



Table of Contents

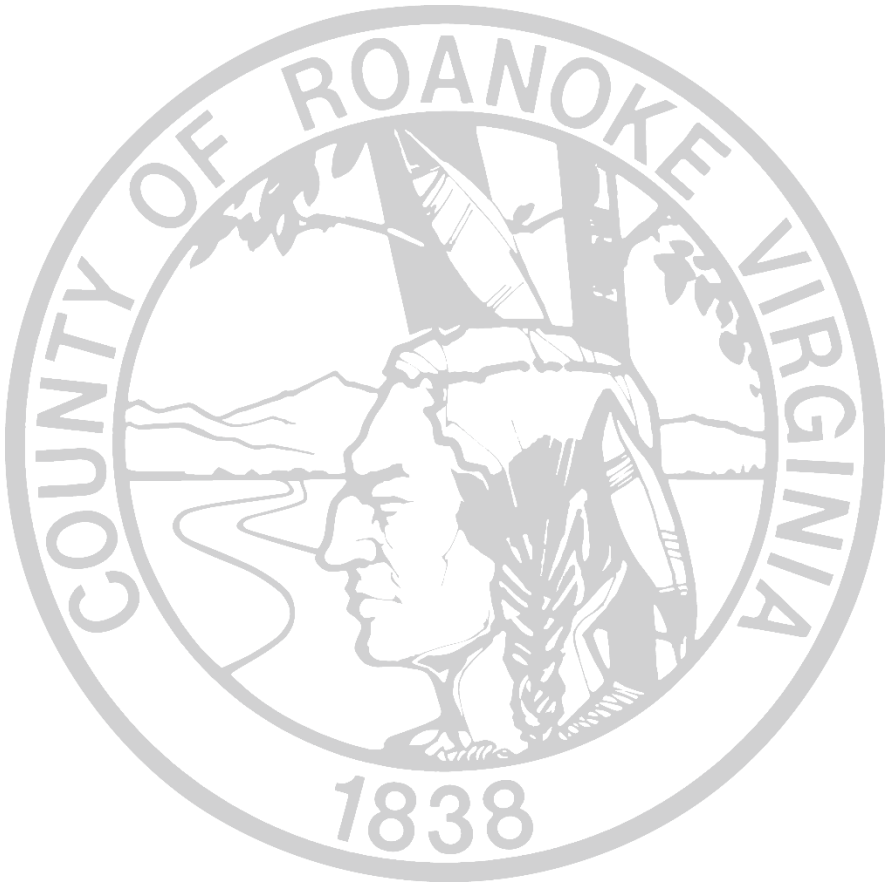




Table of Contents

Organization Chart	1
History of Roanoke County	2
Map	4
County Administrator's Transmittal Letter	5
Analysis of Authorized Positions and Changes in Services Levels	18
Authorized Position County and Three-Year History	19
Understanding the Budget.....	27
Understanding the Budget.....	29
Budget Calendar	34
Fund Structure	35
Organizational Policies, Plans, and Analyses.....	39
Financial Policies	41
Financial Planning Processes	45
Performance Measurement.....	51
Financial Analyses	67
Financial Trend Analysis	69
Revenue Analysis	71
Multi-Year Financial Planning	77
Financial Summaries	89
Fund Balances, Revenue and Expenditure Totals.....	91
Summary of Revenues, All Funds	92
Summary of Expenditures, All Funds.....	93
General Fund	95
General Fund Summaries	97
Summary of Revenues	99
Summary of Expenditures.....	102
General Government Revenue	104
General Government Sub-Fund Summary of Revenues.....	106
General Government Expenditures.....	109
General Government Sub-Fund Summary of Expenditures	111
General Other Expenditures and Revenues	113
General Administration	115
General Administration Summary	117
Board of Supervisors	118
County Administration.....	120
Internal Auditor	121
Community Engagement.....	122
County Attorney	124
Human Resources	125
Constitutional Officers	127
Constitutional Officers Summary	129



Commissioner of the Revenue.....	130
Commonwealth's Attorney	131
Sheriff's Office – Administration and Civil	132
Sheriff's Office – Care and Confinement.....	134
Sheriff's Office – Western Virginia Regional Jail (WVRJ)	136
Treasurer	137
Clerk of the Circuit Court.....	138
Judicial Administration	139
Judicial Administration Summary	141
Circuit Court Judges	142
General District Court.....	143
Magistrate	144
Juvenile and Domestic Relations Court.....	145
Court Service Unit	146
Courthouse Maintenance	147
Management Services	149
Management Services Summary	151
Real Estate Valuation	152
Finance & Management Services	153
Public Safety	155
Public Safety Summary	157
Police.....	159
Fire and Rescue	161
Community Services and Development.....	163
Community Services and Development Summary	165
General Services	167
Economic Development.....	169
Development Services	171
Planning.....	173
Human Services	175
Human Services Summary	177
Parks, Recreation and Tourism.....	179
Public Health	181
Social Services.....	182
Library.....	184
Virginia Cooperative Extension - Roanoke.....	186
Elections	187
Information Technology	189
Information Technology Summary	191
Information Technology Department.....	192
Emergency Communications	193
Emergency Communications Summary.....	195
Communications Shop Fund	196
Emergency Communications Fund.....	197
Non-Departmental.....	199
Non-Departmental Summary	201
Employee Benefits	202
Transfer to Information Technology	203
Transfer to Emergency Communications.....	204
Outside Agency Contributions	205
Miscellaneous	211
Board Contingency.....	213
Addition to Fund Balance	214
General Government Expenditure Contingency.....	215



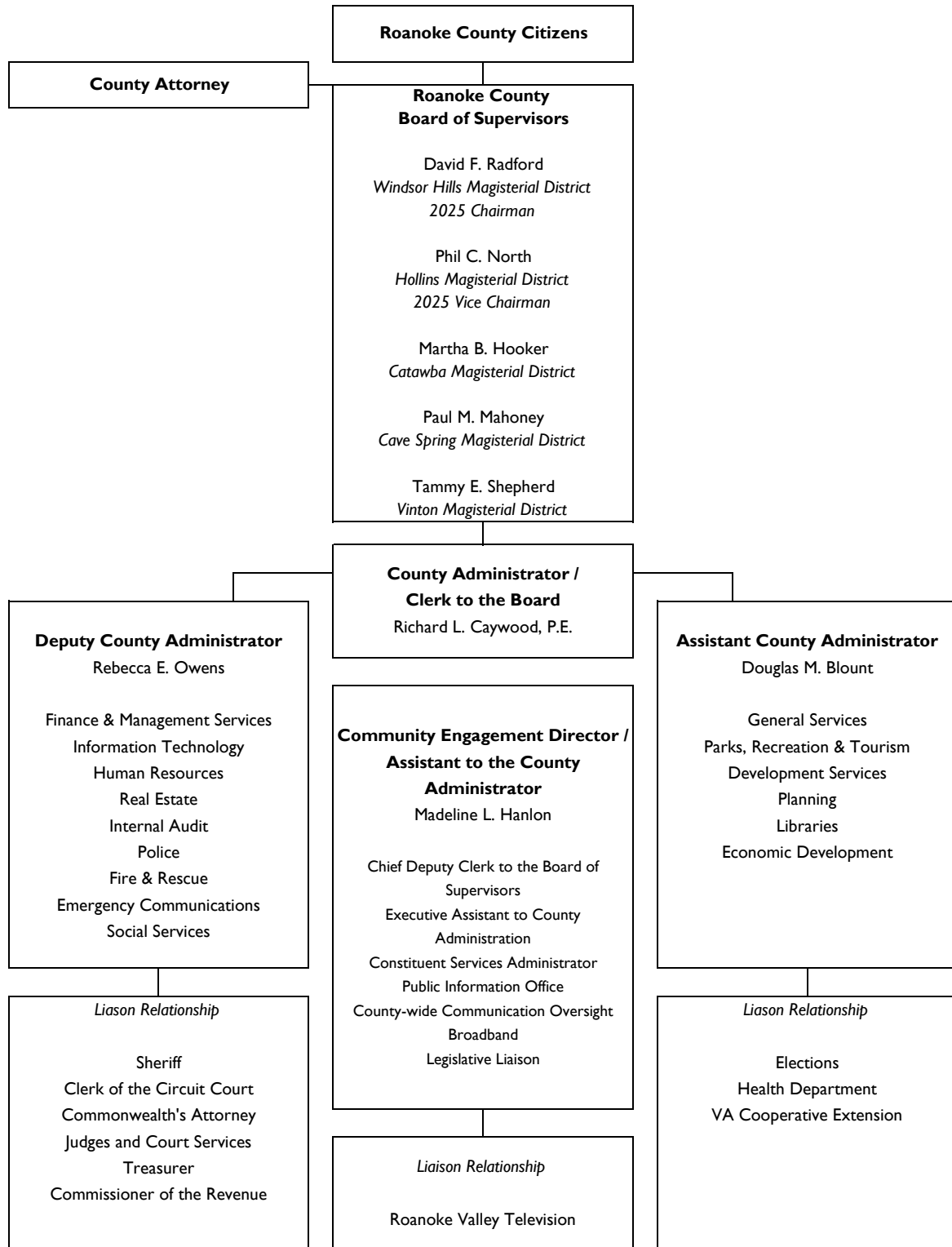
Transfers	217
Transfers Summary	219
Transfer to Debt Service	220
Transfer to Capital Fund.....	221
Transfer to Schools	222
Transfer to Community Policy and Management Team (CPMT).....	225
Transfer to Criminal Justice Academy	226
Transfer to Public Works Projects	227
Transfer to Risk Management	228
Other General Fund	229
Other General Fund Summary.....	231
Fleet Service Center	232
Children's Services Act (CSA)	234
Recreation Fee Class	236
Criminal Justice Academy	238
Grants and Other	239
Police Special Programs.....	240
Parks, Recreation & Tourism - School Operations	241
Police E-Citation Special Revenue Fund.....	242
Development Services Technology Fee Fund	243
Component Unit Schools.....	245
Component Unit Schools.....	247
Debt Service Fund	251
Debt Service Fund.....	253
Debt Service Fund Revenue & Expenditure Summary	255
Other Long Term Obligations	256
Summary Schedule of Net Future Debt Requirements.....	258
Ratios of General Bonded Debt Outstanding.....	259
Debt Policy Information 10-years	260
Net Bonded Debt.....	261
Debt Service as a Percent of General Expenditures	262
Capital Fund, CIP, and Fleet Replacement	263
Capital Fund Summary	265
FY 2026 – FY 2035 CIP Transmittal Letter.....	268
Capital Year Budget (FY 2026)	273
Summary of Funding Sources.....	274
Summary of Projects.....	275
Capital Improvement Program Expenditures.....	277
FY 2026 – FY 2035 Adopted Capital Improvement Program	282
Summary of Funding Sources.....	282
Summary of Projects.....	283
Capital Improvement Program Additional Operating Impacts	286
Fleet Replacement.....	287



Internal Service Fund	289
Internal Service Fund Summary	291
Health Insurance Fund	292
Dental Insurance Fund	294
Risk and Safety Management	296
Appendices	297
Comprehensive Financial Policies	299
Glossary	319
Ordinances	331
Classification and Pay Plan.....	353
Statistics	373
Undesignated Fund Balance Projections.....	383



Roanoke County Organizational Chart





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 96,000 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. A progress report regarding plan implementation is provided to the Board of Supervisors annually. The County of Roanoke has also adopted an internal Organizational Strategic Plan, which identifies 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

