

County of Roanoke, Virginia

FY 2018-2019 Adopted Annual Fiscal Plan



Board of Supervisors

George G. Assaid

Phil C. North

Martha B. Hooker

Joseph P. McNamara

P. Jason Peters

Cave Spring

Hollins

Catawba

Windsor Hills

Vinton

Magisterial District

Magisterial District

Magisterial District

Magisterial District

Magisterial District



County Administration

Thomas C. Gates

County Administrator

Dan O'Donnell

Assistant County Administrator

Richard L. Caywood, P.E.

Assistant County Administrator

Front Cover: In 2017, Roanoke County approved new branding to help strengthen regional tourism and marketing efforts in the region. The new brand highlights McAfee Knob, a nationally-recognized destination for hikers and outdoor lovers that is unique to Roanoke County. Photo by Gray Craig



Office of Management and Budget

Christopher R. Bever
Director

Steven Elliott
Budget Manager

Meredith Thompson
Budget Manager

Olivia Williamson
Office Coordinator/Budget Specialist

Special Thanks to:

Rebecca Owens
Director of Finance

Laurie Gearheart
Assistant Director of Finance

Ashley Anderson
Finance Manager - Accounting

Shannon Lecas
Finance Manager – Systems

Amy Meacham
Finance Manager – Payroll

Cindy Kakouras
Finance Manager – Accounts Payable

Prepared by

County of Roanoke
Office of Management and Budget
PO Box 29800
5204 Bernard Drive, Suite 400C
Roanoke, VA 24018

Phone: (540) 772-2021

www.roanokecountyva.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Roanoke County
Virginia**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the County of Roanoke, Virginia for the fiscal year beginning July 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

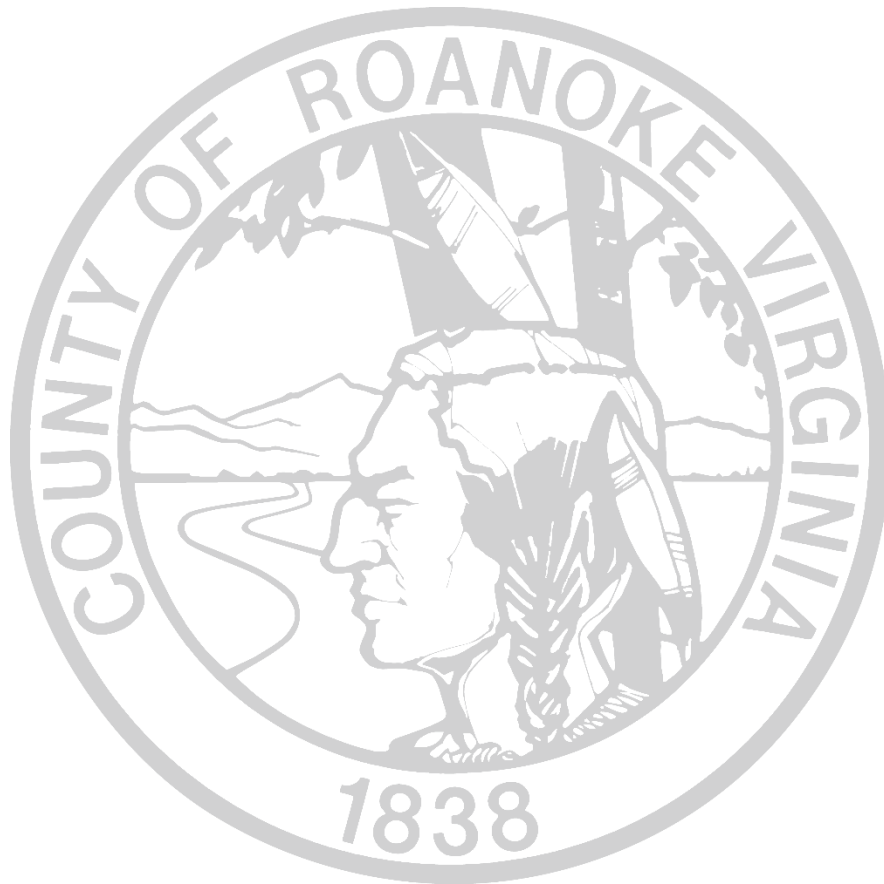




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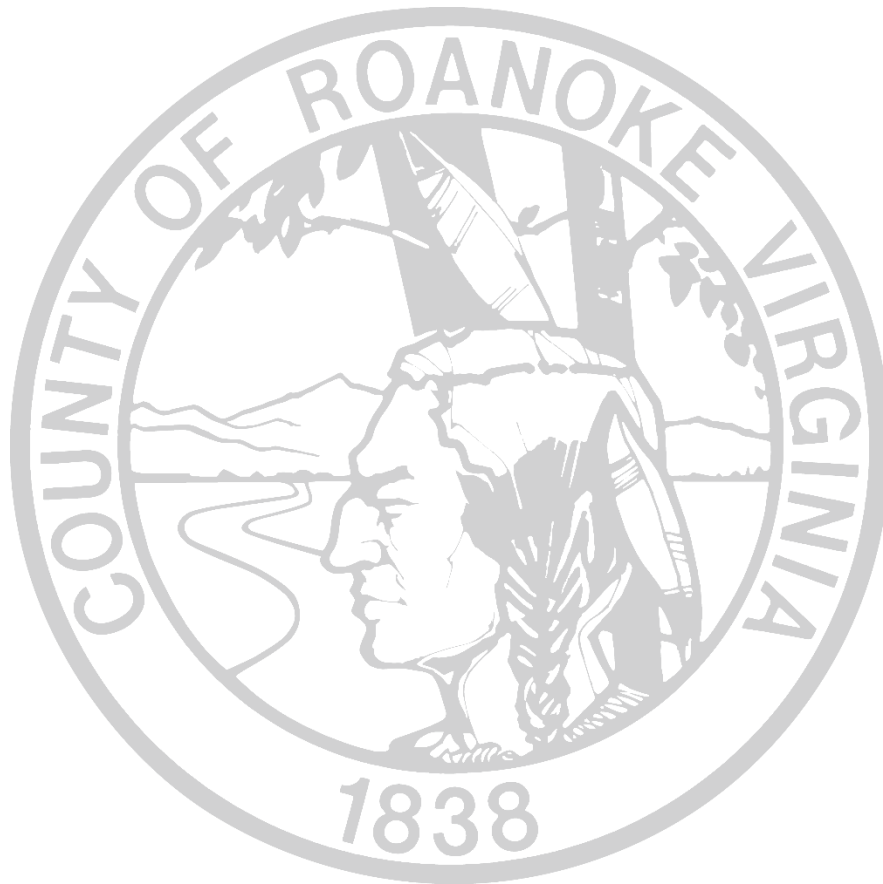
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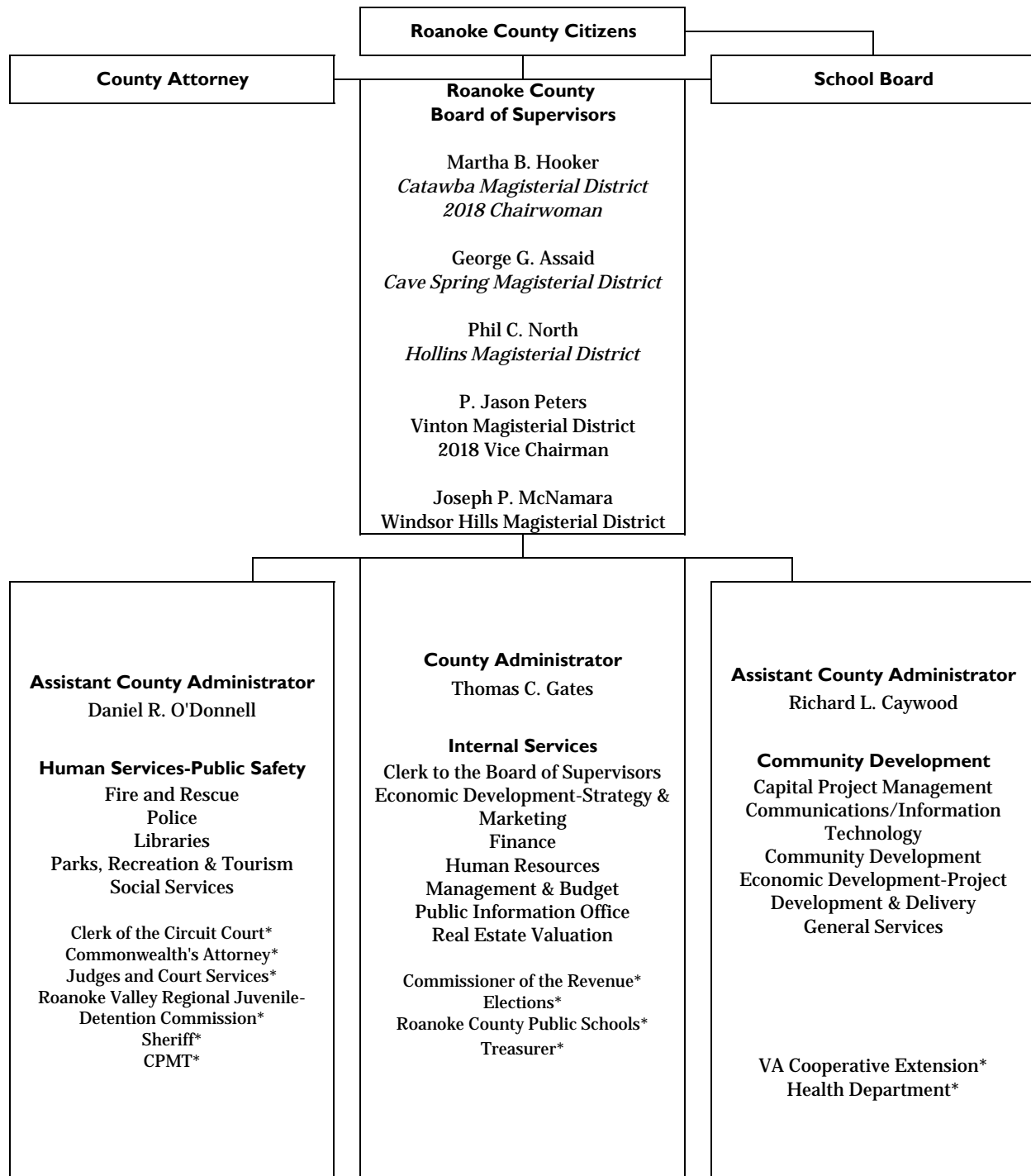


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Roanoke County Organizational Chart



*Denotes Liaison Relationship



History of Roanoke County, Virginia

In the 1740s, the first Scotch-Irish and German settlers reached the upper Roanoke Valley by traveling from Pennsylvania through the Shenandoah Valley. They were joined by Tidewater Virginians of English ancestry who journeyed up the valleys of the James and Roanoke Rivers.

Roanoke County, named after the Roanoke River, was formed in 1838 from a portion of Botetourt County and in 1849 a portion of Montgomery County was added. Roanoke County's name comes from the Algonquin word "Rawrenock", which means wampum. Wampum were white shell beads worn by Native Americans. This explanation comes from Captain John Smith, who wrote about the origins of Roanoke Island in North Carolina's Albemarle Sound.

Most of Roanoke County was rural in nature and farming was predominant throughout the area. By the latter half of the 20th century, Roanoke County, (the "County"), was in transition from farm to factory, but the County's rural population was still relatively large in 1920.

The County today has a population of approximately 94,000 and is a mostly suburban area that surrounds the City of Roanoke. Its 251 square miles include the Town of Vinton; Hollins, home of the prestigious Hollins University for women; and historic Bonsack. A diversified economic base helps to provide security from market fluctuations related to particular products.

The County is governed by a charter approved by the 1986 session of the Virginia General Assembly, which grants additional authority to the County Administrator. The Board of Supervisors is the governing body of the County. Members of the Board, one from each of five magisterial districts, are elected to four-year terms. Board members annually select a Chairman and Vice-Chairman to each serve a one-year term.

The Board appoints a County Administrator to act as administrative head of the County. The County Administrator serves at the pleasure of the Board, carries out its policies and directs business procedures. All department heads report to the County Administrator except for the School Board, Welfare Board, Library Board, Health Department and the County Attorney who report directly to the Board. Five constitutional officers (Commissioner of the Revenue, Commonwealth's Attorney, Clerk of the Circuit Court, Sheriff, and Treasurer) are elected by the voters of the County and are not accountable to the Board, but work closely with the Board and the County Administrator.

On July 1, 1980, the Roanoke County Public Service Authority (therein called the "Authority") was dissolved and the sewer utility operation became a part of the utility department within the County government. The water utility operation had previously been transferred to the County effective July 1, 1976. Effective July 1, 2004, these utility operations were transferred to the newly created Western Virginia Water Authority as discussed in more detail on the next page.

The County participates in the Roanoke Regional Airport Commission which was formed in 1987 through an act of the Virginia General Assembly. The Commission's five Board members are each appointed a four year term by both the Roanoke City Council and The Roanoke County Board of Supervisors. This is representative of a new cooperative, promotional spirit that is emerging in the Roanoke Valley between local governments.



In 1992, the Roanoke County Police Department became the first nationally accredited department in Southwest Virginia through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). The department has maintained national accreditation since November 1997. Existing departmental programs including criminal investigations, traffic enforcement, domestic violence, crime prevention, criminal apprehension, and community-involved policing, are enhanced through the accreditation process.

The Roanoke Valley Resource Authority (RVRA) was established on October 23, 1991 under a user agreement between the County of Roanoke, the City of Roanoke and the Town of Vinton to develop a regional solid waste disposal facility. In 2016, the City of Salem joined the RVRA. A nine-member board appointed by the governing bodies of the Charter Members presently governs the RVRA. The County has control over the budget and financing of the Authority only to the extent of representation by board members appointed. The old regional sanitary landfill operated by the Roanoke Valley Regional Solid Waste Management Board was closed on September 30, 1993.

On July 1, 2004, the County of Roanoke and the City of Roanoke, Virginia (City) formed the Western Virginia Water Authority, a regional water and wastewater authority. This full service authority serves both County and City citizens ensuring a reliable and efficient means of providing water and wastewater treatment, at the lowest cost and best rate and service for its customers. The assets and liabilities of the County and City water and wastewater utilities were merged into one full service authority.

The Western Virginia Regional Jail Authority was formed in June 2005 by the counties of Roanoke, Franklin, and Montgomery and the City of Salem. This regional initiative was undertaken to address overcrowded conditions experienced by each of the partner jurisdictions. The Western Virginia Regional Jail houses post-sentencing inmates and special populations, while the local jails remain operational and are used to house pre-sentencing inmates.

In 2016, the Board of Supervisors adopted the first-ever Community Strategic Plan. The Community Strategic Plan focuses on Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation through seven Strategic Initiatives identified through a series of citizen engagement strategies including focus groups, public meetings, and citizen surveys. The Community Strategic Plan can be viewed online at www.roanokecountyva.gov/CSP. The County of Roanoke is in the process of developing an internal Organizational Strategic Plan, which will identify strategies to be used by departments and employees to deliver quality services with integrity and distinction.

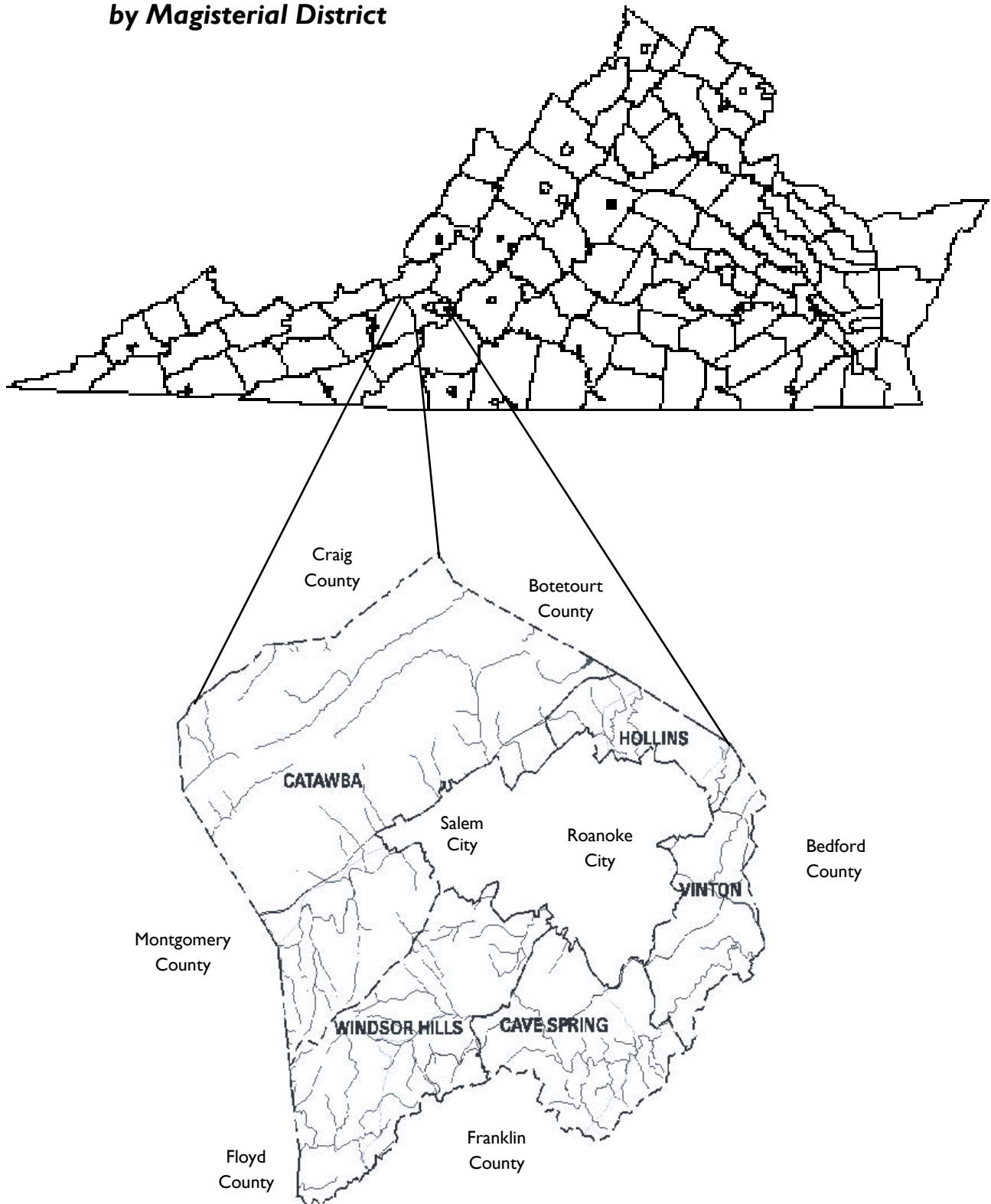
As part of the Strategic Planning Process, the following Vision Statement was developed in 2016.

"Roanoke County is a vibrant, innovative, and scenic community that values its citizens, heritage, and quality of life."

Regional Cooperation, public-private partnerships, citizen involvement, innovation, and quality services provide the foundation for Roanoke County's strength. From its beginning, Roanoke County has served as a catalyst for growth and unity in the Roanoke Valley. In fact, most of the present day neighborhoods in the Valley started life within Roanoke County.



***County of Roanoke, Virginia
by Magisterial District***





County Administrator's Transmittal Letter





ROANOKE COUNTY

OFFICE OF MANAGEMENT AND BUDGET

5204 Bernard Drive, Suite 400 C, P.O. Box 29800
Roanoke, Virginia 24018-0798

TEL: (540) 772-2021 FAX: (540) 772-2089

July 1, 2018

To the Honorable Chairwoman and Members of the Board of Supervisors, and the Citizens of Roanoke County, Virginia:

On May 22, 2018, the Roanoke County Board of Supervisors adopted the fiscal year 2018-2019 operating budget. The County Administrator's proposed budget was presented to the Board of Supervisors on March 13, 2018. Throughout March, April, and May, the Board of Supervisors deliberated the initiatives contained in budget, receiving information through budget work sessions and budget memoranda. Copies of the fiscal year 2018-2019 work session presentations and budget memoranda can be found on the Budget and Management page of the County's website.

The following pages of this section of the budget document provide details on the changes made from the County Administrator's proposed budget to the Board of Supervisors' adopted budget. The County's General Government budget was increased by \$203,421 to \$190,670,835 and includes an additional transfer to Roanoke County Public Schools (RCPS) in the amount of \$195,619. This increase brings the County's total fiscal year 2018-2019 contribution to RCPS to \$68,844,764. The Board of Supervisors' approved budget also reflects an adjustment to the Business, Professional, and Occupational License (BPOL) tax. The gross receipts threshold was increased from \$100,000 to \$125,000 where businesses with gross receipts under \$125,000 pay only a \$50 fee instead of the applicable BPOL tax rate. This approved change decreased fiscal year 2018-2019 County revenue by \$61,000.

As part of this section of the budget document, the County Administrator's March 13, 2018 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities and initiatives included in the operating budget. The remainder of the budget document has been updated to reflect the fiscal year 2018-2019 operating budget adopted by the Board of Supervisors on May 22, 2018.

The entire fiscal year 2018-2019 Roanoke County budget document can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

Sincerely,

A handwritten signature in black ink, reading "Christopher R. Bever".

Christopher R. Bever

Director, Roanoke County Office of Management and Budget



**Board of Supervisors' Changes to County Administrator's FY 2018-2019 Proposed Budget
General Government Only**

GG (General Government)				
Budget				Surplus/
Adj. #	Budget Item	Revenue	Expenditure	(Deficit)
County Administrator's Proposed General Government Budget 3.13.18		\$190,467,414	\$190,467,414	\$0

Board of Supervisors Approved Budget Adjustments (4.25.17)

GG 1	Eliminate new Treasurer Tax Clerk position	\$ (42,473)	\$ (42,473)	\$ -
GG 2	Outside Agency funding reduction per Board Consensus	-	(11,975)	11,975
GG 3	Restoration of 10th game/final game funding for youth athletics (referees and officials)	-	11,400	575
GG 4	Additional Commonwealth 599 funds	50,000	-	50,575
GG 5	Additioanl RVRA costs associated with the \$2 per ton increase in tipping fees	-	50,000	575
GG6	Add funding to Vinton Chamber of Commerce (\$700) and Williamson Road Area Business Association (\$150) to match the proposed funding level in the County Administrator's Budget	-	850	-
GG7	Adjustment to BPOL - increase gross receipts threshold from \$100,000 to \$125,000 where businesses with gross receipts under \$125,000 pay only a \$50 fee instead of the applicable BPOL tax rate	(61,000)	-	(61,275)
GG8	Adjustment to Schools Revenue Sharing formula - Removes CSA one-time County funding from the formula and accounts for the reduction in Shared BPOL revenue. This increases the transfer per the Revenue Sharing formula from \$570,208 to \$765,827 in FY 2019	-	195,619	(256,894)
GG9	Intrafund Transfer - Transfer of funds from the CSA fund balance to the General Government Fund	256,894	-	-
GG10	Reduce debt service paid on behalf of Roanoke County Public Schools - No interest payment required for VPSA bonds to be issued in the fall of 2018		(622,500)	
GG11	Increase transfer to Capital Fund - Increase maintains funding level required for the future County/Roanoke County Public Schools Debt fund		622,500	
Total, Revised Budget with Adjustments as of 4.25.17		\$190,670,835	\$190,670,835	\$0



**Board of Supervisors' Changes to County Administrator's FY 2018-2019 Proposed Budget
All Funds Budget**

AF (All Funds)

Budget

Adj. #	Budget Item	Expenditure
All Funds Proposed Budget		\$ 433,244,616
AF 1	All General Government adjustments listed above	203,421
AF 2	Increase to Schools Operating Fund. Adjustment to Schools Revenue Sharing formula - Removes CSA one-time County funding from the formula and accounts for the reduction in Shared BPOL revenue. This increases the transfer per the Revenue Sharing formula from \$570,208 to \$765,827 in FY 2019	195,619
AF 3	Reduce Debt Service Appropriation due to changes in CIP with adoption of Comprehensive Financial Policy on April 24, 2018	(71,013)
Total, Revised All Funds Budget		\$ 433,572,643



Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2018-2019 General Government Budget
General Government Revenues

Revenue Sources	Notes	Inc./Dec. Over FY 2017-2018	Total
FY 2017-2018 General Government Adopted Revenue Budget			\$ 186,594,266
FY 2018-2019 General Government Revenue Adjustments			
Real Estate	Based on 2.36% increase in CY 18 assessments and 2.0% projected increase in CY 19 assessments	1,895,993	
Personal Property	Based on 1.0% increase over FY 17 actuals and 1.5% increase over FY 18 projected collections	822,993	
Public Service Corporation	Based on actual FY 18 collections	160,000	
Payment in Lieu of Taxes	Reflects projected FY 19 collections	6,000	
Real Estate & Property Tax Penalties/Interest	Reduced based on prior year actual collections and FY 18 projections	(120,612)	
Communications Sales & Use	Reduction based on prior year actuals and FY 18 projections; revenue has dropped steadily for the last 4 years	(86,255)	
Consumer Utility	Reduction based on FY 17 actuals and FY 18 projections	(39,450)	
Business License with Penalties and Interest	Increase based on FY 17 actuals (removing one-time collections), FY 18 projections, and increasing gross receipts threshold to \$125,000 for \$50 fee	152,700	
Bank Franchise Fees	Average collections in FY 16 and FY 17, and projected FY 18 are approximately \$650K	50,000	
Motor Vehicle License Fees	Steady growth in 0.5% - 1.0% range annually	31,504	
Meals	Month over month revenues have been declining since June 2017; reflects FY 18 revenue projections	(40,609)	
Permits, Fees, Licenses	Increase primarily due to the increase in selected Community Development fees (detailed in the Community Development section)	68,050	
Ambulance Fees	Reflects FY 16 and FY 17 actual revenues and FY 18 projected collections	148,854	
Board of Prisoners - Salem	City of Salem has been sending more prisoners to the regional jail thus reducing the amount of prisoners housed at the County jail	(75,000)	
Payloader Program	Eliminates the Payloader Program	(10,000)	
Miscellaneous	Other Miscellaneous Revenue adjustments	18,700	



Revenue Sources	Notes	Inc./Dec. Over FY 2017-2018	Total
Social Services - Commonwealth & Federal Revenues	Increase in Commonwealth revenues for Social Services due to child protection services and foster care expenditures	623,290	
Commonwealth & Federal Revenues - Constitutional Officers & Public Safety	Projected increase in Constitutional Officer revenues, Police 599 funds, and grant revenue associated with the Lt. Fire Inspector position	153,447	
Beginning Balance	Increase in beginning balance based on estimated 11% of new revenue in the General Government Fund	60,070	
Interfund Transfer	Interfund Transfer - CSA to General Government Fund	256,894	
Total, FY 2018-2019 General Government Revenue Adjustments			\$ 4,076,569
Adopted FY 2018-2019 General Government Revenue Budget			\$ 190,670,835
Increase over FY 2017-2018 General Government Revenue Budget			2.18%



Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2018-2019 General Government Budget
General Government Expenditures

Expenditure	Notes	Inc./Dec. Over FY 2017-2018	Total
FY 2017-2018 Adopted General Government Expenditure Budget			\$ 186,594,266
FY 2018-2019 Proposed General Government Expenditure Adjustments			
Personnel/Employee Benefits Expenditure Adjustments			
FY 2019 Compensation Adjustment / Attrition - General Govt. Current Employees	2.0% compensation adjustment for County employees; also accounts for all attrition and pay adjustments from the prior year (General Government Fund only)	456,756	
Health Insurance - Current Employees	Increase based on updated health insurance program costs; estimated 15.0% increase in all health insurance fund costs; also includes recurring funding for the Marathon Health Clinic	773,808	
Virginia Retirement System (VRS) - Current Employees	VRS rate paid by the County increased from 11.18% to 12.32% of employees salary in FY 19; increase is related to the higher rate and adjustments associated with the 2.0% compensation adjustment	538,299	
Separation/Termination Pay	Increases budget from \$400K in FY 18 to \$470K in FY 19 to reflect actual and projected expenditures	70,000	
Flexible Leave Pay-Out	Increases budget from \$320K in FY 18 to \$370K in FY 19 to reflect actual and projected expenditures	50,000	
Line of Duty	Increases budget from \$230K in FY 18 to \$257K in FY 19 based on costs estimates from the Commonwealth	27,000	
Overtime Reduction	Reduction in Overtime costs primarily due to bringing Fire & Rescue up to minimum staffing & shifting funding to Grants fund for 11 SAFER positions; reduction includes FICA costs	(309,565)	
Fire & Rescue - Transfer to Grants Fund (in Fire & Rescue Budget)	Transfer to Grants fund to account for County portion of SAFER grant which partially supports 11 positions for 36 months	229,499	
Fire & Rescue	Lt. Fire Inspector position; position costs is \$70,447; state grant revenue will cover \$53,447 of the position cost and part-time funding will be decreased by \$17,000 to offset the balance; net cost is \$53,447	53,447	



Expenditure	Notes	Inc./Dec. Over FY 2017-2018	Total
Human Resources	Reclassification of HR Specialist I to an HR Systems Analyst; add funding for part-time office support	61,598	
Community Development	Eliminate Director of Community Development position; duties will be split between two current Community Development employees	(161,728)	
General Services	Custodial services at libraries (part-time funding); previously this was absorbed by the libraries with vacancy savings which no longer exists	60,000	
Library	Additional part-time assistance at Bent Mountain and Mt. Pleasant libraries to allow for two County staff to be present at all times	27,661	
Parks, Recreation & Tourism	Site supervisors at outdoor youth athletic events (part-time funding)	15,000	
All Other Personnel Changes including Part-Time Pay	All other benefits changes including FICA, disability/VRS life insurance, deferred compensation and part-time pay	29,266	
Subtotal, Personnel/Employee Benefits			\$ 1,921,041
Departmental Budget Adjustments			
Fire & Rescue	Appalachian Trail Rescue - County has previously received Dept of Interior funding which has gone into the General Government revenue fund; this takes that revenue and applies it toward Appalachian Trail rescues as use of the trail continues to increase	19,115	
Fire & Rescue	Ambulance Transport Fees - as numbers of calls for service increases, the fee to manage the billing of ambulance fees increases	45,000	
Fire & Rescue	Cardiac Monitor Replacement - replace one cardiac monitor in ambulance	37,000	
Fire & Rescue	Fire Station appliance and equipment replacement	15,000	
Police	Taser replacement	23,740	
Police	Background investigator funds	20,000	
Sheriff - WVRJA	Increase in costs at WVRJA based on FY 17 actual and FY 18 projected costs; no change in per diem rates	146,482	
Sheriff - WVRJA	Decrease in debt service payments based on facility utilization by all localities	(71,545)	
Treasurer	Fees and charges associated with the Judicial Tax Sale	20,000	
Commissioner of Revenue	General operating support and a new scanner for Personal Property Tax functions	20,500	
Commonwealth Attorney	General operating support	4,800	
Registrar (Elections)	General operating support; State Board of elections has stopped paying for some election supplies increasing the cost to the County	30,000	



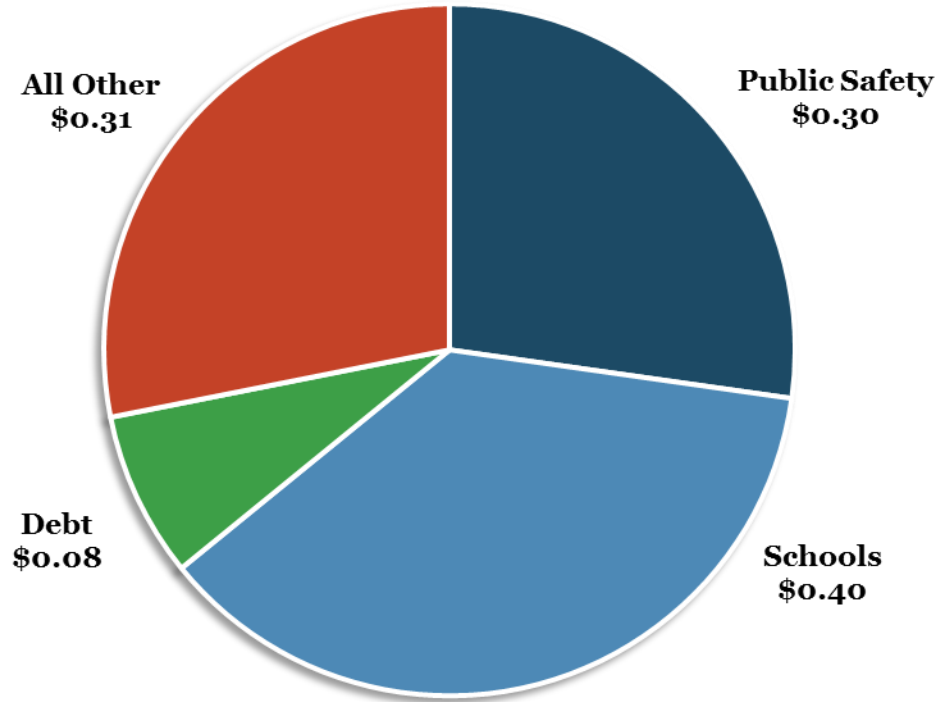
Expenditure	Notes	Inc./Dec. Over FY 2017-2018	Total
General Services	Increase in Recycling and RVRA tipping fees based on FY 18 projections	124,000	
Parks, Recreation & Tourism	Utility costs	15,000	
Parks, Recreation & Tourism	Restoration of 10th game/final game funding for youth athletics	11,400	
County Attorney's Office	Additional funds for outside legal counsel	15,000	
CORTAN (County of Roanoke Transportation)	Increased ridership over past two years requires an increase in funding to maintain current service levels	95,000	
Social Services	Mandated Social Services programs and expenditures offset by additional revenue	492,500	
Library	Hollins Library Sunday hours	19,500	
Library	Replacement of self check-out machines at South County Library	26,000	
Police & Sheriff's Office	Remove Criminal Justice Academy funding from departmental budgets; General Government support now shown in the Transfers section	(154,800)	
Multiple Departments	Radio maintenance charges moved out of departmental budgets and now included with the transfer to Communications/Information Technology	(122,045)	
All Departments	All other General Government departmental increases and decreases	100,363	
Subtotal, Departmental Budgets			\$ 932,010
Transfers including Capital / Debt Fund			
Transfers - CSA - County	Increased County share of transfer to CPMT/CSA	375,000	
Transfers - CSA - School	Increased School share of transfer to CPMT/CSA	375,000	
Transfers - Schools Revenue Sharing	FY 19 calculation based on shared revenue and adjustments for economic development incentives and CSA cost increases; based on ADM of 13,700 in FY 19	765,827	
Transfers - Criminal Justice Academy	Transfer to the Criminal Justice Academy for County portion of cost of operations	222,332	
Transfers - Communications / Information Technology Fund	Transfer from the General Fund to support Information Technology, Communications Shop, and Emergency Communications functions; increase is due to compensation and benefits costs and increased software costs	489,997	
Transfers - Communications / Information Technology Fund	Business Systems Analyst position in the Information Technology department; position cost is \$76,859 but is offset with a reduction of \$53,125 in part-time funding	23,734	



Expenditure	Notes	Inc./Dec. Over FY 2017-2018	Total
Transfer to Capital Fund including Offsetting Transfer from Future Debt Fund	Large portion of the decrease due to Ardagh and Allstate economic development incentives rolling offset. Includes transfer to maintain funding levels required for the future County/Roanoke County	(756,380)	
Transfer to Debt Service Fund - County	Decrease based on reduced debt service payments for County; no new debt planned in FY 19	(34,702)	
Transfer to Debt Service Fund - Schools	Reduce debt service paid on behalf of Roanoke County Public Schools - No interest payment required for VPSA bonds to be issued in the fall of 2018	(402,588)	
Other Transfers	All other transfer adjustments	126	
Subtotal, Transfers including Capital / Debt Fund			\$ 1,058,346
Outside Agencies - Contractual	Blue Ridge Behavioral Healthcare, bringing contribution to \$240K in FY 19	30,000	
Outside Agencies - Contractual	Contractual increase for Visit Virginia's Blue Ridge based on 3/7 of Hotel/Motel Tax collections	70,792	
Outside Agencies - RVTV	Increase based on 44% of RVTV total budget	11,734	
Outside Agencies - Other	All other contractual obligations and dues / memberships	1,005	
Outside Agencies - Discretionary	Discretionary contributions include the addition of the Advancement Foundation (\$10K) and Regional Acceleration and Mentoring Program (RAMP) (\$10K), and reductions of \$11,125 made by the Board of Supervisors	8,875	
Tax Relief - Disabled Veterans & Elderly	Increase from \$825K in FY 18 to \$850K in FY 19 based on prior year actuals	25,000	
Contribution to Fund Balance	FY 18 contribution was \$429,719 ; FY 19 is \$447,486 to maintain 11% General Fund fund balance policy	17,767	
Subtotal, Other Expenditures			\$ 165,173
Total, FY 2018-2019 General Government Expenditures Adjustments			\$ 4,076,569
Adopted FY 2018-2019 General Government Expenditure Budget			\$ 190,670,835
Increase over FY 2017-2018 General Government Expenditures Budget			2.18%



**\$1.09 / \$100 Assessed Value Real Estate Tax Rate
Distribution for County Services**



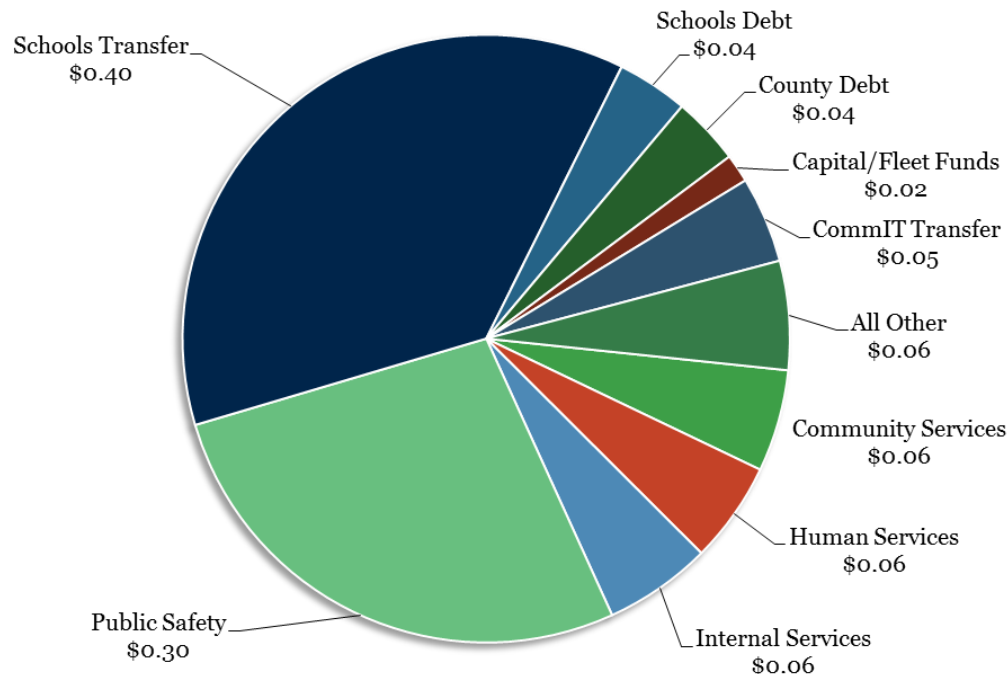
Area	FY 2018-2019 Adopted Budget	Portion of \$1.09 That Supports Area
Public Safety	\$51,889,063	\$0.30
*Schools	70,448,764	\$0.40
Debt (County & Schools)	14,137,975	\$0.08
All Other	54,195,033	\$0.31
**Total	\$ 190,670,835	\$1.09

*Includes Schools Children's Services Act (CSA) contribution made by the County on behalf of Roanoke County Public Schools.

**Total based off General Government Budget only.



**\$1.09 / \$100 Assessed Value Real Estate Tax Rate
Distribution for County Services**



Area	FY 2018-2019 Adopted Budget	Portion of \$1.09 That Supports Area
Community Services	\$10,357,821	\$0.06
Human Services	10,245,279	0.06
Internal Services	10,919,493	0.06
Public Safety	51,889,063	0.30
Schools Transfer (incl. CSA)	70,448,764	0.40
Schools Debt	7,222,982	0.04
County Debt	6,914,993	0.04
Capital/Fleet Fund Transfer	2,868,999	0.02
Communications / IT Transfer	8,750,944	0.05
All Other*	11,052,497	0.06
Total**	\$ 190,670,835	\$ 1.09

* All Other includes Transfer to CSA-County (\$1.6 million); Transfer to Public Works (\$0.2 million); Transfer to Internal Services (\$1.7 million); Employee Benefits (\$2.6 million); Public Health (\$0.5 million); Transfer to Criminal Justice Academy (\$0.2 million); Contributions (\$2.2 million); Addition to Fund Balance & Board Contingency (\$0.5 million); Miscellaneous (\$1.5 million); VA Cooperative Extension (\$0.1 million)

**Total based off General Government Budget only.



County of Roanoke

Analysis of Authorized Positions and Changes in Service Levels

Authorized Positions

The County of Roanoke maintains staff positions at a level that is annually reviewed and authorized by the Board of Supervisors. Each year, the department of Human Resources prepares a *Classification and Pay Plan* that lists the total authorized position count for the County. The Board of Supervisors authorizes all new positions either during the budget process or via mid-year approval.

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2018 described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2017-2018 Mid-Year Adjustments				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Victim Witness Assistant Coordinator – Commonwealth Attorney. Position moves to Grant Fund with additional VJCCCA funding from the state.	0.0	0	(55,714)	(55,714)
Fire & Rescue – SAFER grant funding received in FY 2018 allowed for 11 Firefighter positions to be added to the Grant Fund for 36 months. This SAFER grant allowed for 7 additional positions to be added and 4 existing positions to be funded through the grant.	7.0	669,043	(439,544)	229,499
Social Services – Three Family Services Specialist Positions added with additional state funding and funding from the City of Salem.	3.0	128,290	(128,290)	0
Parks, Recreation & Tourism School Ground Maintenance – Five positions added to provide grounds maintenance at Roanoke County Public Schools, paid for by schools.	5.0	228,802	(228,802)	0
Animal Attendant - Regional Center for Animal Control & Protection (RCACP). Additional Animal Attendant position approved by the RCACP Board. There is no General Fund impact.	1.0	34,864	(34,864)	0
Total	16.0	1,060,999	(887,214)	173,785

FY 2019 adjustments are described on the following page.



County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2018-2019 Budget				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Director of Community Development - position eliminated.	(1.0)	(161,728)	0	(161,728)
Lieutenant Fire Inspector – Add Lieutenant Fire Inspector added with additional State grant revenue and offset by reduction in part-time funding.	1.0	70,447	(70,447)	0
Business Systems Analyst I – Position added to assist with Enterprise Services division to support our enterprise-wide content and document management applications. Partially offset by reduction in part-time funding.	1.0	73,859	(53,125)	20,734
Recreation Programmer – Position added to Parks, Recreation & Tourism Fee Class Fund to support new and ongoing projects at Explore Park. Position has no General Fund impact.	1.0	50,109	(50,109)	0
Total	2.0	32,687	(173,681)	(140,994)

Note: The County's Classification and Pay Plan does not include school employees, nor does the Board of Supervisors or the County Administrator maintain control of school positions. This responsibility rests with the elected School Board and School Administration.



March 13, 2018

Chairwoman Hooker and Members of the Board of Supervisors:

I present for your consideration my proposed operating budget for fiscal year 2018-2019. Similar to last year, the budget is largely a maintenance of effort budget. It protects essential County services, ensures that our most valuable asset, our employees, receive fair compensation for their work, and addresses structural budget deficits in areas such as the County's share of Children's Service Act funding.

Despite modest revenue growth of 2.08% over last year, we are still able to maintain the existing level of services expected by our citizens. These services are maintained without an adjustment to current tax rates.

As in prior years, the proposed budget observes sound financial planning and budgeting practices. Clear and concise information on all departments and funds can be found in this document. Where appropriate, detail is provided on departmental and fund budget changes.

Tax Rates, Fiscal Year 2018-2019 Revenues, and Revenue Outlook

The fiscal year 2018-2019 proposed budget includes no tax rate increases. Real estate rates are maintained at \$1.09 per \$100 of assessed value, personal property rates are assumed at \$3.50 per \$100 of assessed value, and machinery and tools are included at \$2.85 per \$100 of assessed value. There are limited fee changes built into the budget, including adjustments to selected Community Development and Police Department related fees, allowing the County to improve service delivery through enhanced technology. There also modest changes in our Recreation Fee Class Fund allowing us to keep pace with the cost of service delivery.

While our real estate tax rate is proposed to remain unchanged, we are experiencing slight increases in real estate assessments. For fiscal year 2018-2019, the budget assumes a 2.36% growth in real estate assessment value. New construction accounts for 0.56% of the total assessment increase, while increased valuations of existing properties provide for 1.80% of the increase. The change in assessments along with the new construction is expected to yield \$1,895,993 in additional Real Estate Tax revenue.

This document includes a breakdown of the \$1.09 real property tax rate proportional to County services provided. When applied evenly across all service delivery areas, \$0.78 of the \$1.09 real property tax rate is designated for Roanoke County Public Schools (RCPS) and RCPS debt service, Public Safety including Social Services, and County debt service.

While our real estate assessments continue to trend in an incrementally positive direction, we are seeing flat or modest growth in most other local tax revenues. The continued emphasis of our catalyst economic development initiatives to grow the commercial portion of our tax base and prioritizing services in our operating budget are crucial in maintaining the County's fiscal health. Overall, total revenue in our General Government Fund increases \$3,873,148, or 2.08% over the



prior fiscal year. Additional detail on County revenue sources can be found in the Organizational Policies, Plans, and Analyses and General Fund Summaries sections of this document.

Total Compensation and Remaining an Employer of Choice

As evident by our most recent citizen survey, our citizens are largely satisfied with the quality of services provided by the County. The most important asset available in delivering exceptional services to the citizens of Roanoke County is our employees. Recruiting and retaining talented employees, and implementing succession planning are key to maintain a high level of service delivery. Professional development and incentive programs, along with fair compensation and benefits is key to providing the workforce needed to deliver our services in an efficient and effective manner and remaining an “Employer of Choice” in the Roanoke Valley.

The proposed budget includes a modest 2.0% pay adjustment for County staff. While this will provide County staff with additional take home pay, inflation at the end of 2018 is expected to be in the 2.0% - 2.5% range, largely offsetting the benefits of the pay adjustment.

Additionally, total health insurance fund costs increased approximately 15.0% over the prior year, and employees will continue to share in those costs. Between our General Government Fund and our Communications and Information Technology Fund, the County share of health insurance increases by approximately \$850,000. The proposed budget continues to incentivize Wellness program participation by structuring a more expensive premium for those employees who do not participate in the Wellness program. Additionally, the Health Reimbursement Account (HRA) for both employees and spouses will be tied to enrollment in the Wellness program. Data from our Marathon Health Clinic continues to indicate significant savings to the plan for those utilizing the wellness program.

County staff is continually looking to find ways to control costs and create a fiscally sustainable health insurance fund. Fiscal year 2017-2018 saw the County switch prescription programs, and while we are still in the early stages with our new provider, we expect to see some savings on prescriptions in fiscal year 2018-2019. Additionally, we expect to re-bid our health insurance contract in fiscal year 2018-2019 to ensure the most competitive pricing possible.

Retirees participating in our health insurance program will also see an adjustment to their rates. In this budget, I am proposing a County “Retiree Rate” structure to better recognize and account for the actual costs of retirees to the health insurance plan.

Fiscal year 2018-2019 also is the final year of the Virginia Retirement System (VRS) rate increase. Several years ago, the County elected to phase in the new VRS rate increase. This year represents the final year of the phased-in approach. The cost to the General Government and Communications and Information Technology Fund to increase the rate for 11.18% to 12.32% of employee’s salaries is over \$550,000.

Maintain Existing Services and Accounting for Structural Budget Imbalances

The fiscal year 2018-2019 proposed budget largely maintains existing services and accounts for budget imbalances caused by rising costs of delivering services.



Aside from health insurance, our single biggest increase in the budget is our transfer to support the **Children's Services Act (CSA)** fund. Costs associated with treatment foster care and alternative day school placement continue to rapidly rise. The County will contribute an additional \$750,000 to the fund in fiscal year 2018-2019, with half of that total committed on behalf of Roanoke County Public Schools. County staff and Schools staff started meeting in the fall of 2018 to address ways to contain costs, and will continue to meet to brainstorm on potential solutions and identify resources required to implement cost saving initiatives. This is important as currently, it is projected an additional \$1,000,000 will be required in fiscal year 2019-2020 to balance projected recurring revenues and expenditures.

Other areas of the budget have seen growth over the past several fiscal years that require additional resources to maintain current service delivery. Our **County of Roanoke Transportation (CORTAN)** has seen significant ridership increases over the past two years, and requires an additional \$95,000 added to the budget in fiscal year 2018-2019. County staff has started work on evaluating program criteria and eligibility in order to determine the most efficient way to deliver this service to our citizens who need it most.

Our costs at the **Western Virginia Regional Jail (WVRJ)** have increased over the last two years, as capacity at our County facility has been reached. The proposed budget adds \$146,482 to the budget to account for the increased costs of housing prisoners at the regional jail. At our **Criminal Justice Academy**, we have been using one-time fund balance to offset the cost of on-going operations. In order to balance recurring revenues with on-going expenditures, we will add \$67,532 to the fiscal year 2018-2019 budget.

Our contribution to **Visit Virginia's Blue Ridge** – which stipulates per County ordinance that 3/7th of all Hotel/Motel Tax collections be allocated to Visit Virginia's Blue Ridge – increases by \$70,792 over the prior year as the budget and actual collections are aligned.

Lastly, our Social Services Department continues to see an increase in Commonwealth-mandated services, especially in the area of foster care. For fiscal year 2018-2019, that increase is budgeted at \$495,000. These expenditures are offset by new revenue. However, this revenue is only able to offset these mandated services and not available for any other service delivery. In most of the above mentioned areas, once the structural budget imbalance is addressed in fiscal year 2018-2019, future increases should be much lower.

Strategic Plan Progress and New Initiatives

Public Safety Services

As part of last year's budget, the Board of Supervisors approved the addition of four new Firefighter/Paramedic positions, providing resources to **Ensure Citizen Safety** through appropriate public safety staffing levels. After budget adoption, the County was awarded a SAFER grant to provide grant funds which when combined with the appropriation for the four new officers, provides enough resources for eleven new Firefighter/Paramedic positions. The new positions will be captured in a grant fund for 36 months, at which time the grant will expire. A total of \$229,499 is included as a transfer to the grant fund to fully fund those positions. With the addition of the eleven positions, overtime costs were able to be reduced by approximately \$275,000. An additional Lieutenant Fire Inspector – with position costs covered from grant funding and part-time cost reduction – will assist in meeting the increased demand in the Fire



Marshal's Office, allowing staff to adequately inspect all high and medium risk facilities in the County.

Also in the Fire and Rescue department, \$19,115 is included for Appalachian Trail rescue services. As citizens and visitors continue to enjoy the beauty of Roanoke County, the calls for services for trail rescue will only increase. Funding for this initiative is provided through the United States Department of Interior.

In the Police Department, the new E-Citation program – electronic ticket writing – is proposed to be implemented at the start of the new fiscal year. The program will be funded through a \$5 fee per convicted offense or pre-payable offense, with funding used only for software, hardware, and associated equipment costs for the implementation of the E-Citation program.

And, as the County continues to **Be a Caring and Inclusive Community** by emphasizing the need to coordinate services for our vulnerable populations, \$30,000 is added to the Blue Ridge Behavioral Healthcare budget to provide additional resources for behavioral health services.

Human Services

The Human Services functional team sees very little change to last year's approved budget. New initiatives to **Promote Lifelong Learning** include funding for Sunday hours at the Hollins Library (\$19,500) which was approved by the Board of Supervisors during fiscal year 2017-2018. Additionally, \$26,000 is added for the replacement of self check-out machines at the South County Library, and \$100,000 is included in the capital budget for the replacement of public access computer terminals at public libraries.

Community Services

The Community Services functional team sees no significant changes from last year's budget. Service and staffing levels are proposed to remain the same, except for the elimination of one position. Utilizing existing staff and resources, the County will make progress towards our Community Strategic Plan initiative of **Positioning Roanoke County for Future Economic Growth**. Community Development staff will continue to dedicate staff resources towards the development of our 419 Town Center Plan, Oak Grove Center, and Hollins Center, which allows the County to plan for mixed-use and redevelopment opportunities.

To support small business development activities, \$10,000 has been added to the budget to support "The Gauntlet", administered by The Advancement Foundation.

There are some fee adjustments proposed for Community Development services, as it has been decades since fees have been adjusted. Selected fees will be adjusted and implemented to allow the County to recover costs associated to providing services to the development community. New fees generate approximately \$86,000 in new revenue for the General Government Fund.

Internal Services

The fiscal year 2018-2019 proposed budget for the Internal Services functional team includes a new position in the Treasurer's Office to assist with delinquent tax collections. This position ensures equitable tax collection throughout the County while ensuring those who pay their taxes



do not carry the burden of those who choose not to pay. Position costs are offset by the additional revenue from delinquent tax collections.

Roanoke County Public Schools (RCPS) Transfer

As of March 13, 2018, the Roanoke County School Board has not adopted its fiscal year 2018-2019 budget. The budget is anticipated to be adopted by the School Board on March 22, 2018 and will be presented to the Board of Supervisors as is required by the Commonwealth.

The County Administrator's operating budget proposal funds RCPS at the level determined by the existing funding formula agreement which supports the education partnership between the County and RCPS. Based on the formula, RCPS will receive \$68,649,145, or \$570,208 more than fiscal year 2017-2018. In addition, the County will transfer \$7,845,482 from the General Government Fund to the Debt Fund to support RCPS debt service payments. And on behalf of RCPS, the County will also transfer \$1,604,000 for costs associated with the Children's Services Act (CSA) Fund. This represents a \$375,000 increase over fiscal year 2017-2018, and is the same amount as the increase to the County CSA transfer. These additional costs are included as part of the calculation of the revenue sharing formula.

Included as information in this budget proposal is the School Board's requested fiscal year 2019-2028 Capital Improvement Program (CIP). The School Board's request totals \$79.5 million over ten years. Additionally, fully funded in fiscal year 2017-2018 and anticipated to start construction in fiscal year 2018-2019 is a renovated Cave Spring High School.

Capital Fund

The proposed fiscal year 2019-2028 Capital Improvement Program (CIP) was presented for your consideration on January 23, 2018. Since that proposal, you have provided direction to staff to follow the "10-10-10" model in terms of the timing and funding of bonded projects. To that end, the first year of the Capital Improvement Program – fiscal year 2018-2019 – removes all County projects proposed to be bond funded. County staff will continue to work with the Board of Supervisors to refine the ten-year plan after the operating budget proposal.

Also as part of the Capital Fund, we continue to maintain our investment in ensuring safe, functional vehicles and equipment for our departments. Details are provided in the Capital Fund section of this document on the types of vehicles and equipment proposed to be replaced in fiscal year 2019, along with the resources required to fund the replacements. Similar to the Capital Improvement Program, a ten-year schedule of replacements and funding requirements are identified and included as information.

Acknowledgements

As it has been with my previous budget proposals, the fiscal year 2018-2019 budget proposal is the culmination of work that started several months ago by an outstanding group of Department Heads, Constitutional Officers, and supporting staff throughout our organization. Their efforts have allowed us to continue to provide efficient and effective services with only a modest increase in available resources.



I look forward to discussing the fiscal year 2018-2019 budget proposal in detail through budget adoption scheduled for May 22, 2018.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Gates", written over a light blue horizontal line.

Thomas C. Gates
Roanoke County Administrator





Understanding the Budget





Understanding the Budget

Introducing Sections of the Annual Fiscal Plan

The County of Roanoke, Virginia's Annual Fiscal Plan provides actionable, concise information about government financial activities and policies. County residents, elected officials, administrators, businesses, charities, and other interested parties will find this document useful. The Fiscal Plan is designed to "tell the story" of Roanoke County's operations by supplementing line-items detail with an easier to understand narrative.

The "**Organizational Policies, Plans and Analyses**" section provides a review of factors that influence budgeting decisions in Roanoke County and includes comparative graphs and spreadsheets illustrating prior vs. current year budget data.

Each fund that requires annual budget appropriations approved by the Board of Supervisors is included in this document.

Fund Structure

Roanoke County's budget is organized by fund; each fund is considered a separate accounting and reporting entity. (See the Fund Chart in this section of the Annual Fiscal Plan).

Each fund's operations are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, where appropriate.

The following is an overview of governmental funds used by Roanoke County.

"General Fund" - The general operating fund reflects all County revenues and expenditures that are not required to be accounted for in another fund. Revenues are derived primarily from general property taxes, other local taxes, licenses, permits and fees. Other major sources of revenue include reimbursement to the County for expenditures shared by the Commonwealth of Virginia. Major expenditures include the costs of general daily government operation and transfers to other funds, principally to fund the operation of Roanoke County Public Schools and the County debt service.

The General Fund is comprised of several sub-funds, which are combined for purposes of financial statement reporting. These sub-funds include *General Government, Communications & Information Technology, Children's Services Act, Fleet Service Center, Criminal Justice Academy, Police Special Programs, Recreation Fee Class, PRT Schools Operations, Special Revenue Funds and Grants*.

The *General Government sub-fund* is divided into functional areas that are consistent with those prescribed by the Commonwealth of Virginia's Auditor of Public Accounts for comparative cost reporting by all local governments within the Commonwealth. These functional areas are as follows:

- General Administration
- Constitutional Officers



- Judicial Administration
- Management Services
- Public Safety
- Community Services and Development
- Human Services
- Other (Non-Departmental and Transfers)

The “General Fund” section also provides a summary business plan that outlines major goals and objectives for each County department included in the appropriate sub-fund (e.g. Police & Fire and Rescue constitute the Public Safety sub-fund). A chart for each department and fund shows the number of regular full-time positions in addition to three years of budget data: FY 2017 actual data, FY 2018 adopted budget, and FY 2019 adopted budget.

The “**Component Unit Schools**” incorporates detailed financial data provided by the RCPS Department of Finance.

“**Debt Service Fund**” - This fund is used to account for the revenues required to pay interest on outstanding long-term debt and to repay any maturing issues or installments.¹

“**Capital Fund**” - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).² This section includes: General Government support of capital initiatives and projects, a list of adopted FY 2019 capital projects included within the Capital Improvement Program, and fleet and equipment replacement details.

“**Internal Service Fund**” - This fund accounts for financing services from one department to other departments within Roanoke County. Included are risk management, health insurance fund, and dental insurance fund.

Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles applicable to governmental units. *Governmental Funds are accounted for using the modified accrual basis of accounting with revenues being recorded when the funds are received and expenditures recorded when the goods or services are received and the liabilities incurred. The basis of budgeting and the basis of accounting are consistent for all funds.* Budgeted amounts reflected in the financial statements are as originally adopted or as amended by the County Administrator or the Board of Supervisors.

The County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance, or portion thereof, from one department to another within a fund. Otherwise, the Board of Supervisors must approve amendments that alter the total appropriation of any fund. In addition, any amendment that exceeds one (1) percent of the total

¹ This fund is not used for debt serviced by Enterprise Funds, which manage their own debt service activities.

² Funding is included in each department's operating budget for smaller projects such as furniture, fixtures, machinery and equipment.



revenue shown in the currently adopted budget may not be accomplished without first advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are continued beyond a single fiscal year until completion of applicable projects even when projects extend for more than one fiscal year.

During the fiscal year, as department directors make purchases for goods and services, their budgets are monitored at a summary level. Each departmental budget is separated into three expenditure categories:

- Personnel - this covers employee salaries and benefits
- Non-Personnel - funds routine operating expenditures
- Transfers & Other – includes transfers to capital among other funds

Controls have been placed in the general ledger system to prevent department directors from spending more than is budgeted, in total, for these expenditure categories.

Other Documents Related to the Annual Fiscal Plan

In addition to the Annual Fiscal Plan, the County prepares several other documents that relate to County operations and finances. These include:

- *Capital Improvement Program (CIP)*. The Capital Improvement Program (CIP) is a County program in which capital investments are identified and funded with the purpose of preserving County assets. The CIP plan is a ten-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. Financial resources used to meet those priority projects funded each fiscal year are accounted for through the Capital Fund. See the Capital Fund section of the Annual Fiscal Plan for more detailed information about the FY 2019 capital year budget. The entire Adopted FY 2019 – FY 2028 CIP document can be viewed online at <http://www.roanokecountyva.gov/index.aspx?NID=590>. Roanoke County Schools develop and publish their own capital improvement program that is adopted by the School Board and approved by the Board of Supervisors.
- *Roanoke County Public Schools Budget*. This document details the School Board operations and funding requests. The School Board budget must be submitted to the County administration no later than April 1 of each year. The Board of Supervisors must adopt the school budget by May 1. For a brief overview, see the Component Unit (School Funds) section of this document.
- *Comprehensive Annual Financial Report (CAFR)*. This document is the final report on the examination of the County's financial statements at June 30 of each year. An independent auditing firm reviews this report, in accordance with Generally Accepted Auditing Principles. The fiscal year ending 2017 CAFR can be viewed online at <http://www.roanokecountyva.gov/index.aspx?NID=371>.



Fiscal Year 2019 Budget Process

This section is a brief overview of the ideal budget process that the County of Roanoke, Virginia strives to achieve each year on behalf of its citizens.

Throughout the budget process, work sessions are conducted with the Board of Supervisors to address key budgetary issues. These begin in the capital planning phase and continue through the adoption of the budget.

Capital planning is the first component of budget development. This process involves identifying capital improvement, maintenance, technology, and vehicle replacement needs, as well as identified resources. These needs and resources are programmed into a 10-year schedule of balanced revenues and expenditures. This process shapes the County's overall commitment to capital infrastructure investment and shapes the resources available for operational budget development.

Roanoke County uses an "incremental approach" to prepare its budget. Departments receive a budget target in which to build individual budgets. Departments complete Performance Management Plans to focus on organization wide efforts to monitor and enhance performance management. With the transition away from previously submitted business plans, the Office of Management and Budget continues to collaborate with departments to identify appropriate Core Objectives and Performance Measures.

If additional funding is requested to extend or enhance service delivery, or to repair structural budget deficits, a Funding Adjustment Request is submitted to the Office of Management and Budget. Funding Adjustment Requests define resources needed to accomplish immediate activities or goals in the upcoming fiscal year. These requests and the Roanoke County Capital Improvement Program (CIP) Plan, help to determine overall resource allocation.

Functional Budget Teams then meet to develop goal statements, identify strategic challenges facing the group as a whole, and prioritize and deliberate Funding Adjustment Requests before presenting to senior leadership. Functional Budget Teams are comprised of departments with similar functionality (for example, Police and Fire and Rescue fall within the Public Safety Functional Team) and are designed to bring together departments that face similar challenges in service delivery. The goal of prioritization in a functional team context is to identify needs specific to service delivery areas and review those needs at an organizational level.

Concurrently, the Roanoke County Revenue Team, facilitated by the Office of Management and Budget, develops revenue projections based on current trends. Revenue projections shape expenditure budgets for the upcoming fiscal year. County Administration works with the Office of Management and Budget to identify resources for both capital and operational budgets.

Once revenue projections are firm, final review of functional team prioritization is conducted by County Administration. Final review of expenditure budgets are conducted and adjustments are made in response to community feedback. Once this process is complete, a balanced budget is drafted and the County Administrator presents a proposed balanced budget to the Board of Supervisors. The budget document provided for Board review includes proposed resource allocation by fund, by department within each fund, by section within each department, and by expenditure category within each section. There are three types of expenditure categories for this purpose: Personnel, Non-Personnel, and Transfers & Other. Supplementary data is also provided, such as statistical information.



Advertisements are published in the local newspaper to meet state code requirements, and copies of the proposed budget are placed in local libraries, as well as published online, to provide multiple opportunities for Roanoke County residents to become familiar with the proposed budget before public hearings.

Public hearings in accordance with state code are held to obtain taxpayer feedback regarding resource allocations and tax rates. It is important for Roanoke County officials to understand how funding and service provision will affect various community stakeholders in order to effectively govern.

The Code of Virginia requires adoption of a balanced budget by June 30 of each year. The fiscal year begins on July 1. Tax rates for the calendar year are adopted on or before April 15. The Board formally adopted the tax rates on April 10, 2018. The fiscal year budget appropriation is adopted by ordinance after a first and second reading by the Board of Supervisors. The Board formally adopted the FY 2019 budget appropriation ordinance on May 22, 2018.

The Roanoke County budget process continues to improve and evolve into a streamlined and informative system. The Office of Management and Budget continues to assist departments in developing more quantifiable budget objectives by using measurable benchmarks.

A calendar of events for budget development activities for FY 2019 is included in this section of the document.

Amending the Annual Fiscal Plan

In accordance with state code, Roanoke County may amend its budget to adjust the aggregate amount approved as part of the original Appropriation Ordinance. The Board of Supervisors must approve any amendment - increasing or decreasing appropriations - during the normal course of conducting County business. Any such amendment which exceeds one (1) percent of the total expenditures as shown in the adopted budget must be accomplished by publishing a notice of a meeting and a public hearing in a newspaper having general circulation in that locality at least seven (7) days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the amendment. The amendment may be adopted at the advertised meeting, after first providing a public hearing occurs during such meeting on the proposed budget amendment.

Conclusion

Thank you for your interest in the County of Roanoke, Virginia's Annual Fiscal Plan. This document exists to ensure transparency and provide the fiscal information that those associated with Roanoke County desire.



County of Roanoke Budget Calendar FY 2018 - FY 2019

September 2017	<ul style="list-style-type: none"> • Begin Capital Improvement Program (CIP) process • Board of Supervisors Work Session: FY 2016-2017 Year-End Overview
October	<ul style="list-style-type: none"> • CIP Project Funding Requests due • Board of Supervisors FY 2018-2019 Budget Development Work Sessions: County Fees and Charges for Services
November	<ul style="list-style-type: none"> • Begin Performance Management Plan process • Budget Kick-Off: Departments and Schools • Departmental Operating Allocations Issued • Board of Supervisors FY 2019-2028 CIP Budget Development Work Sessions: Project Requests, Project Updates, Fleet Replacement, Project Funding & Debt Information
December	<ul style="list-style-type: none"> • Briefing to Board of Supervisors on 2018 Reassessment and regional economic conditions on December 5 • Department submissions, performance management plans, and funding/fee adjustments due • Initial OMB review of departmental submissions • Outside Agency application process open on December 11 • Prepare preliminary revenue estimates • Board of Supervisors Work Session on Children's Services Act (CSA)
January 2018	<ul style="list-style-type: none"> • Board of Supervisors FY 2018-2019 Budget Development Work Session: Roanoke County fiscal policies • Outside Agency Applications due January 12 • County Administrator presents FY 2019 - FY 2028 CIP Plan to Board of Supervisors on January 23 • Comparative Statement of Budgeted and Actual Revenues and Expenditures for the current fiscal year to Board of Supervisors on January 23 • Board of Supervisors Retreat on January 27
February	<ul style="list-style-type: none"> • Functional Budget Team Process Meetings begin • Board of Supervisors Work Session on FY 2019 – FY 2028 CIP Funding • Functional Budget Team Presentations • Board of Supervisors Work Session: FY 2018-2019 Revenue Outlook on February 13 • FY 2018-2019 Revenues Finalized • County Review of Outside Agency Applications complete • Board of Supervisors Work Session: FY 2019 – FY 2028 CIP



March

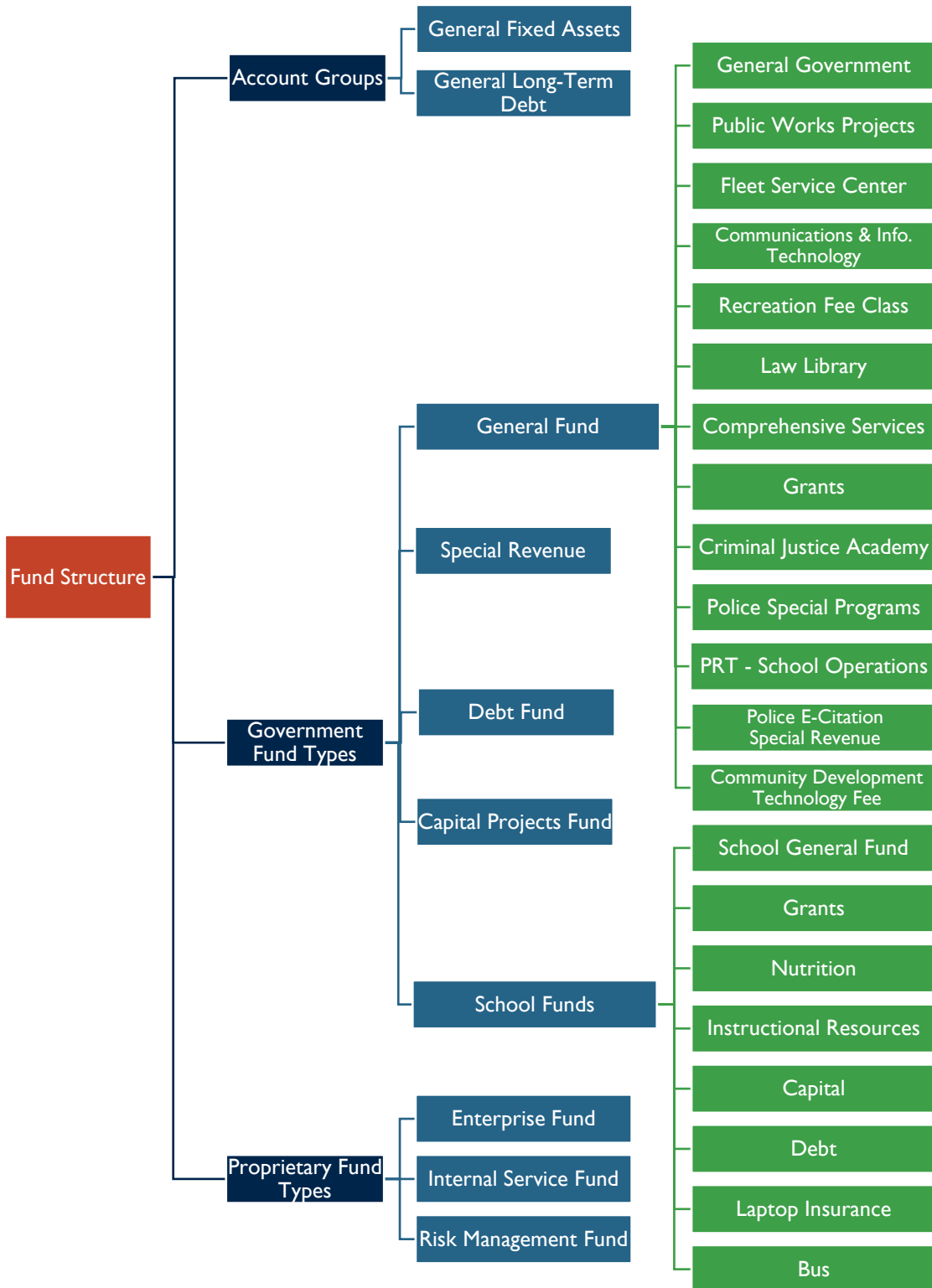
- County Administrator presents FY 2018-2019 Budget to Board of Supervisors (March 13)
- Work Session: Employee Compensation & Benefits, Outside Agency Contributions, and Revenue related to FY 2018-2019 Operating Budget (March 27)
- Public Hearing: Effective Tax Rate (March 27)
- Public Hearing: Maximum Tax Rate (March 27)
- Maximum Tax Rate Adopted by Board of Supervisors (March 27)

April

- County Administrator's Community Budget Presentation (April 2)
- Public Hearing: FY 2018-2019 Tax Rate Adoption (April 10)
- Public Hearing: General Comment on FY 2017-2018 Budget (April 10)
- Resolution to Adopt the FY 2018-2019 Tax Rate (April 10)
- Board of Supervisors FY 2018-2019 Budget Development Work Session: Review FY 2018-2019 Operating Budget (April 10)
- Resolution to Approve Comprehensive Financial Policy for Roanoke County (April 24)
- Board of Supervisors FY 2018-2019 Budget Development Work Session: Review the proposed FY 2018-2019 Operating Budget and FY 2019 – FY 2028 CIP (April 24)

May

- Public Hearing: General comment on FY 2018-2019 Budget (May 8)
- First reading of Appropriation Ordinance (May 8) – County and Schools
- Roanoke County Public Schools (RCPS) Budget approved by Board of Supervisors (May 8)
- Second reading of Appropriation Ordinance/approval of Class Plan (May 22) – County and Schools
- Board of Supervisors Adopts FY 2018-2019 Budget and FY 2019 - FY 2028 CIP (May 22) – County and Schools





Organizational Policies, Plans & Analyses





Financial Policies





Financial Policies

One of the measures of a fiscally well managed local government is the adoption of formal fiscal policies. Roanoke County recognized the need to develop financial management policies that reflect longstanding principles and practices that have enabled the County to maintain its sound financial position. On January 9, 2018, staff reviewed a draft of a new Comprehensive Financial Policy, which incorporated a number of stand-alone existing policies, updates to existing policies, and new policy additions. The County's Board of Supervisors provided feedback and input to staff and on April 24, 2018 adopted the Comprehensive Financial Policy, detailed below.

Section 1 – Overview

1. Background

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.

2. Purpose

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.

3. Objectives

- A. To 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. To provide sound principles to guide the important decisions of the Board and of management which have significant fiscal impact.
- C. To assist sound management of County government by providing accurate and timely information on financial condition.
- D. To promote long-term financial planning in regards to both day-to-day operations and capital improvements.
- E. To 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. To ensure the legal use of all County funds through a good system of financial security and internal controls.
- G. To 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. To provide essential public facilities and prevent deterioration of the County's public facilities and its capital plan.



- I. To enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible.
- J. To 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, Schools and Internal Service Funds shall have legally adopted budgets through the annual budget ordinances.
- C. County staff shall provide for approval by the Board five ordinances providing appropriations for County and Schools operating, capital, and transfers. 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 County's transfers to, and on behalf of, the Schools.
 - 4. An ordinance appropriating funds for the Schools' fiscal year operations budget.
 - 5. An ordinance appropriating funds for the Schools' fiscal year capital budget.
- 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 Capital Budget in January and a balanced Operating 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 both the County and the Schools in May 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 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. 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 Comprehensive Annual Financial Report (County CAFR).
 - 2. Student enrollment - Average Daily Membership (ADM) published in the statistical section of the Roanoke County Schools Comprehensive Annual Financial Report (School CAFR) 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 financial plan.
- 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.

5. 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.

**6. 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.

7. 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.

8. 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".

9. 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.

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

On a bi-annual basis, County staff shall provide the Board with a summary status of all active capital projects. The summary shall include status of the project, financial information, 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. Debt issuances are limited to \$10 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 2020, FY 2023, and FY 2026; to the Schools FY 2019, FY 2021, FY 2022, FY 2024, FY 2025, FY 2027, and FY 2028. Effective with capital projects appropriated on or after July 1, 2018 (FY 2019), bond funding may be "banked" for purposes of accumulating bonding capacity where project costs exceed the \$10 million limit.
- B. The County will not use short-term borrowing to finance operating needs, except in instances as described under "Revenue Anticipation Notes".
- C. Long-term debt will be used in compliance with all aspects of the debt policy.
- D. 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 twenty (20) years will be issued.
- E. 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".
- F. 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 Debt Payment Reserve Fund

- A. Annual contributions to the Debt Payment Reserve Fund shall total \$8.2 million from the following sources: \$4.2 million from County sources, \$2.2 million from School sources, and \$1.8 million from expired Economic Development incentives. Additionally, changes in debt service payments beneficial to the fund shall be retained by the Fund. Contributions will be accounted for in the Debt Payment Reserve Fund.
- B. The Debt Payment Reserve 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.
- C. Funding in the amount of \$1 million from the County and \$1 million from the Schools will continue for the Capital Maintenance Programs and be included in the Capital Improvement Program.



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 General Government Expenditures** will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. General Government expenditures include the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfer to capital projects and Proprietary Funds as outlined in the County's Comprehensive Annual Financial Report (CAFR).
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, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans, which do not need approval by referendum.
3. **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.
4. **Lease/Revenue Bonds**
 - A. The County may issue Lease/Revenue bonds to fund enterprise activities or for capital projects that will generate a revenue stream.



- B. 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 Comprehensive Annual Financial Report (CAFR) 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 to be selected through a competitive process. The finance professionals will include, but may not be 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 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 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. 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)	Twenty percent (20%) 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.	C142	Communications Shop	Ten percent (10%) of budgeted annual expenditures
5.	C144	Emergency Communications Center (ECC)	Seven and a half percent (7.5%) of budgeted annual expenditures
6.	C150	Recreation Fee Class	Five percent (5%) of budgeted annual expenditures

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.

3. 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 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.



4. 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)

1. 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	Ten percent (10%) of budgeted risk management costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims. A reserve of \$500,000 shall be established for potential auto or property claims.

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.

**5. Roanoke County Public Schools Reserves and Year End Allocation**

- A. Roanoke County Public Schools will maintain a \$2 million unappropriated balance. 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 School Operations.
- B. All School Operating Fund appropriations remaining at the end of the year will not lapse but shall be appropriated to the Schools and used for Major Capital projects, Minor Capital projects, Capital Maintenance Program, School Safety and Security, and/or 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.

Section 13 – Administration and Approvals

1. **Responsible Department**
The Department of Finance and the Office of Management and Budget are responsible for the administration of this policy.
2. **Policy Authority**
The Board of Supervisors authorizes the use of this policy.
3. **Review Date**
This policy will be reviewed annually and updated as necessary for modifications.



Financial Planning Processes





Financial Planning Processes

Financial policies are an essential component to any organization's success, but alone they are insufficient to ensure effective management. With this in mind, Roanoke County has taken several steps toward a meaningful, integrated long-range planning process. Roanoke County's financial planning process is comprised of both strategic and operational planning to ensure economic stability and financial success.

Long-Range Planning

Roanoke County, under direction of County Administration, has made incremental adjustments to improve long-range financial planning. Beginning in FY 2016, Capital planning, capital maintenance, and vehicle and equipment replacement were developed into ten-year schedules identifying investment needs and resources. In FY 2016, Roanoke County developed a Vision Statement during the Community Strategic Plan development process. In FY 2017, the Board of Supervisors adopted the first-ever Community Strategic Plan, which serves as a guide for the development of the Capital Improvement Plan and Annual Fiscal Plan.

During the FY 2018 budget development process, departments each submitted a newly formatted Performance Management Plan, which replaced the Business Plan model to better align the departments goals and outcomes to Strategic Initiatives within the Community Strategic Plan and Operational Strategic Plan still under development by staff. These planning components identify the County's development goals as well as the departmental strategies and capital investments needed to accomplish those goals.

Roanoke County Vision Statement

During the strategic planning process in 2016, Roanoke County developed the following Vision Statement.

"Roanoke County is a vibrant, innovative, and scenic community that values its citizens, heritage, and quality of life."

The statement recognizes that a successful future for Roanoke County depends on facilitating positive change; recognizing and promoting our great natural beauty, outdoor-oriented lifestyle, and amenities; including people of all segments of the community; cherishing the traditional values of our community; and recognizing and promoting the overall excellent quality of life enjoyed by citizens.

Community Strategic Planning

In FY 2016, the Roanoke County Board of Supervisors began development of the Community Strategic Plan. With the Roanoke County Public Schools, the County of Roanoke engaged community leaders and citizens to create a desired future for Roanoke County. The Community Strategic Planning process began with an initial phone survey to County citizens. From this survey, six focus areas were identified: Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation. A series of citizen-participant focus groups, facilitated by County and School staff, were held for each focus area. The broadly defined goals of the Community Strategic Plan are the result of the public input



received, and have been developed into Strategic Initiatives that will guide the County over the next several years.

Strategic Initiatives

- Connect Roanoke County to the World
- Position Roanoke County for Future Economic Growth
- Promote Neighborhood Connections
- Ensure Citizen Safety
- Be a Caring & Inclusive Community
- Promote Lifelong Learning
- Keep Roanoke County Healthy, Clean, and Beautiful

The Community Strategic Plan was created to provide guidance and influence the development of annual budget planning. The County's Annual Fiscal Plan and CIP development process included review of the departmental submissions and requests in light of the vision and strategic direction provided by the community through the civic engagement process. The County Administrator's Transmittal Letter highlights areas that the County has made progress towards implementing initiatives within the strategic plan. The entire Community Strategic Plan can be viewed at www.roanokecountyva.gov/CSP.

Organizational Strategic Planning

Roanoke County is currently developing an internal Organizational Strategic Plan, which will identify strategies to be used by departments and employees to deliver quality services with integrity and distinction. The Organizational Strategic Plan will develop goals to support a responsive delivery of services to citizens, develop branding and marketing that has the full ownership of the organization, and develop a workplace culture that makes the County an employer of choice in the Roanoke Valley. While the Organizational Strategic Plan is under development, departments aligned goals and outcomes within Performance Management Plans and CIP project submissions to Outcome Areas identified in the draft of the plan.

Capital Planning

As part of the intensive strategic planning initiative, capital planning in Roanoke County has been developed in deeper detail. In FY 2016, Capital Improvement Program (CIP) planning and fleet replacement extended a five-year schedule of identified projects and needs to a ten-year schedule including identified resources. A summary of the FY 2019 capital year budget is contained in this document, while the entire Adopted FY 2019 – FY 2028 CIP can be viewed at <http://www.roanokecountyva.gov/index.aspx?NID=590>. The underlying strategy to this approach is to plan for the construction and maintenance of investments necessary to provide public services in compliance with the County's Comprehensive Plan and other adopted policies. By looking beyond the current year and projecting what, where, when, and how capital investments should be made, capital programming enables the County to maintain an effective level of service for both the present and future population.



Functional Team Budgeting

Roanoke County departments are grouped into Functional Teams based on the types of services provided to the community. The four Functional Team groupings are Community Services, Human Services, Internal Services, and Public Safety. Each Functional Team shares commonalities between the types of services provided. For example, while the Fire and Rescue and Police departments provide very different services, both sets of services fall under the broader concept of Public Safety. Grouping departments into teams with similar services allows for greater collaboration between departments and a broadened view of service provision relative to the County as a whole.

Throughout the budget process, the Office of Management and Budget facilitated Functional Team meetings. These meetings allowed Functional Team members to discuss team goals and budgetary issues impacting the ability to provide high quality services to Roanoke County citizens. During this process, teams also reviewed their Funding Adjustment Requests¹ and outlined budgeting priorities for the upcoming fiscal year. Each team developed a list of the most significant challenges impeding their ability to deliver services and considered opportunities to improve service delivery. The priorities, opportunities, and challenges were presented to the County Administrator to provide guidance on prioritization of funding.

Below is a breakdown of the departments associated with each Functional Team for FY 2019.

Functional Team Assignments

Community Services	Human Services	Internal Services		Public Safety
Community Development	Libraries	Clerk of Circuit Court	Finance	Commonwealth Attorney
Economic Development	Parks, Recreation & Tourism	Clerk to the Board of Supervisors	General Services-Building Maintenance	Fire and Rescue
General Services-Solid Waste	Public Transportation	Commissioner of the Revenue	Human Resources	Police
Real Estate Valuation	Registrar	CommIT	Internal Auditor	Sheriff
	Public Information Office	County Administration	Management & Budget	Social Services
		County Attorney	Treasurer	CommIT (911)

¹ Funding Adjustment Requests are submitted by departments to the Office of Management & Budget at the beginning of the budgeting process to identify needs not addressed in the prior year budget.



FY 2019 Community Services Functional Budget Team

The Community Services Functional Budget Team provides both direct and indirect services to Roanoke's citizens that benefit the community as a whole. Service areas include potential and existing development, curbside refuse collection, and real estate assessments. The Community Services Team consists of the following departments:

Community Development	Economic Development
General Services – Solid Waste Division	Real Estate Valuation

Community Services Goal Statements

- To protect the public health, safety, welfare and provide for the necessary infrastructure for future growth
- To protect, maintain and enhance economic vitality and property values
- To provide open communication, public involvement and engagement, inclusive partnerships, and outreach to diverse stakeholders
- To balance environmental stewardship, economic development, and financial viability

Community Services Opportunities & Challenges

A community facility and infrastructure investment strategy is needed to enhance and sustain economic viability.

- A disproportionate balance exists with the majority of revenues generated by residents through real estate taxes (86.38% of all real estate is residential, 13.62% is commercial)¹.
- Maximizing the use of commercial and industrial zoned properties for private sector development will be critical to the County's competitive position in the future and necessary to increase the percentage of revenues generated by businesses. The County's investment in the Wood Haven Road property is expected to increase the amount of available commercial / industrial property in Roanoke County.
- Progress has been made in community-wide infrastructure including broadband, water and sewer lines, greenways, as well as investments in community facilities such as schools, parks (Explore Park), libraries, and public safety infrastructure. While Roanoke County has made investments that have resulted in improvements, challenges remain to continue this investment funding, especially in the area of transportation funding.
- The County's economic development strategy also includes redevelopment in existing activity centers with the initial focus being on the Tanglewood/South Peak area of the Route 419 Corridor. County staff is now focusing on planning efforts with the Oak Grove Center, Hollins Center, and Challenger Avenue initiatives. The studies provide the County the opportunities to leverage outside dollars to make infrastructure improvements.

¹ Based on data provided by the Real Estate Valuation Office as of November 20, 2017



Continue with the funding mechanism and replacement strategy for equipment and heavy fleet

- A structured replacement program has been implemented to address equipment and heavy fleet replacement needs. It is important to maintain this investment to provide efficient and effective services to the public.

Operational budgets (funding) continue to be a challenge with changing and increasing service demands.

- The County has been proactive in addressing needs with existing staff and resources, however, new initiatives may require additional investment.
- Operating budgets (non-personnel costs) remain mostly flat, while the cost to provide services continues to increase.
- Staffing levels have remained flat or have been reduced over the past several years, resulting in operational strain on departments.
- Some structural budget deficits were addressed in FY 2016 - FY 2018, however it is an on-going process to match service delivery with operational budgets.
- An evaluation of services provided may be necessary to ensure that high priority service provision is not being put at risk by lower priority service costs.
- While there is some community demand for expanded recycling service, the challenge remains finding resources to support expanded service.

Recruiting and retaining qualified staff members remains a challenge

- Significant concerns regarding retirements and the loss of institutional knowledge continue to be a concern. Succession planning remains a challenge, though additional career paths provide opportunities for employees for career advancement within the County.
- Investment should continue to be made in employee training and development opportunities.
- Pay banding should be reviewed to determine if it is feasible to implement.

Regulatory requirements will require significant time and resources to implement

- Regulatory requirements impact the Community Services Functional Budget Team. Changes to code requirements require significant training and an increase in the number of inspections needed.
- Often times, because of the uncertainty of regulatory requirements, staff is forced to be reactive to regulatory changes thus putting additional strain on operating budgets to address new regulations.



FY 2019 Human Services Functional Budget Team

The Human Services Functional Budget Team provides direct services to Roanoke County citizens in the areas of recreation, library services, voting, transportation, and communication. The Human Services Team consists of the following departments:

Parks, Recreation and Tourism	Library
Registrar (Elections)	Public Information
CORTAN (Public Transportation)	

Human Services Goal Statements

- To provide quality, customer-oriented services that enhance, enrich and sustain the lives of Roanoke County citizens
- To provide affordable community-based leisure, recreational and educational opportunities to our citizens and surrounding areas
- To provide safe and accessible facilities for citizen activities
- To encourage citizens to fully participate in the community
- To provide accurate, current information and resources to our citizens through open and transparent government

Human Services Opportunities & Challenges

There are staffing concerns regarding both full-time and part-time personnel

- Departments in the Human Services Functional Budget Team are heavily dependent on both full-time and part-time personnel for service delivery.
- With turnover in the workforce, departments have had to invest more time in hiring, training, supervision, and scheduling. This is especially true with part-time employees, which play a significant role in Human Services delivery.
- Roanoke County has made progress in the last fiscal year by adding ethics, mid-level manager, and leadership training programs. Adding training can assist in developing succession planning as long-time employees continue to leave the organization.
- Parks, Recreation & Tourism (PRT) & Libraries are interested in having more part-time regular employees who would work the maximum allowable hours. To that end, staff has been reviewing the creation of different classes of part-time employees to maximize the hours experienced employees can work. A modest amount of paid leave was added to the budget in FY 2018 for the County's more permanent part-time positions.
- Officer of Election part-time positions are difficult to fill because these employees work a very long day and may only work once or twice a year. The County did increase funding for elections officers as part of the FY 2018 budget, but retaining people in these positions remains a challenge.

Service demands continue to increase without a corresponding increase in funding.

- Demographics for Roanoke County show an increase in the active adult population, with greater reliance on the services provided by the Human Services Team. However, this



increased demand for service has not been accompanied by increased funding. Many of the services provided are free or heavily subsidized.

- CORTAN ridership and costs have increased significantly over the last two years. The County should evaluate this program to determine the most efficient way to provide this service.
- Due to changes in Commonwealth requirements, voter registration requests and changes processed by Roanoke County have increased from 11,314 in 2007 to 33,981 in 2017.
- Demand for services is not only increasing but evolving and taking different forms in light of technological advances and citizen expectations.
- The Human Services Team must balance trying to maintain existing services with relatively flat funding with the public's desire for new or different services.

Technological advances require a different approach to operations, as well as an increased need to replace outdated technology

- Funding was provided during FY 2018 for a County website update.
- Factors such as e-books and databases, online program registration software, web site and social media development, and new voting machines continue to change the way that Human Services departments do business.
- In many instances, citizens fully expect to conduct basic transactions—such as registrations for programs, personal research, or payments for services—electronically. New recreation programming software was recently implemented to improve the customer experience.
- Libraries are collaborating with CommIT to participate in the computer replacement program for staff computers in the CIP, and funding has been recommended in the CIP to systematically replace public use computers at all libraries.
- Elections are often required to adjust to State mandates regarding technology used, and these mandates often do not come with additional funding.

Capital maintenance/operational maintenance

- Since adequately maintained facilities is of paramount importance to departments that deliver a significant number of programs and services, this area should continue to be a focus in upcoming budget cycles.
- The CIP funds a 10-year Capital Maintenance Program for Parks, Recreation and Tourism facilities. However, it is crucial to continue to identify on-going funding sources for the programs to maintain facilities and service delivery, especially at Green Ridge Recreation Center.
- If a facilities assessment study is completed, Parks, Recreation and Tourism facilities should be included.

Engaging in practices to provide safe and secure facilities

- Security enhancements at public libraries were funded in the FY 2018 capital budget.
- Some of the smaller library branches lack cameras and only have one staff person assigned during a shift, which creates the potential for safety concerns for patrons and staff. Additional part-time funding for staff support could assist in alleviating this problem.
- Recreation programs can sometimes have issues with missing personal belongings and altercations, which require additional supervision. Policies and practices have been



instituted to curb these behaviors, but it still remains a challenge and additional resources may be required to eliminate the majority of these issues. Enhanced security could be considered as part of adjustments to fees for services.

- Storage of voting files & records should comply with Commonwealth codes.



FY 2019 Internal Services Functional Budget Team

The Internal Services Functional Budget Team supports internal and external customers throughout County Operations. The Internal Services Team strives to balance employees and citizen's needs while encouraging empowerment for accessing information and services. The Internal Services Team consists of the following departments:

Clerk of Circuit Court	Finance
Clerk to the Board of Supervisors	General Services-Building Maintenance
Commissioner of the Revenue	Human Resources
CommIT	Internal Auditor
County Administration	Management & Budget
County Attorney	Treasurer

Internal Services Goal Statements

- To provide a safe atmosphere to conduct business by managing and protecting financial, human, physical, and technological assets through operational, legal, and internal control systems
- To seek continuous process improvement and deliver efficient and effective services in support of the Community and Organizational Strategic Plans, while maximizing resources made available to Roanoke County citizens
- To interpret, comply with, and administer applicable federal, state, and local regulations, laws, and policies to minimize and mitigate risk of exposure or loss
- To build and maintain trusting relationships through clear communication and reliable information
- To provide the public with data and information relevant to the operations of the County as allowed within the law with integrity and distinction

Internal Services Opportunities and Challenges

Attracting and retaining qualified employees; becoming an "Employer of Choice"

- Attracting qualified employees at competitive salaries, utilizing organizational recognition and succession planning are pivotal components in the future of the County's growth and development. Initiatives such as the Employee Recognition Program have been successful in acknowledging outstanding employee performance.
- Salary compression is a challenge to retaining employees.
- Career path programs are necessary to retain employees and address salary compression.
- Based on the 2017 employee survey, there is no employee consensus on prioritization of compensation and benefits. Staff will be challenged to find the appropriate mix with a workforce diverse in age and length of service to continue offering a competitive Total Compensation package.



- The County will explore pay banding as an alternative to its current compensation system.

Employee training and leadership development opportunities should continue to be enhanced

- Programs such as the Virginia Tech Local Government Management Certificate program, Leadership Roanoke Valley, the Roanoke County Lean initiative, and internal training are some examples of opportunities for employees and efficiencies for the County.
- Tuition reimbursement was re-introduced for employees beginning in FY 2018. The Special Assistant to the County Administrator position was created and filled.
- Personal development and opportunities for employees are imperative factors in moving the County forward and continuing to provide our citizen's quality services as staff changes occur.

Technology must keep an eye toward emerging trends for the future

- The Communications and Information Technology (CommIT) department is part of the team that manages and maintains County information systems and software. All departments across the County utilize information systems and software. Departments provide the functional expertise and in some cases provide direct system management for the information systems and software utilized on a daily basis.
- Technological advances require significant staff time and funding in order to implement and maintain efficiently.
- New technology requires identification of on-going software and support services costs to ensure maintenance of new systems. There is a shift from buying software to paying a fee for access, which will have cost implications in the future.
- CommIT continues to work with County departments to utilize available technology to enhance service delivery through the technology service request program and the project portfolio.
- Computer replacement and technology infrastructure replacement are returning to levels that provide replacement at end of useful life and funded through the Capital Improvement Program.
- A new HR and Payroll system to compliment the new financial system is expected to begin implementation in FY 2019. Important components of the new system include employee and manager self-service portals.

Federal and State legislative enactments and changes have significant impacts on the County

- Uncertainty of the long term viability of legislation - either enacted or pending - related to the Affordable Care Act, potential Medicaid expansion, Internal Revenue Service directives, Fair Labor Standards Act, stormwater mandates, and Children's Services Act, in addition to recent updates in the tax law and Virginia Retirement System, impacts the County in the areas of operations, financial reporting, human resources, healthcare, employee benefits, environment, and code revisions.
- Employees have been charged with reviewing, interpreting, updating and implementing these changes throughout County operations. Extensive time and energy continues to be



expended in the Internal Services departments impacted by these changes to keep the County in compliance.

- Mandates often require staff to be reactive instead of proactive in determining budget impacts.

Funding is required for proactive maintenance on new and existing infrastructure

- Implementation of a ten-year CIP provides for better planning. The inclusion of Capital Maintenance Program funding in each CIP recognizes the need to fund ongoing maintenance and repairs.
- A ten-year fleet and equipment replacement plan was developed and funding sources were identified, though funding shortfalls do exist in future years.
- County operations are dependent upon financial support towards building maintenance and repairs to sustain County operations in the years to come.
- Recruiting, retaining and training staff in the maintenance of new and renovated building systems, as well as the maintenance of older systems, is expensive and time consuming, but critical for the efficient use and benefit from these systems.
- A County facilities assessment is necessary to prioritize future improvement to County facilities.



FY 2019 Public Safety Functional Budget Team

The Public Safety Functional Budget Team supports internal and external customers throughout the County. The Public Safety Team strives to balance citizen and employee needs while encouraging empowerment in access to information and services. The Public Safety Team consists of these departments:

Commonwealth Attorney	Emergency Communications (CommIT)
Fire & Rescue	Police
Sheriff	Social Services

Public Safety Goal Statements

- To protect the welfare and safety of Roanoke County citizens, and all other persons within Roanoke County by providing public education, code/law enforcement, investigation, corrections and court security
- To be prepared for natural and man-made emergencies and changing demands for services by providing effective training and equipment, and applying professional business practices
- To reduce the loss of life and property through emergency response in an expedient and efficient manner
- To acquire and maintain professional public safety certifications, standards, and/or accreditations
- Preserve, protect and restore family and individual stability and foster self-reliance
- To engage public safety departments with citizens of all ages as it is critical to sustaining citizen safety. By conducting a variety of outreach programs, public safety departments will continue to keep our neighborhoods, schools, and streets safe.

Public Safety Opportunities & Challenges

Operating budgets are below minimal funding

- Operating budgets have not kept pace with the rising costs (inflation and additional requests for services) of providing quality public safety services.
- Over the last two years fuel costs have stabilized which has created an opportunity to use fuel savings to off-set other increased operating costs. However, prices are slowly rising which will put additional strain on the operating budget.
- Departments have become very creative to maintain service levels by maximizing efficiencies, utilizing grants, and partnering with neighboring jurisdictions to reduce costs.
- Measures to conserve funding are continuously being explored and implemented, in order to maintain current services and address increased calls for services.
- Uncertainty with Commonwealth legislation (Medicaid expansion) and its impacts on Department of Social Services budget and staffing.

Staffing issues and salary compression issues exist within Public Safety departments

- Skill Based Pay initiatives help to address salary compression issues for Police, Sheriff, and Fire departments. With few opportunities to increase salary within each pay scale,



salary compression will continue to be an issue for the departments. Changes to the current compensation system should be discussed to address compression issues.

- Fire/Rescue utilized grant funding and overtime budget reallocation to support the hiring of eleven new full-time positions to counter the decline of volunteers. That only addresses current minimum staff levels, and the decline of volunteers is expected to continue.

Training/education/development funding

- Current funding only serves to meet the demands for required/mandatory training.
- In most of the Public Safety Departments, it is critical to have a succession process as most leadership positions in Police, Sheriff, Emergency Communications Center, and Fire/Rescue departments are promoted from within. Thus, training programs that focus on leadership and personnel management are important to continue to provide outstanding services to the community.
- Training should focus on developing “today’s and tomorrow’s leaders” within Public Safety departments.
- Although the County has enacted some organizational development programs, those offered typically do not meet the needs of the specialized training that are unique to the public safety departments.
- Opportunities to offer specialized training to all Public Safety departments (i.e. addressing the opioid crisis) should be explored.

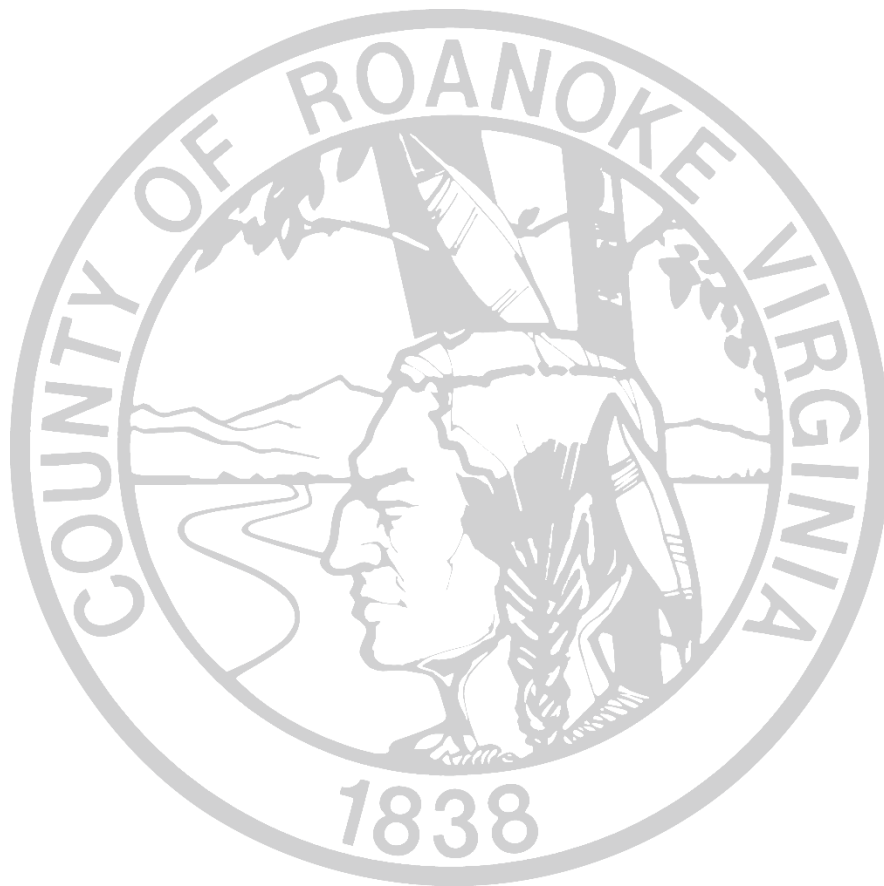
Equipment, capital maintenance, and technology needs

- The replacement of Public Safety vehicles is in a much better place than three years ago. The creation of a funded fleet replacement plan improved the ability for public safety departments to maintain services and has helped the many years of “below level” funding of the fleet.
- Even with the established funding source, vehicle and equipment maintenance costs continue to be an area of stress on the budget across multiple departments.
- The County established a dedicated capital maintenance program that has greatly addressed a number of facility deficiencies. New Public Safety radios were funded in the FY 2018 capital budget.
- Specialized Public Safety equipment such as tower site buildings and Police Department Mobile Data Terminals do not have specific replacement or maintenance plans.
- Software maintenance costs for existing software platforms continue to rise, requiring departments to reallocate funds for critical software systems which in turn impacts other programs. Often times these costs are turned over to the CommIT department.





Performance Measurement





Performance Measurement Introduction

As part of Roanoke County's budget development process, departments submit Performance Management Plans. Departments review the core objectives and subsequent measures of those objectives. Beginning in FY 2018, the Performance Management Plans replaced Business Plans, which were used to develop goals and measures that were included with each department's budget summary page. In this model, departments can identify up to five core objectives and measures used to evaluate the performance toward meeting that objective.

Additionally, all core objectives are aligned to Strategic Initiatives within the Community Strategic Plan, adopted in FY 2017, or the Organizational Strategic Plan, currently being finalized by County staff. Performance measures were identified as an opportunity to monitor progress towards achieving the vision and strategic direction set forth in the Community Strategic Plan. Specifically, data on the progress toward performance measures will be collected, reviewed, reported and used to make adjustments to County services and programs. More information on the implementation of the Community Strategic Plan can be found at the following link: www.roanokecountyva.gov/CSP.

The following Performance Management section is organized first by Strategic Initiative with departmental core objectives listed in order of department as they appear within this document. The Performance Management Plans allow departments to monitor measures year over year to gauge progress and identify opportunities to improve. Because this process began in the prior fiscal year, some core objectives do not include actual data, as it may not have been historically collected. All core objectives include at least one corresponding measurement.

County of Roanoke department leaders and Management & Budget staff continue to identify ways to enhance the measurement of department performance while aligning the goals to priorities identified internally by staff through the Organizational Strategic Plan and externally by citizens through the Community Strategic Plan.





Connect Roanoke County to the World

Roanoke County Community Strategic Plan



Public Information					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Develop and maintain relationships and communications between Roanoke County and the media to allow for dissemination of accurate and timely information.	Number of media advisories, news releases, media contacts, and interviews	260	264	320	350
<p>The Public Information Office serves as the liaison between County staff and the media, notifies the media of County issues, and responds to media inquiries within a timely, accurate and reasonable manner. The Office prepares media advisories and news releases to share important County news and alerts. The Office responds to media queries by providing information and facilitating interviews. Various media advisories and news releases are sent to media based upon County events and news. There is near daily interaction between PIO and media, whether for story ideas, fact checking or setting up interviews with staff members. Various staff conduct interviews based upon the topic.</p>					

Public Information					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain the County's online presence as a communications tool to help customers access County government on a 24/7 basis.	Total page views to the Roanoke County website	2,403,105	2,382,652	2,400,000	2,410,000
	Total "likes," "follows" and "views" on social media channels	24,701	25,519	27,000	28,000
<p>The Public Information Office publishes information to the public through a variety of methods, including the County's official website and social media platforms. By posting news, alerts and general information through these various methods, the Office can reach the community with diverse preferences in how they receive information. In addition to the County's website, the Office maintains social media which includes Facebook, Twitter and You Tube. Data is gathered from the individual sites.</p>					



Connect Roanoke County to the World (continued)

Roanoke County Community Strategic Plan



Economic Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to live and grow a business.	Expand reach of general marketing activities annually.	-	-	10%	10%
	Expand outreach for targeted campaigns and special projects.	-	-	10%	10%
Increasing the marketing and outreach of Roanoke County investment opportunities, amenities and livability by 10% or more annually will effectively position the County to attract new businesses and residents. General marketing communications include social media outreach, monthly electronic newsletter, and a RVTV Business Partners show featuring County businesses and development opportunities. Targeted campaigns and special projects in FY 2018 include the marketing of Explore Park, 419 Corridor, Roanoke Airport, and broadband. Expanded outreach into the business community will result in economic growth and expansion of the tax base. Data on outreach was collected in FY 2017, and a year over year comparison will not be available until FY 2019.					

Library					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide programming, outreach, and events that promote the library's role as the community center, and that encourage literacy through educational, cultural, and informational events.	Number of Patron Visits	822,419	855,603	906,000	1,000,000
	Number of Contacts during Outreach Events	2,200	13,637	15,000	16,000
	Attendance at Library Programs	43,431	43,756	47,880	48,000
An increase in the number of patron visits is a reliable indicator of whether people are finding the resources and information they seek at County libraries, or if more of them use the library as a community gathering place. County libraries also participate in community events and provide information on library programs to various populations including preschools and nursing homes. The number of people reached through these programs ensures that citizens are aware of services available to them while promoting literacy. Similarly, attendance at library events correlates to whether the programs being offered are perceived to be relevant to citizens, or if they meet a particular need such as new workplace skills, personal growth, socialization, or entertainment. In the County Library system, attendance counts are collected and reported electronically, which allows for comparison with past performance on either an ongoing or on-demand basis.					



**Position Roanoke County for
Future Economic Growth**



Roanoke County Community Strategic Plan

Economic Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Grow the tax base through the attraction of new businesses and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.	Number of new businesses and existing business expanded	13	12	9	9
	Amount of new taxable investment secured through business growth	\$32.5 million	\$53.2 million	\$20 million	\$20 million
Growing the business and tax base in Roanoke County is a fundamental function of the Economic Development Department and supports the Community Strategic Plan to position Roanoke County for future economic growth. An enhanced business base results in improved property and increased revenues for the County.					

Economic Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Create a marketable inventory of quality industrial and commercial property to accommodate the needs of growing businesses, and enhance the County's competitive position for business growth and success.	Number of commercial and industrial properties & infrastructure development projects supported	3	6	4	4
	Number of identified and redeveloped underutilized properties.	2	2	3	3
The Economic Development department identifies, markets, and develops commercial and industrial properties throughout the County to promote growth. Commercial and industrial property and infrastructure improvement projects in FY 2018 include broadband expansion, Woodhaven Road, the Vinton Business Center, the Center for Research and Technology and other privately held properties. Redeveloping underutilized properties such as former County-owned properties and Tanglewood Mall will expand the tax base and attract new investment to the County.					



**Position Roanoke County for
Future Economic Growth (continued)**

Roanoke County Community Strategic Plan



<i>Economic Development</i>					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Enhance regional workforce development initiatives geared towards linking the needs of the business community with the workforce, resulting in a skilled and abundant labor supply with wages in excess of the County's median wage rate.	Number of connections made between employers, students and educators.	2	12	3	3
	Number of projects connecting students, adults, businesses and the workforce.	11	18	10	10
Workforce development, education and training initiatives connect educational institutions to adults, students and the business community. Creating links between secondary and post-secondary education through career fairs, technology tours, apprenticeship and internship programs will result in enhanced employment, technical skills capabilities and exposure to career opportunities. Developing relevant workshops geared towards business needs and adult populations promote lifelong learning and an educated community.					



Promote Neighborhood Connections

Roanoke County Community Strategic Plan



Community Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Anticipate future growth and development challenges and implement policies and plans that incorporate best practices and community interaction.	Progress towards implementation of Route 419 Town Center Plan	N/A	N/A	TBD by Board of Supervisors	TBD by Board of Supervisors
	Continue to expand community outreach for targeted plans and special projects.	N/A	N/A	0	0
Community Development develops and implements plans and transportation projects that incorporate best practices and include citizen involvement. Planning staff facilitated or assisted in the development of the Community Strategic Plan, the Explore Park Master Plan, and the Route 419 Town Center Plan. The County's 2005 Comprehensive Plan includes area-specific plans and outlines goals and objectives to address future growth. The implementation of the existing and new plans will facilitate orderly County growth and improved service delivery while meeting economic development, redevelopment, recreation, and transportation needs.					

Community Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Coordinate local, regional, and state efforts to improve safety and reduce traffic and congestion in the County.	Percent of local tax dollars matched by transportation funding.	0.5%	0.8%	26.0%	Matched Tax Dollars
	Coordinate and submit grant applications for transportation-related projects*	8	8	3	3
Community Development coordinates local, regional, and state efforts to improve safety and reduce traffic and congestion in Roanoke County. Department staff leverage County funding by applying for various grants, mostly available through the state. The VDOT Revenue Sharing Program provides 50% funding for projects, with 50% County match; the VDOT Transportation Alternatives Set-Aside provides 80% funding with 20% County match for transportation projects and the VDOT Smart Scale Program and Regional Surface Transportation Program provide 100% funding for transportation projects. Grant applications are requiring an increasing level of detail and a budget line item is needed for surveying and preliminary design. Match funds also need to be budgeted ahead of application submissions. *The number of grant applications submitted annually varies due to the availability of funding programs, criteria for funding, and the types of projects planned by County staff. All funded applications are programmed for future fiscal years, and not all grant applications are funded.					



Promote Neighborhood Connections (*continued*)

Roanoke County Community Strategic Plan



Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Establish and maintain an extensive network of greenways and trails.	Maintained Miles of Greenways & Trails	31	31	40	40
<p>Roanoke County's network of trails and greenways allow citizens and visitors opportunities to enjoy the outdoors. Greenways and trails are strategically planned to allow for citizens to access new amenities and expand the alternate transportation possibilities including biking and walking. As the County and the surrounding region become an outdoor tourism destination, it is vital to properly maintain our network of greenways and trails.</p>					



Ensure Citizen Safety

Roanoke County Community Strategic Plan



Commonwealth's Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Collaborate with Roanoke County and Town of Vinton Police Departments among other law enforcement agencies to ensure the most successful prosecutions.	Circuit Court Cases (Felonies & Misdemeanors)	2,013	1,999	2,100	2,150
	General District Court Cases (Traffic & Criminal Cases)	33,290	32,091	33,000	33,500
	Juvenile & Domestic Court Cases (Traffic & Criminal)	6,313	1,403	1,700	1,800
The Commonwealth Attorney's Office is responsible for the prosecution of cases which helps to ensure citizen/community safety. It is imperative for the office to collaborate with the Roanoke County and Town of Vinton Police Departments to gather as much information as possible to successfully prosecute cases.					

Commonwealth's Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide services and referrals to appropriate services to victims of crimes under prosecution by the Commonwealth's Attorney Office.	Victim Witness Services Provided	482	751	825	840
	Maintain Confidentiality of All Participants	100%	100%	100%	100%
The Commonwealth Attorney's Office provide Victim Assistance Programming, which serves the most vulnerable of citizens. The Office provides services to those who are victims of crimes being prosecuted by the Commonwealth's Attorney Office. The Program strives to ensure their safety throughout the prosecution process by providing support services and referrals to resources available including counseling and housing resources.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both inmates and staff.	Maintenance of ACA accreditation	Yes	Yes	Yes	Yes
	Maintenance of VLEPSC accreditation	Yes	Yes	Yes	Yes
<p>The Roanoke County Sheriff's Office (RCSO) provides professional service to inmates, and the citizens of Roanoke County, as demonstrated by the continual compliance with the regulations of the American Correctional Association. The RCSO is one of thirteen jails in the state of Virginia to be accredited nationally and one of 167 jails to be accredited nationwide. The RCSO is one of two agencies statewide to be accredited both by the ACA and VLEPSC. The Roanoke County/Salem Jail must comply with mandatory ACA standards which are necessary for accreditation. ACA standards address inmate records, administrative operations, budget/fiscal management, staff training, food service, safety and sanitation, health care and physical plant. The Roanoke County/Salem Jail has also met the required Federal mandated standards of the Prison Rape Elimination Act (PREA), preventing, detecting and responding to prison rape. Compliance with ACA and PREA standards is imperative to maintain continued accreditation and certification. A PREA audit was successfully completed in December 2017. ACA and VLEPSC audits will be conducted in 2018.</p>					

Sheriff's Office					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide on-going training to all staff members in the most up-to-date laws, procedures, and administrative functions of the Criminal Justice System along with leadership and professional development opportunities to support employees interested in advancing.	Percent of uniformed staff who have completed required training	-	100%	100%	100%
	Percent of supervisory staff who have completed leadership and/or supervisory training	-	100%	100%	100%
<p>To maintain accreditations, it is important for the Roanoke County Sheriff's Office to receive regular training on laws and procedures. The department also recognizes the importance of providing ongoing leadership development training for staff with potential to advance within the department. By having a well-trained and informed staff, the inmates and citizens can expect high quality professional services. Supervisory staff have all received some form of management and leadership training. Some supervisors will receive the opportunity to attend advanced leadership training in 2018.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide community outreach and public education for all ages of the community in an effort to build and maintain positive community relationships.	Number of Educational Programs Offered	5	8	8	8
	Number of Participants in Programs	250	846	900	900
<p>The deputies assigned to the RSCO Outreach Program provide security and safety checks at the 16 Roanoke County Elementary Schools. They also present educational programs to the staff and students. Deputies have instructed in excess of 25 Junior Achievement classes as well as participated in the Read Across America Program. Deputies also participate in many of the smaller programs in the schools such as the Special Olympics Big Feet Meet and Little Feet Meet, Color with a Cop, School Carnivals, and many more.</p>					

Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide professional public safety assistance to the Roanoke County citizens and emergency responders in a timely manner.	Dispatch 90% of all Police, Fire and EMS calls for service in 90 seconds or less.	N/A	86%	90%	90%
	Exercise alternate center(City PSAP) operations.	12	12	12	12
<p>The Emergency Communications Center (ECC) ensures that call taking and dispatching services are expedient and appropriate for all public safety scenarios. ECC Staff strive to dispatch emergency services as quickly as possible to ensure safety of Roanoke County citizens and visitors. The County of Roanoke collaborates with the City of Roanoke's E-911 Center to complete 1 shift per month at the other locality's location. This regional approach allows both departments to be prepared to continue to take emergency calls if a largescale equipment failure or emergency situation occurred at either facility. This ensures that Emergency 911 services would remain available to the region.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Communications & IT - Communications Shop					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain an accessible and efficient Public Safety Radio System.	Ensure Public Safety Radio System availability at 99% at all times	99%	99%	99%	99%
The CommIT Communications Shop strive to guarantee a reliable communication foundation on which to efficiently conduct County business operations today and into the future. Through maintenance and upgrades, staff maintain that the public safety radio system is available for emergency responders to communicate. This ensures that citizens can rely on those responders when they are experiencing an emergency.					

Communications & IT - Communications Shop					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Ensure that all components of the Public Safety Radio System are available in order to ensure proper response to citizen emergencies.	Maintain microwave backbone for 800 MHZ radio system for peak performance and operation 99% of the time.	99%	99%	99%	99%
The Emergency Radio Communications System depends on the microwave backbone to operate at top efficiency. Maintenance of this equipment ensures that an alternate resource for communication is available for emergency responders.					

Police					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Foster, develop and maintain community and regional partnerships.	In conjunction with regional partners, explore implementation of a regional threat assessment team; develop and implement a plan based on findings.	-	-	TBD	TBD
Roanoke County Police and its law enforcement partners in the Roanoke Valley are committed to maintaining a safe community for citizens and visitors. A Regional Threat Assessment Team would assess risk, formulate appropriate responses in situations where an individual's behavior causes concern to the safety of our citizens. Those who have the propensity towards violence often engage in covert and overt behaviors preceding their attack through planning, sharing and some cases taking action. The early detection of attack related behaviors is important towards resolving threat cases.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Police					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Enhance public safety through proactive policing.	Conduct a comprehensive workload and manpower analysis of all divisions within the Police Department.	-	-	TBD	TBD
According to the Community Strategic Plan our citizens value the safety of their community. An area of concern was ensuring adequate staffing for Public Safety agencies. To align internal department objectives with those of the community strategic plan, staff will develop a multi-year staffing plan based on current needs and future trends.					

Fire & Rescue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide expedient emergency response to fire and emergency medical service incidents.	Percent of reaction times to all emergency calls within 90 seconds	41%	51%	90%	90%
	Percentage of Advanced Life Support(ALS) responses within 6 minutes	51%	55%	80%	80%
	Fractile response time to all incidents within 12 minutes	87%	94%	90%	90%
Roanoke County Fire and Rescue strives to ensure that appropriate staff are responding to emergencies in the most expedient manner possible. Reaction time includes the time taken between when a call is dispatched to a station and when an apparatus leaves the station. Based on Accreditation National Standards, the department aims to reach a reaction time within 90 seconds. The American Heart Association research shows that for every minute a person's heart is not beating their ability to be resuscitated drops by 10%. RCFRD has made an internal goal of reaching 80% of all patients requiring ALS in 6 minutes or less. Virginia Office of Emergency Medical Services requires each agency set a goal for reaching 90% of all calls, in accordance with our Emergency Medical Services (EMS) response plan our goal is 12 minutes. The department will use actual data to determine where improvements can be made to progress towards target measures.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Fire & Rescue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide adequate facilities and equipment for fire and rescue operations	Age of fire apparatus should not exceed 20 years	81%	90%	100%	100%
	Age of ambulance should not exceed 10 years	100%	100%	100%	100%
	Personal Protective Equipment should meet current NFPA standards	-	100%	100%	100%
National Fire Protection Association (NFPA) provides the Fire/EMS consensus standards of the industry to which RCFRD strives to comply. By meeting the standard the department ensures reliable apparatus, fire/ems equipment, and personal protective equipment with which we respond to emergencies while providing for the safety of emergency personnel. In addition to equipment, the Fire Department maintains 12 Fire Stations and one training center throughout the County.					

Fire & Rescue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Partner with the community and schools to facilitate outreach programs to foster life safety education and emergency preparedness.	Percent of Roanoke County Elementary Schools visited by Fire & Rescue staff	-	100%	100%	100%
	Number of education programs facilitated by Fire Marshall's Office	-	211	300	300
When citizens and children are educated and prepared, outcomes of emergency situations can be less severe. By working with the elementary schools through the Firefighters as Role Models (FARM) program, RCFRD helps children and families become knowledgeable in fire safety. In addition, the RCFRD Community Outreach Coordinator, working in conjunction with station personnel, provides information about safety and preparedness topics during community and civic events to expand outreach. Staff also provide fire safety and emergency preparedness information to local daycares and students in home school environments.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Social Services					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Promote safety, well-being and progress to permanency of children in Foster Care.	Approved caseworkers will complete at least 90% of monthly face-to-face contacts with foster children.	99.85%	99.19%	90%	90%
Roanoke County Department of Social Services supports the development of healthy families and protects Virginia's children from abuse and neglect. By establishing monthly face-to-face visits, an approved worker can more efficiently assess a child's safety and well-being. Regular visits also promote progress to permanency to children in foster care.					



Be a Caring & Inclusive Community

Roanoke County Community Strategic Plan



Social Services					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Connect vulnerable populations with basic resources by determining eligibility for benefits within mandated timeframes.	Eligibility for Medicaid, SNAP and TANF benefits will be determined timely, in accordance with state guidelines, at least 96% of the time.	99%	97%	96%	96%
The Department of Social Services is responsible for administering a variety of benefit programs in accordance with federal and state requirements. Determining eligibility for benefit programs in a timely manner provides citizens in need with access to programs to support themselves and their families.					

Social Services					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Promote and encourage TANF recipients to participate in the VIEW program to promote economic independence.	Unless exempted, at least 50% of the VIEW caseload is participating successfully monthly.	41%	54%	50%	50%
While benefit programs are available to those eligible, the department also encourages and promotes self-reliance. Recipients of TANF (Temporary Assistance for Needy Families) are and will continue to be encouraged to participate in VIEW (Virginia Initiative for Employment not Welfare) unless exempted by the Virginia Department of Social Services. The VIEW program promotes economic independence by assessing employment strengths and needs, eliminating barriers to employment and providing resources and training so participants can become employed and self-sufficient.					



Promote Lifelong Learning

Roanoke County Community Strategic Plan



Library					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide customer access to a diverse and balanced collection that promotes lifelong learning.	Annual Circulation of All Materials	1,349,997	1,250,670	1,350,000	1,400,000
	Annual Circulation of Electronic & Digital Materials	103,000	98,908	105,000	110,000
	Number of Items Added to Collection	31,840	21,013	33,780	35,000
<p>Circulation totals provide an important measure of the effectiveness of the collection in meeting the interests and informational needs of the public. Library Administration is working with the RVL Consortium members to better balance the share of materials money, which, while ensuring the development of a diverse and balanced collection that meets the needs of the wide range of community interests, should stretch our purchasing power per dollar. At the same time, the Library plans to add some business-oriented databases in support of economic development. Adding the databases will require a reallocation of approximately 5% to materials. Of note, digital media circulation including e-books, e-movies, e-audiobooks, continue to increase in popularity, while people continue to check out print materials as well. The Library increasingly relies on data from a variety of reports as well as informal feedback from patrons, and adjusts purchasing accordingly. Just as buildings need to be accessible to all, it is important to provide a collection accessible to people with a variety of backgrounds, beliefs, and abilities. For one example, as Baby Boomers age, the Library needs to increase spending on Large Print titles.</p>					

Library					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide reference assistance, educational services, technology services to promote digital literacy, and instructional assistance and programming.	Number of Public Computer Sessions	540,055	992,209	1,000,000	1,100,000
	Number of Wireless Computer Sessions	289,945	271,231	300,000	400,000
	Assistance offered through reference department	36,000	63,497	65,000	68,000
<p>Digital literacy is critical for all ages in today's world, and yet, access to PCs and the internet is not universal. Libraries provide citizens with free and open access to electronic resources and equipment, along with the assistance of trained staff, when necessary. The Library measures number of users and duration of individual sessions of public PCs and devices by sign-up software at each site. Usage by visitors who carry their own laptops, phones, or other devices is measured by a separate software product that also counts type and duration. All Library locations provide assistance to patrons through answering reference questions, which are tracked by staff. These measures indicate the need for the availability of library services in reference and technology assistance, and inform the type of internal training necessary to keep up with ever-changing demands.</p>					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Promote improved health and well-being through healthy eating and physical activity.	Surveyed participants will increase knowledge on class topics including nutrition, cooking skills, and health.	99%	99%	99%	99%
	Surveyed participants will increase knowledge on food safety and food preservation skills and techniques.	100%	100%	100%	100%
The FCS Agent provides a variety of workshops on food and nutrition related topics that incorporate basic cooking skills, nutrition education, and other health related topics. These skills and information are central to enabling citizens to improve their overall health and well-being. The agent also provides research-based information on food safety and food preservation methods to mitigate the risks of food-borne illness, which contributes to the safety and health of Roanoke citizens.					

Extension & Continuing Education					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide nutrition and physical activity education to low-income families and individuals.	Surveyed participants report improved nutrition practices.	90%	95%	TBD	TBD
	Surveyed participants report improved food resource management practices.	64%	76%	TBD	TBD
Low-income families and individuals are at an increased risk for lifestyle-related chronic disease and illness. The Family Nutrition Program Assistants and SNAP-Ed Agent bring research-based nutrition education to low-income adults and children. Through these programs, participants gain knowledge and develop skills that will help them improve their health today and make healthier choices over the course of their lifetimes. The state-wide survey of Family Nutrition Program participants changed in fall 2017. The new survey will more accurately measure actual consumption of healthy foods among participants; however, exact measurements will change for 2018-2019.					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Assist youth in becoming self-directed, contributing, and productive members of the community.	Number of Youth Enrolled in the 4-H Program.	8,756	4,151	9,000	7,000
	Percentage of teachers/parents reporting increased knowledge and skills gained through 4-H programs.	99%	97%	99%	99%
<p>4-H Youth Development serves ages 5-19 with programs offered in the schools, after school programs, community and project clubs, camps and valley-wide activities. These programs develop community leaders, good citizens and socially competent individuals with strong life skills. Fueled by university-backed, latest research based curriculum from Virginia Tech and Virginia State, students from Roanoke County engage in hands-on activities in 10 curriculum areas including Science and Technology, Careers and Economic Education, Citizenship, and Leadership and Personal Development. Local youth involved in 4-H programs also are heavily involved in community service and understand the value of volunteering and making their community a better place to live. In FY 2017, The 4-H program lost a full-time Program Associate who provided programming in the school systems.</p>					

Extension & Continuing Education					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Strengthen the community food system through educational support of regional agriculture and sustainable gardening.	Number of individuals reached through ANR Agent and Master Gardener Programming	3,378	4,912	3,700	5,000
	Contacts to Extension Master Gardener Help Desk and one-on-one site visits/meetings with ANR Agent	2,194	2,220	2,400	2,400
<p>The ANR Agent provides diverse programming on agricultural and horticultural topics, from garden skills and knowledge for home and community gardeners to the most up-to-date research and information to help area farmers succeed. These skills at all levels help to bolster our community food systems, grow agricultural and gardening knowledge, and work to better our natural environment. The Master Gardeners are volunteer educators specially trained through the Roanoke County/Roanoke & Salem Cooperative Extension office. Throughout the year, they work in schools, provide horticultural therapy programming in nursing homes, assist with community gardens, give talks throughout the region, and deliver other various programming. The Master Gardener Help Desk operates Monday to Friday as a go-to for providing research based information to answer gardening questions that are encountered throughout the year by residents of the Roanoke Valley.</p>					



**Keep Roanoke County Healthy,
Clean, and Beautiful**



Roanoke County Community Strategic Plan

Community Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Ensure compliance with County's regulations to protect the public's health, safety and welfare.	Percent of zoning related code violations resolved within 45 days	95%	95%	95%	95%
	Percent of residential building permit reviewed on time	96%	97%	80%	80%
Code compliance is an essential function of the Community Development department. Enforcing codes and completing inspections ensures that buildings and zoning decisions are safe for citizens and businesses within Roanoke County. When code violations occur, the department is committed to resolving issues with citizens. The department's goal is to respond to all code inspection requests within one business day. However, circumstances outside of the department's control may limit this ability including staff availability. We anticipate tracking the building inspections completed on the assigned date as we complete the implementation of Permitting Licensing and Land (PLL) platform within CityWorks and Asset Management program.					

Community Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide design, construction and maintenance services for stormwater facilities which improve public safety and increases property values.	Number of major drainage project of effort identified in the Stormwater Maintenance Program completed	1	1	2	1
	Number of Best Management Practice (BMP) implemented every 3 years.	1	1	1	1
The Stormwater Division within Community Development provides design, construction, and maintenance services of stormwater facilities. These services improve public safety and also property values. The County's efforts to maintain stormwater facilities also address the County's MS4 permit requirements to reduce the discharge of sediment.					



**Keep Roanoke County Healthy,
Clean, and Beautiful (continued)**



Roanoke County Community Strategic Plan

Community Development					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Address existing and future environmental challenges by incorporating collaborative solutions in planning, engineering regulations and compliance.	Percent of Annual Private BMP inspections	14%	32%	20%	20%
	Percent of Annual County BMP inspections	100%	100%	100%	100%
	Percent of Private BMPs in compliance within County's MS4 permit	50%	66%	50%	55%
Proper maintenance and operation of stormwater Best Management Practices (BMPs) mitigate the impacts to the County's natural water sources including streams and ultimately, the Roanoke River. The County must meet regulations from the Virginia Stormwater Management and the County's Municipal Separate Storm Sewer System (MS4) permit. In addition, the department must ensure compliance with the County's Stormwater Management ordinance with the regular inspection of BMPs. By collaborating with Homeowner Associations (HOAs) and Business Owners, the department believes it can reduce the percent of non-compliant BMPs.					

General Services					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide quality solid waste services to include weekly garbage collection, bi-weekly bulk and brush and drop off center recycling opportunities to all qualified customers.	Amount of municipal waste (per ton) collected per Full Time Employee (FTE)	1,527	1,595	1,556	1,575
	Amount of brush (per ton) collected per FTE	577	682	664	675
The Solid Waste Division with General Services collects garbage weekly and bulk and brush every other week. The department also provides drop off recycling locations throughout the County. By increasing the tonnage collected per FTE, we are efficiently using all staff resources and equipment to provide a core service to our citizens in a fiscally responsible way.					



**Keep Roanoke County Healthy,
Clean, and Beautiful (continued)**



Roanoke County Community Strategic Plan

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Offer a robust Community Recreation program for all citizens that promotes learning, health and positive competition.	Offer a minimum of 1,450 programs annually	1,456	2,007	1,475	1,500
	Host a minimum of 14,000 participants annually	14,872	15,081	15,000	15,000
Roanoke County Parks, Recreation & Tourism provides a diverse variety of programs for participants of all ages and abilities. The department strives to expand the reach into the community for participation and expand the availability of programs, events, and activities. Programs include summer camps, athletics programs, indoor programs, and special events among others.					



Responsive Service Delivery

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Prepare, publish and preserve official records of the Board of Supervisors.	Complete Board Actions in accordance with County Code within 4 business days	-	95%	100%	100%
	Complete Board minutes within 90 days of Board Meeting and maintain 80% no correction rate based on total number of pages produced annually	-	100%	100%	100%
The Board of Supervisors governs the County of Roanoke through actions made during regularly scheduled meetings. The Clerk to Board completes and posts all Board Actions and Minutes to preserve official records. Completed Board Actions and Minutes within the time frames allows citizens to access information in a timely manner which reflects our transparency and a responsive service delivery. Although both Actions and Meeting Minutes are completed, the department has not recorded the number of days taken to complete.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain transparency and high standards of customer service to citizens.	Publish final Board Agendas, Board Actions, Board Summaries, Timestamped Agendas, Special Notices within 10 business days from meeting date	-	100%	100%	100%
	Process solicitation permits for non-profit organizations and volunteer forms within 2 business days from receipt	-	100%	100%	100%
The Clerk to Board of Supervisors ensures transparency and is responsive to citizen inquiries and requests. The Agendas, Summaries, and Notices are available online via a document repository for County staff and citizens to view. By posting within 10 business days, the Clerk allows citizens transparent access to documentation. The Clerk also processes permit requests from local non-profits and volunteer groups. By quickly processing these requests, citizens can expect a high standard of customer service. Both practices occur regularly within the department, but the timeliness has not been consistently measured.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain oversight of the Invocation Policy.	Send out request letters in accordance with Roanoke County Code on an annual basis, within 30 days of approval of the Board's calendar	-	-	100%	100%
	Process all requests, maintain database and confirm all speakers within 30 days	-	-	100%	100%
The Clerk to the Board oversees the Invocation Policy, which invites all religious congregations with an established presence in the local communities and private citizens to voluntarily offer an invocation before the beginning of its meetings. The Clerk monitors scheduled speakers in a timely fashion to ensure that organizations and individuals in the community can participate in the invocation. The Clerk ensures that the invocation policy is implemented as required in Roanoke County Code. Measures will be collected in FY 2018.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Coordinate the Financial Disclosure process.	Request disclosure statements of economic interests in accordance with State and County Code by the first business day of the calendar year	-	-	100%	100%
	Coordinate and follow-up with outside auditors in all requests regarding Disclosure Statements with 5 days	-	-	100%	100%
The Clerk to the Board requests and collects financial disclosure documents in accordance with State and County Codes. This process ensures transparency and accountability to the outside auditors. Measures will be collected in FY 2018.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Coordinate the Committees, Commissions and Boards process.	Process appointments upon Board approval within ten business days	-	100%	100%	100%
	Update website within three days of change	-	100%	100%	100%
The Clerk to the Board of Supervisors processes and posts all appointments to committees, boards, and commissions. By quickly posting appointments, the department allows the citizens of Roanoke County to be aware of changes and also ensures the volunteers serving can be effectively accountable to their position.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide an independent and systematic approach to examine, evaluate and improve the efficiencies and effectiveness of the County's operational processes and internal controls.	Complete annual audit work plan	Yes	Yes	Yes	Yes
	Investigate concerns of mis-use or mis-management of County assets and resources	-	Yes	Yes	Yes
	Number of presentations to the Audit Committee	-	2	2	2
The Internal Audit function was established in FY 2016 to promote accountability, integrity, and transparency in Roanoke County government operations. To assist in the fulfillment of the County's objectives and to address internal control risks assessed, an audit plan is derived on an annual basis. Internal audit activities, results of the completed audits and required communications are presented to the governing body through its audit committee.					

Internal Auditor					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Accomplish assigned responsibilities in an efficient and effective manner to assist the County operations in the achievement of goals and objectives.	Ratio of audits completed versus audits scheduled per audit work plan	13%	50%	80%	70%
	Number of audit recommendations implemented by management	-	30	52	18
	Number of unscheduled audits and investigations completed	1	3	2	2
The Internal Auditor completes audit assignments according to the annual audit work plan. Although each audit is unique, the audit process is similar for most engagements and normally consists of four stages: planning, fieldwork, reporting, and follow up. For each audit, the auditor apprises County administration and management of the audit results and recommends enhancements to allow for efficiencies or more effective internal controls. The internal audit function also conducts unscheduled audits, investigations, or other advisory services which are not part of the scheduled audit work plan.					

Internal Auditor					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Perform high quality governmental audits with competence, integrity and objectivity.	Continued professional education (CPE) hours obtained by internal audit staff	38	62	40	40
	Percent of internal audits performed in accordance with Generally Accepted Government Auditing Standards	100%	100%	100%	100%
All County internal audits are conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require government auditors to display integrity and objectivity in performing audit engagements and to obtain ongoing continued professional education hours on an annual basis.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Public Information					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain relationships between the County and the community by being responsive to citizen inquiries, concerns and suggestions, as well as disseminating timely and accurate information about County services.	Number of online Inquiry/Request for Service/Complaint Form submissions	608	523	500	480
	Number of Roanoke County Today shows, Stand-Alone videos, PSAs, Business Partners, REC TV, Board of Supervisors meetings	58	65	70	72
	Number of FOIA requests received	32	43	TBD	TBD
<p>The Public Information Office ensures that all online citizen inquiries, requests for service or complaints submitted through the website form receive a timely response. FY17 complaints received via the County's website form decreased by nearly 16% from FY16. The Office utilizes RVTV-3 to produce "Roanoke County Today," stand-alone videos and PSAs to ensure the public has access to information regarding County business, issues and services. RVTV also televises Board of Supervisors meetings, Roanoke County Business Partners and REC TV. The Public Information Officer also serves as the FOIA Officer and is responsible for providing appropriate information following guidelines established in the Freedom of Information Act. There is no way to project how many FOIA requests will be received. The Office does track the requests and can provide actual numbers at the end of the year.</p>					

Public Information					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide support to administration and departments in developing clear and concise messages to employees and citizens regarding activities of Roanoke County government.	Provide support as needed to Roanoke County departments related to communications and branding.	-	Ongoing	Ongoing	Ongoing
<p>The Public Information Office assists administration and departments, as needed, to develop internal and external messaging. The Office utilizes the County intranet, website and County email system to share information whenever possible. The Office provides services such as: technical support for website pages, graphic design, development of presentations, media interview preparation, writing, photography, event planning, publicity for events, and awards program coordination. In FY17 the office provided assistance for 5 press conferences, the 2017 State of the County Address script and PowerPoint presentation, and other various presentations.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide legal services to Roanoke County Board of Supervisors, Administrators and Directors.	Review and revise ordinances and county policies to ensure compliance with applicable federal and state mandates.	-	100%	100%	100%
	Respond to inquiries in a timely manner with legal opinions both in a formal and informal format.	-	100%	100%	100%
The County Attorney's office provides legal service and advising to the Board of Supervisors, County Administration, and Department Directors. By providing legal support in a timely manner, Roanoke County citizens can expect that better service. Each attorney is assigned an area of responsibility which corresponds to relevant departments seeking support, while maintaining the objective of cross-training in expertise. The cross-training goal is to achieve the result of always having a resource available from 8:00 am to 5:00 pm to assist client needs.					

County Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide legal support to Community Development and Economic Development departments.	Review proposals, contracts, real estate deeds and all other associated documents to ensure compliance with Federal, State and local mandates and best practices in Community and Economic Development.	-	100%	100%	100%
	Attend and advise at all relevant Community Boards, Zoning, Planning Commission and other governmental or community meetings that affect Community Development and Economic Development.	-	100%	100%	100%
Providing legal services and support to Community Development and Economic Development departments ensures compliance with Federal, State and local mandates and best practice standards are followed. These two departments focus on outward reaching goals. The office's legal staff primarily supports them with specific real estate knowledge, planning and zoning legal input and support to the citizen community attempting to navigate the legal aspects of the County's processes. In addition, the office provides legal counsel to the Economic Development Authority, which advances the objective of growth and prosperity of the community.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide legal support and advice to Department of Social Services.	Appear at all judicial proceedings for which Roanoke County Department of Social Services is a party or ancillary participant.	-	100%	100%	100%
	Review and advise on all matters related to compliance with Federal, State, and local mandates for Department of Social Services.	-	100%	100%	100%
Providing legal support and advice to the Department of Social Services ensures that all legal matters are held in compliance with Federal, State and local mandates. The core measures indicate the actual steps which include the interaction between staff, the courts and attorney involvement. The measures are exact and proscribed by law with strict compliance standards requiring hands on legal staff at all times.					

County Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Review, analyze and advise on Risk Management matters to ensure compliance with applicable statutes and good stewardship of County resources.	Evaluate claims, both actual and inchoate, against or on behalf of the County and review for fraud, resolution and compliance. Litigate such claims where necessary to protect County resources.	-	100%	100%	100%
	Review and revise County policies as necessary to ensure best practices with regard to public safety workplace conditions, safety, and compliance with applicable Federal, State and local mandates on daily operations of local government.	-	100%	100%	100%
Providing legal services and support to Risk Management ensures compliance with Federal, State and local mandates and that best practice standards are followed. Without clear policies, supported by legal approval, the County would not be positioned to protect resources while ensuring the safety and well-being of its employees and citizens.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide direct legal support and advice to the Offices of the Commissioner of Revenue and Treasurer.	Advise and litigate when necessary to collect delinquent accounts including BPOL, Business Personal Property, Library Fines, and other liens.	-	100%	100%	100%
	Assist in compliance with applicable State, Federal, and local mandates regarding taxes, particularly with regards to taxable status.	-	100%	100%	100%
Providing direct legal support to Commissioner of Revenue and Treasurer ensures all matters related to taxation and revenue is in compliance with applicable State, Federal and local regarding taxation and taxable status. A robust revenue practice is the cornerstone of a core function of government since each citizen should be able to rely upon equitable tax collection to fully realize expected services.					

Human Resources					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Leverage HR technology systems to further departmental goals, improve productivity and service to County employees and managers.	Implement new features of HR systems	-	-	3	1
The Human Resources department currently manages 3 separate systems that support different functions within the department. Integration of the systems and utilizing them to full capacity is imperative to improving efficiencies for HR staff and employees countywide. HR will review additional features available in the systems and explore interface options to enhance the ability of the systems to communicate. By maximizing the use of these systems, HR can provide quality services to current and potential employees. Data collection will begin for FY 2018 actual results.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Human Resources					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Develop and maintain Human Resources policies and procedures that are accessible and understood by employees and management, ensure fair and equitable treatment and compliance to federal, state employment law.	Development and distribution of HR Policy & Procedure manual, with regular updates as needed.	-	-	100%	100%
In an effort to provide employees with standard and easy to find policy and procedural information, Roanoke County will finalize a comprehensive Policy & Procedure manual in FY 2018. The Human Resources department will contribute information on policies and procedures that relate to the department to be included in the overall document. The establishment of written policies and procedures that are housed in one place increases accessibility to all employees and managers. When all employees and managers have access to standard information, there is increased consistency in application and communication. Data collection will begin for FY 2018 actual results.					

Commissioner of Revenue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide accurate assessment and audit of individual and business personal property.	Number of personal property assessed annually	129,719	134,985	130,000	135,000
	Number of business personal property accounts assessed annually	3,963	4,137	4,200	4,200
The County of Roanoke Commissioner of the Revenue provides fair and equitable assessments for taxation as set forth by the Code of Virginia, Title 58 on Taxation and the Code of Roanoke County as adopted by the Board of Supervisors. The Commissioner of the Revenue is responsible for assessments and audits of individual and business personal property. In Roanoke County, the personal property tax generates approximately \$30 million in revenue. The office utilizes NADA with staff verification and correction of records for assurance of accuracy. The office also utilizes all available information to update records daily and verify code compliance, including weekly live DMV imports and the use of Income Tax data to assess business use of vehicles.					

Commissioner of Revenue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Identify and properly issue, renew, and audit business licenses.	Number of Business, Professional, and Occupational (BPOL) Licenses	5,389	5,334	5,500	5,600
	Amount of BPOL fees collected	\$6,055,232	\$6,421,187	\$6,200,000	\$6,500,000
The Commissioner of the Revenue office is responsible for the issuance, renewal, and audit of business licenses in Roanoke County. The office identifies and properly licenses approximately 5,349 businesses that generate approximately \$6 million in revenue. Office staff also enforce compliance and audit for accurate license information. By providing a fair and efficient process to apply and renew business licenses, the Commissioner of the Revenue supports Roanoke County's business climate and economic development efforts.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Commissioner of Revenue					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide assistance and process Virginia State Income Tax Returns.	Tax returns prepared and processed	4,709	4,273	4,500	4,500
	Estimate of processed payments	1,221	1,097	1,200	1,200
<p>The Commissioner of the Revenue office provides assistance and processes Virginia state income tax returns. The office processes approximately 4,700 state income tax returns and establishes an estimate of 1,200 payment accounts as mandated by VA State Code 58.1-305. All returns are edited for errors and omissions and are corrected prior to submission to the Department of Taxation. All qualifying refunds are expedited by data entry into the Virginia State tax system. Return processing numbers have decreased annually due to electronic filing, while daily assistance to citizens increases with request for information, correction, and requests to speak with the Department of Taxation on their behalf.</p>					

Clerk of Circuit Court					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Ensure that the clerk's office is "user friendly".	Number of Active Secure Remote Access Users	-	96	88	100
	Number of Officers Court Remote Access Users	-	74	72	80
<p>The Office of the Clerk of Circuit Court is responsive to the public and also to the Circuit Court judiciary. The office strives to provide effective and efficient service in all functions carried out. To promote user friendliness, the Office ensures that information is available to the public in a variety of methods. The Roanoke County Circuit Court Clerk's office provides subscription access to real estate records online, along with other real estate related documents, via Secure Remote Access (SRA) provided by Virginia's Judicial System Web-enabled "Records Management System". Officers of the Court Remote Access (OCRA) is for officers of the court (attorneys) and any authorized agent of such attorneys - as well as certain other approved personnel- to access Roanoke County Circuit Court files electronically. The Office also responds to written requests for records to ensure that information is available to the public.</p>					

Clerk of Circuit Court					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Process all civil and criminal cases brought before the circuit court.	Civil Cases Commenced	833	1,277	1,000	1,150
	Criminal Cases Commenced	1,896	1,999	1,900	1,900
<p>Clerk of Circuit Court staff ensure that the public is properly served by the judiciary by managing all civil and criminal cases brought before the circuit court. The Office also provides assistance to judges in the performance of their judicial functions.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk of Circuit Court					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Process certain specific licenses.	Concealed Weapon permits issued	2,005	1,714	2,000	2,000
	Marriage Licenses Issued	385	345	400	400
The Clerk of Circuit Court staff ensure that concealed weapon permits and marriage licenses are issued to the citizenry according to law. The office continues to process a large number of concealed weapons permit applications, which have risen over the past several years. By processing these licenses, the Office is maintaining quality service and access to all eligible citizens.					

Clerk of Circuit Court					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
File, process, record and make available for inspection and duplication all public documents that are retained and maintained by the Clerk's Office.	Deeds recorded	13,088	13,405	13,000	14,000
	Wills probated	652	753	750	750
	Judgments docketed	3,420	2,180	3,500	2,200
The Clerk of Circuit Court staff ensure that all public documents are readily available to the public. The Circuit Court Clerk's Office holds records pertaining to actions or filings in the Roanoke County Circuit Court. Citizens may subscribe to view records online through a web-enabled Records Management System or they may request records directly from the Court Clerk's Office.					

Real Estate Valuation					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Effectively produce a quality reassessment, which achieves market value, and assures uniformity throughout the different classifications of property assessed in Roanoke County.	Sales Ratio	92%	92%	92%	92%
	Coefficient of Dispersion	6.62	6.82	10	10
The Real Estate Valuation Department strives to produce a fair and quality reassessment while following guidance from State Code. The sales ratio compares the market versus assessed value. According to national standards, localities should be within 92-94% as a target sales ratio. The coefficient of dispersion measures assessment uniformity. Roanoke County assessments have been among the top 10 in the state based on this measure. National standards recommended a coefficient of dispersion of 15 or below, which has been consistently achieved by the department. This measure of uniformity determines the quality of the assessment process, which consistently ranks high among other localities within the state of Virginia. *Disclaimer: FY2017 actuals are based on Roanoke County Real Estate Valuation statistical data. The Department of Taxation will release the official statistical data at a later date.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Real Estate Valuation					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County.	Land Use Parcels	1,700	1,700	1,700	1,700
	Roll Back Collected	\$3,606	\$9,698	\$25,000	\$25,000
<p>Roanoke County's Land Use Program is administered by the Real Estate Valuation Office. Virginia law and County Code allow eligible agricultural, horticultural, forest and open space land to be taxed based on the land's use value as opposed to the land's market value. The tax reduction that is applied in the Land Use Program is a deferral, not a discount. This program is designed to encourage the preservation of land, conservation of natural beauty and open spaces within the County. The intent of this program is to accommodate an expanding population, promote a balanced economy and ease pressures that force the conversion of real estate to more intensive uses. Participants must complete an annual revalidation to verify eligibility. If a parcel is no longer eligible for the Land Use Program, the Real Estate Valuation Department collects roll back taxes, which are the full tax rate over 5 years with interest. These measures help ensure that all participants in the program are eligible.</p>					

Real Estate Valuation					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide a Board of Equalization (BOE) for citizens appeals that may occur due to annual reassessment.	BOE appointments to hear reassessment appeals of the total parcels assessed	8 of 45,575	40 of 45,575	40 of 45,600	40 of 45,600
	Changes suggested by the BOE based on appeals	3	13	15	15
<p>The Board of Equalization serves an important role in the reassessment process. Members are appointed based on the magisterial district and at least 40% of the members must have experience related to the real estate industry. All members receive training and are sworn to serve on the Board of Equalization by the Circuit Court. Citizens have the opportunity to schedule a meeting with the BOE to appeal the reassessment provided by Roanoke County. The BOE then decides whether a change should be made. This process ensures that reassessments are as accurate as possible and allows to citizens have an appeals process.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Management & Budget					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Actual General Government fiscal year revenues and expenditures will be with 1% of year-end budgeted amounts.	General Government revenues are within 1% of year-end budget	0.5%	0.8%	>1.0%	>1.0%
	General Government expenditures are within 1% of year-end budget	1%	0%	>1.0%	>1.0%
The Office of Management and Budget conducts analyses throughout the year, which influence budget recommendations for revenue and expenditures. The revenue projection process is representative of multiple departments, using a Revenue Team approach to reach consensus agreement on projection assumptions. Expenditures are monitored and analyzed throughout the year to identify and project trends for long range budget decisions. When revenues and expenditures are within 1% of budget, the organization is adequately prepared and has strategically distributed resources.					

Management & Budget					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide accurate and timely budgetary and financial information to Roanoke County citizens, ensuring transparency throughout the budget process.	Percent of Board of Supervisor's regular meeting presentations or briefings prepared by OMB, budget development work session presentations, and budget memorandums posted to Roanoke County's website within 1 business day.	-	100.0%	100.0%	100.0%
	Receipt of the Government Finance Officers Association Distinguished Budget Award.	Yes	Yes	Yes	Yes
	Percent of budget memorandums sent in response to inquiries from the Board of Supervisors within 5 business days.	-	100%	100.0%	100.0%
The Roanoke County Office of Management & Budget is committed to keeping the public informed of budgetary and fiscal decisions and welcomes citizen input throughout the process. All Proposed and Adopted Annual Fiscal Plan and Capital Improvement Plan documents are available to view at the County's Administration Center and library branches. Throughout the budget process, the department posts Budget Memorandums that address questions from members of the Board of Supervisors for public viewing. By posting information, the department provides opportunities for citizen inquiry while ensuring transparency throughout the process. Additionally, the department submits the Adopted Annual Fiscal Plan for the GFOA Distinguished Budget Award, which is received if a government unit publishes a document that meets program criteria as a policy document, operations guide, as a financial plan, and as a communication device.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Management & Budget					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Establish and maintain a budget development process that allows collaboration among departments and provides departments with adequate instructions and clear expectations.	Capital Improvement Plan documents submitted within established deadline	-	94.3%	90.0%	90.0%
	Operating budget documents submitted within established deadline	-	91.9%	90.0%	90.0%
	Performance Management Plan documents submitted within established deadline	-	90.3%	90.0%	90.0%
The Office of Management & Budget provides training to department staff involved in the budget development process and also internally posts detailed instructions using the organization's intranet for departments to submit budget development materials. After collecting this information, OMB holds collective meetings among Functional Teams to understand the challenges and opportunities of which departments are faced. This process allows for all departments to provide input in the budget process to receive resources needed to operate without compromising citizen expectations.					

Communications & Information Technology					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Guarantee a reliable technology foundation on which to efficiently conduct County business operations today and in the future.	Ensure wide area network, telephony and database services availability to County staff 99% during business hours	99%	99%	99%	99%
	Ensure 95% of business application packages are compliant with versioning, operating system, database and annual support schedules.	95%	95%	95%	95%
County departments rely on IT supported core infrastructure services and critical business applications in order to meet their operational and strategic goals. Critical business applications include software and interfaces that support essential functions of County business including payroll processing, financial reporting, assessment of taxes, and tax collections. Without the consistent support of these services, departments would not be able to effectively operate to continue to offer quality services that citizens expect.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Align technology resources and priorities in support of business department and user needs.	Receive an overall customer satisfaction survey rating of 90% or greater, based on biennial customer survey	-	N/A	-	90%
	Complete 85% of IT Projects on time	85%	88%	85%	85%
Supporting County Departments with their technology needs is critical for enabling departments the ability to meet their operational and strategic goals. Support includes everything from computer support to partnering with department users on various types of technology projects that may include research, construction, applying upgrades, and/or implementing new systems. While it would be ideal that all IT projects would be completed on time, a variety of factors can contribute to delay in project timelines including staffing changes, project needs, and financial restrictions. Projects are organized by major and minor categories and can have varying levels of difficulty to complete each. Staff track all project progress to ensure accountability of project completion.					

Communications & Information Technology					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Champion and support regional and collaborative programs and projects.	Share Enterprise GIS by implementing Web Applications. Grow by at least 10% per year.	10%	57%	10%	10%
	Allocate 10% of project resources for content and document management solutions.	-	25%	10%	10%
The Communications & IT department will continue to develop GIS apps and tools to improve efficiencies within the departments and share information with regional partners and the public. In FY 2018, the department completed a regional Public Safety Answering Point grant- funded regional mapping project to support regional 911 functions. The department will also continue to implement content & document management solutions across the County to support departments' operational and strategic goals. These projects allow the County to be a strategic regional partner to other localities while also supporting County resources.					

Communications & Information Technology					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Focus on meaningful development and efficient solutions for future technology services.	Commit minimum of 2% of technology resources to meaningful Research & Development	2%	3%	2%	2%
As a service organization, IT employee job satisfaction is increased by allowing them time to research and test new trends and solutions. It enables them to stay current on technology changes, which increases their ability to offer County staff with more efficient and effective solutions for their operational & strategic needs. Staff have used past research and development to implement improvements to cyber security and expand application mobility, which protect County assets and off greater service to citizens seeking mobile information.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



General Services					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Provide maintenance, cleaning, and repairs efficiently, effectively, and promptly to minimize disruption in all facility work environments.	Achieve 85% completion of scheduled departmental tasks based on 12,684 available work hours	78%	76%	82%	82%
The Facilities Management division of General Services strives to keep County facilities in the highest operational quality possible by performing custodial services, routine building maintenance, and repairs. Achieving 85% completion of scheduled tasks ensures that work is being conducted efficiently and effectively. Department staff continues to review current processes for opportunities to enhance efficiency.					



Branding & Marketing

Roanoke County Organizational Strategic Plan



Public Information					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Establish a distinctive brand identity that is reflective of Roanoke County's amenities and quality of life and develop corporate identification standards.	Implement new Branding Mark throughout organization.	-	Yes	Ongoing	Ongoing
<p>The Public Information Office began working on development of a new branding effort to reflect Roanoke County's vision of creating a vibrant, innovative and scenic community. Corporate identification standards were created and shared with employees for implementation within their departments. In FY17, the new mark was added to the County's website and social media channels, and four (4) new gateway signs were produced with three (3) installations at Rt 419/Keagy, Rt 11 at Fort Lewis and Rt 460 at Bonsack. In cooperation with Human Resources and CommIT, the new mark was included on 600+ new ID badges issued to employees. More than 119 vehicles in the County's light fleet have been labeled with the new branding along with 30+ solid waste vehicles and trailers, including the County's garbage trucks. Staff continues to look for opportunities to phase in the new mark, through attrition, by incorporating it into printed materials, websites and social media sites, vehicle branding, and gateway signage.</p>					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Promote tourism to Virginia's Blue Ridge through quality and innovative events and park amenities.	Number of hosted annual events and tournaments that provide a positive economic impact to Virginia's Blue Ridge	35	41	41	42
	Economic impact from tournaments and events to Virginia's Blue Ridge	\$ 9,936,000	\$ 7,960,000	\$ 8,500,000	\$ 8,500,000
<p>By providing quality and innovative events, activities, and amenities, Roanoke County Parks, Recreation & Tourism positively impacts the region by promoting tourism in Virginia's Blue Ridge. The department will identify sought after programs and strategically collaborate with community partners to continue to improve regional tourism.</p>					



Workplace Culture / Employer of Choice

Roanoke County Organizational Strategic Plan



Human Resources					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Develop and maintain a competitive Total Compensation Package that enhances recruitment and retention efforts of a quality workforce.	Retention Rate of 90% or more	-	-	90%	90%
	Using various communication methods, survey employees, gather feedback and implement recommendations where feasible.	-	-	2	2
<p>Roanoke County's Human Resources department continually strives to offer a competitive total compensation package that attracts and retains a skilled and quality workforce to provide services for citizens. The retention rate or the annual measurement of movement in/out of organization is used to demonstrate the stability of the County's workforce. In FY 2017, a total compensation survey was conducted to gauge employee satisfaction and determine how employees rank the value and importance of various compensation components. Based on responses, the Human Resources department plans to implement recommendations to provide compensation and benefits that meet the diverse expectations of current and incoming employees. Data collection will begin for FY 2018 actual results.</p>					

Human Resources					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Create a continuous learning organization that promotes employee engagement, career development and advancement.	Add new programs/initiatives identified in Needs Assessment and Organizational Strategic Plan	-	-	2	2
	At least 25% of employees in mid-management and above annually participate in Leadership specific training	-	-	25%	25%
<p>The Human Resources department provides training and organizational development programs. Program needs have been identified through a needs assessment process and also are included in the Organizational Strategic Plan, which is expected to be approved in FY 2018. By measuring initiatives and programs in place, a baseline can be established from which to measure how well HR is responding to County training and organizational development needs. The HR department ensures that leadership level employees have access to training and resources to succeed in their role. By providing these opportunities, the department can monitor the engagement level of the County's management staff in personal and professional development. Data collection will begin for FY 2018 actual results.</p>					



Workplace Culture / Employer of Choice (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Effectively leverage training and career resources in a manner that best serves County business needs.	Certify/Re-certify 100% of County employees trained on Security Awareness	100%	100%	100%	100%
	Maintain 100% of Webmasters trained on tools and methods for website editing and publishing	100%	100%	100%	100%
Empowering County employees to use technology wisely to improve efficiencies in serving our citizens is critical, especially during this time when staff resources are lean but service levels and technology needs continue to grow. Ensuring County employees are trained on security best practices allows them to make smarter choices when accessing information and greatly contributes to protecting the County's data and other assets. Training department webmasters on keeping the website content up-to-date and relevant ensures timely updates and improves citizen access to County information.					

Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2019 Projected
Maintain nationally recognized accreditation to ensure rapid and appropriate response to citizen emergencies and Roanoke County needs.	Maintain CALEA certification by reviewing 100% of the Time Sensitive Standards	100%	100%	100%	100%
The Commission on Accreditation of Law Enforcement Agencies (CALEA) Public Safety Communications Accreditation Program provides the County's Emergency Communications Center (ECC) with a process to systemically review and internally assess its operations and procedures. Maintenance of the certification ensures that the staffing, equipment, facilities and policies of the ECC are appropriate and efficient.					



Financial Analyses





Financial Trend Analysis

Local, state, and national economic conditions influence the complex fiscal environment in which the County of Roanoke, Virginia operates. The Financial Trend Analysis section of the Annual Fiscal Plan describes the financial strengths and weaknesses of Roanoke County and quantifies and explains the volatile factors affecting the County's ability to provide high quality services to its citizens.

In the analysis, the County's budgetary and financial reports are combined with selected economic and demographic data to create local financial indicators. When observed over time, these indicators can be used to monitor changes in the government's financial condition. In many instances, indicators are reported as a percent of General Fund revenues or net operating revenues. Net operating revenues include the General Fund and a Component Unit comprised of all school accounts.

Economic Outlook

The national economy continues to grow at a very modest pace for at least the next several years. According to the U.S. Bureau of Economic Analysis, real Gross Domestic Product (GDP) increased 2.3% from the 2016 annual level to the 2017 annual level.

GDP

The U.S. Bureau of Economic Analysis as of February 28, 2018 has reported that GDP is increasing. In the third and fourth quarters of 2017 calendar year, real GDP increased at an annual rate of 3.2% and 2.5% respectively. The third quarter saw an increase in GDP to 3.2% and reflected positive contributions from personal consumption expenditures (PCE), private inventory investment, nonresidential fixed investment, and exports that were partly offset by a negative contribution from residential fixed investment. The deceleration in GDP growth in the fourth quarter to 2.5% reflects positive contributions from PCE, exports, nonresidential fixed investment, residential fixed investment, state and local government spending, and federal government spending that were partly offset by a negative contribution from private inventory investment. The deceleration in the fourth quarter reflected a downturn in private inventory investment that was partly offset by accelerations in PCE, exports, state and local government spending, and an upturn in residential fixed investment.

Unemployment Rate

While GDP growth is arguably the best indicator of overall economic strength, one of the primary strains on the economy, at both the national and local level, is the unemployment rate. Much like GDP growth, the national unemployment rate has gradually improved, down from 4.8% in 2016 to 4.1% in 2017 (not seasonally adjusted).

Roanoke County consistently experiences a lower unemployment rate than national averages. Prior to the economic downturn of 2008, typical unemployment in Roanoke County was approximately 3.0% – 4.0%. Unemployment as of December 31, 2017 was down to 3.0% from 3.4% prior year, based on data from the Virginia Employment Commission and the Bureau of Labor Statistics. Indicators maintained by the Roanoke County Economic Development Office suggest continuous low unemployment throughout FY 2018.

**Inflation**

While inflation outpaced revenue growth in recent years, the trend has improved. Inflation growth was lower in calendar year 2015 at 1.7% but increased in calendar year 2016 at 2.2%; however, inflation growth decreased slightly in calendar year 2017 to 2.0%. Average inflation growth since calendar year 2013 is 1.9%. Since fiscal year 2013, general government revenue growth in Roanoke County has strengthened, increasing by approximately 1.9% annually. Thus, general government revenue growth is essentially the same as inflation growth since 2013. The slowing rate of inflation gives rise of cautious optimism; however, as seen in the inflation growth in 2016 and projections from the Federal Reserve that inflation will grow at 2.0% in calendar year 2018, revenue growth in the recovery economy may continue to struggle to keep pace with inflation. Inflation calculations are based on Consumer Price Index data available from the Bureau of Labor Statistics.

Local Economic Outlook

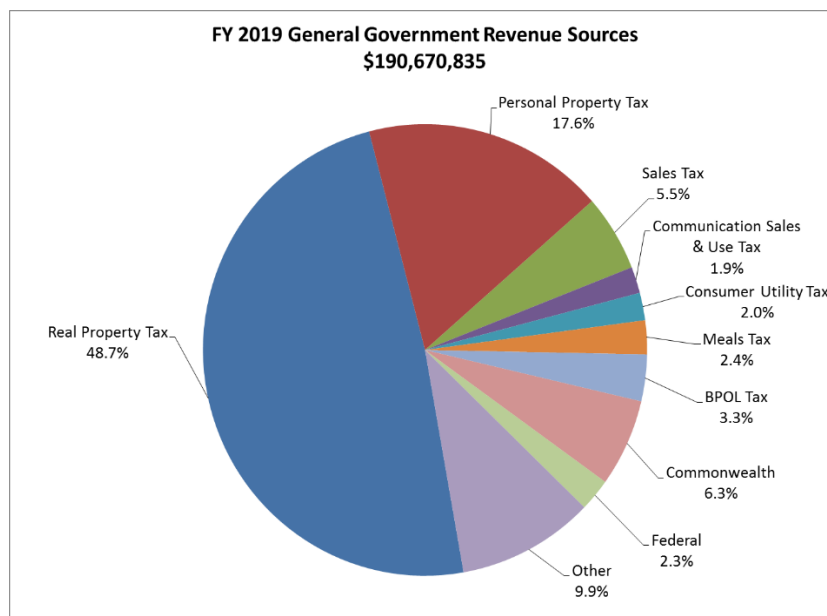
The local unemployment rate is improving and the housing market continues to remain stable; however, threats such as rising interest rates may slow growth in these areas. Slow revenue growth or slight declines, are present, however in some revenue streams (e.g. the Sales Tax and Prepared Foods Tax). Inflation is the most prominent threat for Roanoke County. Inflation growth over the past few years is now effectively the same as current economic growth. However, this follows several years where inflation outpaced economic growth. The result is that public administrators in all departments throughout Roanoke County are doing more with less to provide continually high levels of service quality.



General Government Revenue Analysis

The County Assessor, Commissioner of Revenue, and Treasurer have responsibilities associated with General Government revenues. The County Assessor appraises all real estate, the elected Commissioner of Revenue assesses all personal property, and the Roanoke County Treasurer is an elected official responsible for the collection of all taxes and other payments made to the County. These officials work to ensure revenue streams exist to sustain daily government operations in Roanoke County.

Total General Government revenues for FY 2019 are estimated to be \$190,670,835. This is a projected increase of \$4,076,569 or 2.18%, compared to the FY 2018 adopted budget. The FY 2019 budget maintains the real estate tax rate at \$1.09 per \$100 of assessed value, the general personal property tax rate at \$3.50 per \$100 of assessed value, and the machinery and tools property tax rate at \$2.85 per \$100 of assessed value.



Projected growth in areas such as the real estate tax (through both existing real estate and new construction), sales tax, and meals tax account for an increase of \$1.8 million dollars.

Roanoke County's principal source of operating funds is locally generated revenue. The County expects local revenues to account for approximately 91.0% or \$173.5 million, of the FY 2019 General Government revenue budget. While this is an increase of \$3.0 million, the percent of local sources of revenue to total general

government revenue has decreased slightly from 91.4% in FY 2018 to 91.0% in FY 2019.

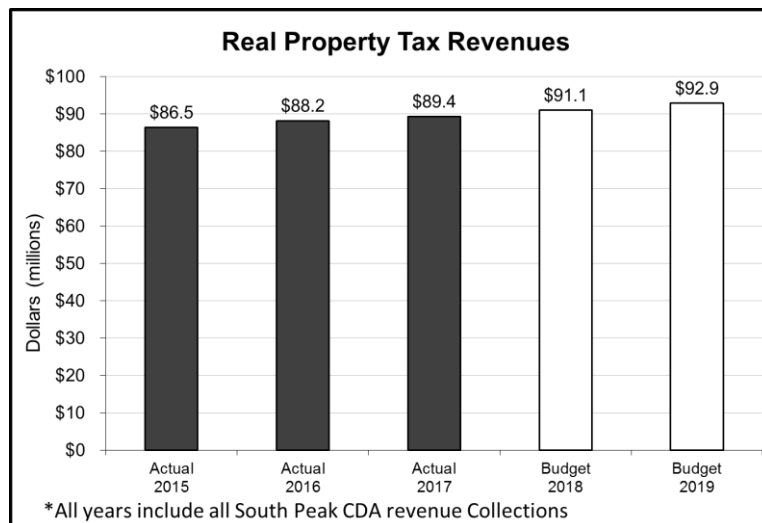
Real estate and personal property taxes alone are responsible for 68.5%, or \$130.7 million of the FY 2019 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 5.5%.

Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget. While that percentage decreased for several years, two most recent years of projections anticipate an increased rate of contribution. In FY 2019, Commonwealth contributions are expected to be \$12.0 million of the overall budget—an increase of 6.9% from prior year.

The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY 2015 to FY 2017 and forecasts (denoted in white) for FY 2018 and FY 2019.



Real Estate Taxes



The real estate tax rate for FY 2018 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$92.9 million, or 48.7%, of the County's General Government revenue for FY 2019. This equates to an increase of \$1,895,993 or 2.1%, over the prior year adopted budget.

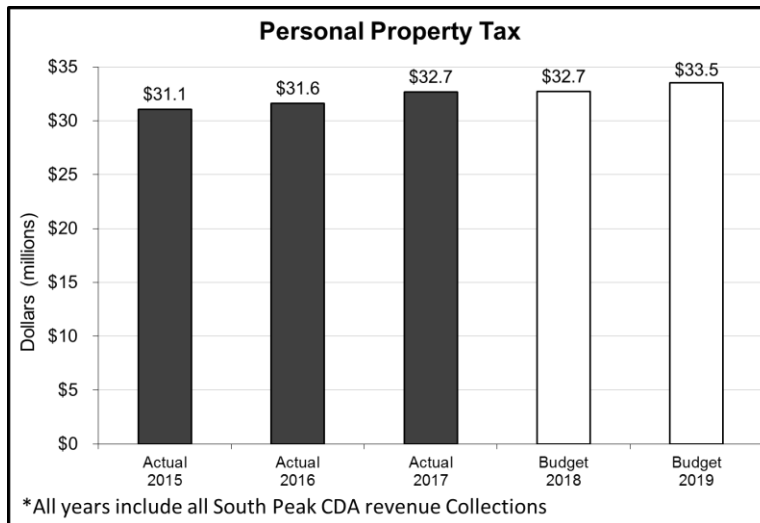
Real estate tax collection has generally been a stable source of revenue for local governments. Although the County experienced several years of decreased real estate values, the housing market

remained fairly strong. Assessments in FY 2018 are expected to increase by 2.36%, however, growth in the assessment base only accounts for 1.80%, with new construction comprising the remaining 0.56%. While new construction helps stabilize assessments during periods of market decline and can raise values further during periods of favorable economic conditions, it may also mask declining market values of existing property. For this reason, an increase in new construction lessens the reliance on market value assessments.

Real estate is assessed at 100% and the tax rate is set on a calendar year basis with payments due on June 5 and December 5. Roanoke County has a successful annual reassessment program, first used in January 1987. Roanoke County anticipates collecting in excess of 92% of the total property tax levy each year, and regularly exceeds 99.5% collection when analysis includes subsequently paid delinquent taxes.

Personal Property Tax

The personal property tax is levied on the tangible property of individuals and businesses. For businesses, personal property includes motor vehicles, machines, furniture, fixtures, and tools. For individuals, this is primarily automobiles and mobile homes. Because this tax is levied on longer-term purchases, revenues respond slower to poor economic conditions when compared to sales taxes, which immediately reflect a decrease in buying power. Personal property tax revenues may decline as fewer consumers purchase these items, allowing depreciation to decrease the value on current property, thereby decreasing property tax revenues. For these reasons, as well as market volatility, personal property tax collections have been historically difficult to project.



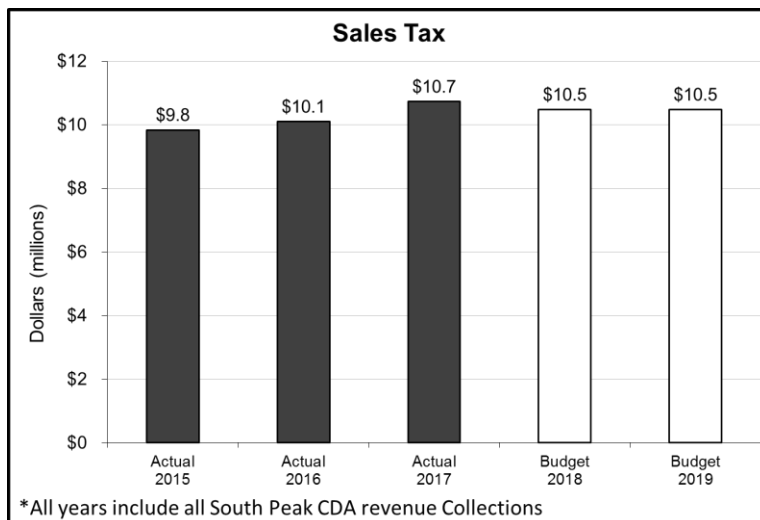
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burdened on local governments. Thus, the relief percentage was frozen at 70.0% in 2001 and yields \$12.2 million in revenue. As the County's second largest revenue source, any legislation may impact tax collection.

Personal property tax revenue is estimated at \$33.5 million or 17.6%

of total General Government revenues for FY 2019. This represents a 2.5% increase over the FY 2018 adopted budget. Sales in the used vehicle market remained slow but new car sales increased throughout 2017. Increased dealer inventory resulted in decreases in prices on new and used vehicles. In light of the stabilization of the new vehicle market, the projection of revenues in FY 2019 was increased slightly.

The Board of Supervisors establishes tax rates during the budget process. The tangible property tax rate is set at \$3.50 per \$100 of assessed value and has remained level since 1982. The machinery and tools tax rate decreased from \$2.90 per \$100 of assessed value to \$2.85 per \$100 of assessed value in FY 2018. The County operates under a proration program and personal property taxes are due on May 31 of each year.

Local Sales Tax



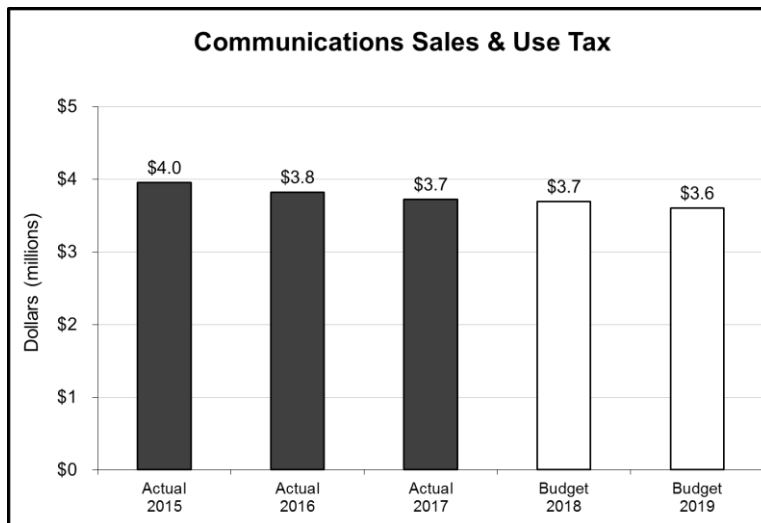
Sales tax in Roanoke County is set at 5.3%. Virginia localities receive 1.0% of the sales tax collected in their jurisdiction. This revenue category is directly related to the strength of the economy, consumer confidence, and retail sales. As noted above, sales tax is more immediately affected by adverse economic conditions. For this reason, Roanoke County has maintained conservative estimates in this revenue category.

Roanoke County's local sales tax revenue projection is \$10.5 million

for FY 2019. This is flat compared to the prior year adopted budget. Sales Tax revenue will provide approximately 5.5% of the County's total General Government Fund revenue in FY 2019.



Communications Sales and Use Tax

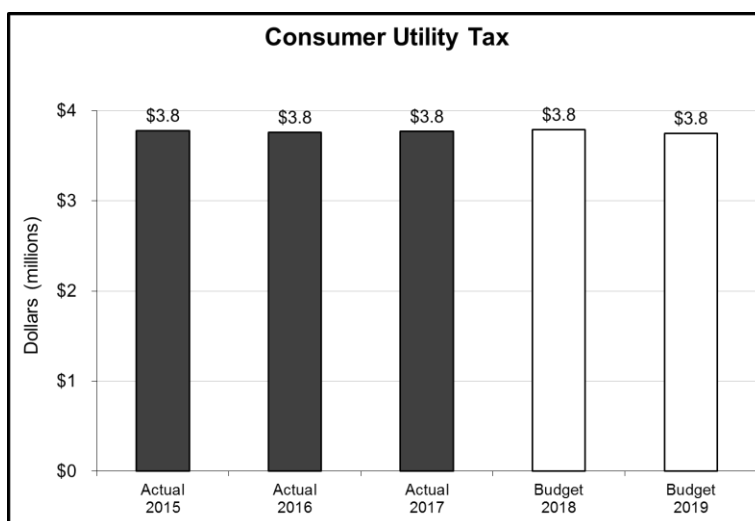


The 2006 Virginia General Assembly enacted the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5.0% and replaces several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on landline telephone service, and the Virginia Relay Center assessment on landline telephone service. This tax also replaces a portion of the local Business, Professional, and Occupational License tax and it

eliminates the local video programming excise tax as well the local consumer utility tax on cable television services.

The Commonwealth of Virginia collects these taxes and uses them for administrative costs and for payments to the Virginia Relay Center. The remaining revenue will be distributed to counties, cities, and towns according to a distribution percentage determined by the Auditor of Public Accounts. Formula adjustments, a decline in landline telephone use, a decline in cable television subscriptions, and other changes have contributed to the decline of this revenue source. FY 2019 projections of this revenue source represents 1.9%, or \$3.6 million, of the General Fund. This is a 2.3% decrease over the prior year budget, and continues a trend of diminishing revenues associated with this tax.

Consumer Utility Tax

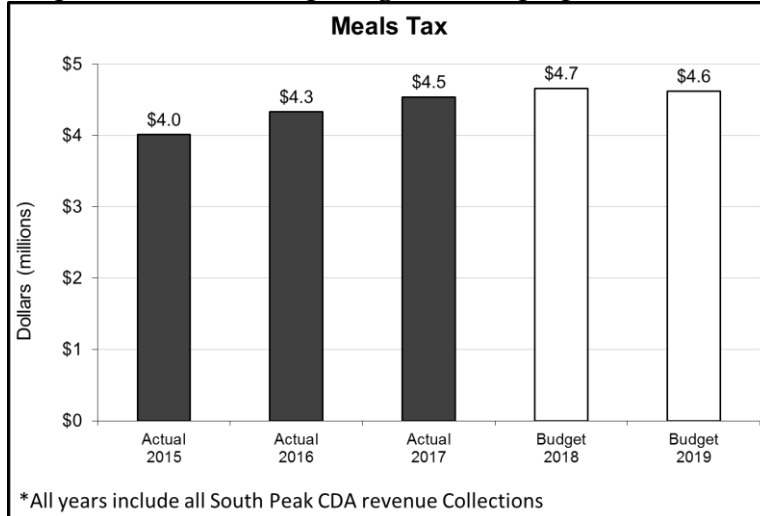


Estimated consumer utility tax revenues of \$3.8 million will provide 2.0% of the County's total General Government revenue in FY 2019. The Consumer Utility tax currently applies only to residential customers of gas, and electric services. This revenue category has proven highly consistent, remaining relatively unchanged for several years. Forecasts in both FY 2018 and FY 2019 continue this trend at \$3.75 million.

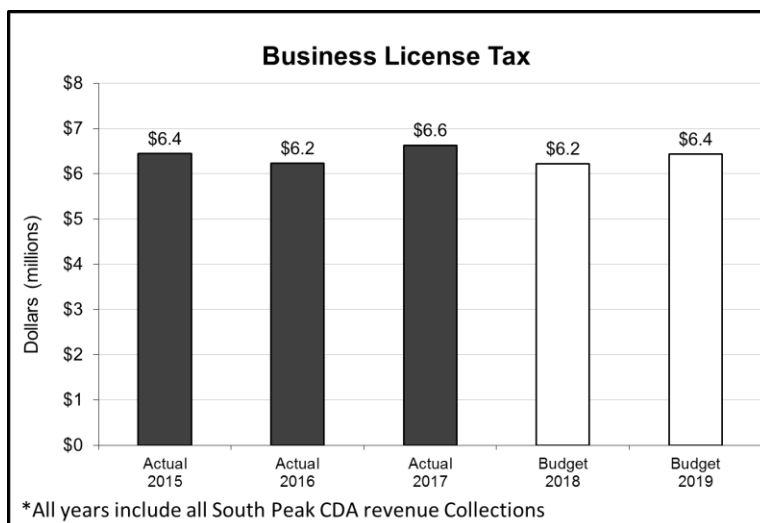


Tax on Prepared Foods (Meals Tax)

The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages, not to exceed 4.0% of the amount charged. The Roanoke County Board of Supervisors unanimously voted to levy a 4.0% tax on these items; the tax was implemented on July 1, 1988. County projections anticipate a slight decrease based on trends during FY 2018. Revenue from the tax on prepared foods is estimated at \$4.6 million in FY 2019, a decrease of 0.9% from prior year and will account for 2.4% of General Government revenue.



Business, Professional, and Occupational License Taxes (BPOL)



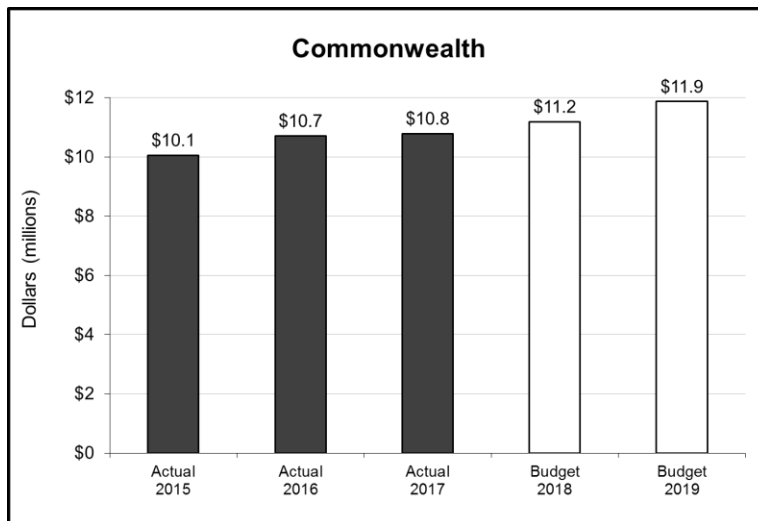
For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Legislation passed in 1996 (1) allowed businesses with gross receipts of \$100,000 or less to be exempt from paying BPOL tax, (2) set maximum tax rates on various BPOL categories, and (3) allowed localities to impose a filing fee of up to \$100 for all businesses. The Communications Sales and Use tax repealed the portion of the BPOL tax on the gross receipts of telephone and telegraph companies

exceeding 0.5% of gross receipts. Future activity undertaken by the Virginia General Assembly may influence legal authorization of, and restrictions to, this revenue stream.

For FY 2019, the Board of Supervisors increased the gross receipts threshold to pay a \$50 fee from \$100,000 to \$125,000. BPOL tax revenue projections for FY 2019 amount to \$6.4 million and represents 3.3% of General Government revenue. BPOL revenues fluctuate but have stabilized in the past two years.



Revenue from the Commonwealth

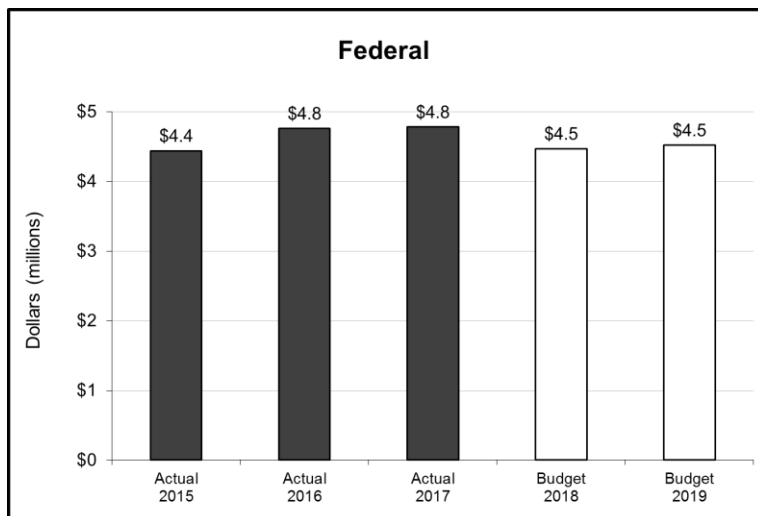


This revenue category consists of funds provided to the County from the State to operate specific programs in such areas as social services, law enforcement, and constitutional offices. Local flexibility is limited in the use of these funds. State funding of the County's school system is reported as a separate Component Unit.

Historically, revenues from the Commonwealth of Virginia contributes approximately 6.0% of the total General Government budget. While that percentage

decreased for several years, two most recent years of projections anticipate that a slightly higher rate of contribution. In FY 2019, Commonwealth contributions are anticipated to be \$12.0 million of the overall budget— an increase of 6.5% from prior year.

Federal Revenue



The majority of federal revenues for Roanoke County are restricted funds, associated with actual services delivered by the Department of Social Services. Programs that receive such funds include foster care and adoption subsidies. Revenues are flat compared to the FY 2018 adopted budget. This totals \$4.5 million or 2.3% of the General Fund.



Multi-Year Financial Planning

Multi-year financial planning (MYFP) is a strategic process examining financial, demographic, and other environmental conditions (such as trends in the local housing market) to understand future service demands and resources available to meet those needs. This process enables government officials to outline steps (decisions) needed to preserve fiscal health and provides the basis for evaluating maintenance of existing services, ability to meet future needs, debt capacity, prioritizing budget issues, and linking budget priorities to available resources.

Roanoke County engages in multi-year financial planning in capital planning budget development. Projects and programs in the County's Capital Improvement Program (CIP) and respective funding sources are identified over a ten year period. While only the first year of the CIP is appropriated each fiscal year, the roadmap for the remaining nine years outlines recommended timeframes for the completion of essential capital projects. This approach to the CIP is in contrast to prior years' practice where the first fiscal year was the only year of focus and all remaining projects were considered "deferred" and had no identified funding or estimated timeframes. Detailed information on the Roanoke County FY 2019 – FY 2028 CIP can be found on the County's budget development website at <http://www.roanokecountyva.gov/index.aspx?NID=590>.

In addition to the expansion of the CIP, the County also identifies fleet replacement needs and resources over a ten-year period. Scheduling out the County's maintenance and general capital needs allows for better planning and prevents the deterioration of assets and interruptions to service levels. Please refer to the Capital Fund section of this document for detailed ten year funding schedules.

As the budgeting process progresses toward long term financial planning, the County continually seeks opportunities to expand the ten year approach to the operating side of the budget. This initiative will identify operational expenditures that are on the horizon that may have a measurable impact on potential surplus/deficit levels. By expanding the scope of its operational funding requirements to ten years, the County will better able to coordinate anticipated funding levels to be consistent with achievement of the organization's goals and objectives.



County of Roanoke Authorized Position Count

FY 2018-2019

This table lists all positions adopted in Budget.

Fund / Subfund / Department	Actual FY 2017	Budget FY 2018	Revised FY 2018	Adopted FY 2019	Adopted to Revised Inc/(Dec)
General Fund					
General Government					
Board of Supervisors	6.5	6.5	6.5	6.5	0
Clerk of the Circuit Court	16	16	16	16	0
Commissioner of the Revenue	13	13	13	13	0
Commonwealth's Attorney	13	13	12	12	0
Community Development	48	48	48	47	(1)
County Administrator	4	4	4	4	0
County Attorney	4.5	4.5	4.5	4.5	0
Economic Development	4	4	4	4	0
Elections	3	3	3	3	0
Finance	21	22	22	22	0
Fire & Rescue	164	169	165	166	1
General Services - Admin	3	3	3	3	0
General Services - Building Maintenance	19	19	19	19	0
General Services - Solid Waste	34	34	34	34	0
Human Resources	8	8	8	8	0
Internal Auditor	1	1	1	1	0
Library	43	43	43	43	0
Management & Budget	3	3	3	3	0
Parks, Recreation & Tourism	56	56	56	56	0
Police	152	152	152	152	0
Public Information Officer	2	2	2	2	0
Real Estate Valuation	11	11	11	11	0
Sheriff - Administration & Civil	26	26	26	26	0
Sheriff - Care & Confinement	60	60	60	60	0
Social Services	96	96	99	99	0
Treasurer	12	12	12	12	0
Total General Government	823	829	827	827	0
Children's Services Act					
Finance	1	1	1	1	0
Social Services	3	3	3	3	0
Total Children's Services Act	4	4	4	4	0
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	0
Sheriff	0	1	1	1	0
Total Roanoke County Criminal Justice Academy	2	3	3	3	0
Fleet Service Center					
General Services	12	12	12	12	0
Total Fleet Service Center	12	12	12	12	0



Fund / Subfund / Department	Actual FY 2017	Budget FY 2018	Revised FY 2018	Adopted FY 2019	Adopted to Revised Inc/(Dec)
Grants					
Commonwealth's Attorney	1	1	2	2	0
Court Service Unit	4	4	4	4	0
Fire Safer Grant	0	0	11	11	0
Police DUI Grant	2	2	2	2	0
Total Grants	7	7	19	19	0
Communications & Information Technology Administration & Operations					
Communications & Information Technology	39	39	39	40	1
Total Comm IT Administration & Operations	39	39	39	40	1
Communication Shops					
Communications & Information Technology	7	7	7	7	0
Total Communication Shops	7	7	7	7	0
Emergency Communication Center					
Communications & Information Technology	42	42	42	42	0
Total Emergency Communication Center	42	42	42	42	0
Fee Classes					
Parks, Recreation & Tourism	13	13	13	14	1
Total Fee Classes	13	13	13	14	1
School Grounds Maintenance					
Parks, Recreation & Tourism	0	0	5	5	0
Total Fee Classes	0	0	5	5	0
Internal Service Fund					
Finance	1	0	0	0	0
County Risk Management	2	2	2	2	0
Total Internal Service Fund	3	2	2	2	0
Other Funds					
Cable Television					
Roanoke Valley Television (RVTV)	5	5	5	5	0
Total Cable Television	5	5	5	5	0
Roanoke Valley Greenways Commission					
Greenways	1	1	1	1	0
Total Roanoke Valley Greenways Commission	1	1	1	1	0
Regional Center for Animal Care & Protection					
Regional Ctr for Animal Care & Protection	19	19	20	20	0
Total Regional Center for Animal Care & Protection	19	19	20	20	0
Total, All County Funds	977	983	999	1,001	2



**County of Roanoke Authorized Position Count
FY 2018-2019**

This table lists all positions adopted in Budget.

Department / Fund	Actual FY 2017	Budget FY 2018	Revised FY 2018	Adopted FY 2019	Adopted to Revised Inc/(Dec)
Board of Supervisors					
General Government	6.5	6.5	6.5	6.5	0
Total Board of Supervisors	6.5	6.5	6.5	6.5	0
Clerk of the Circuit Court					
General Government	16	16	16	16	0
Total Clerk of the Circuit Court	16	16	16	16	0
Commissioner of the Revenue					
General Government	13	13	13	13	0
Total Commissioner of the Revenue	13	13	13	13	0
Commonwealth's Attorney					
General Government	13	13	12	12	0
Grants	1	1	2	2	0
Total Commonwealth's Attorney	14	14	14	14	0
Communications & Information Technology (Comm IT)					
Administration & Operations	39	39	39	40	1
Communication Shops	7	7	7	7	0
Emergency Communication Center	42	42	42	42	0
Total Communications & Information Technology	88	88	88	89	1
Community Development					
General Government	48	48	48	47	(1)
Total Community Development	48	48	48	47	(1)
County Administrator					
General Government	4	4	4	4	0
Total County Administrator	4	4	4	4	0
Court Service Unit					
Grants	4	4	4	4	0
Total Court Service Unit	4	4	4	4	0
County Attorney					
General Government	4.5	4.5	4.5	4.5	0
Total County Attorney	4.5	4.5	4.5	4.5	0
Economic Development					
General Government	4	4	4	4	0
Total Economic Development	4	4	4	4	0
Elections					
General Government	3	3	3	3	0
Total Elections	3	3	3	3	0
Finance					
General Government	21	22	21	22	1
Children's Services Act	1	1	1	1	0
Internal Services (Risk Management)	3	2	3	2	(1)
Total Finance	25	25	25	25	0
Fire & Rescue					
General Government	164	169	165	166	1
Fire Safer Grant	0	0	11	11	0
Total Fire & Rescue	164	169	176	177	1



Department / Fund	Actual FY 2017	Budget FY 2018	Revised FY 2018	Adopted FY 2019	Adopted to Revised Inc/(Dec)
General Services - Admin					
General Government	3	3	3	3	0
Total General Services - Admin	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
General Services - Building Maintenance					
General Government	19	19	19	19	0
Total General Services - Building Maintenance	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>0</u>
General Services - Fleet Service Center					
Fleet Service Center	12	12	12	12	0
Total General Services - Fleet Service Center	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>0</u>
General Services - Solid Waste					
General Government	34	34	34	34	0
Total General Services - Solid Waste	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>0</u>
Human Resources					
General Government	8	8	8	8	0
Total Human Resources	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>0</u>
Internal Auditor					
General Government	1	1	1	1	0
Total Internal Auditor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Library					
General Government	43	43	43	43	0
Total Library	<u>43</u>	<u>43</u>	<u>43</u>	<u>43</u>	<u>0</u>
Management & Budget					
General Government	3	3	3	3	0
Total Management & Budget	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
Parks, Recreation & Tourism					
General Government	56	56	56	56	0
Fee Classes	13	13	13	14	1
School Grounds Maintenance	0	0	5	5	0
Total Parks, Recreation & Tourism	<u>69</u>	<u>69</u>	<u>74</u>	<u>75</u>	<u>1</u>
Police					
General Government	152	152	152	152	0
Police DUI - Grant	2	2	2	2	0
Roanoke County Criminal Justice Academy	2	2	2	2	0
Total Police	<u>156</u>	<u>156</u>	<u>156</u>	<u>156</u>	<u>0</u>
Public Information Officer					
General Government	2	2	2	2	0
Total Public Information Officer	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Real Estate Valuation					
General Government	11	11	11	11	0
Total Real Estate Valuation	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>0</u>
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	19	19	20	20	0
Total Regional Center for Animal Care & Protection	<u>19</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>0</u>
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	0
Total Roanoke Valley Greenways Commission	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Roanoke Valley Television (RVTv)					
Cable Television	5	5	5	5	0
Total Cable Television	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>0</u>



Department / Fund	Actual FY 2017	Budget FY 2018	Revised FY 2018	Adopted FY 2019	Adopted to Revised Inc/(Dec)
Sheriff - Administration & Civil					
General Government	26	26	26	26	0
Total Sheriff - Administration & Civil	26	26	26	26	0
Sheriff - Care & Confinement					
General Government	60	60	60	60	0
Roanoke County Criminal Justice Academy	0	1	1	1	0
Total Sheriff - Care & Confinement	60	61	61	61	0
Social Services					
General Government	96	96	99	99	0
Children's Services Act	3	3	3	3	0
Total Social Services	99	99	102	102	0
Treasurer					
General Government	12	12	12	12	0
Total Treasurer	12	12	12	12	0
Total County Departments/Funds	977	983	999	1,001	2



County of Roanoke

Analysis of Authorized Positions and Changes in Service Levels

Authorized Positions

The County of Roanoke maintains staff positions at a level that is annually reviewed and authorized by the Board of Supervisors. Each year, the department of Human Resources prepares a *Classification and Pay Plan* that lists the total authorized position count for the County. The Board of Supervisors authorizes all new positions either during the budget process or via mid-year approval.

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2018 described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2017-2018 Mid-Year Adjustments				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Victim Witness Assistant Coordinator – Commonwealth Attorney. Position moves to Grant Fund with additional VJCCCA funding from the state.	0.0	0	(55,714)	(55,714)
Fire & Rescue – SAFER grant funding received in FY 2018 allowed for 11 Firefighter positions to be added to the Grant Fund for 36 months. This SAFER grant allowed for 7 additional positions to be added and 4 existing positions to be funded through the grant.	7.0	669,043	(439,544)	229,499
Social Services – Three Family Services Specialist Positions added with additional state funding and funding from the City of Salem.	3.0	128,290	(128,290)	0
Parks, Recreation & Tourism School Ground Maintenance – Five positions added to provide grounds maintenance at Roanoke County Public Schools, paid for by schools.	5.0	228,802	(228,802)	0
Animal Attendant - Regional Center for Animal Control & Protection (RCACP). Additional Animal Attendant position approved by the RCACP Board. There is no General Fund impact.	1.0	34,864	(34,864)	0
Total	16.0	1,060,999	(887,214)	173,785

FY 2019 adjustments are described on the following page.

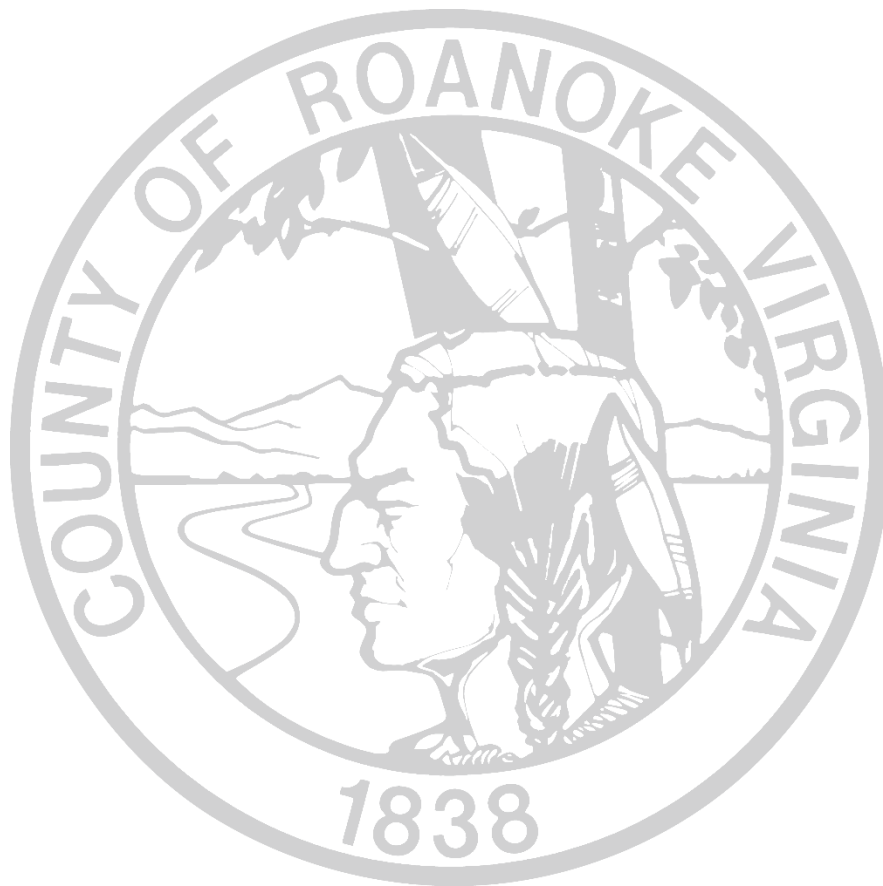


County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2018-2019 Budget				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Director of Community Development - position eliminated.	(1.0)	(161,728)	0	(161,728)
Lieutenant Fire Inspector – Add Lieutenant Fire Inspector added with additional State grant revenue and offset by reduction in part-time funding.	1.0	70,447	(70,447)	0
Business Systems Analyst I – Position added to assist with Enterprise Services division to support our enterprise-wide content and document management applications. Partially offset by reduction in part-time funding.	1.0	73,859	(53,125)	20,734
Recreation Programmer – Position added to Parks, Recreation & Tourism Fee Class Fund to support new and ongoing projects at Explore Park. Position has no General Fund impact.	1.0	50,109	(50,109)	0
Total	2.0	32,687	(173,681)	(140,994)

Note: The County's Classification and Pay Plan does not include school employees, nor does the Board of Supervisors or the County Administrator maintain control of school positions. This responsibility rests with the elected School Board and School Administration.



Financial Summaries





Beginning Fund Balances and Revenue Totals FY 2019

Funds	Beginning Balances	Revenues	Total Available Funds
Governmental Funds			
General Fund	\$ 35,699,110	\$ 221,909,545	\$ 257,608,655
Debt Service Fund	288,685	7,374,730	7,663,415
Capital Fund	22,538,267	12,243,889	34,782,156
Internal Service Fund	38,412	13,562,217	13,600,629
Total All Funds	\$ 58,564,474	\$ 255,090,381	\$ 313,654,855
Component Unit - Schools	24,970,695	178,482,262	203,452,957

Ending Fund Balances and Expenditure Totals FY 2019

Funds	Expenditures	Ending Balances
Governmental Funds		
General Fund	\$ 221,909,545	\$ 35,699,110
Debt Service Fund	7,374,730	288,685
Capital Fund	12,243,889	22,538,267
Internal Service Fund	13,562,217	38,412
Total All Funds	\$ 255,090,381	\$ 58,564,474
Component Unit - Schools	178,482,262	24,970,695



Summary of Revenues
All Funds
FY 2018 Adopted to FY 2019 Adopted

	Adopted FY 2018	Adopted FY 2019	Inc/(Dec)	
			\$	%
General Fund:				
General Government	\$ 186,594,266	\$ 190,670,835	\$ 4,076,569	2.18%
Public Works Projects	182,940	182,166	(774)	-0.42%
Fleet Service Center	2,917,515	3,033,795	116,280	3.99%
Comm & Info Technology	10,032,908	10,950,782	917,874	9.15%
Recreation Fee Class	5,513,439	6,015,557	502,118	9.11%
PRT School Operations	-	357,688	357,688	-
Law Library	11,025	-	(11,025)	-100.00%
Comprehensive Services	7,250,176	8,343,504	1,093,328	15.08%
Grants and Other	1,051,962	1,858,361	806,399	76.66%
Criminal Justice Academy	371,699	395,857	24,158	6.50%
Police E-Citation	-	60,000	60,000	-
Comm Dev. Technology	-	40,000	40,000	-
Police Special Programs	1,000	1,000	-	0.00%
Total General Fund	\$ 213,926,930	\$ 221,909,545	\$ 7,982,615	3.73%
Component Unit Schools	209,676,861	178,482,262	(31,194,599)	-14.88%
Debt Service Fund	7,257,239	7,374,730	117,491	1.62%
Capital Fund	23,571,344	12,243,889	(11,327,455)	-48.06%
Internal Service Fund	12,116,575	13,562,217	1,445,642	11.93%
Total All Funds	\$ 466,548,949	\$ 433,572,643	\$ (32,976,306)	-7.07%
Less: Fund Transfers	(111,216,130)	(113,524,942)	(2,308,812)	2.08%
Total Net of Transfers	\$ 355,332,819	\$ 320,047,701	\$ (35,285,118)	-9.93%

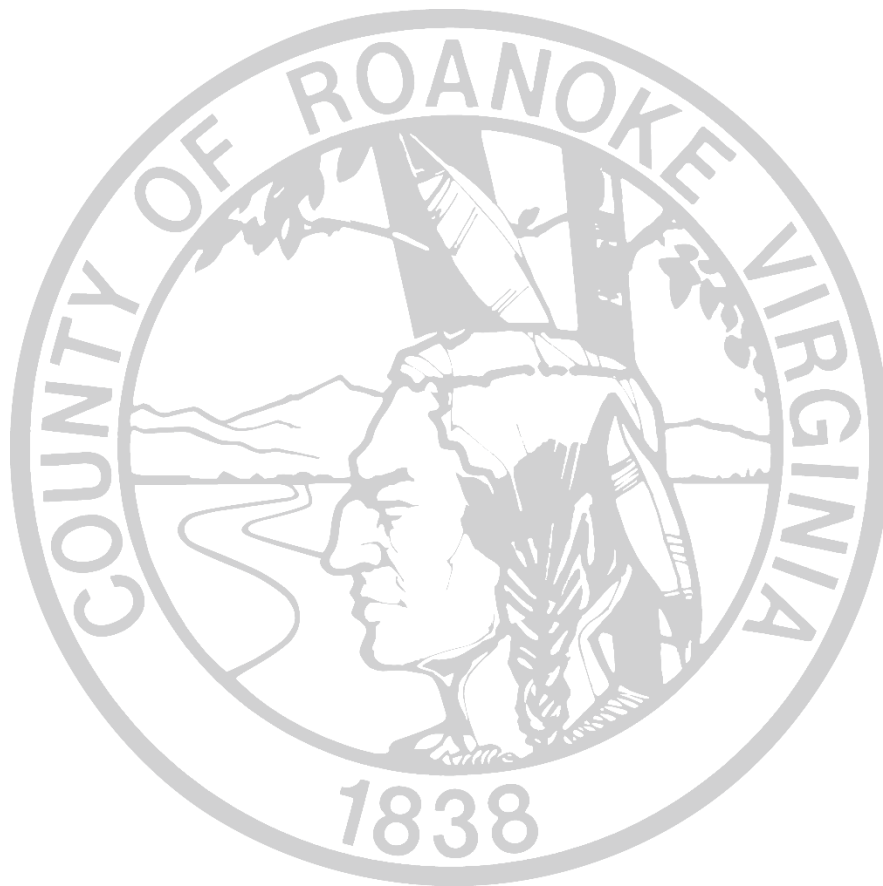


Summary of Expenditures

All Funds

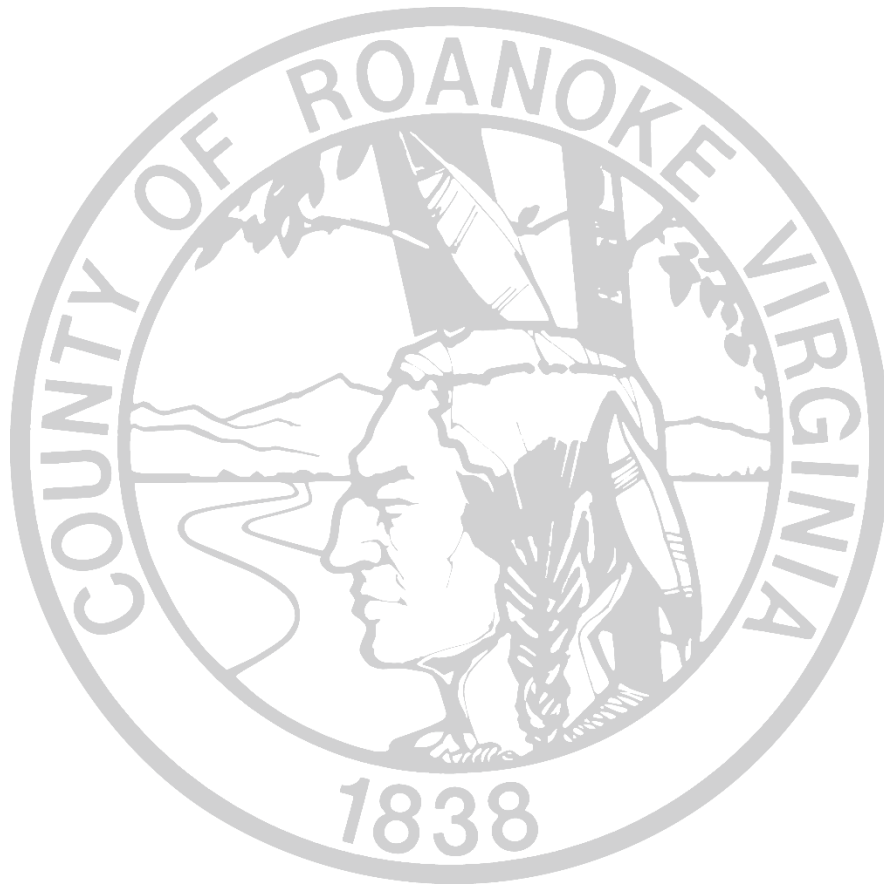
FY 2018 Adopted to FY 2019 Adopted

	Adopted FY 2018	Adopted FY 2019	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government	\$ 186,594,266	\$ 190,670,835	\$ 4,076,569	2.18%
Public Works Projects	182,940	182,166	(774)	-0.42%
Fleet Service Center	2,917,515	3,033,795	116,280	3.99%
Comm & Info Technology	10,032,908	10,950,782	917,874	9.15%
Recreation Fee Class	5,513,439	6,015,557	502,118	9.11%
PRT School Operations	-	357,688	357,688	-
Law Library	11,025	-	(11,025)	-100.00%
Comprehensive Services	7,250,176	8,343,504	1,093,328	15.08%
Grants and Other	1,051,962	1,858,361	806,399	76.66%
Criminal Justice Academy	371,699	395,857	24,158	6.50%
Police E-Citation	-	60,000	60,000	-
Comm Dev. Technology	-	40,000	40,000	-
Police Special Programs	1,000	1,000	-	0.00%
Total General Fund	\$ 213,926,930	\$ 221,909,545	\$ 7,982,615	3.73%
Component Unit Schools	209,676,861	178,482,262	(31,194,599)	-14.88%
Debt Service Fund	7,257,239	7,374,730	117,491	1.62%
Capital Fund	23,571,344	12,243,889	(11,327,455)	-48.06%
Internal Service Fund	12,116,575	13,562,217	1,445,642	11.93%
Total All Funds	\$ 466,548,949	\$ 433,572,643	\$ (32,976,306)	-7.07%
Less: Fund Transfers	(111,216,130)	(113,524,942)	(2,308,812)	2.08%
Total Net of Transfers	\$ 355,332,819	\$ 320,047,701	\$ (35,285,118)	-9.93%



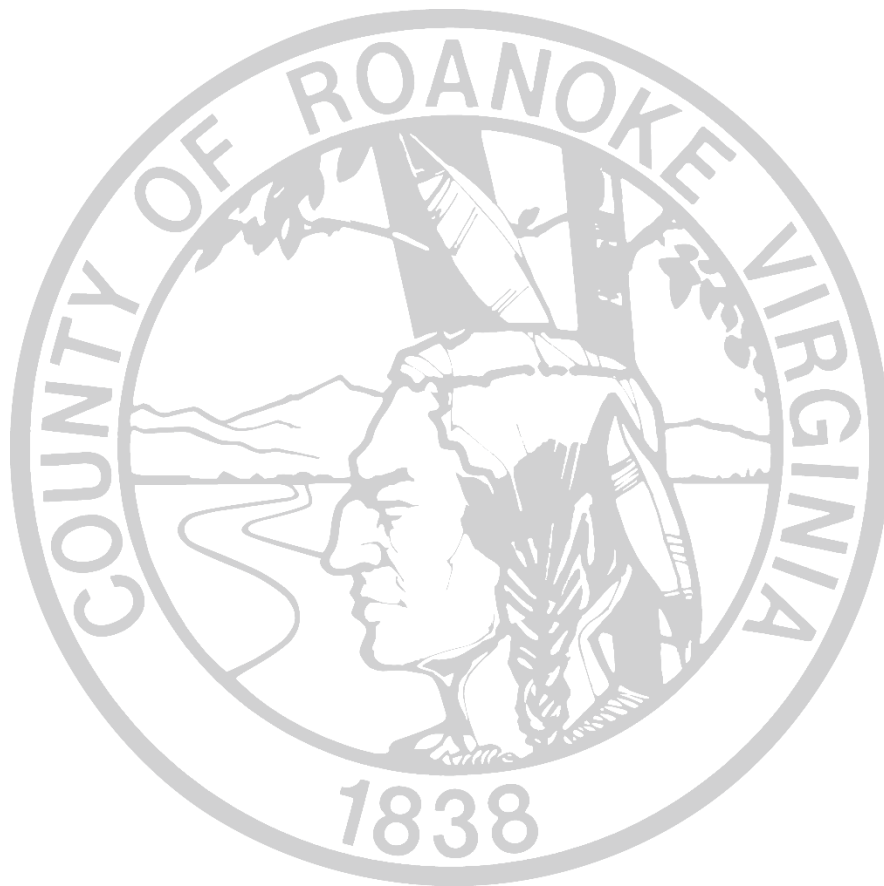


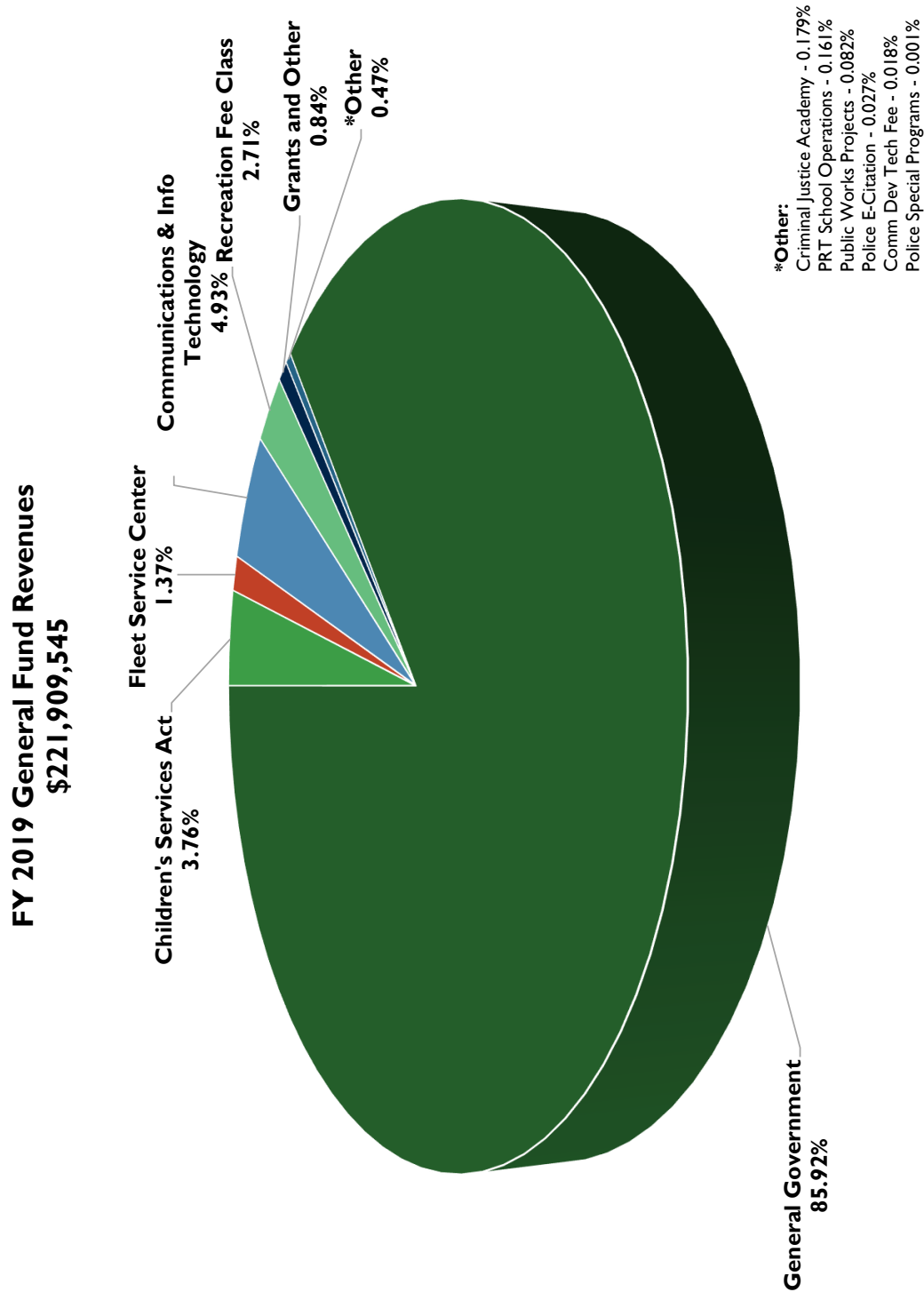
General Fund





General Fund Summaries







General Fund Summary of Revenues

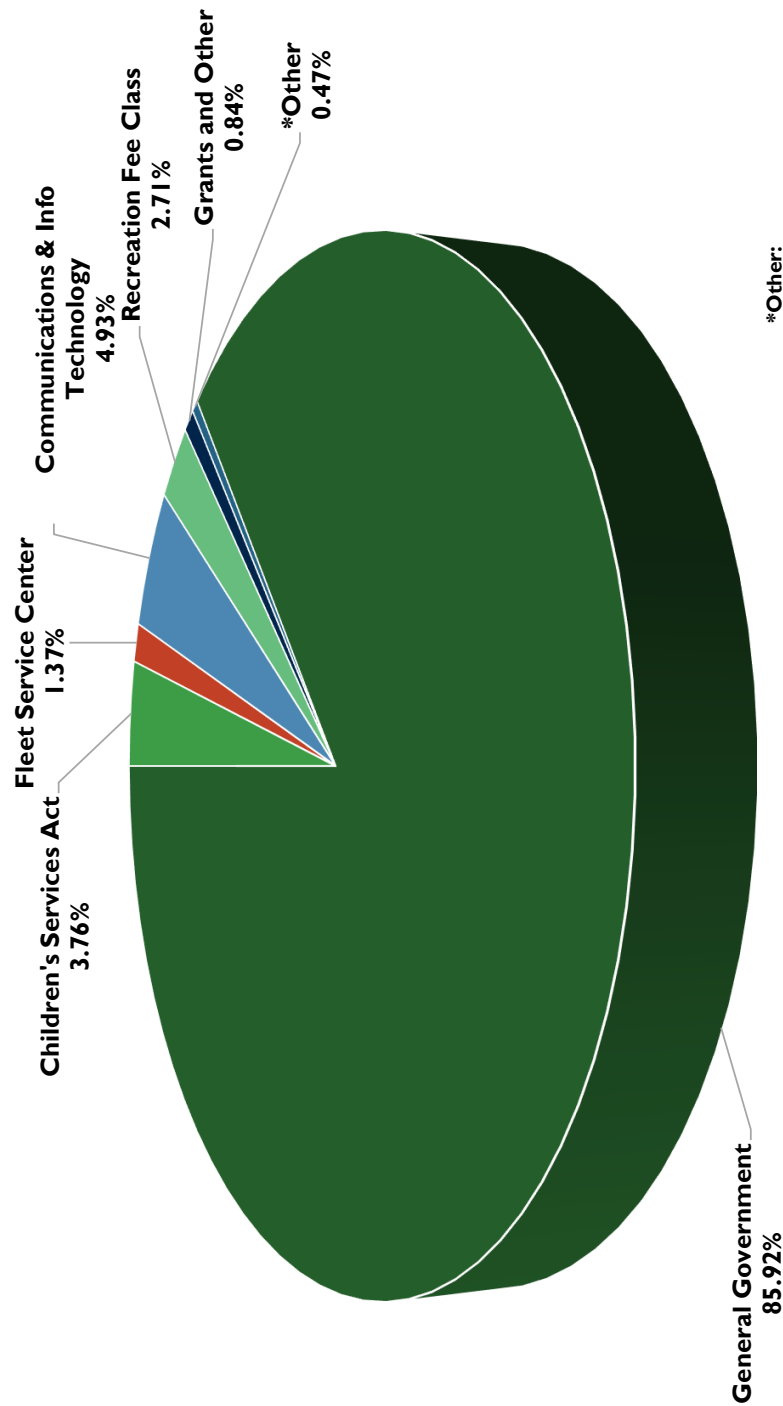
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	89,362,212	91,049,668	92,945,661	1,895,993
Personal Property Tax	32,683,878	32,723,391	33,546,384	822,993
Public Service Corporation Tax	3,021,684	3,050,000	3,210,000	160,000
Penalties and Interest	801,049	920,612	800,000	(120,612)
Payment in Lieu of Taxes	176,404	174,000	180,000	6,000
Total General Property Taxes	126,045,227	127,917,671	130,682,045	2,764,374
Other Local Taxes:				-
Sales Tax	10,732,706	10,484,945	10,484,945	-
Communications Sales & Use Tax	3,725,000	3,686,255	3,600,000	(86,255)
Consumer Utility Tax	3,765,184	3,789,450	3,750,000	(39,450)
Business License Tax	6,631,066	6,220,000	6,372,700	152,700
Bank Franchise Tax	651,002	600,000	650,000	50,000
Motor Vehicle License Fees	2,269,832	2,280,883	2,312,387	31,504
Recordation Taxes	1,460,441	1,509,509	1,509,509	-
Utility License Tax	477,272	510,000	510,000	-
Hotel and Motel Room Tax	1,376,286	1,461,052	1,461,052	-
Tax on Prepared Foods	4,541,297	4,656,620	4,616,011	(40,609)
Amusement Tax	91,482	94,000	94,000	-
Total Other Local Taxes	35,721,568	35,292,714	35,360,604	67,890
Permits, Fees and Licenses	697,935	724,450	791,200	66,750
Fines and Forfeitures	429,167	404,500	404,500	-
Use of Money and Property	292,112	271,600	271,600	-
Charges for Services	4,029,739	4,101,398	4,175,252	73,854
Miscellaneous	1,175,698	1,261,550	1,281,550	20,000
Recovered Costs	605,055	573,635	563,635	(10,000)
Total Local Revenues	168,996,501	170,547,518	173,530,386	2,982,868



	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
Commonwealth	10,792,204	11,192,038	11,968,775	776,737
Federal	4,783,023	4,467,294	4,467,294	-
Other Financing Sources/Transfers	15,681	387,416	704,380	316,964
Total General Government	\$ 184,587,409	\$ 186,594,266	\$ 190,670,835	\$ 4,076,569
Public Works Projects	183,454	182,940	182,166	(774)
Fleet Service Center	2,935,460	2,917,515	3,033,795	116,280
Communications & Info Technology	10,011,911	10,032,908	10,950,782	917,874
Recreation Fee Class	4,898,080	5,513,439	6,015,557	502,118
Law Library	12,262	11,025	-	(11,025)
Children's Services Act	5,680,066	7,250,176	8,343,504	1,093,328
Grants and Other	2,679,175	1,051,962	1,858,361	806,399
PRT School Operations	-	-	357,688	357,688
Police E-Citation Special Revenue Fund	-	-	60,000	60,000
Comm Dev Tech. Fee Fund	-	-	40,000	40,000
Police Special Programs	-	1,000	1,000	-
Criminal Justice Academy	260,461	371,699	395,857	24,158
Total General Fund Revenues	\$ 211,248,278	\$ 213,926,930	\$ 221,909,545	\$ 7,982,615
Fund Balance-Beginning	37,683,254	35,699,110	35,699,110	-
Total General Fund Revenues & Fund Balance	\$ 248,931,532	\$ 249,626,040	\$ 257,608,655	\$ 7,982,615



FY 2019 General Fund Expenditures
\$221,909,545



***Other:**
 Criminal Justice Academy - 0.178%
 PRT School Operations - 0.161%
 Public Works Projects - 0.082%
 Police E-Citation - 0.027%
 Comm Dev Tech Fee - 0.18%
 Police Special Programs - 0.001%

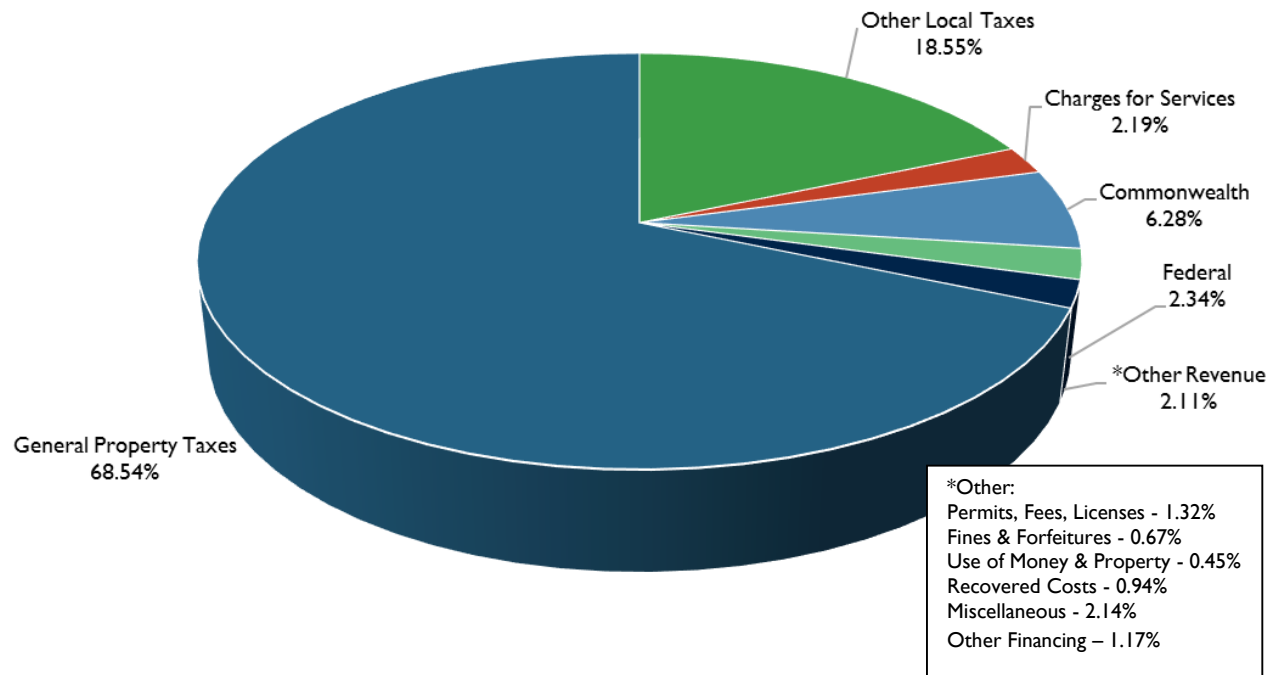


General Fund Summary of Expenditures

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
General Government				
General Administration	3,432,327	3,320,027	3,523,752	\$ 203,725
Constitutional Officers	14,790,248	13,790,787	14,208,650	417,863
Judicial Administration	641,253	737,232	738,328	1,096
Management Services	3,609,086	3,461,133	3,671,020	209,887
Public Safety	29,138,501	27,708,715	28,192,740	484,025
Community Services	11,956,417	11,847,768	11,909,599	61,831
Human Services	21,245,719	20,300,762	21,755,022	1,454,260
Non-Departmental & Transfers	99,094,554	105,427,842	106,671,724	1,243,882
Total General Government	\$ 183,908,104	\$ 186,594,266	\$ 190,670,835	4,076,569
Public Works Projects	181,148	182,940	182,166	(774)
Fleet Service Center	3,020,638	2,917,515	3,033,795	116,280
Comm. & Information Technology	9,952,504	10,032,908	10,950,782	917,874
Recreation Fee Class	4,952,892	5,513,439	6,015,557	502,118
Law Library	212	11,025	-	(11,025)
DSS Building	854,006	-	-	-
Children's Services Act	7,244,451	7,250,176	8,343,504	1,093,328
Grants and Other	2,868,537	1,051,962	1,858,361	806,399
PRT School Operations	-	-	357,688	357,688
Police E-Citation Special Revenue Fund	-	-	60,000	60,000
Comm Dev Technology Fee Fund	-	-	40,000	40,000
Criminal Justice Academy	301,946	371,699	395,857	24,158
Police Special Programs	-	1,000	1,000	-
Total General Fund Expenditures	\$ 213,284,438	\$ 213,926,930	\$ 221,909,545	7,982,615
Fund Balance-Ending	35,699,110	35,699,110	35,699,110	-
Total General Fund Expenditures & Fund Balance	\$ 248,983,548	\$ 249,626,040	\$ 257,608,655	7,982,615



FY 2019 General Government Revenue \$190,670,835



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 68.5% of all general government revenue. The two primary types of property tax are real estate (buildings and land) and personal property (vehicles, boats, etc.). Real estate tax revenue is projected to increase by 2.36% compared to the FY 2018 budget due to assessment growth in the existing base (1.80%) and new construction (0.56%). Personal property tax revenue is expected to increase by 2.5% compared to the FY 2018 budget. The new vehicle market has seen higher prices and sales than in the previous year.

Other Local Taxes

Local taxes make up the second-largest portion of Roanoke County's revenue at 18.5%. Local taxes include sales, business license, meals, communications, motor vehicle registration, and a number of other smaller categories. Sales and meals taxes are often considered indicators of a local economy's vitality. Sales taxes are projected flat in FY 2019 compared to the FY 2018 budget, and meals taxes are projected to decrease by -0.9% for the same period.



Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and federal government comprises 8.6% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2019 funding is expected to increase by \$726,737 or 4.6% compared to FY 2018 due to increased Commonwealth social services funding, associated with mandated social services expenditures.



General Government Sub-Fund Summary of Revenues

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 89,362,212	\$ 91,049,668	\$ 92,945,661	\$ 1,895,993
Personal Property Tax	32,683,878	32,723,391	33,546,384	822,993
Public Service Corporation Tax	3,021,684	3,050,000	3,210,000	160,000
Penalties and Interest	801,049	920,612	800,000	(120,612)
Payment in Lieu of Taxes	176,404	174,000	180,000	6,000
Total General Property Taxes	126,045,227	127,917,671	130,682,045	2,764,374
Other Local Taxes:				
Sales Tax	10,732,706	10,484,945	10,484,945	-
Communications Sales & Use Tax	3,725,000	3,686,255	3,600,000	(86,255)
Consumer Utility Tax	3,765,184	3,789,450	3,750,000	(39,450)
Business License Tax	6,631,066	6,220,000	6,372,700	152,700
Bank Franchise Tax	651,002	600,000	650,000	50,000
Motor Vehicle License Fees	2,269,832	2,280,883	2,312,387	31,504
Recordation Taxes	1,460,441	1,509,509	1,509,509	-
Utility License Tax	477,272	510,000	510,000	-
Hotel and Motel Room Tax	1,376,286	1,461,052	1,461,052	-
Tax on Prepared Foods	4,541,297	4,656,620	4,616,011	(40,609)
Amusement Tax	91,482	94,000	94,000	-
Total Other Local Taxes	35,721,568	35,292,714	35,360,604	67,890
Permits, Fees and Licenses:				
Animal Control Fees	46,456	44,500	44,500	-
Land Use Fees	1,595	5,000	5,000	-
Land Transfer Fees	2,989	2,850	2,850	-
Zoning Filing Fees	14,604	14,525	14,775	250
Building Permits	239,698	240,440	233,240	(7,200)
Electrical, Mechanical, Plumbing Permits	110,526	128,000	119,500	(8,500)
Certificate of Occupancy	3,130	3,000	7,850	4,850
Septic Tank Fees	4,850	4,650	4,650	-
Fire Department Permits	3,475	3,375	3,375	-
Soil Erosion Permits	22,775	23,000	51,000	28,000
Sub-Division Permits	22,230	18,600	62,750	44,150
Other Fees	5,822	1,300	6,500	5,200
VSMP	71,491	55,000	55,000	-
Courthouse Maintenance Fees	148,049	180,000	180,000	-
Photocopy Charges	245	210	210	-
Total Permits, Fees, & Licenses	697,935	724,450	791,200	66,750



General Government Sub-Fund Summary of Revenues

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
Fines and Forfeitures:				-
Fines and Forfeitures	425,262	400,000	400,000	-
Parking Fees	3,905	4,500	4,500	-
Total Fines and Forfeitures	429,167	404,500	404,500	-
Use of Money and Property	292,112	271,600	271,600	-
Charges for Services				
Clerk Fees	41,105	60,000	60,000	-
Sheriff Fees	3,440	6,500	6,500	-
Court Appointed Attorney Fees	26,074	22,000	22,000	-
Commonwealth Attorney Fees	10,182	10,000	10,000	-
Waste Collection Fees	17,076	17,200	17,200	-
Fee for Ambulance Service	3,391,155	3,362,698	3,511,552	148,854
Board of Prisoners-Salem	455,993	575,000	500,000	-
Other	84,714	48,000	48,000	73,854
Total Charges for Services	4,029,739	4,101,398	4,175,252	73,854
Miscellaneous				
Reimbursements-Shared Programs-Salem	562,009	625,514	625,514	-
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	263,689	286,036	306,036	20,000
Total Miscellaneous	1,175,698	1,261,550	1,281,550	20,000
Recovered Costs				
Jail Medical - Co Payment	5,024	3,700	3,700	-
Payloader Service	17,110	10,000	-	-
Roanoke City Automation	-	200	200	-
Western VA Regional Jail	109,284	100,000	100,000	-
Resource Authority	54,090	55,985	55,985	-
Library Recovered Costs	307,577	310,600	310,600	-
Other	111,970	93,150	93,150	-
Total Recovered Costs	605,055	573,635	563,635	(10,000)
Total Local Revenues	168,996,501	170,547,518	173,530,386	2,982,868
From the Commonwealth				
Non-Categorical:				
Mobile Homes Tax	11,353	29,000	29,000	-
Other	381,348	384,000	384,000	-
Total Non-Categorical	392,701	413,000	413,000	-

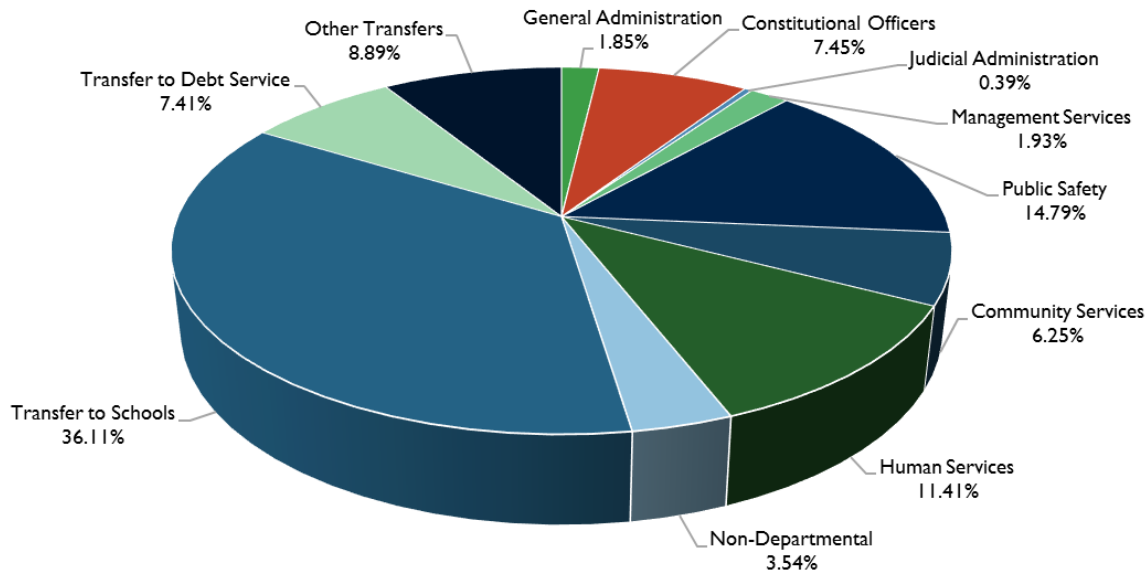


General Government Sub-Fund Summary of Revenues

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	676,515	693,436	700,543	7,107
Sheriff	3,142,976	3,205,914	3,238,769	32,855
Commissioner of Revenue	240,490	243,426	245,921	2,495
Treasurer	208,842	212,575	214,753	2,178
Clerk of the Circuit Court	648,339	581,016	586,381	5,365
Board of Elections	46,977	47,700	47,700	-
Total Categorical-Shared	4,964,139	4,984,067	5,034,067	50,000
<i>Other Categorical:</i>				
Welfare Grant	3,349,785	3,748,245	4,371,535	623,290
Library Grant	160,258	157,095	157,095	-
Police Grant	1,851,632	1,851,631	1,901,631	50,000
Miscellaneous Grants	73,689	38,000	91,447	53,447
Total Other Categorical	5,435,364	5,794,971	6,521,708	726,737
Total From the Commonwealth	10,792,204	11,192,038	11,968,775	776,737
From the Federal Government				
Welfare Grant	4,768,568	4,462,294	4,462,294	-
Drug Enforcement Grant	9,455	-	-	-
Miscellaneous	5,000	5,000	5,000	-
Total From the Federal Government	4,783,023	4,467,294	4,467,294	-
Other Financing Sources/Transfers				
Beginning Balance	-	387,416	447,486	-
Transfers In	15,681	-	256,894	256,894
Other Financing and Transfers	15,681	387,416	704,380	316,964
Total General Government	\$ 184,587,409	\$ 186,594,266	\$ 190,670,835	\$ 4,076,569
Fund Balance-Beginning	25,113,757	25,205,879	25,205,879	-
Total General Government & Fund Balance	\$ 209,701,166	\$ 211,800,145	\$ 215,876,714	\$ 4,076,569



FY 2019 General Government Expenditures \$190,670,835



General Government Expenditure Notes

Roanoke County's general government expenditure budget is comprised of three categories:

1. Operating department divisions
2. Non-departmental expenditures
3. Transfers to and from funds

Operating Departments

The Adopted FY 2019 expenditure budget increases by 2.18% over the FY 2018 budget, or \$4,076,569. The proposed budget includes a 2.0% cost-of-living increase at a cost of nearly \$1.2 million for operating departments. Health insurance program fund costs increased about 15% or \$773,808. VRS costs increased by \$538,299 as the contribution rate increased from 11.18% to 12.32%. Overtime costs decreased by \$309,565 with the addition of seven Firefighter positions in the grant fund and the transfer of four other Firefighter positions to the grant fund, offset by a General Fund transfer of \$229,499. Additionally, Social Services' budget increased \$492,500 for mandated services; this increase is reimbursable by the state. Additional operating increases were given to departments where structural deficits existed and where mandatory services or maintenance were required.

Non-Departmental Expenditures

Non-Departmental expenditures include Employee Benefits, Internal Service Charges, and other Miscellaneous categories that are not department-specific. Increases in this category are



attributable to significant increases in Employee and Retiree Healthcare contributions. Additionally, the proposal includes adjustments to line-items such as Flexible Leave Payout and Termination/Separation Pay that bring budgets more in line with actual expenditures. This category also includes Roanoke County's budget for contributions to outside agencies, which includes an increase of \$30,000 to Blue Ridge Behavioral Health Care.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 52% of Roanoke County's general government expenditure budget. The single largest transfer item is the county's transfer to Roanoke County Schools, which is over 36% of the total operating budget. This transfer of \$68,844,764 increased by \$765,827 compared to FY 2018. Adding in transfers to debt service (\$7,222,982) and Childrens Services Act (\$1,604,000), the total transfer on behalf of Roanoke County Schools totals \$77,671,746, or 41% of all General Government expenditures.



General Government Sub-Fund Summary of Expenditures

	Actual FY 2016	Adopted FY 2017	Adopted FY 2018	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 313,849	\$ 331,954	\$ 325,980	\$ (5,974)
County Administrator	795,159	753,710	787,139	33,429
Internal Auditor	114,544	114,528	117,665	3,137
Public Information	195,337	189,275	194,761	5,486
County Attorney	640,629	571,113	631,198	60,085
Human Resources	837,726	839,443	933,505	94,062
Economic Development	535,084	520,006	533,504	13,498
Total General Administration	3,432,327	3,320,027	3,523,752	203,725
Constitutional Officers				
Commissioner of the Revenue	838,968	774,293	839,630	65,337
Commonwealth's Attorney	1,172,272	1,135,031	1,101,738	(33,293)
Sheriff - Administration & Civil	3,110,036	2,382,710	2,235,022	(147,688)
Sheriff - Care & Confinement	4,580,778	4,552,154	4,909,139	356,985
Sheriff - WVRJA	3,099,522	3,005,110	3,080,047	74,937
Treasurer	891,648	838,725	898,175	59,450
Clerk of the Circuit Court	1,097,026	1,102,764	1,144,899	42,135
Total Constitutional Officers	14,790,248	13,790,787	14,208,650	417,863
Judicial Administration				
Circuit Court Judges	235,260	237,972	257,068	19,096
General District Court	86,095	95,440	95,440	-
Magistrate	1,188	1,590	1,590	-
Juvenile/Domestic Relations Court	31,040	47,086	39,086	(8,000)
Court Service Unit	259,655	305,144	295,144	(10,000)
Courthouse Maintenance	28,015	50,000	50,000	-
Total Judicial Administration	641,253	737,232	738,328	1,096
Management Services				
Real Estate Valuation	881,791	812,371	844,560	32,189
Finance	1,835,274	1,897,594	1,973,748	76,155
Public Transportation (CORTAN)	562,333	420,000	515,000	95,000
Management and Budget	329,688	331,168	337,712	6,544
Total Management Services	3,609,086	3,461,133	3,671,020	209,887
Public Safety				
Police	12,677,575	12,237,599	12,456,270	218,671
Fire and Rescue	16,460,926	15,471,116	15,736,470	265,354
Total Public Safety	29,138,501	27,708,715	28,192,740	484,025
Community Services				
Community Development	4,462,101	4,322,361	4,120,238	(202,123)
General Services	7,494,316	7,525,407	7,789,361	263,954
Total Community Services	11,956,417	11,847,768	11,909,599	61,831



Human Services

Parks, Recreation, and Tourism	5,212,840	4,668,093	4,866,021	197,928
Public Health	491,304	500,358	500,358	-
Social Services	10,472,840	10,629,039	11,632,049	1,003,010
Library	4,592,745	4,045,221	4,255,124	209,903
VA Cooperative Extension	62,742	87,097	87,097	-
Elections	413,249	370,955	414,373	43,418
Total Human Services	21,245,719	20,300,762	21,755,022	1,454,260

Non-Departmental & Transfers

Non-Departmental

Employee Benefits	1,518,133	2,653,886	2,552,205	(101,681)
Transfer to Comm-IT	2,320,126	8,114,268	8,750,944	636,676
Miscellaneous	1,512,924	1,495,000	1,520,000	25,000
Addition to Fund Balance	-	429,719	447,486	17,767

Contributions to Outside Agencies

Discretionary	417,401	338,600	347,475	8,875
Contractual	1,622,645	1,679,178	1,792,372	113,194
Dues & Memberships	36,348	37,666	38,003	337
Total Non-Departmental	7,427,578	14,748,317	15,448,485	700,168

Unappropriated Balance

Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-

Transfers to:

Debt Service	14,773,485	14,575,266	14,137,975	(437,291)
Capital Projects	6,104,324	3,625,379	2,868,999	(756,380)
Schools	67,839,376	68,078,937	68,844,764	765,827
Internal Services	871,817	1,654,003	1,654,003	-
Children's Services Act	1,853,000	2,513,000	3,263,000	750,000
Criminal Justice Academy	-	-	222,332	222,332
Public Works Projects	183,454	182,940	182,166	(774)
Miscellaneous	41,520	-	-	-
Total Transfers	91,666,976	90,629,525	91,173,239	543,714

Total Non-Departmental & Transfers

	99,094,554	105,427,842	106,671,724	1,243,882
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Total General Government

	\$ 183,908,104	\$ 186,594,266	\$ 190,670,835	\$ 4,076,569
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Fund Balance-Ending

	25,205,879	25,205,879	25,205,879	-
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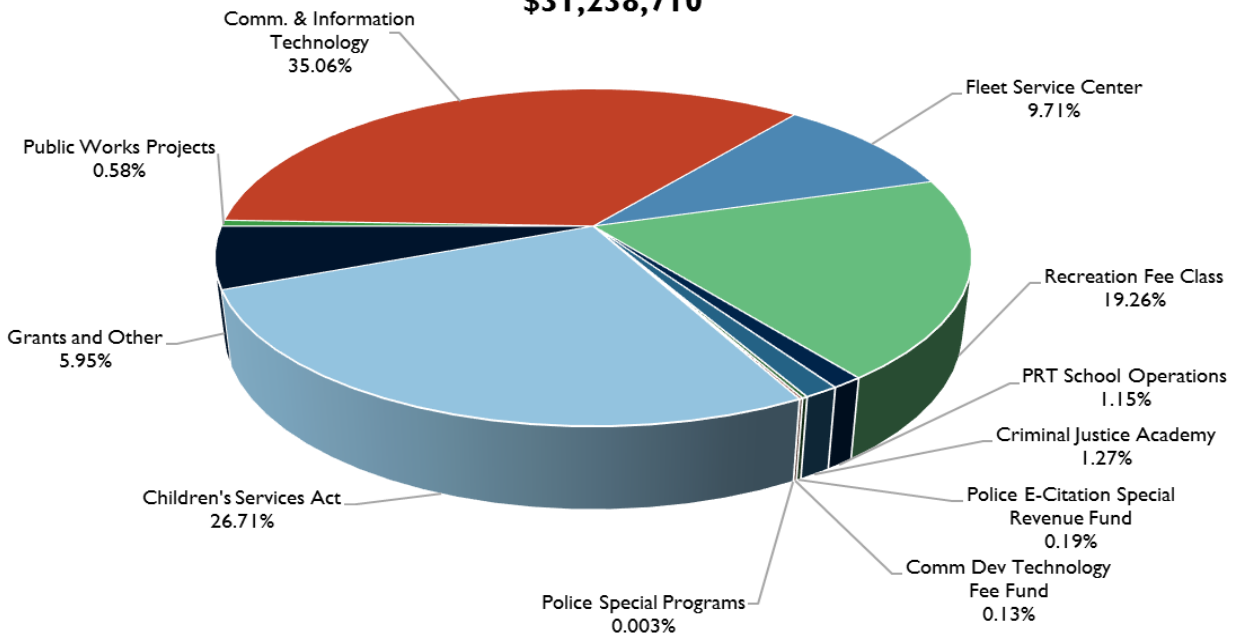
Total General Government &

Fund Balance

	\$ 209,113,983	\$ 211,800,145	\$ 215,876,714	\$ 4,076,569
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FY 2019 General Other Expenditures & Revenues
\$31,238,710



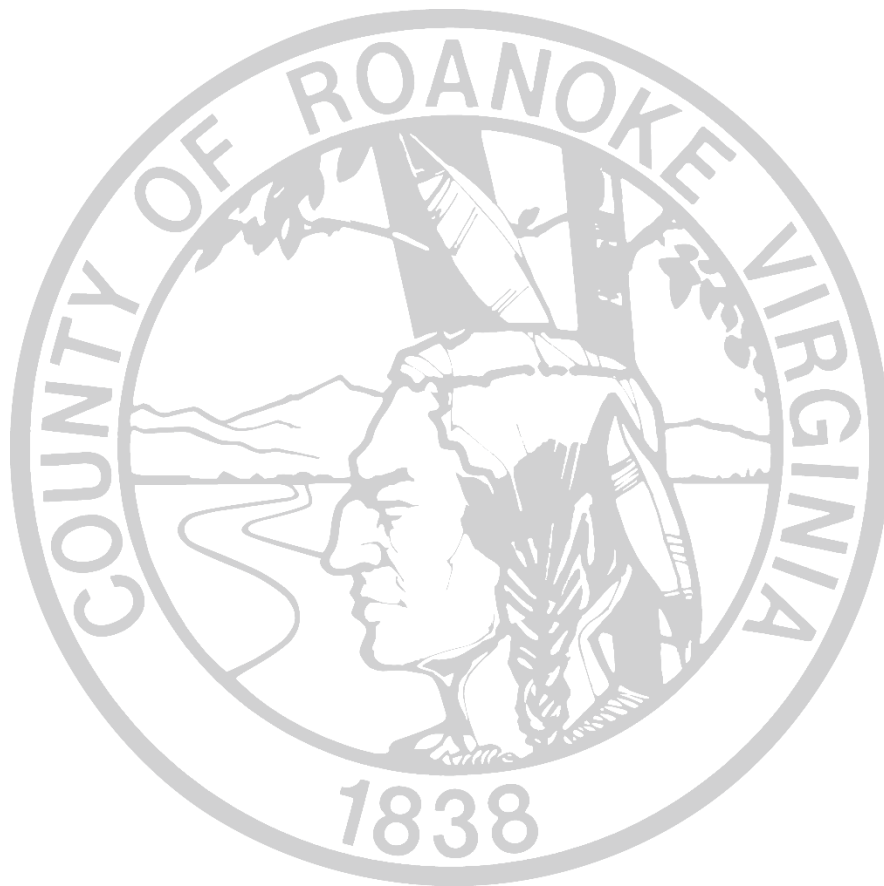
General - Other

Roanoke County's Other General Fund category includes services or general government activities that are not locally funded. Some of these funds are fully self-supporting, such as the Recreation Fee Class and Fleet Service Center. Self-supporting funds adjust their fees and charges to generate enough revenue to fully cover their expenditures. Other funds, such as Communications and Information Technology, depend on a mixture of revenue from localities in addition to recovered costs and charges for service.

In FY 2018, through an agreement with Roanoke County Public Schools and the County of Roanoke, the Parks, Recreation & Tourism department began providing grounds maintenance at all Roanoke County Public Schools. For FY 2019, two new special revenue funds are created based on the implementation of new fees, one for the implementation of a Police E-Citation program that will charge a \$5 fee per convicted offense and the other is a technology fee of 3% on all permit applications for the Community Development department to partially cover computer programming and replacement costs. These new funds are shown in the above chart.

Operational expenditures for these funds are presented individually to accurately reflect their diverse funding sources. Fund descriptions also include Beginning Balances, where appropriate, as part of a fund's revenue source. This allows for full transparency of the operating condition of certain funds that have had to rely on fund balance to cover expenditures over their revenue budget.

For detailed information regarding this category, please see the Other General Fund section.



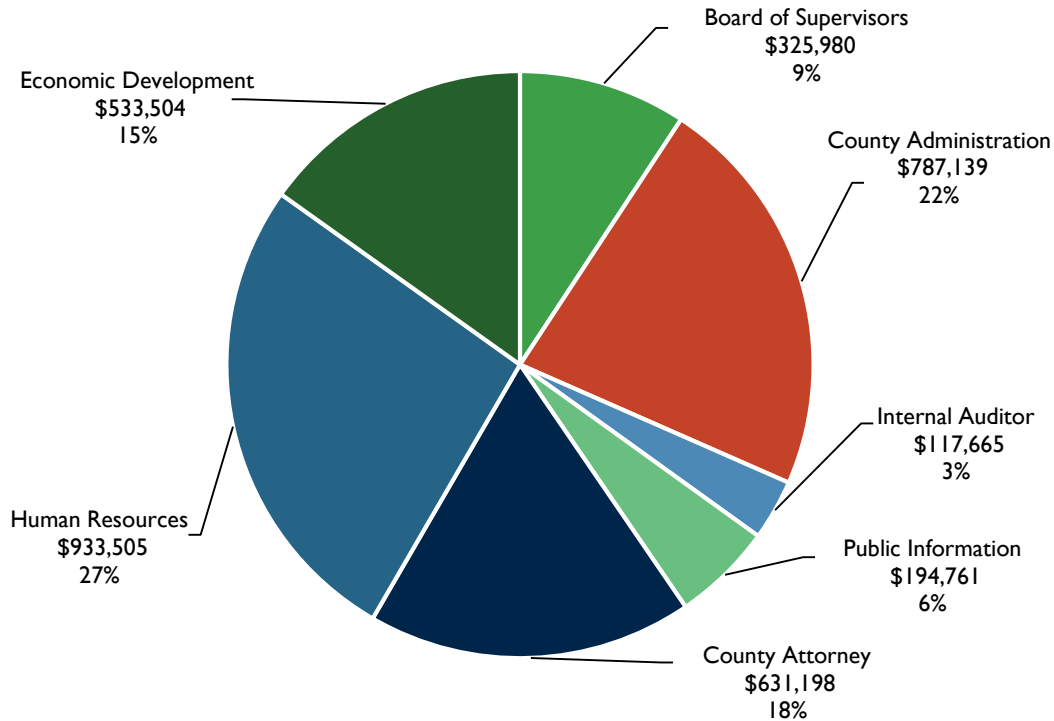


General Administration





General Administration \$3,523,752



General Administration Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Board of Supervisors	\$ 313,849	\$ 331,954	\$ 325,980	\$ (5,974)	-1.8%
County Administration	795,159	753,710	787,139	33,429	4.4%
Internal Auditor	114,544	114,528	117,665	3,137	2.7%
Public Information	195,337	189,275	194,761	5,486	2.9%
County Attorney	640,629	571,113	631,198	60,085	10.5%
Human Resources	837,726	839,443	933,505	94,062	11.2%
Economic Development					
Administration	512,895	497,610	515,108	17,498	3.5%
Marketing	17,329	17,536	13,536	(4,000)	-22.8%
EDA	4,860	4,860	4,860	0	0.0%
Total Economic Development	535,084	520,006	533,504	13,498	2.6%
Total	\$ 3,432,327	\$ 3,320,027	\$ 3,523,752	\$ 203,725	6.1%



Clerk to the Board of Supervisors

Department Description

The office of the Clerk to the Board of Supervisors will provide prompt and efficient administrative and communication support to the Board of Supervisors, the staff, and public. This office will prepare, maintain, and preserve all Board official documents and records in an accurate, safe, and retrievable manner; assist citizens on behalf of the Board of Supervisors; promote internal and external communication on issues to employees and the public through use of the internet and intranet websites.

Clerk to the Board of Supervisors					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	208,600	233,362	227,388	(5,974)	-2.6%
Non-Personnel	105,248	98,592	98,592	-	-
Transfers & Other	-	-	-	-	-
Total	313,849	331,954	325,980	(5,974)	-1.8%
Position Count	6.5	6.5	6.5	-	-

Budget Highlights

The Adopted FY 2019 Clerk to the Board of Supervisors budget decreases by \$5,974 or 1.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%

Departmental Goals

- Prepare, publish and preserve official records of the Board of Supervisors
- Maintain transparency and high standards of customer service to citizens
- Provide oversight of the Invocation Policy
- Coordinate the Financial Disclosure process
- Coordinate the Committees, Commissions and Boards process

Performance Management

Additional information about the Clerk to the Board of Supervisors' performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



County Administration

Department Description

The County Administrator and Assistant County Administrators manage the daily operations of Roanoke County government and serve in an advisory capacity to the Board of Supervisors.

County Administration					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	688,731	680,021	703,067	23,046	3.4%
Non-Personnel	106,429	73,689	84,072	10,383	14.1%
Transfers & Other	-	-	-	-	-
Total	795,159	753,710	787,139	33,429	4.4%
Position Count	4	4	4	-	-

Budget Highlights

The Adopted FY 2019 County Administration budget increases by \$33,429 or 4.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Departmental Goals

- Effectively and efficiently implement policy and directives as deemed by the Board of Supervisors
- Ensure smooth delivery of services to County residents
- Identify challenges facing Roanoke County and provide the Board of Supervisors with accurate, timely information on which to base its decisions

Performance Management

Additional information about County Administration performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Internal Auditor

Department Description

The Internal Auditor promotes Roanoke County's accountability, integrity, and transparency in its operations and provides valuable decision-making information to the governing body and management.

Internal Auditor					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	100,780	102,028	105,165	3,137	3.1%
Non-Personnel	13,764	12,500	12,500	-	-
Transfers & Other	-	-	-	-	-
Total	114,544	114,528	117,665	3,137	2.7%
Position Count	1	1	1	-	-

Budget Highlights

The Adopted FY 2019 Internal Auditor budget increases by \$3,137 or 2.7% and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%

Departmental Goals

- Provide a systematic and disciplined approach to examine, evaluate and improve the effectiveness of the County's governance, risk management and internal control
- Accomplish assigned responsibilities in an effective manner to assist the County in achieving its goals and objectives
- Perform high quality governmental audits with competence, integrity and objectivity

Performance Management

Additional information about the Internal Auditor's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Public Information

Department Description

The Public Information Office promotes meaningful, timely, and accurate information for the public and Roanoke County employees.

Public Information					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	165,923	167,334	174,820	7,486	4.5%
Non-Personnel	29,415	21,941	19,941	(2,000)	-9.1%
Transfers & Other	-	-	-	-	-
Total	195,337	189,275	194,761	5,486	2.9%
Position Count	2	2	2	-	-

Budget Highlights

The Adopted FY 2019 Public Information budget increases by \$5,486 or 2.9%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Departmental Goals

- To facilitate, enhance and maintain relationships and communications between Roanoke County and the media so that a better understanding of County issues is achieved.
- Promote public awareness of special events and announcements within Roanoke County through collaboration with County departments and staff
- Promote public awareness about Roanoke County services and other pertinent information through use of all media forms
- Promote and maintain community relations between Roanoke County and other localities through participation in various committees, organizations, programs, and events

Performance Management

Additional information about Public Information's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



County Attorney

Department Description

The County Attorney's Office provides professional legal services to our client, the Board of Supervisors, and all other County boards, commissions, departments, constitutional officers and employees in support of their mission to promote and protect the public health, safety and welfare.

County Attorney					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	489,602	473,080	518,165	45,085	9.5%
Non-Personnel	151,026	98,033	113,033	15,000	15.3%
Transfers & Other	-	-	-	-	-
Total	640,629	571,113	631,198	60,085	10.5%
Position Count	4.5	4.5	4.5	-	-

An additional County Attorney's Office employee is budgeted in the Social Services Department and included with that department's position count.

Budget Highlights

The Adopted FY 2019 County Attorney budget increases by \$60,085 or 10.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 County Attorney budget include:

- \$15,000 was added to fund outside legal counsel for complex legal matters.

Departmental Goals

- Provide legal services to the Roanoke County Board of Supervisors, Administrators, and Directors.
- Provide legal support to County Departments.
- Practice preventive law and evaluate risk management issues.

Performance Management

Additional information about the County Attorney's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Human Resources

Department Description

The Human Resources Department is responsible for the recruiting and retention, training and development, and total compensation of Roanoke County's most important asset in providing service to citizens, its employees.

Human Resources					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	637,809	655,846	745,567	89,721	13.7%
Non-Personnel	199,917	183,597	187,938	4,341	2.4%
Transfers & Other	-	-	-	-	-
Total	837,726	839,443	933,505	94,062	11.2%
Position Count	8	8	8	-	-

Budget Highlights

The Adopted FY 2019 Human Resources budget increases by \$94,062 or 11.2%, and reflects the following changes:

- A 2.0 % salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.8% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Human Resources budget include:

- \$61,598 in personnel costs to reclassify an HR Specialist I position to an HR Systems Analyst and to provide additional funding for part-time office support.

Departmental Goals

- To develop and maintain a competitive Total Compensation Package that enhances recruitment and retention efforts of a quality workforce
- Create a continuous learning organization that promotes employee engagement, career development and advancement
- Leverage HR technology systems to further departmental goals, improve productivity and service to County employees and managers.
- Development and maintenance of Policies & Procedures that are accessible and understood by employees and management, ensure fair and equitable treatment and compliance to federal, state employment law.

**Performance Management**

Additional information about Human Resources' performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Economic Development

Department Description

Economic Development seeks to attract and retain to the County quality jobs and investment that diversify the economy, broaden the tax base, and provide long-term employment opportunities for residents.

Economic Development					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	440,795	458,951	476,819	17,868	3.9%
Non-Personnel	94,289	61,055	56,685	(4,370)	-7.2%
Transfers & Other	-	-	-	-	-
Total	535,084	520,006	533,504	13,498	2.6%
Position Count	4	4	4	-	-

Budget Highlights

The Adopted FY 2019 Economic Development budget increases by \$13,498 or 2.6%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Economic Development budget include:

- Non-personnel changes include a \$4,000 reduction associated with support for the Stag Bowl, which will move from Salem for FY 2019.

Departmental Goals

- To grow the tax base through the attraction of new businesses and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.
- To create a marketable inventory of quality industrial and commercial property to accommodate the needs of growing businesses, and to enhance the County's competitive position for business growth and success.
- To enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to live and grow a business.



- To enhance regional workforce development initiatives geared towards linking the needs of the business community with the workforce, resulting in a skilled and abundant labor supply with wages in excess of the County's median wage rate.

Performance Management

Additional information about Economic Development's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



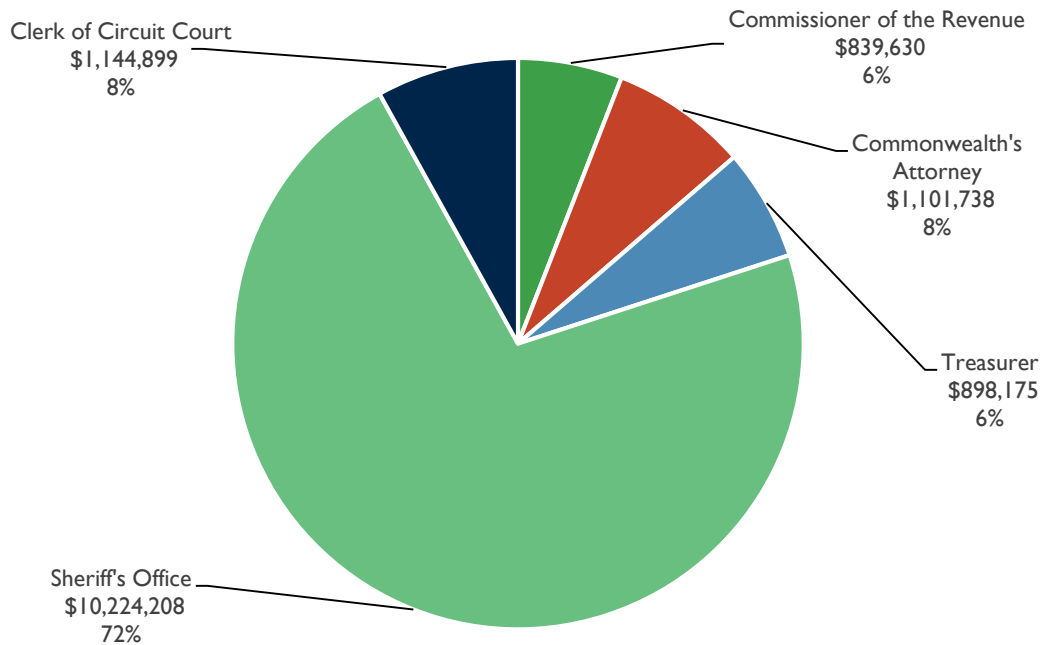
Constitutional Officers





Constitutional Officers

\$14,208,650



Constitutional Officers Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Commissioner of the Revenue	\$ 838,968	\$ 774,293	\$ 839,630	\$ 65,337	8.4%
Commonwealth's Attorney	1,172,272	1,135,031	1,101,738	(33,293)	-2.9%
Sheriff's Office					
Administration	1,190,716	430,313	532,660	102,347	23.8%
Civil	1,919,320	1,952,398	1,702,362	(250,036)	-12.8%
Care & Confinement, Prisoners	4,580,778	4,552,154	4,909,139	356,985	7.8%
Western VA Regional Jail	3,099,522	3,005,110	3,080,047	74,937	2.5%
Total Sheriff	10,790,335	9,939,974	10,224,208	284,234	2.9%
Treasurer	891,648	838,725	898,175	59,450	7.1%
Clerk of Circuit Court	1,097,026	1,102,764	1,144,899	42,135	3.8%
Total	\$ 14,790,248	\$ 13,790,787	\$ 14,208,650	\$ 417,863	3.0%



Commissioner of the Revenue

Department Description

The Commissioner of the Revenue is the chief assessing officer. The County of Roanoke Commissioner of the Revenue will provide fair and equitable assessments for taxation as set forth by the Code of Virginia, Title 58 on Taxation and the Code of Roanoke County as adopted by the Board of Supervisors.

Commissioner of the Revenue					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	692,274	701,843	746,680	44,837	6.4%
Non-Personnel	146,694	72,450	92,950	20,500	28.3%
Transfers & Other	-	-	-	-	-
Total	838,968	774,293	839,630	65,337	8.4%
Position Count	13	13	13	-	-

Budget Highlights

The Adopted FY 2019 Commissioner of the Revenue budget increases by \$65,337 or 8.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Commissioner of the Revenue operating budget include:

- Addition of \$20,500 in non-personnel for general operating support and a new scanner for personal property tax functions.

Departmental Goals

- Assessment and audit of individual and business personal property
- Issuance, renewal, and audit of business license
- Real estate transfers and real estate tax relief
- Assistance and processing of VA State Income Tax Returns
- Administration of excise (trust) taxes
- Assessment of bank franchise and Public Service Corporation taxes

**Performance Management**

Additional information about the Commissioner of the Revenue's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Commonwealth's Attorney

Department Description

The Commonwealth's Attorney protects and represents the interests of the commonwealth and the citizens of Roanoke County in accordance with law in both criminal and traffic prosecutions and to provide support and legal guidance for local law enforcement personnel.

Commonwealth's Attorney					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	1,017,105	1,079,476	1,041,383	-38,093	-3.5%
Non-Personnel	155,167	55,555	60,355	4,800	8.6%
Transfers & Other	-	-	-	-	-
Total	1,172,272	1,135,031	1,101,738	-33,293	-2.9%
Position Count	13	13	12	(1)	-7.7%

One position moves to the Grant Fund during FY 2019 with additional Virginia Juvenile Community Crime Control Act funding.

Budget Highlights

The Adopted FY 2019 Commonwealth's Attorney budget decreases by \$33,293 or 2.9%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32 %.

Additionally, other changes to the Adopted FY 2019 Commonwealth's Attorney budget include:

- The allocation of one staff member to the Grant Fund with additional Virginia Juvenile Community Crime Control Act funding.
- The addition of \$4,800 for general operating support.

Departmental Goals

- Foster a more uniform working relationship with the Roanoke County Police Department and the Town of Vinton Police Department in addition to other law enforcement agencies to ensure the most successful prosecutions

**Performance Management**

Additional information about Commonwealth's Attorney's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Sheriff's Office – Administration and Civil

Department Description

The Roanoke County Sheriff's Office provides societal protection by isolating dangerous offenders from the community, providing security and order in all courts of jurisdiction, and effective processing and service of all civil papers for local or out-of-county courts, in a professional manner, without prejudice or bias for race, religion, or ethnic orientation.

Sheriff's Office - Administration and Civil					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	2,459,879	2,202,456	2,128,483	-73,973	-3.4%
Non-Personnel	650,157	180,254	106,539	-73,715	-40.9%
Transfers & Other	-	-	-	-	-
Total	3,110,036	2,382,710	2,235,022	-147,688	-6.2%
Position Count	26	26	26	-	-

Budget Highlights

The Adopted FY 2019 Sheriff's Office – Administration and Civil budget decreases by \$147,688 or 6.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Sheriff's Office – Administration and Civil operating budget include:

- Skill based pay funding budgeted at \$53,000 moved from Administration and Civil to Care & Confinement.
- Beginning in FY 2019, County General Government support to the Criminal Justice Academy will be budgeted as a single transfer. To offset this transfer, funding for training in the Sheriff's Office Administration and Civil division was reduced by \$64,300.

**Departmental Goals**

- Provide a secure environment, and maintain order in all courtrooms and the courthouse complex for members of the judiciary staff, court clerks and office staff, and the public
- Provide training to staff members on an on-going basis to ensure staff has the most current knowledge of trends and procedures in the criminal justice system, courtroom security, and civil process
- Provide historical and current information concerning the Roanoke County's Sheriff's Office (RCSO)
- Serve civil process in a timely and efficient manner, in accordance with the Code of Virginia
- Maintain accreditation through the Virginia Law Enforcement Professional Standards Commission (VLEPSC)
- Assist the Roanoke County Criminal Justice Academy in providing training to RCSO and the Regional Jail personnel

Performance Management

Additional information about the Sheriff's Office performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Sheriff's Office – Care & Confinement

Department Description

The Roanoke County Sheriff's Office provides societal protection by isolating dangerous offenders from the community, creating a deterrent effect on the offender or potential offender by their loss of freedom, providing rehabilitative services/programs for incarcerated offenders that may help them re-enter society as a more productive citizen. All staff will perform their duties in a professional manner without prejudice or bias for race, religion, or ethnic orientation.

Sheriff's Office - Care & Confinement					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,771,562	3,692,489	4,050,886	358,397	9.7%
Non-Personnel	809,215	859,665	858,253	-1,412	-0.2%
Transfers & Other	-	-	-	-	-
Total	4,580,778	4,552,154	4,909,139	356,985	7.8%
Position Count	60	60	60	-	-

Budget Highlights

The Adopted FY 2019 Sheriff's Office – Care & Confinement budget increases by \$356,985 or 7.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Sheriff's Office – Care & Confinement budget include:

- Continuation of skill based pay funding of \$53,000 from Sheriff's Office – Administration and Civil.
- Salary savings reduced by \$50,000 to account for the most recent staffing levels.

**Departmental Goals**

- Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both inmates and staff
- Provide on-going training to all staff members in the most up-to-date laws, trends, procedures, and administrative functions of the Criminal Justice System
- Provide a forum that educates citizens and the Board of Supervisor members on issues affecting the management of a correctional facility
- Continue to attract and hire the best qualified applicants
- Maintain accreditation and certification with the American Correctional Association (ACA), the Virginia Law Enforcement Professional Standards Commission (VLEPSC), the Minimum Standards for Local Jails as established by the Virginia Board of Corrections, and the Prison Rape Elimination Act (PREA)

Performance Management

Additional information about the Sheriff's Office performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Sheriff's Office – Western Virginia Regional Jail (WVRJ)

Description

The Western Virginia Regional Jail was built by coalition of four localities - the counties of Franklin, Montgomery, and Roanoke and the city of Salem. The facility, which opened its doors in April 2009, eliminated the overcrowded and potentially unsafe conditions that existed at the local jail facilities of the four partnering jurisdictions prior to the Western Virginia Regional Jail's construction.

The amount payable by the Roanoke County Sheriff's Office to WRVJ for the housing of inmates and the County's portion of the debt service are shown in the following table.

Sheriff's Office - Western Virginia Regional Jail (WVRJ)					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	3,099,522	3,005,110	3,080,047	74,937	2.5%
Transfers & Other	-	-	-	-	-
Total	3,099,522	3,005,110	3,080,047	74,937	2.5%
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Sheriff's Office – Western Virginia Regional Jail budget increases by \$74,937 or 2.5%, and reflects the following changes:

- Per diem expenditures for housing of prisoners increase by \$146,482 based on prior and current year expenditure trends.
- The County's share of the debt service payment for the Western Virginia Regional Jail decreases by \$71,545.



Treasurer

Department Description

The Roanoke County Treasurer's Office is dedicated to serving the residents of Roanoke County, the Board of Supervisors, and other governmental agencies with premier customer service and treasury management services. The Treasurer as an elected Constitutional Officer will uphold the highest standards in the collection of all taxes and revenues due to the county, maximize the security of all public funds, and seek stable investment returns with the use of those funds.

Treasurer					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	660,172	678,589	718,039	39,450	5.8%
Non-Personnel	231,476	160,136	180,136	20,000	12.5%
Transfers & Other	-	-	-	-	-
Total	891,648	838,725	898,175	59,450	7.1%
Position Count	12	12	12	-	-

Budget Highlights

The Adopted FY 2019 Treasurer's budget increases by \$59,450 or 7.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Treasurer budget include:

- Costs associated with tax sales are budgeted at \$20,000.

Departmental Goals

- Provide premier customer service by remaining committed to the needs of Roanoke County residents, handling customer requests, and exploring new technologies
- Maintain a top tier collection rate by maximizing collection efforts, refining and capitalizing state authorized collections programs, and increasing the usage of other tax collection programs
- Ensure fiscal integrity as Chief Investment Officer
- Improving technological automations that will offer convenience to residents and maximization of employee time
- Focus on non-core revenue producing collectables for the overall County financial strength



Performance Management

Additional information about the Treasurer's Office performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Clerk of Circuit Court

Department Description

The Clerk of the Circuit Court manages all civil and criminal cases which are brought before the circuit court, provides assistance to judges in the performance of their judicial functions, files and records all appropriate real estate and personal property documents including deeds, deeds of trust, surveys, financing statements and judgments. The Clerk of the Circuit Court also issues marriage licenses and concealed handgun permits, processes adoptions, divorces and name changes, maintains court records and certain specific county records, and makes available for inspection and reproduction all such public documents in order to assist in the fair administration of justice according to existing law, and does so in a courteous, effective and efficient manner.

Clerk of Circuit Court					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	1,027,436	1,022,204	1,064,339	42,135	4.1%
Non-Personnel	69,590	80,560	80,560	0	0.0%
Transfers & Other	-	-	-	-	-
Total	1,097,026	1,102,764	1,144,899	42,135	3.8%
Position Count	16	16	16	-	-

Budget Highlights

The Adopted FY 2019 Clerk of Circuit Court budget increases by \$42,135 or 3.8%, and reflects the following changes:

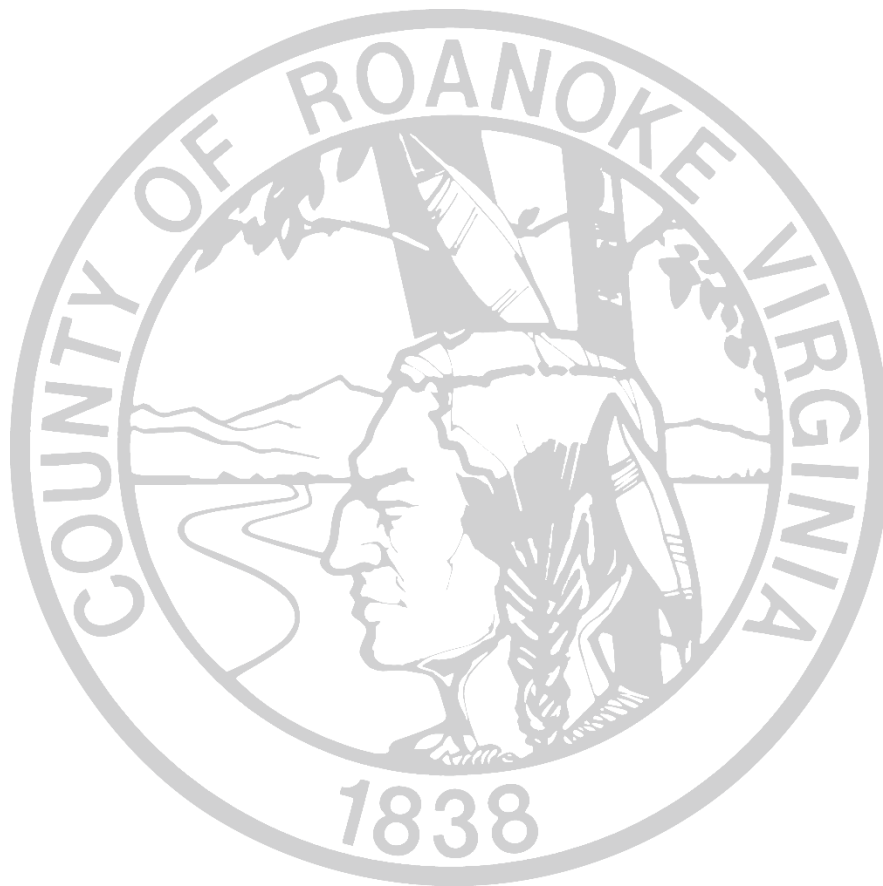
- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Departmental Goals

- Ensure that the clerk's office is "user friendly"
- Process all civil and criminal cases brought before the circuit court
- Issue certain specific licenses
- File, process, record and make available for inspection and duplication all public documents that are retained and maintained by the clerk's office.

Performance Management

Additional information about the Clerk of the Circuit Court's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



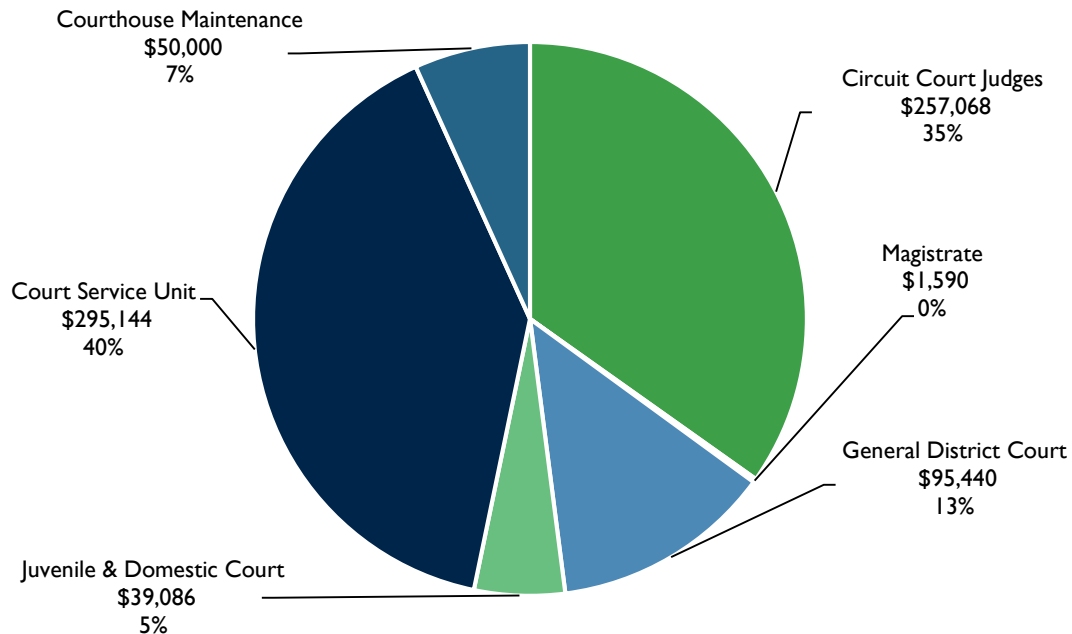


Judicial Administration





Judicial Administration \$738,328



Judicial Administration Summary

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Circuit Court Judges	\$ 235,260	\$ 237,972	\$ 257,068	\$ 19,096	8.0%
General District Court	86,095	95,440	95,440	-	-
Magistrate	1,188	1,590	1,590	-	-
Juvenile & Domestic Court	31,040	47,086	39,086	(8,000)	-17.0%
Court Service Unit	259,655	305,144	295,144	(10,000)	-3.3%
Courthouse Maintenance	28,015	50,000	50,000	-	-
Total	\$ 641,253	\$ 737,232	\$ 738,328	\$ 1,096	0.1%



Circuit Court Judges

Department Description

The Circuit Court Judges and department staff process all criminal cases (felonies and misdemeanors) and civil cases, provide assistance to the judges in the performance of their judicial functions, and maintain County records. The department administers justice fairly according to existing laws and operates an efficient and effectively run court.

Circuit Court Judges					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	235,260	237,972	257,068	19,096	8.0%
Transfers & Other	-	-	-	-	-
Total	235,260	237,972	257,068	19,096	8.0%
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Circuit Court Judges budget increases \$19,096 or 8.0% to align with prior year actual expenditures.

Departmental Goals

- Provide Roanoke County citizens with fair and efficient judicial dispute resolution



General District Court

Department Description

The General District Court provides judicial administration over matters before the 23rd Judicial District. The Court exercises original jurisdiction over all misdemeanor cases and civil matters where less than \$15,000 is involved. In addition, the Court decides traffic cases and certain violations of the County of Roanoke and Town of Vinton codes.

General District Court					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	86,095	95,440	95,440	-	-
Transfers & Other	-	-	-	-	-
Total	86,095	95,440	95,440	-	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 General District Court budget remains level.

Departmental Goals

- Adjudicate all cases swiftly and impartially.
- Maintain accurate court records by statute and guidelines set forth by the Supreme Court of Virginia.
- Respond to the public in all matters coming before the General District Court in an efficient and effective manner.



Magistrate

Department Description

The Magistrate provides an independent, unbiased review of complaints brought to the office by victims/witnesses and law enforcement in a timely, courteous, and professional manner. Magistrates have Regional authority. The magistrates in the 23rd Judicial District, Region 2 (including Roanoke County) can issue processes for any jurisdiction in Region 2. Region 2 is composed of the 21st through the 25th Judicial Districts.

Magistrate					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	1,188	1,590	1,590	-	-
Transfers & Other	-	-	-	-	-
Total	1,188	1,590	1,590	-	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Magistrate budget remains level.

Departmental Goals

- Respond to complaints made by victim/witnesses and law enforcement in a timely, courteous and professional manner
- Address issues of a criminal and civil nature and provide other agencies with assistance in addressing these issues as provided by statute
- Magistrates have no power to take any action unless authority has been expressly conferred by statute.



Juvenile and Domestic Relations Court

Department Description

The Juvenile and Domestic Relations Court carries out all judicial functions as they relate to domestic matters (criminal and civil in nature) and all juvenile matters (traffic, criminal and civil in nature) in accordance with the governing statutes of the Commonwealth of Virginia, County of Roanoke, and Town of Vinton. The Juvenile and Domestic court staff strive to provide prompt and courteous service to the citizens and stakeholders of Roanoke County in the administration of justice.

Juvenile & Domestic Court					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	31,040	47,086	39,086	(8,000)	-17.0%
Transfers & Other	-	-	-	-	-
Total	31,040	47,086	39,086	(8,000)	-17.0%
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Juvenile and Domestic Relations Court budget decreases by \$8,000 or 17.0%, and reflects the following changes:

- A decrease of \$8,000 associated with one-time funding in FY 2018 for the replacement of courtroom furniture.

Departmental Goals

- Administer justice fairly and efficiently in cases under the jurisdiction of the Court
- Maintain open communications with the public regarding matters involving the Court



Court Service Unit

Department Description

The Court Service Unit assures the protection of the citizens of Roanoke County through the balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, community, law enforcement and other agencies while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

Court Service Unit					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	235,011	280,500	270,500	(10,000)	-3.6%
Transfers & Other	24,644	24,644	24,644	-	-
Total	259,655	305,144	295,144	(10,000)	-3.3%
Position Count	0	0	0	-	-

**Positions supporting the Court Service Unit are budgeted in the Grants Fund.*

Budget Highlights

The Adopted FY 2019 Court Service Unit budget decreased by \$10,000 or 3.3 %, and reflects the following changes:

- A reduction of \$10,000 from the Court Service Unit operations based on decreased costs associated with the Roanoke Valley Juvenile Detention Center.

Departmental Goals

- Provide a structured, therapeutic alternative to juveniles who may otherwise be placed in secure detention while holding the youth accountable for his/her actions and protecting the community.



Courthouse Maintenance

Division Description

The Courthouse Maintenance division provides a well maintained facility for Roanoke County citizens and Courthouse staff. The Roanoke County/Salem Courthouse houses the offices and courtrooms for the Circuit Court, General District Court, and Juvenile and Domestic Relations Court. The Clerk of Circuit Court offices and the Law Library are also housed in the Roanoke County/Salem Courthouse.

Courthouse Maintenance					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	28,015	50,000	50,000	-	-
Transfers & Other	-	-	-	-	-
Total	28,015	50,000	50,000	-	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Courthouse Maintenance budget remains level.

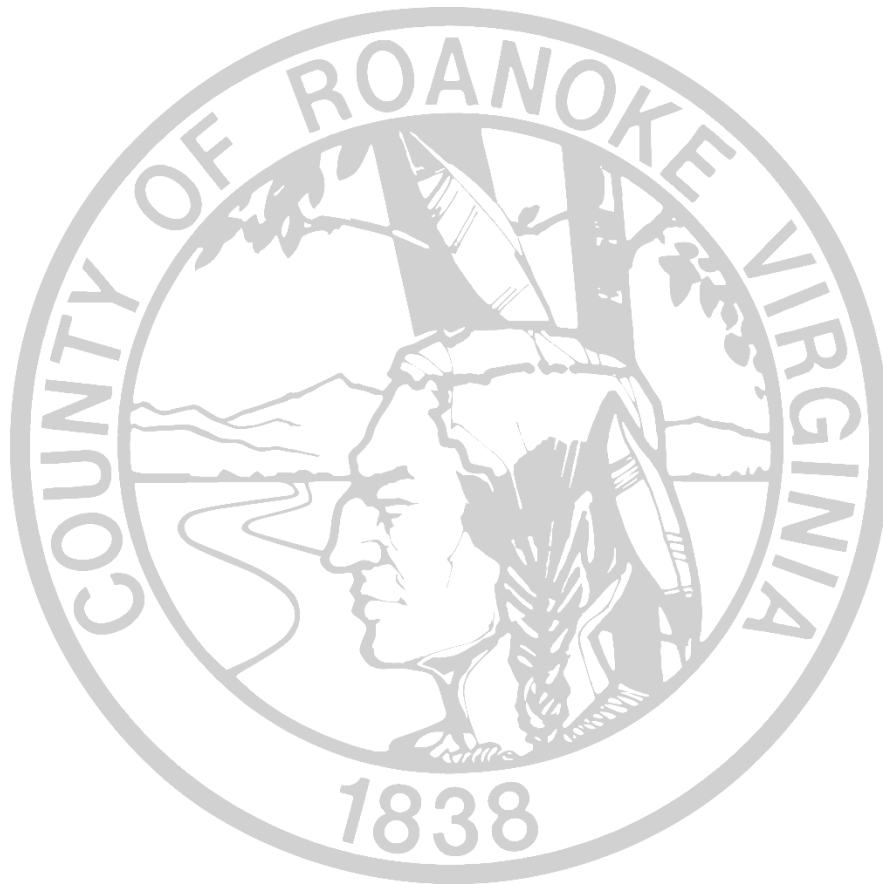
Departmental Goals

- Provide a well maintained facility for use by Roanoke County citizens and staff.



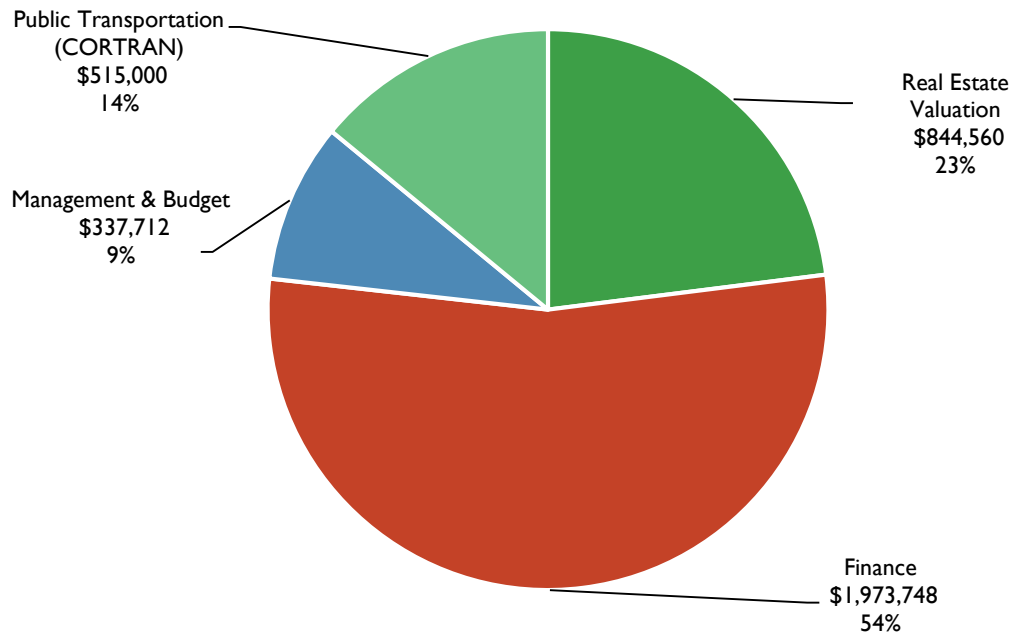


Management Services





Management Services \$3,761,020



Management Services Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Real Estate Valuation	\$ 881,791	\$ 812,371	\$ 844,560	\$ 32,189	4.0%
Finance					
Central Accounting	1,142,606	1,199,467	1,233,280	33,813	2.8%
Payroll	319,762	317,528	311,034	(6,494)	-2.0%
Purchasing	372,906	380,599	429,434	48,835	12.8%
Total Finance	1,835,274	1,897,594	1,973,748	76,155	4.0%
Management & Budget	329,688	331,168	337,712	6,544	2.0%
Public Transportation (CORTAN)	562,333	420,000	515,000	95,000	22.6%
Total	\$ 3,609,086	\$ 3,461,133	\$ 3,671,020	\$ 209,887	6.1%



Real Estate Valuation

Department Description

Real Estate Valuation equalizes assessments of all real property in Roanoke County, provides excellent real property information, administers the County's Land Use Program, and ensures an effective Board of Equalization.

Real Estate Valuation					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	757,246	746,821	781,010	34,189	4.6%
Non-Personnel	124,545	65,550	63,550	(2,000)	-3.1%
Transfers & Other	-	-	-	-	-
Total	881,791	812,371	844,560	32,189	4.0%
Position Count	11	11	11	-	-

Budget Highlights

The Adopted FY 2019 Real Estate Valuation budget increases by \$32,189 or 4.0%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Departmental Goals

- Effectively produce a quality reassessment, which achieves market value, and assures uniformity throughout the different classifications of property assessed in Roanoke County
- Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County
- Provide for a Board of Equalization (BOE) for citizens' appeals that may occur due to annual reassessment

Performance Management

Additional information about Real Estate Valuation's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Finance

Department Description

The Department of Finance provides professional financial services with quality and integrity that include systems for accounts payable, accounting, payroll and purchasing whereby fair and equitable treatment is the norm, the value of public funds is maximized and the public trust is maintained and valued.

Finance					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	1,516,271	1,681,541	1,761,705	80,165	4.8%
Non-Personnel	318,998	216,053	212,043	(4,010)	-1.9%
Transfers & Other	5	-	-	-	-
Total	1,835,274	1,897,594	1,973,748	76,155	4.0%
Position Count	21	22	22	-	-

Budget Highlights

The Adopted FY 2019 Finance budget increases by \$76,155 or 4.0%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Departmental Goals

- Administer and properly account for all County, School, and fiscal agency funds.
- Provide overall direction, management and oversight of the procurement of all goods and services for the county, schools and fiscal agents at the best possible combination of price, quality, timeliness, fairness and integrity in accordance with the code of Virginia and Roanoke County policies and procedures.
- Provide efficient and accurate accounts payable service that is responsive to County, School and fiscal agency needs.
- Provide timely and accurate payroll service that is responsive to County, School and fiscal agency needs.
- To provide and maintain the financial applications, which are tools that provide internal control and ensure the integrity of data used by the public, the governing body, departments, schools and fiscal agents.

**Performance Management**

Additional information about Finance's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Office of Management and Budget

Department Description

The Roanoke County Office of Management and Budget is responsible for facilitating and developing sound fiscal management practices that effectively identify and allocate resources for operations and capital infrastructure that support the County's Organizational Strategic Plan and Community Strategic Plan goals and objectives. The department will provide budgetary and financial planning, information, analysis, and consultation to administration, elected officials, operational departments, and citizens in order to enhance decision-making, educate, and to inform.

Management & Budget					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	288,530	308,318	314,287	5,969	1.9%
Non-Personnel	41,157	22,850	23,425	575	2.5%
Transfers & Other	-	-	-	-	-
Total	329,688	331,168	337,712	6,544	2.0%
Position Count	3	3	3	-	-

Budget Highlights

The Proposed FY 2019 Office of Management and Budget total budget increases by \$6,544 or 2.0%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

**Departmental Goals**

- Manage and coordinate the development and implementation of the County's annual budget (Annual Fiscal Plan) utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes
- Establish a revenue projection "process" that maximizes accuracy and consistency, while maintaining a conservative approach that ensures stable and reliable delivery of services to the citizens (structural balance)
- Coordinate preparation and update of the annual Capital Improvement Program consistent with the long-term priorities of the Board of Supervisors and community
- Provide accurate and timely budgetary and financial information, management consultation, fiscal analysis, and long-range planning assistance to all stakeholders of the organization to enhance the effectiveness of Roanoke County Government
- Assist Administration and operating departments in the development and utilization of metrics (measurements) to assess operational efficiency and effectiveness in support of departmental and organizational goals and objectives

Performance Management

Additional information about Management & Budget's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Public Transportation

Mission Statement

Public Transportation (CORTAN) provides public para-transit transportation to qualified residents of Roanoke County.

Public Transportation (CORTAN)					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	562,333	420,000	515,000	95,000	22.6%
Transfers & Other	-	-	-	-	-
Total	562,333	420,000	515,000	95,000	22.6%
Position Count	0	0	0	-	-

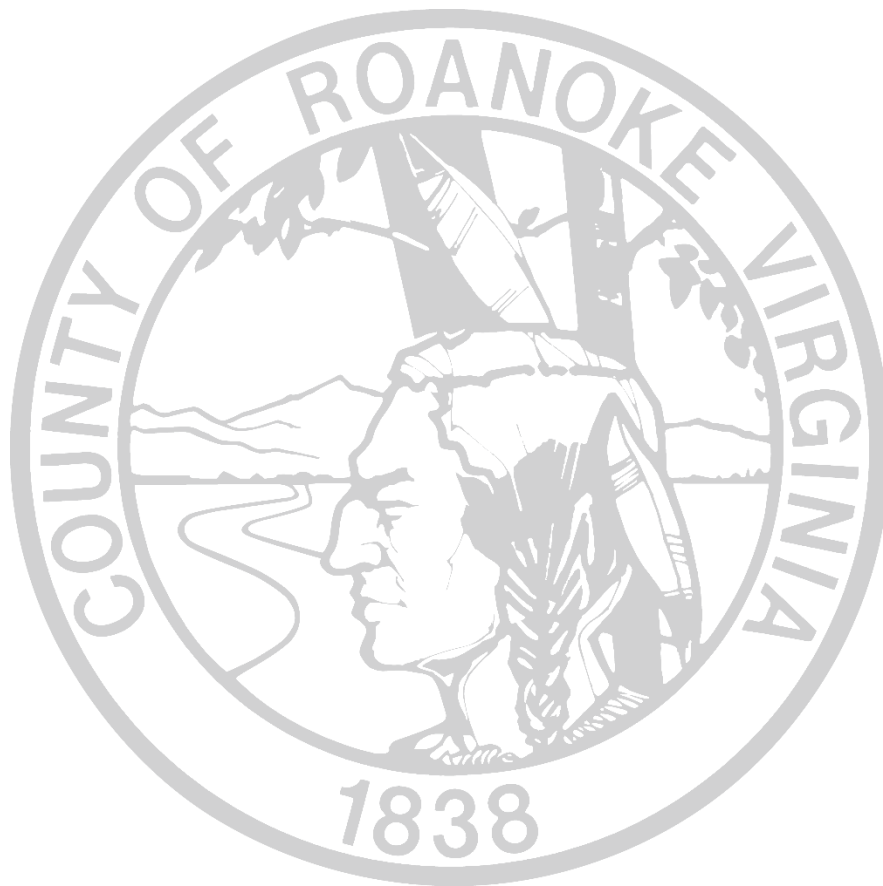
Budget Highlights

The Adopted FY 2019 Public Transportation budget increases by \$95,000 or 22.6% and reflects the following changes:

- Increased ridership over the past two years requires an increase in funding to maintain current service levels.

Departmental Goals

- Use regional resources to provide transportation services to county residents
- Maintain working agreement with Unified Human Service Transportation System to operate appropriate vehicles to meet the needs of the qualified elderly and individuals with special needs who are residents of Roanoke County
- Enroll only qualified participants in the CORTAN program, monitor and evaluate current and partial participants for the CORTAN program, and evaluate any new participants at the time of the application process





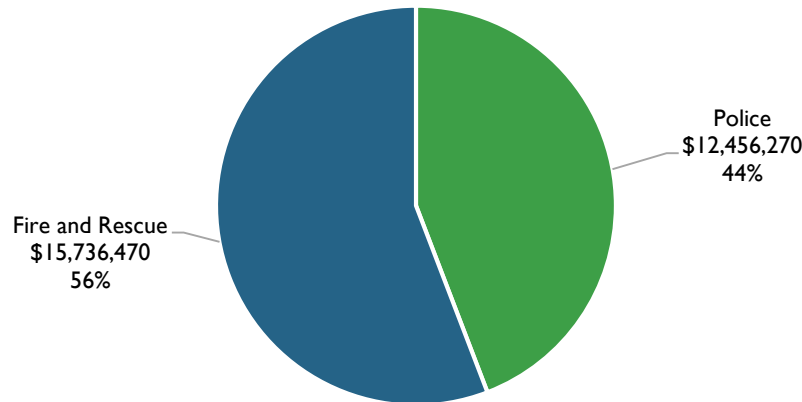
Public Safety





Public Safety

\$28,192,740



Public Safety Summary

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Police					
Administration	\$ 1,745,014	\$ 606,942	\$ 624,201	\$ 17,259	2.8%
Uniform	7,250,918	7,697,759	7,987,767	290,008	3.8%
Criminal Investigations	1,797,506	1,818,021	1,773,360	(44,661)	-2.5%
Services	778,193	918,332	873,679	(44,653)	-4.9%
Community Services	604,380	663,488	603,792	(59,696)	-9.0%
Traffic Division	256,090	250,342	220,341	(30,001)	-12.0%
Professional Standards	214,454	260,551	258,166	(2,385)	-0.9%
K-9 Unit	23,207	10,500	10,500	-	-
SWAT	7,599	11,664	104,014	92,350	791.8%
GSA Command Vehicle	214	0	450	450	-
Police Total	12,677,575	12,237,599	12,456,270	218,671	1.8%
Fire and Rescue					
Operations	16,240,351	15,236,979	15,502,333	265,354	1.7%
Volunteer Fire	120,553	131,185	131,185	-	0.0%
Volunteer Rescue	100,022	102,952	102,952	-	0.0%
Fire and Rescue Total	16,460,926	15,471,116	15,736,470	265,354	1.7%
Total	\$ 29,138,501	\$ 27,708,715	\$ 28,192,740	\$ 484,025	1.7%



Police

Department Description

The Roanoke County Police Department strives to unite with the evolving community to provide professional and pro-active police services to maintain a safe environment. The Roanoke County Police Department is recognized for providing a safe community through data-driven policing, collaborative regional efforts, and public education initiatives. The department achieves that recognition by maintaining national accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 1997. In understanding that the employees are its greatest asset, the department provides them with knowledge, resources, and opportunities to offer the highest level of service.

Police					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	10,128,051	9,920,783	10,218,446	297,663	3.0%
Non-Personnel	2,547,502	1,731,816	1,652,824	-78,992	-4.6%
Transfers & Other	2,023	585,000	585,000	-	-
Total	12,677,575	12,237,599	12,456,270	218,671	1.8%
Position Count	152	152	152	0	-

Budget Highlights

The Adopted FY 2019 Police budget increases by \$218,671 or 1.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Police operating budget include:

- Maintains skill based pay funding budgeted at \$129,000.
- Beginning in FY 2019, County General Government support to the Criminal Justice Academy will be budgeted as a single transfer. To offset this transfer, funding for professional services in the Police Department was reduced by \$90,500.

**Departmental Goals**

- Improve employee retention by focusing on recognition, compensation, and opportunities for improvement
- Recruit and hire well-qualified candidates
- Provide comprehensive and specialized training for all employees
- Create and implement a comprehensive leadership development program
- Maintain the highest level of professional standard within the Police Department
- Foster partnerships with the business community and identify new opportunities to collaborate with our Public Safety partners
- Expand and enhance partnerships with the residential and faith-based communities
- Integrate data driven policing techniques and philosophy into all levels of operation
- Improve traffic safety and response to people in crisis throughout Roanoke County
- Enhance school safety, both in physical security of schools as well as expanding threat assessment capabilities
- Study and prioritize internal IT and equipment needs while enhancing communications technology

Performance Management

Additional information about the Police Department's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Fire and Rescue

Mission Statement

The Roanoke County Fire Department quickly, skillfully, and compassionately responds to the needs of the Roanoke County community by safely providing fire suppression services, emergency medical care and transport, rescue operations, emergency management, public information, life safety education, fire prevention activities, and fire code enforcement.

Fire and Rescue					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	13,372,153	12,986,665	12,961,900	-24,765	-0.2%
Non-Personnel	3,072,140	1,936,701	1,997,321	60,620	3.1%
Transfers & Other	16,633	547,750	777,249	229,499	41.9%
Total	16,460,926	15,471,116	15,736,470	265,354	1.7%
*Position Count	164	169	166	(3)	-1.8%

*In CY 2017, Fire and Rescue received a SAFER grant to fund a total of 11 Firefighter positions for 36 months. Four positions approved in FY 2018 along with seven new positions will be captured in the Grant Fund until the SAFER grant expires.

Budget Highlights

The Adopted FY 2019 Fire and Rescue budget increases by \$265,354 or 1.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Fire and Rescue operating budget include:

- Maintain skill based pay funding budgeted at \$70,000.
- Lieutenant Fire Inspector position added at a cost of \$70,447. State grant revenue will fund \$53,447 of the position and part-time funding decreases by \$17,000 to offset the balance.
- \$45,000 is added for ambulance transport fees as the number of calls for service increases, the fee to manage the billing of ambulance fees increases.
- \$19,115 is added for Appalachian Trail rescue. The County has previously received Department of the Interior funding which has been recorded as General Government revenue. This revenue will now be applied to Appalachian Trail rescues as use of the trail increases.
- \$37,000 to replace one cardiac monitor in an ambulance.



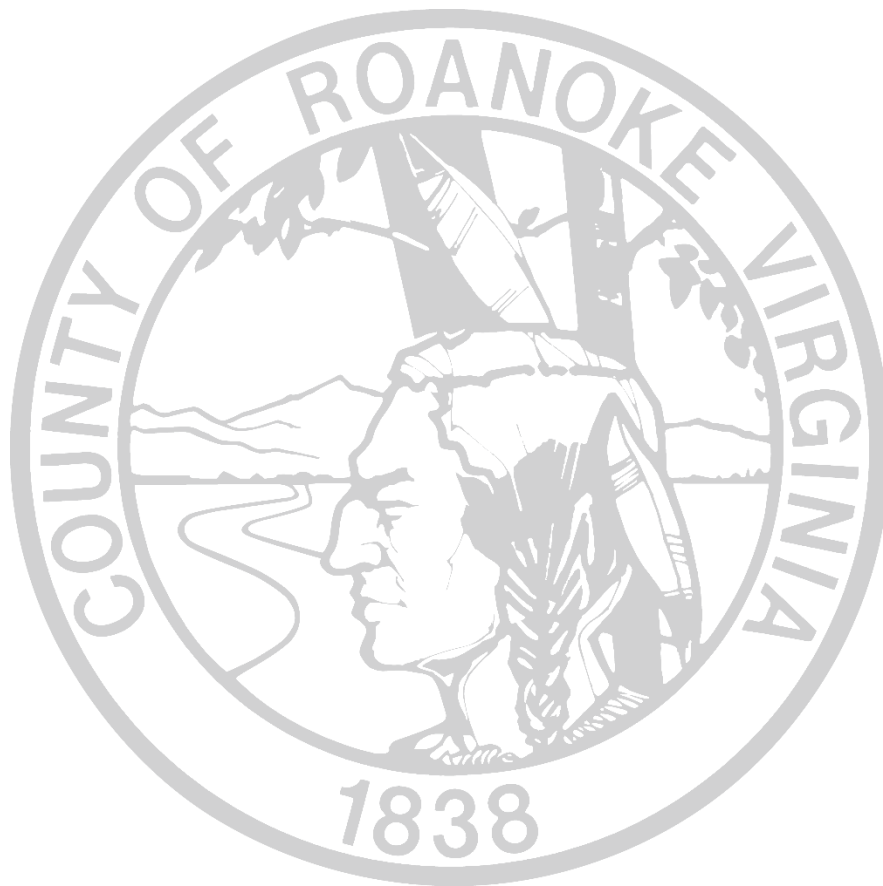
- The County received a SAFER grant which partially supports 11 Firefighter positions for 36 months. 4 existing Firefighter positions were transferred to the Grant Fund. General Fund support for these positions requires an additional transfer of \$229,499 to the Grant Fund.

Departmental Goals

- Prepare and respond to emergency medical service, fire, rescue, hazardous material, heavy tactical rescue and other emergencies within the community in an expedient, proficient manner
- Provide training that ensures professional, quality services to the community
- Ensure that the department and community are prepared to react to natural and man-made disasters and emergencies
- Improve the quality of life through Community Outreach programs and reduce the loss of life, property, through active engagement of the community, code enforcement, arson investigation, and public education

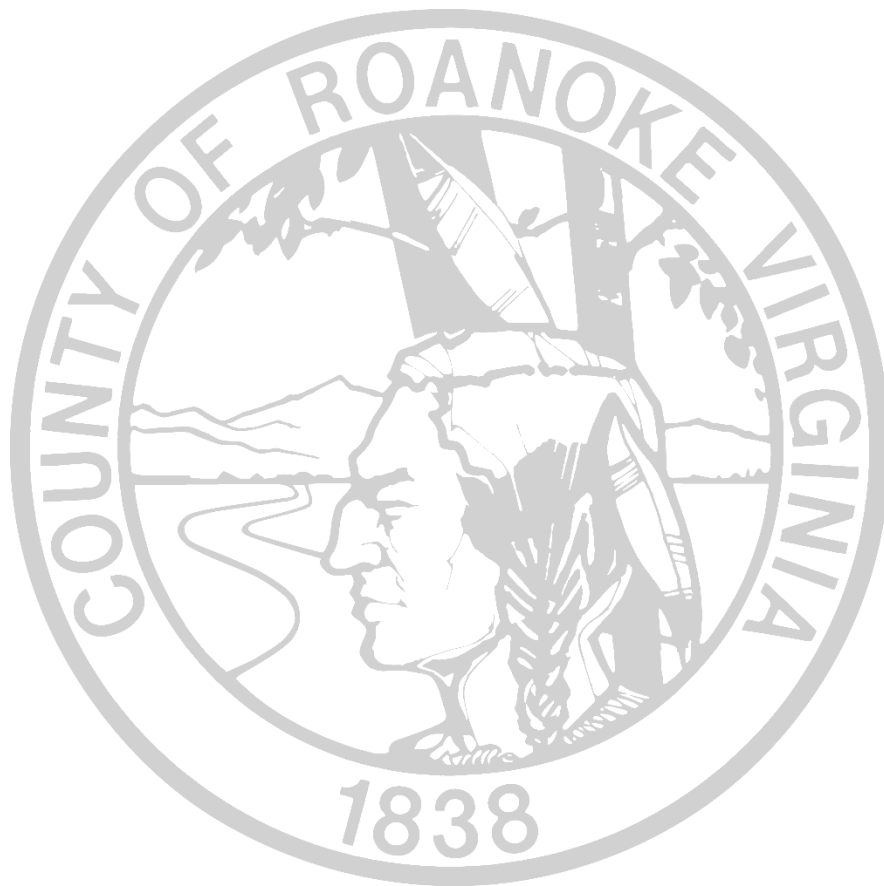
Performance Management

Additional information about Fire and Rescue's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.





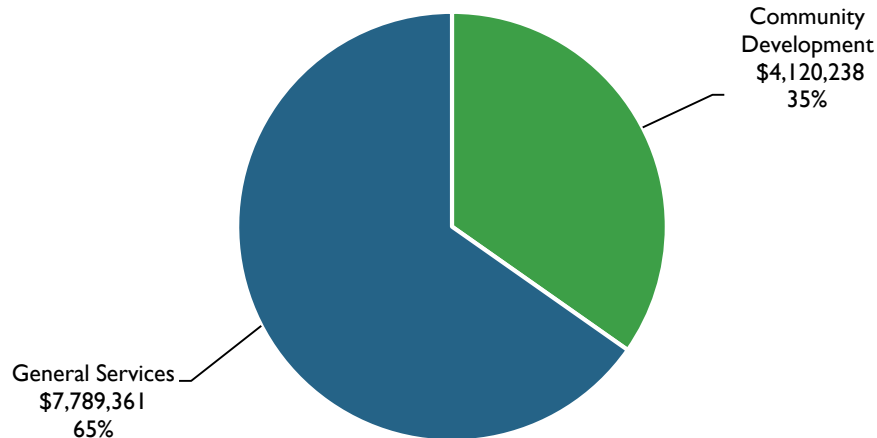
Community Services and Development





Community Services and Development

\$11,909,599



Community Services Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Community Development					
Administration	880,277	596,559	444,163	(152,396)	-25.5%
Building Safety	1,012,058	1,065,394	1,210,101	144,707	13.6%
Development Services	562,644	630,701	392,779	(237,922)	-37.7%
Environmental Services	930,802	1,013,450	1,035,622	22,172	2.2%
Planning and Zoning	1,027,981	957,464	978,091	20,627	2.2%
Planning Commission	41,683	51,208	51,811	603	1.2%
Board of Zoning Appeals	6,657	7,587	7,671	84	1.1%
Community Development Total	4,462,101	4,322,361	4,120,238	(202,123)	-4.7%
General Services					
Administration	464,421	445,342	447,013	1,671	0.4%
Solid Waste	4,699,841	4,748,593	4,859,519	110,926	2.3%
Building Maintenance	1,420,839	1,447,817	1,484,845	37,028	2.6%
Welding Shop	119,275	121,214	136,331	15,117	12.5%
Custodial Services	789,940	762,440	861,653	99,213	13.0%
Total General Services	7,494,316	7,525,407	7,789,361	263,954	3.5%
Total	11,956,417	11,847,768	11,909,599	61,831	0.5%



Community Development

Department Description

Community Development facilitates the orderly growth and development of the community while protecting the health, safety and welfare of the citizens, visitors, general public and surrounding communities.

Community Development					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,460,209	3,530,489	3,348,366	(182,123)	-5.2%
Non-Personnel	1,001,892	771,872	751,872	(20,000)	-2.6%
Transfers & Other	0	20,000	20,000	0	0.0%
Total	4,462,101	4,322,361	4,120,238	(202,123)	-4.7%
Position Count	48	48	47	(1)	-2.1%

Budget Highlights

The Adopted FY 2019 Community Development budget decreases by \$202,123 or 2.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Community Development budget include:

- A reduction of \$161,728 in personnel expenditures from the elimination of the Director of Community Development position.
- A reduction of \$20,000 in operating costs based on actual expenditures in FY 2017 and projected expenditures in FY 2018.
- Approved FY 2019 fee adjustments are detailed on the next page.



Departmental Goals

- Administer, maintain and ensure code compliance with the County's development regulations to protect the public health, safety and welfare
- Provide design, construction and maintenance services for stormwater management facilities, drainage projects, landscaping projects, and transportation projects which improve public safety and increase property values
- Review building and development plans and issue permits in a thorough, efficient, and effective manner
- Address existing and future environmental challenges by incorporating collaborative solutions in our planning, regulations and compliance
- Anticipate future growth and development issues and implement policies and plans to address these issues

Performance Management

Additional information about Community Development's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.

Fee Adjustments

Community Development Fee Adjustments		
Type of Fee / Charge for Service	Previous Fee	FY 2019 Adopted Fee
Existing Fees		
Erosion and Sediment Control	\$100 + \$100 per acre	\$350 + \$75 per acre
Site Plan Review	\$685 + \$40 acre + VSMP	\$755 + \$75 acre + VSMP
Large Subdivision Review (5 or more lots)	\$220 + \$45/lot + VSMP	\$350 + \$75/lot + VSMP
Commercial Certificate of Occupancy or Residential Planned Unit Development	\$25.00	\$50.00
Special Use Permit	\$40.00	\$150.00
New Fees		
Residential Certificate of Occupancy	-	\$25.00
Permit Renewal (Annual)	-	\$750 + VSMP if applicable after two years
Zoning Verification	-	\$50.00
Pass-thru Fee to State of Virginia (2% Charge on all Building, Plumbing, Electrical or Mechanical Permits)	-	2% Charge



General Services

Department Description

The Department of General Services efficiently and strategically plans, provides, and manages high quality delivery of solid waste services, facility maintenance and capital projects, fleet operations, and environmental stewardship for our citizens and internal customers.

General Services					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,490,679	3,522,978	3,672,226	149,248	4.2%
Non-Personnel	4,003,637	4,002,429	4,117,135	114,706	2.9%
Transfers & Other	-	-	-	-	-
Total	7,494,316	7,525,407	7,789,361	263,954	3.5%
Position Count	56	56	56	-	-

Budget Highlights

The Adopted FY 2019 General Services budget increases by \$263,954 or 3.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 General Services budget include:

- An additional \$60,000 in part-time funding for custodial services at libraries.
- An additional \$124,000 for recycling and Roanoke Valley Resource Authority tipping fees based on FY 2018 projections.
- The County's Payloader program is eliminated in FY 2019.

**Departmental Goals**

Solid Waste

- Provide weekly garbage collection to all qualified residential and business customers and bi-weekly brush and bulk collection to all qualified residential customers
- Promote options for disposal of garbage outside of regular and bi-weekly bulk/brush collection which will assist residents and County staff in the goal of keeping the County clean

Facilities Management

- Provide maintenance, cleaning, and repairs efficiently, effectively, and promptly to minimize disruption in all facility work environments

Capital Project Management

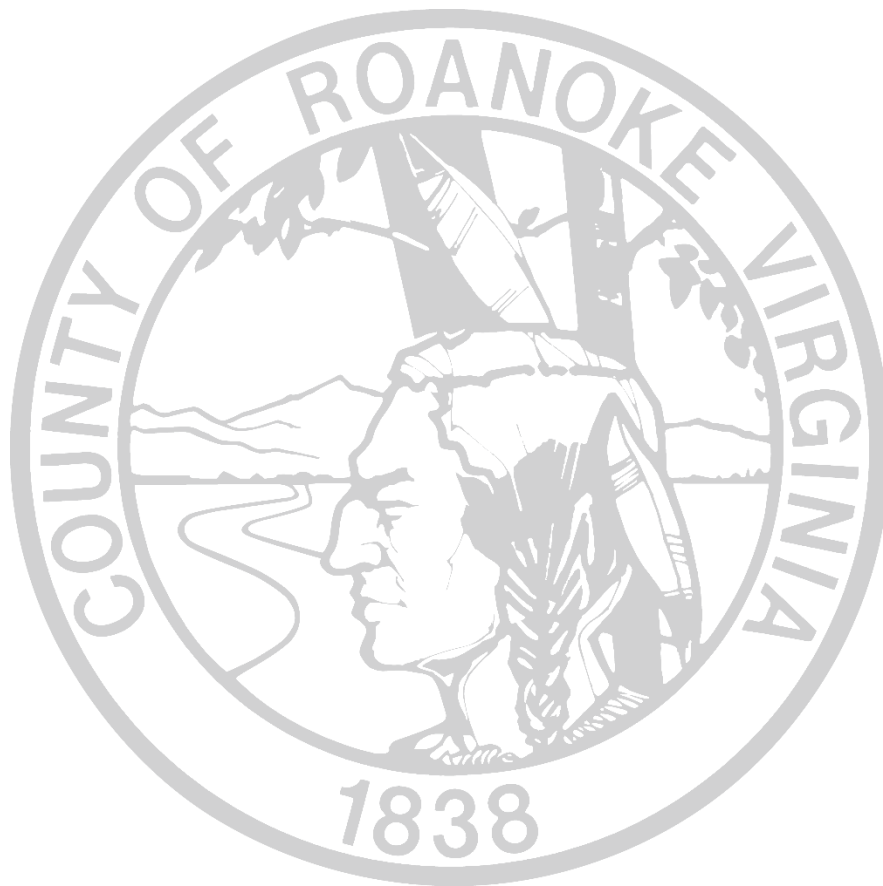
- Facilitate the planning, design and construction processes for facility related capital projects

Welding Shop

- Provide the highest quality, cost-effective, on-time repairs, and high quality preventative maintenance for user departments

Performance Management

Additional information about General Services' performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



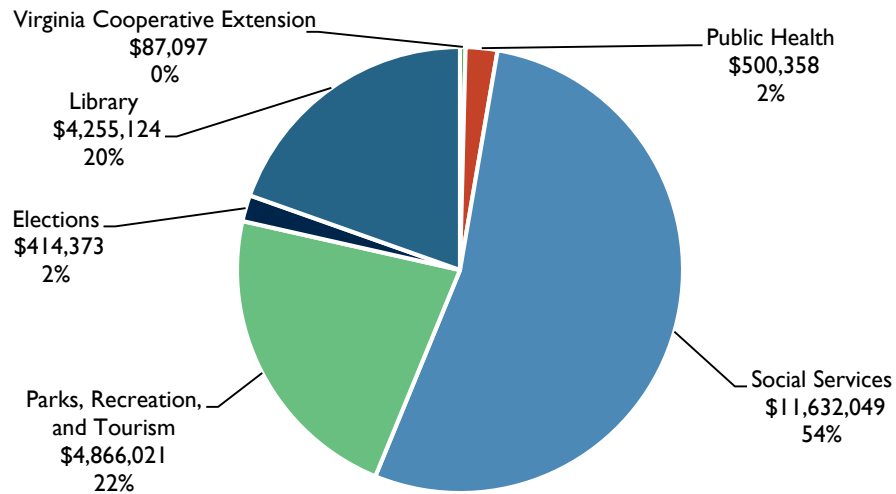


Human Services





Human Services \$21,755,022



Human Services Summary

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Parks, Recreation, and Tourism					
PRT Administration	\$ 1,122,671	\$ 717,508	\$ 710,309	\$ (7,199)	-1.0%
Parks Administration	2,284,659	2,105,853	2,161,279	55,426	2.6%
Athletics	444,910	453,398	484,941	31,543	7.0%
Camp Roanoke	226,704	227,267	288,904	61,637	27.1%
Explore Park	55,699	55,675	55,675	-	0.0%
Therapeutics	163,495	177,435	127,328	(50,107)	-28.2%
After School Kids (ASK)	212,970	207,280	267,868	60,588	29.2%
Marketing	37,012	34,483	34,483	-	0.0%
Special Events & Tourism	113,922	115,873	118,954	3,081	2.7%
Brambleton Center	279,314	293,276	306,234	12,958	4.4%
Parks Grounds Maintenance	144,262	153,546	183,546	30,000	19.5%
Parks Projects	127,221	126,500	126,500	-	0.0%
Total PRT	5,212,840	4,668,093	4,866,021	197,928	4.2%
 Public Health	 491,304	 500,358	 500,358	 -	 0.0%



Human Services Summary (continued)

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Social Services					
Administration	6,131,199	5,835,801	6,343,811	508,010	8.7%
STARS FTC	11,275	38,325	38,325	-	0.0%
Public Assistance	3,898,169	4,195,666	4,702,666	507,000	12.1%
Purchase of Services	432,196	559,247	547,247	(12,000)	-2.1%
Total Social Services	10,472,840	10,629,039	11,632,049	1,003,010	9.4%
Library					
Administration	1,233,929	534,421	769,376	234,955	44.0%
South County Library	1,936,690	1,995,046	1,369,970	(625,076)	-31.3%
Glenvar Library	388,002	425,427	401,460	(23,967)	-5.6%
Hollins Library	476,065	523,012	462,885	(60,127)	-11.5%
Vinton Library	476,799	474,319	513,271	38,952	8.2%
Bent Mountain Library	38,131	43,888	53,782	9,894	22.5%
Mt Pleasant Library	43,128	49,108	63,965	14,857	30.3%
Technical Services	-	-	620,415	620,415	-
Total Library	4,592,745	4,045,221	4,255,124	209,903	5.2%
Virginia Cooperative Extension	62,742	87,097	87,097	-	0.0%
Elections	413,249	370,955	414,373	43,418	11.7%
Total	\$ 21,245,719	\$ 20,300,763	\$ 21,755,022	\$ 1,454,259	7.2%



Parks, Recreation and Tourism

Department Description

The Parks, Recreation and Tourism Department provides a comprehensive system of facilities and services that enhances the quality of life, supports economic development and tourism, encourages life-long learning, and promotes the overall health and well-being of Virginia's Blue Ridge. The core functions of the department include Explore Park, Greenway and Blueway Development, Parks, Therapeutic Recreation, Multi-generational Instruction, Youth and Adult Sports, Sports Marketing, Citizen Engagement, Special Events, and Emergency Management.

Parks, Recreation, and Tourism					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,730,544	3,561,531	3,708,244	146,713	4.1%
Non-Personnel	1,457,296	1,047,562	1,043,102	-4,460	-0.4%
Transfers & Other	25,000	59,000	114,675	55,675	94.4%
Total	5,212,840	4,668,093	4,866,021	197,928	4.2%
Position Count	56	56	56	-	-

Budget Highlights

The Adopted FY 2019 Parks, Recreation and Tourism budget increases by \$197,928 or 4.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Proposed FY 2019 Parks, Recreation and Tourism operating budget include:

- \$15,000 increase to part-time funding to provide site supervisors at outdoor youth athletic events.
- \$15,000 for additional utility costs.
- \$11,400 for the restoration of 10th game/final game funding for youth athletics.
- Transfers increase by \$55,675 which moves funding for miscellaneous operating costs to the Parks, Recreation and Tourism Fee Class fund.

**Departmental Goals**

- Offer a robust Community Recreation program for all citizens that promotes learning, health, and positive competition.
- Provide a diverse offering of park amenities and services to citizens and user groups through safe and well maintained facilities.
- Promote tourism to Virginia's Blue Ridge through quality and innovative events and park amenities.
- Implement Phase 1 of Explore Park's Adventure Plan to expand infrastructure, partnerships, and services.
- Establish and maintain an extensive network of greenways, trails, and blueways.

Performance Management

Additional information about the Parks, Recreation and Tourism Department's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Public Health

Department Description

The Roanoke County Health Department promotes a state of optimum health for all citizens of Roanoke through community assessment, public policy development, and assurance of equal access to and excellence in health services.

Public Health					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	491,304	500,358	500,358	-	-
Transfers & Other	-	-	-	-	-
Total	491,304	500,358	500,358	-	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Public Health budget remains level.

Departmental Goals

- Protect the health of citizens and visitors
- Prepare the community for emergency events
- Improve child morbidity and mortality rates of women and children by reducing low weight births and unintended teen pregnancies
- Prevent tooth decay in children of low income families



Social Services

Department Description

The Roanoke County Department of Social Services (VDSS) is state supervised and locally administered, one of 120 local offices across the state. The department promotes and supports the development of healthy families and protects Virginia's children and adults from abuse and neglect. Social Services is responsible for administering a variety of benefit programs in accordance with federal and state requirements. The department promotes self-reliance by assessing employment strengths and needs, eliminating barriers and providing resources for employment.

Social Services					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	5,233,026	5,430,580	5,941,090	510,510	9.4%
Non-Personnel	5,239,814	5,198,459	5,690,959	492,500	9.5%
Transfers & Other	-	-	-	-	-
Total	10,472,840	10,629,039	11,632,049	1,003,010	9.4%
Position Count	96	96	99	3	3.1%

Three Family Services Specialist positions added during FY 2018 with additional revenue of \$128,290 from the State and the City of Salem.

Budget Highlights

The Adopted FY 2019 Social Services budget increases by \$1,003,010 or 9.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Social Services operating budget include:

- During FY 2018, three Family Services Specialist positions were added to the Department of Social Services at a cost of \$128,290 which was offset by \$120,620 in additional state funding and \$7,670 from the City of Salem.
- \$495,000 of funding was added for reimbursable expenditures related to state mandated services.

**Departmental Goals**

- Administer all Public Assistance programs in accordance with Federal and State requirements
- Preserve, protect and restore family and individual stability
- Promote self-reliance with support for employment, education, and training
- Maximize department efficiency and effectiveness
- Collaborate with resources to meet community needs and educate citizens

Performance Management

Additional information about Social Services' performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Library

Department Description

Roanoke County Libraries provide citizens with ready access to ideas, information, and technologies that educate, enrich, and connect them with one another and the world. The Library department consists of administration staff and 6 library facilities including South County, Glenvar, Hollins, Vinton, Mt Pleasant, and Bent Mountain, providing access to a diverse collection of resources and materials to citizens of all ages.

Library					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,010,983	2,958,495	3,171,045	212,550	6.7%
Non-Personnel	1,581,762	1,086,726	1,084,079	-2,647	-0.2%
Transfers & Other	-	-	-	-	-
Total	4,592,745	4,045,221	4,255,124	209,903	5.2%
Position Count	43	43	43	-	-

Budget Highlights

The Adopted FY 2019 Library budget increases by \$209,903 or 5.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Library operating budget include:

- \$19,500 in additional part-time personnel funding for Sunday hours at Hollins Library.
- \$27,661 in additional part-time personnel funding at Bent Mountain and Mt. Pleasant libraries.
- \$26,000 in additional operating funding to replace self check-out machines at South County Library offset by reductions for other operating expenses.

**Departmental Goals**

- Provide customer access to a diverse and balanced collection that promotes lifelong learning
- Create and promote mandated programming, encouraging literacy through educational, cultural, and informational events
- Provide reference assistance, educational services, and technology and software instruction to promote digital literacy
- Acquire, accurately classify, and process all library materials in an efficient and timely manner to make them readily available for public use
- Manage the Library's extensive public and staff inventory of equipment, software, applications, licenses, and other electronic products
- Establish an environment that encourages quality library services to flourish in facilities that are safe, accessible, comfortable, and cost effective to operate

Performance Management

Additional information about the Library's performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.



Virginia Cooperative Extension - Roanoke

Department Description

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

Virginia Cooperative Extension					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	62,742	87,097	87,097	-	-
Transfers & Other	-	-	-	-	-
Total	62,742	87,097	87,097	-	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Virginia Cooperative Extension budget remains level.

Departmental Goals

- Promote improved health and well-being through healthy eating and physical activity through a variety of workshops and research-based information.
- Provide nutrition and physical activity education to low-income families and individuals through Family Nutrition Program and SNAP-Ed programming.
- Strengthen the community food system through educational support of regional agriculture and sustainable gardening.
- Assist youth in becoming self-directed, contributing and productive members of the community through the 4-H program.



Elections

Department Description

The Elections department provides each qualified citizen of Roanoke County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with federal and state election laws, and serves as an information resource for citizens regarding voter registration, elections, and elected officials.

Elections					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	282,160	281,997	291,977	9,980	3.5%
Non-Personnel	131,089	88,958	122,396	33,438	37.6%
Transfers & Other	-	-	-	-	-
Total	413,249	370,955	414,373	43,418	11.7%
Position Count	3	3	3	-	-

Budget Highlights

The Adopted FY 2019 Elections budget increases by \$43,418 or 11.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Elections operating budget include:

- \$30,000 was added for general operating support as the State Board of Elections no longer pays for some election supplies increasing the cost to the County.

Departmental Goals

- Ensure voter registration opportunities will be equally available to all qualified citizens of Roanoke County
- Protect and promote public trust and confidence by conducting accurate and fair elections

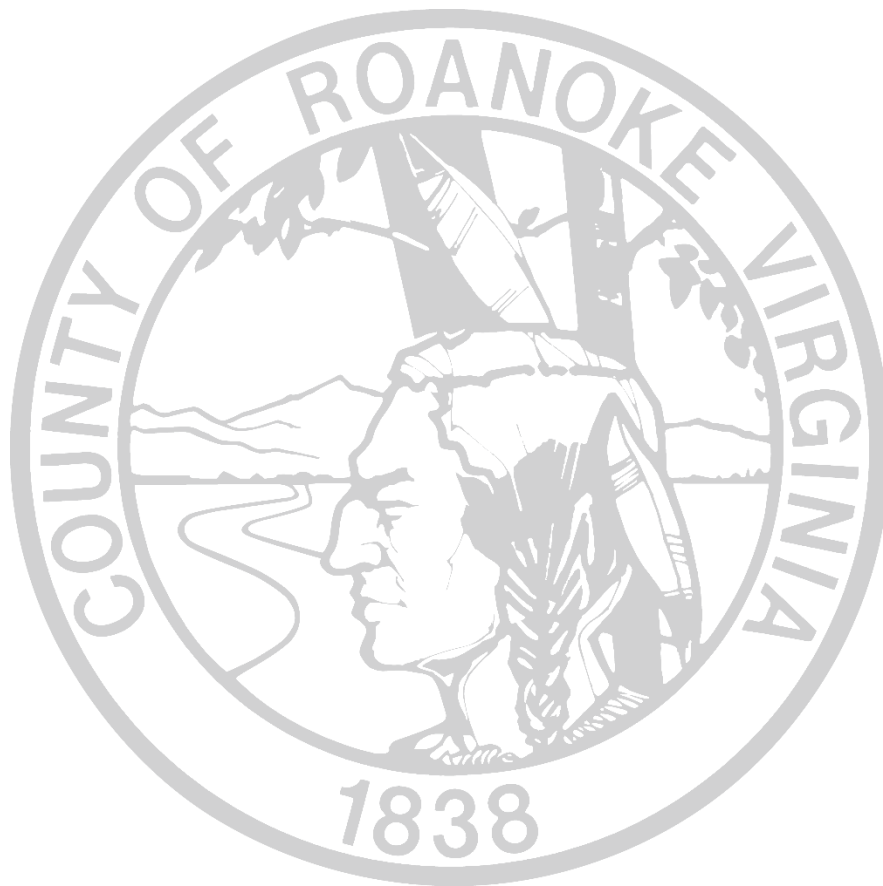
Performance Management

Additional information about Elections' performance measures including how they support Roanoke County's strategic plan initiatives is included in the Performance Measurement section of this document.





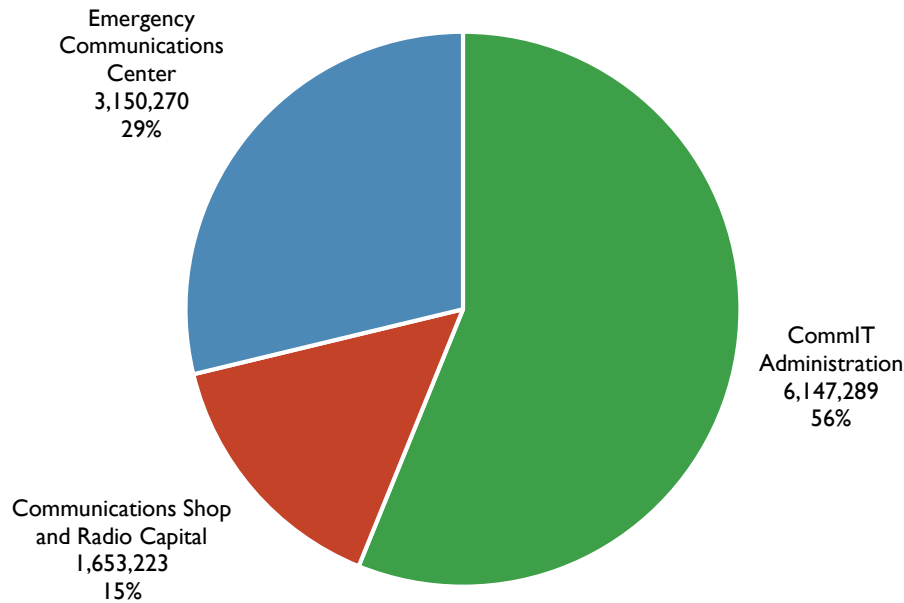
Communications and Information Technology





Communications and Information Technology

\$10,950,782



Communications and Information Technology Summary

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
CommIT Admin/Operations					
CommIT Administration	\$ 2,736,874	\$ 2,297,492	\$ 2,477,372	\$ 179,880	7.8%
Application Services	1,036,986	1,123,200	1,077,754	(45,446)	-4.0%
Tech Support-PC/Phones	746,594	796,499	811,430	14,931	1.9%
Networks	408,668	428,975	448,310	19,335	4.5%
Technical Services	255,071	212,213	221,485	9,272	4.4%
Enterprise Services	386,101	438,492	595,147	156,655	35.7%
GIS Services	508,218	486,133	515,791	29,658	6.1%
Enterprise Document Mgmt	7,210	-	-	-	-
Total CommIT Admin	6,085,722	5,783,004	6,147,289	364,285	6.3%
Communication Shops					
Comm Shop Administration	1,052,015	1,211,423	1,273,223	61,800	5.1%
Radio Maintenance & Capital	-	-	380,000	380,000	-
Total Communication Shops	1,052,015	1,211,423	1,653,223	441,800	36.5%



Communications and Information Technology Summary (continued)

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Emergency Communications Center (ECC)					
ECC Administration	292,483	296,118	312,719	16,601	5.6%
ECC Operations	2,510,621	2,742,363	2,837,551	95,188	3.5%
ECC Capital	11,662	-	-	-	-
Total ECC	2,814,767	3,038,481	3,150,270	111,789	3.7%
Total	\$ 9,952,504	\$ 10,032,908	\$ 10,950,782	\$ 917,874	9.1%



Communications and Information Technology Department

Department Description

Communications and Information Technology provides emergency communications and technology that enhances citizen safety and ensures access to Roanoke County government services and information.

Communications and Information Technology					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Transfer from GF/ Charges for Service Recovered Costs - City of Roanoke, Town of Vinton & Franklin Co. Mobile Phone Utility Tax	8,443,105	8,236,313	8,750,044	513,731	6.2%
Transfer from Schools Fund	862,427	729,756	790,629	60,873	8.3%
Miscellaneous Transfer from Technology Govern. Fund	256,448	258,534	330,923	72,389	28.0%
Transfer from Internal Service Fund	198,000	261,009	207,517	(53,492)	-20.5%
Use of Year-End Balance - Operating	41,531	147,296	151,669	4,373	3.0%
Use of Year-End Balance - Capital	210,400	-	-	-	-
Total	10,011,911	10,032,908	10,950,782	917,874	9.1%
Expenditures					
Personnel	5,861,773	6,052,884	6,353,647	300,763	5.0%
Non-Personnel	3,284,551	3,155,024	3,392,135	237,111	7.5%
Transfers & Other	806,180	825,000	1,205,000	380,000	46.1%
Total	9,952,504	10,032,908	10,950,782	917,874	9.1%
Administration & Operations	39	39	40	1	2.6%
Communications Shop	7	7	7	-	-
Emergency Communication Center	42	42	42	-	-
Total Position Count	88	88	89	1	1.1%
Beginning Balance	2,297,755	2,357,163	750,163		
Use of Fund Balance	59,408	(1,607,000)	(651,000)		
Ending Balance	2,357,163	750,163	99,163		



Communications and Information Technology Department: *Communications and Information Technology Administration Fund*

Department Description

The Communications and Information Technology Administration Fund provides technology services for County departments and constitutional offices, Town of Vinton, Roanoke Valley Resource Authority (RVRA), Roanoke Valley TV (RVTV) and Regional Center for Animal Care and Protection (RCACP). Services include business systems administration, network and security services, web administration and GIS, and technical services to support business operations.

Communications and Information Technology Administration					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	3,289,594	3,318,075	3,499,819	181,744	5.5%
Non-Personnel	1,989,953	1,639,929	1,822,470	182,541	11.1%
Transfers & Other	806,175	825,000	825,000	-	-
Total	6,085,722	5,783,004	6,147,289	364,285	6.3%
Position Count	39	39	40	1	2.6%

Budget Highlights

The Adopted FY 2019 Communications and Information Technology budget increases by \$364,285 or 6.3%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Communications and Information Technology budget include:

- The addition of a full-time Business Systems Analyst I position, which increases the Enterprise Services Division budget by \$20,734. The total cost of the position is \$73,859 but is offset by a reduction of \$53,125 in part-time funding.
- Additional \$182,541 in Non-Personnel is primarily related to increased costs associated with County-wide software contracts and maintenance.

Departmental Goals

- To provide and maintain services and systems that are optimized for their intended functions.
- To align technology resources and priorities in support of business department and user needs.
- To effectively leverage training and career resources in a manner that best serves County user needs.



Communications and Information Technology Department: *Communications Shop and Radio Capital Fund*

Department Description

The Communications Shop and Radio Capital Funds provide support to the Roanoke Valley Radio System. This intergovernmental system serves Police, Fire and Rescue, and Sheriff's offices of multiple municipalities. Radio and communications equipment is serviced and maintained by Roanoke County staff.

Communications Shop and Radio Capital					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	436,091	456,915	464,800	7,885	1.7%
Non-Personnel	615,920	754,508	808,423	53,915	7.1%
Transfers & Other	5	-	380,000	380,000	-
Total	1,052,015	1,211,423	1,653,223	441,800	36.5%
Position Count	7	7	7	-	-

Budget Highlights

The Adopted FY 2019 Communications and Information Technology budget increases by \$441,800 or 36.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 Communications and Information Technology budget include:

- Increase of \$380,000 in Transfers primarily to account for transfers to the Capital Improvement Program for the Digital Microwave Ring Replacement Project (\$161,000) and Back-Up Repeater Project (\$150,000).
- Additional \$53,915 in Non-Personnel is primarily related to increased costs associated with County-wide software contracts and maintenance.

Departmental Goals

- To guarantee a reliable communication and technology foundation on which to efficiently conduct County business operations today and in the future.
- To champion and support regional and collaborative programs and projects.
- To focus on meaningful development and efficient solutions for future technology services.



Communications and Information Technology Department: *Emergency Communications Center Fund*

Department Description

The Emergency Communications Center Fund supports all functions of the Roanoke County Emergency Communications Center (ECC). The ECC staff collaborate with EMS, fire, and law enforcement personnel of Roanoke County and the Town of Vinton to save lives, protect property, and stop crime.

Emergency Communications Center					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	2,136,086	2,277,894	2,389,028	111,134	4.9%
Non-Personnel	678,681	760,587	761,242	655	0.1%
Transfers & Other	-	-	-	-	-
Total	2,814,767	3,038,481	3,150,270	111,789	3.7%
Position Count	42	42	42	-	-

Budget Highlights

The Adopted FY 2019 Communications and Information Technology budget increases by \$111,789 or 3.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

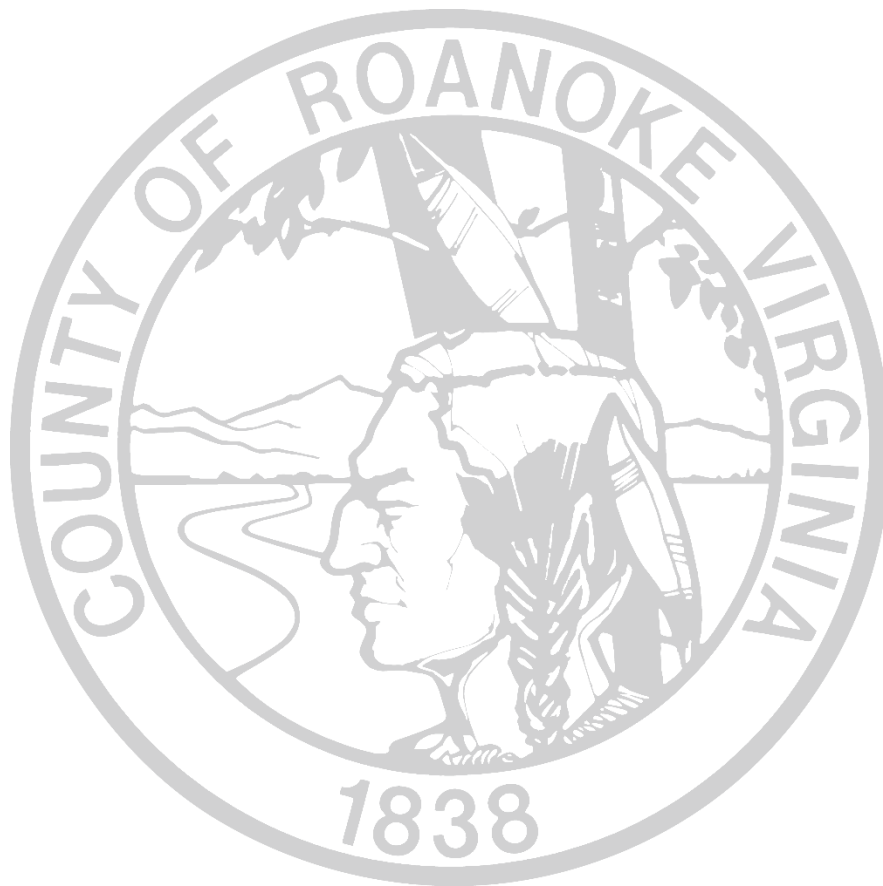
Departmental Goals

- To provide professional public safety assistance to the citizens of Roanoke County and emergency responders in a timely manner.
- To maintain accreditation, ensuring rapid and appropriate response to citizen emergencies and Roanoke County needs.



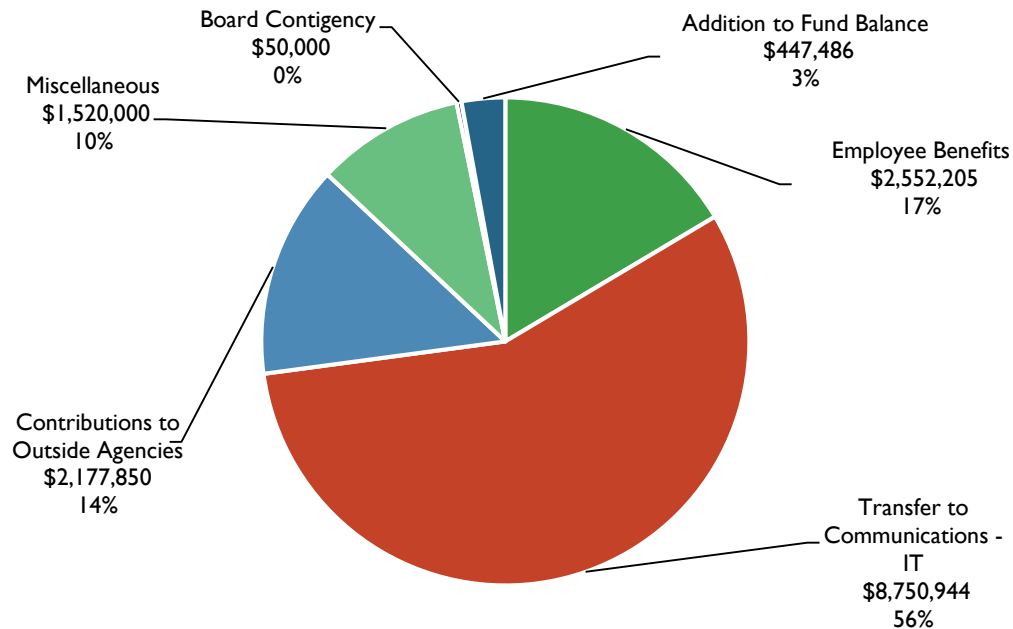
Non-Departmental

(Included in this section is Employee Benefits, Internal Services Charges,
Contributions to Outside Agencies, Board Contingency,
Addition to Fund Balance, and Miscellaneous)





Non-Departmental \$15,498,485



Non-Departmental Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Employee Benefits	\$ 1,518,133	\$ 2,653,886	\$ 2,552,205	\$ (101,681)	-3.8%
Transfer to Communications - IT	2,320,126	8,114,268	8,750,944	636,676	7.8%
Contributions to Outside Agencies					
Discretionary	219,803	338,600	347,475	8,875	2.6%
Contractual	1,819,646	1,679,178	1,792,372	113,194	6.7%
Dues & Memberships	36,945	37,666	38,003	337	0.9%
Total Contributions	2,076,394	2,055,444	2,177,850	122,406	6.0%
Miscellaneous	1,512,924	1,495,000	1,520,000	25,000	1.7%
Board Contingency	-	50,000	50,000	-	-
Addition to Fund Balance	-	429,719	447,486	17,767	4.1%
Total	\$ 7,427,577	\$ 14,798,317	\$ 15,498,485	\$ 700,168	4.7%



Employee Benefits

The Employee Benefits Account provides funding for fixed personnel costs that are not directly budgeted in the individual departments of the General Fund. Such fixed personnel costs include termination pay, flexible leave payout, retiree health insurance, merit pay, other post-employment benefits, volunteer retirement, part-time leave, and line of duty insurance.

Employee Benefits					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	805,528	2,064,061	1,962,380	(101,681)	-4.9%
Non-Personnel	712,605	589,825	589,825	0	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	1,518,133	2,653,886	2,552,205	(101,681)	-3.8%
Position Count	0	0	0	-	-

Itemized descriptions of each employee benefit item can be found on the following page.



Employee Benefits		
Employee Benefit	FY 2018 Adopted	FY 2019 Adopted
Flexible Leave Payout: Employees are entitled to cash-in up to 40 hours of flexible leave per fiscal year. In FY 2017, the full cost of the program was \$380,284 in the General Government/CommIT Funds.	\$ 320,000	\$ 370,000
Line of Duty: The County's costs for first responder insurance in the event they are disabled or killed in the line of duty.	230,000	257,000
Other Post-Employment Benefits: The County's cost for retiree benefits, excluding pensions, such as health/dental insurance, vision, and prescription. The reduction in the OPEB contribution is based on GASB 45 / actuarial report data.	121,826	121,825
General Government and CommIT Health Insurance Increase: This item accounted for the increases in the General Government and CommIT Funds for the County share of health insurance premiums in FY 2018. All health insurance costs were distributed to departments in the FY 2019 budget.	248,681	-
Retiree Health Insurance: Retired County employees are eligible for health insurance until age 65, with the benefit based on years of service to the County.	765,380	765,380
Performance Pay: Performance Pay allows Roanoke County latitude in rewarding excellent employees through a merit pay system.	75,000	75,000
Termination Pay: Employees who leave County service are entitled to payment for flexible leave up to 400 hours. In FY 2017, the cost of the program to the General Government Fund was \$545,011. FY 2018 projections indicate decreased costs associated with this benefit, though an additional \$70,000 is still required to be added for FY 2019.	400,000	470,000
Volunteer Retirement: Retirement benefit for Fire and Rescue volunteers.	468,000	468,000
Regular Part-Time Leave Pay: Provides limited leave for regular part-time employees.	25,000	25,000
Total, Non-Departmental Employee Benefits	\$ 2,653,887	\$ 2,552,205



Transfer to Communications/Information Technology

The Transfer to Communications/Information Technology (IT) Account provides funding from the General Government Fund to the County's Communications & IT Department. Funding is provided for Information Technology services, Communications Shop operations, and Emergency Communications Center operations.

Costs of information technology services are charged to the General Fund and allocated to the user departments at year-end. Details on the full Communications/IT budget can be found in the Communication/IT section of this document.

Transfer to Communications - IT					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	\$2,320,126	\$8,114,268	\$8,750,944	\$636,676	7.8%
Total	2,320,126	8,114,268	8,750,944	636,676	7.8%
Position Count	0	0	0	-	-



Outside Agency Contributions

Each annual budget development cycle the County of Roanoke considers funding requests from local non-profit organizations who offer services to the citizens of the Roanoke Valley. A list of proposed contributions is included on the following pages.

Contributions to Outside Agencies					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	2,076,394	2,055,444	2,177,850	122,406	6.0%
Transfers & Other	-	-	-	-	-
Total	2,076,394	2,055,444	2,177,850	122,406	6.0%
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Contributions to Outside Agencies budget increases by \$122,406 or 6.0%, and reflects the following changes:

- An increase of \$30,000 to Blue Ridge Behavioral Health Care to provide additional funding for comprehensive services for individuals who have mental health disorders, intellectual disability, or substance abuse disorders.
- Contractual increases based on population growth, share of services provided, or approved County ordinances total \$83,194 and include:
 - Visit Virginia's Blue Ridge – increase of \$70,792 based on County ordinance which stipulates 3/7^{ths} of all Hotel/Motel Tax collections shall be provided to Visit Virginia's Blue Ridge
 - A \$11,734 increase in funding for Roanoke Valley Television (RVTV) – Roanoke County is responsible for 44% of total costs
 - All other contractual increases and decreases total \$668
- An increase of \$337 for dues and memberships to organizations such as VML, VaCO, and Roanoke Chamber of Commerce.
- Discretionary contributions increase by \$8,875 and include the addition of funding for the Advancement Foundation (\$10,000) and the Regional Acceleration and Mentoring Program (RAMP) (\$10,000) which are offset by various reductions to other Outside Agencies



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Discretionary Contributions			
Arts Programs			
Center in the Square: Center in the Square works to be an active participant in economic development, both locally and regionally, by helping to ensure the financial health of vital elements of western and central Virginia's quality of life. Though Center in the Square directly supports eight of the area's primary cultural organizations, our purpose is to increase economic development, tourism, and excellence in education by supporting arts and culture.	\$23,000	\$20,000	(\$3,000)
Jefferson Center Foundation: Jefferson Center enriches and educates diverse Western Virginia communities by producing high quality performing arts programs, providing space for community partners and individuals, and providing educational outreach.	1,000	900	(100)
Roanoke Symphony Orchestra: Roanoke Symphony Orchestra works to enrich lives, educate, and entertain diverse audiences in Southwest Virginia with the highest quality instrumental and choral music. Through the In-School Ensemble Program, RSO visits half of Roanoke County's elementary schools to enhance music education.	1,700	1,400	(300)
Total Arts Programs	\$25,700	\$22,300	(\$3,400)
Children's Services			
Big Brothers Big Sisters of Roanoke Valley: Big Brothers Big Sisters of Southwest Virginia provides children facing adversity with strong enduring, professionally supported one-to-one relationships that change their lives for the better, forever.	\$4,000	\$4,000	\$0
Child Health Investment Partnership (CHIP): CHIP promotes the health of medically underserved children within the greater Roanoke Valley by ensuring comprehensive health care, strengthening families, and coordinating community resources in a public/private partnership.	19,200	19,200	-
Children's Trust (includes Conflict Resolution Center): Children's Trust strives to prevent child abuse and neglect and provides continuous support for children through investigation and court proceedings. The Trust helps to make kids safer and adults better parents through education.	6,500	5,000	(1,500)
The Community Christmas Store: CCS assists families in need in a dignified manner at Christmas by providing a department store environment where eligible families can choose new items according to their individual preferences.	1,800	1,550	(250)
Total Children's Services	\$31,500	\$29,750	(\$1,750)
Conservation and Environmental Programs			
Blue Ridge Land Conservancy: BRLC promotes the conservation of western Virginia's natural resources: farms, forests, waterways and rural landscapes. BRLC uses voluntary conservation tools such as conservation easements to protect some of Roanoke County's most precious natural resources.	\$700	\$450	(\$250)
Friends of the Blue Ridge Parkway: Friends of the Blue Ridge Parkway helps preserve, promote and enhance the outstanding natural beauty, ecological vitality and cultural distinctiveness of the Blue Ridge Parkway and its corridor, including surrounding scenic landscape, thereby preserving this national treasure for future generations.	5,600	4,750	(850)
Total Conservation and Environmental Programs	\$6,300	\$5,200	(\$1,100)



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Food Banks			
Feeding America - Southwest Virginia: Feeding America Southwest Virginia feeds Southwest Virginia's hungry through a network of partners and engages our region in the fight to end hunger.	\$4,500	\$4,100	(\$400)
Salem/Roanoke County Community Food Pantry: The Food Pantry provides emergency food and financial assistance to residents of Salem and Roanoke County.	4,250	3,900	(350)
Total Food Banks	\$8,750	\$8,000	(\$750)
General Community Services			
ARCH Roanoke (Formerly Trust House and Bethany Hall): ARCH provide safe, supportive recovery and opportunities for self-sufficiency after crisis to the most vulnerable citizens in the Roanoke Valley. Trust House provides shelter and housing programs to veterans, families and individuals experiencing crisis and homelessness in the Roanoke Valley. Bethany Hall provides long-term residential substance abuse treatment for women.	\$3,750	\$3,000	(\$750)
Family Service of the Roanoke Valley: Family Service improves life and restores hope to the most vulnerable of our neighbors, from the youngest children to the oldest adults, through prevention, counseling and support services.	2,250	1,750	(500)
RAMP: Regional Acceleration and Mentoring Program is a business accelerator program to propel high potential startups and create jobs in the science, technology, engineering, mathematics, and health fields.	-	10,000	10,000
Roanoke Regional Small Business Development Center: The Chamber serves the interests of members by providing leadership, advocacy, and action that will help the Roanoke Region achieve its potential as a desirable place to live, work, and visit.	6,000	6,000	-
TAP: TAP helps individuals and families achieve economic and personal independence through education, employment, affordable housing, and safe and healthy environments.	20,000	20,000	-
Total General Community Services	\$32,000	\$40,750	\$8,750
General Community Support			
The Advancement Foundation: To create opportunities for community business development by facilitating opportunities that empower citizens.	\$0	\$10,000	\$10,000
Salem/Roanoke County Chamber of Commerce: The Chamber creates, develops, promotes and supports quality business opportunities in the Salem and Roanoke County communities.	4,750	4,750	-
Vinton Area Chamber of Commerce - Business Recruitment: Vinton Area Chamber of Commerce promotes a healthy business environment for the Town of Vinton and East Roanoke County.	3,200	3,200	-
Williamson Road Area Business Association: WRABA is a voluntary membership organization that exists to encourage, foster and initiate economic development and quality of life improvements in the Williamson Road Area.	1,000	1,000	-
Total General Community Support	\$8,950	\$18,950	\$10,000



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Higher Education			
Roanoke Higher Education Center: The Roanoke Higher Education Center stimulates economic development in the Greater Roanoke Region by providing for the people of the Region affordable access to higher education and workforce training leading to the achievement of high-demand degrees and credentials, including those in STEM-H fields.	\$10,000	\$10,000	\$0
Virginia Western Community College - CCAP Program: CCAP is a program at VWCC that makes college available tuition-free to current year graduates of public high schools in the counties of Botetourt, Craig, Franklin, and Roanoke, and the cities of Roanoke and Salem.	150,000	150,000	-
Total Higher Education	\$160,000	\$160,000	\$0
Housing Support/Homelessness Prevention			
TAP - Permanent Supportive Housing: TAP's Permanent Supportive Housing (PSH) program provides permanent housing and supportive services to homeless individuals and families (including those who are chronically homeless) with histories of homelessness, to ensure housing stabilization, maximum levels of self-sufficiency and an overall better quality of life.	\$14,600	\$14,600	\$0
Total Housing Support/Homeless Prevention	\$14,600	\$14,600	\$0
Indigent Services			
Bradley Free Clinic: The Mission of the Bradley Free Clinic is to provide free, compassionate and high quality medical, dental, pharmaceutical, and preventive health care services for Roanoke Valley residents who lack the resources necessary to maintain their health and productivity, using volunteer health care professionals.	\$4,500	\$4,250	\$0
Total Indigent Services	\$4,500	\$4,250	(\$250)
Museums and Historical Education			
Harrison Museum of African American Culture: The Harrison Museum of African American Cultures is a cultural and educational institution committed to advocating, showcasing, presenting and celebrating the art and history of African Americans for citizens of the Blue Ridge and its visitors. The Museum cultivate awareness, appreciation and understanding of the significant contributions of people of African diaspora in the US.	\$350	\$275	(\$75)
Science Museum of Western Virginia: The museum inspires scientific curiosity by creating interactive learning experiences for people of all ages that are accessible, provocative and relevant to our region.	5,000	4,750	(250)
Vinton Historical Society: Vinton Historical Society operates the only Historical museum in Roanoke County, with over 4000 artifacts on display, and seeks to preserve the past for future generations.	1,000	650	(350)
Virginia Museum of Transportation: The museum seeks to advance all modes of transportation across the Commonwealth, celebrate and preserve the hard work and ingenuity of generations past, and inspire current and future generations to value this industry with is essential to Virginia's history, culture, and economic growth.	2,750	2,500	(250)
Total Museums and Historical Education	\$9,100	\$8,175	(\$925)



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Senior and Adult Services			
Adult Care Center of the Roanoke Valley: The Adult Care Center of Roanoke Valley is a safe and secure program committed to providing compassionate, stimulating daytime Personhood and Person-Centered Care for dependent adults while providing family support and an alternative to long-term care.	\$8,000	\$8,000	\$0
LOA Area Agency on Aging: LOA services enable seniors to stay in their choice environment by providing a variety of in home services. Meals on Wheels allows for a hot lunch delivery, nutritional supplement and one-on-one nutritional counseling for high-risk clients.	17,500	17,500	-
Total Senior and Adult Services	\$25,500	\$25,500	\$0
Services for the Physically Challenged			
Roanoke Valley Speech & Hearing Center: Roanoke Valley Speech and Hearing Center Inc. improves quality of life by helping both children and adults communicate effectively.	\$750	\$500	-\$250
Saint Francis Service Dogs: Saint Francis Service Dogs assists children and adults with disabilities to become more independent and self-sufficient through partnership with a professionally trained service dog.	5,000	5,000	-
Total Services for the Physically Challenged	\$5,750	\$5,500	(\$250)
Services to the Mentally/Emotionally Impaired			
Blue Ridge Independent Living Center: The center assists individuals with disabilities to live independently and serves the community at large by helping to create an environment that is accessible to all. The Empowering Individuals with Disabilities program will assist individuals with disabilities to achieve their independent living goal to become or remain independent within their own homes and the community.	\$750	\$750	\$0
Brain Injury Services of SWVA: Our mission is to create and sustain an organization that helps brain injury survivors and their families. Our goal is to make a positive, measurable difference in survivors' abilities to fulfill their service potential and optimize their reintegration into their families and communities.	2,200	2,000	(200)
Mental Health America of Roanoke Valley: Through advocacy, education, and community services, Mental Health America works to reduce the stigma surrounding mental illness; increases public knowledge of mental health issues; offers resources for children and families; and provides access to quality mental health treatment.	1,750	1,750	-
Total Services to the Mentally/Emotionally Impaired	\$4,700	\$4,500	(\$200)



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Other Funding and Agreements			
Art Museum of Western Virginia (Taubman Museum): We bring people and art together for discovery, learning, and enjoyment. We are committed to exhibitions, programs and experiences that inspire, enrich, and promote creativity in all walks of life and in business.	\$40,000	\$40,000	\$0
Art Museum of Western Virginia (Taubman Museum) - Schools Education Program: Provides art experiences and education to students in Roanoke County schools.	41,700	41,700	-
Blue Ridge Behavioral Healthcare: Established under the Code of Virginia to provide comprehensive services for individuals who have mental health disorders, intellectual disability, or substance use disorders.	210,000	240,000	30,000
Greenway Commission: This was established with the signing of an intergovernmental agreement among the four participating governments (City of Roanoke, Roanoke County, City of Salem, and Town of Vinton). The Commission is an advisory body with responsibilities and duties that focus on all areas of establishing and maintaining greenways in the area.	36,840	38,314	1,474
Roanoke Regional Blueway: The Roanoke River Blueway Committee was established in 2013 by the Roanoke Valley-Alleghany Regional Commission to facilitate the planning, development, and marketing of the Roanoke River Blueway.	4,525	4,525	-
Roanoke Regional Partnership: The Partnership promotes Roanoke businesses and entrepreneurs, as well as living, recreation, and outdoor opportunities in Roanoke.	194,115	177,480	(16,635)
Roanoke Valley Alleghany Regional Commission: To encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The Fifth Planning District, Franklin County, and Rocky Mount are served in this region.	81,267	81,452	185
Roanoke Valley Broadband Authority: The Roanoke Valley Broadband Authority consists of the Cities of Roanoke and Salem, and the Counties of Botetourt and Roanoke. The primary goal of the Authority is to improve affordable broadband services in the Roanoke Valley by encouraging collaboration, competition, while enhancing economic development opportunities.	325,000	325,000	-
Roanoke Valley Transportation Planning Organization: Created to plan and budget the use of federal transportation dollars in the Roanoke region.	11,405	11,412	7
RVTV: Provides news, events, and information on Channel 3.	185,177	196,911	11,734
Virginia's First Industrial Authority (Contractual Agreement): Created to enhance the economic base for the 15 member localities by developing, owning and operating one or more facilities on a cooperative basis.	34,255	34,255	-
Visit Virginia's Blue Ridge: This is the region's official destination marketing organization. The Bureau works to provide information on accommodations, attractions, recreation, dining, and more in Virginia's Blue Ridge for convention, meeting, and leisure travelers.	514,894	585,686	70,792
Western VA Regional Industrial Facility Authority: To provide a resource for localities to communicate regionally on economic development projects.	-	15,637	15,637
Total Other Funding and Agreements	\$1,679,178	\$1,792,372	\$113,194



**Adopted Outside Agency Contributions
FY 2018-2019**

Agency/Description	FY 2018 Adopted	FY 2019 Adopted	\$ Change
Professional Organizations			
National Association of Counties: The association works to ensure that counties have the resources, skills, and support they need. Types of services include legislative, education, research, and communications.	\$1,885	\$1,904	\$19
Roanoke Regional Chamber of Commerce - Dues: The Chamber's mission is to promote, stimulate and improve business by influencing public policy, making connections and referrals, and helping small business grow.	2,700	2,700	-
Salem/Roanoke County Chamber of Commerce - Dues: Established to strengthen the business climate of the community.	1,000	1,000	-
Vinton Area Chamber of Commerce - Dues: Provides information and support to the area's growing business community. Also works to strengthen the social and economic environment of the community. Service is provided to the surrounding areas consisting of Roanoke, Salem, Bedford, Botetourt, and Smith Mountain Lake Area.	265	265	-
Virginia Association of Counties: Exists to support county officials and to effectively represent, promote, and protect the interests of counties to better serve the people of Virginia.	20,444	20,648	204
Virginia Municipal League: This is a statewide, nonprofit, nonpartisan association of city, town, and county governments established to improve and assist local governments through legislative advocacy, research, education and other services.	11,372	11,486	114
Total Professional Organizations	\$37,666	\$38,003	\$337
Grand Total All Outside Agency Contributions	\$2,054,194	\$2,177,850	\$123,656



Miscellaneous

The Miscellaneous Account provides funding for activities and operations that do not clearly become the responsibility of any department in the formal organizational structure. Budgeted items include real estate tax relief credits provided to eligible residents, the gain-sharing agreement with Vinton, and a refuse credit paid to Vinton.

Miscellaneous					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	1,512,924	1,495,000	1,520,000	25,000	1.7%
Transfers & Other	-	-	-	-	-
Total	\$1,512,924	\$1,495,000	\$1,520,000	\$25,000	1.7%
Position Count	0	0	0	-	-

Itemized descriptions of each miscellaneous item can be found below:

Miscellaneous		
Miscellaneous Item	FY 2018 Adopted	FY 2019 Adopted
Gain Sharing - Vinton: Provides for a sharing of a portion of certain local tax revenues generated by new development within East Roanoke County during the period beginning July 1, 1999-June 30, 2019.	560,000	560,000
Refuse Credit: Refuse collection credit provided to the Town of Vinton for not providing refuse service.	110,000	110,000
Tax Relief for Disabled Veterans: Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled. Adjusted for FY 2019 based on FY 2017 actual expenditures of \$520,499.	450,000	525,000
Tax Relief for the Elderly: Roanoke County provides real estate property tax relief for homeowners that are at least 65 years of age and meet income thresholds. Adjusted for FY 2019 based on FY 2017 actual expenditures of \$327,160.	375,000	325,000
	1,495,000	1,520,000



Board Contingency

The Board Contingency Account represents undesignated funds reserved for unplanned expenditures during the fiscal year. Funds are appropriated at the discretion of the Board of Supervisors through official Board action.

Board Contingency					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	50,000	50,000	-	-
Transfers & Other	-	-	-	-	-
Total	-	50,000	50,000	-	-
Position Count	0	0	0	-	-



Addition to Fund Balance

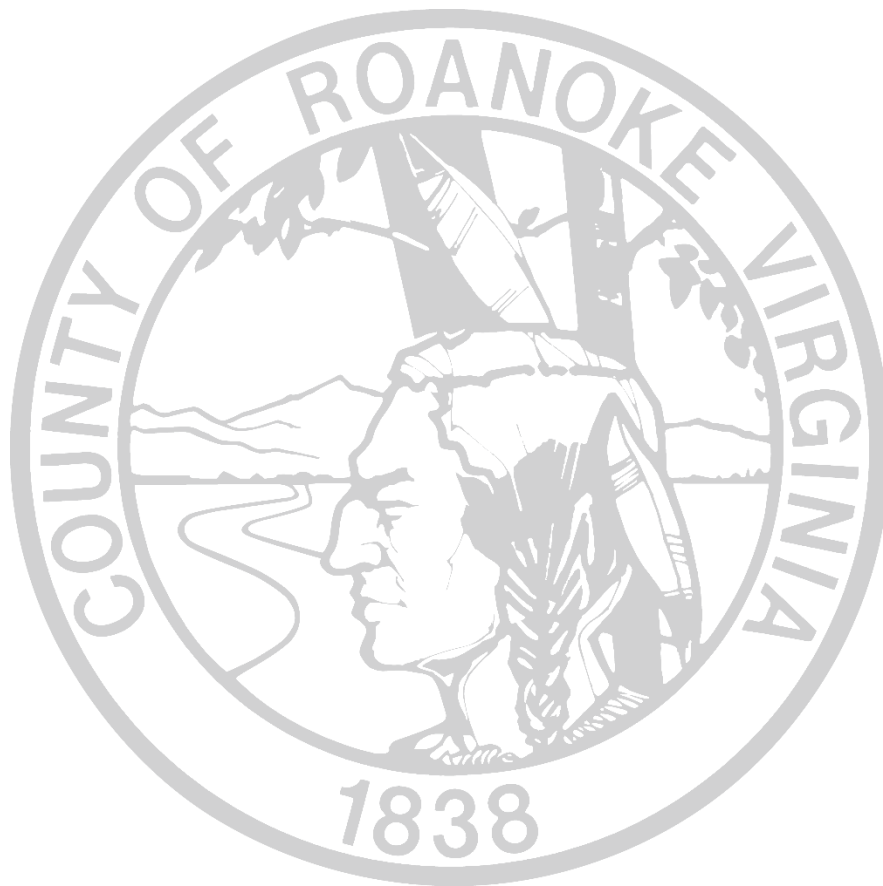
Roanoke County Board of Supervisors established a fiscal policy of maintaining a fund balance of 11% of General Fund revenues. The Addition to Fund Balance is the amount that Roanoke County contributes annually to comply with the fiscal policy.

Addition to Fund Balance					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	429,719	447,486	17,767	4.1%
Transfers & Other	-	-	-	-	-
Total	-	429,719	447,486	17,767	4.1%
Position Count	0	0	0	-	-



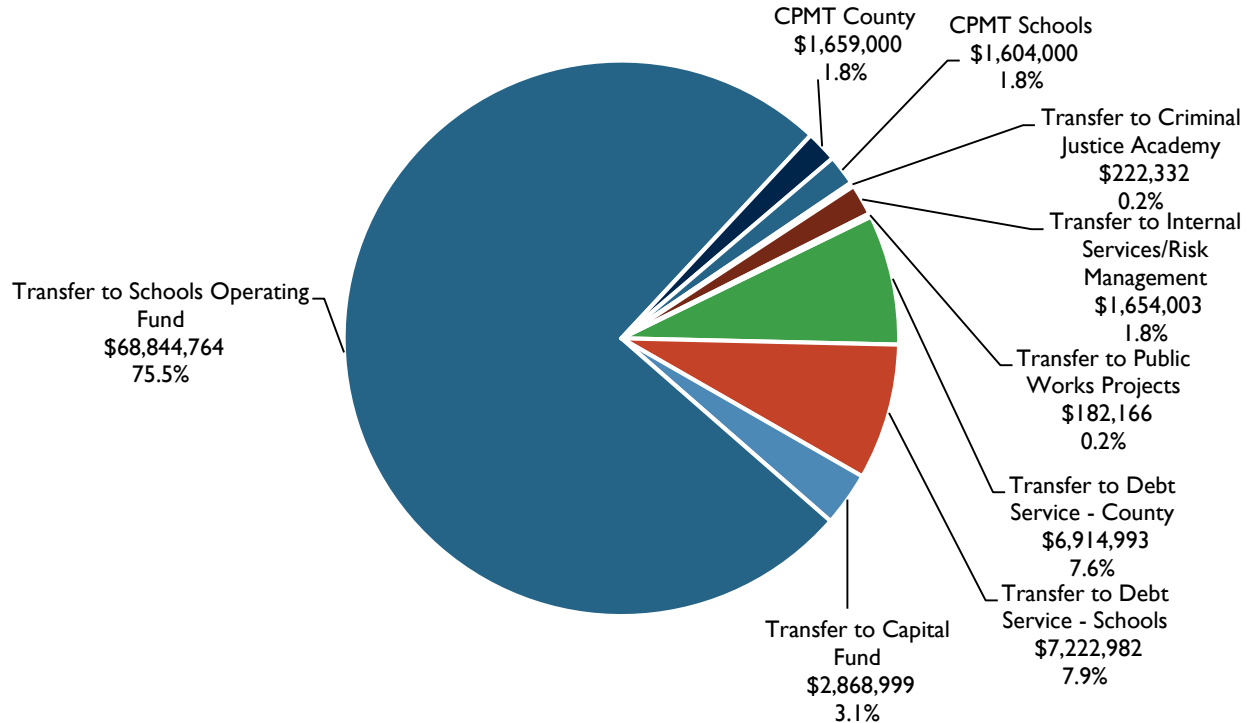
Transfers

(Included in this section is Transfer to Debt Service, Transfer to Capital Fund, Transfer to Schools, Transfer to Community Policy Management Team, Transfer to Risk Management, and Transfer to Public Works Projects)





Transfers \$91,173,239



Transfers Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Transfer to Debt Service - County	\$ 6,688,117	\$ 6,949,696	\$ 6,914,993	\$ (34,703)	-0.5%
Transfer to Debt Service - Schools	8,085,368	7,625,570	7,222,982	(402,588)	-5.3%
Transfer to Capital Fund	6,104,324	3,625,379	2,868,999	(756,380)	-20.9%
Transfer to Schools	67,839,376	68,078,937	68,844,764	765,827	1.1%
CPMT -County (Supporting CSA)	954,000	1,284,000	1,659,000	375,000	29.2%
CPMT - Schools (Supporting CSA)	899,000	1,229,000	1,604,000	375,000	30.5%
Transfer to Criminal Justice Academy	-	-	222,332	222,332	-
Transfer to Internal Services/Risk	871,817	1,654,003	1,654,003	-	-
Transfer to Public Works Projects	183,454	182,940	182,166	(774)	-0.4%
Miscellaneous	41,520	-	-	-	-
Total	\$ 91,666,976	\$ 90,629,525	\$ 91,173,239	\$ 543,714	0.6%

Note: Miscellaneous includes transfers to grant accounts and Police training facilities.



Transfer to Debt Service

The Debt Service Fund supports Roanoke County and Roanoke County Public School debt obligations. Funding for these obligations come in the form of transfers from the County and Schools General Funds. Detailed information about the County's Debt Service Fund may be found in the Debt Service Section of this document.

Transfers to the Debt Service Fund for both the County and the Schools are listed below:

Transfer to Debt Service - County					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	6,688,117	6,949,696	6,914,993	(34,703)	-0.5%
Total	6,688,117	6,949,696	6,914,993	(34,703)	-0.5%
Position Count	0	0	0	-	-

Transfer to Debt Service - Schools					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	8,085,368	7,625,570	7,222,982	(402,588)	-5.3%
Total	8,085,368	7,625,570	7,222,982	(402,588)	-5.3%
Position Count	0	0	0	-	-



Transfer to Capital Fund

The transfer to the Capital Fund provides General Government Support to Roanoke County capital projects and programs. Detailed information about the County's FY 2019 Capital Fund, County and Schools FY 2019 Budget as part of the FY 2019 – 2028 CIP, and FY 2019 Fleet and Equipment Replacement Program may be in the Capital Budget section of this document.

The transfer to the Capital Fund is listed below:

Transfer to Capital Fund					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	6,104,324	3,625,379	2,868,999	(756,380)	-20.9%
Total	6,104,324	3,625,379	2,868,999	(756,380)	-20.9%
Position Count	0	0	0	-	-



Transfer to Roanoke County Public Schools

The transfer to the Roanoke County Public Schools represent support from the general tax base to public education in the County. This is one of the largest expenditures in the Roanoke County General Fund. In FY 2019, the transfer to the Schools Operating Fund is \$68,844,764, an increase of \$765,827 over FY 2018.

The transfer to Roanoke County Public Schools are listed below:

Transfer to Schools Operating Fund					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	67,839,376	68,078,937	68,844,764	765,827	1.1%
Total	67,839,376	68,078,937	68,844,764	765,827	1.1%
Position Count	0	0	0	-	-



Schools Revenue Sharing Calculation

The Schools Revenue Sharing Calculation establishes a mechanism to share County revenue with the Schools through the application of an agreed upon formula. This avoids unnecessary budgetary conflict, provides a stable and verifiable allocation method, and demonstrates good stewardship of taxpayer dollars. 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 key steps of the formula are as follows:

- Calculate an Average Daily Membership (ADM) / Population Index that accounts for increasing/decreasing student enrollment relative to increasing/decreasing County population. This calculation is done using a 3-year rolling average to mitigate temporary spikes in either ADM or population.
- Apply a Payroll Factor to account for the percentage of the Schools' budget that is attributable to personnel. This factor is intended to adjust the formula to account for the inflexibility of the Schools' budget due to its large base personnel cost.
- Each fiscal year, the ADM/Population ratio and Payroll Factor are used to calculate an updated Net Allocation Change.
- The Net Allocation Change is applied to the percentage of net local tax revenue that is shared between the County and Schools. Net local tax revenue includes all locally administered taxes (e.g. – real estate, personal property, sales, etc.) and excludes fees, fines, recovered costs, and intergovernmental revenue.
- The percentage of revenue shared between the County and Schools is thus readjusted every year based on the proportion of ADM to population.

Detail regarding the specifics of the calculation may be found on the following page.



**Schools Revenue Sharing Calculation
Formula Calculation**

<i>Calculate 3-Year Average:</i>	ADM	Population	ADM/Population
FY2016 (actual)	13,982	93,775	14.9102
FY2017 (actual)	13,830	93,924	14.7247
FY2018 (budgeted)	13,700	93,735	14.6157
Avg. of FY 2016-18	41,512	281,434	14.7502
FY2017 (actual)	13,830	93,924	14.7247
FY2018 (budgeted)	13,700	93,735	14.6157
FY2019 (projecting)	13,700	94,007	14.5734
Avg. of FY 2017-19	41,230	281,666	14.6379
<i>Calculate Net Allocation Change:</i>			
Difference in the ADM/Population Index			0.1123
Payroll Factor			65%
Index times Payroll Factor			0.072968
Divide ADM/Population Index by Average FY17-19 Index			0.004985
Net Allocation Change			0.995015
<i>Calculate Increase/(Decrease) in School Transfer:</i>			
	FY 2017-2018	FY 2018-2019	
Property and Local Taxes	\$163,210,385	\$166,042,649	
CVB Lodging Tax	(514,894)	(585,686)	
CSA Fund Contribution	(660,000)	(1,410,000)	
Econ Dev Incentives	(1,360,000)	(750,000)	
Broadband Initiative	---	---	
Net total taxes	\$160,675,491	\$163,296,963	
Prior FY % to Schools	42.3705%		
New FY % to Schools		42.1592%	
(Net Allocation Change * Prior FY %)			
Recalculate School Transfer Base	\$68,078,937	\$67,739,571	
Schools' Share of New Revenue		\$1,105,193	
Total Schools Transfer	\$68,078,937	\$68,844,764	
FY 2018-2019 Schools Transfer Increase		\$765,827	



Transfer to Community Policy and Management Team

The transfer to the Community Policy and Management Team (CPMT) supports the activities of the Children's Services Act (CSA) within the County. The CPMT is responsible for decisions related to foster care placements and policies, as well as decisions regarding individual children in the foster care system. Both the County and the Schools contribute to funding these activities. Detailed information about the Children's Services Act may be in the Other General Fund section of this document.

The transfer to the CPMT for both the County and the Schools are listed below:

Transfer to CPMT - County (Supporting CSA)					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	954,000	1,284,000	1,659,000	375,000	29.2%
Total	954,000	1,284,000	1,659,000	375,000	29.2%
Position Count	0	0	0	-	-

Transfer to CPMT - Schools (Supporting CSA)					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	899,000	1,229,000	1,604,000	375,000	30.5%
Total	899,000	1,229,000	1,604,000	375,000	30.5%
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Transfer to CPMT budget increases by \$750,000 or 29.8%, and reflects the following changes:

- An increase to the transfer of \$750,000, equally split by the County and Schools based on increasing expenditures for activities of the Children's Services Act (CSA). Detailed information on the CSA expenditures can be found in the Other General Fund section of this document.



Transfer to Risk Management

The transfer to the Risk Management Fund is used to account for the financing of services provided by Risk Management to other departments of the government, on a cost reimbursement basis. The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's infrastructure from all types of hazards. Detailed information about the Risk Management Fund may be found in the Internal Services section of this document.

The transfer to the Risk Management Fund is listed below:

Transfer to Internal Services/Risk Management					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	871,817	1,654,003	1,654,003	-	-
Total	871,817	1,654,003	1,654,003	-	-
Position Count	0	0	0	-	-



Transfer to Public Works Projects

The transfer to Public Works Projects Fund supports the debt obligation for the construction of the Route 220 waterline. This construction project is a joint venture between Roanoke County, Franklin County, and the Western Virginia Water Authority. The transfer to the Public Works Fund accounts for Roanoke County's portion of the debt obligation. Additional detail on this project can be found in the Other General Fund section of this document.

The transfer to the Public Works Projects Fund is listed below:

Transfer to Public Works Projects					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	183,454	182,940	182,166	(774)	-0.4%
Total	183,454	182,940	182,166	(774)	-0.4%
Position Count	0	0	0	-	-
Public Works Projects Fund Balance					
Beginning Balance	203,049	205,355	205,355	-	-
Addition to/(Use of) Fund Balance	2,306	-	-	-	-
Ending Balance	205,355	205,355	205,355	-	-



Transfer to Criminal Justice Academy

Beginning in FY 2019, the County's General Government financial support for the Criminal Justice Academy will be accounted for with a single transfer to the Criminal Justice Academy Fund. Previously, both the Police Department and Sheriff's Office budgeted funds in their operating budget for services provided at the Criminal Justice Academy. Moving funds to a single transfer will assist in ensuring recurring Criminal Justice Academy expenditures are balanced with recurring revenues. Detailed information about the Criminal Justice Academy Fund may be found in the Other General Fund section of this document.

The transfer to the Criminal Justice Academy Fund is listed below:

Transfer to Criminal Justice Academy					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	-	-	-	-	-
Transfers & Other	-	-	222,332	222,332	-
Total	-	-	222,332	222,332	-
Position Count	0	0	0	-	-

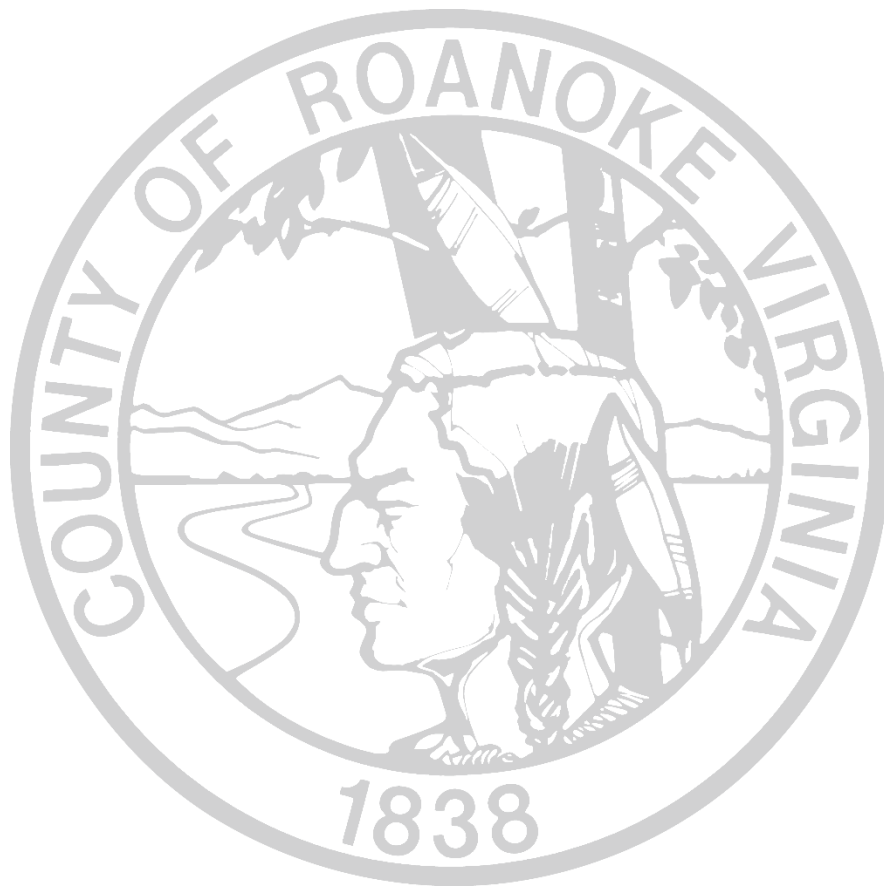
Budget Changes

- Beginning in FY 2019, County General Government support to the Criminal Justice Academy will be budgeted as a single transfer. The FY 2019 transfer amount of \$222,332 is offset by the reduction of \$154,800 previously accounted for the Police Department and Sheriff's Office line-item budgets. The balance of funding is an increase over total FY 2018 General Government financial support, and will ensure recurring revenues balance with recurring expenditures.



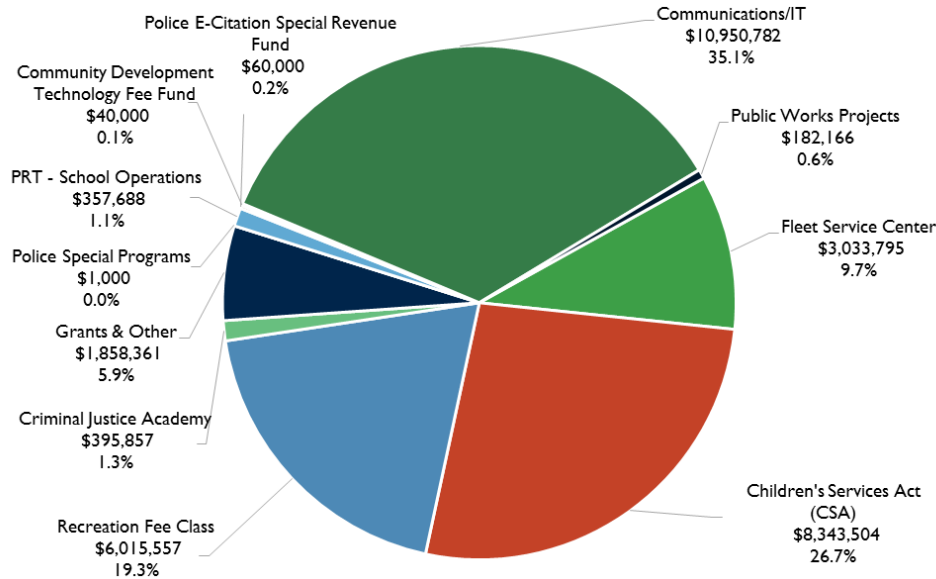
Other General Fund

(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Law Library, Police Special Programs, and the Department of Social Services Building Fund)





Other General Fund \$31,238,710



Other General Fund Summary of Expenditures

	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Fleet Service Center	\$ 3,020,639	\$ 2,917,515	\$ 3,033,795	\$ 116,280	4.0%
Children's Services Act (CSA)	7,244,451	7,250,176	8,343,504	1,093,328	15.1%
Recreation Fee Class	4,952,892	5,513,439	6,015,557	502,118	9.1%
Law Library	212	11,025	-	(11,025)	-100.0%
Criminal Justice Academy	301,946	371,699	395,857	24,158	6.5%
Grants & Other	2,868,537	1,051,962	1,858,361	806,399	76.7%
Police Special Programs	-	1,000	1,000	-	0.0%
Park, Recreation & Tourism - School Operations	-	-	357,688	357,688	0.0%
Police E-Citation Special Revenue Fund	-	-	60,000	60,000	0.0%
Community Development Technology Fee Fund	-	-	40,000	40,000	0.0%
DSS Building Fund	854,006	-	-	-	0.0%
*Communications/IT	9,952,504	10,032,908	10,950,782	917,874	9.1%
*Public Works Projects	181,148	182,940	182,166	(774)	-0.4%
Total	\$ 29,376,335	\$ 27,332,664	\$ 31,238,710	\$ 3,906,046	14.3%

*Details on Communications/IT Budget can be found in the Communications & Info. Technology Section.

*Details on Public Works Projects can be found in the Transfers Section.



Fleet Service Center

Department Description

The Roanoke County Fleet Service Center maintains the fleets for the County of Roanoke, the Western Virginia Water Authority, the Western Virginia Regional Jail Authority, the Virginia Emergency Medical Services Council, Roanoke Valley Television, the Roanoke Valley Resource Authority, and the Regional Center for Animal Care and Protection. The center strives to keep the fleet in the highest state of readiness and safety, while performing top quality vehicle service to all internal and external departments in the most efficient, cost effective manner possible. Together, as a team, the Fleet Service Center seeks to maintain a safe and professional work environment.

Fleet Service Center					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Recovered Costs	2,935,460	2,867,515	3,033,795	166,280	5.8%
Use of Fund Balance	85,178	50,000	-	-	-
Total	3,020,639	2,917,515	3,033,795	116,280	4.0%
Expenditures					
Personnel	665,189	750,769	791,786	41,017	5.5%
Non-Personnel	2,255,450	2,166,746	2,242,009	75,263	3.5%
Transfers & Other	100,000	-	-	-	0.0%
Total	3,020,639	2,917,515	3,033,795	116,280	4.0%
Position Count					
Beginning Balance	356,814	271,636	221,636	(50,000)	-18.4%
Fund Balance	(85,178)	(50,000)	-	-	-
Ending Balance	271,636	221,636	221,636	-	-

Budget Highlights

The Adopted FY 2019 Fleet Service Center budget increases by \$116,280 or 4.0%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.



Additionally, other changes to the Adopted FY 2019 Fleet Service Center operating budget include:

- Increases for contracted repairs, parts, and fuel based on the needs to continue operations of the Fleet Service Center.

Departmental Goals

- Perform preventative maintenance and repairs in a cost effective and efficient manner
- Maintain the fleet in a condition that is as safe as possible
- Better communication to improve scheduling appointments and work completed notification through existing technology resources



Children's Services Act (CSA)

Description

The Children's Services Act for Youth and Families provides services to at risk and troubled youth and families through a community system of care that is comprehensive, coordinated and responsive to the needs of the youth and families in Roanoke County. The overall mission of CSA is to provide child-centered, family-focused and community-based services that are high quality and cost effective. Funds utilized in this department include an administrative budget, as well as funding dedicated for child-specific services.

Children's Services Act (CSA)						
Description	Actual FY 2017	Adopted FY 2018	Projected FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues						
Commonwealth	3,644,845	3,487,314	3,854,350	4,112,314	625,000	17.92%
Transfers:						
County/School	1,853,000	2,513,000	2,513,000	3,263,000	750,000	29.84%
Miscellaneous	182,221	186,074	186,074	186,074	0	0.00%
Use of Fund Balance	1,564,385	1,063,788	1,296,576	782,116	(281,672)	-26.48%
Total	7,244,451	7,250,176	7,850,000	8,343,504	1,093,328	15.1%
Expenditures						
Personnel	250,010	258,930	258,930	256,116	(2,814)	-1.1%
Non-Personnel	6,994,441	6,991,246	7,591,070	8,087,388	1,096,142	15.7%
Transfers & Other	-	-	-	-	-	0.0%
Total	7,244,451	7,250,176	7,850,000	8,343,504	1,093,328	15.1%
Position Count	4	4	4	4	0	-
Beginning Balance	2,714,825	1,150,440	1,675,440	378,864	(771,576)	-67.1%
Use of Fund Balance	(1,564,385)	(1,063,788)	(1,296,576)	(782,116)	281,672	-26.5%
Ending Balance	1,150,440	86,652	378,864	(403,252)	(489,904)	-565.4%

**Projected FY 2018 revenues and expenditures are based on current trends, which show that costs for services provided by CSA are increasing without adequate revenue sources. Therefore, the fund continues to draw down the fund balance to a negative amount for the FY 2019 Adopted Budget.*

**Budget Highlights**

The Adopted FY 2019 Children's Services Act (CSA) budget increases by \$1,093,328 or 15.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.

Additionally, other changes to the Adopted FY 2019 CSA budget include:

- The Children's Services Act has been operating in a deficit for several years, resulting in a draw-down of fund balance. This method of balancing the budget is unsustainable and continues to be addressed in the FY 2019 adopted budget by increasing the transfer to CSA by \$750,000, shared evenly by Schools and County.

Departmental Goals

- Serve high risk youth and their families through Intensive Care Coordination.
- Serve youth in the least restrictive environment including the development of care plans to effectively meet individual needs and identify appropriate supportive resources.
- Maximize the utilization of alternate funding sources for children served by CSA.
- Recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc.) whenever possible.
- Make significant progress toward the community education component of the Community Policy and Management Team Strategic Plan, developed in FY 2017.



Recreation Fee Class

Department Description

The Parks, Recreation and Tourism Department provides high-quality programs and services by maximizing cost recovery measures through community engagement, innovative offerings and quality facilities.

Recreation Fee Class					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Recreation Fees	2,517,746	2,921,723	3,328,605	406,882	13.9%
Memberships/Fees	2,042,645	1,991,173	2,099,158	107,985	5.4%
Miscellaneous	337,688	600,543	532,119	-68,424	-11.4%
Transfer from General Fund	0	0	55,675	55,675	0.0%
Use of Fund Balance	54,812	0	0	0	0.0%
Total	4,952,892	5,513,439	6,015,557	502,118	9.1%
Expenditures					
Personnel	2,726,121	2,933,892	3,426,338	492,446	16.8%
Non-Personnel	1,976,750	1,916,345	1,922,169	5,824	0.3%
Transfers & Other	250,021	663,202	667,050	3,848	0.6%
Total	4,952,892	5,513,439	6,015,557	502,118	9.1%
Position Count	13	13	14	1	7.7%
Beginning Balance	1,098,743	1,043,931	793,931	(250,000)	-23.9%
(Use of) / Addition to Fund Balance	(54,812)	(250,000)	(250,000)	0	0.0%
Ending Balance	1,043,931	793,931	543,931	(250,000)	-31.5%

Budget Highlights

The Adopted FY 2019 Recreation Fee Class budget increases by \$502,118 or 9.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.



Additionally, other changes to the Adopted FY 2019 Recreation Fee Class budget include:

- The addition of a Recreation Programmer position dedicated to program special events and activities at Explore Park. The cost of the position is \$49,051 but will be offset by revenue generated at Explore Park.
- Revenues are budgeted for Explore Park based on new contracts with vendors to provide services and facilities along with new parking fees. Detailed information on vendor contracts and parking fees can be found on the following pages.
- Green Ridge Recreation Center monthly membership rates increase by \$2, and day passes for non-residents increase by \$1. Additionally, the day pass fee increases by \$1 for Splash Valley visitors. Detailed information on membership and day pass rates can be found on the following pages.

Departmental Goals

- Promote a healthy lifestyle through multi-generational wellness, aquatics, social, and instructional offerings.
- Create an enriching environment for youth and adults that fosters comradery, physical activity, and supplemental education.
- Create an outdoor experience at Explore Park and Camp Roanoke that promotes personal growth, education and excitement by offering events, programs, and activities.



Recreation Fee Class Fee Adjustments

Program	Fee / Charge Adjustment	Details	Current	New
After School Program Splash Valley	Increase of \$3 for all after school programs	Fees vary based on type of program		
	Increase of \$1 for all day passes	Resident/Child (ages 3 to 17)	\$6.00	\$7.00
		Resident/Adult (ages 18 to 54)	\$7.00	\$8.00
		Resident/Ages 55 and up	\$5.00	\$6.00
		Non-Resident/Child (ages 3 to 17)	\$8.00	\$9.00
		Non-Resident/Adult (ages 18 to 54)	\$9.00	\$10.00
Green Ridge Memberships		Non-Resident/Ages 55 and up	\$7.00	\$8.00
	Increase of \$1 for all day passes for out-of-County users only	Out-of-County Rate	Current	New
Green Ridge Memberships	Increase of \$2 for all Green Ridge Memberships		\$12.00	\$13.00
		<u>Residents</u>	Current	New
		Individual Adult	\$44.00	\$46.00
		Adult Couple / Single Parent	\$59.00	\$61.00
		Family	\$68.00	\$70.00
		55+ Individual	\$41.00	\$43.00
		55+ Couple	\$49.00	\$51.00
		Teen (13-17)	\$25.00	\$27.00
		Child (12 and under)	\$17.00	\$19.00
		<u>Non-Residents</u>		
		Individual Adult	\$53.00	\$55.00
		Adult Couple / Single Parent	\$69.00	\$71.00
		Family	\$79.00	\$81.00
		55+ Individual	\$51.00	\$53.00
Food & Beverage Services	Increased based on actual food/beverage costs and cost recovery model	55+ Couple	\$59.00	\$61.00
		Teen (13-17)	\$33.00	\$35.00
		Child (12 and under)	\$25.00	\$27.00
		Fees vary based on type of program		



Recreation Fee Class Fee Adjustments

Program	Fee / Charge Adjustment	Details
Explore Park	Blue Mountain Adventures/Camping	5% of gross revenue
	Blue Mountain Adventures/Equipment Rentals	10% of gross revenue
	Blue Mountain Adventures/Shuttle Service	10% of gross revenue
	Don's Cab-Inns Lease	10% of gross revenue
	Reba Farm Inn Lease	10% of gross revenue
	Tree Top Quest Lease	5% of gross revenue
	Mountain Junkies Lease (Mountain Bike Races)	\$3/person for races at Green Hill and Explore Park
	Parking	\$3/vehicle at Rutrough Point, Journey's End & Mountain Bike Trail
	Usage Fee	\$3/person at Mayflower Hills Disc Golf Course
	Annual Parking Pass/Usage Fee	\$75/person for parking and facilities usage



Law Library

Department Description

The Law Library provides legal reference assistance to attorneys, court personnel and the general public, maintains and preserves an inventory of legal materials, and updates reference materials regularly.

Law Library					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Law Library Fees	12,117	11,025	-	(11,025)	-100.0%
Interest on Investments	146	-	-	-	-
Use of Fund Balance	(12,050)	-	-	-	-
Total	212	11,025	0	(11,025)	-100.0%
Expenditures					
Personnel	-	-	-	-	-
Non-Personnel	212	11,025	-	(11,025)	-100.0%
Transfers	-	-	-	-	-
Total	212	11,025	0	(11,025)	-100.0%
Position Count	0	0	0	-	-
Beginning Balance	14,442	26,492	26,492	-	-
(Use of) / Addition to Fund Balance	12,050	-	-	-	-
Ending Balance	26,492	26,492	26,492	-	-

Budget Highlights

The Adopted FY 2019 Law Library budget decreases by \$11,025 or 100%, and reflects the following changes:

- Due to the availability of and increased of use of online resources, the physical resources are no longer necessary. Therefore the Law Library will no longer offer physical resources and law library fees will no longer be incurred.

Departmental Goals

- Emphasize materials that will assist the general public in dealing with the legal system and make these materials accessible to patrons via the Law Library website
- Improve communications about legal resources available online
- Monitor and update the Law Library web site as new legal information becomes available on the internet



Criminal Justice Academy

The Roanoke County Criminal Justice Academy trains new law enforcement recruits in the Police Department, Sheriff's Office, Western Virginia Regional Jail, and Emergency Communications Center. Both the City of Roanoke and the County pay academy fees which support the jointly operated Criminal Justice Academy. The shared facility provides high-quality training programs to ensure citizen safety.

Criminal Justice Academy					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Academy Fees	200,467	246,740	113,525	(133,215)	-54.0%
Permits/Fees	59,994	72,000	60,000	(12,000)	-16.7%
Transfer from General Fund	-	-	222,332	222,332	-
Use of Fund Balance	41,486	52,959	-	-	-
Total	301,947	371,699	395,857	24,158	6.5%
Expenditures					
Personnel	135,628	195,843	220,001	24,158	12.3%
Non-Personnel	166,319	175,856	175,856	0	0.0%
Transfers & Other	-	-	-	-	-
Total	301,947	371,699	395,857	24,158	6.5%
Position Count	2	2	3	1	50.0%
Beginning Balance	181,926	140,440	87,481	(52,959)	-37.7%
Use of Fund Balance	(41,486)	(52,959)	-	-	-
Ending Balance	140,440	87,481	87,481	(52,959)	-

Budget Highlights

The Adopted FY 2019 Criminal Justice Academy budget increases by \$24,158 or 6.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%



Additionally, other changes to the Adopted FY 2019 Criminal Justice Academy operating budget include:

- Beginning in FY 2019, County General Government support to the Criminal Justice Academy will be budgeted as a single transfer. The transfer in FY 2019 is \$222,332.



Grants and Other

The Grants and Other component of the Non-General Government Fund accounts for grants received by Roanoke County and other minor miscellaneous appropriations. Also included in this section is the Police Special Program fund, which accounts for donations dedicated to the Roanoke County Police Department.

Grants & Other					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Total Expenditures	2,868,537	1,051,962	1,858,361	806,399	76.7%
Position Count:					
Commonwealth Attorney	1	1	2	1	100.0%
Court Service Unit	4	4	4	-	-
Police (DUI Grant)	2	2	2	-	-
Fire & Rescue (Safer Grant)	0	0	11	11	-
Total Positions	7	7	19	12	171.4%

Budget Highlights

The Adopted FY 2019 Grants & Other budget reflects the following changes:

- Addition of seven Firefighter positions and the transfer of four Firefighter positions from the General Government Fund to be partially funded by a SAFER grant.
- Transfer of an additional Commonwealth Attorney position funded through VJCCCA grant funds.

Police Special Programs					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Total Expenditures	-	1,000	1,000	-	-
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2019 Police Special Programs budget remains level.



Parks, Recreation & Tourism – School Operations

The Parks, Recreation & Tourism – School Operations Fund provides mowing and grounds-keeping to elementary, middle and high school and central administration campuses through an agreement between the County and Roanoke County Public Schools. In consideration for the County's provision of this service, the Schools transfer the total cost of delivering service. The Memorandum of Understanding for this service commenced in July 2017 and were included in the FY 2018 Amended Budget.

Parks, Recreation & Tourism School Operations					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Transfer from Schools	-	-	357,688	357,688	-
Total	-	-	357,688	357,688	-
Expenditures					
Personnel	-	-	310,549	310,549	-
Non-Personnel	-	-	47,139	47,139	-
Transfers	-	-	-	-	-
Total	0	0	357,688	357,688	-
Position Count	0	0	5	5	-

Budget Highlights

The Adopted FY 2019 Parks, Recreation & Tourism – School Operations Fund budget reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2018 for County staff.
- Health insurance premium changes are detailed in the Internal Services section of the document.
- The County contribution for Virginia Retirement System (VRS) cost increases from 11.18% to 12.32%.



Police E-Citation Special Revenue Fund

The Police E-Citation Special Revenue Fund accounts for revenues collected through the implementation of electronic ticket writing. This fund, to be created on July 1, 2019, will collect a \$5 fee per convicted offense or pre-payable offense. Funding may be used for software, hardware, and associated equipment costs for implementation and maintenance of the e-citation program. Implementing the handheld terminals is expected to reduce data entry errors and improve the safety of officers by reducing the time taken for each traffic stop.

Police E-Citation Special Revenue Fund					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
E-Citation Fee	-	-	60,000	60,000	-
Total	-	-	60,000	60,000	-
Expenditures					
Personnel	-	-	-	-	-
Non-Personnel	-	-	60,000	60,000	-
Transfers	-	-	-	-	-
Total	0	0	60,000	60,000	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Police E-Citation Special Revenue budget reflects the following changes:

- Creation of the fund with an estimated \$60,000 in revenues collected through a proposed \$5 fee per convicted or pre-payable offense.



Community Development Technology Fee Fund

The Community Development Technology Fee Fund accounts for revenues collected through the implementation of a new fee. This fund, to be created on July 1, 2019, will collect a 3% fee per permit application. Funding will partially cover the costs of the County's computer programming and equipment used to process applications or projects.

Community Development Technology Fee Fund					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues					
Technology Fee	-	-	40,000	40,000	-
Total	-	-	40,000	40,000	-
Expenditures					
Personnel	-	-	-	-	-
Non-Personnel	-	-	40,000	40,000	-
Transfers	-	-	-	-	-
Total	0	0	40,000	40,000	-
Position Count	0	0	0	-	-

Budget Highlights

The Adopted FY 2019 Community Development Technology Fee Fund budget reflects the following changes:

- Creation of the fund with an estimated \$40,000 in revenues collected through a proposed 3% fee per permit application.



DSS Building Fund

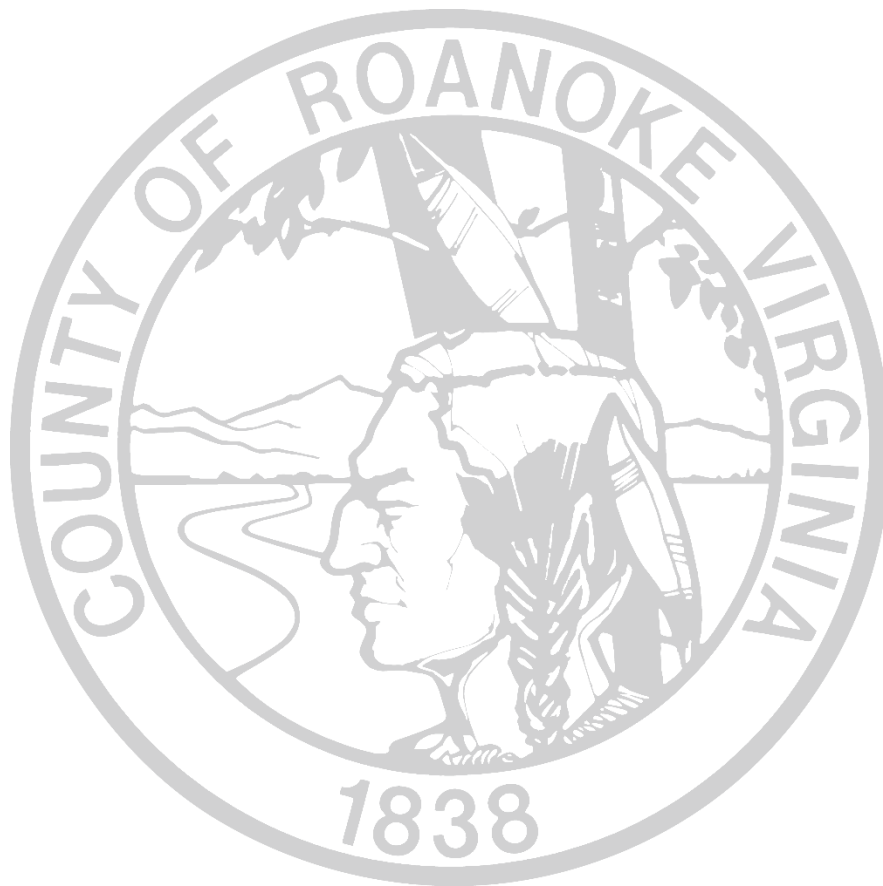
The Department of Social Services (DSS) Building Fund accounted for the expenditures and revenues related to the renovation of the DSS Building. Renovations were complete in FY 2016. The FY 2017 budget dissolved this fund and absorbed revenues generated from the tower site rentals into the General Fund. The Adopted FY 2019 Budget maintains the removal of the DSS Building Fund.

DSS Building Fund					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	472,867	-	-	-	-
Transfers & Other	381,139	-	-	-	-
Total	854,006	0	0	-	-
Position Count	0	0	0	-	-





Component Unit Schools





ROANOKE COUNTY

OFFICE OF MANAGEMENT AND BUDGET

5204 Bernard Drive, Suite 400 C, P.O. Box 29800
Roanoke, Virginia 24018-0798

TEL: (540) 772-2021 FAX: (540) 772-2089

July 1, 2018

To the Honorable Chairwoman and Members of the Board of Supervisors; the Honorable Chairman and Members of the School Board; and the Citizens of Roanoke County, Virginia:

On May 22, 2018, the Roanoke County Board of Supervisors adopted the fiscal year 2018-2019 operating and capital budgets, including adoption of the Roanoke County Public Schools (RCPS) budgets. The ordinances adopting and appropriating both the RCPS operating and capital budgets can be found in the Appendices section of this document. In FY 2018-2019, the Roanoke County General Government Fund transfer to the Schools Operating Fund is \$68,844,764, an increase of \$765,827. This amount is \$195,619 higher than the FY 2018-2019 Roanoke County Proposed Operating Budget due to adjustments to the Schools Revenue Sharing formula. This removes CSA one-time County funding from the formula and accounts for the reduction in shared Business, Professional and Occupation License (BPOL) revenue.

After Board of Supervisors Adoption, the Roanoke County School Board revised the FY 2018-2019 budget on June 12, 2018 following the Virginia General Assembly budget adoption. The General Assembly's budget provides Roanoke County Public Schools with an additional \$567,792. This budget revision will be adopted and appropriated by the Roanoke County Board of Supervisors during FY 2019. This document reflects the approved Board of Supervisors appropriation on May 22, 2018.

The pages that follow provide a summary of the adopted RCPS operating and capital budgets. If you wish to learn more about the RCPS budget and budget process, please visit the RCPS website at <https://www.rcs.k12.va.us/Domain/163>.

Sincerely,

Christopher R. Bever

Director, Roanoke County Office of Management and Budget





Agenda Item Details

Meeting	Apr 26, 2018 - Roanoke County School Board Meeting
Category	9. ACTION ITEMS
Subject	9.04 Request to Adopt School Budget for 2018-19 with Revision in County Transfer to Schools - Mrs. Penny Hodge
Type	

BACKGROUND: On March 22, 2018, the School Board adopted a School Budget for 2018-2019 which was submitted to the Board of Supervisors by the state deadline of April 1, 2018. Subsequent to that date, the School Board considered an alternative funding option for the CSA Reserves that were run through the county revenue sharing agreement and requested permission to fund the CSA Reserves with capital reserves. The County agreed to that request and approval of that payment to the CSA Reserves is pending School Board approval this evening. This revision will result in an increase in the county transfer to the schools of \$221,336 for the general fund budget for 2018-2019.

In addition, the Board of Supervisors recently adjusted the revenue projections used in the original transfer to schools for the following items:

1. Removal of a new position in the Treasurer's Office to collect delinquent revenues,
2. Reduction in projected taxes for a like amount associated with the new position and expected recovery of delinquent taxes, and
3. Reduction in the county business license tax threshold resulting in lower local business tax revenues projected for next year.

These adjustments will result in a decrease in the county transfer to the schools of \$25,717. The net adjustment in the county transfer to schools for 2018-2019 for all of the above is additional funding of \$195,619.

SUMMARY OF INFORMATION: The School Budget adopted on March 22, 2018 was based on state funding estimates as the Virginia General Assembly adjourned in March without adopting a state budget. The General Assembly reconvened in April to address the state budget and, as of this date, has not yet approved a state budget for 2018-2019. It is our understanding that the process has been delayed until at least May 14, 2018.

The county transfer to schools has been revised by the County to incorporate the adjustments above. The School Budget needs to be revised to reflect a matching county transfer to schools before the Board of Supervisors approves the school budget. The Board of Supervisors are scheduled to approve the School Budget on May 8th, in advance of the state required deadline of May 15th. Since it appears that we will not have finalized state revenues prior to the May 8th Board of Supervisors approval, this agenda item reflects only the increase in the county transfer to schools. Likewise, since it is impossible to predict whether the final state budget will result in an increase or decrease in the state revenues approved by the School Board on March 22nd, we are recommending that the net increase

in the county transfer of \$195,619 be budgeted in a contingency line until the final state budget is available. At that time, staff can report back to the School Board with a recommendation that incorporates any adjustment in the state revenue budget and the allocation of this contingency amount.

FISCAL IMPACT: The School Board will receive a net increase of \$195,619 in the county transfer to school for operations in 2018-2019 and this amount will become part of the baseline transfer from the county for future years.

STAFF RECOMMENDATION: Staff recommends the adoption of a revised School Budget that includes a net increase in the county transfer to schools of \$195,619 and the following revised fund totals:

	2017-18 Budget	Adopted 2018-19 Budget	Revised 2018-19 Budget	Difference
General Fund	\$ 145,407,698	\$ 146,562,888	\$ 146,758,507	\$ 195,619
Instructional Resources Fund	1,091,652	1,007,237	1,007,237	-
Bus Replacement Fund	876,893	1,182,513	1,182,513	-
Grant Fund	7,017,665	6,161,112	6,161,112	-
Capital Projects Fund	36,982,750	3,272,500	3,272,500	-
Nutrition Fund	6,079,204	5,932,145	5,932,145	-
Technology Replacement Fund	357,740	2,724,351	2,724,351	-
Total School Budget	\$ 197,813,602	\$ 166,842,746	\$ 167,038,365	\$ 195,619



ROANOKE COUNTY PUBLIC SCHOOLS

Office of the Superintendent

5937 Cove Rd. Roanoke, VA 24019 ♦ (540) 562-3900



March 22, 2018

To the Honorable Chairman and Members of the School Board
and the Citizens of the County of Roanoke, Virginia:

We are pleased to present for your consideration our proposed Annual Budget for fiscal year 2018-2019 for Roanoke County Public Schools (the School System).

The School System provides a broad spectrum of general, special, gifted, career and technical educational and extracurricular programs for approximately 14,100 students (including pre-kindergarten) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. The budget process is critically important for allocating sufficient resources for the continuation of first-class educational programs offered in the School System.

The proposed 2018-2019 general fund revenue budget is expected to increase by \$1.2 million in total, which reflects growth of less than 1% over last year's approved budget and is funded with two primary revenue streams as follows:

- State aid reflects revenues based on aid for education released by the Virginia Department of Education and is calculated based on Average Daily Membership (ADM). The ADM for the 2018-2019 budget is projected to remain level with the current year budget at 13,700. Overall, state aid is projected to increase to \$76.6 million, an increase of \$1.4 million, primarily due to an increase in state funding for Standards of Quality.
- Local aid is based on a revenue sharing agreement with the County Board of Supervisors which allocates local property taxes based on changes in population and ADM. Local aid is projected to increase to \$68.6 million, an increase of \$570,208.

The development of a budget is challenging every year as budget needs and requests are prioritized and balanced against funding constraints. The following priorities are included in the 2018-2019 school budget, as presented:

1. Provide a 1-step salary increase for employees and a 1% shift for the teacher scale to maintain the integrity of the compensation plan. In addition, provide a 1% stipend to teachers over the top of the teachers scale. These items, net of personnel lapse savings, are funded at \$1.2 million in the 2018-2019 budget. A savings of \$605,765 in VRS rate reduction will also help to offset these salary increases.
2. Include \$210,950 to increase substitute rates and redesign them to allow teacher substitutes with high school degrees to expand the available pool of substitutes. In addition, it establishes rate differentials between 4-year degrees and less than 4-year degreed teacher substitutes. Increases in instructional assistant and school nurse substitute rates are also included.
3. Implement part of Phase II of the Compensation Study by incorporating \$152,886 to increase Athletic Supplement rates to the minimum market levels. All coaches already paid above the minimum rates will be grandfathered in at their 2017-2018 contracted amount.
4. Subsidize a portion of group health and dental premium increase, while eliminating the KeyCare 200 Health Plan and increasing the employee share of the group health premium. Employee rates remain competitive with those paid by employees in neighboring school districts (\$666,635).
5. Include \$154,257 for multi-year contracts with various outside vendors that include an annual cost increase.

6. Provide transportation to students who attend Governors School for \$9,151.

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures. The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the operation of the public schools of the school division. The estimate sets the amount of money needed for each major classification prescribed by the Board of Education, the cost centers used for daily management of the budget, and such other headings or items as may be necessary.

The School Board is required to submit an adopted budget to the County Board of Supervisors by April 1 of each year for the fiscal year beginning July 1. The County adopts the School System budget on an annual basis at the fund level. As such, the School Board must seek approval from the County Board of Supervisors to transfer funds from one fund to another.

Budgets are built on the best information available at the time and reflect reasonable estimates based on experience and current knowledge. The School Board Emergency Reserve was designed to address shortfalls in revenue collections and/or unanticipated significant expenditure increases after the budget is adopted. The balance in the Emergency Reserve is currently at \$2,000,000 and is available should either of these situations result in a deficit in 2018-2019.

The budget document following this letter outlines in greater detail the many components of the School System budget. In addition, financial schedules have been added to communicate further levels of detail to board members, employees, and citizens.

As with all budgets, the funding is not endless. However, the School Board has made systematic and methodical choices to fund quality programs and staff within the constraints of available funding and essential budget needs. We want to commend the School Board and Board of Supervisors for their strong

leadership and enduring commitment to providing a high-quality education to the students of Roanoke County Public Schools. It has indeed been a team effort to balance available funding with needs and expectations. We would also like to thank all district employees for their commitment and dedication to providing quality learning experiences and a supportive learning environment for our students, and to the many parents and other citizens of Roanoke County who volunteer their time and expertise to help make our schools a safe and caring place.

Respectfully submitted,



Gregory N. Killough, Ed. D.
Superintendent



Penny A. Hodge, CPA, SFO
Assistant Superintendent of
Finance & Operations



Susan L. Peterson, CPA, MA
Director of Finance

Roanoke County Public Schools

(A Component Unit of the County of Roanoke, Virginia)

Annual Budget 2018-2019



Executive Summary



This executive summary presents an abridged version of critical information contained in the Annual Budget 2018-2019. It is "liftable," and as such presents the budget in a stand-alone manner that can easily be pulled out without further explanation.

ORGANIZATIONAL SECTION

The following is a high-level summary of information contained in the Organizational Section of the Annual Budget.

VISION STATEMENT

Roanoke County Public Schools (RCPS) foster a student-centered learning environment, ensuring world-class educational experiences designed to equip all students with an innovative mindset and the skills to adapt and thrive in a changing global environment.

STRATEGIC PLANNING PROCESS

School divisions and local schools are required by the Code of Virginia to adopt comprehensive, long-range plans for continuous growth and improvement. In RCPS, the Comprehensive Plan and its various components are designed to meet the state requirement. At the school level, the School Strategic Plan serves as the required blueprint for long-range continuous improvement. The School Strategic Plan and the district Comprehensive Plan, however, also serve a second purpose. The continuous cycle of study, implementation, and evaluation of these plans provide evidence to our stakeholders and outside accrediting agencies of our purposeful planning, data-based decision making, and accountability for student achievement and organizational effectiveness. This process of internal and external accountability is known as the RCPS Strategic Planning Process.

Although the School Strategic Plan for each school aligns with the overall goals of the school division as articulated by the C-Change Strategic Framework, the RCPS Strategic Planning Process is designed to allow for a degree of differentiation among the 27 schools within RCPS. Since evidence collected at

each school is likely to reveal strengths and concerns particular to that school, each school's strategic plan goals should reflect priority areas for growth to be addressed by the plan until sustainability is reached in the priority area or new evidence suggests the need to change priorities.

The integrity and credibility of the RCPS Strategic Planning Process is maintained internally at each school through shared responsibility for the evidence-based identification of priorities, the development and implementation of action plans, the evaluation of progress, and ongoing revisions to the plan. The Strategic Planning Process is guided by engaged school leaders, but is only effective in realizing growth to the extent that stakeholders are meaningfully involved and the focus of change remains on individual classrooms within learning communities of professionals working collaboratively. The strategic plan for each school is more than a document that is created but only reviewed every three years; it provides much of the day-to-day, purposeful focus for identified areas of growth. As such, the School Strategic Plan goals should be reviewed and revised at least annually based on evidence collected as measures of ongoing progress.

The integrity and credibility of the RCPS Strategic Planning Process is also maintained through a review process that is external to each school. Each year, school leadership works with a liaison from central administration to review the planning and implementation process that the school has followed during the school year, as well as progress the school has made toward achievement of the chosen goals. The role of the liaison is to serve as a catalyst for reflection and a resource for suggestions and support. In the third year of the school improvement cycle, the principal of the school schedules dates for a visit from a review team that is external to the school, but comprised of a principal and staff member from designated schools as well as the central administration liaison. The purpose of the visit is to allow the visiting team to meet with school leadership and stakeholder representatives to review the school's data, goals, and improvement process. Empirical and anecdotal evidence of progress toward meeting the chosen goals is presented along with plans for future direction. The review team is especially interested in observing a clear alignment of school goals with the C-Change Framework, what data was used

Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary

to identify priorities, how the staff was organized to implement the School Strategic Plan, and how the School Strategic Plan resulted in change within individual classrooms to produce student achievement. The review team provides feedback, including commendations and recommendations for strengthening the school continuous improvement process.

**ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
 TO ACHIEVE GOALS AND OBJECTIVES**

Specific Department Strategic goals are as follows along with a summary of the human and financial resources that have either been spent or will be spent in support of the overall strategic goals of the School Division. Due to the nature of pulling resources from all of the departments, schools, and other resources, the cost cannot be easily quantified for all goals.

Instruction

Goal 1: Students will attain a high level of knowledge and skills as assessed by multiple measures of achievement that reflect a balance between SOL and performance-based formats.

All RCPS schools were accredited for the 2017-2018 school year based on SOL assessments without relying on the 3-year average. All students in grades 3, 5, 6, and 7 participated in state-mandated performance-based assessments for which skills are demonstrated.

Goal 2: RCPS students in grades K-12 will progressively develop the skills needed to be college and career ready upon graduation.



The elements of the RCPS Profile of a Graduate are continually integrated into the curriculum. Expansion of business and industry partnerships via multiple modes including Registered Apprenticeship and The Future Professionals Tour.

Goal 3: RCPS students and staff will demonstrate effective 21st century skills (communication, collaboration, creativity and critical thinking) to achieve learning and instructional goals.

The fifth C was added, citizenship, by the Commonwealth of Virginia and has been integrated into the RCPS curriculum and Profile of a Graduate. RCPS staff and students demonstrate effective use of 21st century skills to achieve learning and instructional goals.

Administration

Goal 1: RCPS will maintain a safe, disciplined and healthy environment that nurtures physical and mental well-being of students and staff.

RCPS has partnered with the Virginia Department of Criminal Justice Services to train all administrators and school counselors on student threat assessment. Additional strategies have been added for this goal to evaluate bullying and substance prevention and education programs and to research systems of positive behavior interventions and support.

Goal 2: Review, develop, and implement policies and administrative procedures to provide guidance and consistent support for instruction.

Over 97 revisions to policies and regulations have been made to improve efficient and consistent operation of the division. The systematic review will continue through 2018. Revised regulations regarding student attendance are designed to support student learning.

Finance

Goal 1: RCPS will develop financial policies, promote and model good stewardship in financial matters, and prepare financial reports that reflect the financial plans and position of the school division using best practices and compliance with generally accepted accounting procedures and applicable legal regulations.

Budget and actual financial results are documented in an easily readable

**Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary**

format, published on the web site, and submitted for national review to ensure that the highest standards of reporting are in place at RCPS. The School Budget and the CAFR have both been submitted to GFOA and ASBO (national organizations for government accounting and reporting) for review and recognition for excellence in reporting. The FY18 Budget was recognized by ASBO and the FY17 CAFR reviews are pending.

Goal 2: RCPS will balance providing appealing and nutritious daily meal choices to students and staff and the operation of a financially self-supporting school nutrition program that complies with state and federal school lunch regulations.

Continued to add breakfast programs with significant increase in breakfasts served across the district. Added summer school feeding during Summer 2017 and fed almost 1500 free lunches to children in our district at 2 feeding sites. Financial stability of the school nutrition continues to improve with an additional \$565,885 added to fund balance. With the minimum fund balance restored, a plan has been submitted to the state to replace critical kitchen equipment which has exhausted its useful life this year.

Human Resources

Goal 1: The HR department will recruit and hire highly qualified employees to meet the academic needs of PK-12 students.

All positions filled as of September 2017: Provisional Licenses: 16% of new hires that required a provisional license; 84% of new hires fully licensed. Current: IPAL report indicates over 99% of teachers meet criteria for licensure.

Goal 2: The HR department will retain and develop engaged employees who will meet the academic needs of PK-12 students.

100% of employees that Retire/Resign from RCPS are given an electronic Exit Survey through TalentEd. This will provide better data to ensure we are doing everything we can to create a positive and culture friendly working environment. Retention rate: Retained 85% of our 2016 new hires.

Goal 3: By September 2018, the HR Department will increase the number of culturally diverse employees from 5% to 8% of total employees working for RCPS.

The EEOC report indicates that culturally diverse employees make up 5% of the total employee population in Roanoke County Schools. Human Resources will increase these employees from 5% to 8% of the total employee population for the 2018 school year.

Operations

Goal 1: RCPS will perform preventative maintenance on HVAC systems to insure reliability, maintain our BACnet controls system, and analyze our annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

The FY 18 Capital Maintenance Program includes upgrades to address many schools that have limited or unreliable control over their HVAC system. These are currently ongoing projects. It was determined during the winter of 16-17 that the existing shortened run times and temperature set points were not conducive to a comfortable learning environment. Run times were extended in the mornings and afternoons, and the set points provided greater range for cooling and heating.

Goal 2: RCPS will consolidate bus stops to reduce fuel consumption, explore alternate fuel sources for our buses, and improve on-time performance of bus arrivals.

Annually, transportation assesses and modifies lengthier routes by shifting some students on the longer routes to other buses in an effort to reduce their travel time. In a few remote areas of the county, we still have 90 minute bus rides. A remedy is to add buses and drivers to service the remote locations. Prior to the 2017 purchase of replacement buses, Transportation assessed propane fueled buses and compared them with the efficiencies and costs of diesel fuel buses. It was determined that due to the low MPG of propane fueled

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buses, compared to the diesel fueled buses, that the recommendation is to continue to purchase diesel fueled buses until such time propane buses become more fuel efficient.

SIGNIFICANT CHANGES IN THE CURRENT YEAR PROCESS AND SCHOOL BOARD POLICIES

The School Board and the Roanoke County Board of Supervisors have adopted financial policies governing the treatment of year end balances for the School System. As a result of sound budget and frugal management practices, the School System has historically ended each fiscal year with both excess revenues and under-spent expenditure budgets. The policy provides for the allocation of 33% of the year-end balance to Minor Capital Reserves and 67% to Major Capital Reserves.

The full school board policy manual may be found online at:

<https://www.boarddocs.com/vsba/roecnty/Board.nsf/goto?open&id=86DGE66692D6>

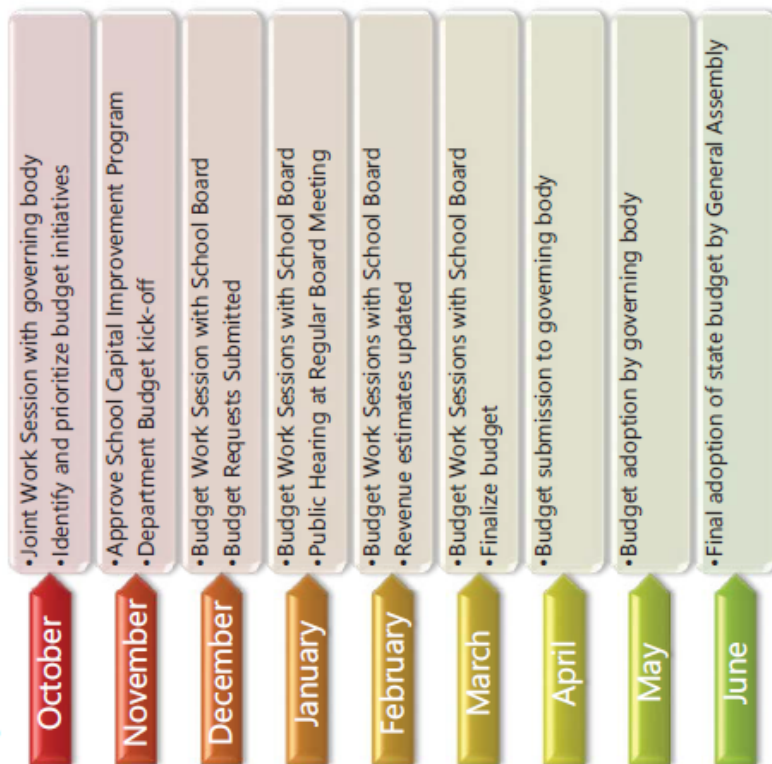
BUDGET PROCESS AND TIMELINE

The *Code of Virginia* requires that school divisions must prepare annual budgets. The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures. The Superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The School System budget cycle is divided into a five-step process that includes planning, preparation, adoption, implementation, and evaluation. The process is driven by two objectives: to develop a budget that will provide every child in the school system with the best possible educational opportunities and to optimize the use of available resources. Within this framework, the School

Board attempts to balance the educational needs of students with the resources available to the school system from local, state, and federal sources.

Although budget management and administration is a year-long process, the following timeline depicts the typical process for planning the next year's budget.

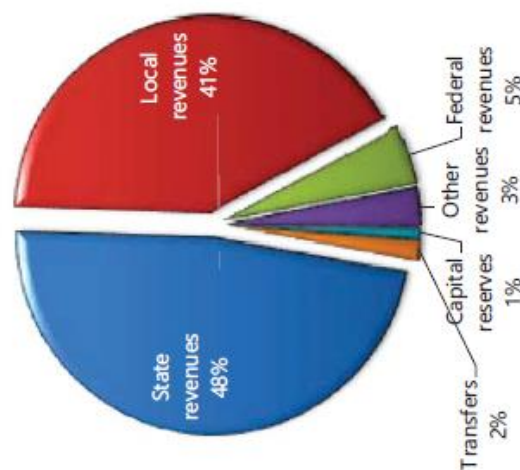


FINANCIAL SECTION

The following is a high-level summary of information contained in the financial section of the Annual Budget.

SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

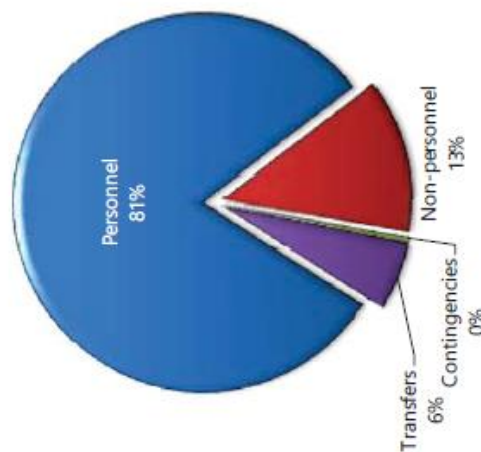
Revenues are classified based on source.



- State revenues, the largest source, include a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants.
- Local revenues include the County appropriation based on a revenue sharing formula with the County.
- Federal revenues are primarily from the Carl Perkins Act, Medicaid and federal education grants.

- Other revenue includes the remaining local revenues, the majority of which are for the sale of food in the school nutrition program. Other items include interest income, tuition for summer school, preschool, non-residents, online classes, and miscellaneous rebates and refunds.
- Transfers are amounts received in the Technology Replacement Fund, Instructional Resources Fund, Bus Fund, and Minor Capital Fund.

Expenditures are classified based on object.



- Personnel is the largest cost of the school division due to the number of teachers and other staff needed to meet desirable student-to-teacher staffing ratios.
- Non-personnel include all other costs that are not included in any of the other categories.
- Contingencies are set aside for possible mid-year grants and to true up grant estimates to the actual awards.
- Transfers include amounts that transfer between school funds and transfer from the School System to the County for future capital projects and for debt service payments.

Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary

BUDGET COMPARISONS BY FUND

The School System budgets seven funds, of which four are considered operating funds. The General Fund, Instructional Resources Fund, Bus Fund and Technology Replacement Fund collapse as operating funds for financial reporting purposes. The remaining three funds include the Grant Fund, Capital Project Fund, and Nutrition Fund. A summary of the revenues and expenditure budgets for each fund follows.

The **General Fund** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	\$ 75,214,950	\$ 76,624,067	\$ 1,409,117
Local revenues	68,078,937	68,649,145	570,208
Federal revenues	374,998	272,706	(102,292)
Other revenues	1,248,468	1,016,970	(231,498)
Transfers	490,345	-	(490,345)
Total revenues	\$145,407,698	\$146,562,888	\$ 1,155,190
Personnel	\$121,253,411	\$122,766,793	\$ 1,513,382
Non-personnel	15,164,089	14,013,839	(1,150,250)
Capital outlay	490,479	261,349	(229,130)
Contingencies	235,000	225,000	(10,000)
Transfers	8,264,719	9,295,907	1,031,188
Total expenditures	\$145,407,698	\$146,562,888	\$ 1,155,190

The following changes in budget are of significance in the General Fund:

- State SOQ funding increased for fiscal year 2018-2019, while the lottery proceeds declined resulting in a net state increase of \$1.4 million.
- The transfer from the County is based on a revenue-sharing formula. The increase of \$570,208 in the revenue is directly related to revenue increases in the local tax base.

- Federal revenues, Other Revenues, and Transfers declined primarily related to moving the E-rate, laptop fees, and transfer from the Insurance Laptop Insurance Fund to the Technology Replacement Fund.
- Personnel costs increased by \$695,711. The budget includes a 1-step salary increase for all contracted positions plus a 1% scale adjustment for teachers, which is offset partially by a reduction in the VRS professional rate and personnel lapse.
- The reduction in Non-Personnel Costs and the increase in Transfers primarily related to moving the technology purchases and lease payments to the Technology Replacement.

The **Instructional Resources Fund** is a separate operating fund that accounts for the funding of textbooks and other electronic resources for the classroom.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	\$ 964,506	\$ 880,091	\$ (84,415)
Other revenues	7,000	7,000	-
Transfers	120,146	120,146	-
Total revenues	\$ 1,091,652	\$ 1,007,237	\$ (84,415)
Personnel	\$ 102,368	\$ 103,698	\$ 1,330
Non-personnel	989,284	903,539	(85,745)
Total expenditures	\$ 1,091,652	\$ 1,007,237	\$ (84,415)

The change from prior year's budget is due to a reduction in state funding. This reduction was absorbed by contracted resources.



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The **Bus Fund** is a separate operating fund that accounts for the funding of school bus purchases and replacements.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Other revenues	\$ 10,000	\$ 20,000	\$ 10,000
Transfers	533,219	533,219	-
Total revenues	\$ 543,219	\$ 553,219	\$ 10,000
Capital outlay	\$ 876,893	\$ 1,182,513	\$ 305,620
Total expenditures	\$ 876,893	\$ 1,182,513	\$ 305,620

The capital outlay directly relates to the planned replacement of 13 buses. The difference between budgeted revenues and expenditures in the next fiscal year will be covered by the carryover fund balance.

The **Technology Replacement Fund** is a separate operating fund created this year to account for the funding of technology replacements.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	\$ -	\$ 726,000	\$ 726,000
Federal revenues	-	465,148	465,148
Other revenues	-	367,750	367,750
Transfers	-	1,044,680	1,044,680
Total revenues	\$ -	\$ 2,603,578	\$ 2,603,578
Other Charges	-	1,808,121	1,808,121
Materials and Supplies	-	160,230	160,230
Capital outlay	-	756,000	756,000
Total expenditures	\$ -	\$ 2,724,351	\$ 2,724,351

The Technology Replacement Fund will be created by moving technology funding and purchases from the General Fund, Grant Fund, and Laptop Insurance Fund to this Fund. The Fund was created to isolate the financing needs associated with the 6-year Technology Replacement Plan. The difference between budgeted revenues and expenditures in the next fiscal year will be covered by the carryover fund balance.

The **Grant Fund** is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	\$ 1,807,442	\$ 923,774	\$ (883,668)
Federal revenues	4,809,223	4,836,338	27,115
Other revenues	401,000	401,000	-
Total revenues	\$ 7,017,665	\$ 6,161,112	\$ (856,553)
Personnel	\$ 4,422,548	\$ 4,656,255	\$ 233,707
Non-personnel	1,444,117	1,104,857	(339,260)
Capital outlay	726,000	-	(726,000)
Contingencies	425,000	400,000	(25,000)
Total expenditures	\$ 7,017,665	\$ 6,161,112	\$ (856,553)

The following changes in budget are of significance in the Grant Fund:

- State revenues and capital outlay decreased primarily due to moving the Technology Initiative to the Technology Replacement Fund. In addition, there was a reduction in Preschool Initiative based on expected lower enrollment.
- Federal revenues increased related to the new Title IV, Part A, Student Support and Academic Enrichment (SSAE) grants program.

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The **Capital Projects Fund** is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. This fund includes the Capital Improvement Plan (CIP) and the Capital Maintenance Plan (CMP) in addition to other minor capital projects.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Local revenues	\$ 2,690,624	\$ 382,940	\$ (2,307,684)
Bond proceeds	30,000,000	-	(30,000,000)
Other revenues	270,670	250,000	(20,670)
Capital reserves	2,996,456	1,574,560	(1,421,896)
Transfers	1,025,000	1,065,000	40,000
Total revenues	\$ 36,982,750	\$ 3,272,500	\$ (33,710,250)
CIP	\$ 35,550,000	\$ 1,932,500	\$ (33,617,500)
CMP	1,000,000	1,000,000	-
Other Projects	232,750	140,000	(92,750)
Contingencies	200,000	200,000	-
Total expenditures	\$ 36,982,750	\$ 3,272,500	\$ (33,710,250)

The CIP includes \$1.5 million for design costs associated with the renovation of William Byrd High School and \$432,500 towards the replacement of the Human Resources and Payroll Software System.

The **Nutrition Fund** is a special revenue fund used to account for activities of the nutrition program. The goal is for this fund to be self-sufficient.

The change from prior year's budget is due to a slight increase in the estimated Federal reimbursement. In addition, the charges for services budget was re-aligned.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
State revenues	\$ 109,434	\$ 102,145	\$ (7,289)
Federal revenues	2,442,000	2,600,000	158,000
Other revenues	3,527,770	3,230,000	(297,770)
Total revenues	\$ 6,079,204	\$ 5,932,145	\$ (147,059)
Personnel	\$ 2,750,816	\$ 2,716,523	\$ (34,293)
Non-personnel	3,000,329	2,995,772	(4,557)
Capital outlay	303,059	194,850	(108,209)
Contingencies	25,000	25,000	-
Total expenditures	\$ 6,079,204	\$ 5,932,145	\$ (147,059)

The **Laptop Insurance Fund** is an internal service fund that was used to account for the repair and replacement of laptop computers under the Technology Initiative program implemented by the School System. It will no longer be used.

	2017-2018 Budget	2018-2019 Budget	Increase (Decrease)
Other revenues	\$ 153,780	\$ -	\$ (153,780)
Total revenues	\$ 153,780	\$ -	\$ (153,780)
Personnel	\$ 21,530	\$ -	\$ (21,530)
Non-personnel	132,250	-	(132,250)
Transfers	203,960	-	(203,960)
Total expenditures	\$ 357,740	\$ -	\$ (357,740)

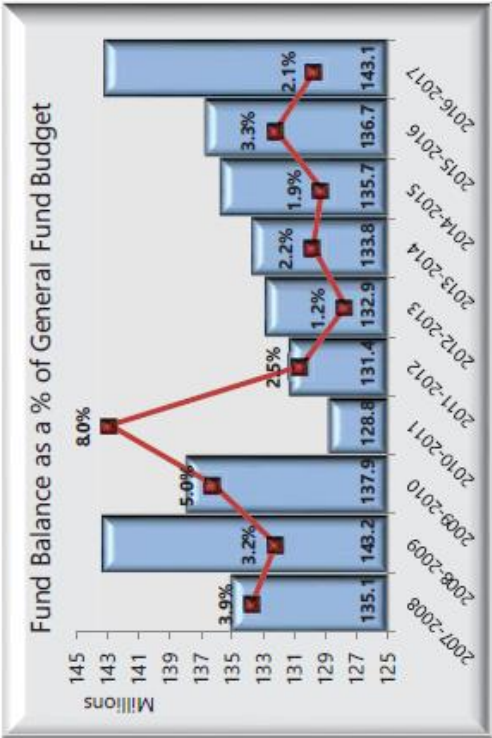
The change from prior year's budget is due to moving warranty work to the General Fund and all other balances to the new Technology Replacement Fund.

SIGNIFICANT FINANCIAL AND DEMOGRAPHIC CHANGES

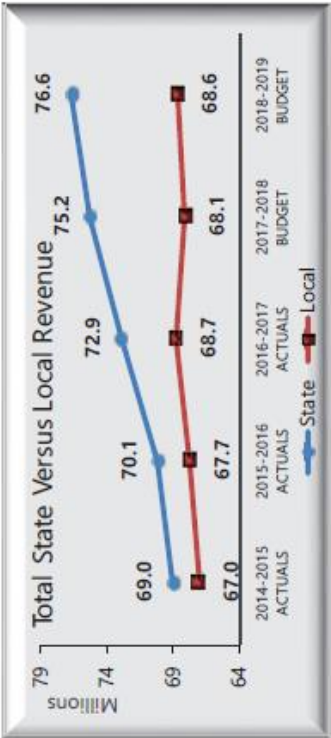
A significant change for the budget year 2018-2019 was creation of the Technology Replacement Fund and the dissolution of the Laptop Insurance Fund. The new fund will encompass all technology needs as directed by the Technology Replacement plan. This is a natural evolution of the increasing technology demand for a fully-integrated solution.

SIGNIFICANT TRENDS

A significant trend reflected in the graph below is the percent of fund balance (excluding the emergency contingency fund) as compared to the operating budget for the year.



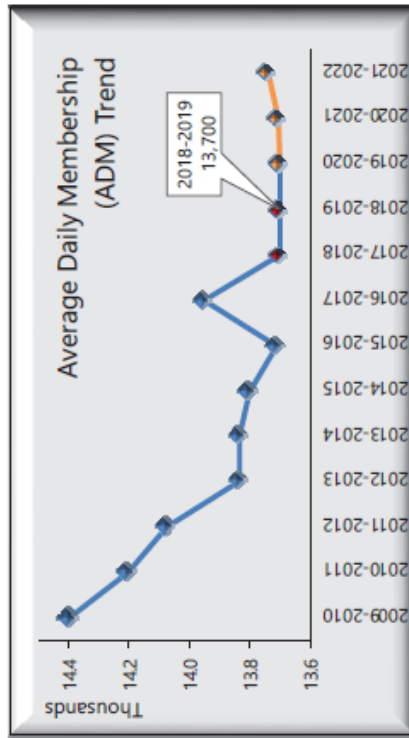
Another significant trend reflected in the following graph is the relationship between the School System funding derived from the State and the County. Below is the trend analysis for the years included in the budget.



INFORMATIONAL SECTION

STUDENT ENROLLMENT

Student enrollment projections are a major consideration when developing the School Board budget as approximately 50% of the revenues are calculated based on enrollment. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students. A trend analysis from 2009-2010 through the forecasted year 2021-2022 follows.



Note: 2016-2017 and earlier represent the actual March 31 ADM. The red diamonds represent the budgeted ADM and the blue diamonds represent forecasted ADM.

In the past, four methods were used to project ADM: Department of Education estimates, grade progression, current ADM, and trend analysis. During 2015-2016, a Demographic study was conducted to forecast enrollment by school and grade for the next 10 years. The Demographer used many statistics outside the toolbox available to the School System to impact the extrapolation of historical trends into the future. The forecasted years are based on the

percent change for each year from the demographic studies as applied against the current year's budgeted ADM.

STUDENT-TEACHER RATIO

Smaller class sizes are a goal of the School Board and although they have increased in recent years, they remain at the lower end of acceptable ranges. This chart shows the average number of students per teacher over the past 10 years.

Grade	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Elementary Schools										
KG	17	19	18	20	20	19	19	19	18	18
1	17	19	20	21	20	20	20	19	19	19
2	18	20	20	20	21	20	20	20	20	20
3	18	19	20	21	21	21	21	20	20	20
4	18	20	21	22	21	21	21	20	20	20
5	19	20	21	22	22	21	21	21	22	22
Middle Schools										
6	20	23	23	23	23	23	23	21	21	21
7	21	23	23	23	23	23	23	21	21	21
8	21	23	23	23	23	23	23	20	20	20
High Schools										
9	21	22	22	22	22	22	23	20	20	20
10	21	22	22	22	22	22	23	20	20	20
11	21	22	22	22	22	22	23	21	21	21
12	21	22	22	22	22	22	23	21	21	21

Roanoke County Public Schools
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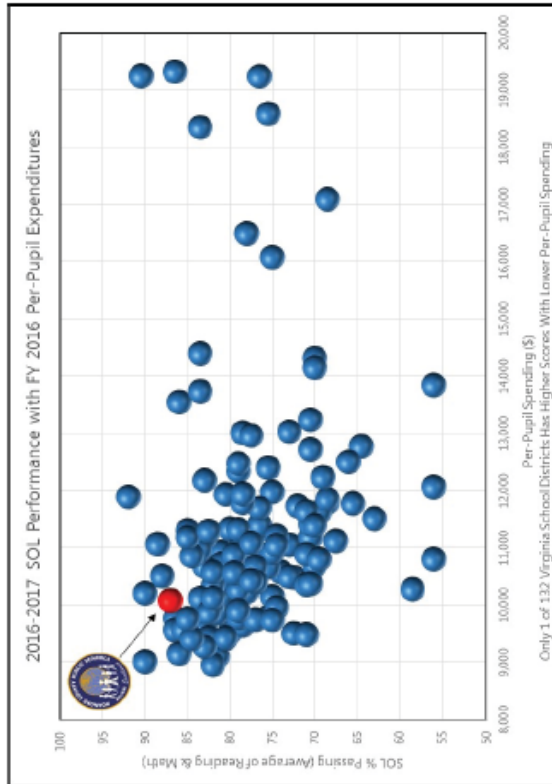
PERSONNEL RESOURCE CHANGES

As part of the annual budget process, requests for additional staffing are evaluated for funding. Positions being vacated due to retirement or normal attrition are being filled on a need basis. During the 2018-2019 budget year, a few positions were shifted to more accurate categories, and 3 new positions were created within existing positions. These three new positions are directly related to the renovation at Cave Spring High School and include Construction Manager, Guidance Counselor and Dean of Students.

	Budgeted Positions		
	2015-2016	2016-2017	Change
Board Member	5	5	0
Administrator	15	18	3
Principal	27	27	0
Assistant Principal	26	25	(1)
Teacher	1,208	1,207	(1)
Instructional Assistant	326	325	(1)
Secretary	65	68	3
Specialist	11	8	(3)
Attendance & health	42	42	0
Transportation	219	216	(3)
Maintenance	99	99	0
Technology	35	35	0
School Nutrition	151	154	3
	2,228	2,228	0

PER PUPIL EXPENDITURE

A summary of the School Systems per-pupil spending as compared to total SOL performance follows. This chart compares all schools in Virginia and shows that there is only one school district with higher student performance and lower per pupil spending than Roanoke County Public Schools.



AWARDS, RECOGNITIONS, AND ACCOMPLISHMENTS

Glenvar, Hidden Valley, Northside, and William Byrd Middle Schools are designated as Schools to Watch for 2016. In order to achieve this exceptional middle-level school recognition a school must embody the intersection of academic excellence, developmental responsiveness, social equity, and organizational structure.



Tina Coffey, a 5th grade teacher at **Oak Grove Elementary School** was presented with the Level Up Village teacher of the year award. She earned the award for teaching Global Inventors sections to fifth grade students. All of her students were paired with Spanish speaking global partners and engaged in a 3D printing collaboration.



**Roanoke County Public Schools
Annual Budget 2018-2019
Executive Summary**

Cave Spring High School and Green Valley and Penn Forest Elementary Schools were awarded the 2017 Virginia Board of Education Excellence Awards. These schools met all state and federal accountability benchmarks and made significant progress toward goals for increased student achievement and expanded educational opportunities set by the board.



Back Creek, Bonsack, Cave Spring and Fort Lewis Elementary Schools, Cave Spring and Hidden Valley Middle Schools, and Hidden Valley High School were awarded the 2017 Virginia Board of Education Distinguished Achievement Award. These schools met all state and federal benchmarks and made progress toward the goals of the Governor.



Roanoke County Public Schools received the NAMM Foundation Top Community for Music Education award for the 14th consecutive year. This award recognizes outstanding efforts by teachers, administrators, parents, students and community leaders who have made music education part of the curriculum, as well as demonstrating an exceptionally high commitment and access to music education.

Roanoke County Public Schools had another strong year in terms of SOL performance. The school division was one of a minority of school districts in the state where all schools are fully accredited for the 2017-2018 school year based on 2016-2017 results. Furthermore, the School System exceeded the state average on all 29 SOL tests and significantly increased overall performance in 3rd grade reading, a key indicator of future academic success. The system excels in many areas, but the district's mathematics and reading performance at the middle school level is a particular highlight. The district's Math 7 results were the highest performing at an amazing 16 points higher than the state average.

The Roanoke County Public School's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017, from which some information in this publication has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This was the 17th consecutive year that the School System has received this prestigious national award.

REQUESTS FOR INFORMATION

This budget document is designed to provide our citizens, taxpayers, and other stakeholders with a general overview of the School System's budget and to demonstrate the School System's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to

Mrs. Susan Peterson, CPA, MA
Director of Finance
Roanoke County Public Schools
5937 Cove Road
Roanoke, Virginia 24019
(540) 562-3900

Or visit the School System's web site at www.rcs.k12.va.us.

Roanoke County Public Schools
Annual Budget 2018-2019
School Board



Mr. Jason B. Moretz
Chairman
Windsor Hill's District



Mr. Donald T. Butzer
Vice-Chairman
Catawba District



Mr. Timothy D. Greenway
Vinton District



Mr. David M. Linden
Hollins District



Mr. Michael A. Wray
Cave Spring District

Clerk to the Board – Mrs. Angela B. Roberson

Dr. Gregory N. Killough, Ed.D.
Superintendent

Dr. Rebecca G. Eastwood

Assistant Superintendent of Human Resources and Instruction

Director of Secondary Instruction Dr. Rhonda W. Stegall
Director of Elementary Instruction Dr. Linda F. Wright
Director of Testing Mr. Ben J. Williams
Director of Career and Technical Education Mr. Jason D. Suhr
Director of Special Education Dr. Jessica M. McClung
Director of Administration Dr. Kenneth E. Nicely
Director of Human Resources Mr. James R. Bradshaw
Community Relations Specialist Mr. Chuck D. Lionberger

Mrs. Penny A. Hodge, CPA, SFO

Assistant Superintendent of Finance and Operations

Director of Facilities and Operations Mr. George G. Assaid
Director of Finance Mrs. Susan L. Peterson, CPA, MA
Supervisor of Nutrition Mrs. Rhonda R. Huffman
Chief Information Officer Mr. Jeff A. Terry
Supervisor of Transportation Mr. Michael W. Stovall



Roanoke County Public Schools
Annual Budget 2018-2019
ASBO Meritorious Budget Award



This Meritorious Budget Award is presented to

ROANOKE COUNTY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017-2018.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Anthony N. Dragogna
Anthony N. Dragogna, Ed.D., RSBA
President

John D. Musso
John D. Musso, CAE, RSBA
Executive Director

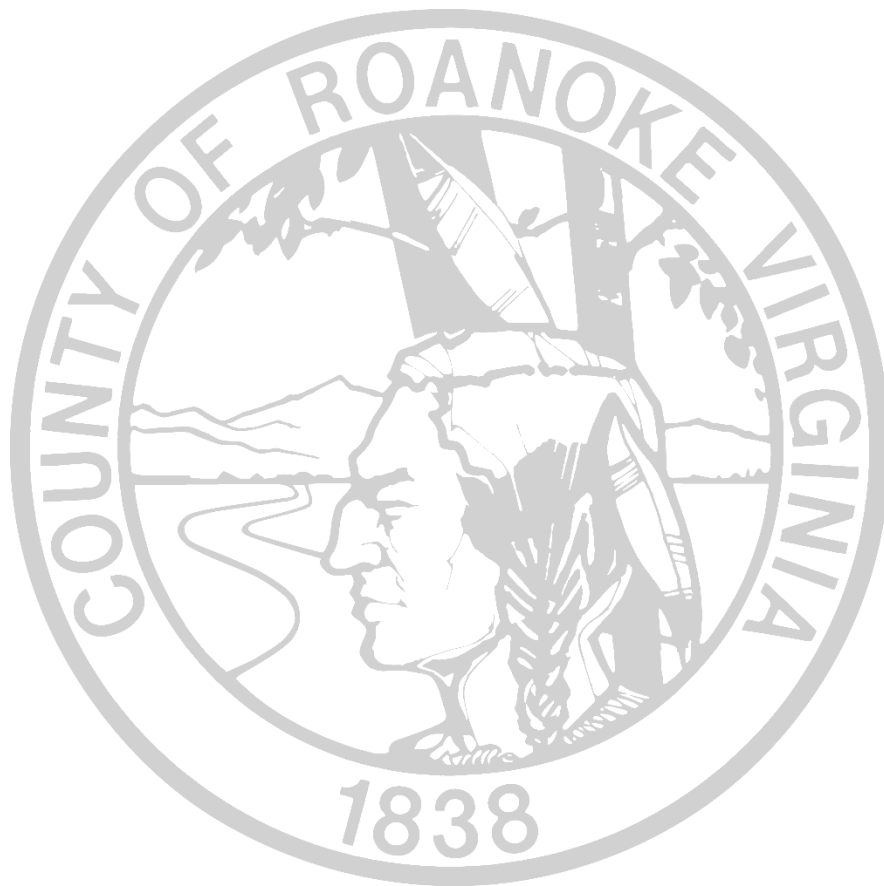
The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award (MBA) to Roanoke County Public Schools for its Annual Budget for the 12th consecutive year for the 2017-2018 fiscal year. This nationally recognized program was established by ASBO to promote excellence in school budget presentation. The award is the highest recognition for school division budget operations offered by ASBO, and it is only conferred upon school systems that have met or exceeded the standards of the program. Participation in the MBA program validates the School System's commitment to budget and fiscal integrity and enhances the credibility of the School System's operations with the School Board and the community.







Debt Service Fund





Debt Service Fund

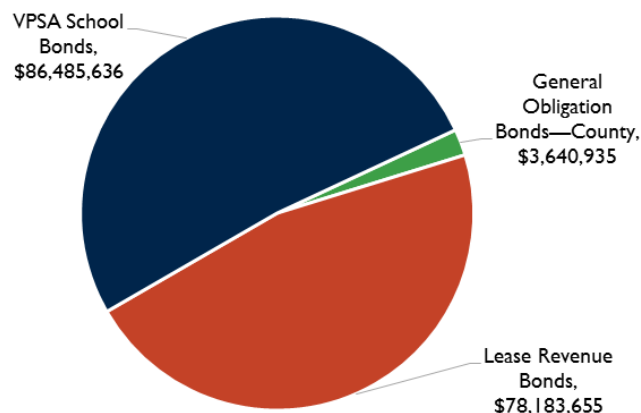
The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a county to issue general obligation debt secured solely by the pledge of its full faith and credit. A county also is authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, all debt which is either directly or indirectly secured by the general obligation of a county must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without public referendum. The County has bond ratings on outstanding lease revenue bonds as follows: Standard & Poor's AA, Moody's Investor Services Aa2, and Fitch AA.

Debt Issuance to Date

As of June 30, 2017, the County of Roanoke had \$168,310,226 in outstanding long-term debt. This balance is comprised of:

General Obligation Bonds—County	\$ 3,640,935
Lease Revenue Bonds	78,183,655
VPSA School Bonds	<u>86,485,636</u>
Total County Obligations	\$ 168,310,226
Less: Bond Premium ¹	<u>(9,800,000)</u>
Total County Debt	\$ 158,510,226

County Long-Term Debt Obligations:
\$168,310,226
 (as of June 30, 2017)



¹ Due to GASB regulations, bond premiums are considered long-term obligations, but are not payable by the County.



Debt Service Fund

The Debt Service Fund accounts for all debt service associated with Roanoke County Public Schools (RCPS) and Roanoke County Government debt service payments, and individual bonds. Total debt service payments for both RCPS and the County will total \$18,818,627 in FY 2019. Of that total, \$7,149,387 (plus the appropriation of \$225,343 in year-end balance) is included in the County portion of the Summary of All Funds in the Financial Summaries of this document. The RCPS portion of \$11,443,897 in FY 2019 will be shown as part of the Component Unit Schools portion of this document.

County Debt Fund Appropriation					
Description	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Personnel	-	-	-	-	-
Non-Personnel	7,215,225	7,257,239	7,374,730	117,491	1.6%
Transfers & Other	-	-	-	-	-
Total	7,215,225	7,257,239	7,374,730	117,491	1.6%
Position Count	0	0	0	-	-

As previously mentioned, there is no limitation imposed by state law or local ordinance on the amount of debt that a County may issue; however, all debt that is secured by the general obligation of a County must be approved by referendum. Given this fact, the County must be acutely aware that as debt levels increase, expenditure flexibility is decreased. Bond rating agencies recommend a maximum debt service level of 10% of general fund expenditures and maximum long-term debt of 5% of assessed valuation.

On April 24, 2018, the County Board of Supervisors adopted the Comprehensive Financial Policy which establishes guidelines for the issuance of debt. The County does not have any Constitutional or Statutory Debt Limits. The County does abide by the following self-imposed debt targets:

- 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.
- General Obligation Current and Projected Debt Service as a Percentage of General Government Expenditures will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. General Government expenditures include the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfer to capital projects and Proprietary Funds as outlined in the County's Comprehensive Annual Financial Report (CAFR).

All of these ratios fall comfortably below County limits for each year of the ten-year Capital Improvement Program. In general terms, these ratios indicate that the County's current debt requirements will not adversely affect funding for future generations. However, it is extremely important to monitor fiscal position, give the debt requirements to which the County has committed.



Debt Service Fund

Revenue and Expenditure Summary				
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	Inc/(Dec)
Revenue				
From Local Sources				
Locality Compensation Payment	\$ 124,301	\$ 125,284	\$ 124,894	\$ (390)
Miscellaneous	111,825	-	141,825	141,825
Interest Income	29	-	-	-
Total	236,155	125,284	266,719	141,435
Transfers from Other Funds				
County General Fund	14,773,485	14,575,266	14,137,975	(437,291)
School Operating Fund	4,125,345	4,125,345	4,125,345	-
Total Transfers	18,898,830	18,700,611	18,263,320	(437,291)
Total Revenues	19,134,985	18,825,895	18,530,039	(295,856)
Fund Balance - Beginning	294,603	294,603	288,588	(6,015)
Total Revenues & Fund Balance	\$ 19,429,588	\$ 19,120,498	\$ 18,818,627	\$ (301,871)
Expenditures				
County Debt Service Payments				
General Obligation Bonds	963,814	962,414	963,999	1,585
Lease Revenue Bonds	5,848,604	5,987,282	6,075,888	88,606
Transfer to County Capital Fund	107,647	-	70,813	70,813
Miscellaneous	6,475	38,658	38,687	29
Total Debt Service - County	6,926,540	6,988,354	7,149,387	161,033
School Debt Service Payments				
VPSA Bonds	12,210,713	11,750,915	11,348,329	(402,586)
Miscellaneous	3,650	112,344	95,568	(16,776)
Total Debt Service - Schools	12,214,363	11,863,259	11,443,897	(419,362)
Total Expenditures	19,140,903	18,851,613	18,593,284	(258,329)
Fund Balance - Ending	288,685	268,885	225,343	(43,542)
Total Expenditures & Fund Balance	\$ 19,429,588	\$ 19,120,498	\$ 18,818,627	\$ (301,871)



Other Long-Term Obligations

Roanoke Regional Airport Commission

On July 1, 1987, the Board of Supervisors committed to participation in the Roanoke Regional Airport Commission with the City of Roanoke. The Commission was established by legislative act of the Commonwealth of Virginia to own and operate the Roanoke Regional Airport. As of July 1, 1987, under agreement between the City of Roanoke and the County of Roanoke, the City transferred to the Commission airport real estate, personal property, and funds to pay unexpended balances from outstanding obligations. The Commission itself, issued \$7.3 million in revenue bonds in 1988 for the construction, expansion and equipment for a new airport terminal. These bonds have been retired in total. The Commission is responsible for paying all outstanding debt. The City and County, however, are responsible for their prorated share of any year-end operating deficits. The prorated share is based on the proportionate share of residents utilizing the airport facility from each locality. Roanoke County also paid a base service fee of \$264,640 each year that ended in FY 1997. To date, the airport has not incurred any year-end operating deficits for which the City or County would be responsible.

Roanoke Valley Resource Authority

Roanoke County is also a member of the Roanoke Valley Resource Authority. The Authority is the successor to the Roanoke County Resource Authority and was chartered by the State Corporation Commission on January 10, 1992. The Charter members of the Authority include the County of Roanoke, the City of Roanoke, the Town of Vinton, and added in 2016, the City of Salem. The purpose of the Authority is to develop a regional solid waste disposal facility to dispose of non-hazardous solid waste generated within the Member jurisdictions. The Member Use Agreement has a minimum term of fifty years. It provides the Roanoke Valley Resource Authority with administrative responsibility for the regional waste disposal system. These responsibilities include development, construction, operation and maintenance of the Landfills in Roanoke County and the Transfer Station in Roanoke City.

Charter Members are required to make up any annual operating deficit of the Authority on a prorated basis. The prorated amount is based on each locality's population at the close of the preceding fiscal year. For fiscal year 2017, each Charter Member's prorated share was as follows: County of Roanoke, 41.32%; City of Roanoke, 43.84%; City of Salem, 11.24%; and the Town of Vinton, 3.60%.

After the first full year of operations, the Members Use Agreement requires the Authority to pay an annual community fee (host fee) to the County of Roanoke and the City of Roanoke \$300,000 and \$100,000 respectively. The County's host fee increased to \$350,000 in FY 2018. These payments are made in consideration of the Landfill's location in the County and the Transfer Station's location in the City. The new regional waste disposal began operations in May 1994.

Regional Center for Animal Care and Protection

The Regional Center for Animal Care and Protection (the Regional Pound) was created by an intergovernmental agreement dated December 11, 2012 between the charter members of the County, City of Roanoke, Town of Vinton, and Botetourt County pursuant to code section



3.26546 of the Code of Virginia which requires the governing body of each county, town, or city to maintain or cause a “pound” to be maintained and allows one or more local governing bodies to operate a single “pound” in conjunction with one another. This agreement established a format to transition the management of the “pound” from the Roanoke Valley Society for the Prevention of Cruelty to Animals to the governing localities and also established the County of Roanoke as the fiscal agent effective July 1, 2013. Participating localities are responsible for their pro-rata share of the operating budget, which is billed on a monthly basis. The County’s budgeted contribution in FY 2019 to the Regional Pound is \$372,377. In addition, the City of Roanoke issued \$1,829,500 in bonds on November 1, 2013 to purchase the property and equipment from the Roanoke Valley Society for the Prevention of Cruelty to Animals on behalf of the Regional Pound. Participating localities are responsible for their pro-rata share of the outstanding debt, which is billed on a quarterly basis. The County’s remaining contribution for this debt as of the fiscal year ending June 30, 2017 was \$262,119.

Western Virginia Water Authority

The Western Virginia Water Authority (the WVWA) was created by the County and the City of Roanoke on July 1, 2004. The WVWA is a full service authority that provides water and wastewater treatment to both County and City citizens. The WVWA is governed by a seven member board of which two are appointed by the County Board of Supervisors. The County has no financial responsibility for the debt issued by the WVWA.

In November 2007, the Board approved a three party agreement between the WVWA, Franklin County, and the County. The agreement is to provide for the construction of a water line in the Route 220 corridor from Clearbrook in Roanoke County to the Wirtz Plateau in Franklin County. The WVWA designed, constructed, and issued revenue bonds for this \$5.5 million project. Roanoke County’s contribution to this project is approximately \$2.3 million payable over 20 years, beginning in FY 2009. The County’s budgeted contribution to the WVWA for this project in FY 2019 is \$182,116.

Western Virginia Regional Jail Authority

The Counties of Roanoke, Franklin, Montgomery, and the City of Salem formed the Western Virginia Regional Jail Authority (WVRJA) in June 2005 for the purpose of developing and operating a regional jail authority for the benefit of the Member Jurisdictions. The Board consists of three representatives from each of the Member Jurisdictions. The Member Jurisdictions will each be responsible for a per diem cost based on their prisoner days used. The County’s contribution to the WVRJA in the Adopted FY 2018-2019 Operating Budget is estimated at \$3,080,047 based on current total per diems of \$2,450,000 and debt service of \$630,047.



**COUNTY OF ROANOKE, VIRGINIA
SUMMARY SCHEDULE OF NET FUTURE DEBT REQUIREMENTS
BY FISCAL YEAR**

	General Obligation Serial Bonds		Virginia Public School Authority Bonds		Lease Revenue Bonds		Total Government Debt	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	875,760	86,654	8,612,694	3,643,291	3,232,050	2,982,282	12,720,504	6,712,227
2019	898,188	65,811	8,626,925	3,226,472	2,887,050	2,862,229	12,412,163	6,154,512
2020	918,865	44,434	7,995,492	2,840,204	3,002,050	2,743,416	11,916,407	5,628,054
2021	948,122	22,566	7,656,346	2,487,241	3,119,193	2,623,197	11,723,661	5,133,004
2022-2026	-	-	30,062,489	7,784,366	17,846,320	10,944,397	47,908,809	18,728,763
2027-2031	-	-	19,152,141	2,295,942	21,381,400	6,643,219	40,533,541	8,939,161
2032-2036	-	-	4,379,549	261,872	202,598,088	2,810,413	24,639,357	3,072,285
2037-2038	-	-	-	-	6,455,784	223,039	6,455,784	223,039
Total	3,640,935	\$ 219,465	\$ 86,485,636	\$ 22,539,388	\$ 78,183,655	\$ 31,832,192	\$ 168,310,226	\$ 54,591,045

*Information above is as presented in the 2017 Comprehensive Annual Financial Report (CAFR), page 66.



COUNTY OF ROANOKE, VIRGINIA
Ratios of General Bonded Debt Outstanding
(Unaudited)
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Debt	Lease Revenue Bonds	VP&A School Bonds	State Literary Bonds	Total		
2008	16,825,346	82,989,144	78,376,947	5,211,866	183,403,303	2.11%	2,028
2009	14,560,238	80,954,308	120,748,501	4,524,181	220,787,228	2.48%	2,430
2010	12,645,130	78,700,454	115,035,423	4,064,860	210,445,867	2.33%	2,312
2011	10,655,022	76,376,966	107,150,919	3,617,042	197,799,949	2.18%	2,141
2012	8,584,914	73,969,030	109,290,686	3,169,225	195,013,855	2.16%	2,104
2013	6,416,798	71,455,422	100,944,620	2,721,409	181,538,249	2.00%	1,947
2014	6,150,390	79,182,582	92,638,652	2,273,592	180,245,216	1.97%	1,944
2015	5,332,236	76,949,408	104,311,123	1,825,775	188,418,542	1.94%	2,014
2016	4,497,704	81,150,705	95,149,806	-	180,798,215	1.83%	1,928
2017	3,640,935	78,183,655	86,485,636	-	168,310,226	1.66%	1,792

*Information above is as presented in the 2017 Comprehensive Annual Financial Report (CAFR), page 169.



COUNTY OF ROANOKE, VIRGINIA
Debt Policy Information
(Unaudited)
Last Ten Fiscal Years

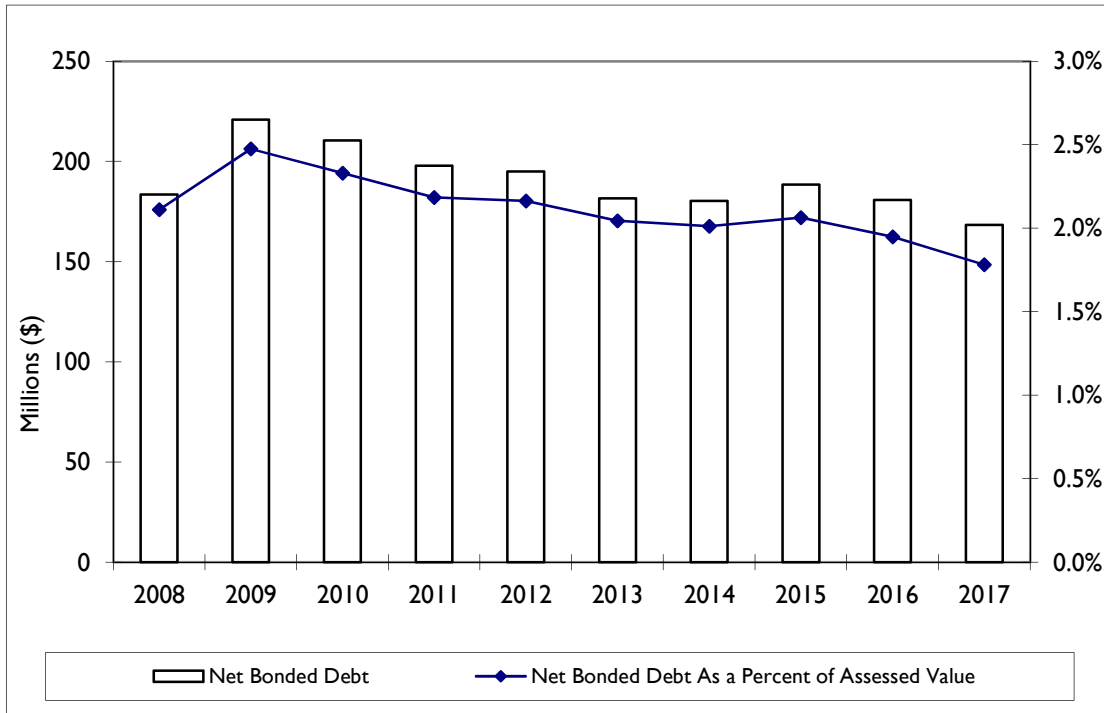
Fiscal Year

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General bonded debt outstanding										
General Obligation Bonds	\$ 3,640,935	\$ 4,497,704	\$ 5,332,236	\$ 6,150,390	\$ 6,416,798	\$ 8,584,914	\$ 10,655,022	\$ 12,645,130	\$ 14,560,238	\$ 16,825,346
Lease Revenue Bonds	78,183,655	81,150,705	76,949,408	79,182,582	71,455,422	73,969,030	76,376,966	78,700,454	80,954,238	82,989,144
VPSA School Bonds	86,485,636	95,149,806	104,311,123	92,638,652	100,944,620	109,290,686	107,150,919	115,035,423	120,748,501	78,376,947
State Literary Bonds	-	-	1,825,775	2,273,592	2,721,409	3,169,225	3,617,042	4,064,860	4,524,181	5,211,866
Total net debt applicable to debt limits	\$ 168,310,226	\$ 180,798,215	\$ 188,418,542	\$ 180,245,216	\$ 181,538,249	\$ 195,013,855	\$ 197,799,949	\$ 210,445,867	\$ 220,787,158	\$ 183,403,303
Ratio of net debt to assessed taxable property value	1.78%	1.95%	2.06%	2.01%	2.04%	2.16%	2.18%	2.33%	2.48%	2.11%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Per capita	\$ 1,792	\$ 1,928	\$ 2,014	\$ 1,944	\$ 1,947	\$ 2,104	\$ 2,141	\$ 2,281	\$ 2,431	\$ 2,031
Debt limit per policy for per capita	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Debt service to general governmental expenditures	6.78%	7.57%	7.14%	7.20%	8.51%	8.29%	8.51%	7.79%	7.30%	5.29%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

*Information above is as presented in the 2017 Comprehensive Annual Financial Report (CAFR), page 170.



Net Bonded Debt

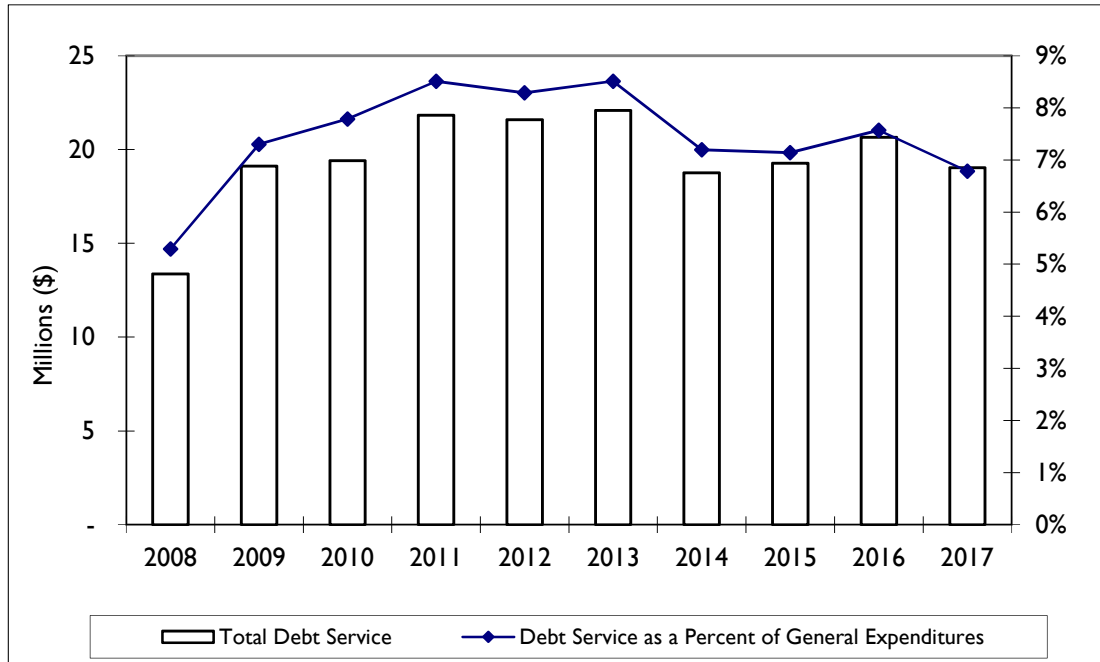


Fiscal Year	Net Bonded Debt	Assessed Value	Net Bonded Debt As a Percent of Assessed Value
2008	183,403,303	8,684,704,122	2.11%
2009	220,787,158	8,920,149,879	2.48%
2010	210,445,867	9,034,534,055	2.33%
2011	197,799,949	9,059,274,545	2.18%
2012	195,013,855	9,015,598,460	2.16%
2013	181,538,249	8,881,396,900	2.04%
2014	180,245,216	8,963,207,870	2.01%
2015	188,418,542	9,130,102,050	2.06%
2016	180,798,215	9,275,943,131	1.95%
2017	168,310,226	9,446,397,362	1.78%

*Assessed value and net bonded debt from the 2017 Comprehensive Annual Financial Report (CAFR), page 164 and 169.



Debt Service as a Percent of General Expenditures



Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2008	13,373,815	252,763,757	5.29%
2009	19,122,916	262,011,427	7.30%
2010	19,401,848	249,134,370	7.79%
2011	21,832,457	256,591,051	8.51%
2012	21,585,152	260,467,376	8.29%
2013	22,082,701	259,471,652	8.51%
2014	18,761,096	260,674,387	7.20%
2015	19,276,946	269,891,195	7.14%
2016	20,651,461	272,818,478	7.57%
2017	19,033,256	280,536,145	6.78%

Notes:

The County does not have any overlapping debt. General Government expenditures include the General Fund and Component Unit (School) data.

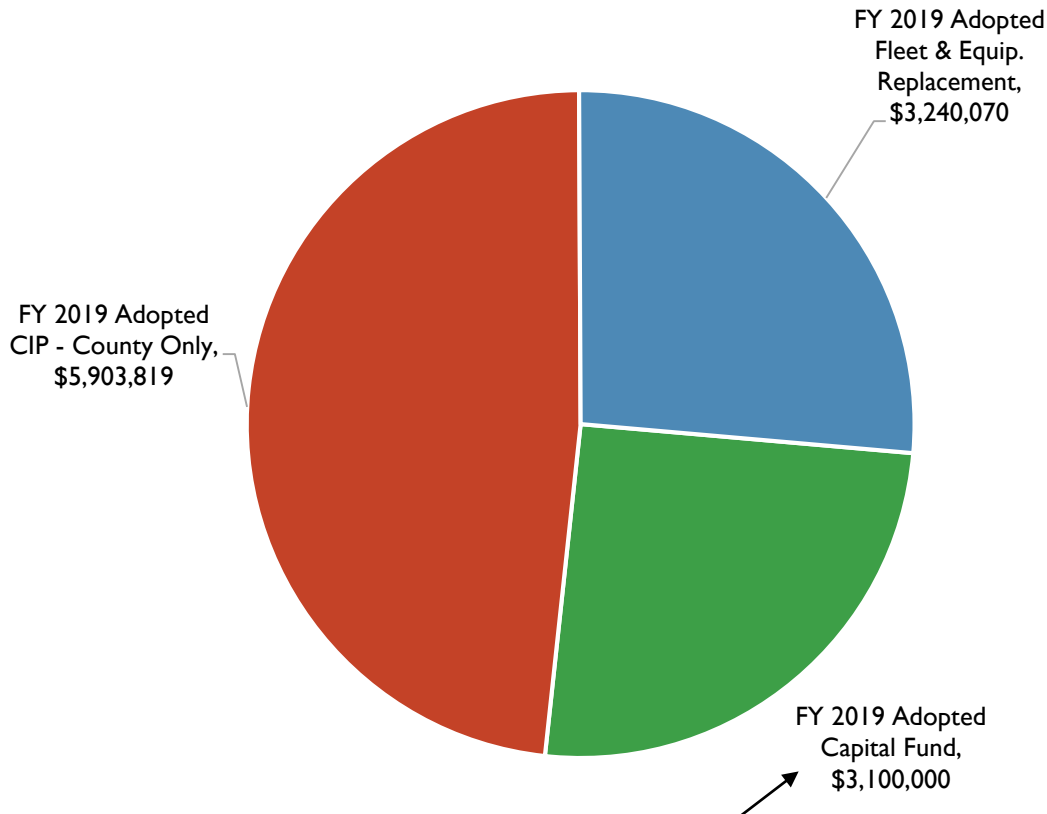


Capital Fund





FY 2019 Capital Fund \$12,243,889



Note: The FY 2019 Capital Fund is calculated by taking the total proposed amount and removing funding captured in the CIP and Fleet and Equipment Replacement Program.

Capital Fund Summary					
	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
FY 2019 Adopted Capital Fund	\$ 6,212,651	\$ 6,424,151	\$ 5,814,917	\$ (609,234)	-9.48%
* Back out General Fund Transfer to CIP	(932,804)	(1,032,804)	(1,036,597)	(3,793)	0.4%
* Back out General Fund Transfer to Fleet Replacement	0	(1,566,347)	(1,678,320)	(111,973)	7.1%
FY 2019 Adopted CIP - County Only	4,868,581	16,843,247	5,903,819	(10,939,428)	-64.9%
FY 2019 Adopted Fleet & Equip. Replacement	0	2,903,097	3,240,070	336,973	11.6%
Total Capital Fund Appropriation	\$ 10,148,428	\$ 23,571,344	\$ 12,243,889	\$ (11,327,455)	-48.1%

* The Capital Fund and Capital Year Budget – FY 2019 CIP are within the same accounting fund. In order to calculate the correct appropriation amount, the General Fund Transfers to the CIP and Fleet Replacement must be backed out since those funds are shown as part of the total CIP and Fleet budgets. This prevents duplication of an appropriation amount.



Capital Fund

Beginning in the Fiscal Year 2018 operating budget document, the Capital Fund is separated into three distinct sections to differentiate between the types of capital improvements recommended for funding. These sections include the Fiscal Year (FY) 2019 Capital Fund supported by the General Government Fund; the FY 2019 Capital Year Budget of the Fiscal Year 2019 – 2028 Capital Improvement Program; and the FY 2019 Fleet and Equipment Replacement Program. Each of the sections provides details on the types of proposed capital investments.

The **FY 2019 Adopted Capital Fund supported by the General Government Fund** accounts for General Government Fund support of capital projects and initiatives. Transfers are made from the General Government Fund to support economic development incentives, contributions to the County/Schools debt fund, and ongoing capital maintenance for County facilities and systems. The total FY 2019 Capital Fund expenditure budget (\$5,814,917 in FY 2019) is offset by a transfer from the School/County Debt Fund which supports County and Schools capital project initiatives and offsets the total support required from the County's General Government Fund. In Fiscal Year 2019, the offsetting transfer totals \$2,945,918, which reduces the General Government contribution to the Capital Fund to \$2,868,999. The transfer from the General Government Fund to the FY 2019 Capital Fund is budgeted in the Transfers section of this document. Details of the FY 2019 Capital Fund are found on the next page.

The **FY 2019 Adopted Capital Year Budget** represents the first year of the FY 2019-2028 Capital Improvement Program (CIP). Only the first year of the County's CIP (\$5,903,819 in FY 2019) is formally appropriated by the Board of Supervisors. Years two through ten of the program are utilized for fiscal planning purposes, and will be added to the document upon budget adoption.

The FY 2019 Capital Year Budget captures projects supported by the General Government Transfer as well as other funding sources outside of the General Government Fund. These funding sources can include but are not limited to bonds, grants, use of reserves, private capital contributions, and contributions from other localities. FY 2019 Capital Year Budget funding and project summaries can be found within this section of the document.

The County Administrator's FY 2019-2028 Capital Improvement Program was presented to the Board of Supervisors on January 23, 2018. Included in this document is a summary of the adopted FY 2019 funding sources and projects. At the direction of the Board of Supervisors, borrowing planned in FY 2019 for County projects has been removed, and is reflected in the totals. Also included as information is the Roanoke County Public Schools (RCPS) FY 2019 Capital Year Budget. The County of Roanoke's adopted FY 2019-2028 CIP can be found on-line at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

The **FY 2019 Adopted Fleet and Equipment Replacement Program** accounts for the replacement of light fleet (including police vehicles), non-specialized heavy fleet, solid waste vehicles, Fire and Rescue apparatus, and departmental heavy equipment. Fleet funding has been appropriated in prior fiscal years through transfers from the General Government Fund, specific General Government departmental budgets, and other General Fund budgets. However, the total of the Fleet Replacement Plan had not been shown in full as part of the annual Capital Fund appropriation. FY 2019 utilizes best budgeting practices to account for the Fleet and Equipment Replacement budget as part of the total Capital Fund. While the entire ten-year fleet replacement plan is shown in this document, only the first year (\$3,240,070 in FY 2019) of the ten-year plan is appropriated. The ten-year Fleet Replacement Program is updated annually.



FY 2019 Capital Fund Supported by the General Government Fund

Capital Fund Summary			
Project/Transfer	Budget FY 2018	Adopted FY 2019	\$ Increase (Decrease)
County Deposit to Future School/County Debt Fund:	\$ 2,200,000	\$ 2,200,000	\$ -
A joint debt service program was established with Roanoke County Public Schools to fund the future capital needs of both Roanoke County and the Schools.			
Economic Development Incentives: Incentives designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County.			
Ardagh: Completed in FY 2018.	650,000	-	(650,000)
Allstate: Completed in FY 2018.	150,000	-	(150,000)
Roland E. Cook Apartments: Ten-year economic development incentive agreement, \$15,000 annually. Savings (appropriated available balances) from other incentive projects applied to FY 2019 funding.	-	-	-
William Byrd Apartments: Ten-year economic development incentive agreement, \$100,000 annually. Savings (appropriated available balances) from other incentive projects applied to FY 2019 funding.	-	-	-
South Peak CDA	560,000	635,000	75,000
Lawson Payroll System Hosting: Supports the Human Resource and Payroll administration duties of the County, the Roanoke County Schools, the Roanoke Valley Resource Authority, the Western Virginia Water Authority, and other entities for which the County is the fiscal agent.	225,000	225,000	-
Parks & Recreation Community Incentives: Provides matching funds to non-profit community service groups, individuals, or corporations donating funds to capital improvements for County owned park and recreation facilities.	25,000	25,000	-
Bent Mountain Community Center: Maintenance and operations of facility.	15,000	15,000	-
General Fund Transfer to CIP	1,032,804	1,036,597	3,793
General Fund Transfer to Fleet Replacement	1,566,347	1,678,320	111,973
Subtotal, Capital Fund	\$ 6,424,151	\$ 5,814,917	\$ (609,234)
Offsetting Transfer from Future School/County Debt Fund to cover debt service.	(2,798,772)	(2,945,918)	(147,146)
Total General Fund Transfer to Capital Fund	\$ 3,625,379	\$ 2,868,999	\$ (756,380)





ROANOKE COUNTY

OFFICE OF MANAGEMENT AND BUDGET

5204 Bernard Drive, Suite 400 C, P.O. Box 29800
Roanoke, Virginia 24018-0798

TEL: (540) 772-2021 FAX: (540) 772-2089

July 1, 2018

To the Honorable Chairwoman and Members of the Board of Supervisors, and the Citizens of Roanoke County, Virginia:

On May 22, 2018, the Roanoke County Board of Supervisors adopted the fiscal year 2019-2028 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2019-2028 CIP was presented to the Board of Supervisors on January 23, 2018. The Board of Supervisors deliberated over projects and funding included in the CIP from January through May, culminating with the adoption of the ten-year CIP.

From the County Administrator's proposed CIP to the Board of Supervisors adopted CIP, the Board of Supervisors approved several changes to the ten-year capital plan. The majority of these changes revolved around the adoption of the Board of Supervisors' formal debt issuance policy, also known as the "10-10-10" debt model, limiting total borrowing to \$10.0 million annually. The model provides the County \$10.0 million maximum borrowing capacity once every three years. Roanoke County Public Schools (RCPS) receives a maximum of \$10.0 million annually every two out of three years. Board of Supervisors' approved changes to adhere with the "10-10-10" debt model are noted below.

- Funding for the Public Service Center project was moved to FY 2020 (\$10.0 million) and FY 2023 (\$2.204 million). The proposed CIP included funding in FY 2019 totaling \$11.5 million. Total project costs were increased by \$704,000 to account for inflation. These changes are consistent with the Board of Supervisors' "10-10-10" debt model.
- Several parks and recreation projects, along with the Bent Mountain Community Center that were proposed for funding in FY 2019 and FY 2022 were moved to FY 2023 in the adopted CIP. These changes adhere to the "10-10-10" debt model, with project costs increased to account for inflation. Future funding for these projects is dependent on the results of the County facilities assessment being conducted in summer 2018.
- Proposed construction funding for the replacement of Hollins Library was removed from the adopted CIP to adhere to the "10-10-10" debt model. Funding for the construction of Hollins Library may be considered in future CIPs. Additionally, funding for planning and design of the facility in the adopted CIP was moved back a year to begin in FY 2027.

As part of this section of the budget document, the County Administrator's January 23, 2018 transmittal letter to the Board of Supervisors has been included, as it provides details into the priorities of the ten-year CIP. The remainder of the document has been updated to reflect the fiscal year 2019-2028 CIP adopted by the Board of Supervisors on May 22, 2018.



The entire Capital Improvement Program document is available on-line at:
<http://www.roanokecountyva.gov/index.aspx?NID=80>.

Sincerely,

A handwritten signature in black ink, reading "Christopher R. Bever".

Christopher R. Bever
Director, Roanoke County Office of Management and Budget

OFFICE OF MANAGEMENT AND BUDGET

5204 Bernard Drive, P.O. Box 29800 • Roanoke, Virginia 24018-0798



January 23, 2018

Chairwoman Martha Hooker
Members, Board of Supervisors
Roanoke County Administration Building
5204 Bernard Drive
Roanoke, Virginia 24018

Dear Chairwoman Hooker and Members of the Board of Supervisors:

Attached for your consideration is my Proposed FY 2019 – FY 2028 Capital Improvement Program (CIP). Included as part of this proposal is the Roanoke County Public Schools' ten-year Capital Improvement Program requests, as approved by the Roanoke County School Board on November 14, 2017.

This ten-year capital plan continues to seek balance between maintaining the public's investment in existing capital infrastructure while addressing the long-term service needs of several County facilities. The plan is fiscally balanced, adheres to all Board of Supervisors approved fiscal policies, and utilizes sound, long-term financial planning principles. As presented, the Proposed FY 2019 – FY 2028 CIP totals \$157.5 million in capital projects over the life of the ten-year plan, with \$78.0 million attributable to County capital projects and \$79.5 million budgeted for requested Roanoke County Public Schools' capital projects.

Project Priorities

There are two primary focus areas for this ten-year CIP: maintain our existing assets and capabilities including replacement of technology infrastructure; and address the long-term viability of the Public Service Center, Hollins Library, and Cave Spring High School. Project priorities for Roanoke County Public Schools are established by the School Board and presented as requested.

Maintaining Existing Assets and Capabilities

Capital Maintenance Programs

As proposed, approximately \$15.4 million is committed to Capital Maintenance Program (CMP) funding during the next ten years. These funds ensure existing infrastructure in



General Services, Parks, Recreation & Tourism, and the Sheriff's Office, remain functional and safe for our citizens, visitors, and employees. Replacement of computers and other information technology infrastructure is budgeted at \$8.3 million in the ten-year plan to ensure the County can continue delivering high quality services to the public. Roanoke County Public Schools has identified \$10.0 million in their requested CIP to be applied to CMP projects over the next ten years.

Transportation

The ten-year capital plan continues modest investments in our transportation infrastructure and leverages transportation infrastructure funding offered through the Virginia Department of Transportation (VDOT) Revenue Sharing program. It is prudent that the County maximize the use of Revenue Sharing dollars while these funds are available. County funds in FY 2019 and FY 2020 totaling \$1.0 million are anticipated to leverage \$1.0 in VDOT Revenue Sharing funds for the Buck Mountain / Starkey Road Intersection Improvements and Fallowater Lane Extension capital projects.

Stormwater Management

Federal mandates in the area of stormwater run-off and pollutant discharge continue to require the County to fund improvements to our current stormwater infrastructure and create new infrastructure where necessary. Over \$4.3 million is planned in the ten-year CIP for stormwater improvements, with \$1.2 million of the total planned from the competitive Commonwealth administered Stormwater Local Assistance Fund (SLAF).

Long-Term Facility Needs

Public Service Center

This ten-year CIP includes \$11.5 million directed to the replacement of the County's Public Service Center. The total project cost estimate is \$13.05 million, with \$1.55 million funded in previous fiscal years. This project will relocate the County's outdated and flood-prone Public Service Center located on Kessler Mill Road. While some operations that are not impacted by the flooding may remain at the site, most General Services, Parks, Recreation & Tourism, and some Community Development operations will be moved to strategic locations in the County to provide efficient services for our citizens and a safe and secure working environment for our employees. The County has already acquired a property adjacent to the County's Fleet Service Center to support expanded operations at that site, and architectural and engineering work on the project is anticipated to begin in spring 2018.

Hollins Library

A project that has been included in prior year ten-year plans is the renovation / replacement of the Hollins Library. In the Proposed FY 2019 – FY 2028 CIP, funding for the construction of the facility appears in FY 2028. While the full scope of the project will be developed over the coming years, programming the funding for the construction allows staff to strategically consider the use of debt funding to finance this project. Architectural



and engineering work is planned to begin in FY 2026, and planned location of the updated facility will be finalized before full-scale project planning begins.

Catalyst Economic Development Projects

During Fiscal Year 2016, the Board authorized three “catalyst” economic development projects intended to foster the economic growth of the County and region. Significant progress has been made on all three of these projects since last year’s CIP.

Bond funding in the amount of \$4.4 million was issued to support capital infrastructure at Explore Park, with the first public-private partnership contracts expected to be approved in January 2018. Installation of 25 miles of fiber for the County’s Broadband Initiative was completed in the fall of 2017, connecting the County to the rest of the Roanoke Valley Broadband Authority network. And citizen engagement meetings have been held to discuss the future of the Woodhaven property. Funding in the amount of \$6.4 million is included in this ten-year plan for committed costs associated with Broadband and Woodhaven, and \$1.3 million is planned in FY 2022 for additional infrastructure at Explore Park to support future public-private partnerships.

Roanoke County Public Schools

Roanoke County Public Schools requests as approved by the Roanoke County School Board total \$79.5 million from FY 2019-2028. The most significant capital initiative that will be managed by the Schools is the renovation of Cave Spring High School. This \$37.5 million project - fully funded in prior CIPs - is anticipated to begin in June 2018 with completion tentatively scheduled for July 2020. After completion of Cave Spring High School, a \$22.8 million renovation at William Byrd High School is planned. Additional information on the capital requests as approved by the School Board can be found in the Schools section of this document.

Conclusion

The Proposed FY 2019 – FY 2028 CIP reflects our continued prioritization of public asset maintenance and strategic investment to meet long-term County service delivery requirements. The CIP is fiscally balanced, achievable, and reflects the Board of Supervisors preference for limiting long-term debt obligations by utilizing cash sources to provide for 40% of all County and Schools project expenditures.

Projects which were submitted for consideration but not included in this proposal are included in Appendix B. While many of these projects are needed and merit inclusion in the plan, the lack of available resources and prioritization of other needs over those projects excludes them from this ten-year plan.

As you consider this plan over the coming months, County staff will facilitate work sessions and provide budget memoranda on the projects contained in (or excluded from)



this plan as requested. County staff dedicates numerous hours to prepare the CIP for your review. I would like to recognize the hard work of our Budget Office, Department Directors, Constitutional Officers, and their staff in the development of this ten-year CIP. I appreciate the role that they play in creating a fiscally responsible plan to address our County's capital infrastructure needs for the next decade.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Gates", with a large, stylized loop at the end.

Thomas C. Gates
Roanoke County Administrator



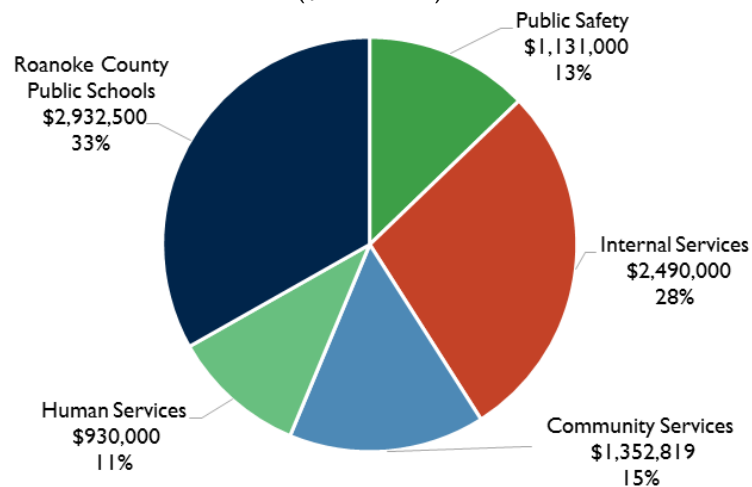
FY 2019 Capital Year Budget (Includes Roanoke County Public Schools)

The FY 2019 Capital Year Budget is the first year of the ten-year Capital Improvement Program (CIP). The County Administrator's Proposed FY 2019-2028 CIP was presented to the Board of Supervisors on January 23, 2018. Subsequent to that proposal, the Board of Supervisors provided direction to remove planned borrowing for County projects in FY 2019. The total below reflects the removal of \$12.3 million in planned borrowing in FY 2019. The information below details the Adopted FY 2019 Capital Year Budget, which was formally appropriated by the Board of Supervisors on May 22, 2018. A summary is provided on all projects as well as funding sources. Also included as information is the Roanoke County Public Schools FY 2019 Capital Year Budget. The full Roanoke County Adopted FY 2019-2028 CIP can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

FY 2019 Capital Year Budget Projects - County and Schools

\$8,836,319

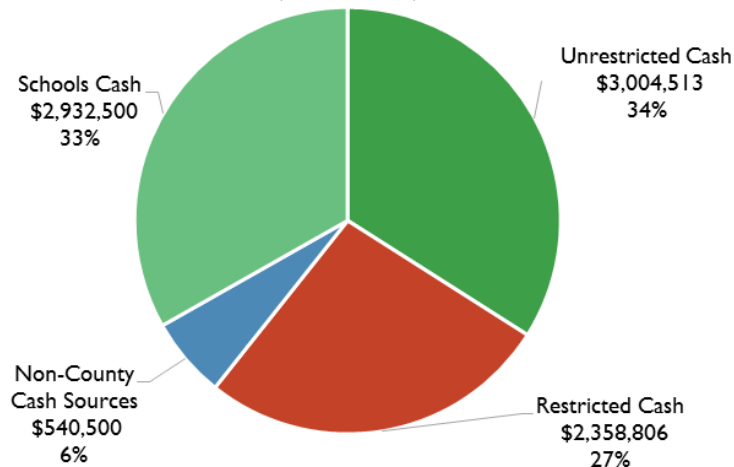
(\$ in millions)



FY 2019 Capital Year Budget Funding Sources - County and Schools

\$8,836,319

(\$ in millions)





**FY 2019 Capital Year Budget
Summary of Adopted Funding Sources – County and Schools**

FY 2019 Capital Year Budget Roanoke County Funding Sources	FY 2019 Amount
Roanoke County - Unrestricted Cash	
Total Capital Reserves	\$ 1,611,089
Transfer from Gen. Govt. Fund	\$ 1,036,597
2015 VPSA Refunding Credit	\$ 70,913
2017 VPSA Refunding Credit	\$ 7,939
Debt Fund - County	\$ 277,975
Subtotal, Unrestricted Cash	\$ 3,004,513
Roanoke County - Restricted Cash	
Transfer from Fee Class Fund	\$ 200,000
CommIT Fund Transfer	\$ 825,000
CommIT Fund Balance	\$ 311,000
Economic Development Funds	\$ 1,022,806
Subtotal, Restricted Cash	\$ 2,358,806
Non-County Funding Sources	
Transfer from Schools	\$ 432,500
City of Salem	\$ 108,000
Subtotal, Non-County Funding Sources	\$ 540,500
Subtotal, FY 2019 Adopted County CIP Funding	\$ 5,903,819

FY 2019 Capital Year Budget Roanoke County Public Schools Funding Sources	FY 2019 Amount
Roanoke County Public Schools - Cash Sources	
Transfer from Schools General Fund	\$ 1,000,000
Major Capital Reserves	\$ 1,566,621
Debt Fund - Schools	\$ 350,000
2017 VPSA Refunding Credit	\$ 15,879
Subtotal, FY 2019 Adopted Schools CIP Funding	\$ 2,932,500
Total, FY 2019 Adopted County & Schools CIP Funding	\$ 8,836,319



**FY 2019 Capital Year Budget
Summary of Adopted Projects – County and Schools**

FY 2019 Capital Year Budget Roanoke County Projects	FY 2019 Amount
Functional Team/Department/Budget	
Public Safety	
Capital Maintenance Program - Sheriff	\$ 95,000
Jail Control Room / Security Camera Upgrade	\$ 600,000
Conventional Backup Repeater Replacement	\$ 150,000
Digital Microwave Ring Replacement	\$ 161,000
General District Court Renovations and Furnishings	\$ 125,000
Subtotal, FY 2019 Adopted Public Safety Projects	\$ 1,131,000
Community Services	
Fallowater Lane Extension	\$ 502,240
Buck Mountain Road/Starkey Road Intersection	\$ 250,000
NPDES - MS4 BMP Construction	\$ 50,500
Roanoke County Broadband Initiative	\$ 387,279
Woodhaven Property Acquisition & Improvements	\$ 162,800
Subtotal, FY 2019 Adopted Community Services Projects	\$ 1,352,819
Human Services	
Capital Maintenance Program - Parks and Recreation	\$ 710,000
Countywide Library Public Use Computer Replacement Plan	\$ 100,000
Mount Pleasant Library Improvements	\$ 120,000
Subtotal, FY 2019 Adopted Human Services Projects	\$ 930,000
Internal Services	
Countywide Computer Replacement Program	\$ 275,000
IT Infrastructure Capital Maintenance Program	\$ 550,000
Human Resources and Payroll Modules	\$ 865,000
Capital Maintenance Program - General Services	\$ 800,000
Subtotal, FY 2019 Adopted Internal Services Projects	\$ 2,490,000
Subtotal, FY 2019 Adopted County CIP Projects	\$ 5,903,819



FY 2019 Capital Year Budget Roanoke County Public Schools	FY 2019 Amount
Roanoke County Public Schools - All Projects	
Human Resources and Payroll Modules	\$ 432,500
Capital Maintenance Program - RCPS Facilities	\$ 1,000,000
William Byrd High School	\$ 1,500,000
Subtotal, FY 2019 Adopted Schools CIP Projects	\$ 2,932,500
Total, FY 2019 Adopted County & Schools CIP Projects	\$ 8,836,319

Note: Additional detail on all projects can be found in the Adopted FY 2019-2028 document found online at <https://www.roanokecountyva.gov/index.aspx?NID=590>



County of Roanoke, Virginia
FY 2019 - FY 2028 Adopted Capital Improvement Program (CIP)
Summary of County and Schools Funding Sources

Roanoke County - Unrestricted Cash	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Total Capital Reserves	\$1,611,089	\$755,737	\$317,877	\$250,457	\$231,990	\$317,659	\$19,503	\$699,299	\$0	\$265,832	\$4,469,443
Transfer from Gen. Govt. Fund	1,036,597	1,565,782	1,565,709	1,569,679	1,667,743	1,769,953	1,866,468	1,966,468	1,986,163	1,986,163	16,980,725
One-Time Gen. Govt. Transfer (Year-End)	0	200,000	0	0	0	200,000	0	0	0	0	400,000
Close-Out Projects Cash	0	0	250,000	0	250,000	0	250,000	0	250,000	0	1,000,000
2015 VPSA Refunding Credit	70,913	70,512	110,888	113,512	114,138	114,806	112,556	112,556	113,506	111,131	1,044,518
2017 VPSA Refunding Credit	7,939	12,443	11,944	11,443	13,443	12,819	12,194	11,569	12,425	11,700	117,919
Debt Fund - County	277,975	276,884	276,487	276,784	277,825	279,609	280,812	276,487	45,141	281,604	2,549,608
Debt Fund Reserve	0	0	0	0	0	0	0	0	384,983	0	384,983
Subtotal, Unrestricted Cash	\$3,004,513	\$2,881,358	\$2,532,905	\$2,221,875	\$2,555,139	\$2,694,846	\$2,541,533	\$3,066,379	\$2,792,218	\$2,656,430	\$26,947,196

Roanoke County - Restricted Cash	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Transfer from Fee Class Fund	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$2,900,000
CommINT Fund Transfer	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	8,250,000
CommINT Fund Balance	311,000	642,000	0	0	0	0	0	0	0	0	953,000
Economic Development Funds	1,022,806	162,800	162,800	162,800	0	0	0	0	0	0	1,511,206
Subtotal, Restricted Cash	\$2,358,806	\$1,929,800	\$1,287,800	\$1,287,800	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$13,614,206

Non-County Funding Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Transfer from Schools	\$432,500	\$487,500	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985,000
Transportation Alternatives Grant	0	0	366,606	0	0	0	0	0	0	0	366,606
Stormwater Local Assistance Fund	0	0	400,000	0	0	400,000	0	0	400,000	0	1,200,000
City of Salem	108,000	33,120	0	0	0	0	0	0	0	0	141,120
Subtotal, Non-County Funding Sources	\$540,500	\$520,620	\$831,606	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$0	\$2,692,726

Roanoke County - Bonds	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Lease / Revenue Bonds	\$0	\$10,000,000	\$0	\$0	\$9,614,000	\$0	\$0	\$0	\$0	\$0	\$19,614,000
Subtotal, Lease / Revenue Bonds	\$0	\$10,000,000	\$0	\$0	\$9,614,000	\$0	\$0	\$0	\$0	\$0	\$19,614,000

Total, All County Funding Sources	\$ 5,903,819	\$ 15,331,778	\$ 4,652,311	\$ 3,509,675	\$ 13,294,139	\$ 4,219,846	\$ 3,666,533	\$ 4,191,379	\$ 4,317,218	\$ 3,781,430	\$ 62,868,128
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Roanoke County Public Schools (RCPS) - All Funding Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Transfer from Schools General Fund	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$10,000,000
Major Capital Reserves	1,566,621	112,613	1,149,163	0	0	0	0	0	0	0	2,828,397
Debt Fund - Schools	350,000	350,000	1,441,502	0	1,275,856	640,701	676,244	650,000	128,924	0	5,513,227
2015 VPSA Refunding Credit	0	0	330,402	0	227,649	114,806	112,556	0	148,096	0	933,509
2017 VPSA Refunding Credit	15,879	24,887	23,888	0	0	0	0	0	0	171,187	235,841
VPSA Bond Issue	0	0	10,000,000	9,232,185	767,815	10,000,000	10,000,000	0	10,000,000	10,000,000	60,000,000
Total, RCPS Funding Sources	\$2,932,500	\$1,487,500	\$13,944,955	\$10,232,185	\$3,271,320	\$11,755,507	\$11,788,800	\$1,650,000	\$11,277,020	\$11,171,187	\$79,510,974

Total, FY 19-28 County & RCPS Funding Sources	\$8,836,319	\$16,819,278	\$18,597,266	\$13,741,860	\$16,565,459	\$15,975,353	\$15,455,333	\$5,841,379	\$15,594,238	\$14,952,617	\$142,379,102
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County of Roanoke, Virginia
FY 2019 - FY 2028 Approved Capital Improvement Program (CIP)
Summary of County and Schools Projects

Note: Projects with \$0 in FY 2019-2028 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 19-28 Total
Public Safety											
Sheriff											
Capital Maintenance Program - Sheriff	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	950,000
Jail Control Room/Security Camera Upgrade	600,000	0	0	0	0	0	0	0	0	0	600,000
Jail Abatement (Flooring)	0	184,000	0	0	0	0	0	0	0	0	184,000
Sheriff Total	695,000	279,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	1,734,000
Communications & IT											
Public Safety Radio Replacement	0	0	0	0	0	0	0	0	0	0	0
Conventional Backup Repeater Replacement	150,000	0	0	0	0	0	0	0	0	0	150,000
Digital Microwave Ring Replacement	161,000	642,000	0	0	0	0	0	0	0	0	803,000
Communications & IT Total	311,000	642,000	0	0	0	0	0	0	0	0	953,000
Fire & Rescue											
Diesel Exhaust Removal System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525,000	\$0	\$0	\$525,000
Fire & Rescue Total	0	0	0	0	0	0	0	525,000	0	0	525,000
General District Court											
General District Court Renovations and Furnishings	125,000	0	0	0	0	0	0	0	0	0	125,000
General District Court Total	125,000	0	0	0	0	0	0	0	0	0	125,000
Public Safety Total	\$1,131,000	\$921,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$620,000	\$95,000	\$95,000	\$3,337,000
Community Services											
Community Development											
Comp. Public Asset and Work Mngt Solutions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Plantation Road Phase I	0	0	0	0	0	0	0	0	0	0	0
Lila Drive Intersection & Reconstruction	0	0	0	0	0	0	0	0	0	0	0
Huffman Lane Improvements	0	0	0	0	0	0	0	0	0	0	0
West Main Street Pedestrian Improvements	0	0	0	0	0	0	0	0	0	0	0
Williamson Road Pedestrian Improvements	0	0	0	0	0	0	0	0	0	0	0
Dry Hollow Road Safety Improvements	0	0	0	0	0	0	0	0	0	0	0
Fallowater Lane Extension	502,240	0	0	0	0	0	0	0	0	0	502,240
Buck Mountain Road/Starkey Road Intersection	250,000	250,000	0	0	0	0	0	0	0	0	500,000
VDOT Revenue Sharing Projects (Small Projects & TBD)	0	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,000,000
Community Development Total	752,240	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,002,240
Stormwater Management											
NPDES - Leachate Management System	0	0	0	0	0	0	0	0	0	0	0
Restoration of Glade Creek Phase II	0	0	0	0	0	0	0	0	0	0	0
Maintenance of Effort Projects - Drainage	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,800,000
NPDES - MS4 BMP Construction	50,500	100,000	600,000	100,000	100,000	650,000	100,000	100,000	550,000	100,000	2,450,500
Stormwater Management Total	50,500	300,000	800,000	300,000	300,000	850,000	300,000	300,000	750,000	300,000	4,250,500



Summary of County and Schools Projects Continued

Functional Team/Department/Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 19-28 Total
Community Services (continued)											
Economic Development											
Roanoke County Broadband Initiative	387,279	382,978	382,905	386,875	384,939	387,149	383,664	383,664	384,983	0	3,464,436
Woodhaven Property Acquisition & Improvements	162,800	162,800	162,800	162,800	387,200	387,697	387,869	387,715	387,235	386,430	2,975,346
Economic Development Total	550,079	545,778	545,705	549,675	772,139	774,846	771,533	771,379	772,218	386,430	6,439,782
Community Services Total	\$1,352,819	\$1,095,778	\$1,595,705	\$1,099,675	\$1,322,139	\$1,874,846	\$1,321,533	\$1,321,379	\$1,772,218	\$936,430	\$13,692,522
Human Services											
Parks and Recreation											
Capital Maintenance Program - Parks & Rec	\$710,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000	\$6,785,000
Sports Field Lighting	0	0	0	0	2,640,000	0	0	0	0	0	2,640,000
Roanoke River East Greenway	0	0	491,606	0	0	0	0	0	0	0	491,606
Explore Park	0	0	0	0	1,300,000	0	0	0	0	0	1,300,000
Arnold R. Burton Softball Complex Improvements	0	0	0	0	720,000	0	0	0	0	0	720,000
Hollins Park Improvements	0	0	0	0	440,000	0	0	0	0	0	440,000
Parks and Recreation Total	710,000	675,000	1,166,606	675,000	5,775,000	675,000	675,000	675,000	675,000	675,000	12,376,506
Library											
Countywide Library Public Use Computer Repl. Plan	100,000	40,000	40,000	65,000	13,000	0	0	0	0	0	258,000
Mount Pleasant Library Improvements	120,000	0	0	0	0	0	0	0	0	0	120,000
Hollins Library Replacement	0	0	0	0	0	0	0	0	200,000	500,000	700,000
Library Total	220,000	40,000	40,000	65,000	13,000	0	0	0	200,000	500,000	1,078,000
Human Services Total	\$930,000	\$715,000	\$1,206,606	\$740,000	\$5,788,000	\$675,000	\$675,000	\$675,000	\$875,000	\$1,175,000	\$13,454,606
Internal Services											
Communications & IT											
County-Wide Computer Replacement Program	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$2,750,000
IT Infrastructure Repl. Capital Maintenance Program	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	5,500,000
CommInt Total	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	825,000	8,250,000
Finance											
Integrated Financial System	0	0	0	0	0	0	0	0	0	0	0
Human Resources and Payroll Modules	865,000	975,000	130,000	0	0	0	0	0	0	0	\$1,970,000
Finance Total	865,000	975,000	130,000	0	0	0	0	0	0	0	1,970,000
General Services											
Fleet Center Generator	0	0	0	0	0	0	0	0	0	0	0
Capital Maintenance Program - General Services	800,000	800,000	800,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	7,650,000
Public Service Center Construction	0	10,000,000	0	0	2,204,000	0	0	0	0	0	12,204,000
Bent Mountain Comm. Center Repairs and Renovations	0	0	0	0	2,310,000	0	0	0	0	0	2,310,000
General Services Total	800,000	10,800,000	800,000	750,000	5,264,000	750,000	750,000	750,000	750,000	750,000	22,164,000
Internal Services Total	\$2,490,000	\$12,600,000	\$1,755,000	\$1,575,000	\$6,089,000	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$32,384,000
Subtotal, Roanoke County Projects	\$5,903,819	\$15,331,778	\$4,652,311	\$3,509,675	\$13,294,139	\$4,219,846	\$3,666,533	\$4,191,379	\$4,317,218	\$3,781,430	\$62,868,128



Summary of County and Schools Projects Continued

Functional Team/Department/Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 19-28 Total
Roanoke County Public Schools											
Schools											
Cave Spring High School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HR Payroll and Software System	432,500	487,500	65,000	0	0	0	0	0	0	0	985,000
Capital Maintenance Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000
William Byrd High School	1,500,000	0	12,879,955	8,372,185	0	0	0	0	0	0	22,752,140
Hidden Valley Middle School	0	0	0	860,000	2,271,320	10,051,477	0	0	0	0	13,182,797
Burlington Elementary	0	0	0	0	0	325,000	4,975,199	0	0	0	5,300,199
Glenvar Elementary	0	0	0	0	0	379,030	5,813,601	0	0	0	6,192,631
WE Cundiff Elementary	0	0	0	0	0	0	0	650,000	9,386,373	0	10,036,373
Glen Cove Elementary	0	0	0	0	0	0	0	0	890,647	10,171,187	11,061,834
Schools Total	2,932,500	1,487,500	13,944,955	10,232,185	3,271,320	11,755,507	11,788,800	1,650,000	11,277,020	11,171,187	79,510,974
Subtotal, Roanoke County Public Schools Projects	\$2,932,500	\$1,487,500	\$13,944,955	\$10,232,185	\$3,271,320	\$11,755,507	\$11,788,800	\$1,650,000	\$11,277,020	\$11,171,187	\$79,510,974
Total, FY 19-28 County & Schools Projects	\$8,836,319	\$16,819,278	\$18,597,266	\$13,741,860	\$16,565,459	\$15,975,353	\$15,455,333	\$5,841,379	\$15,594,238	\$14,952,617	\$142,379,102



County of Roanoke, Virginia
FY 2019 - FY 2028 Adopted Capital Improvement Program
Additional Operating Impacts

The table below provides summary information on the additional operating impacts that are associated with the projects included in the FY 2019 - FY 2028 Adopted Capital Improvement Program. Detailed information on the additional operating impacts can be found on each individual project page in the "Projects by Functional Team" section.

Additional operating impacts are defined as impacts that may increase or decrease operating costs as related to the most recently approved Operating Budget. Not all projects will have an additional operating impact, so not all projects are included in the table below. While the table below indicates that the project will have an impact on the Operating Budget (in some cases, it may save money in the Operating Budget), the decisions to include the costs in the Operating Budget have yet to be made. In some cases, additional costs associated with these projects may be offset with decreases in other parts of the Operating Budget as budget priorities change. In some cases where the additional operating impact is unknown until the final project scope is developed, the impacts are noted as "TBD". The primary purpose of this table is to allow multi-year fiscal planning as relates to the implementation of capital projects included in this document.

Functional Team/Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 19-FY 28
Public Safety											
Public Safety Radio Replacement	\$0	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$152,387
Digital Microwave Ring Replacement	\$0	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353	\$77,613	\$79,942	\$82,340	\$660,342
County Jail Flooring Abatement	\$0	\$14,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,485
Community Services											
Comprehensive Public Asset and Work Management Solution	\$0	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$101,591
Plantation Road Phase I	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
*Roanoke County Broadband Initiative	\$325,000	\$325,000	\$325,000	\$325,000	TBD	TBD	TBD	TBD	TBD	TBD	TBD
NPDES - Leachate Management System Upgrade	\$0	\$48,000	\$49,440	\$50,923	\$52,451	\$54,024	\$55,645	\$57,315	\$59,034	\$60,805	\$487,637
Restoration of Glade Creek in Vinyard Park Phase II	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD



Additional Operating Impacts (continued)

Functional Team/Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 19-FY 28
Internal Services											
Bent Mountain Community Center Repairs and Renovations	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD
Fleet Service Center Generator	\$0	\$0	\$1,100	\$1,133	\$1,167	\$1,202	\$1,238	\$1,275	\$1,313	\$1,353	\$9,782
Human Services											
Countywide Sports Field Lighting Plan	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765	\$159,274
Roanoke River East Greenway Extension	\$0	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$101,591
Explore Park	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Arnold R. Burton Softball Complex Imprv	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$26,546
Hollins Park Improvements	\$0	\$0	\$0	\$0	\$0	\$6,500	\$6,695	\$6,896	\$7,103	\$7,316	\$34,509
Roanoke County Public Schools											
Cave Spring High School	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
William Byrd High School	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD
Hidden Valley Middle School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD	TBD
Burlington Elementary School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD	TBD
Glenvar Elementary School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD

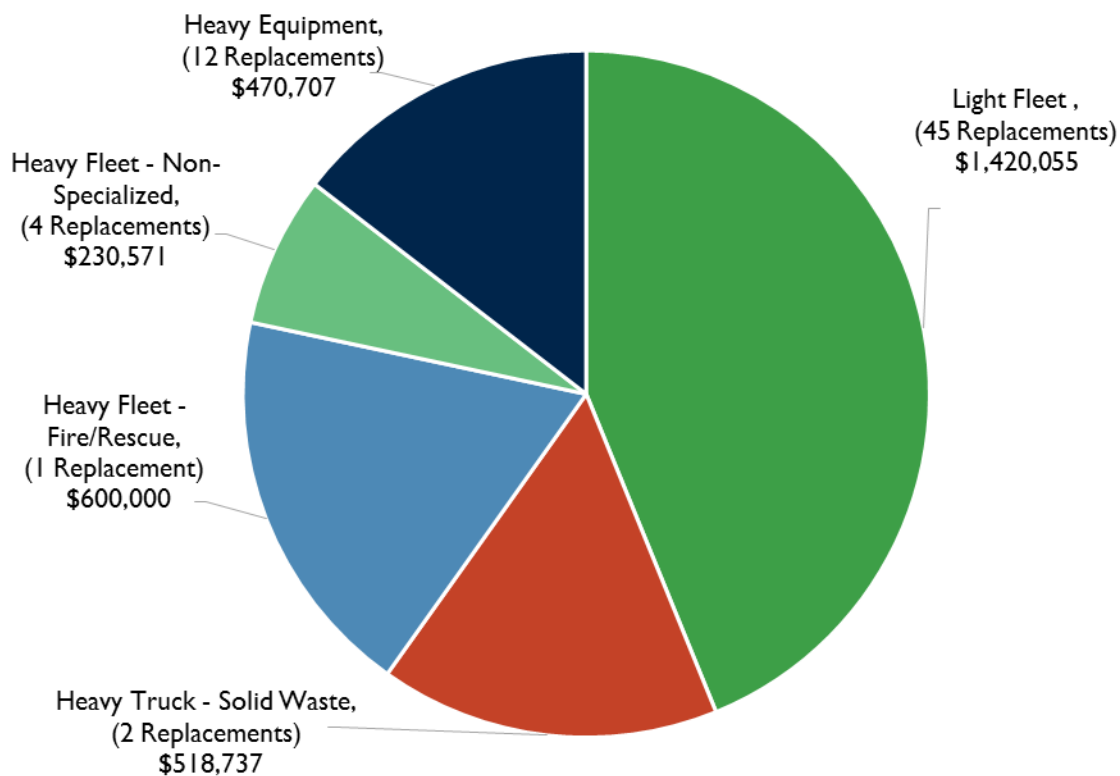
*Additional operating impacts already captured in the operating budget.



FY 2019 Fleet Replacement Program

The FY 2019 Fleet Replacement Program represents investments made to replacement existing County light fleet (including Police vehicles), heavy fleet, heavy equipment, and Fire and Rescue apparatus. FY 2019 is part of a ten-year plan to identify fleet replacement needs and funding sources, and is balanced by identified revenues to support planned expenditures. Years two through ten are not fully in balance, and will be reviewed annually to determine the appropriate level of investment based on available resources and updated fleet and equipment condition assessments. FY 2019 is the only year appropriated by the Board of Supervisors. Years two through ten of the plan serve as a planning tool. The ten-year plan is updated annually as part of the budget development process.

FY 2019 Fleet Replacement Program Expenditures \$3,240,070





FY 2019 - FY 2028 Adopted Combined Fleet & Equipment Replacement Program

Replacement Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Light Fleet	\$1,420,055	\$1,142,450	\$1,087,800	\$1,114,995	\$1,142,870	\$1,171,442	\$1,200,728	\$1,230,746	\$1,261,515	\$1,293,052
Heavy Truck - Solid Waste	\$518,737	\$481,297	\$406,793	\$538,086	\$248,337	\$545,700	\$424,112	\$428,026	\$711,135	\$482,566
Heavy Fleet - Fire/Rescue	\$600,000	\$825,000	\$1,835,000	\$1,060,000	\$1,985,000	\$840,000	\$1,425,000	\$1,995,000	\$1,090,000	\$860,000
Heavy Fleet - Non-Specialized	\$230,571	\$180,250	\$78,750	\$80,719	\$82,737	\$84,805	\$86,925	\$89,098	\$91,326	\$93,609
Heavy Equipment	\$470,707	\$448,500	\$460,138	\$160,500	\$112,000	\$160,000	\$209,500	\$404,500	\$128,500	\$195,800
Total Anticipated Replacement Cost	\$3,240,070	\$3,077,497	\$3,868,481	\$2,954,300	\$3,570,944	\$2,801,947	\$3,346,265	\$4,147,370	\$3,282,475	\$2,925,027
Funding Sources										
Proceeds from Surplus	\$125,000	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Use of Prior Year Balance	0	0	0	0	0	0	0	0	0	0
Police	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Community Development	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fire and Rescue	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750
Vinton--Cost Sharing	0	0	0	0	0	0	0	0	0	0
Botetourt--Cost-Sharing	0	0	0	0	0	0	0	0	0	0
Parks, Rec. and Tourism (Fee/Class)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Parks, Rec. and Tourism (Gen Govt)	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
General Fund-Bond Refinancing	165,000	166,950	163,313	0	0	0	0	0	0	0
General Fund	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320	1,513,320
One-Time Transfer from Year-End Funds	200,000	0	0	0	0	0	0	0	0	0
Total Funding Sources	\$3,240,070	\$3,042,020	\$3,013,383	\$2,850,070	\$2,850,070	\$2,850,070	\$2,850,070	\$2,850,070	\$2,850,070	\$2,850,070
Annual Funding Surplus/(Deficit)	\$0	(\$35,477)	(\$855,098)	(\$104,230)	(\$720,874)	\$48,123	(\$496,195)	(\$1,297,300)	(\$432,405)	(\$74,957)

Types of Estimated Replacements	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Number of Light Fleet (Est.)	45	39	34	36	36	36	36	36	36	36
Total Heavy Truck - Solid Waste (Est.)	2	2	2	2	1	2	2	2	3	2
Total Heavy Fleet - Fire Apparatus (Est.)	1	2	3	3	3	2	4	3	3	2
Total Heavy Fleet - Non-Specialized (Est.)	4	3	2	3	3	3	3	3	3	3
Total Number of Heavy Equipment (Est.)	12	12	16	9	9	16	13	16	13	13
Total Estimated Replacements	64	58	57	53	52	59	58	60	58	56

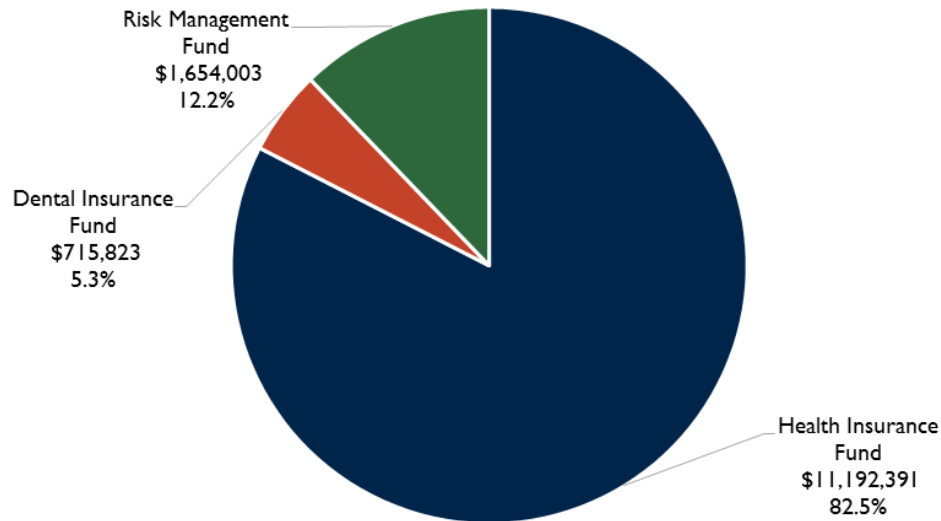


Internal Service Fund





Internal Services Funds \$13,562,217



Internal Services Funds Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Health Fund	\$ 9,830,590	\$ 9,746,749	\$ 11,192,391	\$ 1,445,642	14.8%
Dental Fund	729,762	715,823	715,823	\$ -	0.0%
Risk Management	2,208,920	1,654,003	1,654,003	\$ -	0.0%
Total	\$ 12,769,272	\$ 12,116,575	\$ 13,562,217	\$ 1,445,642	11.9%



Internal Services – Health Fund

The County established a self-insured health insurance program July 1, 1988. On July 1, 1990, the School System also implemented a self-insured health insurance program. Monthly contributions are paid into the Health Insurance Fund from the County and employees based upon estimates from the claims processor that should cover administrative expenses, stop loss insurance premiums, and claims.

The table below provides information on the total appropriation to the Health Insurance Fund. FY 2019 rates can be found on the next page.

Revenue and Expenditure Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues:					
Insurance Benefits	\$ 8,057,285	\$ 9,646,749	\$ 11,092,391	\$ 1,445,642	15.0%
Recovered Costs - Line of Duty	136,416	100,000	100,000	-	-
Transfer from General Fund	618,303	-	-	-	-
Transfer from Internal Service	-	-	-	-	-
Total Revenues	\$ 8,812,004	\$ 9,746,749	\$ 11,192,391	\$ 1,445,642	14.8%
Expenditures:					
Health Insurance	\$ 9,450,340	\$ 9,346,749	\$ 10,692,391	\$ 1,345,642	14.4%
Wellness Program	380,251	400,000	500,000	100,000	25.0%
Transfers Out	-	-	-	-	-
Total Expenditures	\$ 9,830,590	\$ 9,746,749	\$ 11,192,391	\$ 1,445,642	14.8%
Fund Balance	0				
Beginning Fund Balance	\$ 1,649,383	\$ 589,029	\$ 589,029		
Use of/Addition to Fund Balance	(1,060,354)	-	-		
Ending Balance	\$ 589,029	\$ 589,029	\$ 589,029		

FY 2019 Health Insurance considerations/benefits changes include:

- All County Employees may choose to participate in the Wellness Program within the KC1000 health benefit plan which includes a County funded Health Reimbursement Account (HRA). Employees not enrolled in the Wellness Program are no longer eligible to receive the HRA.
- For County Employees who are enrolled in Employee and Spouse or Employee and Family Plans while participating in the Wellness program, the HRA is contingent upon the spouse's enrollment in the Wellness program. If only the spouse or the employee participate, only half of the HRA amount will be available.
- Retirees with 20 or more years of service who are enrolled are eligible for the HRA if they complete the "3 steps to Wellness" but are not offered a separate Wellness program rate.



Adopted FY 2019 Health Insurance Rates

Current Employees with Wellness							
*With Wellness	FY 2018 Monthly Rates			FY 2019 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 19- FY 18
KCI000 Employee Only	\$ 473.72	\$426.34	\$ 47.38	\$ 546.30	\$ 478.00	\$ 68.30	\$ 20.92
KCI000 Employee + Child	\$ 691.64	\$501.44	\$ 190.20	\$ 793.83	\$ 575.53	\$ 218.30	\$ 28.10
KCI000 Employee + Spouse	\$ 947.45	\$615.83	\$ 331.62	\$ 1,092.62	\$ 710.20	\$ 382.42	\$ 50.80
KCI000 Employee + Family	\$ 1,184.31	\$769.79	\$ 414.52	\$ 1,369.27	\$ 890.01	\$ 479.26	\$ 64.74
County Couple X 1	\$ 1,184.31	\$942.88	\$ 241.43	\$ 1,327.61	\$ 1,006.91	\$ 320.70	\$ 79.27
County Couple X 2	\$ 1,184.31	\$990.87	\$ 193.44	\$ 1,369.27	\$ 1,080.57	\$ 288.70	\$ 95.26

*Employee eligible for HRA if enrolled in Wellness; spouse HRA contingent on enrolling in Wellness

Current Employees without Wellness							
**Without Wellness	FY 2018 Monthly Rates			FY 2019 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 19- FY 18
KCI000 Employee Only	\$ 615.84	\$523.46	\$ 92.38	\$ 656.01	\$ 508.41	\$ 147.60	\$ 55.22
KCI000 Employee + Child	\$ 899.13	\$606.91	\$ 292.22	\$ 923.64	\$ 577.27	\$ 346.38	\$ 54.16
KCI000 Employee + Spouse	\$ 1,231.68	\$739.00	\$ 492.68	\$ 1,312.06	\$ 721.63	\$ 590.44	\$ 97.76
KCI000 Employee + Family	\$ 1,539.60	\$923.76	\$ 615.84	\$ 1,671.71	\$ 919.43	\$ 752.28	\$ 136.44

**Ineligible for HRA if employee not enrolled in Wellness

Retirees (20 + Years of Service)							
***Without Wellness	FY 2018 Monthly Rates			FY 2019 Monthly Rates			Retiree Share Difference
	Total	County	Retiree	Total	County	Retiree	FY 19- FY 18
KCI000 Retiree Only	\$ 615.84	\$411.00	\$ 204.84	\$ 754.41	\$ 500.00	\$ 254.41	\$ 49.57
KCI000 Retiree + Child	\$ 899.14	\$508.63	\$ 390.51	\$ 1,062.19	\$ 612.44	\$ 449.75	\$ 59.24
KCI000 Retiree + Spouse	\$ 1,231.69	\$575.14	\$ 656.55	\$ 1,508.87	\$ 701.77	\$ 807.10	\$ 150.55
KCI000 Retiree + Family	\$ 1,539.60	\$636.72	\$ 902.88	\$ 1,922.47	\$ 784.49	\$ 1,137.98	\$ 235.10

***Eligible for HRA if completing "3 steps to Wellness"; Retirees do not get Wellness rate



Internal Services – Dental Fund

The Dental Insurance Fund is a fully insured fund used to account for dental care costs. Monthly contributions are paid into the Dental Insurance Fund from the County and employees based on monthly premiums.

The table below provides information on the total appropriation to the Dental Insurance Fund.

Revenue and Expenditure Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues:					
Insurance Benefits	\$ 725,445	\$ 715,823	\$ 715,823	\$ -	-
Transfer from General Fund	1,123	-	-	-	-
Investment Income	665	-	-	-	-
Total Revenues	\$ 727,232	\$ 715,823	\$ 715,823	-	-
Expenditures:					
Dental Insurance	\$ 717,155	\$ 715,823	\$ 715,823	\$ -	-
Transfer to General Fund	12,607	-	-	-	-
Total Expenditures	\$ 729,762	\$ 715,823	\$ 715,823	\$ -	-
Fund Balance					
Beginning Fund Balance	\$ 124,846	\$ 122,316	\$ 122,316		
Use of/Addition to Fund Balance	(2,530)	-	-		
Ending Balance	\$ 122,316	\$ 122,316	\$ 122,316		

In FY 2019, there are no changes to Dental Insurance benefits.

See the next page for FY 2019 employee/employer Dental Insurance Rates.



Adopted FY 2019 Dental Insurance Rates

Dental Plan	Total Premium	FY 19 County Portion	FY 19 Employee Rate	FY 19 Employee % of Premium	FY 18 Employee Rate	\$ Increase FY 18 to FY 19
Subscriber	\$31.48	\$23.78	\$7.70	24%	\$7.70	\$0
Subscriber + I	51.24	30.38	20.86	41%	20.86	0
Family	88.64	45.08	43.56	49%	43.56	0



Risk and Safety Management

Department Description

The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's resources, both human and capital, from all types of hazards.

Revenue and Expenditure Summary					
	Actual FY 2017	Adopted FY 2018	Adopted FY 2019	\$ Change FY 18-19	% Change FY 18-19
Revenues:					
Transfer from General Fund	\$ 1,673,240	\$ 1,654,003	\$ 1,654,003	\$ -	-
Investment Income	6,180	-	-	-	-
Total Revenues	\$ 1,679,420	\$ 1,654,003	\$ 1,654,003	-	-
Personnel	\$ 21,843	\$ -	\$ -	\$ -	-
Non-Personnel	2,187,077	1,654,003	1,654,003	-	-
Total Expenditures	\$ 2,208,920	\$ 1,654,003	\$ 1,654,003	\$ -	-
Positions	3	2	2	-	-
Fund Balance					
Beginning Fund Balance	\$ 3,010,906	\$ 2,861,887	\$ 2,861,887		
Use of/Addition to Fund Balance	(499,019)	-	-		
Ending Balance	\$ 2,511,887	\$ 2,861,887	\$ 2,861,887		

*FY 2018 Beginning Balance includes a \$350,000 contribution to fund balance from fiscal year ending 2017 balances approved by the Board of Supervisors.

Budget Highlights

In FY 2019, there are no changes to Risk and Safety Management.

Departmental Goals

- To provide a comprehensive risk and safety management program that protects our employees, community, and property.

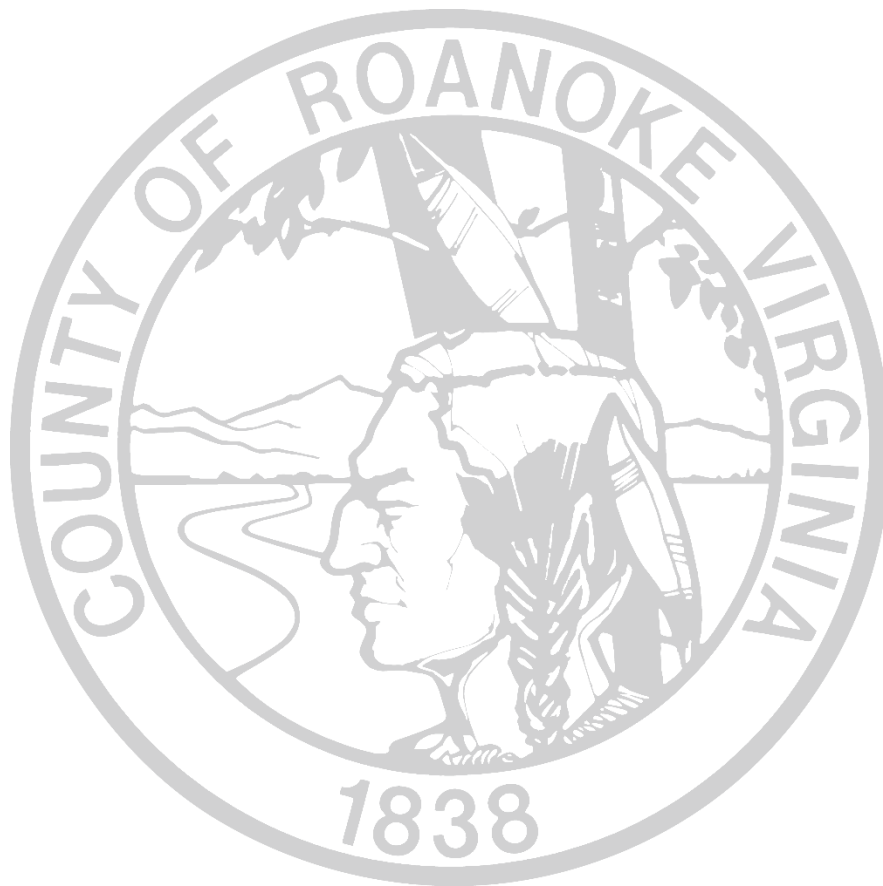


Appendices





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 Office of Management and Budget 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 were 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.

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 or 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.

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 insure 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).

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 project 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, data processing, 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 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. Roanoke County's mission statement is based on community values.

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 proposed rate for FY 2018.

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	CSA – Children’s Services Act
ADA – Americans with Disabilities Act	CSR – Customer Service Representative
AFP – Annual Fiscal Plan (Budget Publication)	CY – Calendar Year
ALS – Advanced Life Support	DMV – Division of Motor Vehicles
ANR – Agriculture and Natural Resources	ECC – Emergency Communication Center
APA – Auditor of Public Accounts	EEOC – Equal Employment Opportunity Commission
APC – Annual Population Change (%)	EMS – Emergency Medical Service
AVR – Assessed Value of Real Estate	EOC – Emergency Operations Center
BAN – Bond anticipation note	FICA - Federal Insurance Contributions Act
BLS – Basic Life Support	FLSA – Fair Labor Standards Act
BOS – Board of Supervisors	FMLA – Family Medical Leave Act
BPOL – Business, Professional, and Occupational License Tax	FOIA – Freedom of Information Act
CAD – Computer Aided Dispatch	FT – Full Time
CAFR – Comprehensive Annual Financial Report	FTE – Full-Time Equivalent
CIIF – Capital Incentive Improvement Fund	FY – Fiscal Year
CIP – Capital Improvements Program	GAAP – Generally Accepted Accounting Principles
CMP – Capital Maintenance Project	GDC – General District Court
COLA – Cost of Living Adjustment	GFOA – Government Finance Officers Association
CPI – Consumer Price Index	GIS – Geographic Information System
CPMT – Community Policy Management Team	HVAC – Heating, Ventilation, and Air Conditioning
CPR – Cardiopulmonary Resuscitation	IDA – Industrial Development Authority
CRR – Collection Rate Real Estate	ISDN – Integrated Services Digital Network
	MDT – Mobile Data Terminal
	MGD – million gallons per day



MHz – Megahertz

MYFP – Multi-Year Financial Planning

OSHA – Occupational Safety & Health Administration

PC – Population Change

PP – Personal Property

PST – Public Safety Team

PT – Part Time

RVBA – Roanoke Valley Broadband Authority

RVRA – Roanoke Valley Resource Authority

SCADA – System Control and Data Acquisition

TANF – Temporary Aid to Needy Families

VDOT – Virginia Department of Transportation

VJCCCA – Virginia Juvenile Community Crime Control Act

VPSSA – Virginia Public School Authority

VRS – Virginia Retirement System

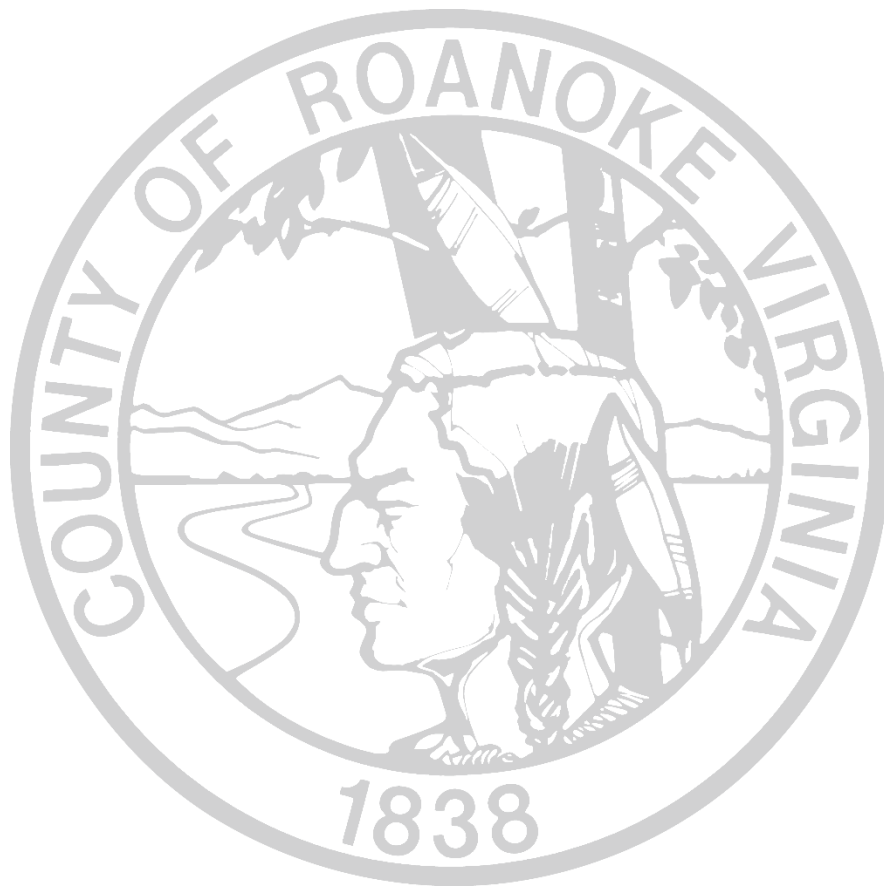
VWCC – Virginia Western Community College

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 22, 2018

ORDINANCE 052218-2 APPROPRIATING FUNDS FOR THE 2018-2019 FISCAL YEAR OPERATIONS BUDGET AND APPROVAL OF THE CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2018-2019 FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 10, 2018 and May 8, 2018 concerning the adoption of the annual budget for Roanoke County for fiscal year 2018-2019; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 22, 2018, 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 8, 2018, and the second reading of this ordinance was held on May 22, 2018, 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, 2018, and ending June 30, 2019, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2018-2019
County Operations
First Reading May 8, 2018; Second Reading May 22, 2018

	Appropriation Amount
Revenues:	
General Fund - County:	
General Government	\$ 112,999,089
Communications & Information Technology	10,950,782
Children's Services Act	8,343,504
Public Works Projects	182,166
Recreation Fee Class	6,015,557
Parks, Recreation & Tourism - School Operations	357,688
Police E-Citation	60,000
Community Development Technology Fee	40,000
Grants & Other Funds	1,858,361
Police Special Programs	1,000
Criminal Justice Academy	395,857
Fleet Service Center	3,033,795
Subtotal, General Fund	<u>\$ 144,237,799</u>
Debt Service Fund - County	\$ 7,374,730
Internal Service Fund - Health Insurance	\$ 11,192,391
Internal Service Fund - Dental Insurance	715,823
Internal Service Fund - Risk Management	1,654,003
Subtotal, Internal Service Funds	<u>\$ 13,562,217</u>
Total Revenue - County Operations Funds	<u><u>\$ 165,174,746</u></u>
Expenditures:	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 325,980
County Administration	787,139
Internal Auditor	117,665
Public Information	194,761
County Attorney	631,198
Human Resources	933,505
Economic Development	533,504
Subtotal, General Administration	<u>\$ 3,523,752</u>
Constitutional Officers	
Commissioner of the Revenue	\$ 839,630
Commonwealth's Attorney	1,101,738
Sheriff's Office	10,224,208
Treasurer	898,175
Clerk of the Circuit Court	1,144,899
Subtotal, Constitutional Officers	<u>\$ 14,208,650</u>



	Appropriation Amount
Judicial Administration	
Circuit Court	\$ 257,068
General District Court	95,440
Magistrate	1,590
Juvenile & Domestic Relations Court	39,086
Court Service Unit	295,144
Courthouse Maintenance	50,000
Subtotal, Judicial Administration	<u>\$ 738,328</u>
Management Services	
Real Estate Valuation (Assessor)	\$ 844,560
Finance (Accounting, Payroll, Purchasing)	1,973,748
Management & Budget	337,712
Public Transportation (CORTAN)	515,000
Subtotal, Management Services	<u>\$ 3,671,020</u>
Public Safety	
Police	\$ 12,456,270
Fire & Rescue	15,736,470
Subtotal, Public Safety	<u>\$ 28,192,740</u>
Community Services	
Community Development	\$ 4,120,238
General Services	7,789,361
Subtotal, Community Services	<u>\$ 11,909,599</u>
Human Services	
Parks, Recreation, & Tourism	\$ 4,866,021
Public Health	500,358
Social Services	11,632,049
Library	4,255,124
Virginia Cooperative Extension	87,097
Elections (Registrar)	414,373
Subtotal, Human Services	<u>\$ 21,755,022</u>
Non-Departmental	
Employee Benefits	\$ 2,552,205
Transfer to Communications & Information Technology	8,750,944
Contributions - Discretionary, Contractual, Dues & Memberships	2,177,850
Miscellaneous	1,520,000
Board Contingency	50,000
Addition to Fund Balance	447,486
Subtotal, Non-Departmental	<u>\$ 15,498,485</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to Debt Service - County	\$ 6,914,993
Transfer to County Capital	2,868,999
Transfer to Children's Services Act - County	1,659,000
Transfer to Internal Services - Risk Management	1,654,003
Transfer to Criminal Justice Academy	222,332
Transfer to Public Works Projects	182,166
Subtotal, Transfers to Other Funds	<u>\$ 13,501,493</u>
 Total, General Government - County Operations	 <u>\$ 112,999,089</u>
 Communications & Information Technology	 \$ 10,950,782
 Children's Services Act	 \$ 8,343,504
 Public Works Projects	 \$ 182,166
 Recreation Fee Class	 \$ 6,015,557
 Parks, Recreation & Tourism - School Operations	 \$ 357,688
 Police E-Citation	 \$ 60,000
 Community Development Technology Fee	 \$ 40,000
 Grants & Other Funds	 \$ 1,858,361
 Police Special Programs	 \$ 1,000
 Criminal Justice Academy	 \$ 395,857
 Fleet Service Center	 \$ 3,033,795
 Total, General Fund - County Operations	 <u>\$ 144,237,799</u>
 Debt Service Fund - County	 \$ 7,374,730
 Internal Service Fund - Health Insurance	 \$ 11,192,391
Internal Service Fund - Dental Insurance	715,823
Internal Service Fund - Risk Management	1,654,003
Total, Internal Service Funds	<u>\$ 13,562,217</u>
 Total Expenditures - All County Operations Funds	 <u>\$ 165,174,746</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, 2018, are re-appropriated to the 2018-2019 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 the 2017-2018 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 4 of the County of Roanoke Comprehensive Financial Policy approved by the Board of Supervisors on April 24, 2018.
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), Motor Pool (C132), Grants (C135), Communications and Information Technology (C141-C144), Fee Class (C150), PRT Schools Ground Maintenance (C151), Law Library (C155), Public Works Fund (C170), South Peak Community Development



- Authority (C201), County Debt Fund (C310, C320, C330, C340), County Capital and Economic Development Funds (C420, C421, C425, C428, C440, C445, C451, C455), 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, 2018. The County Administrator shall implement the County Classification and Pay Plan pursuant to Board of Supervisors Resolution 0825115-1.
 9. This ordinance shall take effect July 1, 2018.

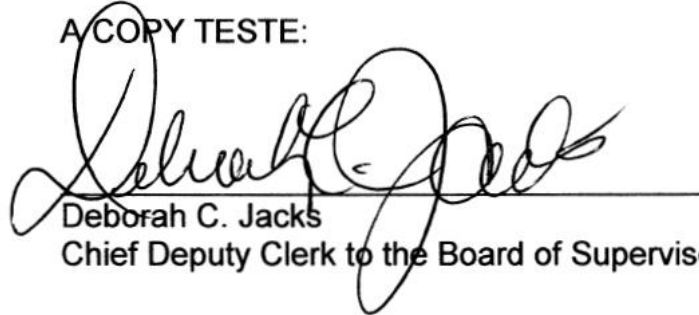


On motion of Supervisor McNamara to adopt the ordinance, seconded by Supervisor Hooker and carried by the following recorded vote:

AYES: Supervisors Assaid, North, McNamara, Peters, Hooker

NAYS: None

A COPY TESTE:



Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 22, 2018

ORDINANCE 052218-3 APPROPRIATING FUNDS FOR THE 2018-2019 FISCAL YEAR CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 10, 2018 and May 8, 2018 concerning the adoption of the annual budget for Roanoke County for fiscal year 2018-2019; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 22, 2018, 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 8, 2018, and the second reading of this ordinance was held on May 22, 2018, 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, 2018, and ending June 30, 2019, for the functions and purposes indicated:



County of Roanoke, Virginia

Fiscal Year 2018-2019

County Capital

First Reading May 8, 2018; Second Reading May 22, 2018

	Appropriation Amount
Revenues:	
County Capital:	
Transfer from General Government Fund	\$ 7,201,667
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	1,967,916
County Restricted Cash	2,408,806
Non-County	540,500
Miscellaneous Revenues	<u>125,000</u>
Total Revenue - County Capital	<u>\$ 12,243,889</u>
Expenditures:	
County Capital:	
FY 2019 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	\$ 3,100,000
FY 2019 Capital Year Budget - Public Safety	\$ 1,131,000
FY 2019 Capital Year Budget - Community Services	\$ 1,352,819
FY 2019 Capital Year Budget - Human Services	\$ 930,000
FY 2019 Capital Year Budget - Internal Services	<u>\$ 2,490,000</u>
Subtotal, FY 2019 Capital Year Budget	\$ 5,903,819
FY 2019 Fleet Replacement Budget	<u>\$ 3,240,070</u>
Total Expenditures - County Capital	<u>\$ 12,243,889</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, 2018, are re-appropriated to the 2018-2019 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, 2018, and appropriations in the 2018-2019 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, 2018.

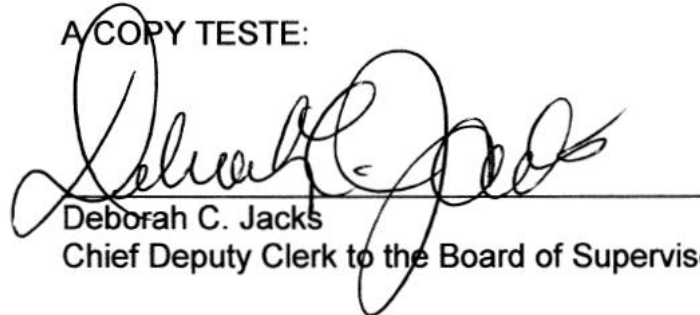


On motion of Supervisor Peters to adopt the ordinance, seconded by Supervisor McNamara and carried by the following recorded vote:

AYES: Supervisors Assaid, North, McNamara, Peters, Hooker

NAYS: None

A COPY TESTE:



Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 22, 2018

ORDINANCE 052218-4 APPROPRIATING FUNDS FOR THE 2018-2019 FISCAL YEAR TRANSFERS TO AND ON BEHALF OF ROANOKE COUNTY PUBLIC SCHOOLS FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 10, 2018 and May 8, 2018 concerning the adoption of the annual budget for Roanoke County for fiscal year 2018-2019; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 22, 2018, 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 8, 2018, and the second reading of this ordinance was held on May 22, 2018, 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, 2018, and ending June 30, 2019, for the functions and purposes indicated:



**County of Roanoke, Virginia
Fiscal Year 2018-2019
Schools Revenue Sharing Transfer, Debt Service Transfer, and
Children's Services Act Transfer
First Reading May 8, 2018; Second Reading May 22, 2018**

	Appropriation Amount
Revenues:	
General Government Fund	<u>\$ 77,671,746</u>
Total Revenue - Schools Transfers	<u><u>\$ 77,671,746</u></u>
Expenditures:	
General Government Fund	
Transfer to Schools Operations	\$ 68,844,764
Transfer to Transfer to Debt Service Fund - Schools Debt Service	7,222,982
Transfer to Children's Services Act on behalf of Schools	<u>1,604,000</u>
Total Expenditures - Schools Transfers	<u><u>\$ 77,671,746</u></u>



2. That the transfer to Roanoke County Public Schools for operating per the County and School revenue sharing agreement shall be transferred in its entirety.
3. That the transfers made by Roanoke County on behalf of Roanoke County Public Schools to the Debt Service Fund and Children's Services Act Fund shall be based on actual expenditures incurred during fiscal year 2018-2019. Any remaining balance in those transfers shall remain with Roanoke County government.
4. This ordinance shall take effect July 1, 2018.

On motion of Supervisor Peters to adopt the ordinance, seconded by Supervisor McNamara and carried by the following recorded vote:

AYES: Supervisors Assaid, North, McNamara, Peters, Hooker

NAYS: None

A COPY TESTE:

A handwritten signature in black ink, appearing to read "Deborah C. Jacks", is written over a horizontal line.

Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 22, 2018

ORDINANCE 052218-5 APPROPRIATING FUNDS FOR THE 2018-2019 FISCAL YEAR OPERATIONS BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 10, 2018 and May 8, 2018 concerning the adoption of the annual budget for Roanoke County for fiscal year 2018-2019; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 22, 2018, 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 8, 2018, and the second reading of this ordinance was held on May 22, 2018, 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, 2018, and ending June 30, 2019, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2018-2019
Roanoke County Public Schools Operations
First Reading May 8, 2018; Second Reading May 22, 2018

	Appropriation Amount
Revenues:	
Schools Operating Funds:	
General	\$ 146,758,507
Nutrition	5,932,145
Grants	6,161,112
Instructional Resources	1,007,237
Bus Replacement	1,182,513
Technology Replacement	<u>2,724,351</u>
Subtotal, Schools Operating Funds	<u>\$ 163,765,865</u>
Debt Service Fund - Schools	<u>\$ 11,443,897</u>
Total Revenue - Schools Operations and Debt Service Fund	<u><u>\$ 175,209,762</u></u>
Expenditures:	
Schools Operating Funds:	
General	\$ 146,758,507
Nutrition	5,932,145
Grants	6,161,112
Instructional Resources	1,007,237
Bus Replacement	1,182,513
Technology Replacement	<u>2,724,351</u>
Subtotal, Schools Operating Funds Expenditures	<u>\$ 163,765,865</u>
Debt Service Fund - Schools	<u>\$ 11,443,897</u>
Total Expenditures - Schools Operations and Debt Service Fund	<u><u>\$ 175,209,762</u></u>



2. That all funded outstanding operating encumbrances at June 30, 2018, are re-appropriated to the 2018-2019 fiscal year to the same department and account for which they are encumbered in the previous year.
3. That all School Fund appropriations remaining at the end of the 2018-2019 fiscal year not lapse but shall be appropriated to Roanoke County Public Schools and allocated per Section 10-5-A and B of the County of Roanoke Comprehensive Financial Policy approved by the Board of Supervisors on April 24, 2018.
4. Account balances remaining in the Schools Debt Fund (C360, C365, C370) will carry over 100% and be re-appropriated to the individual funds.
5. This ordinance shall take effect July 1, 2018.

On motion of Supervisor Peters to adopt the ordinance, seconded by Supervisor North and carried by the following recorded vote:

AYES: Supervisors Assaid, North, McNamara, Peters, Hooker

NAYS: None

A COPY TESTE:

A handwritten signature in black ink, appearing to read "Deborah C. Jacks", is written over a horizontal line.

Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 22, 2018

ORDINANCE 052218-6 APPROPRIATING FUNDS FOR THE 2018-2019 FISCAL YEAR CAPITAL BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 10, 2018 and May 8, 2018 concerning the adoption of the annual budget for Roanoke County for fiscal year 2018-2019; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 22, 2018, 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 8, 2018, and the second reading of this ordinance was held on May 22, 2018, 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, 2018, and ending June 30, 2019, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2018-2019
Roanoke County Public Schools Capital
First Reading May 8, 2018; Second Reading May 22, 2018

	Appropriation Amount
Revenues:	
Schools Capital	
Schools Cash Sources	<u>\$ 3,272,500</u>
Total Revenue - Schools Capital	<u><u>\$ 3,272,500</u></u>
Expenditures:	
Schools Capital	
William Byrd High School	\$ 1,500,000
Capital Maintenance Plan	1,000,000
Human Resources and Payroll Module	432,500
Other Minor Capital Items & Reserves	<u>340,000</u>
Total Expenditures - Schools Capital	<u><u>\$ 3,272,500</u></u>



2. That all funded outstanding capital encumbrances at June 30, 2018, are re-appropriated to the 2018-2019 fiscal year to the same account for which they are encumbered in the previous year.
3. 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. This section applies to appropriations for capital projects at June 30, 2018, and appropriations in the 2018-2019 fiscal year budget.
4. 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, 2018, and appropriations in the 2018-2019 fiscal year budget.
5. This ordinance shall take effect July 1, 2018.

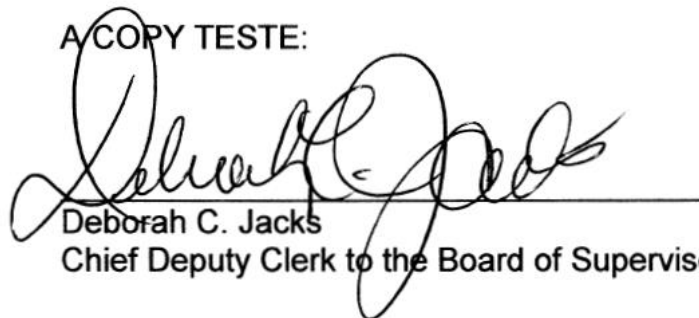
On motion of Supervisor Peters to adopt the ordinance, seconded by Supervisor Assaid and carried by the following recorded vote:

AYES: Supervisors North, McNamara, Peters, Hooker

NAYS: None

ABSTAIN: Supervisor Assaid

A COPY TESTE:



Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors



County of Roanoke



CLASSIFICATION & PAY PLAN

Fiscal Year 2018-2019

PREPARED BY THE
DEPARTMENT OF HUMAN RESOURCES



Classification Plan and Unclassified Schedule for employees in the service of Roanoke County for the fiscal year beginning July 1, 2018,
effective July 1, 2018, as herein set forth in the following words and figures:

CLASSIFICATION PLAN

FY 2018 - 2019

Part I - Classified Positions

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
9	815	Custodian	Nonexempt	General Services	4	20,661	26,715	32,769
10	618	Courier	Nonexempt	Finance	1	21,693	28,051	34,408
10	855	Refuse Collector	Nonexempt	General Services	5	21,693	28,051	34,408
11	-	-	-	-	0	22,778	29,453	36,128
12	673	Secretary	Nonexempt	Commonwealth's Attorney	1	23,918	30,926	37,934
12	685	Tax Clerk I	Nonexempt	Commissioner of the Revenue	2	23,918	30,926	37,934
12	689	Treasurer Clerk I	Nonexempt	Treasurer	2	23,918	30,926	37,934
12	850	Parks Maintenance Worker *CP	Nonexempt	Parks, Recreation & Tourism	8	23,918	30,926	37,934
13	621	Customer Service Representative	Nonexempt	General Services	1	25,114	32,472	39,830
13	621	Customer Service Representative I	Nonexempt	Social Services	2	25,114	32,472	39,830
13	702	Mechanics Helper *CP	Nonexempt	General Services	1	25,114	32,472	39,830
13	840	Motor Equipment Operator I *CP	Nonexempt	Community Development	2	25,114	32,472	39,830
13	840	Motor Equipment Operator I *CP	Nonexempt	Parks, Recreation & Tourism	4	25,114	32,472	39,830
14	560	Recreation Technician	Nonexempt	Parks, Recreation & Tourism	1	26,370	34,096	41,822
14	576	Social Services Aide II	Nonexempt	Social Services	5	26,370	34,096	41,822
14	622	Customer Service Representative II	Nonexempt	Social Services	2	26,370	34,096	41,822
14	626	Deputy Clerk of Circuit Court I	Nonexempt	Clerk of the Circuit Court	1	26,370	34,096	41,822
14	653	Parks Clerk	Nonexempt	Parks, Recreation & Tourism	1	26,370	34,096	41,822
14	661	Records Technician I *CP	Nonexempt	Police	1	26,370	34,096	41,822
14	665	Real Estate Clerk II	Nonexempt	Commissioner of the Revenue	1	26,370	34,096	41,822
14	686	Tax Clerk II	Nonexempt	Commissioner of the Revenue	3	26,370	34,096	41,822
14	690	Treasurer Clerk II	Nonexempt	Treasurer	6	26,370	34,096	41,822
14	805	Corrections - Food Services Director	Exempt/Compensatory	Sheriff	1	26,370	34,096	41,822
15	600	Accounts Representative	Nonexempt	Finance	2	27,688	35,800	43,913
15	649	Parts and Service Specialist	Nonexempt	General Services	1	27,688	35,800	43,913
15	732	Motor Equipment Operator II *CP	Nonexempt	Community Development	2	27,688	35,800	43,913
15	732	Motor Equipment Operator II *CP	Nonexempt	Parks, Recreation & Tourism	2	27,688	35,800	43,913
16	468	Control Room Operator	Nonexempt	Sheriff	2	29,072	37,591	46,109
16	595	Permit Technician I *CP	Nonexempt	Community Development	1	29,072	37,591	46,109
16	602	Accounts Coordinator	Nonexempt	Parks, Recreation & Tourism	1	29,072	37,591	46,109
16	602	Accounts Coordinator	Nonexempt	Social Services	2	29,072	37,591	46,109
16	608	Civil Process Support Specialist	Nonexempt	Sheriff	1	29,072	37,591	46,109
16	643	Income Tax Coordinator	Nonexempt	Commissioner of the Revenue	1	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Finance	1	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Fire and Rescue	1	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	General Services	2	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	2	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Police	2	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Sheriff	1	29,072	37,591	46,109
16	663	Program Support Specialist	Nonexempt	Fire and Rescue	1	29,072	37,591	46,109
16	663	Program Support Specialist	Nonexempt	Real Estate Valuation	1	29,072	37,591	46,109
16	687	Tax Clerk III	Nonexempt	Commissioner of the Revenue	0	29,072	37,591	46,109
16	691	Treasurer Clerk III	Nonexempt	Treasurer	1	29,072	37,591	46,109
16	697	Records Technician II *CP	Nonexempt	Police	5	29,072	37,591	46,109
16	744	Solid Waste Equipment Operator	Nonexempt	General Services	23	29,072	37,591	46,109
17	384	Tax Compliance Deputy	Nonexempt	Commissioner of the Revenue	1	30,526	39,470	48,414



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
17	451	E-911 Call Taker	Nonexempt	Communications & Information Technology	2	30,526	39,470	48,414
17	452	Communications Officer I *CP	Nonexempt	Communications & Information Technology	2	30,526	39,470	48,414
17	536	Library Assistant	Nonexempt	Library	13	30,526	39,470	48,414
17	596	Permit Technician II *CP	Nonexempt	Community Development	1	30,526	39,470	48,414
17	623	Assistant General Registrar I *CP	Nonexempt	Registrar	0	30,526	39,470	48,414
17	627	Deputy Clerk of Circuit Court II	Nonexempt	Clerk of the Circuit Court	3	30,526	39,470	48,414
17	641	Social Services Administrative Assistant	Nonexempt	Social Services	1	30,526	39,470	48,414
17	651	Legal Secretary	Nonexempt	Commonwealth's Attorney	3	30,526	39,470	48,414
17	662	Payroll Technician	Nonexempt	Finance	2	30,526	39,470	48,414
17	667	Real Estate Clerk Supervisor	Nonexempt	Commissioner of the Revenue	1	30,526	39,470	48,414
17	672	Purchasing Technician	Nonexempt	Finance	1	30,526	39,470	48,414
17	677	HR PRT Administrative Assistant	Nonexempt	Parks, Recreation & Tourism	1	30,526	39,470	48,414
17	700	Automotive Mechanic *CP	Nonexempt	General Services	2	30,526	39,470	48,414
17	810	Crew Leader	Nonexempt	General Services	2	30,526	39,470	48,414
18	333	Benefit Programs Specialist	Nonexempt	Social Services	24	32,052	41,444	50,835
18	345	Equipment Technician	Nonexempt	General Services	1	32,052	41,444	50,835
18	528	Human Resources Specialist I	Nonexempt	Human Resources	2	32,052	41,444	50,835
18	535	Accreditation Specialist	Nonexempt	Sheriff	1	32,052	41,444	50,835
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	6	32,052	41,444	50,835
18	597	Permit Technician III	Nonexempt	Community Development	1	32,052	41,444	50,835
18	606	Business Ordinance Inspector	Nonexempt	Commissioner of the Revenue	1	32,052	41,444	50,835
18	639	Police Administrative Assistant	Nonexempt	Police	1	32,052	41,444	50,835
18	688	Tax Clerk IV	Nonexempt	Commissioner of the Revenue	1	32,052	41,444	50,835
18	704	Building Maintenance Technician *CP	Nonexempt	General Services	4	32,052	41,444	50,835
18	715	Heavy Truck Mechanic *CP	Nonexempt	General Services	4	32,052	41,444	50,835
18	733	Motor Equipment Operator III	Nonexempt	Community Development	1	32,052	41,444	50,835
18	733	Motor Equipment Operator III	Nonexempt	Parks, Recreation & Tourism	2	32,052	41,444	50,835
18	842	Parks Crew Leader	Nonexempt	Parks, Recreation & Tourism	6	32,052	41,444	50,835
18	846	Parks Maintenance Service Specialist	Nonexempt	Parks, Recreation & Tourism	1	32,052	41,444	50,835
19	311	Communications Equipment Installer	Nonexempt	Communications & Information Technology	2	33,655	43,516	53,377
19	318	Construction Inspector *CP	Nonexempt	Community Development	3	33,655	43,516	53,377
19	324	Electrical Inspector *CP	Nonexempt	Community Development	0	33,655	43,516	53,377
19	348	Fraud Investigator	Nonexempt	Social Services	1	33,655	43,516	53,377
19	360	Plumbing and Mechanical Inspector *CP	Nonexempt	Community Development	0	33,655	43,516	53,377
19	381	Senior Benefit Programs Specialist	Nonexempt	Social Services	4	33,655	43,516	53,377
19	454	Communications Officer II *CP	Nonexempt	Communications & Information Technology	20	33,655	43,516	53,377
19	539	Department Budget Specialist	Nonexempt	Library	1	33,655	43,516	53,377
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Community Development	1	33,655	43,516	53,377
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	General Services	1	33,655	43,516	53,377
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Communications & Information Technology	1	33,655	43,516	53,377
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Real Estate Valuation	1	33,655	43,516	53,377
19	564	Senior Library Assistant	Nonexempt	Library	11	33,655	43,516	53,377
19	624	Assistant General Registrar II *CP	Nonexempt	Registrar	2	33,655	43,516	53,377
19	628	Deputy Clerk of Circuit Court III	Nonexempt	Clerk of the Circuit Court	6	33,655	43,516	53,377
19	631	Deputy Clerk to the Board of Supervisors	Nonexempt	Board of Supervisors	1	33,655	43,516	53,377
19	658	Senior Payroll Technician	Nonexempt	Finance	1	33,655	43,516	53,377
19	676	Planning Administrative Assistant	Nonexempt	Community Development	1	33,655	43,516	53,377
19	692	Treasurer Clerk Supervisor	Nonexempt	Treasurer	1	33,655	43,516	53,377
19	705	Building Maintenance Technician II *CP	Nonexempt	General Services	3	33,655	43,516	53,377
19	811	Housekeeping Supervisor	Nonexempt	General Services	1	33,655	43,516	53,377
20	284	Family Services Specialist	Nonexempt	Social Services	27	35,337	45,692	56,046
20	530	Human Resources Specialist II	Nonexempt	Human Resources	1	35,337	45,692	56,046
20	336	Self Sufficiency Specialist	Nonexempt	Social Services	5	35,337	45,692	56,046



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
20	416	Firefighter/EMT *CP	Nonexempt	Fire and Rescue	16	35,337	45,692	56,046
20	442	Police Officer-Uniform Division *CP	Nonexempt	Police	40	35,337	45,692	56,046
20	470	Deputy Sheriff *CP	Nonexempt	Sheriff	30	35,337	45,692	56,046
20	616	Technical Support Technician *CP	Nonexempt	Communications & Information Technology	0	35,337	45,692	56,046
20	820	Stormwater Maintenance Foreman	Nonexempt	Community Development	2	35,337	45,692	56,046
20	865	Solid Waste Collection Foreman	Nonexempt	General Services	2	35,337	45,692	56,046
21	202	Assistant Librarian	Exempt/Compensatory	Library	3	37,104	47,976	58,848
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	4	37,104	47,976	58,848
21	308	Combination Code Compliance Inspector *CP	Nonexempt	Community Development	4	37,104	47,976	58,848
21	407	Fire and Rescue Data Analyst	Nonexempt	Fire and Rescue	1	37,104	47,976	58,848
21	408	Logistics Technician	Nonexempt	Fire and Rescue	1	37,104	47,976	58,848
21	421	Community Outreach Coordinator	Nonexempt	Fire and Rescue	1	37,104	47,976	58,848
21	425	Investigative Support Specialist	Nonexempt	Police	1	37,104	47,976	58,848
21	426	Systems Technician	Nonexempt	Police	1	37,104	47,976	58,848
21	456	Communications Training Officer	Nonexempt	Communications & Information Technology	8	37,104	47,976	58,848
21	457	Accreditation Coordinator	Nonexempt	Communications & Information Technology	1	37,104	47,976	58,848
21	512	Buyer	Nonexempt	Finance	2	37,104	47,976	58,848
21	598	Permit Technician Supervisor	Nonexempt	Community Development	1	37,104	47,976	58,848
21	717	Lead Heavy Truck Mechanic	Nonexempt	General Services	1	37,104	47,976	58,848
21	852	Welding Shop Foreman	Nonexempt	General Services	1	37,104	47,976	58,848
22	260	Resource Coordinator	Nonexempt	Social Services	1	38,959	50,375	61,791
22	280	Senior Family Services Specialist	Nonexempt	Social Services	6	38,959	50,375	61,791
22	292	Volunteer/Public Relations Coordinator	Exempt/Compensatory	Fire and Rescue	1	38,959	50,375	61,791
22	300	Appraiser *CP	Exempt/Compensatory	Real Estate Valuation	2	38,959	50,375	61,791
22	321	Development Review Coordinator	Exempt/Compensatory	Community Development	1	38,959	50,375	61,791
22	327	Electronic Services Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	38,959	50,375	61,791
22	342	Technology Services Coordinator	Nonexempt	Library	1	38,959	50,375	61,791
22	354	Technical Analyst I *CP	Nonexempt	Communications & Information Technology	3	38,959	50,375	61,791
22	354	Technical Analyst I	Nonexempt	Social Services	1	38,959	50,375	61,791
22	378	Senior Self Sufficiency Specialist	Nonexempt	Social Services	2	38,959	50,375	61,791
22	383	Benefit Programs Trainer	Nonexempt	Social Services	2	38,959	50,375	61,791
22	443	Police Officer II - Uniform Div. *CP	Nonexempt	Police	23	38,959	50,375	61,791
22	461	Master Deputy Sheriff II *CP	Nonexempt	Sheriff	12	38,959	50,375	61,791
22	532	Legal Assistant	Nonexempt	County Attorney	1	38,959	50,375	61,791
22	629	Deputy Clerk of Circuit Court IV	Exempt/Compensatory	Clerk of the Circuit Court	4	38,959	50,375	61,791
22	845	Parks Maintenance Supervisor	Nonexempt	Parks, Recreation & Tourism	1	38,959	50,375	61,791
22	870	Lead Solid Waste Collection Foreman	Nonexempt	General Services	1	38,959	50,375	61,791
23	206	Planner I	Exempt/Compensatory	Community Development	2	40,908	52,894	64,881
23	312	Communications Technician	Nonexempt	Communications & Information Technology	4	40,908	52,894	64,881
23	330	Benefit Programs Supervisor	Exempt/Compensatory	Social Services	4	40,908	52,894	64,881
23	376	Senior Combination Code Compliance Inspector *CP	Nonexempt	Community Development	1	40,908	52,894	64,881
23	418	Paramedic/Firefighter *CP	Nonexempt	Fire and Rescue	74	40,908	52,894	64,881
23	447	Police Officer III - Uniform Div. *CP	Nonexempt	Police	21	40,908	52,894	64,881
23	458	Communications Training Coordinator	Nonexempt	Communications & Information Technology	1	40,908	52,894	64,881
23	460	Communications Team Supervisor	Nonexempt	Communications & Information Technology	4	40,908	52,894	64,881
23	463	Master Deputy Sheriff III *CP	Nonexempt	Sheriff	3	40,908	52,894	64,881
23	546	Senior Buyer	Nonexempt	Finance	1	40,908	52,894	64,881
23	660	Payroll Specialist	Exempt/Compensatory	Finance	1	40,908	52,894	64,881
24	222	Divisional Librarian	Exempt/Compensatory	Library	3	42,953	55,539	68,124
24	233	Business Coordinator	Exempt/Compensatory	Communications & Information Technology	1	42,953	55,539	68,124



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
24	233	Business Coordinator	Exempt/Compensatory	Fire and Rescue	1	42,953	55,539	68,124
24	233	Business Coordinator	Exempt/Compensatory	Social Services	0	42,953	55,539	68,124
24	233	Business Coordinator	Exempt/Compensatory	General Services	1	42,953	55,539	68,124
24	233	Business Coordinator	Exempt/Compensatory	Police	1	42,953	55,539	68,124
24	539	Business Coordinator	Exempt/Compensatory	Sheriff	1	42,953	55,539	68,124
24	326	Development GIS Specialist	Exempt/Compensatory	Community Development	1	42,953	55,539	68,124
24	346	GIS Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	42,953	55,539	68,124
24	355	Technical Analyst II *CP	Nonexempt	Communications & Information Technology	2	42,953	55,539	68,124
24	420	Master Paramedic/Firefighter *CP	Nonexempt	Fire and Rescue	15	42,953	55,539	68,124
24	424	Crime Analyst	Exempt/Compensatory	Police	1	42,953	55,539	68,124
24	444	Police - Records Unit Supervisor	Exempt/Compensatory	Police	1	42,953	55,539	68,124
24	449	Police Officer IV - Uniform Div. *CP	Nonexempt	Police	29	42,953	55,539	68,124
24	464	Master Deputy Sheriff IV *CP	Nonexempt	Sheriff	8	42,953	55,539	68,124
24	527	Administrative and Marketing Manager	Exempt/Compensatory	Library	1	42,953	55,539	68,124
24	541	Capital Projects Specialist	Nonexempt	General Services	1	42,953	55,539	68,124
24	635	Administrative Assistant to the County Administrator	Exempt/Compensatory	County Administrator	1	42,953	55,539	68,124
25	140	Chief Deputy Commissioner of Revenue	Exempt/Compensatory	Commissioner of the Revenue	1	45,101	58,316	71,530
25	144	Chief Deputy Treasurer	Exempt/Compensatory	Treasurer	1	45,101	58,316	71,530
25	210	Branch Librarian	Exempt/Compensatory	Library	2	45,101	58,316	71,530
25	232	Financial Analyst	Exempt/Compensatory	Finance	2	45,101	58,316	71,530
25	253	Parks Administrator	Exempt/Compensatory	Parks, Recreation & Tourism	1	45,101	58,316	71,530
25	256	Planner II	Exempt/Compensatory	Community Development	5	45,101	58,316	71,530
25	263	Recreation Program Manager	Exempt/Compensatory	Parks, Recreation & Tourism	4	45,101	58,316	71,530
25	266	Public Services Librarian	Exempt/Compensatory	Library	1	45,101	58,316	71,530
25	269	Content Manager	Exempt/Compensatory	Public Information	1	45,101	58,316	71,530
25	282	Family Services Supervisor	Exempt/Compensatory	Social Services	5	45,101	58,316	71,530
25	314	Chief Inspector/Field Supervisor	Nonexempt	Community Development	1	45,101	58,316	71,530
25	337	Self Sufficiency Supervisor	Exempt/Compensatory	Social Services	1	45,101	58,316	71,530
25	588	Victim/Witness Director/Executive Assistant	Exempt/Compensatory	Commonwealth's Attorney	1	45,101	58,316	71,530
25	873	Stormwater Operations Supervisor	Exempt/Compensatory	Community Development	1	45,101	58,316	71,530
26	207	Financial Systems Analyst	Exempt/Compensatory	Finance	1	47,356	61,231	75,107
26	214	Civil Engineer I *CP	Exempt/Compensatory	Community Development	2	47,356	61,231	75,107
26	242	Human Resources Consultant	Exempt/Compensatory	Human Resources	2	47,356	61,231	75,107
26	277	Greenway Planner	Exempt/Compensatory	Parks, Recreation & Tourism	1	47,356	61,231	75,107
26	289	Tourism/Event Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	47,356	61,231	75,107
26	295	Transportation Engineer	Exempt/Compensatory	Community Development	1	47,356	61,231	75,107
26	347	GIS Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	1	47,356	61,231	75,107
26	356	Technical Analyst III *CP	Exempt/Compensatory	Communications & Information Technology	1	47,356	61,231	75,107
26	375	Senior Appraiser *CP	Exempt/Compensatory	Real Estate Valuation	6	47,356	61,231	75,107
26	412	Fire Lieutenant - Inspector	Nonexempt	Fire and Rescue	3	47,356	61,231	75,107
26	414	Fire Lieutenant	Nonexempt	Fire and Rescue	20	47,356	61,231	75,107
26	427	Police Officer - Sgt - Academy Assistant Director	Nonexempt	Police	1	47,356	61,231	75,107
26	440	Police Officer - Sergeant	Nonexempt	Police	14	47,356	61,231	75,107
26	462	Deputy Sheriff - Sgt - Analysis	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	466	Deputy Sheriff - Sgt - Rehabilitation	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	477	Deputy Sheriff - Sgt - Inmate/Jail Services	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	478	Deputy Sheriff - Sgt - Inmate Records	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	482	Deputy Sheriff - Sergeant	Nonexempt	Sheriff	9	47,356	61,231	75,107
26	484	Deputy Sheriff - Sgt - Training	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	496	Deputy Sheriff - Sgt - Medical	Nonexempt	Sheriff	1	47,356	61,231	75,107
26	716	Facilities Supervisor	Exempt/Compensatory	General Services	1	47,356	61,231	75,107
27	150	Chief Deputy Clerk to the Board of Supervisors	Exempt/Compensatory	Board of Supervisors	1	49,724	64,293	78,862



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
27	219	Administrative Librarian - Material Management	Exempt/Compensatory	Library	1	49,724	64,293	78,862
27	223	Senior Branch Librarian	Exempt/Compensatory	Library	1	49,724	64,293	78,862
27	241	Marketing and Administration Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	49,724	64,293	78,862
27	250	Systems Engineer *CP	Exempt/Compensatory	Communications & Information Technology	2	49,724	64,293	78,862
27	254	Parks Manager	Exempt/Compensatory	Parks, Recreation & Tourism	2	49,724	64,293	78,862
27	275	Assistant Commonwealth Attorney	Exempt/Compensatory	Commonwealth's Attorney	0	49,724	64,293	78,862
27	285	Administrative Services Coordinator	Exempt/Compensatory	Library	1	49,724	64,293	78,862
27	285	Administrative Services Coordinator	Exempt/Compensatory	Social Services	1	49,724	64,293	78,862
27	287	GIS Analyst I *CP	Exempt/Compensatory	Communications & Information Technology	2	49,724	64,293	78,862
27	297	Web Systems Analyst I *CP	Exempt/Compensatory	Communications & Information Technology	0	49,724	64,293	78,862
27	310	Communications Shop Supervisor	Exempt/Compensatory	Communications & Information Technology	1	49,724	64,293	78,862
27	316	Telecommunications Engineer *CP	Exempt/Compensatory	Communications & Information Technology	0	49,724	64,293	78,862
27	364	Business Systems Analyst I *CP	Exempt/Compensatory	Communications & Information Technology	4	49,724	64,293	78,862
27	450	Chief of Emergency Communications	Exempt/Compensatory	Communications & Information Technology	1	49,724	64,293	78,862
28	138	Chief Deputy Clerk of the Circuit Court	Exempt/Compensatory	Clerk of the Circuit Court	1	52,210	67,508	82,805
28	164	Public Information Officer	Exempt/Discretionary	Public Information	1	52,210	67,508	82,805
28	205	Senior Plans Examiner/Codes Compliance Inspector	Exempt/Compensatory	Community Development	1	52,210	67,508	82,805
28	226	Economic Development Specialist	Exempt/Compensatory	Economic Development	2	52,210	67,508	82,805
28	236	Human Resources Systems Analyst	Exempt/Compensatory	Human Resources	1	52,210	67,508	82,805
28	245	Parks Planning and Development Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	52,210	67,508	82,805
28	246	Systems Architect *CP	Exempt/Compensatory	Communications & Information Technology	2	52,210	67,508	82,805
28	362	Data Integration Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	52,210	67,508	82,805
28	317	Web Systems Analyst II *CP	Exempt/Compensatory	Communications & Information Technology	1	52,210	67,508	82,805
28	319	Telecommunications Architect *CP	Exempt/Compensatory	Communications & Information Technology	1	52,210	67,508	82,805
28	365	Business Systems Analyst II *CP	Exempt/Compensatory	Communications & Information Technology	4	52,210	67,508	82,805
28	410	Fire Captain	Nonexempt	Fire and Rescue	21	52,210	67,508	82,805
28	480	Deputy Sheriff - Lieutenant	Exempt/Compensatory	Sheriff	5	52,210	67,508	82,805
28	495	Deputy Sheriff - Lieutenant - Court Services	Exempt/Compensatory	Sheriff	1	52,210	67,508	82,805
28	920	Registrar	Exempt/Discretionary	Registrar	1	52,210	67,508	82,805
29	191	Finance Manager	Exempt/Compensatory	Finance	4	54,820	70,883	86,946
29	216	Civil Engineer II *CP	Exempt/Compensatory	Community Development	0	54,820	70,883	86,946
29	221	Economic Development Manager	Exempt/Compensatory	Economic Development	1	54,820	70,883	86,946
29	228	Facilities Manager	Exempt/Compensatory	General Services	1	54,820	70,883	86,946
29	229	Parks Superintendent	Exempt/Compensatory	Parks, Recreation & Tourism	1	54,820	70,883	86,946
29	240	Purchasing Manager	Exempt/Compensatory	Finance	1	54,820	70,883	86,946
29	251	Budget Manager	Exempt/Compensatory	Budget	2	54,820	70,883	86,946
29	286	Solid Waste Manager	Exempt/Compensatory	General Services	1	54,820	70,883	86,946
29	288	GIS Analyst II *CP	Exempt/Compensatory	Communications & Information Technology	1	54,820	70,883	86,946
29	309	Communications Coordinator	Exempt/Compensatory	Communications & Information Technology	1	54,820	70,883	86,946
29	363	Data Integration Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	1	54,820	70,883	86,946
29	366	Business Systems Analyst III *CP	Exempt/Compensatory	Communications & Information Technology	5	54,820	70,883	86,946
29	714	Fleet/Garage Manager	Exempt/Compensatory	General Services	1	54,820	70,883	86,946



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
30	220	Project Engineer	Exempt/Discretionary	Community Development	1	57,562	74,427	91,293
30	224	Technology Services Librarian	Exempt/Compensatory	Library	1	57,562	74,427	91,293
30	231	Data Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	57,562	74,427	91,293
30	257	Principal Planner	Exempt/Compensatory	Community Development	1	57,562	74,427	91,293
30	273	Network Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	57,562	74,427	91,293
30	294	Stormwater Operations Manager	Exempt/Compensatory	Community Development	1	57,562	74,427	91,293
30	298	Stormwater Program Manager	Exempt/Compensatory	Community Development	1	57,562	74,427	91,293
30	386	Technical Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	57,562	74,427	91,293
30	402	Battalion Chief	Exempt/Compensatory	Fire and Rescue	7	57,562	74,427	91,293
30	432	Police Officer - Commander	Exempt/Compensatory	Police	9	57,562	74,427	91,293
30	473	Deputy Sheriff-Captain	Exempt/Compensatory	Sheriff	2	57,562	74,427	91,293
31	208	Assistant County Attorney	Exempt/Compensatory	Social Services	1	60,440	78,149	95,858
32	132	Building Commissioner	Exempt/Compensatory	Community Development	1	63,462	82,057	100,651
32	203	Application Services Manager	Exempt/Compensatory	Communications & Information Technology	1	63,462	82,057	100,651
32	209	Enterprise Services Manager	Exempt/Compensatory	Communications & Information Technology	1	63,462	82,057	100,651
32	271	Geographical Information Systems Manager	Exempt/Compensatory	Communications & Information Technology	1	63,462	82,057	100,651
32	278	Planning Administrator	Exempt/Compensatory	Community Development	1	63,462	82,057	100,651
32	299	Zoning Administrator	Exempt/Compensatory	Community Development	1	63,462	82,057	100,651
32	388	Infrastructure Services Manager	Exempt/Compensatory	Communications & Information Technology	1	63,462	82,057	100,651
32	472	Deputy Sheriff-Major	Exempt/Discretionary	Sheriff	2	63,462	82,057	100,651
33	-	-	-	-	0	66,635	86,159	105,684
34	110	Assistant Director of General Services	Exempt/Discretionary	General Services	1	69,967	90,468	110,968
34	114	Assistant Director of Human Resources	Exempt/Discretionary	Human Resources	1	69,967	90,468	110,968
34	116	Assistant Director of Library Services	Exempt/Discretionary	Library	1	69,967	90,468	110,968
34	118	Assistant Director of Parks	Exempt/Discretionary	Parks, Recreation & Tourism	1	69,967	90,468	110,968
34	124	Assistant Director of Recreation	Exempt/Discretionary	Parks, Recreation & Tourism	1	69,967	90,468	110,968
34	126	Assistant Director of Social Services	Exempt/Discretionary	Social Services	2	69,967	90,468	110,968
34	177	Assistant Director for Communications	Exempt/Discretionary	Communications & Information Technology	1	69,967	90,468	110,968
34	115	Assistant Director for Information Technology	Exempt/Discretionary	Communications & Information Technology	1	69,967	90,468	110,968
34	189	County Auditor	Exempt/Compensatory	County Administrator	1	69,967	90,468	110,968
34	190	Principal Development Engineer	Exempt/Compensatory	Community Development	1	69,967	90,468	110,968
34	261	County Engineer	Exempt/Compensatory	Community Development	1	69,967	90,468	110,968
34	274	Senior Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	5	69,967	90,468	110,968
34	276	Senior Assistant County Attorney	Exempt/Compensatory	County Attorney	2	69,967	90,468	110,968
35	100	Assistant Chief of Police	Exempt/Discretionary	Police	2	73,465	94,991	116,516
35	108	Assistant Director of Finance	Exempt/Discretionary	Finance	1	73,465	94,991	116,516
35	136	Chief Assistant Commonwealth's Attorney	Exempt/Discretionary	Commonwealth's Attorney	1	73,465	94,991	116,516
35	142	Chief Deputy Sheriff	Exempt/Discretionary	Sheriff	1	73,465	94,991	116,516
35	157	Deputy Director of Development Services	Exempt/Discretionary	Community Development	1	73,465	94,991	116,516
35	159	Deputy Director of Planning	Exempt/Discretionary	Community Development	1	73,465	94,991	116,516
35	403	Deputy Chief - Operations	Exempt/Discretionary	Fire and Rescue	1	73,465	94,991	116,516
35	422	Deputy Chief - Administration	Exempt/Discretionary	Fire and Rescue	1	73,465	94,991	116,516
36	-	-	-	-	0	77,138	99,740	122,342
37	130	Budget Director	Exempt/Discretionary	Budget	1	80,996	109,923	138,850
37	176	Director of Library Services	Exempt/Discretionary	Library	1	80,996	109,923	138,850
37	184	Director of Real Estate Valuation	Exempt/Discretionary	Real Estate Valuation	1	80,996	109,923	138,850
37	170	Director of General Services	Exempt/Discretionary	General Services	1	80,996	109,923	138,850
37	180	Director of Parks, Recreation & Tourism	Exempt/Discretionary	Parks, Recreation & Tourism	1	80,996	109,923	138,850



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
38	146	Chief of Fire and Rescue	Exempt/Discretionary	Fire and Rescue	1	85,045	115,417	145,789
38	148	Chief of Police	Exempt/Discretionary	Police	1	85,045	115,417	145,789
38	166	Director of Economic Development	Exempt/Discretionary	Economic Development	1	85,045	115,417	145,789
38	168	Director of Finance	Exempt/Discretionary	Finance	1	85,045	115,417	145,789
38	174	Director of Human Resources	Exempt/Discretionary	Human Resources	1	85,045	115,417	145,789
38	178	Director of Communications & Information Technology	Exempt/Discretionary	Communications & Information Technology	1	85,045	115,417	145,789
38	186	Director of Social Services	Exempt/Discretionary	Social Services	1	85,045	115,417	145,789
39	-	-	-	-	0	89,298	121,189	153,081
40	102	Assistant County Administrator	Exempt/Discretionary	County Administrator	2	93,763	127,249	160,735
Total Classified Positions					918			



CLASSIFICATION PLAN
FY 2018 - 2019
Part II - Unclassified Positions

Code	Title	Number
902	Board Chairman	1
908	Board Vice Chairman	1
904	Board Member	3
152	County Administrator	1
154	County Attorney	1
912	Commissioner of the Revenue	1
924	Treasurer	1
922	Sheriff	1
914	Commonwealth's Attorney	1
910	Clerk of the Circuit Court	1
Total Unclassified Positions		12



CLASSIFICATION PLAN
FY 2018 - 2019
Part III - Grant Funded and Temporary Full-Time Positions with Benefits

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
16	663	Program Support Specialist	Nonexempt	Social Services	1	29,072	37,591	46,109
Note: Position funded through CSA and Local Funds								
19	249	Youth Surveillance Officer	Nonexempt	Court Services	3	33,655	43,516	53,377
Note: VJCCCA Grant								
19	587	Victim Witness Assistant Coordinator	Nonexempt	Commonwealth's Attorney	1	33,655	43,516	53,377
Note: Position funded through the Department of Criminal Justice Services								
20	416	Firefighter/EMT *CP	Nonexempt	Fire and Rescue	11	35,337	45,692	56,046
Note: Positions funded through the Fire Safer Grant								
20	442	Police Officer-Uniform Division *CP	Nonexempt	Police	2	35,337	45,692	56,046
Note: Positions funded through the DUI Task Force Grant								
22	589	Victim/Witness Assistant Director	Nonexempt	Commonwealth's Attorney	1	38,959	50,375	61,791
Note: Position funded through the Department of Criminal Justice Services								
25	247	Juvenile Intervention Services Supervisor	Exempt/Compensatory	Court Services	1	45,101	58,316	71,530
Note: VJCCCA Grant								
25	283	Utilization Management Specialist	Exempt/Compensatory	Social Services	1	45,101	58,316	71,530
Note: Position funded through CSA and Local Funds								
25	232	Financial Analyst	Exempt/Compensatory	Finance	1	45,101	58,316	71,530
Note: Position funded through CSA and CMPT Funds								
26	217	Comprehensive Services Act Coordinator	Exempt/Compensatory	Social Services	1	47,356	61,231	75,107
Note: Position funded through CSA and Local Funds								
Unclassified	699	Workers Compensation Rehabilitation Worker	Nonexempt	Risk Management	2			
Total Grant Funded and Temporary Positions					25			



CLASSIFICATION PLAN
FY 2018 - 2019
Part IV - Recreation - Fee Class

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
28	290	Center Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	52,210	67,508	82,805
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	3	37,104	47,976	58,848
21	538	Green Ridge Business Services Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	37,104	47,976	58,848
21	562	Membership Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	37,104	47,976	58,848
20	844	Operations Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,337	45,692	56,046
18	557	Aquatics Specialist	Nonexempt	Parks, Recreation & Tourism	1	32,052	41,444	50,835
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	2	32,052	41,444	50,835
18	704	Building Maintenance Technician	Nonexempt	Parks, Recreation & Tourism	1	32,052	41,444	50,835
16	567	Program Services Coordinator	Nonexempt	Parks, Recreation & Tourism	1	29,072	37,591	46,109
16	554	Recreation Marketing Assistant	Nonexempt	Parks, Recreation & Tourism	1	29,072	37,591	46,109
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	1	29,072	37,591	46,109

Total Recreation Fee Class Positions

14



CLASSIFICATION PLAN
FY 2018 - 2019
Part V - Recreation - School Operations

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
13	840	Motor Equipment Operator I *CP	Nonexempt	Parks, Recreation & Tourism	2	25,114	32,472	39,830
15	732	Motor Equipment Operator II *CP	Nonexempt	Parks, Recreation & Tourism	2	27,688	35,800	43,913
22	845	Parks Maintenance Supervisor	Nonexempt	Parks, Recreation & Tourism	1	38,959	50,375	61,791

Total Recreation School Operations Positions

5



CLASSIFICATION PLAN
FY 2018 - 2019
Part VI - Roanoke Valley Television - Government and Educational Access

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
22	390	Television Producer	Exempt/Compensatory	Cable Television	3	38,959	50,375	61,791
25	204	Manager of Cable Access	Exempt/Compensatory	Cable Television	1	45,101	58,316	71,530
30	134	Director of Cable Access	Exempt/Compensatory	Cable Television	1	57,562	74,427	91,293
Total Roanoke Valley Television Positions					5			

CLASSIFICATION PLAN
FY 2018 - 2019
Part VII - Roanoke Valley Greenway Project

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
28	272	Roanoke Valley Greenway Coordinator	Exempt/Discretionary	Greenway Project	1	52,210	67,508	82,805
Total Roanoke Valley Greenway Project					1			

CLASSIFICATION PLAN
FY 2018 - 2019
Part VIII - Roanoke Area Libraries

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	371	RAL Automation Coordinator	Exempt/Compensatory	Library	1	45,101	58,316	71,530
Total Roanoke Area Libraries					1			



CLASSIFICATION PLAN
FY 2018 - 2019
Part IX - Regional Center for Animal Care and Protection (RCACP)

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
34	188	Executive Director of RCACP	Exempt/Discretionary	RCACP	1	69,967	90,468	110,968
32	238	Veterinarian (PT)	Exempt/Compensatory	RCACP	0	63,462	82,057	100,651
24	218	Director of Operations	Exempt/Compensatory	RCACP	1	42,953	55,539	68,124
24	788	Kennel Manager	Exempt/Compensatory	RCACP	1	42,953	55,539	68,124
20	620	Customer Service Supervisor	Non-exempt	RCACP	1	35,337	45,692	56,046
19	268	Rescue & Volunteer Coordinator	Exempt/Compensatory	RCACP	1	33,655	43,516	53,377
19	328	Animal Health Coordinator	Non-exempt	RCACP	1	33,655	43,516	53,377
19	808	Foster Coordinator	Non-exempt	RCACP	1	33,655	43,516	53,377
16	708	Maintenance Technician/Custodian	Non-exempt	RCACP	1	29,072	37,591	46,109
12	668	Front Desk Clerk	Non-exempt	RCACP	2	23,918	30,926	37,934
11	828	Animal Attendant	Non-exempt	RCACP	10	22,778	29,453	36,128
Total RCACP					20			

Total Shared Positions

27



CLASSIFICATION PLAN
FY 2018 - 2019
Part IX - Career Path Job Series

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
17	452	Communications Officer I	Nonexempt	Communications & Information Technology	2	30,526	39,470	48,414
19	454	Communications Officer II	Nonexempt	Communications & Information Technology	20	33,655	43,516	53,377
Authorized Positions 22								
27	364	Business Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	4	49,724	64,293	78,862
28	365	Business Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	4	52,210	67,508	82,805
29	366	Business Systems Analyst III	Exempt/Compensatory	Communications & Information Technology	5	54,820	70,883	86,946
Authorized Positions 13								
20	616	Technical Support Technician	Nonexempt	Communications & Information Technology	0	35,337	45,692	56,046
22	354	Technical Analyst I	Nonexempt	Communications & Information Technology	3	38,959	50,375	61,791
24	355	Technical Analyst II	Nonexempt	Communications & Information Technology	2	42,953	55,539	68,124
26	356	Technical Analyst III	Exempt/Compensatory	Communications & Information Technology	1	47,356	61,231	75,107
Authorized Positions 6								
24	346	GIS Specialist I	Exempt/Compensatory	Communications & Information Technology	0	42,953	55,539	68,124
26	347	GIS Specialist II	Exempt/Compensatory	Communications & Information Technology	1	47,356	61,231	75,107
27	287	GIS Analyst I	Exempt/Compensatory	Communications & Information Technology	2	49,724	64,293	78,862
29	288	GIS Analyst II	Exempt/Compensatory	Communications & Information Technology	1	54,820	70,883	86,946
Authorized Positions 4								
28	362	Data Integration Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	52,210	67,508	82,805
29	363	Data Integration Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	1	54,820	70,883	86,946
Authorized Positions 4								
27	316	Telecommunications Engineer *CP	Exempt/Compensatory	Communications & Information Technology	0	49,724	64,293	78,862
28	319	Telecommunications Architect *CP	Exempt/Compensatory	Communications & Information Technology	1	52,210	67,508	82,805
Authorized Positions 1								
27	297	Web Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	0	49,724	64,293	78,862
28	317	Web Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	1	52,210	67,508	82,805
Authorized Positions 1								
27	250	Systems Engineer	Exempt/Compensatory	Communications & Information Technology	2	49,724	64,293	78,862
28	246	Systems Architect	Exempt/Compensatory	Communications & Information Technology	2	52,210	67,508	82,805
Authorized Positions 4								



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
13	840	Motor Equipment Operator I	Nonexempt	Community Development	2	25,114	32,472	39,830
15	732	Motor Equipment Operator II	Nonexempt	Community Development	2	27,688	35,800	43,913
Authorized Positions								
16	595	Permit Technician I	Nonexempt	Community Development	1	29,072	37,591	46,109
17	596	Permit Technician II	Nonexempt	Community Development	1	30,526	39,470	48,414
18	597	Permit Technician III	Nonexempt	Community Development	1	32,052	41,444	50,835
Authorized Positions								
19	318	Construction Inspector	Nonexempt	Community Development	3	33,655	43,516	53,377
19	324	Electrical Inspector	Nonexempt	Community Development	0	33,655	43,516	53,377
19	360	Plumbing and Mechanical Inspector	Nonexempt	Community Development	0	33,655	43,516	53,377
21	308	Combination Code Compliance Inspector	Nonexempt	Community Development	4	37,104	47,976	58,848
23	376	Senior Combination Code Compliance Inspector	Nonexempt	Community Development	1	40,908	52,894	64,881
Authorized Positions								
26	214	Civil Engineer I	Exempt/Compensatory	Community Development	2	47,356	61,231	75,107
29	216	Civil Engineer II	Exempt/Compensatory	Community Development	0	54,820	70,883	86,946
Authorized Positions								
20	416	Firefighter/EMT	Nonexempt	Fire and Rescue	27	35,337	45,692	56,046
23	418	Paramedic/Firefighter	Nonexempt	Fire and Rescue	74	40,908	52,894	64,881
24	420	Master Paramedic/Firefighter	Nonexempt	Fire and Rescue	15	42,953	55,539	68,124
Authorized Positions								
Authorized Positions								
18	704	Building Maintenance Technician	Nonexempt	General Services	4	32,052	41,444	50,835
19	705	Building Maintenance Technician II	Nonexempt	General Services	3	33,655	43,516	53,377
Authorized Positions								
13	702	Mechanics Helper	Nonexempt	General Services	1	25,114	32,472	39,830
17	700	Automotive Mechanic	Nonexempt	General Services	2	30,526	39,470	48,414
18	715	Heavy Truck Mechanic	Nonexempt	General Services	4	32,052	41,444	50,835
Authorized Positions								
Authorized Positions								
12	850	Parks Maintenance Worker	Nonexempt	Parks, Recreation & Tourism	8	23,918	30,926	37,934
13	840	Motor Equipment Operator I	Nonexempt	Parks, Recreation & Tourism	6	25,114	32,472	39,830
15	732	Motor Equipment Operator II	Nonexempt	Parks, Recreation & Tourism	4	27,688	35,800	43,913
Authorized Positions								
14	661	Records Technician I	Nonexempt	Police	1	26,370	34,096	41,822
16	697	Records Technician II	Nonexempt	Police	5	29,072	37,591	46,109
Authorized Positions								
20	442	Police Officer-Uniform Division	Nonexempt	Police	42	35,337	45,692	56,046
22	443	Police Officer II - Uniform Div.	Nonexempt	Police	23	38,959	50,375	61,791
23	447	Police Officer III - Uniform Div.	Nonexempt	Police	21	40,908	52,894	64,881
24	449	Police Officer IV - Uniform Div.	Nonexempt	Police	29	42,953	55,539	68,124
Authorized Positions								
22	300	Appraiser	Exempt/Compensatory	Real Estate Valuation	2	38,959	50,375	61,791
26	375	Senior Appraiser	Exempt/Compensatory	Real Estate Valuation	6	47,356	61,231	75,107
Authorized Positions								
17	623	Assistant General Registrar I *CP	Nonexempt	Registrar	0	30,526	39,470	48,414
19	624	Assistant General Registrar II *CP	Nonexempt	Registrar	2	33,655	43,516	53,377
Authorized Positions								
20	470	Deputy Sheriff	Nonexempt	Sheriff	30	35,337	45,692	56,046
22	461	Master Deputy Sheriff II	Nonexempt	Sheriff	12	38,959	50,375	61,791
23	463	Master Deputy Sheriff III	Nonexempt	Sheriff	3	40,908	52,894	64,881
24	464	Master Deputy Sheriff IV	Nonexempt	Sheriff	8	42,953	55,539	68,124
Authorized Positions								
					53			



**CLASSIFICATION PLAN
FY 2018 - 2019
Total Positions**

Part I	Classified Positions	918
Part II	Unclassified Positions	12
Part III	Grant Funded and Temporary Full-Time Positions with Benefits	25
Part IV	Recreation - Fee Class	14
Part V	Recreation - School Operations	5
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	Total County Positions	974
Part VI	Roanoke Valley Television - Government and Educational Access	5
Part VII	Roanoke Valley Greenway Project	1
Part VIII	Roanoke Area Libraries	1
Part IX	Regional Center for Animal Control and Protection	20
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	Total Shared Services Positions	27
	Total Positions All Funds	1,001

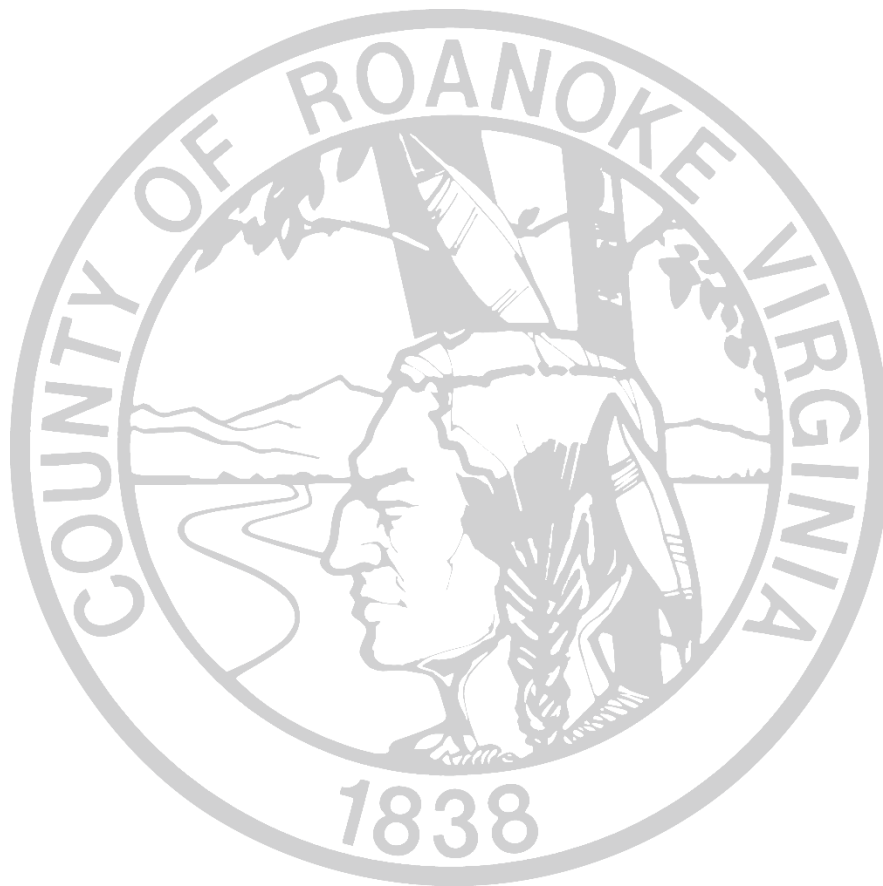


**Classification Plan
FY 2018 - 2019**

	MINIMUM		MIDPOINT		MAXIMUM	
GRADE	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL
9	9.9333	20,661	12.8439	26,715	15.7544	32,769
10	10.4298	21,693	13.4861	28,051	16.5424	34,408
11	10.9514	22,778	14.1604	29,453	17.3693	36,128
12	11.4991	23,918	14.8685	30,926	18.2378	37,934
13	12.0741	25,114	15.6118	32,472	19.1494	39,830
14	12.6779	26,370	16.3925	34,096	20.1070	41,822
15	13.3117	27,688	17.2119	35,800	21.1121	43,913
16	13.9774	29,072	18.0726	37,591	22.1678	46,109
17	14.6762	30,526	18.9762	39,470	23.2762	48,414
18	15.4097	32,052	19.9250	41,444	24.4402	50,835
19	16.1804	33,655	20.9213	43,516	25.6621	53,377
20	16.9894	35,337	21.9674	45,692	26.9454	56,046
21	17.8389	37,104	23.0657	47,976	28.2925	58,848
22	18.7306	38,959	24.2190	50,375	29.7073	61,791
23	19.6676	40,908	25.4302	52,894	31.1928	64,881
24	20.6508	42,953	26.7015	55,539	32.7521	68,124
25	21.6834	45,101	28.0366	58,316	34.3898	71,530
26	22.7675	47,356	29.4384	61,231	36.1093	75,107
27	23.9058	49,724	30.9103	64,293	37.9148	78,862
28	25.1011	52,210	32.4558	67,508	39.8104	82,805
29	26.3561	54,820	34.0787	70,883	41.8012	86,946
30	27.6741	57,562	35.7826	74,427	43.8910	91,293
31	29.0577	60,440	37.5718	78,149	46.0859	95,858
32	30.5108	63,462	39.4506	82,057	48.3903	100,651
33	32.0362	66,635	41.4230	86,159	50.8097	105,684
34	33.6383	69,967	43.4943	90,468	53.3502	110,968
35	35.3199	73,465	45.6688	94,991	56.0177	116,516
36	37.0859	77,138	47.9523	99,740	58.8186	122,342
37	38.9404	80,996	52.8477	109,923	66.7550	138,850
38	40.8874	85,045	55.4894	115,417	70.0913	145,789
39	42.9318	89,298	58.2644	121,189	73.5969	153,081
40	45.0784	93,763	61.1776	127,249	77.2768	160,735



Statistics





Comparison of Various Taxes and Fees for Selected Virginia Localities

		County of Roanoke ⁵	City of Roanoke ⁶	City of Salem ⁷	Town of Vinton ⁸
Real Estate Tax		\$1.09/\$100	\$1.22/\$100	\$1.18/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.50/\$100	\$3.45/\$100	\$3.25/\$100	\$1.00/\$100
	Machinery & Tools	\$2.85/\$100	\$3.45/\$100	\$3.20/\$100	\$1.00/\$100 + \$2.95 to Roanoke County
Tax on Prepared Foods		4%	5.5%	6%	5%
Consumer's Utility Tax	Electricity	\$0.90 + \$0.00640/kWh (\$600 max)	\$0.00780/kwh 1 st 1,000 kwh; >of \$.00450/kwh or 12% x min/mo	6%/1st \$15	\$0.00900/kwh not to exceed \$1.80/mo
	Gas	\$0.90 + \$0.12183/CCF (\$600 max)	> of \$.13/CCF or 12% min/mo	6%/1st \$15	\$1.2183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone	0.5% GR ²	0.5% GR	0.5% GR	0.5% GR
	Water	None	None	None	None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$15 - \$30 depending on vehicle weight and type	\$16 - \$20 depending on vehicle type	\$15 - \$25 depending on vehicle weight and type
Cigarette Tax		None	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	9% at Bergland Center; 5.5% All Others	7%	5%*
Hotel/Motel Room Tax		7%	8%	8%	7%
Business License Fees ^{3,4}	Professional	\$50+58¢/\$100 GR	\$50+58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+20¢/\$100 GR	\$50+20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+16¢/\$100 GR	\$50+16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+36¢/\$100 GR	\$50+36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

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

² GR = Gross Receipts

³ Roanoke County: businesses with gross receipts under \$125,000 pay \$50. Rates apply to business with gross receipts over \$125,000.

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

⁵ www.roanokecountyva.gov

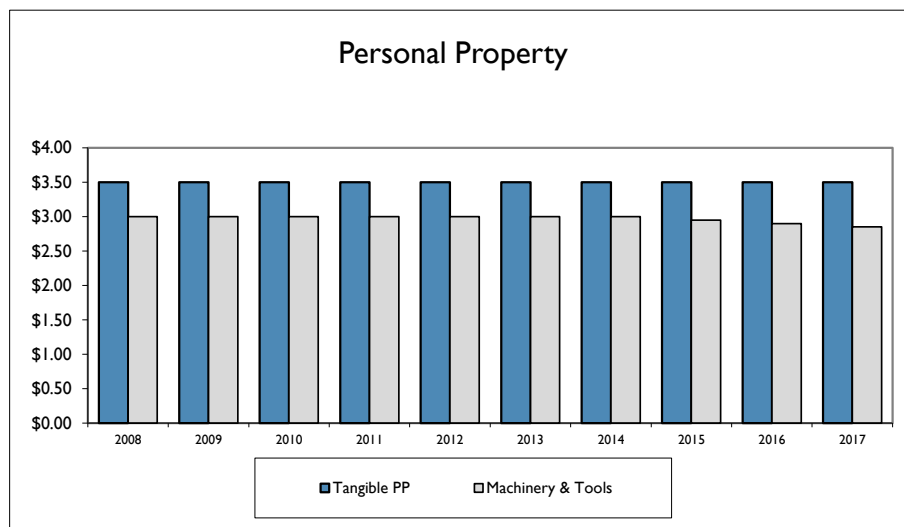
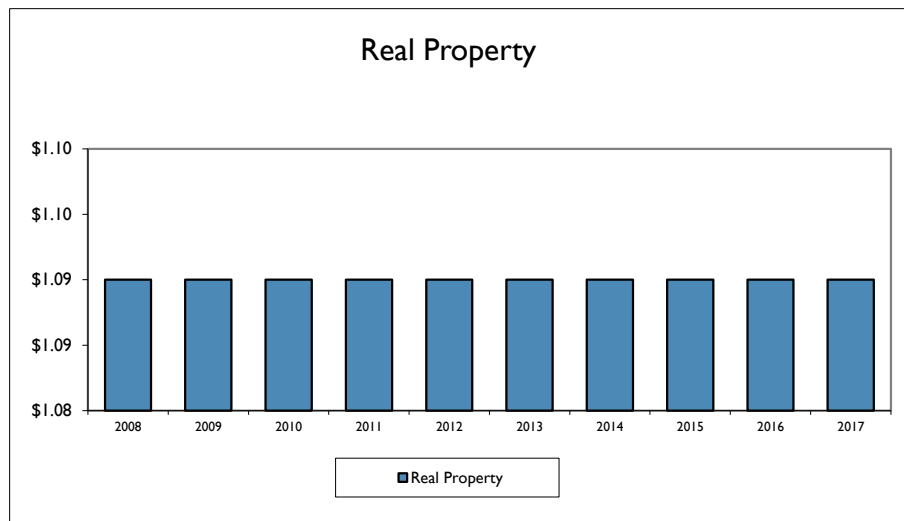
⁶ As of June 27, 2018: www.roanokeva.gov

⁷ As of June 27, 2018: www.salemva.gov

⁸ As of June 27, 2018: www.vintonva.gov



Tax Rates by Fiscal Year

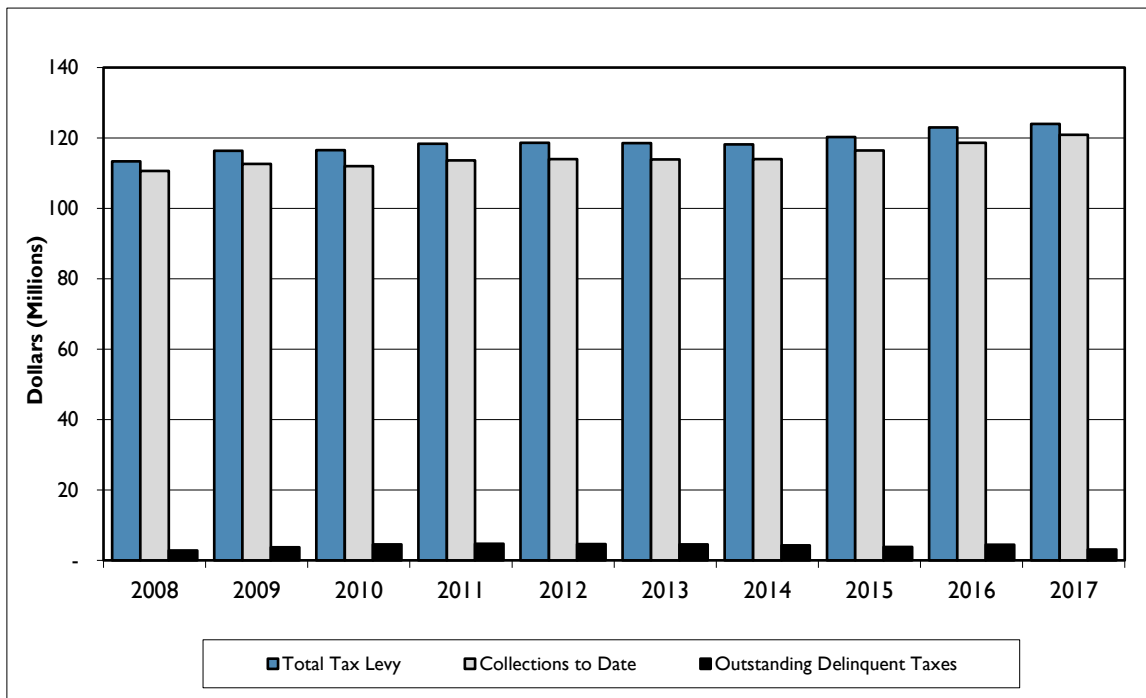


Fiscal Year	Real Property			Personal Property	
	Second			Tangible	Machinery
	First Half	Half	Total	PP	& Tools
2007	0.555	0.545	1.09	3.50	3.00
2008	0.545	0.545	1.09	3.50	3.00
2009	0.545	0.545	1.09	3.50	3.00
2010	0.545	0.545	1.09	3.50	3.00
2011	0.545	0.545	1.09	3.50	3.00
2012	0.545	0.545	1.09	3.50	3.00
2013	0.545	0.545	1.09	3.50	3.00
2014	0.545	0.545	1.09	3.50	3.00
2015	0.545	0.545	1.09	3.50	2.95
2016	0.545	0.545	1.09	3.50	2.90
2017	0.545	0.545	1.09	3.50	2.85

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



Tax Levies and Collections by Fiscal Year

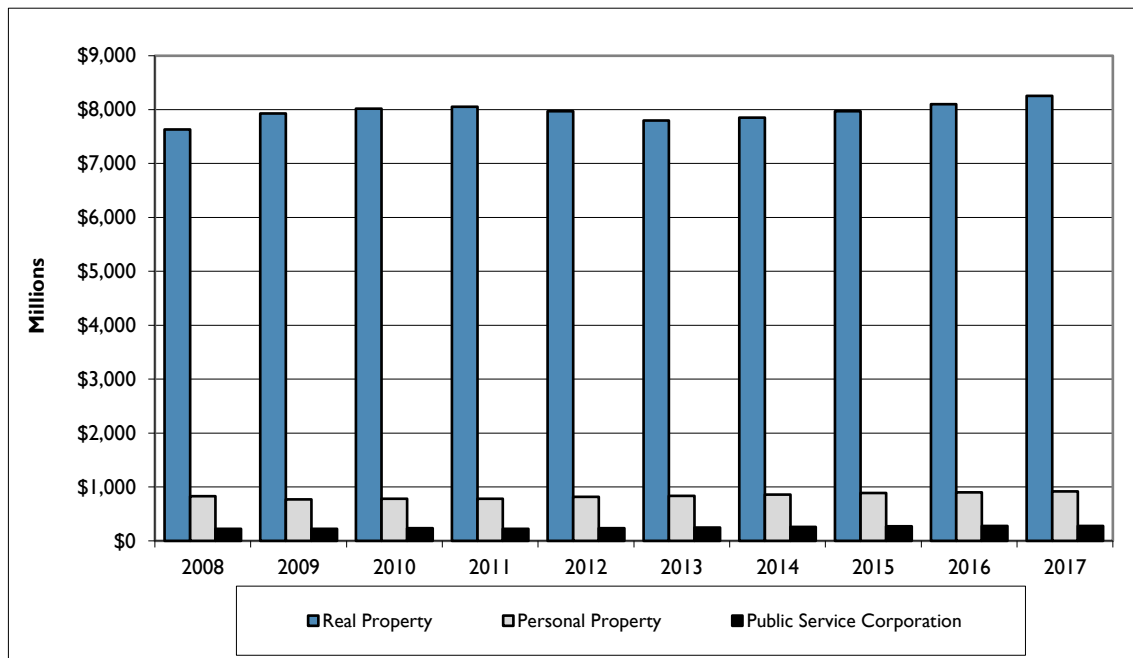


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2008	113,379,407	110,590,957	97.54%	2,788,450	2.46%
2009	116,316,521	112,640,031	96.84%	3,676,490	3.16%
2010	116,489,107	111,980,936	96.13%	4,508,171	3.87%
2011	118,335,928	113,612,208	96.01%	4,723,720	3.99%
2012	118,634,364	113,978,854	96.08%	4,655,510	3.92%
2013	118,489,124	113,917,134	96.14%	4,571,990	3.86%
2014	118,192,461	113,964,831	96.42%	4,227,630	3.58%
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	123,991,274	120,899,417	97.51%	3,091,857	2.49%

Source: FY 2017 Roanoke County CAFR, Table 8 page 167



Property Assessment Values

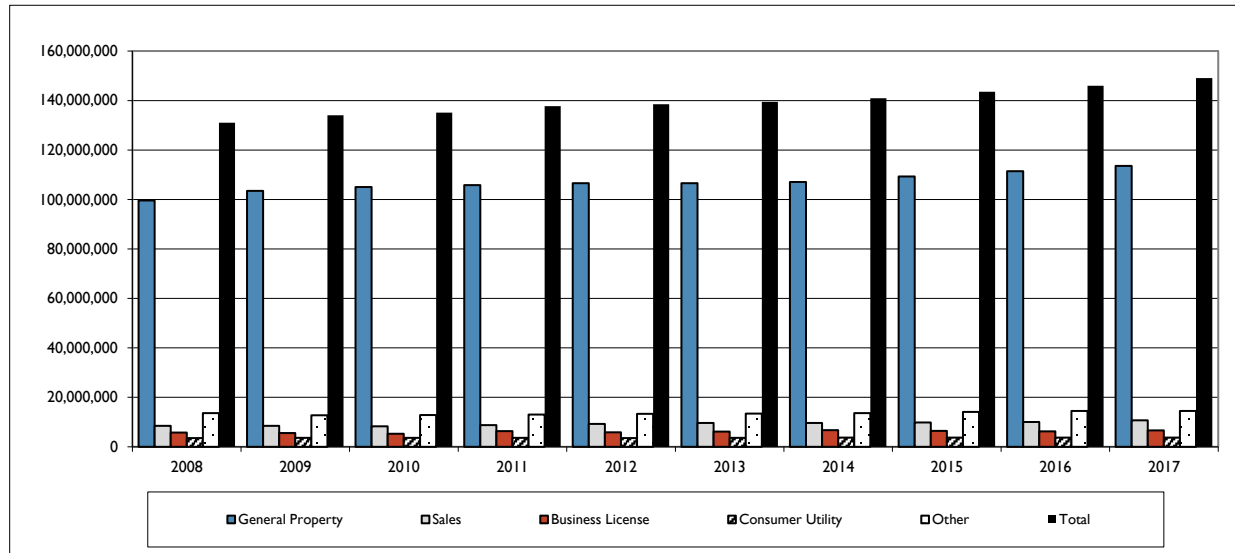


Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2007	7,052,990,600	778,899,217	202,045,580	8,033,935,397
2008	7,630,455,000	830,364,367	223,884,755	8,684,704,122
2009	7,929,156,898	766,339,671	224,653,310	8,920,149,879
2010	8,020,716,300	780,689,905	233,127,850	9,034,534,055
2011	8,053,281,600	782,346,945	223,646,000	9,059,274,545
2012	7,968,030,200	814,156,400	233,411,860	9,015,598,460
2013	7,798,171,500	835,361,990	247,863,410	8,881,396,900
2014	7,850,267,000	855,450,240	257,490,630	8,963,207,870
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

Source: FY 2017 Roanoke County CAFR, Table 5 page 164



Local Tax Revenues

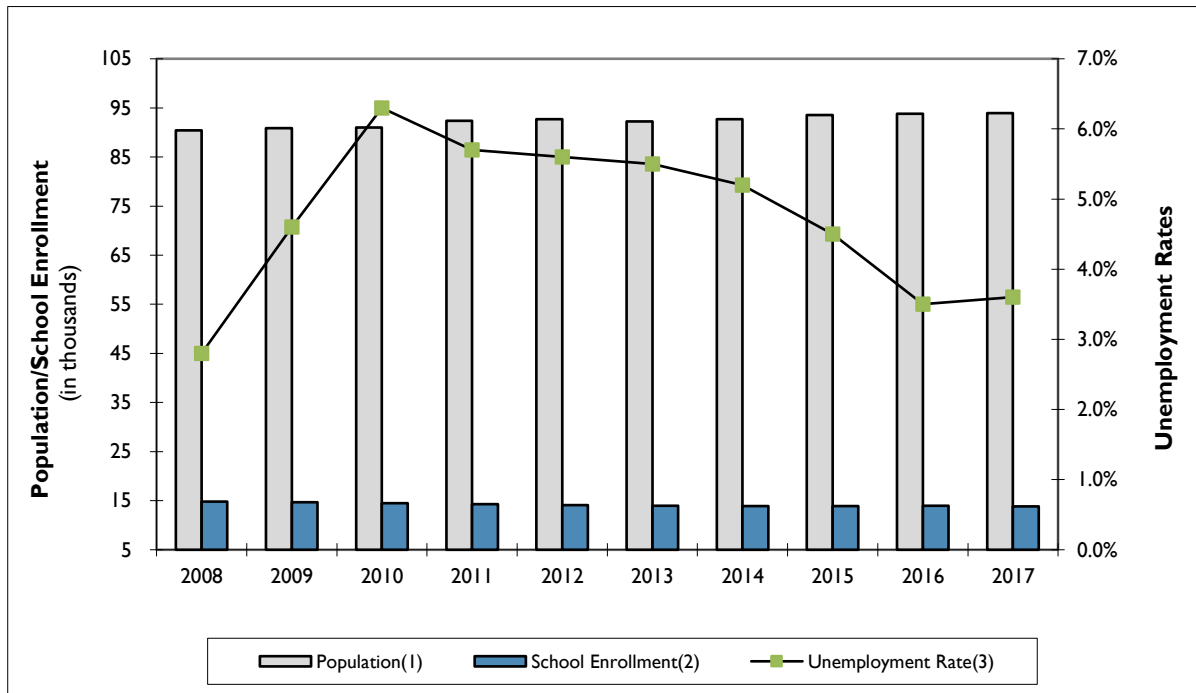


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2008	99,559,431	8,464,493	5,740,634	3,564,342	13,663,413	130,992,313
2009	103,464,014	8,532,991	5,593,361	3,611,860	12,788,556	133,990,782
2010	105,039,725	8,331,887	5,264,972	3,620,581	12,850,302	135,107,467
2011	105,757,875	8,806,548	6,388,966	3,681,806	13,087,845	137,723,040
2012	106,577,030	9,237,658	5,848,440	3,572,415	13,294,866	138,530,409
2013	106,612,790	9,609,987	6,153,741	3,664,460	13,439,476	139,480,454
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

Source: FY 2017 Totals from FY 2017 Roanoke County CAFR



Population, School Enrollment, & Unemployment



Fiscal Year	Population ⁽¹⁾	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2007	90,902	14,777	2.6%
2008	90,420	14,802	2.8%
2009	90,867	14,650	4.6%
2010	91,011	14,474	6.3%
2011	92,376	14,259	5.7%
2012	92,687	14,081	5.6%
2013	92,256	13,958	5.5%
2014	92,703	13,929	5.2%
2015	93,569	13,909	4.5%
2016	93,775	13,982	3.5%
2017	93,924	13,830	3.6%

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 Roanoke County Schools
- 2 Wells Fargo Operations Center
- 3 County of Roanoke
- 4 Kroger
- 5 Friendship Retirement Community
- 6 Richfield Recovery & Care Center
- 7 Allstate Insurance Company
- 8 Harris Corporation
- 9 Integrity Windows & Doors
- 10 Wal-Mart
- 11 Hollins University
- 12 Plastics One
- 13 Americold Logistics
- 14 Lowe's
- 15 TMEIC Corporation
- 16 New Millenium
- 17 Catawba Hospital
- 18 Medeco High Security Locks
- 19 Optical Cable Corporation
- 20 Cox Communications
- 21 Valcom, Inc.
- 22 Cardinal Glass Industries
- 23 Delta Dental
- 24 Berkshire Health Care Center
- 25 Coca Cola

Source: Roanoke County Department of Economic Development, June 27, 2018





Undesignated Fund Balance Projections





County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2017, FY2018 and FY2019

<u>FY 2017 Estimate</u>	2017 CAFR
Unaudited Beginning Balance at July 1, 2016	\$ 37,683,254
Projected Revenues FY 2016	211,248,278
Projected Expenditures for FY 2016 ¹	\$ (213,232,422)
	<hr/>
Estimated Balance at June 30, 2017	\$ 35,699,110
	<hr/>
<u>FY 2018 Estimate</u>	
Projected Beginning Fund Balance	\$ 35,699,110
Projected Revenues for FY 2017	213,926,930
Projected Expenditures for FY 2017	\$ (213,926,930)
	<hr/>
Estimated Balance at June 30, 2017	\$ 35,699,110
	<hr/>
<u>FY 2019 Estimate</u>	
Projected Beginning Fund Balance	\$ 35,699,110
Projected Revenues FY 2018	221,909,545
Projected Expenditures for FY 2018	\$ (221,909,545)
	<hr/>
Estimated Balance at June 30, 2018	\$ 35,699,110
	<hr/>

Change in Fund Balance – General Fund

The Beginning Fund Balance of the General Fund for FY 2017 was \$37,683,254, and the ending balance was \$35,699,110, resulting in a decrease of \$1,984,144 or 5.3%. A decrease of \$1,564,385 of restricted Comprehensive Services Act (CSA) balance was used due to an increased need for local funding. Aside from these changes, fund balance would increase by \$418,759 or 1.1%, which is within acceptable limits.

¹ FY 2016 expenditures reflect a change of \$52,016 for Length of Service Awards Program (LOSAP) for Volunteer Fire staff due to the implementation of GASB Statement No. 73, *Accounting and Financial Reporting for Pension and Related Assets that are not within the Scope of GASB 68 and Amendments to Certain Provisions of GASB Statements 67 and 68*.

