



County Administrator's Transmittal Letter





ROANOKE COUNTY

Department of Finance & Management Services

5204 Bernard Drive, Suite 300 E, PO Box 29800
Roanoke, Virginia 24018-0798

TEL: (540) 772-2020 FAX: (540) 772-2020

July 1, 2020

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

On June 23, 2020, the Roanoke County Board of Supervisors adopted the fiscal year 2020-2021 operating budget. The County Administrator's proposed budget was presented to the Board of Supervisors on March 10, 2020. Due to the COVID-19 pandemic, the original proposed budget was revised and presented to the Board of Supervisors on May 12, 2020, based on anticipated reductions in various revenue categories. The Board of Supervisors made no changes to the County Administrator's proposed budget.

As part of this section of the budget document, the County Administrator's May 12, 2020 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 2020-2021 operating budget adopted by the Board of Supervisors on June 23, 2020. The entire fiscal year 2020-2021 Roanoke County budget document can be found at: <https://www.roanokecountyva.gov/589/Annual-Fiscal-Plan>.

Sincerely,

Laurie L. Gearheart, CPA
Director of Finance & Management Services

Meredith L. Thompson
Budget Division Director



May 12, 2020

Chairman Radford and Members of the Board of Supervisors:

I present to you for consideration my County of Roanoke proposed operating budget for fiscal year 2020-2021. The revised proposal for the fiscal year 2020-2021 General Government Budget, net beginning balance, totals \$190,144,949, which is a \$5,477,246 or 2.80% decrease over fiscal year 2019-2020.

In the days and weeks following my original proposal presented on March 10, 2020 which totaled \$201,725,122 and represented a 3.12% or \$6,102,927 increase over fiscal year 2019-2020, the economic impacts of COVID-19 emerged. The Governor's restrictions to travel and public gatherings, take-out only restaurant orders, and closure of non-essential businesses were put in place to limit the spread of the virus. The effects of these restrictions will decrease revenues in multiple categories that support Roanoke County.

The current proposed budget presented here includes a total decrease of \$11,580,173 from the previously proposed budget. With the anticipated reduction in revenues, my priority for the revised budget is to manage through the economic downturn created by the COVID-19 pandemic by implementing a one year maintenance budget with no tax rate increases while maintaining current service levels to the extent possible. Difficult decisions have been made to close this gap and are detailed below.

Tax Rates and Revised Fiscal Year 2020-2021 Revenues

The fiscal year 2020-2021 tax rates were adopted on April 14, 2020 and are level with the current year. The real estate tax rate remains at \$1.09 per \$100 of assessed value, a rate that has been maintained since fiscal year 2007. Personal property tax rates remain at \$3.50 per \$100 of assessed value, and the machinery and tools tax rate remains \$2.85 per assessed value. The proposed revenue budget includes the Board of Supervisors adjustment to the Concealed Carry Permit fee.

The largest category of revenues, the Real Estate Tax, is budgeted at \$98,611,227, which is a 2.27% or \$2,191,227 increase over fiscal year 2019-2020. This increase is based on a 3.14% increase in the 2020 real estate assessment and an assumed 2.0% increase in the 2021 real estate assessment. This also includes a projected decrease of delinquent tax collections. The second largest category, the Personal Property Tax, is budgeted at \$31,991,250, which is a 5.0% or \$1,683,750 decrease over fiscal year 2019-2020. The reduction is based on analysis and research conducted by national automobile associations that indicated car values could decrease between 2.0% and 10.0% in 2020.

Other revenue categories include Sales Tax, Business Professional and Occupational License (BPOL) Tax, Meals Tax, and Hotel/Motel Tax. Sales and BPOL Tax revenues are reduced by 20% or \$3,629,119 combined from fiscal year 2019-2020. Meals Tax revenue is reduced by \$1,127,500 or 25%, and Hotel/Motel Tax revenue is reduced by \$734,178 or 50% from fiscal year 2019-2020. These reductions assume that these categories will decline in the first part of the year but should begin to rebound by the end of the second quarter, which mirrors national GDP projections.



Significant Reductions in Capital Projects and Vehicle Fleet Funding

To maintain service levels with this significant revenue reduction, spending for capital projects, new vehicles, and major equipment cannot be supported by the General Government Operating Budget in the upcoming fiscal year. This includes the elimination of the County's transfer to capital for capital projects and fleet and also individual departmental transfers to support the Fleet & Equipment Replacement Program. This deferral reduces the revised budget by \$2,877,662 from fiscal year 2019-2020. The budget does still include the additional \$200,000 of the County's contribution to future County and Schools projects per the updated "12-12-12" policy.

In the proposed budget, no new vehicles or equipment are planned to be purchased in the upcoming year. Information on reductions to capital projects can be found in the capital budget section of this document. Some capital projects were eliminated, deferred, or reduced from the level of funding proposed in January. However, balances exist within the fleet and equipment replacement program and also within several ongoing capital projects that could be utilized for emergency needs should they arise.

The transfer to debt, combined for the County and Schools, is a decrease of \$400,135 from fiscal year 2019-2020. This reduction is based on the final payment for a Virginia Public School Authority (VPSA) bond made in the current year. This reduction amount was included in the original Proposed Operating Budget.

Equitable Decrease to School Transfer through the Revenue Sharing Formula

Roanoke County and Roanoke County Public Schools have utilized the Revenue Sharing Formula since 2015 to determine the amount of funding that the County will transfer to support the Schools in each fiscal year operating budget. The formula includes multiple factors but is largely based on the budgeted amount of County revenues that are shared with the schools, including Real Estate, Personal Property, Sales, Meals, and others. Because many of these categories were significantly reduced in response to COVID-19, the transfer amount calculated by the formula is also reduced in the proposed budget.

Following the adopted Revenue Sharing formula, Roanoke County decreases the transfer to Roanoke County Public Schools (RCPS) for operating by \$2,470,354 or 3.50%, for a total of \$68,029,638. Along with operating, the revised fiscal year 2020-2021 budget also funds the transfer to Children's Services Act (CSA) on behalf of RCPS in the amount of \$1,804,000 and the transfer to debt in the amount of \$8,074,513.

On December 17, 2019, the Board of Supervisors approved an update to the Comprehensive Financial Policy, allowing an increase to borrowing capacity by \$2.0 million dollars per year, or 20%, to a new 12-12-12 model. With the County receiving the third year of borrowing, this increase provides Roanoke County Public Schools (RCPS) with an additional \$14.0 million of borrowing within the 10 year Capital Improvement Program.

Enhance Public Safety Staffing

Roanoke County citizens expect prompt responses from our public safety departments in times of emergency and distress. The proposed FY 2021 budget continues to address minimum staffing levels to consistently staff fire stations throughout the County and also staffing issues in the Department of Social Services.



Following national trends, availability of Fire and Rescue volunteers continues to decline, and the need for additional paid staff continues. My revised budget includes an increase of \$235,178 in the Fire and Rescue department budget to match Staffing for Adequate Fire & Emergency Response (SAFER) grant Federal funds, which enabled the County to add eleven (11) new Fire and Rescue employees in FY 2018. Funding from that grant provided a percentage of funding for the positions over multiple years. Fiscal year 2021 is the final year in which the County will receive grant funding to offset the position costs.

Even with the addition of these staff, the department continues to face challenges to consistently staff fire and rescue units. Without sufficient staffing, the department is forced to take units out of service. The revised budget also includes \$172,803 to establish a match for the Fire and Rescue department to apply for an additional SAFER grant. The amount proposed assumes the County's funding match necessary to hire fifteen (15) new firefighter positions beginning in November 2020 to fully staff all stations. If the grant is not awarded, this funding would be utilized to hire four (4) new firefighter positions in October 2020. County staff are in the process of completing the application and are expected to receive notification in August 2020.

Two (2) Family Services Specialist positions are included to address an increase of referrals in the areas of Child Protective and Adult Protective Services, which serve our most vulnerable populations. The cost of these two positions are offset with revenues from the State and City of Salem, reducing the impact to the General Government Fund to \$27,464.

Employee Compensation

The original proposed budget included a 2.75% across the board compensation adjustment for County employees, along with \$300,000 to be utilized to address findings from the Compensation Study. With the revised revenues, this increase is no longer a possibility. The proposed budget for your consideration includes keeping full-time employees at their rate of pay in the current year.

While the proposed budget is not able to include an increase to employees' salaries, it does include a mandated increase to the County's contribution to the Virginia Retirement System (VRS) and includes no increases to the employee's share of health and dental insurance. The VRS rate change from 12.32% to 14.38% is an \$850,030 increase over fiscal year 2019-2020.

As unemployment rates continue to increase, we expect to see less employee turnover. In the current year, we have budgeted vacancy savings of \$935,000. The revised budget includes a reduction of vacancy savings by \$100,000, lowering the savings to \$835,000. Even with the lowered rate, a hiring freeze will continue into Fiscal Year 2020-2021, aside from public safety and other essential personnel.

Other Budget Items

Only minimal service delivery reductions are expected with the proposal of this budget. However, projections indicate that additional funding is necessary in FY 2021 for regional services. The proposed budget includes a \$125,000 increase for the Western Virginia Regional Jail for housing of prisoners, \$15,544 for the Health Department, and a \$6,986 increase to operational costs at the Regional Center for Animal Care & Protection. The revised budget also includes a reduction of \$50,000 for the Roanoke Valley Juvenile Detention Center.



As part of the contributions to Contractual Outside Agencies, the County's contribution to Blue Ridge Behavioral Health increases by \$20,000 over fiscal year 2019-2020. Additionally, the revised budget includes a reduction of \$282,726 for the contribution to Visit Virginia's Blue Ridge, as this funding is based on the County's Hotel/Motel Tax revenue, which was reduced by 50%. The proposed budget includes a reduction of \$18,731 to other Contractual Agencies and a reduction of \$11,650 to Discretionary Agencies. Detailed information on funding levels can be found in the Non-Departmental section of this document.

This proposed budget includes funding various other items for the County to maintain services and also reductions necessary to assist in balancing the budget. Reductions include \$25,000 for Parks, Recreation & Tourism's contribution for maintenance of turf for Bogle Field based on Schools shared funding and \$5,883 from the County Administrator's budget to reduce funding for the United Way campaign to \$2,000. Additional items added in the proposed budget include \$75,000 for Tax Relief Programs for the Elderly and Disabled Veterans and \$57,367 to department budgets based on increasing fees for the Fleet Service Center. This fee increase was included in the original proposed budget presented in March, but the revised proposal includes delaying the fee to begin on January 1, 2021 instead of July 1, 2020. Lastly, the transfer to Communications & Information Technology funds is reduced by \$822,942 from fiscal year 2019-2020. This reduction eliminates funding for two capital technology replacement programs for the upcoming year.

Preparing for the Future

The COVID-19 pandemic has created many uncertainties for our current and upcoming fiscal year budgets. Projecting revenues in this unprecedented time is extremely difficult. However, if the revenue estimates included in this budget are too low and revenues begin to trend over budget, I would like to consider quarterly adjustments to appropriate funding toward reduced or deferred items. These include the transfer to Fleet & Equipment Replacement, Capital Maintenance Programs and Technology Replacement Projects, salary increases for county employees, and items to support departmental operations included in the March 10, 2020 proposal. If revenues continue to decline below budget, actions will be made to reduce services and minimize spending.

Roanoke County departments have done an excellent job of facing challenges presented in responding to the spread of COVID-19. Expenditure restraints put in place in the current year include a hiring freeze and limiting capital and fleet expenditures. Reducing unnecessary spending will continue into fiscal year 2020-2021 until an economic rebound can be seen within Roanoke County revenues.

Staff will continue to closely monitor revenues and expenditures throughout fiscal year 2020-2021 to ensure that this budget is relevant to the actual revenues received.

Summary and Acknowledgements

This proposed budget is essentially a one-year maintenance budget with limited resources for capital and fleet needs. Continuing with this model of budget beyond fiscal year 2020-2021 is not sustainable. If the local economy does not improve, more drastic decisions will need to be discussed in planning for the fiscal year 2021-2022 operating budget.



The fiscal year 2020-2021 proposed budget is the culmination of work from staff across departments, which began within days of presenting the original proposed budget. This revision was made possible through collaboration among staff at various levels throughout the County. I am especially thankful for the support of staff who contributed to this budget including Assistant County Administrators Rebecca Owens and Richard Caywood, Director of Finance & Management Services Laurie Gearheart, Director of Human Resources Anita Hassell, Budget Division Director Meredith Thompson and her staff, Department Directors, Constitutional Officers, and supporting staff throughout the organization.

I look forward to discussing the fiscal year 2020-2021 budget in detail through budget adoption, planned for June 23, 2020.

Sincerely,

Daniel R. O'Donnell
County Administrator



**Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2020-2021 General Government Budget
General Government Revenues**

Revenue Sources	Notes	Inc./Dec. over FY 2019-2020	Total
FY 2019-2020 General Government Adopted Budget, Net Beginning Balance			\$ 195,622,195
FY 2020-2021 General Government Revenue Adjustments			
Real Estate Taxes	FY 2021 increase is based on a CY 2020 increase in assessment of 3.14%, and a CY 2021 increase of 2.00% and expected decreases in delinquent collections. This estimate is conservative considering uncertain market conditions due to the COVID-19 pandemic. Total FY 2021 Real Estate Tax revenue is budgeted at \$98.6 million.	\$ 2,191,227	
Personal Property Taxes	Personal Property Tax revenue is anticipated to decline by 5% based on changes to the vehicle market due to the COVID-19 pandemic including decreased auction volume, lower used vehicle values, and decreased new vehicle sales.	\$ (1,683,750)	
Sales Tax	A decrease in Sales Tax of 20% is budgeted based on decreased consumer spending due to the COVID-19 pandemic in the first two quarters of FY 2021.	\$ (2,274,119)	
Communications Sales & Use Tax	The Communications Sales & Use Tax revenue has dropped steadily for the last 5 years; the reduction is based on prior year actuals and the FY 2020 projection, which is \$125,000 under the adopted budget.	\$ (350,000)	
Consumer Utility Tax	A minimal decrease in the Consumer Utility Tax is budgeted based on prior year and current year projected revenues.	\$ (50,000)	
Business License	Business License revenue decreases by 20% over the FY 2020 Budget. The COVID-19 pandemic has decreased consumer spending. As most Business License tax is paid based on gross receipts, revenue in this category is expected to decline. The total FY 2021 budget is \$5.4 million.	\$ (1,355,000)	
Hotel/Motel Taxes	The COVID-19 pandemic has required drastic measures including social distancing measures and reduced travel. Hotel/Motel Taxes are projected to decline by 50%.	\$ (734,178)	
Meals Tax	Because of the COVID-19 pandemic, the governor's order placed restrictions on restaurants. Long-term impacts are expected for our local restaurants. Meals Tax revenue is projected to decline by 25%.	\$ (1,127,500)	
Other Local Taxes	The increase in Other Local Taxes revenue for FY 2021 is driven by growth in Utility License Tax shown in FY 2019 actuals and FY 2020 projections offset by declines in Bank Franchise Tax and Amusement Tax.	\$ 33,600	
Ambulance Fees	The COVID-19 pandemic has led to decreased emergency communication call volume and thus lower volume of ambulance transports.	\$ (100,000)	
Fines & Forfeitures	The decrease in FY 2021 is based on projected FY 2020 revenues. Changes to state legislation have impacted the collection of driving related fines.	\$ (100,000)	



Revenue Sources	Notes	Inc./Dec. over FY 2019-2020	Total
Permits, Fees, & Licenses	A decrease is budgeted based on projected changes to markets due to the COVID-19 pandemic.	\$ (17,540)	
Use of Money and Property	In response the COVID-19 pandemic, the Federal Reserve lowered interest rates to near 0%. As a result, interest income will decrease.	\$ (85,000)	
Other Charges for Services	FY 2021 Other Charges for Services revenue decreases due to less usage of the Roanoke County Jail by the City of Salem.	\$ (43,000)	
Miscellaneous	The City of Salem reimburses Roanoke County for uses of shared programs including Social Services programs. With the addition of two Family Services Specialists for Child Protective Services and Adult Protective Services, the County will receive additional revenue from the City of Salem.	\$ 9,420	
Recovered Costs	The FY 2021 increase is related to an increase of fiscal agent fees for the Western Virginia Regional Jail.	\$ 5,000	
Commonwealth of Virginia	A slight increase in revenue received from the Commonwealth of Virginia is based on actual reimbursements for Social Services programs and additional staffing for the Commonwealth's Attorney and Social Services.	\$ 203,594	
Total, FY 2020-2021 General Government Revenue Adjustments			\$ (5,477,246)
Adopted FY 2020-2021 General Government Revenue Budget, Net Beginning Balance			\$ 190,144,949
Increase over FY 2019-2020 General Government Revenues			-2.80%



**Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2020-2021 General Government Budget
General Government Expenditures**

Expenditure/ Department	Notes	Inc./Dec. over FY 2019-2020	Total
FY 2019-2020 Adopted General Government Budget, Net Beginning Balance			\$ 195,622,195
FY 2020-2021 Adopted General Government Expenditure Adjustments			
Countywide Compensation and Benefits			
Countywide	An increase to the County's Share into the Virginia Retirement System (VRS). Employer share increased from 12.32% to 14.38% contribution of employee's salary.	\$ 850,030	
Countywide	Changes to personnel caused a reduction in employee salary and benefits from FY 2020 to FY 2021. Changes to department structures and long term employee retirements allowed departments to hire at lower salaries.	\$ (476,047)	
Countywide	Vacancy savings within individual departments remains level in FY 2021, but \$100,000 is added to Employee Benefits due to expected decreases in turnover.	\$ 100,000	
Countywide	\$95,501 is budgeted to address salary adjustments for positions that provide increases when certifications and training requirements are met.	\$ 95,501	
Subtotal, Countywide Personnel and Benefits			\$ 569,484
Transfers, Outside Services, Miscellaneous, Non-Departmental			
Transfers	The Transfer to Schools decreased based on the Board of Supervisors' adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.	\$ (2,470,354)	
Transfers	The Transfer to Information Technology, Communications Shop, and Emergency Communications Center (ECC) Funds decreases over FY 2020 due to reductions in funding to capital projects and removal of one-time contributions to fund balance in FY 2020.	\$ (822,942)	
Transfers	The Transfer to Schools Debt Service decreases over FY 2020.	\$ (1,062,893)	
Transfers	The Transfer to County Debt Service increases over FY 2020.	\$ 662,758	
Transfers	The Transfer to Capital eliminates General Government Fund support of Capital and Fleet Replacement projects but includes an additional \$200,000 toward the 12-12-12 policy.	\$ (1,490,912)	
Miscellaneous	The Tax Relief Programs for Elderly & Disabled Veterans increased over FY 2020 based on actual and projected program costs. There are no changes to program eligibility.	\$ 75,000	
Non-Departmental	Other minor non-departmental changes decrease slightly over FY 2020.	\$ (126,384)	



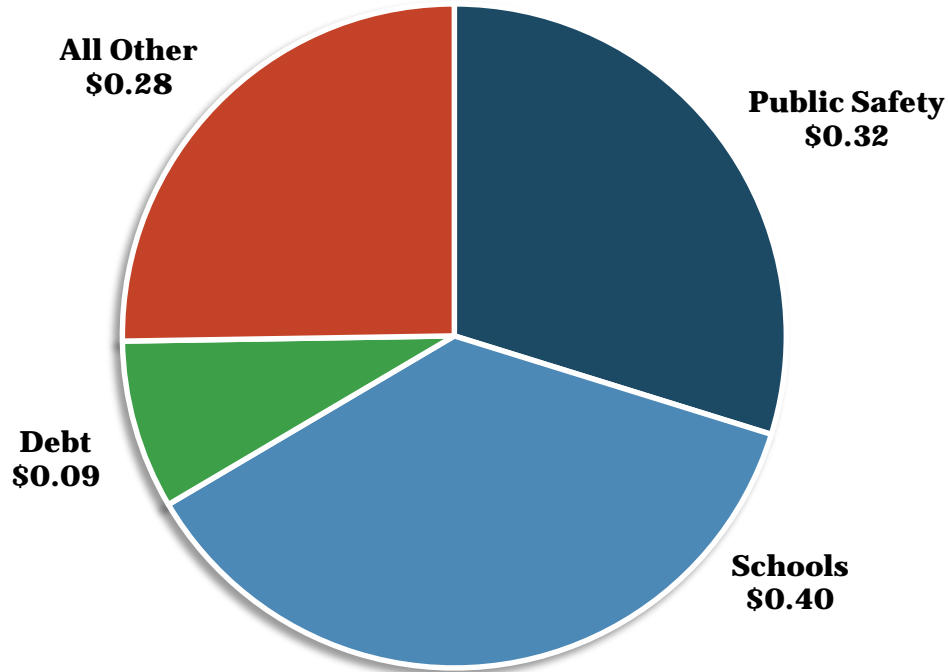
Expenditure/ Department	Notes	Inc./Dec. over FY 2019-2020	Total
Transfers, Outside Services, Miscellaneous, Non-Departmental (continued)			
Outside Agencies	The FY 2021 Adopted Budget includes a reduction of \$282,726 to Visit Virginia's Blue Ridge due to reduced Hotel/Motel Tax Revenue, an additional \$20,000 for Blue Ridge Behavioral Health and other minor reductions to contractual and discretionary outside agencies.	\$ (293,107)	
Police / Outside Service	The increase over FY 2020 is due to an increase in the operations and health insurance budget at the Regional Center for Animal Care and Protection (RCACP) and includes Vinton's share of RCACP costs.	\$ 6,986	
Public Health / Outside Service	An increase to Public Health over FY 2020 based on an updated Local Government Agreement for the County's use of the regional Health Department.	\$ 15,544	
Juvenile Detention/Outside Service	Reduction in funding for Juvenile Detention services based on usage trends.	\$ (50,000)	
Sheriff / Outside Service	An increase to the Western Virginia Regional Jail Housing of Prisoners is due to increased use by County, increase in daily per diem charges and increase in medical costs.	\$ 125,000	
Subtotal, Transfers, Outside Services, Miscellaneous, Non-Departmental			\$ (5,431,304)
Changes to Positions and Staffing			
Fire & Rescue	The FY 2021 budget establishes matching funds toward a new SAFER grant application. If awarded, the match would fund fifteen (15) new positions. If not awarded, funding supports four (4) positions beginning in October 2020. Final award notice will be made following the adoption of the FY 2021 budget.	\$ 172,803	
Social Services	Addition of two Family Services Specialist (2.0 FTE) positions to address increased referrals for both Child and Adult Protective Services. Positions are offset with \$78,512 in revenue from the State and the City of Salem.	\$ 105,976	
Subtotal, Changes to Positions and Staffing			\$ 278,779



Expenditure/ Department	Notes	Inc./Dec. over FY 2019-2020	Total
Departmental Budget Adjustments			
Multiple Departments	The FY 2021 eliminates departmental transfers to support the Fleet & Equipment Replacement Program.	\$ (1,186,750)	
Fire & Rescue	The FY 2021 increases the SAFER Grant Transfer based on a planned reduction in Federal revenue supporting the 11 Firefighter positions. FY 2021 is the final year that the County will receive Federal revenue.	\$ 235,178	
Circuit Court Judges	One-time increase to the operating budget for the purchase of a Circuit Court judge portrait for the Courthouse Law Library.	\$ 2,000	
General District Court	A reduction to the operating budget for the removal of a one-time budget increase in FY 2020 to purchase office furniture.	\$ (2,000)	
Multiple Departments	Departments that utilize County Fleet received minor increases based on adjustments to the Fleet Service Center fee structure.	\$ 57,367	
Subtotal, Departmental Budget Adjustments			\$ (894,205)
Total, FY 2020-2021 General Government Expenditure Adjustments			\$ (5,477,246)
Total, FY 2021 Adopted General Government Operating Budget, Net Beginning Balance			\$ 190,144,949
Increase over FY 2019-2020 General Government Expenditures			-2.80%



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



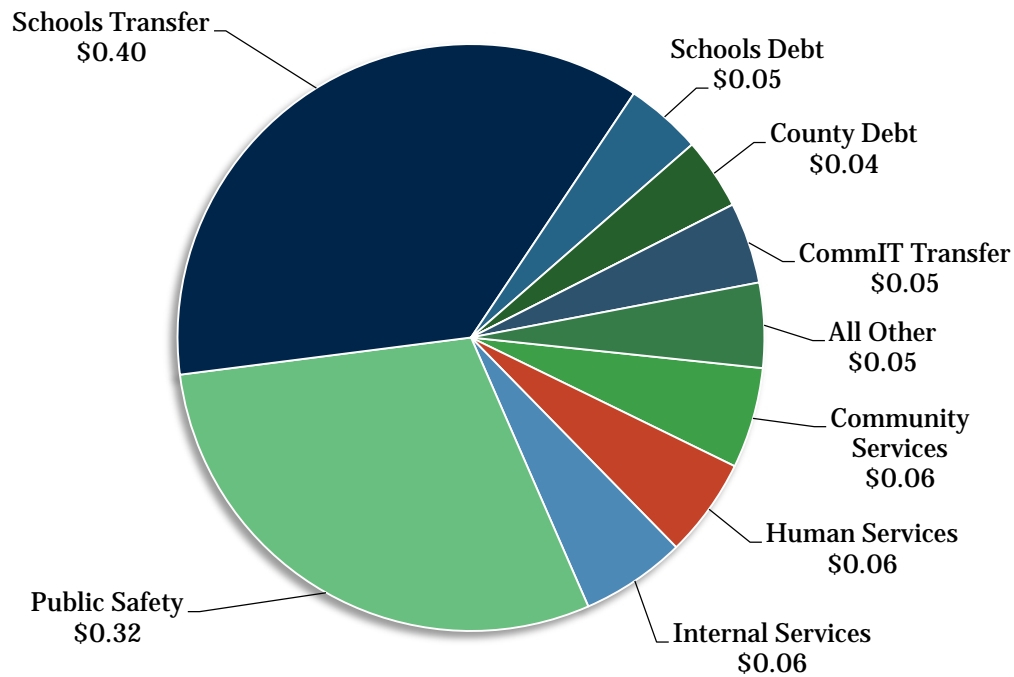
Area	FY 2020-2021 Adopted Budget	Portion of \$1.09 That Supports Area
Public Safety	\$54,906,424	\$0.32
*Schools	69,833,368	0.40
Debt (County & Schools)	15,648,202	0.09
All Other	49,756,955	0.28
**Total	\$ 190,144,949	\$ 1.09

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

**Total General Government Budget, Net Beginning Balance.



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



Area	FY 2020-2021 Adopted Budget	Portion of \$1.09 That Supports Area
Community Services	\$10,670,010	\$0.06
Human Services	10,450,255	0.06
Internal Services	11,092,940	0.06
Public Safety	54,906,424	0.32
Schools Transfer (incl. CSA)	69,833,368	0.40
Schools Debt	8,074,513	0.05
County Debt	7,573,689	0.04
Communications / IT Transfer	8,578,407	0.05
All Other*	8,965,343	0.05
Total**	\$ 190,144,949	\$ 1.09

* All Other includes Transfer to CSA-County (\$1.86 million); Transfer to Public Works (\$0.18 million); Transfer to Internal Services (\$1.60 million); Employee Benefits (\$2.52 million); Contributions (\$1.92 million); Public Health (\$0.52 million); Board Contingency (\$0.05 million); Miscellaneous (\$1.31 million); VA Cooperative Extension (\$0.09 million); Capital/Fleet Funds (-\$1.29 million)

**Total General Government, Net Beginning Balance.



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 2020 described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2019-2020 Mid-Year Adjustments				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Commonwealth's Attorney – One Senior Assistant Commonwealth's Attorney position added with additional state funding. Position cost and offset in revenue are for partial year funding.	1.0	75,161	(46,801)	28,360
Director of Economic and Community Development – Position eliminated following restructuring of departments.	(1.0)	(154,154)	-	(154,154)
Total	0.0	(78,993)	(46,801)	(125,794)

FY 2021 adjustments are described on the following page.



County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2020-2021 Budget				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Added Positions				
Fire and Rescue – The FY 2021 budget establishes match funding toward a new SAFER grant application. If awarded, the match would fund 15 new positions. If not awarded, funding supports 4 positions beginning in October 2020. Final award notice will be made following the adoption of the FY 2021 budget.	4.0	172,803	-	172,803
Social Services – Two Family Services Specialists added to address increased referrals for both Child and Adult Protective Services. Positions are offset by \$78,512 in revenue from the state and the City of Salem.	2.0	105,976	(78,512)	27,464
Subtotal – Added Positions	6.0	278,779	(78,512)	200,267

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.

