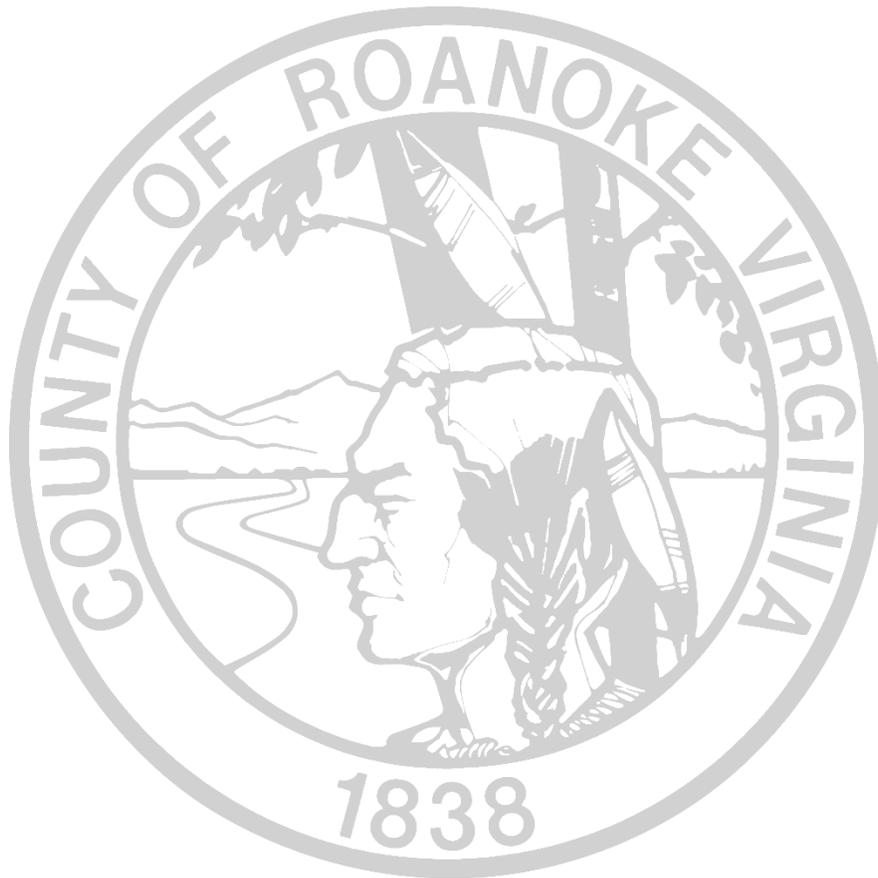




Appendices





Financial Policies





 <p>COUNTY OF ROANOKE Roanoke, Virginia</p> <p>COMPREHENSIVE FINANCIAL POLICY</p>	Policy Number	PAGE 1 OF 18
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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.



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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-



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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.

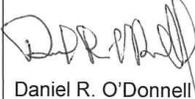
3. Budgeting Philosophy

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.



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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.



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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.



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- 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.

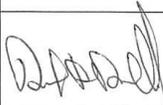
7. Expenditure Budget Transfers

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



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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.

10. End of Year Designations

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

Section 5 – Capital Improvement Planning

1. Ten-Year Capital Improvement Program (CIP)

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

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



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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



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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

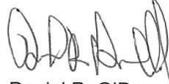
The County recognizes that the essential components of a debt policy are the limitations and guidelines set by the locality. The following guidelines reflect the County's philosophy concerning indebtedness:

- A. Debt issuances are limited to \$12 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 2023, FY 2026, and FY 2029; to the Schools, FY 2021, FY 2022, FY 2024, FY 2025, FY 2027, FY 2028 and FY2030. 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 \$12 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. In addition, both the County



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and the Schools will add an incremental \$200,000 each year starting July 1, 2020. 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. Schools and County Incremental Contribution:

Budget Year	Increase	Schools Total Transfer	County Total Transfer
2020-2021	200,000	2,400,000	2,400,000
2021-2022	200,000	2,600,000	2,600,000
2022-2023	200,000	2,800,000	2,800,000
2023-2024	200,000	3,000,000	3,000,000
2024-2025	200,000	3,200,000	3,200,000
2025-2026	200,000	3,400,000	3,400,000
2026-2027	200,000	3,600,000	3,600,000
2027-2028	200,000	3,800,000	3,800,000
2028-2029	200,000	4,000,000	4,000,000
2029-2030	200,000	4,200,000	4,200,000

- 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 The General Government Budget** will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. The General Government budget includes the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfers to capital projects and Proprietary Funds as outlined in the County's Comprehensive Annual Financial Report (CAFR).



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



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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.



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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



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recovery of the targeted General Government Fund Unassigned Fund Balance in a timely manner.

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

2. General Government Fund Expenditure Contingency

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

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

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

3. Other General Funds

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

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



 COUNTY OF ROANOKE Roanoke, Virginia COMPREHENSIVE FINANCIAL POLICY	Policy Number	PAGE 15 OF 18
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5.	C142	Communications Shop	Ten percent (10%) of budgeted annual expenditures
6.	C144	Emergency Communications Center (ECC)	Five percent (5%) of budgeted annual expenditures
7.	C150	Recreation Fee Class	Five percent (5%) of budgeted annual expenditures

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

4. Capital Reserve Funds

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

5. Internal Service Fund Reserves

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

A. Health Insurance Fund (Fund C700)

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

Fund Number	Fund Name	Policy
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 <p>COUNTY OF ROANOKE Roanoke, Virginia</p> <p>COMPREHENSIVE FINANCIAL POLICY</p>	Policy Number	PAGE 16 OF 18
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C700	Health Insurance Fund	Ten percent (10%) of budgeted healthcare costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.
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2. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Health Insurance Fund to restore the Health Insurance Fund Balance policy with Board approval.
3. At no time shall the use of funds in excess of the 10% fund balance plus a reserve equal to the estimated incurred but not reported (IBNR) claims be used to reduce the annual employee contribution to the Health Insurance Fund, except in cases where a temporary rate adjustment has been made to restore minimum Health Insurance Fund Balance levels. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures with Board approval.

B. Dental Insurance (Fund C705)

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

C. Risk Management (Fund C710)

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

Fund Number	Fund Name	Policy
C710	Risk Management Fund	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.



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6. 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.

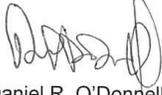
Section 13 – Administration and Approvals

1. Responsible Department

The Department of Finance and Management Services are responsible for the administration of this policy.

2. Policy Authority



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The Board of Supervisors authorizes the use of this policy.

3. Amendment of Policy

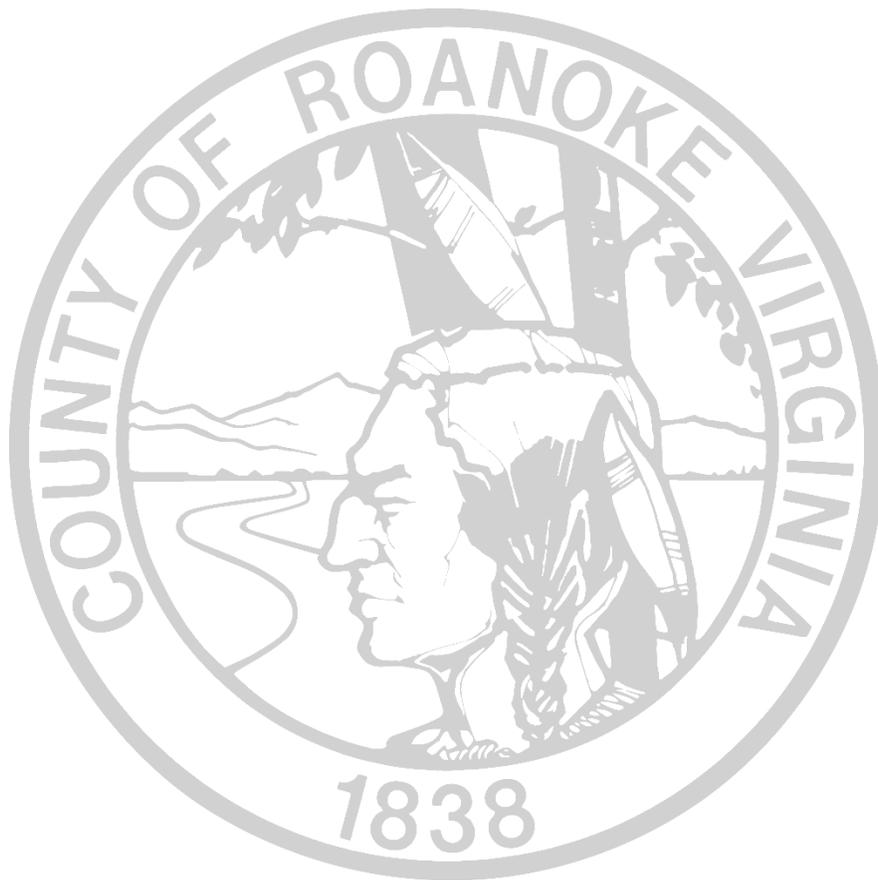
These rules may be changed or amended by resolution of the Board of Supervisors.

4. Review Date

This policy will be reviewed annually and updated as necessary for modifications.



Glossary





Budget Glossary

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

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

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

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

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

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

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

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

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures 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 of major capital facilities.

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

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

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



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

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

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

COVID-19: Coronavirus Disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) and has resulted in an ongoing global pandemic.

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

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

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

Deficit: Expenditures in excess of revenue.

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

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

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

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

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



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

Enhancement: An improvement to a programmatic service level.

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

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

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

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

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

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

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

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

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

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

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

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and



procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are NCGA pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

Strategy: A specific plan for achieving an objective.

Surplus: Refers to the excess of revenues over expenditures.

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

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, \$1.09 per \$100 of assessed value of real estate is the adopted rate for FY 2021.

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



FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GDC – General District Court

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HVAC – Heating, Ventilation, and Air Conditioning

ISDN – Integrated Services Digital Network

MDT – Mobile Data Terminal

MGD – million gallons per day

MHz – Megahertz

MYFP – Multi-Year Financial Planning

OSHA – Occupational Safety & Health Administration

PC – Population Change

PP – Personal Property

PST – Public Safety Team

PT – Part Time

RCPS – Roanoke County Public Schools

RCACP – Regional Center for Animal Care and Protection

RVBA – Roanoke Valley Broadband Authority

RVRA – Roanoke Valley Resource Authority

SCADA – System Control and Data Acquisition

TANF – Temporary Aid to Needy Families

VDOT – Virginia Department of Transportation

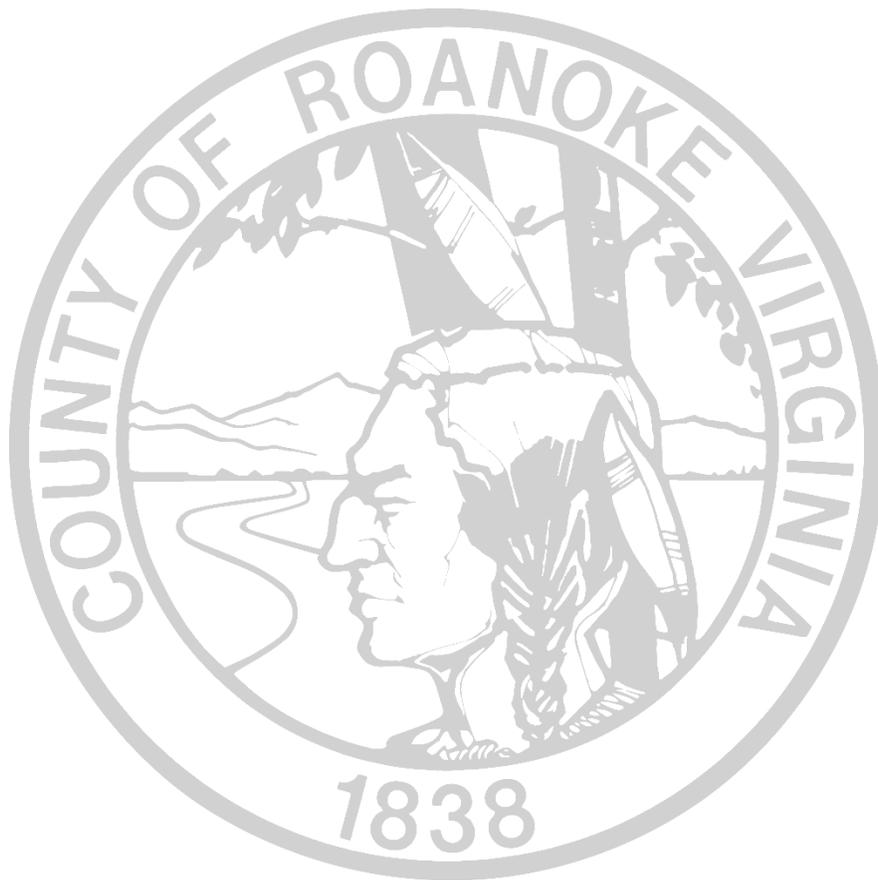
VJCCCA – Virginia Juvenile Community Crime Control Act

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System

VWCC – Virginia Western Community College

WVRJ – Western Virginia Regional Jail





Ordinances





AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 23, 2020

ORDINANCE 062320-4 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020-2021 OPERATIONS BUDGET AND APPROVAL OF THE CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2020-2021 FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on May 26, 2020 and June 9, 2020 concerning the adoption of the annual budget for Roanoke County for fiscal year 2020-2021; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on June 23, 2020, 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 June 9, 2020, and the second reading of this ordinance was held on June 23, 2020, 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, 2020, and ending June 30, 2021, for the functions and purposes indicated:



**County of Roanoke, Virginia
Fiscal Year 2020-2021
County Operations
First Reading June 9, 2020; Second Reading June 23, 2020**

	Appropriation Amount
Revenues:	
General Fund - County:	
General Government	\$ 112,237,068
Communications & Information Technology	10,636,029
Children's Services Act	7,750,007
Public Works Projects	183,243
Recreation Fee Class	4,999,052
Parks, Recreation & Tourism - School Operations	350,389
Police E-Citation	60,000
Community Development Technology Fee	40,000
Grants & Other Funds	2,044,657
Police Special Programs	1,000
Criminal Justice Academy	393,709
Fleet Service Center	3,302,813
Subtotal, General Fund	<u>\$ 141,997,967</u>
Debt Service Fund - County	\$ 7,717,251
Internal Service Fund - Health Insurance	\$ 12,056,145
Internal Service Fund - Dental Insurance	758,540
Internal Service Fund - Risk Management	1,604,003
Subtotal, Internal Service Funds	<u>\$ 14,418,688</u>
Total Revenue - County Operations Funds	<u>\$ 164,133,906</u>
Expenditures:	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 326,454
County Administration	767,803
Internal Auditor	132,462
Public Information	208,682
County Attorney	596,470
Human Resources	867,711
Subtotal, General Administration	<u>\$ 2,899,582</u>
Constitutional Officers	
Commissioner of the Revenue	\$ 867,301
Commonwealth's Attorney	1,232,922
Sheriff's Office	11,279,561
Treasurer	960,301
Clerk of the Circuit Court	1,149,728
Subtotal, Constitutional Officers	<u>\$ 15,489,813</u>



	Appropriation Amount
Judicial Administration	
Circuit Court	\$ 259,068
General District Court	103,440
Magistrate	1,590
Juvenile & Domestic Relations Court	39,086
Court Service Unit	470,144
Courthouse Maintenance	50,000
Subtotal, Judicial Administration	<u>\$ 923,328</u>
Management Services	
Real Estate Valuation (Assessor)	\$ 877,843
Finance & Management Services	2,303,023
Subtotal, Management Services	<u>\$ 3,180,866</u>
Public Safety	
Police	\$ 12,352,628
Fire & Rescue	16,771,548
Subtotal, Public Safety	<u>\$ 29,124,176</u>
Community Services	
Economic Development	\$ 459,622
Development Services	3,009,123
Planning	1,241,580
General Services	8,203,529
Subtotal, Community Services	<u>\$ 12,913,854</u>
Human Services	
Parks, Recreation, & Tourism	\$ 4,850,710
Public Health	515,902
Social Services	13,087,866
Library	4,234,726
Virginia Cooperative Extension	87,097
Elections (Registrar)	414,708
Subtotal, Human Services	<u>\$ 23,191,009</u>
Non-Departmental	
Employee Benefits	\$ 2,519,881
Transfer to Communications & Information Technology	8,578,407
Contributions - Discretionary, Contractual, Dues & Memberships	1,921,798
Miscellaneous	1,309,000
Board Contingency	50,000
Addition to Fund Balance	-
Subtotal, Non-Departmental	<u>\$ 14,379,086</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to Debt Service - County	\$ 7,573,689
Transfer to County Capital	(1,291,262)
Transfer to Children's Services Act - County	1,859,000
Transfer to Internal Services - Risk Management	1,604,003
Transfer to Criminal Justice Academy	206,681
Transfer to Public Works Projects	183,243
Subtotal, Transfers to Other Funds	<u>\$ 10,135,354</u>
Total, General Government - County Operations	<u>\$ 112,237,068</u>
Communications & Information Technology	\$ 10,636,029
Children's Services Act	\$ 7,750,007
Public Works Projects	\$ 183,243
Recreation Fee Class	\$ 4,999,052
Parks, Recreation & Tourism - School Operations	\$ 350,389
Police E-Citation	\$ 60,000
Community Development Technology Fee	\$ 40,000
Grants & Other Funds	\$ 2,044,657
Police Special Programs	\$ 1,000
Criminal Justice Academy	\$ 393,709
Fleet Service Center	\$ 3,302,813
Total, General Fund - County Operations	<u>\$ 141,997,967</u>
Debt Service Fund - County	\$ 7,717,251
Internal Service Fund - Health Insurance	\$ 12,056,145
Internal Service Fund - Dental Insurance	758,540
Internal Service Fund - Risk Management	1,604,003
Total, Internal Service Funds	<u>\$ 14,418,688</u>
Total Expenditures - All County Operations Funds	<u>\$ 164,133,906</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, 2020, are re-appropriated to the 2020-2021 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 2019-2020 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 December 17, 2019.
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), 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, 2020. The County Administrator shall implement the County Classification and Pay Plan pursuant to Board of Supervisors Resolution 082515-1.
9. This ordinance shall take effect July 1, 2020.



On motion of Supervisor North to adopt the ordinance, seconded by Supervisor

Hooker and carried by the following recorded vote:

AYES: Supervisors Mahoney, Hooker, North, Peters, Radford

NAYS: None

A COPY TESTE:

Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors

cc: Laurie Gearheart, Director of Finance and Management Services
Meredith Thompson, Budget Division Director



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 23, 2020

ORDINANCE 062320-5 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020-2021 CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on May 26, 2020 and June 9, 2020 concerning the adoption of the annual budget for Roanoke County for fiscal year 2020-2021; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on June 23, 2020, 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 June 9, 2020 and the second reading of this ordinance was held on June 23, 2020, 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, 2020, and ending June 30, 2021, for the functions and purposes indicated:



**County of Roanoke, Virginia
Fiscal Year 2020-2021
County Capital
First Reading June 9, 2020; Second Reading June 23, 2020**

	Appropriation Amount
Revenues:	
County Capital:	
Transfer from General Government Fund	\$ 3,165,000
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	2,678,624
County Restricted Cash	987,150
Non-County	<u>969,700</u>
Total Revenue - County Capital	<u>\$ 7,800,474</u>
Expenditures:	
County Capital:	
FY 2021 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	\$ 3,165,000
FY 2021 Capital Year Budget - Public Safety	\$ 717,000
FY 2021 Capital Year Budget - Community Services	\$ 1,387,150
FY 2021 Capital Year Budget - Human Services	\$ 555,000
FY 2021 Capital Year Budget - Internal Services	<u>\$ 1,976,324</u>
Subtotal, FY 2021 Capital Year Budget	\$ 4,635,474
FY 2021 Fleet Replacement Budget	<u>\$ -</u>
Total Expenditures - County Capital	<u>\$ 7,800,474</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, 2020, are re-appropriated to the 2020-2021 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, 2020, and appropriations in the 2020-2021 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, 2020.



On motion of Supervisor Hooker to adopt the ordinance, seconded by Supervisor Peters and carried by the following recorded vote:

AYES: Supervisors Mahoney, Hooker, North, Peters, Radford

NAYS: None

A COPY TESTE:

Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors

cc: Laurie Gearheart, Director of Finance and Management Services
Meredith Thompson, Budget Division Director



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 9, 2020

ORDINANCE 062320-6 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020-2021 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 May 26, 2020 and June 9, 2020 concerning the adoption of the annual budget for Roanoke County for fiscal year 2020-2021; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on June 23, 2020, 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 June 9, 2020, and the second reading of this ordinance was held on June 23, 2020, 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, 2020, and ending June 30, 2021, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2020-2021
Schools Revenue Sharing Transfer, Debt Service Transfer, and
Children's Services Act Transfer
First Reading June 9, 2020; Second Reading June 23, 2020

	Appropriation Amount
Revenues:	
General Government Fund	<u>\$ 77,907,881</u>
Total Revenue - Schools Transfers	<u><u>\$ 77,907,881</u></u>
Expenditures:	
General Government Fund	
Transfer to Schools Operations	\$ 68,029,368
Transfer to Transfer to Debt Service Fund - Schools Debt Service	8,074,513
Transfer to Children's Services Act on behalf of Schools	<u>1,804,000</u>
Total Expenditures - Schools Transfers	<u><u>\$ 77,907,881</u></u>



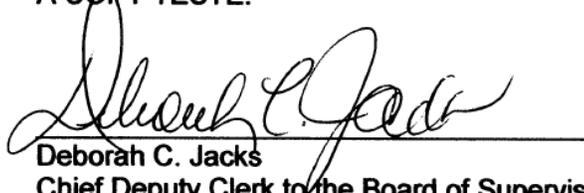
2. That the transfer to Roanoke County Public Schools for operating per the County and School revenue sharing agreement shall be transferred in its entirety.
3. That the transfers made by Roanoke County on behalf of Roanoke County Public Schools to the Debt Service Fund and Children's Services Act Fund shall be based on actual expenditures incurred during fiscal year 2020-2021. Any remaining balance in those transfers shall remain with Roanoke County government.
4. This ordinance shall take effect July 1, 2020.

On motion of Supervisor Mahoney to adopt the ordinance, seconded by Supervisor Peters and carried by the following recorded vote:

AYES: Supervisors Mahoney, Hooker, North, Peters, Radford

NAYS: None

A COPY TESTE:



Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors

**cc: Laurie Gearheart, Director of Finance and Management Services
Meredith Thompson, Budget Division Director**



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 23, 2020

ORDINANCE 062320-7 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020-2021 OPERATIONS BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on May 26, 2020 and June 9, 2020 concerning the adoption of the annual budget for Roanoke County for fiscal year 2020-2021; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on June 23, 2020, 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 June 9, 2020, and the second reading of this ordinance was held on June 23, 2020, 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, 2020, and ending June 30, 2021, for the functions and purposes indicated:



**County of Roanoke, Virginia
Fiscal Year 2020-2021
Roanoke County Public Schools Operations
First Reading June 9, 2020; Second Reading June 23, 2020**

	Appropriation Amount
Revenues:	
Schools Operating Funds:	
General	\$ 150,291,702
Nutrition	5,925,134
Grants	6,949,394
Instructional Resources	921,927
Bus Replacement	234,119
Technology Replacement	4,276,085
Student Activity Fund	<u>7,200,000</u>
Subtotal, Schools Operating Funds	<u>\$ 175,798,361</u>
Debt Service Fund - Schools	<u>\$ 12,201,788</u>
Total Revenue - Schools Operations and Debt Service Fund	<u><u>\$ 188,000,149</u></u>
Expenditures:	
Schools Operating Funds:	
General	\$ 150,291,702
Nutrition	5,925,134
Grants	6,949,394
Instructional Resources	921,927
Bus Replacement	234,119
Technology Replacement	4,276,085
Student Activity Fund	<u>7,200,000</u>
Subtotal, Schools Operating Funds Expenditures	<u>\$ 175,798,361</u>
Debt Service Fund - Schools	<u>\$ 12,201,788</u>
Total Expenditures - Schools Operations and Debt Service Fund	<u><u>\$ 188,000,149</u></u>



2. That all funded outstanding operating encumbrances at June 30, 2020, are re-appropriated to the 2020-2021 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 2020-2021 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 December 17, 2019.
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, 2020.

On motion of Supervisor Peters to adopt the ordinance, seconded by Supervisor Mahoney and carried by the following recorded vote:

AYES: Supervisors Mahoney, Hooker, North, Peters, Radford

NAYS: None

A COPY TESTE:

**Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors**

**cc: Laurie Gearheart, Director of Finance and Management Services
Meredith Thompson, Budget Division Director**



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 23, 2020

ORDINANCE 062320-8 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2020-2021 CAPITAL BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on May 26, 2020 and June 9, 2020 concerning the adoption of the annual budget for Roanoke County for fiscal year 2020-2021; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on June 23, 2020, 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 June 9, 2020, and the second reading of this ordinance was held on June 23, 2020, 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, 2020, and ending June 30, 2021, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2020-2021
Roanoke County Public Schools Capital
First Reading June 9, 2020; Second Reading June 23, 2020

	Appropriation Amount
Revenues:	
Schools Capital	
Virginia Public Schools Authority (VPSA) Bonds	\$ 12,000,000
Schools Cash Sources	2,717,371
Use of Capital Fund Balance	3,950,785
Total Revenue - Schools Capital	\$ 18,668,156
Expenditures:	
Schools Capital	
William Byrd High School Renovation	\$ 17,158,000
Financial System Implementation	360,000
Human Resources and Payroll Module	451,650
Reserve for Future Capital Projects	448,506
Other Minor Capital Items & Contingency	250,000
Total Expenditures - Schools Capital	\$ 18,668,156



2. That all funded outstanding capital encumbrances at June 30, 2020, are re-appropriated to the 2020-2021 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, 2020, and appropriations in the 2020-2021 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, 2020, and appropriations in the 2020-2021 fiscal year budget.
5. This ordinance shall take effect July 1, 2020.

On motion of Supervisor North to adopt the ordinance, seconded by Supervisor Mahoney and carried by the following recorded vote:

AYES: Supervisors Mahoney, Hooker, North, Peters, Radford

NAYS: None

A COPY TESTE:

**Deborah C. Jacks
Chief Deputy Clerk to the Board of Supervisors**

**cc: Laurie Gearheart, Director of Finance and Management Services
Meredith Thompson, Budget Division Director**



Classification and Pay Plan





Classification Plan for employees in the service of Roanoke County for the fiscal year beginning July 1, 2020, effective July 1, 2020, as herein set forth in the following words and figures:

**COUNTY OF ROANOKE, VIRGINIA
FY 2020 - 2021 CLASSIFICATION AND PAY PLAN**

GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
9	1731	1758	GS-CUSTODIAN	NON-EXEMPT	GENERAL SERVICES	4	\$20,971	\$27,320	\$33,670	GGF
10	1385	1360	FIN-COURIER	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$22,019	\$28,686	\$35,354	GGF
10	1746	1776	GS-REFUSE COLLECTOR	NON-EXEMPT	GENERAL SERVICES	5	\$22,019	\$28,686	\$35,354	GGF
11	2150	2233	RCACP-ANIMAL ATTENDANT	NON-EXEMPT	RCACP	9	\$23,120	\$30,121	\$37,121	RCA
12	1179	1124	COMATT-SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$24,276	\$31,627	\$38,977	GGF
12	1842	1892	PRT-PARK MAINTENANCE WORKER (SCHOOL)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	4	\$24,276	\$31,627	\$38,977	SCH
12	1841	1910	PRT-PARK MAINTENANCE WORKER *CP	NON-EXEMPT	PARKS, RECREATION, & TOURISM	13	\$24,276	\$31,627	\$38,977	GGF
12	2157	2239	RCACP-FRONT DESK CLERK	NON-EXEMPT	RCACP	2	\$24,276	\$31,627	\$38,977	RCA
12	1206	1156	REV-TAX CLERK *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	6	\$24,276	\$31,627	\$38,977	GGF
12	1351	1321	TREAS-TREASURER CLERK I	NON-EXEMPT	TREASURER	2	\$24,276	\$31,627	\$38,977	GGF
13	1661	2388	DEV-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	4	\$25,490	\$33,208	\$40,926	GGF
13	1732	1759	GS-CUSTOMER SERVICE REP I	NON-EXEMPT	GENERAL SERVICES	1	\$25,490	\$33,208	\$40,926	FSF
13	1732	1759	GS-CUSTOMER SERVICE REP I	NON-EXEMPT	GENERAL SERVICES	1	\$25,490	\$33,208	\$40,926	GGF
13	1842	1894	PRT-MOTOR EQUIPMENT OPERATOR I *CP	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$25,490	\$33,208	\$40,926	SCH
13	1841	1891	PRT-MOTOR EQUIPMENT OPERATOR I *CP	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$25,490	\$33,208	\$40,926	GGF
13	2159	2231	RCACP-LEAD ANIMAL ATTENDANT	NON-EXEMPT	RCACP	1	\$25,490	\$33,208	\$40,926	RCA
13	1961	2065	SS-CUSTOMER SERVICE REP I	NON-EXEMPT	SOCIAL SERVICES	2	\$25,490	\$33,208	\$40,926	GGF
14	1277	1242	CIRCT-DEPUTY CLERK CIRCUIT COURT I	NON-EXEMPT	CLERK OF THE CIRCUIT COURT	1	\$26,765	\$34,869	\$42,972	GGF
14	1536	1538	PO-RECORDS TECHNICIAN *CP	NON-EXEMPT	POLICE	6	\$26,765	\$34,869	\$42,972	GGF
14	1853	1906	PRT-PARKS & FACILITY SERVICE TECHNICIAN	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$26,765	\$34,869	\$42,972	GGF
14	1851	1904	PRT-PARKS CLERK	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$26,765	\$34,869	\$42,972	GGF
14	1870	1936	PRT-RECREATION TECHNICIAN	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$26,765	\$34,869	\$42,972	GGF
14	1204	1154	REV-REAL ESTATE CLERK II	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$26,765	\$34,869	\$42,972	GGF
14	1206	1157	REV-TAX CLERK II *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$26,765	\$34,869	\$42,972	GGF
14	1962	2066	SS-CUSTOMER SERVICE REP II	NON-EXEMPT	SOCIAL SERVICES	2	\$26,765	\$34,869	\$42,972	GGF
14	1977	2085	SS-SOCIAL SERVICES AIDE II	NON-EXEMPT	SOCIAL SERVICES	4	\$26,765	\$34,869	\$42,972	GGF
14	1352	1322	TREAS-TREASURER CLERK II	NON-EXEMPT	TREASURER	6	\$26,765	\$34,869	\$42,972	GGF
15	1661	2401	DEV-MOTOR EQUIPMENT OPERATOR II *CP	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$28,103	\$36,612	\$45,120	GGF
15	1379	1354	FIN-ACCOUNTS REPRESENTATIVE	NON-EXEMPT	FINANCE & MGMT SERVICES	2	\$28,103	\$36,612	\$45,120	GGF
15	1842	1911	PRT-MOTOR EQUIPMENT OPERATOR II *CP	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$28,103	\$36,612	\$45,120	SCH
15	1841	1893	PRT-MOTOR EQUIPMENT OPERATOR II *CP	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$28,103	\$36,612	\$45,120	GGF
16	1664	2392	DEV-PERMIT TECHNICIAN *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$29,509	\$38,443	\$47,376	GGF
16	1391	1367	FIN-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$29,509	\$38,443	\$47,376	GGF
16	1739	1767	GS-FLEET MECHANIC *CP	NON-EXEMPT	GENERAL SERVICES	8	\$29,509	\$38,443	\$47,376	FSF
16	1743	1773	GS-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$29,509	\$38,443	\$47,376	FSF
16	1749	1780	GS-SOLID WASTE EQUIPMENT OPERATOR	NON-EXEMPT	GENERAL SERVICES	23	\$29,509	\$38,443	\$47,376	GGF
16	1535	1537	PO-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	2	\$29,509	\$38,443	\$47,376	GGF
16	1536	1538	PO-RECORDS TECHNICIAN II *CP	NON-EXEMPT	POLICE	1	\$29,509	\$38,443	\$47,376	GGF
16	1845	1898	PRT-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$29,509	\$38,443	\$47,376	GGF
16	1846	1899	PRT-OFFICE SUPPORT SPECIALIST (FEE)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$29,509	\$38,443	\$47,376	FEE
16	1864	1920	PRT-RECREATION MARKETING ASSISTANT (FEE)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$29,509	\$38,443	\$47,376	FEE
16	1332	1298	REAL-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REAL ESTATE VALUATION	1	\$29,509	\$38,443	\$47,376	GGF
16	1203	1153	REV-INCOME TAX COORDINATOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$29,509	\$38,443	\$47,376	GGF
16	1206	1158	REV-TAX CLERK III *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$29,509	\$38,443	\$47,376	GGF
16	1228	1183	SHR-CIVIL PROCESS SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$29,509	\$38,443	\$47,376	GGF
16	1229	1184	SHR-CONTROL ROOM OPERATOR	NON-EXEMPT	SHERIFF	2	\$29,509	\$38,443	\$47,376	GGF
16	1239	1192	SHR-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$29,509	\$38,443	\$47,376	GGF
16	1950	2050	SS-ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	2	\$29,509	\$38,443	\$47,376	GGF
16	1357	1327	TREAS-COLLECTIONS SPECIALIST	NON-EXEMPT	TREASURER	1	\$29,509	\$38,443	\$47,376	GGF
16	1353	1323	TREAS-TREASURER CLERK III	NON-EXEMPT	TREASURER	1	\$29,509	\$38,443	\$47,376	GGF

*Fund Legend: FEE: PRT Fee Class Fund; FSF: Fleet Services Fund; GGF: General Government Fund; GNT: Grant Fund; RCA: RCACP; SCH: PRT School Operations Fund; SHA: Shared Services; UNC: Unclassified



GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
17	1278	1243	CIRCT-DEPUTY CLERK CIRCUIT COURT II	NON-EXEMPT	CLERK OF THE CIRCUIT COURT	3	\$30,984	\$40,365	\$49,745	GGF
17	1178	1123	COMATT-LEGAL SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	3	\$30,984	\$40,365	\$49,745	GGF
17	1664	2393	DEV-PERMIT TECHNICIAN II *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$30,984	\$40,365	\$49,745	GGF
17	1393	1369	FIN-PAYROLL TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	3	\$30,984	\$40,365	\$49,745	GGF
17	1396	1372	FIN-PURCHASING TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$30,984	\$40,365	\$49,745	GGF
17	1730	1756	GS-GENERAL SERVICES CREW LEADER A	NON-EXEMPT	GENERAL SERVICES	1	\$30,984	\$40,365	\$49,745	GGF
17	1730	1756	GS-GENERAL SERVICES CREW LEADER B	NON-EXEMPT	GENERAL SERVICES	1	\$30,984	\$40,365	\$49,745	GGF
17	1459	1432	IT-E-911 CALL TAKER	NON-EXEMPT	COMMIT	1	\$30,984	\$40,365	\$49,745	GGF
17	2037	2144	LIB-LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	13	\$30,984	\$40,365	\$49,745	GGF
17	1832	1882	PRT-PR&T HUM RES ADMIN ASST I	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$30,984	\$40,365	\$49,745	GGF
17	2075	2200	REG-ASST GENERAL REGISTRAR *CP	NON-EXEMPT	REGISTRAR	2	\$30,984	\$40,365	\$49,745	GGF
17	1205	1155	REV-REAL ESTATE CLERK SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$30,984	\$40,365	\$49,745	GGF
17	1207	1160	REV-TAX COMPLIANCE DEPUTY	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$30,984	\$40,365	\$49,745	GGF
17	1951	2051	SS-SOCIAL SERVICES ADMINISTRATIVE ASSISTANT	NON-EXEMPT	SOCIAL SERVICES	1	\$30,984	\$40,365	\$49,745	GGF
18	1672	2389	DEV-MOTOR EQUIPMENT OPERATOR III	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$32,532	\$42,383	\$52,233	GGF
18	1664	2394	DEV-PERMIT TECHNICIAN III *CP	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$32,532	\$42,383	\$52,233	GGF
18	1597	1604	FR-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	FIRE & RESCUE	2	\$32,532	\$42,383	\$52,233	GGF
18	1727	1752	GS-BUILDING MAINTENANCE TECH *CP	NON-EXEMPT	GENERAL SERVICES	7	\$32,532	\$42,383	\$52,233	GGF
18	1734	1761	GS-EQUIPMENT TECHNICIAN	NON-EXEMPT	GENERAL SERVICES	1	\$32,532	\$42,383	\$52,233	GGF
18	1739	1766	GS-FLEET MECHANIC II *CP	NON-EXEMPT	GENERAL SERVICES	1	\$32,532	\$42,383	\$52,233	FSF
18	1105	1065	HR-HUMAN RESOURCES SPECIALIST I	NON-EXEMPT	HUMAN RESOURCES	2	\$32,532	\$42,383	\$52,233	GGF
18	1460	1433	IT-COMMUNICATIONS OFFICER *CP	NON-EXEMPT	COMMIT	22	\$32,532	\$42,383	\$52,233	GGF
18	1525	1525	PO-POLICE ADMIN ASSISTANT	NON-EXEMPT	POLICE	1	\$32,532	\$42,383	\$52,233	GGF
18	1806	1856	PRT-AQUATICS SPECIALIST (FEE)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	FEE
18	1809	1860	PRT-BUILDING MAINTENANCE TECH (FEE)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	FEE
18	1887	1895	PRT-MOTOR EQUIPMENT OPERATOR III	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	GGF
18	1852	1905	PRT-PARKS CREW LEADER	NON-EXEMPT	PARKS, RECREATION, & TOURISM	4	\$32,532	\$42,383	\$52,233	GGF
18	1856	1909	PRT-PARKS MAINTENANCE SERV SPEC	NON-EXEMPT	PARKS, RECREATION, & TOURISM	4	\$32,532	\$42,383	\$52,233	GGF
18	1867	1928	PRT-RECREATION PROGRAMMER PROGRAMS (FEE)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	FEE
18	1866	1926	PRT-RECREATION PROGRAMMER ASK	NON-EXEMPT	PARKS, RECREATION, & TOURISM	2	\$32,532	\$42,383	\$52,233	GGF
18	1866	1925	PRT-RECREATION PROGRAMMER BRAM	NON-EXEMPT	PARKS, RECREATION, & TOURISM	2	\$32,532	\$42,383	\$52,233	GGF
18	1866	1927	PRT-RECREATION PROGRAMMER CAMP ROANOKE	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	GGF
18	2160	2232	RACP-MAINTENANCE TECH/CUSTODIAN	NON-EXEMPT	RACP	1	\$32,532	\$42,383	\$52,233	GGF
18	1200	1150	REV-BUSINESS ORDINANCE INSPECTOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$32,532	\$42,383	\$52,233	GGF
18	1206	1159	REV-TAX CLERK IV *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$32,532	\$42,383	\$52,233	GGF
18	1225	1180	SHR-ACCREDITATION SPECIALIST	NON-EXEMPT	SHERIFF	1	\$32,532	\$42,383	\$52,233	GGF
18	1959	2056	SS-BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	28	\$32,532	\$42,383	\$52,233	GGF
19	1279	1244	CIRCT-DEPUTY CLERK CIRCUIT COURT III	NON-EXEMPT	CLERK OF THE CIRCUIT COURT	6	\$34,160	\$44,502	\$54,845	GGF
19	1181	1126	COMATT-VICTIM/WITNESS ASSISTANT COORD (GRANT)	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$34,160	\$44,502	\$54,845	GNT
19	1301	1271	CTSVC-YOUTH SURVEILLANCE OFFICER (GRANT)	NON-EXEMPT	COURT SERVICES	3	\$34,160	\$44,502	\$54,845	GNT
19	1654	2380	DEV-INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	8	\$34,160	\$44,502	\$54,845	GGF
19	1662	2390	DEV-OFFICE COORD/DEPT BUDGET SPEC	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$34,160	\$44,502	\$54,845	GGF
19	1727	1753	GS-BUILDING MAINTENANCE TECH II *CP	NON-EXEMPT	GENERAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF
19	1740	1770	GS-HOUSEKEEPING SUPERVISOR	NON-EXEMPT	GENERAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF
19	1742	1772	GS-OFFICE COORD/DEPT BUDGET SPEC	NON-EXEMPT	GENERAL SERVICES	1	\$34,160	\$44,502	\$54,845	FSF
19	1742	1772	GS-OFFICE COORD/DEPT BUDGET SPEC	NON-EXEMPT	GENERAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF
19	1458	1431	IT-COMMUNICATIONS EQUIP INSTALLER	NON-EXEMPT	COMMIT	2	\$34,160	\$44,502	\$54,845	GGF
19	1460	1434	IT-COMMUNICATIONS OFFICER II *CP	NON-EXEMPT	COMMIT	2	\$34,160	\$44,502	\$54,845	GGF
19	1476	1457	IT-OFFICE COORD/DEPT BUDGET SPEC	NON-EXEMPT	COMMIT	1	\$34,160	\$44,502	\$54,845	GGF
19	2034	2139	LIB-DEPARTMENT BUDGET SPECIALIST	NON-EXEMPT	LIBRARY	1	\$34,160	\$44,502	\$54,845	GGF
19	2043	2152	LIB-SENIOR LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	8	\$34,160	\$44,502	\$54,845	GGF
19	2043	2150	LIB-SENIOR LIBRARY ASSISTANT BENT MOUNTAIN	NON-EXEMPT	LIBRARY	1	\$34,160	\$44,502	\$54,845	GGF
19	2043	2149	LIB-SENIOR LIBRARY ASSISTANT CIRCULATION	NON-EXEMPT	LIBRARY	1	\$34,160	\$44,502	\$54,845	GGF
19	2043	2151	LIB-SENIOR LIBRARY ASSISTANT MT PLEASANT	NON-EXEMPT	LIBRARY	1	\$34,160	\$44,502	\$54,845	GGF
19	1691	2325	PLAN-PLANNING ADMINISTRATIVE ASSISTANT	NON-EXEMPT	PLANNING	1	\$34,160	\$44,502	\$54,845	GGF
19	2152	2234	RACP-ANIMAL HEALTH COORDINATOR	NON-EXEMPT	RACP	1	\$34,160	\$44,502	\$54,845	RCA
19	2156	2238	RACP-FOSTER COORDINATOR	NON-EXEMPT	RACP	1	\$34,160	\$44,502	\$54,845	RCA
19	2161	2241	RACP-RESCUE & VOLUNTEER COORD	NON-EXEMPT	RACP	1	\$34,160	\$44,502	\$54,845	RCA
19	2075	2201	REG-ASST GENERAL REGISTRAR II *CP	NON-EXEMPT	REGISTRAR	1	\$34,160	\$44,502	\$54,845	GGF
19	1984	2092	SS-CSA COMPLIANCE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$34,160	\$44,502	\$54,845	GNT
19	1968	2076	SS-FRAUD INVESTIGATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF
19	1971	2079	SS-PROGRAM COORDINATOR - CORTRAN	NON-EXEMPT	SOCIAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF

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GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
19	1979	2087	SS-SENIOR BENEFIT PROGRAMS SPEC	NON-EXEMPT	SOCIAL SERVICES	4	\$34,160	\$44,502	\$54,845	GGF
19	1354	1324	TREAS-TREASURER CLERK SUPERVISOR	NON-EXEMPT	TREASURER	1	\$34,160	\$44,502	\$54,845	GGF
20	1668	2402	DEV-STORMWATER MAINTENANCE FOREMAN	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$35,867	\$46,727	\$57,587	GGF
20	1596	1602	FR-FIREFIGHTER (GRANT)	NON-EXEMPT	FIRE & RESCUE	15	\$35,867	\$46,727	\$57,587	GNT
20	1585	1595	FR-FIREFIGHTER *CP	NON-EXEMPT	FIRE & RESCUE	113	\$35,867	\$46,727	\$57,587	GGF
20	1739	1768	GS-FLEET MECHANIC III *CP	NON-EXEMPT	GENERAL SERVICES	1	\$35,867	\$46,727	\$57,587	FSF
20	1748	1778	GS-SOLID WASTE COLLECTION FOREMAN A	NON-EXEMPT	GENERAL SERVICES	1	\$35,867	\$46,727	\$57,587	GGF
20	1748	1778	GS-SOLID WASTE COLLECTION FOREMAN B	NON-EXEMPT	GENERAL SERVICES	1	\$35,867	\$46,727	\$57,587	GGF
20	1106	1066	HR-HUMAN RESOURCES SPECIALIST II	NON-EXEMPT	HUMAN RESOURCES	1	\$35,867	\$46,727	\$57,587	GGF
20	1481	1463	IT-TECHNICAL ANALYST *CP	NON-EXEMPT	COMMIT	6	\$35,867	\$46,727	\$57,587	GGF
20	1544	1545	PO-POLICE OFFICER (GRANT)	NON-EXEMPT	POLICE	1	\$35,867	\$46,727	\$57,587	GNT
20	1531	1531	PO-POLICE OFFICER *CP	NON-EXEMPT	POLICE	113	\$35,867	\$46,727	\$57,587	GGF
20	1847	1900	PRT-OPERATIONS SUPERVISOR (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$35,867	\$46,727	\$57,587	FEE
20	2153	2235	RCACP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCACP	1	\$35,867	\$46,727	\$57,587	RCA
20	1230	1198	SHR-DEPUTY SHERIFF *CP	NON-EXEMPT	SHERIFF	54	\$35,867	\$46,727	\$57,587	GGF
20	1965	2069	SS-FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	32	\$35,867	\$46,727	\$57,587	GGF
20	1974	2082	SS-SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$35,867	\$46,727	\$57,587	GGF
21	1654	2379	DEV-COMBINATION CODE COMPLIANCE INSPECTOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$37,661	\$49,064	\$60,466	GGF
21	1665	2395	DEV-PERMIT TECHNICIAN SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$37,661	\$49,064	\$60,466	GGF
21	1383	1358	FIN-BUYER	NON-EXEMPT	FINANCE & MGMT SERVICES	3	\$37,661	\$49,064	\$60,466	GGF
21	1591	1585	FR-COMMUNITY OUTREACH COORDINATOR	NON-EXEMPT	FIRE & RESCUE	1	\$37,661	\$49,064	\$60,466	GGF
21	1579	1581	FR-DATA ANALYST- F & R	NON-EXEMPT	FIRE & RESCUE	1	\$37,661	\$49,064	\$60,466	GGF
21	1589	1598	FR-FIRE LOGISTICS TECHNICIAN	NON-EXEMPT	FIRE & RESCUE	1	\$37,661	\$49,064	\$60,466	GGF
21	1752	1782	GS-WELDING SHOP FOREMAN	NON-EXEMPT	GENERAL SERVICES	1	\$37,661	\$49,064	\$60,466	GGF
21	1450	1420	IT-ACCREDITATION COORDINATOR	NON-EXEMPT	COMMIT	1	\$37,661	\$49,064	\$60,466	GGF
21	1465	1442	IT-COMMUNICATIONS TRAINING OFFCR	NON-EXEMPT	COMMIT	8	\$37,661	\$49,064	\$60,466	GGF
21	2039	2146	LIB-LIBRARIAN	EXEMPT/COMPENSATORY	LIBRARY	3	\$37,661	\$49,064	\$60,466	GGF
21	1534	1532	PO-INVESTIGATIVE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$37,661	\$49,064	\$60,466	GGF
21	1825	1950	PRT-BUSINESS SERVICES SUPERVISOR EXPLORE PARK (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	FEE
21	1825	1875	PRT-BUSINESS SERVICES SUPERVISOR GREEN RIDGE (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	FEE
21	1840	1890	PRT-MEMBERSHIP SUPERVISOR (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	FEE
21	1869	1934	PRT-RECREATION PROGRAM SUPERVISOR AQUATICS (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	2	\$37,661	\$49,064	\$60,466	FEE
21	1868	1931	PRT-RECREATION PROGRAM SUPERVISOR ATHLETICS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	GGF
21	1868	1930	PRT-RECREATION PROGRAM SUPERVISOR BRAMBLETON	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	GGF
21	1869	1932	PRT-RECREATION PROGRAM SUPERVISOR CAMPE ROANOKE	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	GGF
21	1869	1933	PRT-RECREATION PROGRAM SUPERVISOR EXPLORE PARK (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	FEE
21	1869	1935	PRT-RECREATION PROGRAM SUPERVISOR PROGRAMS (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	FEE
21	1868	1935	PRT-RECREATION PROGRAM SUPERVISOR WELLNESS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$37,661	\$49,064	\$60,466	GGF
21	1333	1299	REAL-REAL ESTATE & LAND USE COORDINATOR	NON-EXEMPT	REAL ESTATE VALUATION	1	\$37,661	\$49,064	\$60,466	GGF
22	1280	1248	CIRCT-DEPUTY CLERK CIRCUIT COURT IV CIVIL CHANCERY	EXEMPT/COMPENSATORY	CLERK OF THE CIRCUIT COURT	1	\$39,544	\$51,517	\$63,490	GGF
22	1280	1245	CIRCT-DEPUTY CLERK CIRCUIT COURT IV CIVIL LAW	EXEMPT/COMPENSATORY	CLERK OF THE CIRCUIT COURT	1	\$39,544	\$51,517	\$63,490	GGF
22	1280	1246	CIRCT-DEPUTY CLERK CIRCUIT COURT IV CRIMINAL	EXEMPT/COMPENSATORY	CLERK OF THE CIRCUIT COURT	1	\$39,544	\$51,517	\$63,490	GGF
22	1182	1247	CIRCT-DEPUTY CLERK CIRCUIT COURT IV LAND RECORDS	EXEMPT/COMPENSATORY	CLERK OF THE CIRCUIT COURT	1	\$39,544	\$51,517	\$63,490	GGF
22	1656	1127	COMWATT-VICTIM/WITNESS ASST DIRECTOR (GRANT)	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$39,544	\$51,517	\$63,490	GNT
22	1739	2388	DEV-DEVELOPMENT REVIEW COORDINATOR	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1741	1771	GS-FLEET MECHANIC IV *CP	NON-EXEMPT	GENERAL SERVICES	1	\$39,544	\$51,517	\$63,490	FSF
22	1741	1771	GS-LEAD SOLID WASTE COLLECTION FOREMAN	NON-EXEMPT	GENERAL SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1481	1467	IT-TECHNOLOGY SUPPORT TECHNICIAN *CP	NON-EXEMPT	COMMIT	1	\$39,544	\$51,517	\$63,490	GGF
22	2044	2153	LIB-TECHNOLOGY SERVICES COORDINATOR	NON-EXEMPT	LIBRARY	1	\$39,544	\$51,517	\$63,490	GGF
22	1531	1544	PO-POLICE OFFICER II *CP	NON-EXEMPT	POLICE	1	\$39,544	\$51,517	\$63,490	GNT
22	1820	1871	PRT-ELECTRONIC SERVICES SPECIALIST	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$39,544	\$51,517	\$63,490	GGF
22	1854	1907	PRT-PARKS MAINTENANCE SUPERVISOR	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$39,544	\$51,517	\$63,490	GGF
22	1855	1908	PRT-PARKS MAINTENANCE SUPERVISOR (SCHOOL)	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$39,544	\$51,517	\$63,490	SCH
22	1325	1290	REAL-APPRAISER *CP	EXEMPT/COMPENSATORY	REAL ESTATE VALUATION	7	\$39,544	\$51,517	\$63,490	GGF
22	1152	1102	RVTV-TELEVISION PRODUCER	NON-EXEMPT	RVTV	3	\$39,544	\$51,517	\$63,490	SHA
22	1230	1199	SHR-MASTER DEPUTY SHERIFF II *CP	NON-EXEMPT	SHERIFF	1	\$39,544	\$51,517	\$63,490	GGF
22	1957	2061	SS-BENEFIT PROGRAMS TRAINER	NON-EXEMPT	SOCIAL SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1973	2081	SS-RESOURCE COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1964	2068	SS-SR FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	5	\$39,544	\$51,517	\$63,490	GGF
22	1980	2088	SS-SR SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1970	2078	SS-TECHNICAL ANALYST I	NON-EXEMPT	SOCIAL SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
23	1653	2397	DEV-SENIOR COMBINATION CODE COMPLIANCE INSPECTOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
23	1392	1368	FIN-PAYROLL SPECIALIST	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$41,522	\$54,093	\$66,665	GGF

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GRADE	JOB CODE	CODE	TITLE	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
23	1585	1600	FR-PARAMEDIC/FIREFIGHTER *CP	FIRE & RESCUE		\$41,522	\$54,093	\$66,665	GGF
23	1462	1436	IT-COMMUNICATIONS TEAM SUPERVISOR A	COMMIT	1	\$41,522	\$54,093	\$66,665	GGF
23	1462	1437	IT-COMMUNICATIONS TEAM SUPERVISOR B	COMMIT	1	\$41,522	\$54,093	\$66,665	GGF
23	1462	1438	IT-COMMUNICATIONS TEAM SUPERVISOR C	COMMIT	1	\$41,522	\$54,093	\$66,665	GGF
23	1462	1439	IT-COMMUNICATIONS TEAM SUPERVISOR D	COMMIT	1	\$41,522	\$54,093	\$66,665	GGF
23	1463	1440	IT-COMMUNICATIONS TECHNICIAN	COMMIT	4	\$41,522	\$54,093	\$66,665	GGF
23	1464	1441	IT-COMMUNICATIONS TRAINING COORD	COMMIT	1	\$41,522	\$54,093	\$66,665	GGF
23	1696	2331	PLAN-PLANNER I	PLANNING	2	\$41,522	\$54,093	\$66,665	GGF
23	1544	1547	PO-POLICE OFFICER III *CP	POLICE		\$41,522	\$54,093	\$66,665	GNT
23	1531	1535	PO-POLICE OFFICER III *CP	POLICE		\$41,522	\$54,093	\$66,665	GGF
23	1230	1200	SHR-MASTER DEPUTY SHERIFF III *CP	SHERIFF		\$41,522	\$54,093	\$66,665	GGF
23	1956	2057	SS-BENEFIT PROGRAMS SUPERVISOR A	SOCIAL SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
23	1956	2058	SS-BENEFIT PROGRAMS SUPERVISOR B	SOCIAL SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
23	1956	2059	SS-BENEFIT PROGRAMS SUPERVISOR C	SOCIAL SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
23	1956	2060	SS-BENEFIT PROGRAMS SUPERVISOR D	SOCIAL SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
23	1976	2084	SS-SERVICES TRAINER	SOCIAL SERVICES	1	\$41,522	\$54,093	\$66,665	GGF
24	1000	1000	ADM-ADMINISTRATIVE ASSISTANT	ADMINISTRATION	1	\$43,598	\$56,797	\$69,997	GGF
24	1075	1040	COAT-ADMINISTRATIVE ASSISTANT	COUNTY ATTORNEY	1	\$43,598	\$56,797	\$69,997	GGF
24	1658	2385	DEV-DEVELOPMENT GIS SPECIALIST	DEVELOPMENT SERVICES	1	\$43,598	\$56,797	\$69,997	GGF
24	1576	1580	FR-BUSINESS COORDINATOR	FIRE & RESCUE	1	\$43,598	\$56,797	\$69,997	GGF
24	1585	1599	FR-MASTER PARAMEDIC/FIREFIGHTER *CP	FIRE & RESCUE	1	\$43,598	\$56,797	\$69,997	GGF
24	1729	1755	GS-CAPITAL PROJECTS SPECIALIST	GENERAL SERVICES	1	\$43,598	\$56,797	\$69,997	GGF
24	1455	1428	IT-BUSINESS COORDINATOR	COMMIT	1	\$43,598	\$56,797	\$69,997	GGF
24	1471	1449	IT-GIS ANALYST *CP	COMMIT	4	\$43,598	\$56,797	\$69,997	GGF
24	1481	1464	IT-TECHNICAL ANALYST II *CP	COMMIT		\$43,598	\$56,797	\$69,997	GGF
24	2026	2131	LIB-ADMINISTRATIVE & MARKETING MGR	LIBRARY	1	\$43,598	\$56,797	\$69,997	GGF
24	2036	2141	LIB-DIVISIONAL LIBRARIAN CHILDREN	LIBRARY	1	\$43,598	\$56,797	\$69,997	GGF
24	2036	2142	LIB-DIVISIONAL LIBRARIAN REFERENCE	LIBRARY	1	\$43,598	\$56,797	\$69,997	GGF
24	2036	2143	LIB-DIVISIONAL LIBRARIAN YOUNG ADULT	LIBRARY	1	\$43,598	\$56,797	\$69,997	GGF
24	1528	1528	PO-BUSINESS COORDINATOR	POLICE	1	\$43,598	\$56,797	\$69,997	GGF
24	1532	1531	PO-CRIME ANALYST	POLICE	1	\$43,598	\$56,797	\$69,997	GGF
24	1544	1548	PO-POLICE OFFICER IV *CP	POLICE		\$43,598	\$56,797	\$69,997	GNT
24	1531	1536	PO-POLICE OFFICER IV *CP	POLICE		\$43,598	\$56,797	\$69,997	GGF
24	1810	1861	PRT-BUSINESS COORDINATOR	PARKS, RECREATION, & TOURISM	1	\$43,598	\$56,797	\$69,997	GGF
24	2158	2240	RCACP-KENNEL MANAGER	RCACP	1	\$43,598	\$56,797	\$69,997	RCA
24	1226	1181	SHR-MASTER DEPUTY SHERIFF IV *CP	SHERIFF	1	\$43,598	\$56,797	\$69,997	GGF
24	1230	1201	SHR-MASTER DEPUTY SHERIFF IV *CP	SHERIFF		\$43,598	\$56,797	\$69,997	GGF

*Fund Legend: FEE: PRT Fee Class Fund; FSF: Fleet Services Fund; GGF: General Government Fund; GNT: Grant Fund; RCA: RCACP; SCH: PRT School Operations Fund; SHA: Shared Services; UNC: Unclassified



GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
25	1183	1128	COMATT-VICTIM/WITNESS DIR/EXEC ASST	EXEMPT/COMPENSATORY	COMMONWEALTH ATTORNEY	1	\$45,778	\$59,637	\$73,497	GGF
25	1300	1270	CTSVC-JUVENILE INTERVENTION SERVICES SUPERVISOR (GRANT)	EXEMPT/COMPENSATORY	COURT SERVICES	1	\$45,778	\$59,637	\$73,497	GNT
25	1652	2376	DEV-CHIEF INSPECTOR/FIELD SUPV	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1670	2403	DEV-STORMWATER OPERATIONS SUPV	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1375	1350	FIN-BUDGET ANALYST	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1404	1382	FIN-FINANCIAL ANALYST (GRANT) *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$45,778	\$59,637	\$73,497	GNT
25	1387	1362	FIN-FINANCIAL ANALYST *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	2	\$45,778	\$59,637	\$73,497	GGF
25	2031	2135	LIB-BRANCH LIBRARIAN GLENVAR	EXEMPT/COMPENSATORY	LIBRARY	1	\$45,778	\$59,637	\$73,497	GGF
25	2031	2136	LIB-BRANCH LIBRARIAN HOLLINS	EXEMPT/COMPENSATORY	LIBRARY	1	\$45,778	\$59,637	\$73,497	GGF
25	2031	2137	LIB-BRANCH LIBRARIAN VINTON	EXEMPT/COMPENSATORY	LIBRARY	1	\$45,778	\$59,637	\$73,497	GGF
25	2041	2147	LIB-PUBLIC SERVICES LIBRARIAN	EXEMPT/COMPENSATORY	LIBRARY	1	\$45,778	\$59,637	\$73,497	GGF
25	2030	2134	LIB-RAL AUTOMATIONS COORDINATOR	EXEMPT/COMPENSATORY	LIBRARY	1	\$45,778	\$59,637	\$73,497	SHA
25	1126	1091	PIO-PUBLIC INFORMATION MANAGER	EXEMPT/COMPENSATORY	PUBLIC INFORMATION	1	\$45,778	\$59,637	\$73,497	GGF
25	1697	2332	PLAN-PLANNER II	EXEMPT/COMPENSATORY	PLANNING	3	\$45,778	\$59,637	\$73,497	GGF
25	1700	2335	PLAN-TRANSPORTATION PLANNER	EXEMPT/COMPENSATORY	PLANNING	2	\$45,778	\$59,637	\$73,497	GGF
25	1537	1539	PO-POLICE RECORDS SUPERVISOR	EXEMPT/COMPENSATORY	POLICE	1	\$45,778	\$59,637	\$73,497	GGF
25	1848	1901	PRT-PARKS ADMINISTRATOR	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$45,778	\$59,637	\$73,497	GGF
25	1865	1922	PRT-RECREATION PROGRAM MANAGER ASK	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$45,778	\$59,637	\$73,497	GGF
25	1865	1921	PRT-RECREATION PROGRAM MANAGER ATHLETICS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$45,778	\$59,637	\$73,497	GGF
25	1865	1923	PRT-RECREATION PROGRAM MANAGER BRAMBLETON	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$45,778	\$59,637	\$73,497	GGF
25	1865	1924	PRT-RECREATION PROGRAM MANAGER CAMP ROANOKE	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$45,778	\$59,637	\$73,497	GGF
25	1201	1151	REV-CHIEF DEP COMM OF THE REVENUE	EXEMPT/COMPENSATORY	COMMISSIONER OF REVENUE	1	\$45,778	\$59,637	\$73,497	GGF
25	1151	1101	RVTV-MANAGER OF CABLE ACCESS	EXEMPT/COMPENSATORY	RVTV	1	\$45,778	\$59,637	\$73,497	SHA
25	1966	2070	SS-FAMILY SERVICES SUPERVISOR A	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1966	2074	SS-FAMILY SERVICES SUPERVISOR ADULT	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1966	2071	SS-FAMILY SERVICES SUPERVISOR B	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1966	2072	SS-FAMILY SERVICES SUPERVISOR C	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1966	2073	SS-FAMILY SERVICES SUPERVISOR D	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1975	2083	SS-SELF SUFFICIENCY SUPERVISOR	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GGF
25	1981	2089	SS-UTILIZATION MANAGEMENT SPEC (GRANT)	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$45,778	\$59,637	\$73,497	GNT
25	1350	1320	TREAS-CHIEF DEP TREASURER	EXEMPT/COMPENSATORY	TREASURER	1	\$45,778	\$59,637	\$73,497	GNT
26	1653	2377	DEV-CIVIL ENGINEER *CP	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	2	\$48,066	\$62,619	\$77,172	GGF
26	1402	1380	FIN-FINANCIAL SYSTEMS COORDINATOR	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$48,066	\$62,619	\$77,172	GGF
26	1404	1383	FIN-SENIOR FINANCIAL ANALYST I *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$48,066	\$62,619	\$77,172	GNT
26	1387	1377	FIN-SENIOR FINANCIAL ANALYST I *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$48,066	\$62,619	\$77,172	GGF
26	1586	1596	FR-FIRE INSPECTOR	NON-EXEMPT	FIRE & RESCUE	3	\$48,066	\$62,619	\$77,172	GGF
26	1588	1597	FR-FIRE LIEUTENANT	NON-EXEMPT	FIRE & RESCUE	22	\$48,066	\$62,619	\$77,172	GGF
26	1737	1764	GS-FACILITIES SUPERVISOR	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$48,066	\$62,619	\$77,172	GGF
26	1471	1061	HR-HUMAN RESOURCES CONSULTANT	EXEMPT/COMPENSATORY	HUMAN RESOURCES	1	\$48,066	\$62,619	\$77,172	GGF
26	1471	1453	IT-GIS SPECIALIST II *CP	NON-EXEMPT	COMMIT	1	\$48,066	\$62,619	\$77,172	GGF
26	1481	1465	IT-TECHNICAL ANALYST III *CP	NON-EXEMPT	COMMIT	1	\$48,066	\$62,619	\$77,172	GGF
26	1699	2334	PLAN-TRANSPORTATION ENGINEER	EXEMPT/COMPENSATORY	PLANNING	1	\$48,066	\$62,619	\$77,172	GGF
26	1540	1542	PO-POLICE OFFICER - SGT	NON-EXEMPT	POLICE	15	\$48,066	\$62,619	\$77,172	GGF
26	1541	1543	PO-POLICE OFFICER - SGT (GRANT)	NON-EXEMPT	POLICE	1	\$48,066	\$62,619	\$77,172	GGF
26	1880	1946	PRT-TOURISM/EVENT COORDINATOR	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$48,066	\$62,619	\$77,172	GNT
26	1325	1297	REAL-SENIOR APPRAISER CP	EXEMPT/COMPENSATORY	REAL ESTATE VALUATION	1	\$48,066	\$62,619	\$77,172	GGF
26	1243	1203	SHR-DEP SHRF - SERGEANT	NON-EXEMPT	SHERIFF	15	\$48,066	\$62,619	\$77,172	GGF
26	1960	2064	SS-COMPREHENSIVE SERV ACT COORD (GRANT)	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$48,066	\$62,619	\$77,172	GNT
27	1054	1026	BOS-CHIEF DEPUTY CLERK TO BOARD OF SUPERVISORS	EXEMPT/COMPENSATORY	BOARD OF SUPERVISORS	1	\$50,469	\$65,750	\$81,031	GGF
27	1404	1384	FIN-SENIOR FINANCIAL ANALYST II *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$50,469	\$65,750	\$81,031	GNT
27	1387	1378	FIN-SENIOR FINANCIAL ANALYST II *CP	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$50,469	\$65,750	\$81,031	GGF
27	1454	1425	IT-BUSINESS SYSTEMS ANALYST *CP	EXEMPT/COMPENSATORY	COMMIT	13	\$50,469	\$65,750	\$81,031	GGF
27	1471	1449	IT-GIS ANALYST I *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$50,469	\$65,750	\$81,031	GGF
27	1480	1461	IT-SYSTEMS ENGINEER *CP	EXEMPT/COMPENSATORY	COMMIT	4	\$50,469	\$65,750	\$81,031	GGF
27	1484	1469	IT-TELECOMMUNICATIONS ARCHITECT *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$50,469	\$65,750	\$81,031	GGF

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GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
27	1485	1471	IT-WEB SYSTEMS ANALYST *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$50,469	\$65,750	\$81,031	GGF
27	2025	2130	LIB-ADMINISTRATIVE LIBRARIAN - MATERIAL MANAGEMENT	EXEMPT/COMPENSATORY	LIBRARY	1	\$50,469	\$65,750	\$81,031	GGF
27	2027	2132	LIB-ADMINISTRATIVE SERVICES COORDINATOR	EXEMPT/COMPENSATORY	LIBRARY	1	\$50,469	\$65,750	\$81,031	GGF
27	2042	2148	LIB-SENIOR BRANCH LIBRARIAN	EXEMPT/COMPENSATORY	LIBRARY	1	\$50,469	\$65,750	\$81,031	GGF
27	1844	1897	PRT-MARKETING AND ADMINISTRATION COORDINATOR	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$50,469	\$65,750	\$81,031	GGF
27	1857	1912	PRT-PARKS MANAGER GROUNDS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$50,469	\$65,750	\$81,031	GGF
27	1857	1913	PRT-PARKS MANAGER TURF/PROJECTS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$50,469	\$65,750	\$81,031	GGF
27	1952	2052	SS-ADMINISTRATIVE SERVICES COORDINATOR	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$50,469	\$65,750	\$81,031	GGF
28	1275	1240	CIRCT-CHIEF DEP CLERK OF CIRCUIT CT	EXEMPT/COMPENSATORY	CLERK OF THE CIRCUIT COURT	1	\$52,993	\$69,038	\$85,082	GGF
28	1667	2398	DEV-SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$52,993	\$69,038	\$85,082	GGF
28	1135	2305	ECON-ECONOMIC DEVELOPMENT SPEC	EXEMPT/COMPENSATORY	ECONOMIC DEVELOPMENT	2	\$52,993	\$69,038	\$85,082	GGF
28	1577	1590	FR-FIRE CAPTAIN	NON-EXEMPT	FIRE & RESCUE	22	\$52,993	\$69,038	\$85,082	GGF
28	1750	1781	GS-DEPARTMENT SYSTEMS ANALYST	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$52,993	\$69,038	\$85,082	GGF
28	1454	1426	IT-BUSINESS SYSTEMS ANALYST II *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$52,993	\$69,038	\$85,082	GGF
28	1466	1443	IT-DATA INTEGRATION SPECIALIST *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$52,993	\$69,038	\$85,082	GGF
28	1480	1461	IT-SYSTEMS ARCHITECT *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$52,993	\$69,038	\$85,082	GGF
28	1484	1470	IT-TELECOMMUNICATIONS ENGINEER *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$52,993	\$69,038	\$85,082	GGF
28	1485	1472	IT-WEB SYSTEMS ANALYST II *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$52,993	\$69,038	\$85,082	GGF
28	1542	1544	PO-DEPARTMENT SYSTEMS ANALYST	EXEMPT/COMPENSATORY	POLICE	1	\$52,993	\$69,038	\$85,082	GGF
28	1813	1864	PRT-CENTER MANAGER (FEE)	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$52,993	\$69,038	\$85,082	FEE
28	1826	1876	PRT-RKE VAL GREENWAY PROJ COORD	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$52,993	\$69,038	\$85,082	SHA
28	2082	2208	REG-REGISTRAR	EXEMPT/COMPENSATORY	REGISTRAR	1	\$52,993	\$69,038	\$85,082	GGF
28	1236	1202	SHR-DEP SHRF - LIEUTENANT	NON-EXEMPT	SHERIFF	6	\$52,993	\$69,038	\$85,082	GGF
29	1653	2378	DEV-CIVIL ENGINEER II *CP	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1377	1352	FIN-BUDGET MANAGER	EXEMPT/COMPENSATORY	FINANCE & WGMGT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1389	1365	FIN-FINANCE MANAGER ACCOUNTS PAYABLE	EXEMPT/COMPENSATORY	FINANCE & WGMGT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1389	1364	FIN-FINANCE MANAGER PAYROLL/RISK	EXEMPT/COMPENSATORY	FINANCE & WGMGT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1738	1765	GS-FLEET/GARAGE MANAGER	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$55,642	\$72,490	\$89,337	FSF
29	1747	1777	GS-SOLID WASTE MANAGER	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1104	1064	HR-HUMAN RESOURCES MANAGER	EXEMPT/COMPENSATORY	HUMAN RESOURCES	1	\$55,642	\$72,490	\$89,337	GGF
29	1454	1427	IT-BUSINESS SYSTEMS ANALYST III *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$55,642	\$72,490	\$89,337	GGF
29	1457	1430	IT-COMMUNICATIONS COORDINATOR	EXEMPT/COMPENSATORY	COMMIT	1	\$55,642	\$72,490	\$89,337	GGF
29	1466	1444	IT-DATA INTEGRATION SPECIALIST II *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$55,642	\$72,490	\$89,337	GGF
29	1469	1447	IT-EMERGENCY COMMUNICATIONS MANAGER	EXEMPT/COMPENSATORY	COMMIT	1	\$55,642	\$72,490	\$89,337	GGF
29	1471	1450	IT-GIS ANALYST II *CP	EXEMPT/COMPENSATORY	COMMIT	1	\$55,642	\$72,490	\$89,337	GGF
29	2154	2236	RCACP-DIRECTOR OF OPERATIONS	EXEMPT/COMPENSATORY	RCACP	1	\$55,642	\$72,490	\$89,337	RCA
30	1657	2384	DEV-PROJECT ENGINEER	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	2	\$58,425	\$76,114	\$93,803	GGF
30	1671	2400	DEV-STORMWATER PROGRAM MANAGER	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$58,425	\$76,114	\$93,803	GGF
30	1381	1356	FIN-ACCOUNTING MANAGER	EXEMPT/COMPENSATORY	FINANCE & WGMGT SERVICES	1	\$58,425	\$76,114	\$93,803	GGF
30	1575	1589	FR-BATTALION CHIEF	EXEMPT/COMPENSATORY	FIRE & RESCUE	8	\$58,425	\$76,114	\$93,803	GGF
30	1736	1763	GS-FACILITIES MANAGER	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$58,425	\$76,114	\$93,803	GGF
30	1107	1067	HR-HR SYSTEMS MANAGER	EXEMPT/COMPENSATORY	HUMAN RESOURCES	1	\$58,425	\$76,114	\$93,803	GGF
30	1461	1435	IT-COMMUNICATIONS SHOP SUPERVISOR	EXEMPT/COMPENSATORY	COMMIT	1	\$58,425	\$76,114	\$93,803	GGF
30	1467	1445	IT-DATA SERVICES SUPERVISOR	EXEMPT/COMPENSATORY	COMMIT	1	\$58,425	\$76,114	\$93,803	GGF
30	1475	1456	IT-NETWORK SERVICES SUPERVISOR	EXEMPT/COMPENSATORY	COMMIT	1	\$58,425	\$76,114	\$93,803	GGF
30	1483	1468	IT-TECHNICAL SERVICES SUPERVISOR	EXEMPT/COMPENSATORY	COMMIT	1	\$58,425	\$76,114	\$93,803	GGF
30	1125	1090	PIO-PUBLIC INFORMATION OFFICER	EXEMPT/COMPENSATORY	PUBLIC INFORMATION	1	\$58,425	\$76,114	\$93,803	GGF
30	1698	2333	PLAN-PRINCIPAL PLANNER	EXEMPT/COMPENSATORY	PLANNING	1	\$58,425	\$76,114	\$93,803	GGF
30	1530	1530	PO-POLICE OFFICER - COMMANDER	EXEMPT/COMPENSATORY	POLICE	9	\$58,425	\$76,114	\$93,803	GGF
30	1858	1914	PRT-PARKS PLANNING & DEVELOPMT MGR	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$58,425	\$76,114	\$93,803	GGF
30	1859	1915	PRT-PARKS SUPERINTENDENT	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$58,425	\$76,114	\$93,803	GGF
30	1886	1954	PRT-RECREATION SUPERINTENDENT	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$58,425	\$76,114	\$93,803	FEE
30	1150	1100	RVTW-DIRECTOR OF CABLE ACCESS	EXEMPT/COMPENSATORY	RVTW	1	\$58,425	\$76,114	\$93,803	SHA
30	1227	1182	SHR-DEP SHRF - CAPTAIN	EXEMPT/COMPENSATORY	SHERIFF	3	\$58,425	\$76,114	\$93,803	GGF

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GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
UC	1002	1006	ADM-COUNTY ADMINISTRATOR		ADMINISTRATION	1				UNC
UC	1053	1030	BOS-BOARD OF SPVRS VICE CHAIRMAN		BOARD OF SUPERVISORS	1				UNC
UC	1051	1028	BOS-BOARD OF SUPERVISORS CHAIRMAN		BOARD OF SUPERVISORS	1				UNC
UC	1052	1029	BOS-BOARD OF SUPERVISORS MEMBER		BOARD OF SUPERVISORS	3				UNC
UC	1276	1241	CIRCT-CLERK OF CIRCUIT COURT		CLERK OF THE CIRCUIT COURT	1				UNC
UC	1077	1041	COATT-COUNTY ATTORNEY		COUNTY ATTORNEY	1				UNC
UC	1177	1122	COMATT-COMMONWEALTH'S ATTORNEY		COMMONWEALTH ATTORNEY	1				UNC
UC	1202	1152	REV-COMMISSIONER OF REVENUE		COMMISSIONER OF REVENUE	1				UNC
UC	1244	1196	SHR-SHERIFF		SHERIFF	1				UNC
UC	1356	1326	TREAS-TREASURER		TREASURER	1				UNC
UC	1403	1381	FIN-WORKER'S COMP REHAB WORKER (GRANT)	NON-EXEMPT	FINANCE & MGMT SERVICES	2				GNT
Total Positions						1,026				

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Classification Plan
FY 2020 - 2021

GRADE	MINIMUM		MIDPOINT		MAXIMUM	
	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL
9	10.0823	\$20,971	13.1350	\$27,320	16.1876	\$33,670
10	10.5862	\$22,019	13.7918	\$28,686	16.9973	\$35,354
11	11.1157	\$23,120	14.4814	\$30,121	17.8470	\$37,121
12	11.6716	\$24,276	15.2055	\$31,627	18.7393	\$38,977
13	12.2552	\$25,490	15.9656	\$33,208	19.6760	\$40,926
14	12.8681	\$26,765	16.7640	\$34,869	20.6599	\$42,972
15	13.5114	\$28,103	17.6021	\$36,612	21.6927	\$45,120
16	14.1871	\$29,509	18.4823	\$38,443	22.7774	\$47,376
17	14.8963	\$30,984	19.4063	\$40,365	23.9163	\$49,745
18	15.6408	\$32,532	20.3766	\$42,383	25.1123	\$52,233
19	16.4231	\$34,160	21.3955	\$44,502	26.3678	\$54,845
20	17.2442	\$35,867	22.4653	\$46,727	27.6864	\$57,587
21	18.1065	\$37,661	23.5885	\$49,064	29.0705	\$60,466
22	19.0116	\$39,544	24.7680	\$51,517	30.5243	\$63,490
23	19.9626	\$41,522	26.0066	\$54,093	32.0506	\$66,665
24	20.9606	\$43,598	27.3067	\$56,797	33.6528	\$69,997
25	22.0087	\$45,778	28.6721	\$59,637	35.3355	\$73,497
26	23.1090	\$48,066	30.1057	\$62,619	37.1023	\$77,172
27	24.2644	\$50,469	31.6110	\$65,750	38.9575	\$81,031
28	25.4776	\$52,993	33.1914	\$69,038	40.9052	\$85,082
29	26.7514	\$55,642	34.8511	\$72,490	42.9507	\$89,337
30	28.0892	\$58,425	36.5936	\$76,114	45.0980	\$93,803
31	29.4936	\$61,346	38.4235	\$79,920	47.3533	\$98,494
32	30.9685	\$64,414	40.3448	\$83,917	49.7210	\$103,419
33	32.5167	\$67,634	42.3619	\$88,112	52.2070	\$108,590
34	34.1429	\$71,017	44.4801	\$92,518	54.8173	\$114,019
35	35.8497	\$74,567	46.7040	\$97,144	57.5582	\$119,721
36	37.6422	\$78,295	49.0392	\$102,001	60.4361	\$125,707
37	39.5245	\$82,210	54.0577	\$112,440	68.5908	\$142,668
38	41.5007	\$86,321	56.7598	\$118,060	72.0188	\$149,799
39	43.5758	\$90,637	59.5983	\$123,964	75.6208	\$157,291
40	45.7546	\$95,169	62.5783	\$130,162	79.4019	\$165,155





Statistics





Comparison of Various Taxes and Fees for Selected Virginia Localities

Item		County of Roanoke ⁵	City of Roanoke ⁶	City of Salem ⁷	Town of Vinton ⁸
Real Estate Tax		\$1.09/\$100	\$1.22/\$100	\$1.20/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.50/\$100	\$3.45/\$100	\$3.40/\$100	\$1.00/\$100
	Machinery & Tools	\$2.85/\$100	\$3.45/\$100	\$3.20/\$100	\$1.00/\$100 + \$2.85 to Roanoke County
Tax on Prepared Foods		4%	5.5%	6%	5%
Consumer's Utility Tax	Electricity	\$0.90 + \$0.00640/kWh (\$600 max)	\$.00780/kwh 1 st 1,000 kwh; >of \$.00450/kwh or 12% x min/mo	6%/1st \$15	\$.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	\$.12183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone	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 \$135,000 pay \$50. Rates apply to business with gross receipts over \$135,000.

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

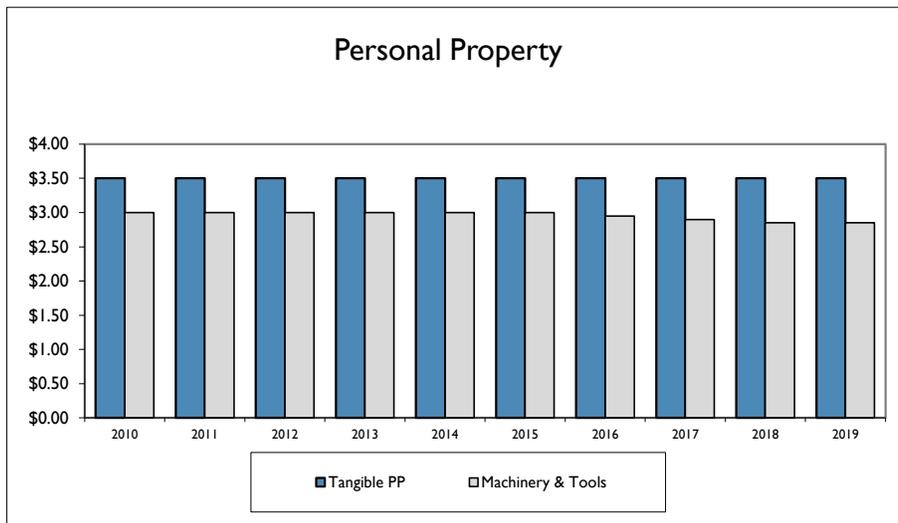
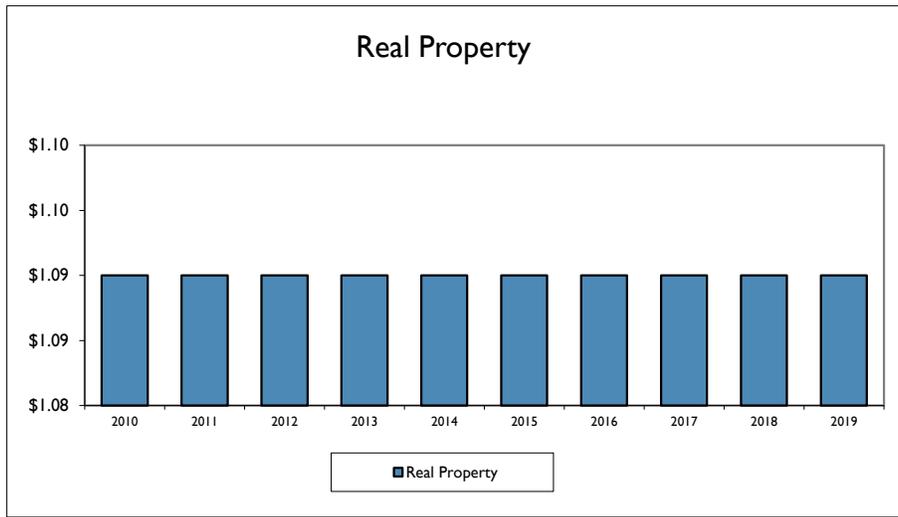
⁶ As of July 1, 2019: www.roanokeva.gov

⁷ As of July 1, 2019: www.salemva.gov

⁸ As of July 1, 2019: www.vintonva.gov



Tax Rates by Fiscal Year

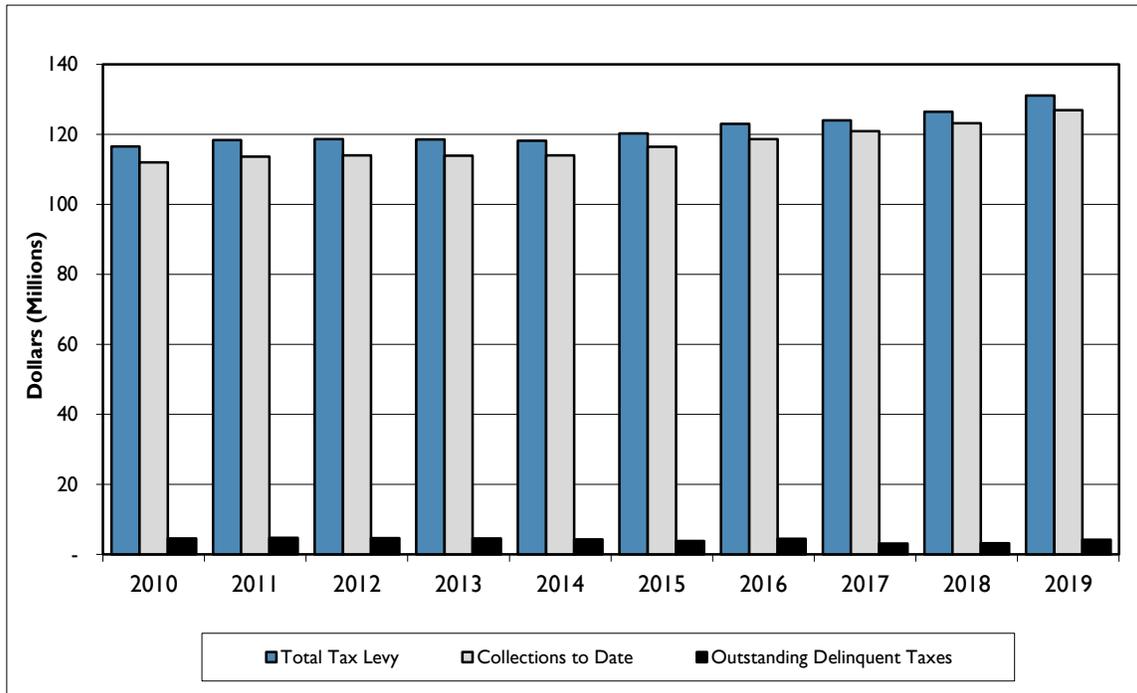


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2009	0.545	0.545	1.09	3.50	3.00
2010	0.545	0.545	1.09	3.50	3.00
2011	0.545	0.545	1.09	3.50	3.00
2012	0.545	0.545	1.09	3.50	3.00
2013	0.545	0.545	1.09	3.50	3.00
2014	0.545	0.545	1.09	3.50	3.00
2015	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
2018	0.545	0.545	1.09	3.50	2.85
2019	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

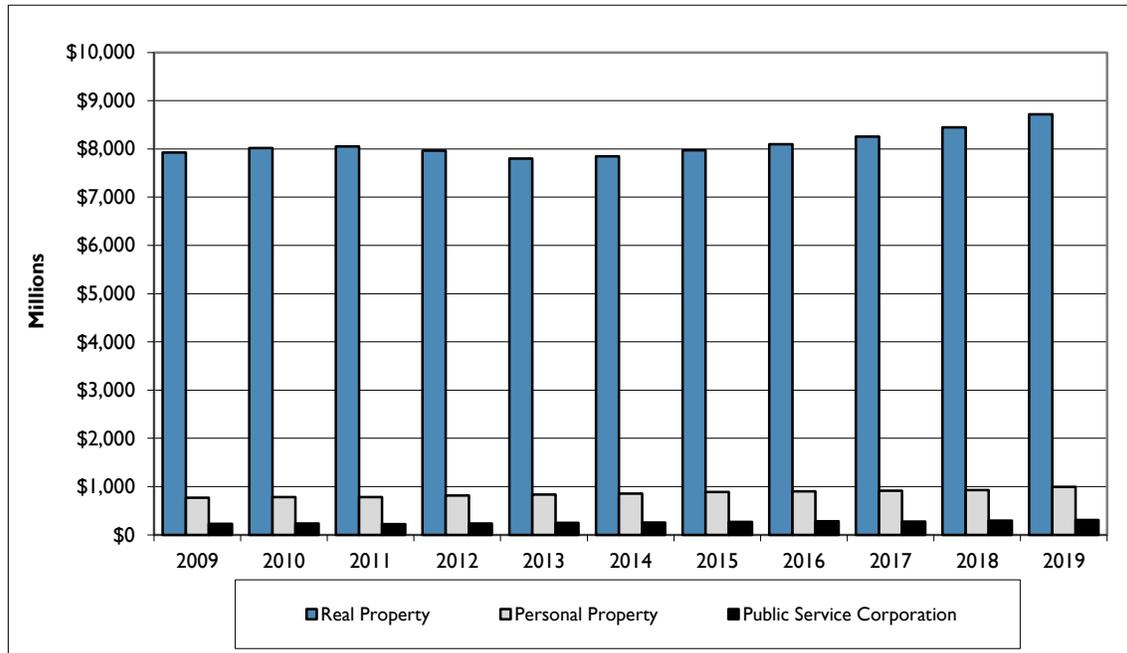


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2010	116,489,107	111,980,936	96.13%	4,508,171	3.87%
2011	118,335,928	113,612,208	96.01%	4,723,720	3.99%
2012	118,634,364	113,978,854	96.08%	4,655,510	3.92%
2013	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%
2018	126,405,991	123,195,790	97.46%	3,210,201	2.54%
2019	131,070,799	126,869,715	96.79%	4,201,084	3.21%

Source: FY 2019 Roanoke County CAFR, Table 8 page 193



Property Assessment Values

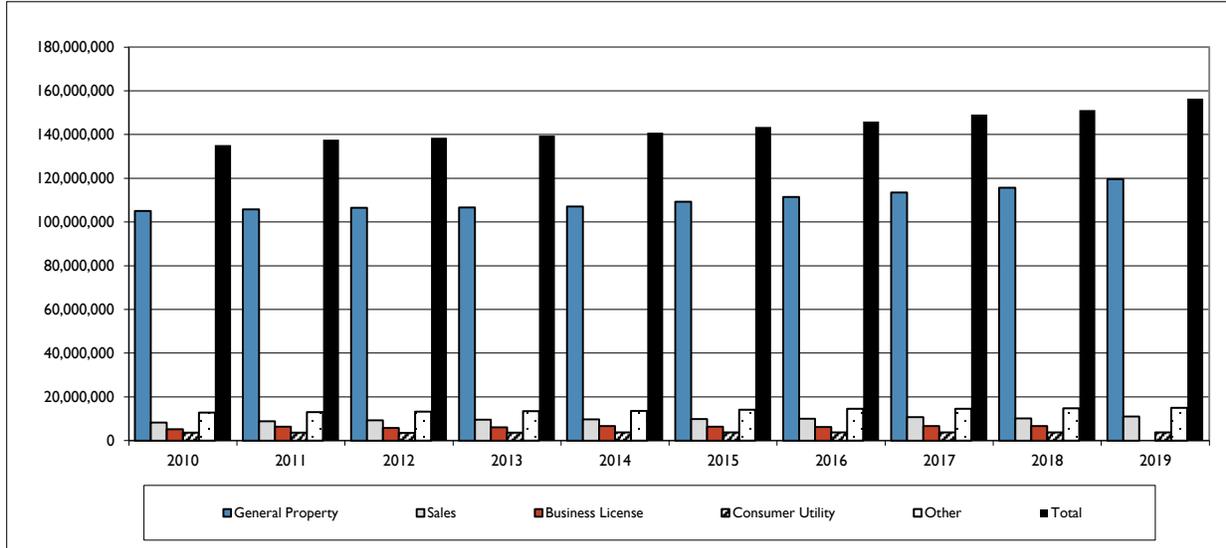


Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2009	7,929,156,898	766,339,671	224,653,310	8,920,149,879
2010	8,020,716,300	780,689,905	233,127,850	9,034,534,055
2011	8,053,281,600	782,346,945	223,646,000	9,059,274,545
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
2018	8,448,729,500	927,786,840	293,523,830	9,670,040,170
2019	8,719,015,700	991,949,413	305,072,700	10,016,037,813

Source: FY 2019 Roanoke County CAFR, Table 5 page 190



Local Tax Revenues

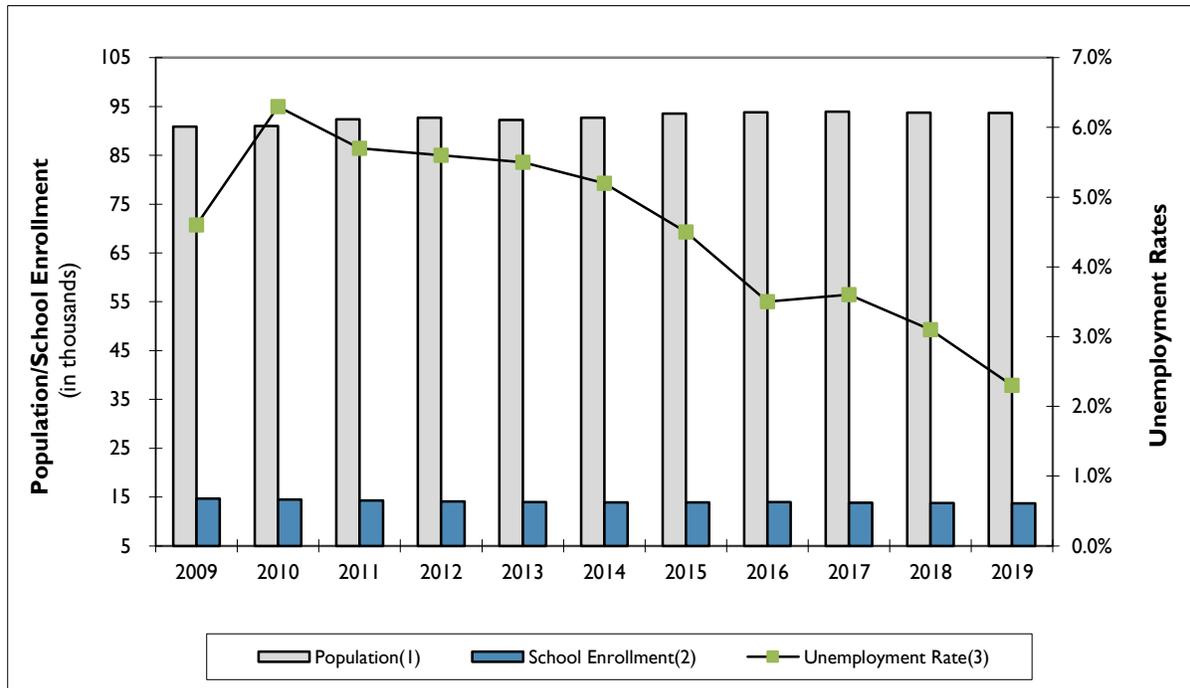


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2010	105,039,725	8,331,887	5,264,972	3,620,581	12,850,302	135,107,467
2011	105,757,875	8,806,548	6,388,966	3,681,806	13,087,845	137,723,040
2012	106,577,030	9,237,658	5,848,440	3,572,415	13,294,866	138,530,409
2013	106,612,790	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
2018	115,702,743	10,173,941	6,675,410	3,792,647	14,785,978	151,130,719
2019	119,672,139	10,967,333	7,101,616	3,738,985	15,008,069	156,488,142

Source: FY 2019 Totals from FY 2019 Roanoke County CAFR, Schedule 3 page 153



Population, School Enrollment, & Unemployment



Fiscal Year	Population⁽¹⁾	School Enrollment⁽²⁾	Unemployment Rate⁽³⁾
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%
2018	93,735	13,779	3.1%
2019	93,672	13,671	2.3%

Sources:

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

(2) Roanoke County Public Schools Annual Budget

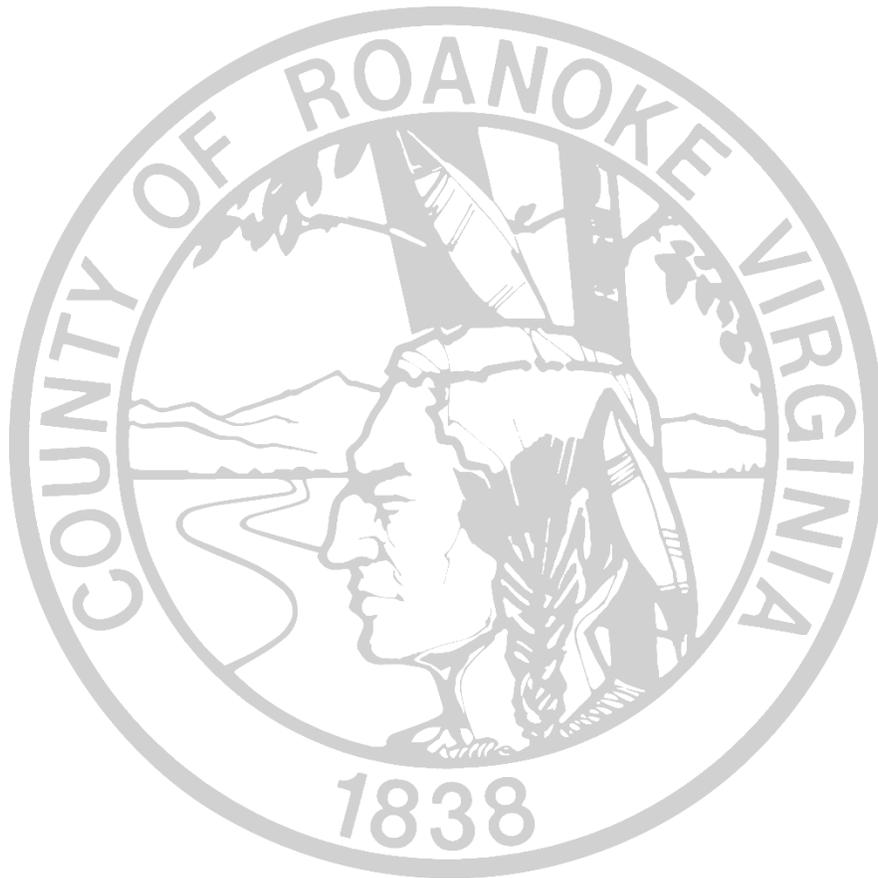
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



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 and Care Center
- 7 Elbit Systems Ltd
- 8 Allstate Insurance Company
- 9 Integrity Windows and Doors
- 10 Walmart
- 11 Hollins University
- 12 P1 Technologies
- 13 Americold Logistics
- 14 Lowe's
- 15 TMEIC Corp
- 16 New Millennium
- 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, July 1, 2019





Undesignated Fund Balance Projections





**County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2019, FY2020 and FY2021**

<u>FY 2019 Actual</u>	2019 CAFR
Unaudited Beginning Balance at July 1, 2019	\$ 34,434,366
Actual Revenues FY 2019	224,577,216
Actual Expenditures for FY 2019 ¹	\$ (223,543,500)
	<hr/>
Estimated Balance at June 30, 2019	\$ 35,468,082
	<hr/> <hr/>
<u>FY 2020 Estimate</u>	
Projected Beginning Fund Balance	\$ 35,468,082
Projected Revenues for FY 2020	228,396,588
Projected Expenditures for FY 2020	\$ (228,396,588)
	<hr/>
Estimated Balance at June 30, 2020	\$ 35,468,082
	<hr/> <hr/>
<u>FY 2021 Estimate</u>	
Projected Beginning Fund Balance	\$ 35,468,082
Projected Revenues FY 2021	219,905,848
Projected Expenditures for FY 2021	\$ (219,905,848)
	<hr/>
Estimated Balance at June 30, 2021	\$ 35,468,082
	<hr/> <hr/>

Change in Fund Balance - General Fund

The Beginning Fund Balance of the General Fund for FY 2019 was \$34,434,366 and the ending balance was \$35,468,082, resulting in an increase of \$1,033,716 or 3.0%. This increase is primarily attributed to greater than anticipated revenue growth in the General Fund.

¹ FY 2019 expenditure reflects a change of \$45,394 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.*

