	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	C991	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	C100	DBM	1350	TREAS-CHIEF DEPUTY TREASURER	EXE/COMP	TREASURER	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1461	ECO-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	C100	DBM	1110	HR-HR MANAGER ADMINISTRATIVE SERVICES	EXE/COMP	HUMAN RESOURCES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	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	C100	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	C100	DBM	1151	RVTY-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	C111	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	C100	DBM	1483	IT-END USER DEVICES 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	C100	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	1838	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	C141	DBM	1886	PLAN-PRINCIPAL PLANNER	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1698	PLAN-ZONING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1701	COM-ATTORNEY ASSISTANT COMMONWEALTHS ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	6	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1180	DEV-PROJECT ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	2	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1657	DEV-STORMWATER OPERATIONS MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1669	DEV-PROGRAM PORTFOLIO MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1671	FIN-ASSISTANT COMMONWEALTHS ATTORNEY	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1390	HR-HR MANAGER SYSTEMS	EXE/COMP	HUMAN RESOURCES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1107	IT-APPLICATION SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 83,741	\$ 109,910	\$ 136,079
C51	C141	DBM	1452	IT-GIS MANAGER	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1472	IT-INFRASTRUCTURE SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1473	IT-PROGRAM PORTFOLIO MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	2180	COM-ATTORNEY ASSISTANT COMMONWEALTHS ATTORNEY	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C100	DBM	1176	IT-INFRASTRUCTURE SECURITY MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 83,741	\$ 109,910	\$ 136,079
C52	C141	DBM	2167	IT-CONSTITUENT SERVICES ADMINISTRATOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 83,741	\$ 109,910	\$ 136,079
D61	C100	DBM	1125	COA-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	COUNTY ATTORNEY	1	\$ 89,522	\$ 117,497	\$ 145,472
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	C891	DBM	1382	FIN-ASSISTANT DIRECTOR OF FINANCE	EXE/DISC	FINANCE & MGMT SERVICES	1	\$ 94,138	\$ 123,556	\$ 152,974
D61	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



Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
D62	C1.00	DBM	1807	PRT-ASSISTANT DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM PLANNING	3	\$ 94,138	\$ 123,556	\$ 152,974
D62	C1.00	DBM	1702	PLAN-ASSISTANT DIRECTOR OF PLANNING	EXE/DISC	REAL ESTATE VALUATION	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C1.00	DBM	1326	REAL-ASSISTANT DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	SOCIAL SERVICES	3	\$ 94,138	\$ 123,556	\$ 152,974
D62	C1.00	DBM	1954	SS-ASSISTANT DIRECTOR OF SOCIAL SERVICES	EXE/DISC	COUNTY ATTORNEY	1	\$ 98,754	\$ 123,556	\$ 152,974
D63	C1.00	DBM	1082	COA/T-DEPUTY COUNTY ATTORNEY	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 117,246	\$ 123,556	\$ 152,974
E81	C1.00	DBM	1005	CED-DIRECTOR OF COMMUNITY ENGAGEMENT/ASSISTANT TO COUNTY ADMIN	EXE/DISC	LIBRARY	1	\$ 117,246	\$ 123,556	\$ 152,974
E81	C1.00	DBM	2035	LIB-DIRECTOR OF LIBRARY SERVICES	EXE/DISC	RCACP	1	\$ 117,246	\$ 123,556	\$ 152,974
E81	C1.00	DBM	2155	RCACP-EXECUTIVE DIRECTOR OF RCACP	EXE/DISC	REAL ESTATE VALUATION	1	\$ 117,246	\$ 123,556	\$ 152,974
E81	C1.00	DBM	1328	REAL-DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	DEV-DIRECTOR OF DEVELOPMENT SERVICES	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1650	ECON-DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1133	ECD-DIRECTOR OF EMERGENCY COMMUNICATIONS	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1489	GS-DIRECTOR OF GENERAL SERVICES	EXE/DISC	GENERAL SERVICES	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1733	HR-DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1102	IT-DIRECTOR OF INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1449	IT-DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1819	PLAN-DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$ 121,862	\$ 123,556	\$ 152,974
E82	C1.00	DBM	1690	SS-DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	1	\$ 121,862	\$ 123,556	\$ 152,974
E83	C1.00	DBM	1386	FIN-DIRECTOR OF FINANCE & MANAGEMENT SERVICES	EXE/DISC	FINANCE & MGMT SERVICES	1	\$ 126,478	\$ 166,003	\$ 205,527
E83	C1.00	DBM	1578	FR-CHIEF OF FIRE AND RESCUE	EXE/DISC	FIRE & RESCUE	1	\$ 126,478	\$ 166,003	\$ 205,527
E83	C1.00	DBM	1529	PO-CHIEF OF POLICE	EXE/DISC	POLICE	1	\$ 126,478	\$ 166,003	\$ 205,527
F101	C1.00	DBM	1001	ADM-ASSISTANT COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$ 144,970	\$ 190,274	\$ 235,577
F103	C1.00	DBM	1007	ADM-DIRECTOR COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$ 154,203	\$ 202,391	\$ 250,580
Unclassified	C1.00	DBM	1002	ADM-COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1			
Unclassified	C1.00	DBM	1051	BOS-BOARD OF SUPERVISORS CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C1.00	DBM	1052	BOS-BOARD OF SUPERVISORS MEMBER	EXE/DISC	BOARD OF SUPERVISORS	3			
Unclassified	C1.00	DBM	1053	BOS-BOARD OF SUPERVISORS VICE CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C1.00	DBM	1276	CIRCT-CLERK OF CIRCUIT COURT	EXE/DISC	CLERK OF CIRCUIT COURT	1			
Unclassified	C1.00	DBM	1202	REV-COMMISSIONER OF REVENUE	EXE/DISC	COMMISSIONER OF REVENUE	1			
Unclassified	C1.00	DBM	1177	COMWATT-COMMONWEALTH'S ATTORNEY	EXE/DISC	COMMONWEALTH ATTORNEY	1			
Unclassified	C1.00	DBM	1077	COA/T-COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1			
Unclassified	C710	FR8	1403	FIN-WORKER'S COMP REHAB WORKER	EXE/DISC	FIN & MGMT SERVICES	2			
Unclassified	C1.00	DBM	2082	REG-DIRECTOR OF ELECTIONS AND GENERAL REGISTRAR	EXE/DISC	REGISTRAR/ELECTIONS	1			
Unclassified	C1.00	DBM	1244	SHR-SHERIFF	EXE/DISC	SHERIFF	1			
Unclassified	C1.00	DBM	1356	TREAS-TREASURER	EXE/DISC	TREASURER	1			
RECRUIT	C1.00	FR8	1585	FR-FIREFIGHTER 1 CP	NON-EXEMPT	Fire & Rescue	140			
LIEUTENANT	C1.00	FR8	1588	FR-FIRE LIEUTENANT	NON-EXEMPT	Fire & Rescue	31			
CAPTAIN	C1.00	FR8	1577	FR-FIRE CAPTAIN	NON-EXEMPT	Fire & Rescue	33			
BATTLN CHIEF	C1.00	FR8	1575	FR-BATTALION CHIEF	EXE/COMP	Fire & Rescue	8			
DEPUTY CHIEF	C1.00	FR8	1580	FR-DEPUTY CHIEF	EXE/DISC	Fire & Rescue	2			
RECRUIT	C1.00	PO	1531	PO-POLICE OFFICER *CP	NON-EXEMPT	POLICE	112			
RECRUIT	C1.00	PO	1544	PO-POLICE OFFICER *CP (GRANT)	NON-EXEMPT	POLICE	1			
SERGEANT	C1.00	PO	1540	PO-POLICE OFFICER SERGEANT (GRANT)	NON-EXEMPT	POLICE	16			
COMMANDER	C1.00	PO	1541	PO-POLICE OFFICER SERGEANT (GRANT)	NON-EXEMPT	POLICE	1			
COMMANDER	C1.26	PO	1530	PO-POLICE OFFICER COMMANDER (ACADEMY)	EXE/COMP	POLICE	8			
ASST CHIEF	C1.00	PO	2171	PO-ASSISTANT CHIEF OF POLICE	NON-EXEMPT	POLICE	1			
RECRUIT	C1.00	PO	1536	SHR-DEPUTY SHERIFF 1 CP	NON-EXEMPT	SHERIFF	2			
SERGEANT	C1.00	PO	1230	SHR-DEPUTY SHERIFF 1 CP	NON-EXEMPT	SHERIFF	54			
LIEUTENANT	C1.00	SHR	2169	SHR-DEPUTY SHERIFF *CP (ACADEMY)	NON-EXEMPT	SHERIFF	1			
CAPTAIN	C1.00	SHR	1243	SHR-DEPUTY SHERIFF SERGEANT	NON-EXEMPT	SHERIFF	15			
LT COLONEL	C1.00	SHR	1236	SHR-DEPUTY SHERIFF LIEUTENANT	NON-EXEMPT	SHERIFF	8			
CO I	C1.44	ECC	1237	SHR-DEPUTY SHERIFF LT COLONEL	NON-EXEMPT	SHERIFF	3			
TRAIN/COII	C1.44	ECC	1460	ECD-COMMUNICATIONS OFFICER 1-C	NON-EXEMPT	EMERGENCY COMMUNICATIONS	21			
TRAIN/COII	C1.44	ECC	1450	ECD-COMMUNICATIONS OFFICER II	NON-EXEMPT	EMERGENCY COMMUNICATIONS	4			
SUPERVISOR	C1.44	ECC	1465	ECD-COMMUNICATIONS TRAINING OFFICER	NON-EXEMPT	EMERGENCY COMMUNICATIONS	4			
ECC MANAGER	C1.44	ECC	1462	ECD-EMERGENCY COMMUNICATIONS TEAM SUPERVISOR	NON-EXEMPT	EMERGENCY COMMUNICATIONS	5			
			1469	ECD-EMERGENCY COMMUNICATIONS MANAGER	NON-EXEMPT	EMERGENCY COMMUNICATIONS	2			

* Job contains multiple positions listed on CAREER PATH or MULTIPLE POSITIONS tabs.

* job contains multiple positions listed on CAREER PATH or MULTIPLE POSITIONS tabs.

Adopted Budget

FY 2025-2026



Classification
and Pay Plan

Career Path Jobs and Associated Positions						
Grade	Fund	Comp	Job ID	Position ID	Title	Department
B21	DBM	DBM	1206	1156	REV-PERSONAL PROPERTY SPECIALIST I *CP	
B22	C100	DBM		1157	REV-PERSONAL PROPERTY SPECIALIST II *CP	
B23	DBM			1158	REV-PERSONAL PROPERTY SPECIALIST III *CP	
B21	DBM			2388	DEV-MOTOR EQUIPMENT OPERATOR I *CP	
B22	C100	DBM	1661	2401	DEV-MOTOR EQUIPMENT OPERATOR II *CP	
B23	DBM			2389	DEV-MOTOR EQUIPMENT OPERATOR III *CP	
B21	DBM			2392	DEV-PERMIT TECHNICIAN I *CP	
B22	C100	DBM	1664	2393	DEV-PERMIT TECHNICIAN II *CP	
B23	DBM			2394	DEV-PERMIT TECHNICIAN III *CP	
B23	DBM	C100	1654	2380	DEV-CONSTRUCTION INSPECTOR *CP	DEVELOPMENT SERVICES
B24	DBM			2379	DEV-COMBINATION CODE COMPLIANCE INSPECTOR *CP	
B25	DBM			2397	DEV-SENIOR COMBINATION CODE COMPLIANCE INSPECTOR *CP	
B23	DBM	C100	1674	2405	DEV-STORMWATER INSPECTOR I *CP	DEVELOPMENT SERVICES
B24	DBM			2406	DEV-STORMWATER INSPECTOR II *CP	
B25	DBM	C100	1653	2407	DEV-STORMWATER INSPECTOR III *CP	
C42	DBM			2377	DEV-CIVIL ENGINEER I *CP	DEVELOPMENT SERVICES
C44	DBM			2378	DEV-CIVIL ENGINEER II *CP	
B23	DBM	C144	1487	1473	ECD-TECHNICAL ANALYST I *CP	EMERGENCY COMMUNICATIONS
B24	DBM			1474	ECD-TECHNICAL ANALYST II *CP	
B25	DBM	C144	1460	1475	ECD-TECHNICAL ANALYST III *CP	
CO I	ECC			1433	ECD-COMMUNICATIONS OFFICER I *CP	EMERGENCY COMMUNICATIONS
CO II	ECC			1434	ECD-COMMUNICATIONS OFFICER II *CP	
C41	DBM	C100	1383	1358	FIN-BUYER *CP	FINANCE & MGMT SERVICES
C42	DBM			1376	FIN-SENIOR BUYER *CP	
B24	DBM	C100	1393	1369	FIN-PAYROLL TECHNICIAN *CP	FINANCE & MGMT SERVICES
B25	DBM			1385	FIN-SENIOR PAYROLL TECHNICIAN *CP	
C41	DBM	C100	1387	1362	FIN-FINANCIAL ANALYST *CP	FINANCE & MGMT SERVICES
C42	DBM			1377	FIN-SENIOR FINANCIAL ANALYST I *CP	
C43	DBM			1378	FIN-SENIOR FINANCIAL ANALYST II *CP	
C41	DBM	C111	1404	1382	FIN-FINANCIAL ANALYST *CP (GRANT)	FINANCE & MGMT SERVICES
C42	DBM			1383	FIN-SENIOR FINANCIAL ANALYST I *CP (GRANT)	
C43	DBM			1384	FIN-SENIOR FINANCIAL ANALYST II *CP (GRANT)	
RECRUIT	FR8			1608	FR-FIRE RECRUIT	FIRE & RESCUE
FF/EMT	FR8	C100	1585	1595	FR-FIREFIGHTER/EMT *CP	
PARAM/FF	FR8			1600	FR-PARAMEDIC/FIREFIGHTER *CP	
MASTER P/FF	FR8			1599	FR-MASTER PARAMEDIC/FIREFIGHTER *CP	
B22	DBM	C100	1727	1752	GS-BUILDING MAINTENANCE TECHNICIAN I *CP	GENERAL SERVICES
B23	DBM			1753	GS-BUILDING MAINTENANCE TECHNICIAN II *CP	
B22	DBM	C100	1757	1788	GS-FLEET TECHNICIAN I *CP	
B24	DBM			1789	GS-FLEET TECHNICIAN II *CP	
B25	DBM			1790	GS-FLEET TECHNICIAN III *CP	
B22	DBM	C130	1739	1767	GS-FLEET TECHNICIAN I *CP (FSF)	GENERAL SERVICES
B23	DBM			1766	GS-FLEET TECHNICIAN II *CP (FSF)	
B24	DBM			1768	GS-FLEET TECHNICIAN III *CP (FSF)	
B25	DBM			1769	GS-FLEET TECHNICIAN IV *CP (FSF)	



Career Path Jobs and Associated Positions									
Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
B23	DBM	C141	1481	1463	IT-TECHNICAL ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 47,094	\$ 57,379	\$ 67,664
B24	DBM	DBM		1464	IT-TECHNICAL ANALYST II *CP		\$ 53,038	\$ 65,381	\$ 76,696
B25	DBM	DBM		1465	IT-TECHNICAL ANALYST III *CP		\$ 60,918	\$ 74,222	\$ 87,526
C41	DBM	C141	1454	1425	IT-BUSINESS SYSTEMS ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	C141	1454	1426	IT-BUSINESS SYSTEMS ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		1427	IT-BUSINESS SYSTEMS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	DBM	C141	2185	2440	IT-DATABASE ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	C141	2185	2451	IT-DATABASE ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		2452	IT-DATABASE ADMINISTRATOR III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	DBM	C141	1480	1462	IT-SYSTEMS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	DBM		1461	IT-SYSTEMS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41	DBM	C141	2183	2436	IT-TECHNOLOGY PROGRAM ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	C141	2183	2438	IT-TECHNOLOGY PROGRAM ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		2439	IT-TECHNOLOGY PROGRAM ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	DBM	C141	1484	1470	IT-TELECOMMUNICATIONS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	DBM		1469	IT-TELECOMMUNICATIONS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41	DBM	C141	1471	1449	IT-GIS ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	C141	1471	1450	IT-GIS ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43	DBM	DBM		2453	IT-GIS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	DBM	C141	2192	2454	IT-GIS ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42	DBM	DBM		2455	IT-GIS ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
B21	DBM	C100	1841	1891	PRT-MOTOR EQUIPMENT OPERATOR I *CP	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22	DBM	C100	1841	1893	PRT-MOTOR EQUIPMENT OPERATOR II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	C100	1841	1895	PRT-MOTOR EQUIPMENT OPERATOR III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B21	DBM	C150	1842	1892	PRT-MOTOR EQUIPMENT OPERATOR I *CP (SCHOOL)	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22	DBM	C150	1842	1894	PRT-MOTOR EQUIPMENT OPERATOR II *CP (SCHOOL)		\$ 42,074	\$ 51,263	\$ 60,451
B23	DBM	C150	1842	1963	PRT-MOTOR EQUIPMENT OPERATOR III *CP (SCHOOL)		\$ 47,094	\$ 57,379	\$ 67,664
B21	DBM	C100	1536	1540	P0-RECORDS TECHNICIAN I *CP	POUCE	\$ 37,054	\$ 45,147	\$ 53,239
B22	DBM	C100	1536	1538	P0-RECORDS TECHNICIAN II *CP		\$ 42,074	\$ 51,263	\$ 60,451
RECRUIT	PO	PO	1530	1550	P0-POLICE RECRUIT		\$ 50,190	\$ 57,379	\$ 67,664
PO I	PO	C100	1531	1533	P0-POLICE OFFICER I *CP		\$ 52,198	\$ 59,190	\$ 62,367
PO II	PO	PO	1531	1534	P0-POLICE OFFICER II *CP		\$ 57,302	\$ 63,822	\$ 68,822
PO III	PO	PO	1531	1535	P0-POLICE OFFICER III *CP		\$ 64,320	\$ 76,894	\$ 88,074
PO IV	PO	PO	1531	1536	P0-POLICE OFFICER IV *CP		\$ 73,101	\$ 80,190	\$ 90,190
RECRUIT	PO	PO	1544	2416	P0-POLICE RECRUIT (GRANT)		\$ 50,190	\$ 52,198	\$ 55,190
PO I	PO	C999	1544	1545	P0-POLICE OFFICER I *CP (GRANT)		\$ 52,198	\$ 57,302	\$ 63,822
PO II	PO	PO	1544	1546	P0-POLICE OFFICER II *CP (GRANT)		\$ 57,302	\$ 64,320	\$ 68,822
PO III	PO	PO	1544	1547	P0-POLICE OFFICER III *CP (GRANT)		\$ 64,320	\$ 76,894	\$ 88,074
PO IV	PO	PO	1544	1548	P0-POLICE OFFICER IV *CP (GRANT)		\$ 73,101	\$ 80,190	\$ 90,190
B31	DBM	C100	1325	1290	P0-REAL-APPRAYER I *CP	REAL ESTATE VALUATION	\$ 53,381	\$ 65,038	\$ 76,696
C41	DBM	C100	1325	1300	P0-REAL-APPRAYER II *CP		\$ 61,797	\$ 84,109	\$ 100,420
C42	DBM	DBM		1297	P0-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
RECRUIT	SHR	SHR		1206	SHR-SHERIFF RECRUIT	
DS I	SHR	SHR		1198	SHR-DEPUTY SHERIFF *CP	
DS II	SHR	SHR		1199	SHR-MASTER DEPUTY SHERIFF II *CP	
DS II	C100	SHR	1230	1205	SHR-MASTER DEPUTY SHERIFF II MEDICAL *CP	SHERIFF
DS III	SHR	SHR		1200	SHR-MASTER DEPUTY SHERIFF III *CP	
DS III	SHR	SHR		1209	SHR-MDS III BEHAVIORAL HEALTH CASE MANAGER	
DS IV	SHR	SHR		1201	SHR-MASTER DEPUTY SHERIFF IV *CP	
RECRUIT	SHR	SHR		2417	SHR-SHERIFF RECRUIT (ACADEMY)	
DS I	SHR	SHR		2418	SHR-DEPUTY SHERIFF I-CP (ACADEMY)	
DS II	C126	SHR	2169	2419	SHR-MASTER DEPUTY SHERIFF II *CP (ACADEMY)	SHERIFF
DS III	C126	SHR		2420	SHR-MASTER DEPUTY SHERIFF III *CP (ACADEMY)	
DS IV	SHR	SHR		2421	SHR-MASTER DEPUTY SHERIFF IV *CP (ACADEMY)	

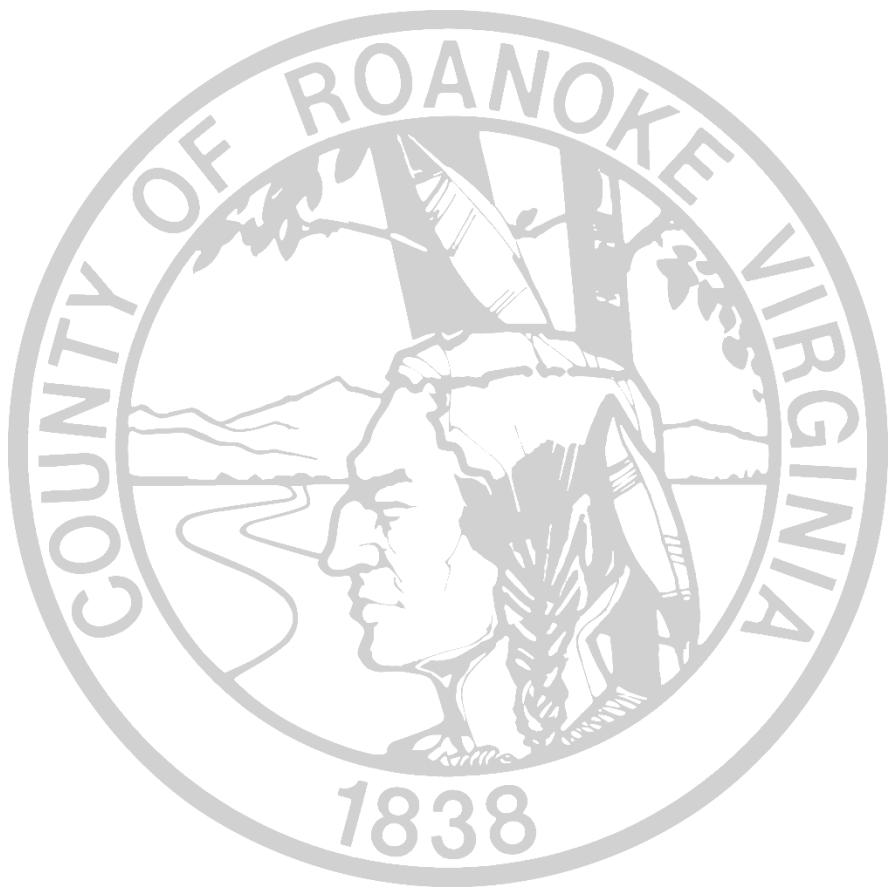


Attachment C

Pay Bands

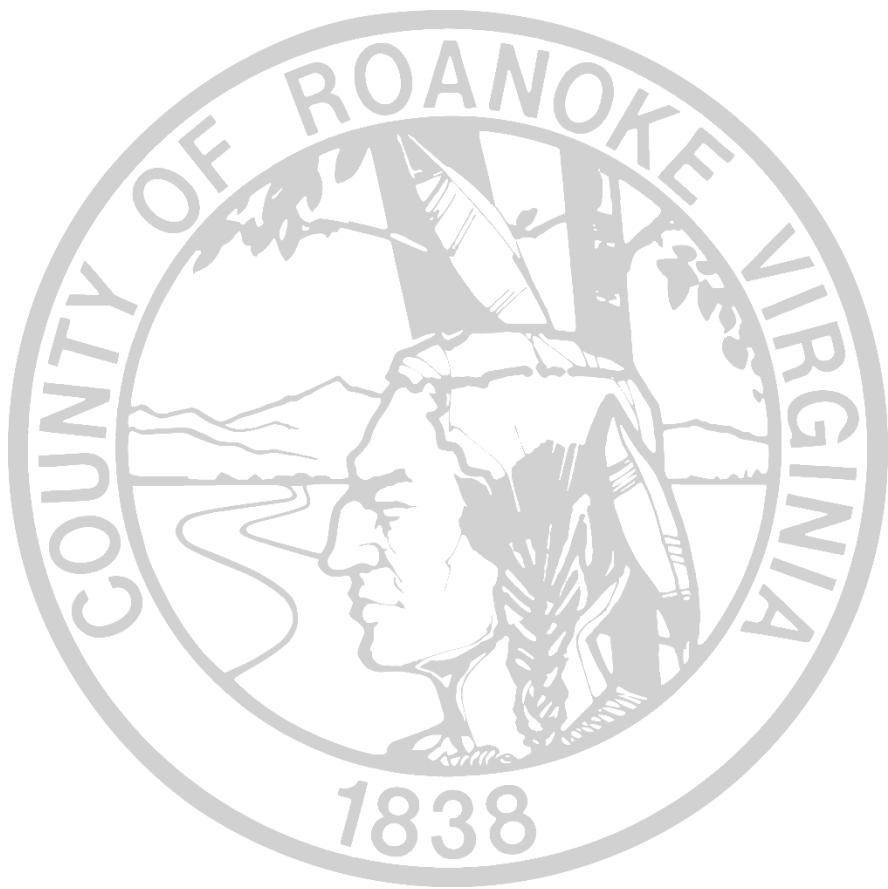


Decision Band Method (DBM) Pay Bands						
DBM	Hourly			Annual		
	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$15.3938	\$18.7557	\$22.1175	\$32,019	\$39,012	\$46,004
B21	\$17.8145	\$21.7051	\$25.5956	\$37,054	\$45,147	\$53,239
B22	\$20.2280	\$24.6456	\$29.0631	\$42,074	\$51,263	\$60,451
B23	\$22.6415	\$27.5861	\$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





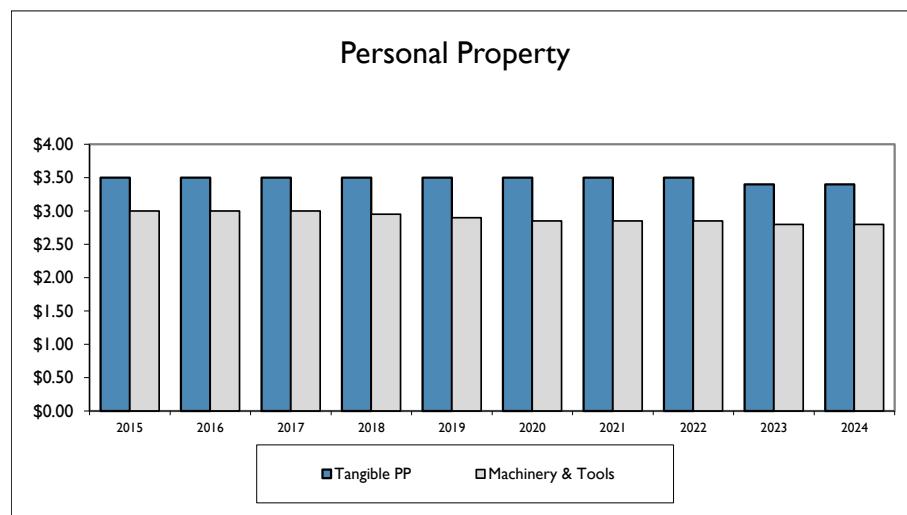
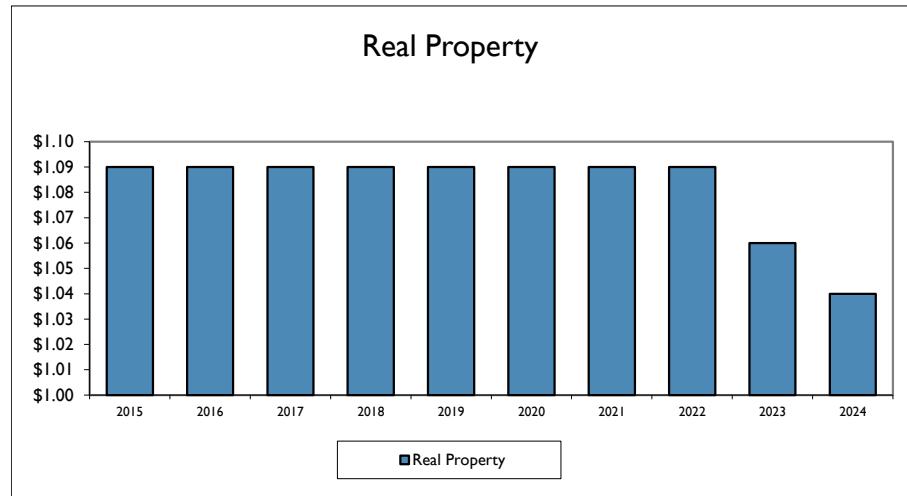
Comparison of Various Taxes and Fees for Selected Virginia Localities

Item		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 \$0.00450/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	\$.12183/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 Water	0.5% GR ² None	0.5% GR None	0.5% GR None	0.5% GR 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 Receipts³ 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.gov⁶ As of June 9, 2025: www.roanokeva.gov⁷ As of June 9, 2025: www.salemva.gov⁸ As of June 9, 2025: www.vintonva.gov



Tax Rates by Fiscal Year

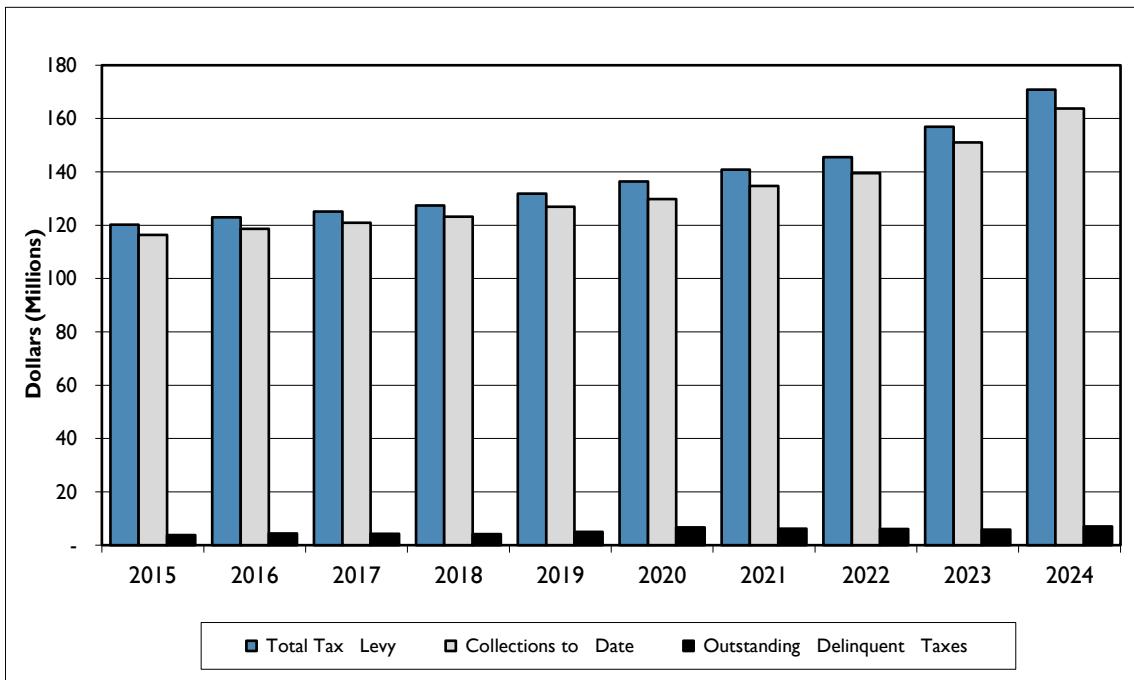


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2015	0.545	0.545	1.09	3.50	3.00
2016	0.545	0.545	1.09	3.50	3.00
2017	0.545	0.545	1.09	3.50	3.00
2018	0.545	0.545	1.09	3.50	2.95
2019	0.545	0.545	1.09	3.50	2.90
2020	0.545	0.545	1.09	3.50	2.85
2021	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

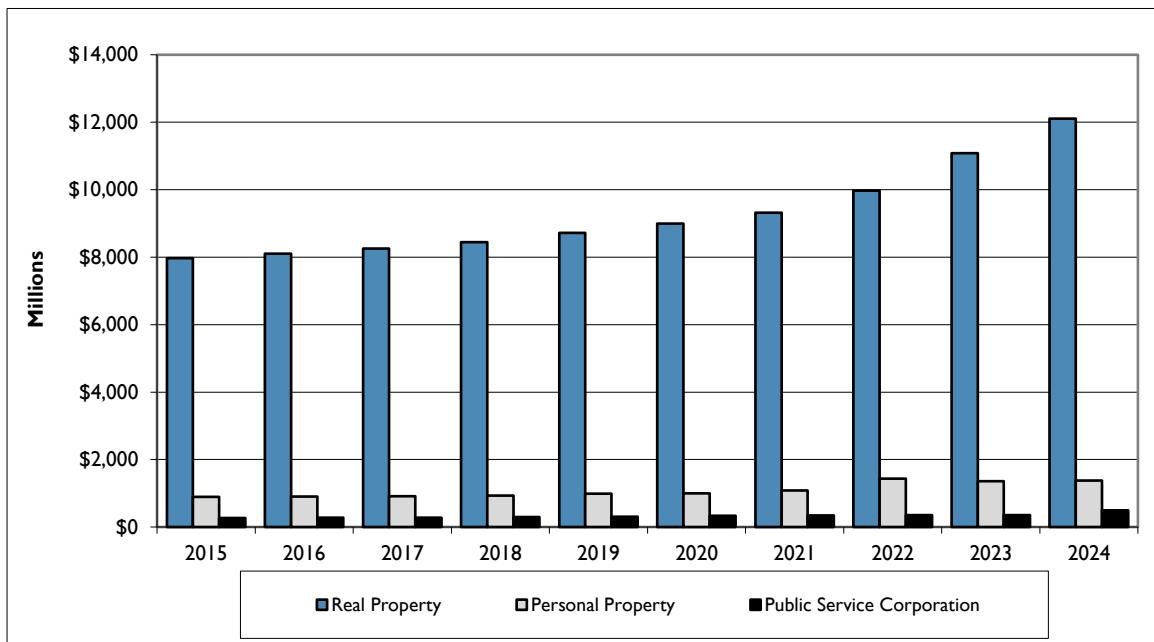


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2015	120,224,376	116,398,283	96.82%	3,826,093	3.18%
2016	123,023,949	118,615,971	96.42%	4,407,978	3.58%
2017	125,144,063	120,899,417	96.61%	4,244,646	3.39%
2018	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

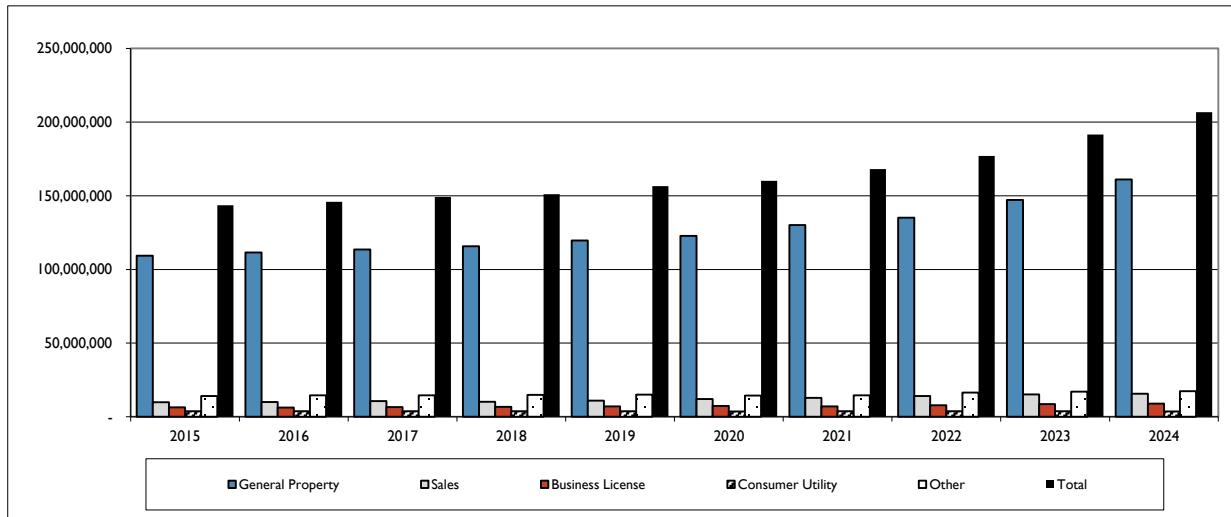


Fiscal	Real Property	Personal	Public Service	Total
		Property Assessed	Corporation Assessed	
Year	Assessed Value	Value	Value	Assessed Value
2015	7,972,937,500	889,550,760	267,613,790	9,130,102,050
2016	8,098,986,500	899,232,061	277,724,570	9,275,943,131
2017	8,254,177,800	916,529,122	275,690,440	9,446,397,362
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

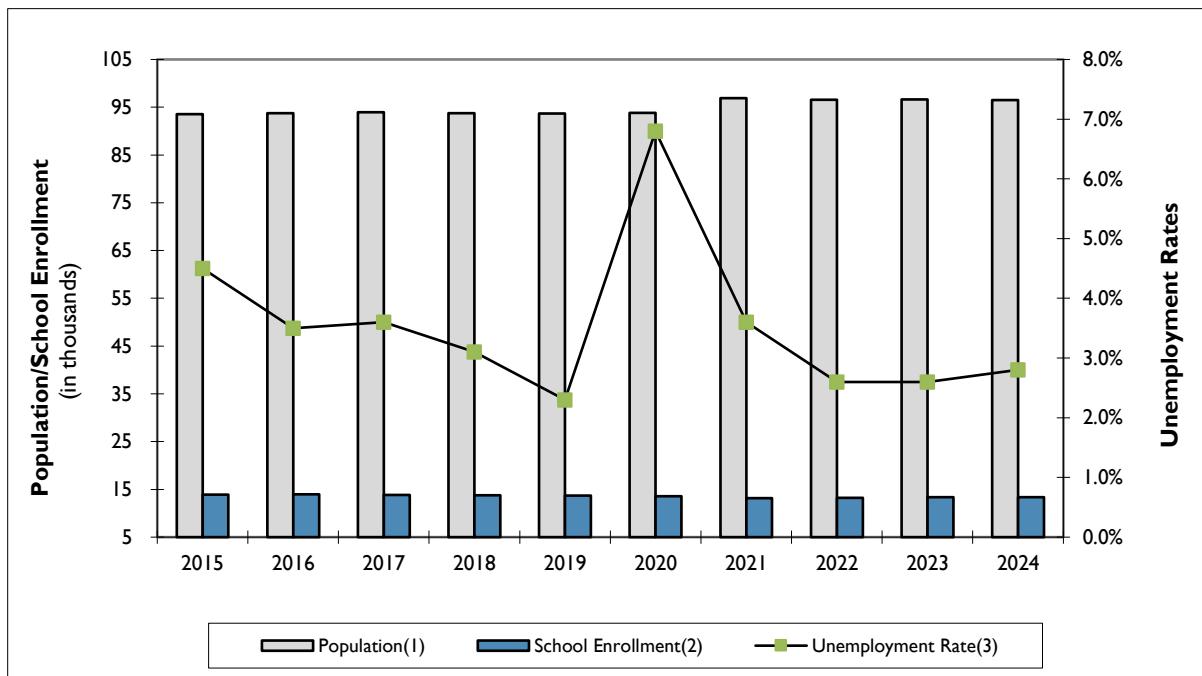


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2014	107,106,775	9,679,697	6,732,148	3,761,168	13,604,411	140,884,199
2015	109,327,222	9,843,436	6,440,138	3,776,369	14,111,395	143,498,560
2016	111,440,681	10,049,676	6,214,617	3,758,027	14,516,822	145,979,823
2017	113,517,775	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

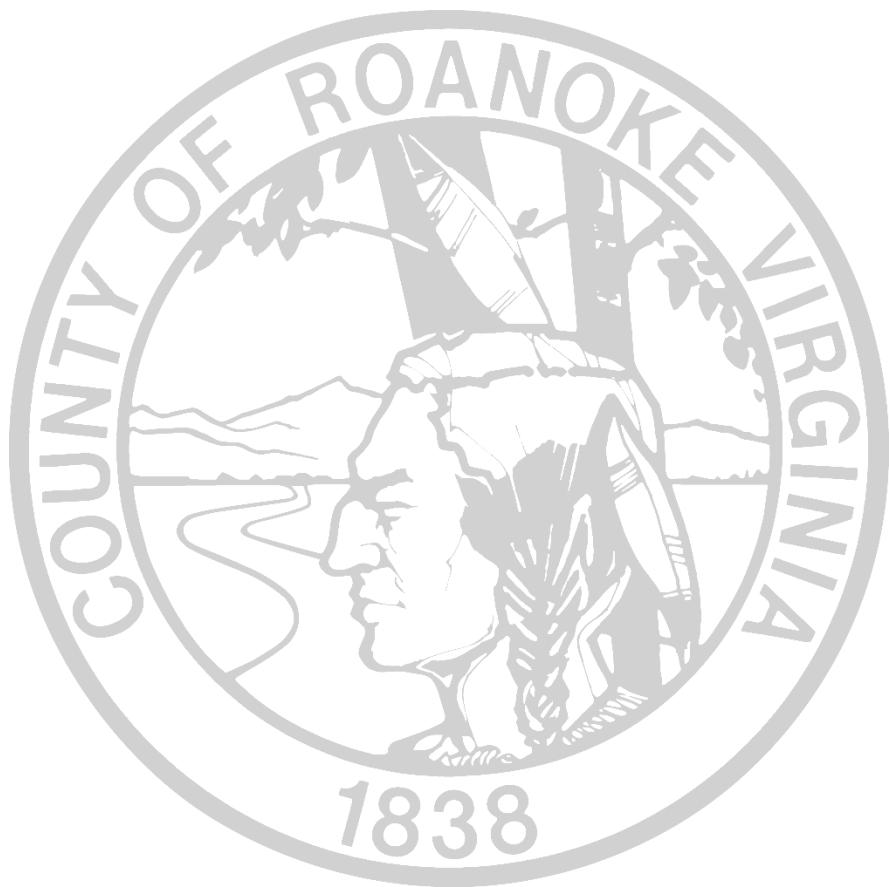
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



Roanoke County's 25 Largest Employers

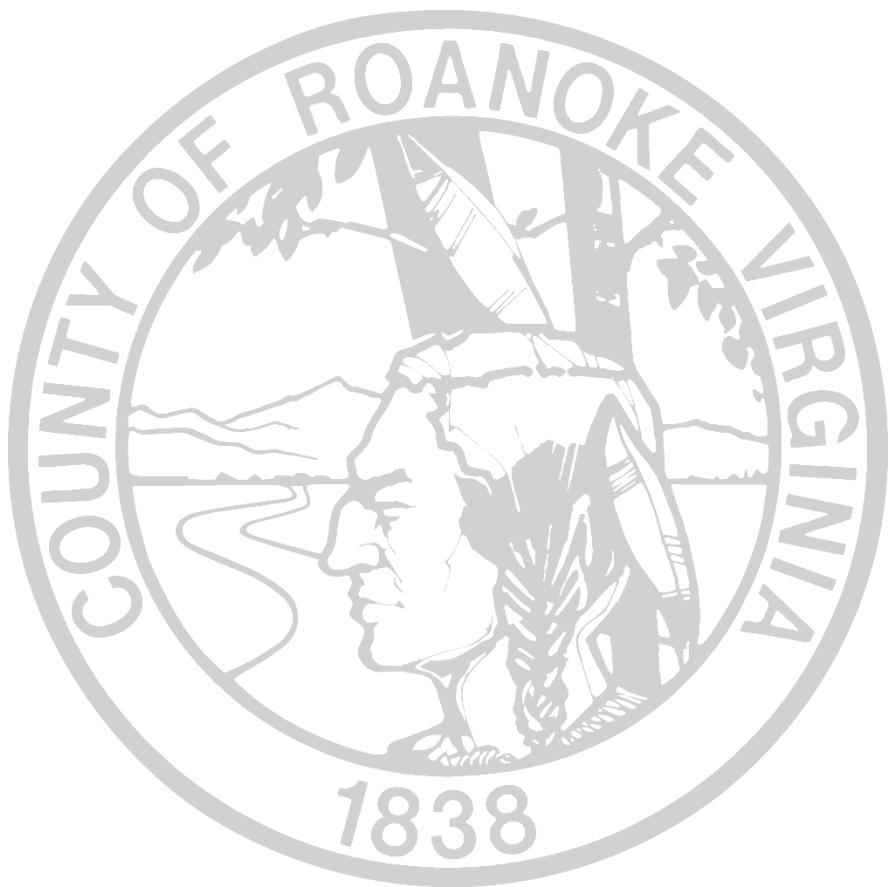
- 1 Wells Fargo Operations Center
- 2 Roanoke County Schools
- 3 Friendship Retirement Community
- 4 County of Roanoke
- 5 Kroger
- 6 Elbit Systems Ltd
- 7 Marvin Windows and Doors
- 8 Allstate Insurance Company
- 9 Walmart
- 10 TMEIC Corp
- 11 PI Technologies
- 12 Americold Logistics
- 13 Delta Dental
- 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

FY 2024 Actual

	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	<u>(283,118,893)</u>
Balance at June 30, 2024	<u><u>\$ 43,468,372</u></u>

FY 2025 Estimate

Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues for FY 2025	300,618,819
Projected Expenditures for FY 2025	<u>(300,618,819)</u>
Estimated Balance at June 30, 2025	<u><u>\$ 43,468,372</u></u>

FY 2026 Estimate

Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues FY 2026	314,949,933
Projected Expenditures for FY 2026	<u>(314,949,933)</u>
Estimated Balance at June 30, 2026	<u><u>\$ 43,468,372</u></u>

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.

