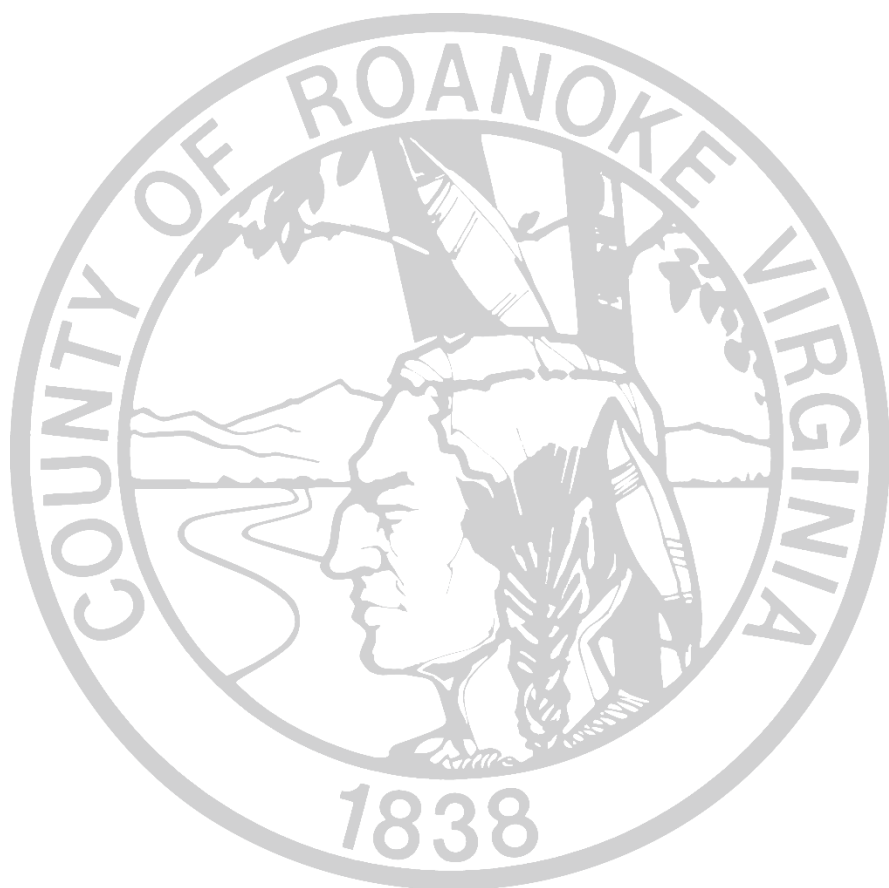


County of Roanoke, Virginia

FY 2020-2021 Adopted Annual Fiscal Plan





Board of Supervisors

Paul M. Mahoney

Martha B. Hooker

David F. Radford

Phil C North

P. Jason Peters

Cave Spring

Catawba

Windsor Hills

Hollins

Vinton

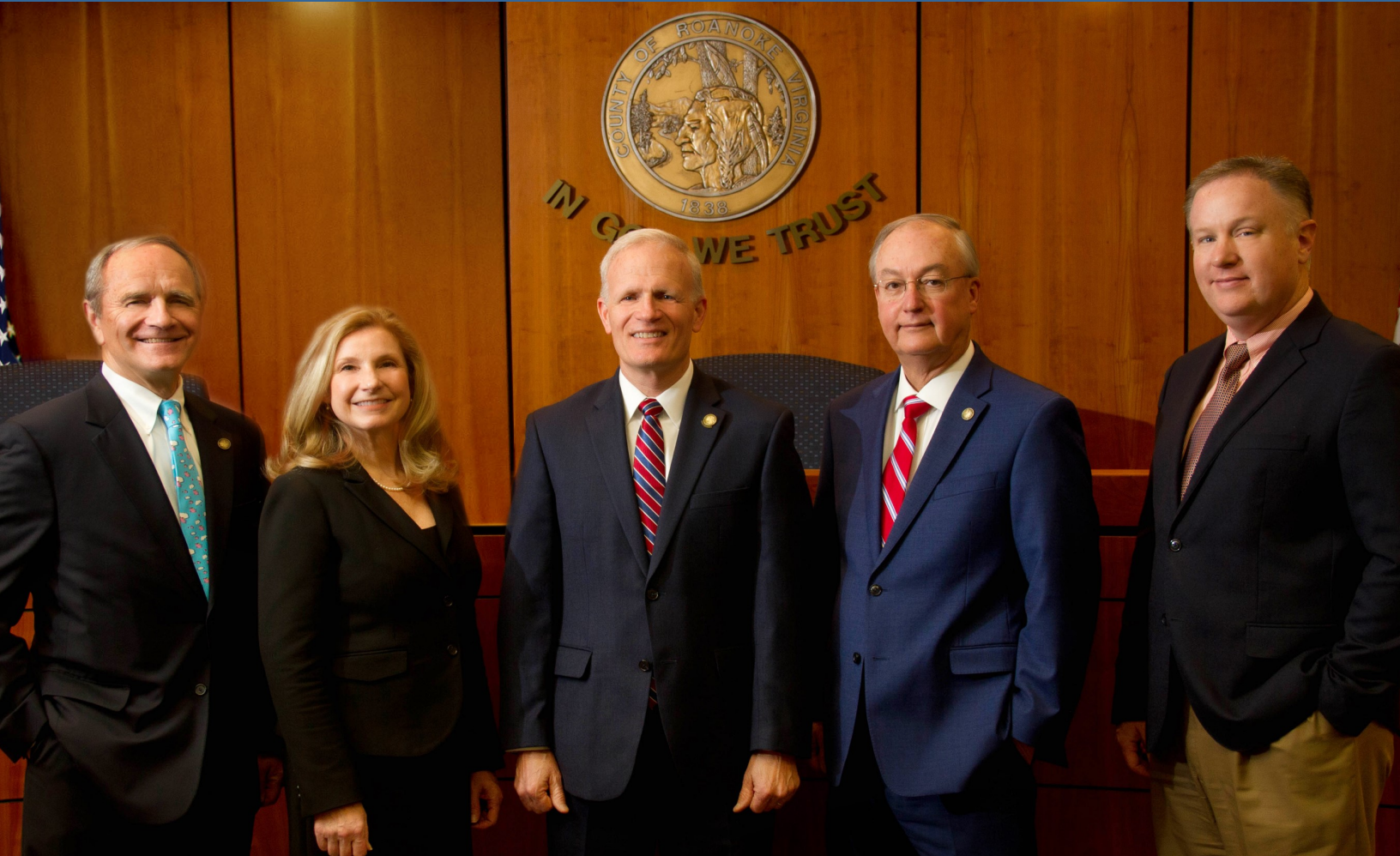
Magisterial District

Magisterial District

Magisterial District

Magisterial District

Magisterial District



County Administration

Daniel R. O'Donnell

County Administrator

Richard L. Caywood, P.E.

Assistant County Administrator

Rebecca E. Owens

Assistant County Administrator



Finance and Management Services

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

Meredith Thompson
Budget Division Director

Steven Elliott
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Special Thanks to:

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Director of Human Resources

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Prepared by

County of Roanoke
Finance and Management Services – Budget Division
PO Box 29800
5204 Bernard Drive, Suite 300 E
Roanoke, VA 24018

Phone: (540) 772-2021

www.roanokecountyva.gov



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*Distinguished
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PRESENTED TO

**Roanoke County
Virginia**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the County of Roanoke, Virginia for the fiscal year beginning July 1, 2019.

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

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

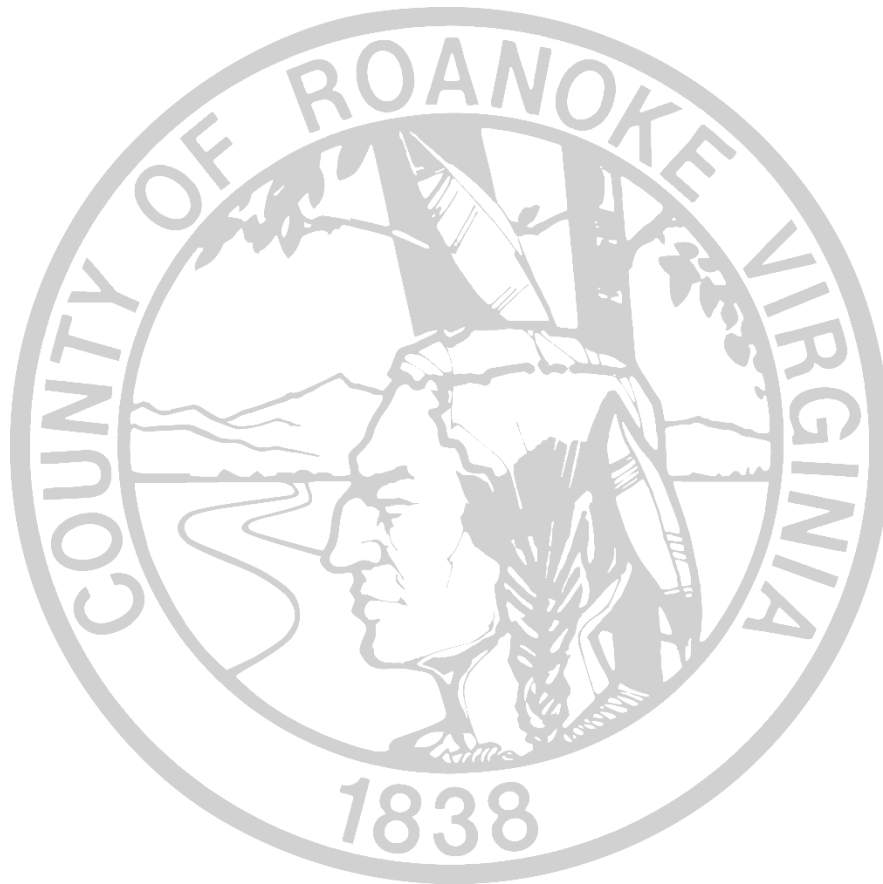




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Roanoke County Organizational Chart



*Denotes Liaison Relationship



History of Roanoke County, Virginia

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

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

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

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

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

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

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

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



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

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

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

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

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

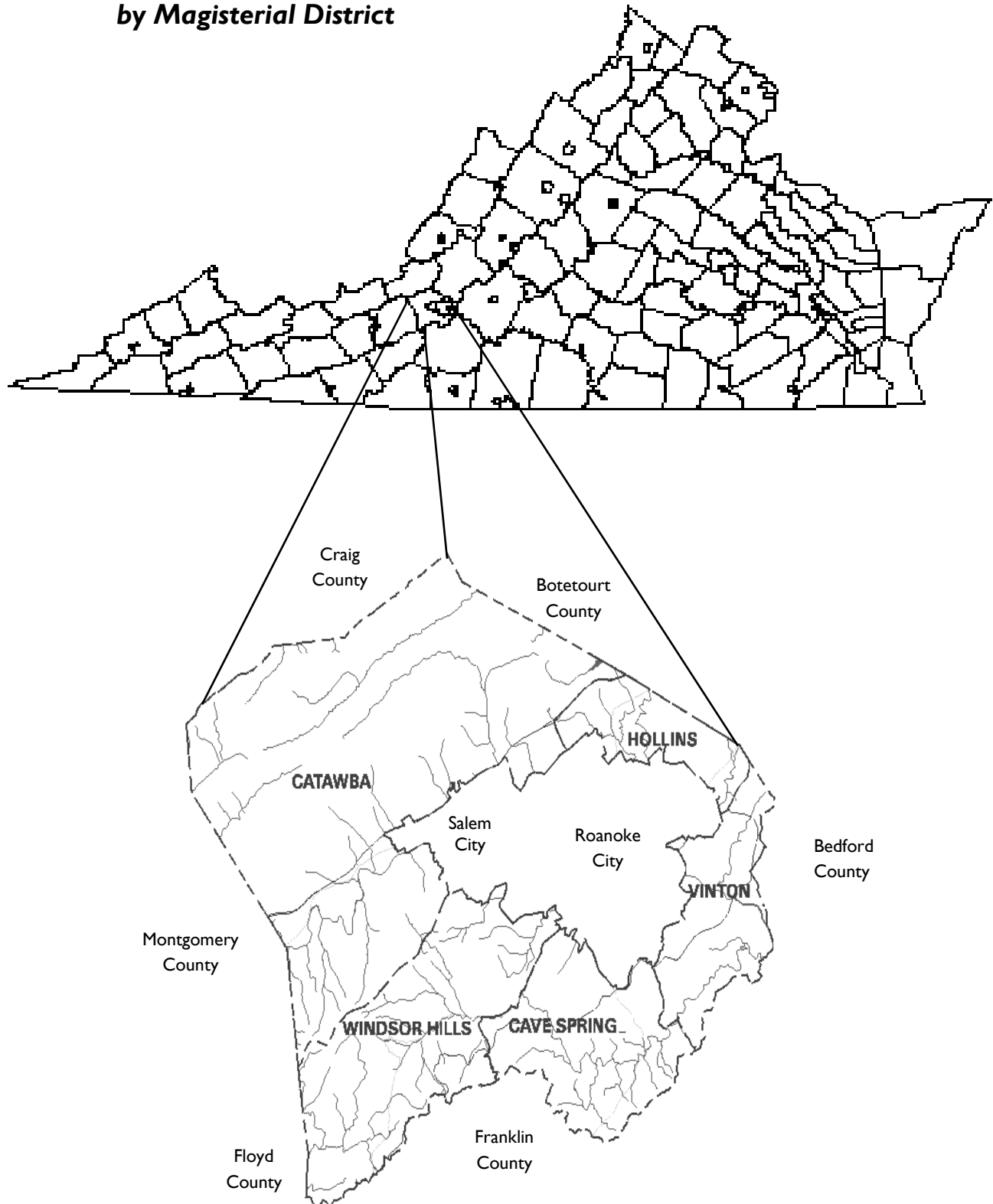
As part of the Strategic Planning Process, the following Vision Statement was developed in 2016.

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

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



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





County Administrator's Transmittal Letter





ROANOKE COUNTY

Department of Finance & Management Services

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

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

July 1, 2020

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

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

As part of this section of the budget document, the County Administrator's May 12, 2020 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities and initiatives included in the operating budget. The remainder of the budget document has been updated to reflect the fiscal year 2020-2021 operating budget adopted by the Board of Supervisors on June 23, 2020. The entire fiscal year 2020-2021 Roanoke County budget document can be found at: <https://www.roanokecountyva.gov/589/Annual-Fiscal-Plan>.

Sincerely,

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

Meredith L. Thompson
Budget Division Director



May 12, 2020

Chairman Radford and Members of the Board of Supervisors:

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

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

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

Tax Rates and Revised Fiscal Year 2020-2021 Revenues

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

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

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

**Significant Reductions in Capital Projects and Vehicle Fleet Funding**

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

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

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

Equitable Decrease to School Transfer through the Revenue Sharing Formula

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

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

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

Enhance Public Safety Staffing

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



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

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

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

Employee Compensation

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

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

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

Other Budget Items

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



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

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

Preparing for the Future

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

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

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

Summary and Acknowledgements

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



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

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

Sincerely,

Daniel R. O'Donnell
County Administrator



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

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



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



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

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



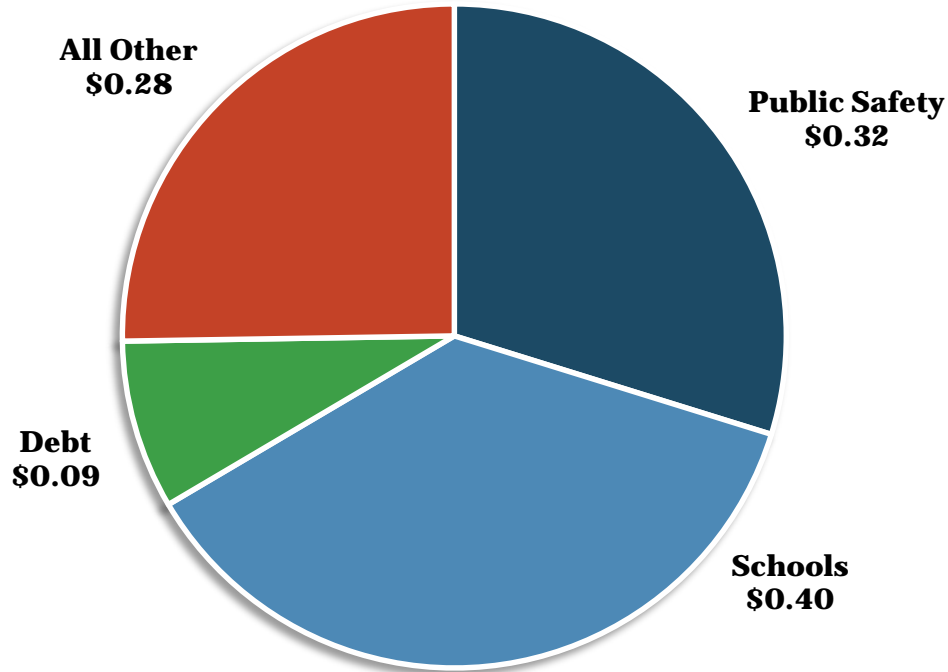
Expenditure/ Department	Notes	Inc./Dec. over FY 2019-2020	Total
Transfers, Outside Services, Miscellaneous, Non-Departmental (continued)			
Outside Agencies	The FY 2021 Adopted Budget includes a reduction of \$282,726 to Visit Virginia's Blue Ridge due to reduced Hotel/Motel Tax Revenue, an additional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



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



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



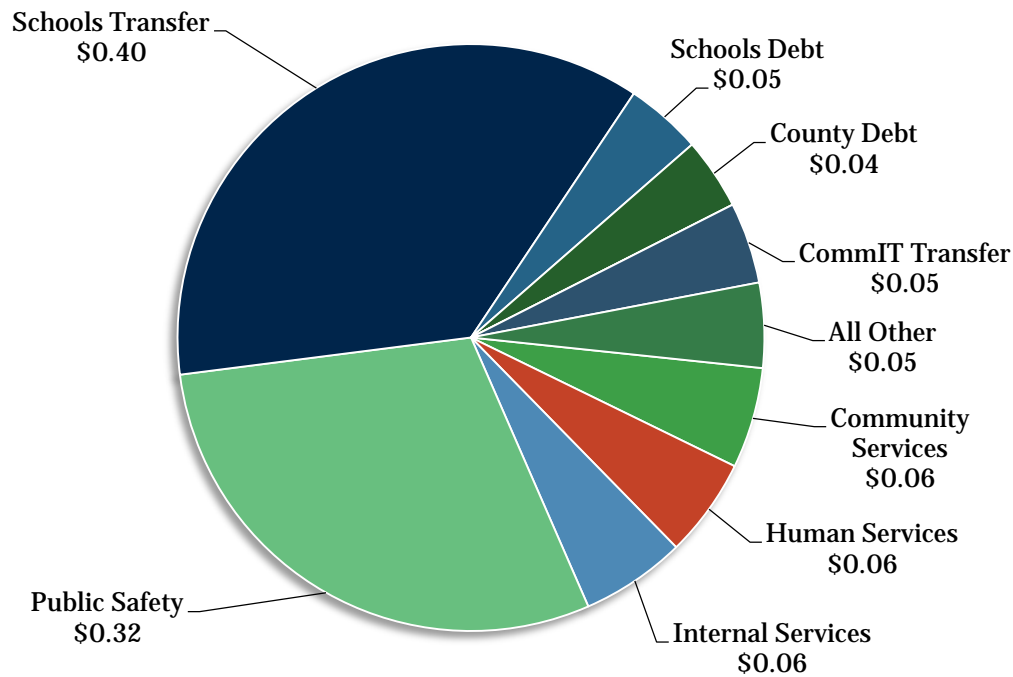
Area	FY 2020-2021 Adopted Budget	Portion of \$1.09 That Supports Area
Public Safety	\$54,906,424	\$0.32
*Schools	69,833,368	0.40
Debt (County & Schools)	15,648,202	0.09
All Other	49,756,955	0.28
**Total	\$ 190,144,949	\$ 1.09

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

**Total General Government Budget, Net Beginning Balance.



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



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

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

**Total General Government, Net Beginning Balance.



County of Roanoke

Analysis of Authorized Positions and Changes in Service Levels

Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2020 described below.

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

FY 2021 adjustments are described on the following page.



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

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





Understanding the Budget





Understanding the Budget

Introducing Sections of the Annual Fiscal Plan

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

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

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

Fund Structure

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

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

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

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

The General Fund is comprised of several sub-funds, which are combined for purposes of financial statement reporting. These sub-funds include *General Government, Children's Services Act, Criminal Justice Academy, County Fleet Service Center, Public Works Projects, Communications and Information Technology, Recreation Fee Class, PRT School Operations, and Grants*.

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

- General Administration
- Constitutional Officers



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

A chart for each department and fund shows the number of regular full-time positions in addition to three years of budget data: FY 2019 actual data, FY 2020 adopted budget, and FY 2021 proposed budget. The “General Fund” section also provides departmental goals for each County department.

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

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

“**Capital Fund**” - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).² This section includes: General Government support of capital initiatives and projects, a list of proposed FY 2021 capital projects included within the Capital Improvement Program, and fleet and equipment replacement details.

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

Basis of Budgeting

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

The County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance, or portion thereof, from one department to another within a fund. Otherwise, the Board of Supervisors must approve amendments that alter the total appropriation of any fund. In addition, any amendment that exceeds one (1) percent of the total revenue shown in the currently adopted budget may not be accomplished without first

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

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



advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are continued beyond a single fiscal year until completion of applicable projects even when projects extend for more than one fiscal year.

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

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

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

Other Documents Related to the Annual Fiscal Plan

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

- *Capital Improvement Program (CIP)*. The Capital Improvement Program (CIP) is a County program in which capital investments are identified and funded with the purpose of preserving County assets. The CIP plan is a ten-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. Financial resources used to meet those priority projects funded each fiscal year are accounted for through the Capital Fund. See the Capital Fund section of the Annual Fiscal Plan for more detailed information about the FY 2021 capital year budget. The entire Proposed FY 2021 – FY 2030 Capital Improvement Program (CIP) document can be viewed online at <https://www.roanokecountyva.gov/590/Capital-Improvement-Program-CIP>. Roanoke County Schools develop and publish their own capital improvement program that is adopted by the School Board and approved by the Board of Supervisors.
- *Roanoke County Public Schools Budget*. This document details the School Board operations and funding requests. The School Board budget must be submitted to the County administration no later than April 1 of each year. Due to anticipated revenue reductions RCPS submitted an updated budget to the Board of Supervisors on May, 26, 2020. For a brief overview, see the Component Unit (School Funds) section of this document.
- *Comprehensive Annual Financial Report (CAFR)*. This document is the final report on the examination of the County's financial statements at June 30 of each year. An independent auditing firm reviews this report, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The fiscal year ending 2019 CAFR can be viewed online at <https://www.roanokecountyva.gov/371/Financial-Reports>.



Fiscal Year 2021 Budget Process

This section is a brief overview of the ideal budget process that the County of Roanoke, Virginia strives to achieve each year on behalf of its citizens. This process was followed through the proposal of the operating budget on March 10, 2020.

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

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

Roanoke County uses an "incremental approach" to prepare its budget. Departments receive a budget target in which to build individual budgets. Departments complete Performance Management Plans to focus on organization wide efforts to monitor and enhance performance management. The Department of Finance and Management Services collaborates annually with departments to identify and update appropriate Core Objectives and Performance Measures. These plans are included as part of the adopted budget document once the Board of Supervisors has approved the appropriation of ordinances.

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

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

Concurrently, the Roanoke County Revenue Team, facilitated by the Department of Finance and Management Services, develops revenue projections for FY 2021. Revenue projections shape expenditure budgets for the upcoming fiscal year. County Administration works with the Department of Finance and Management Services to identify resources for both capital and operational budgets.

Once revenue projections are firm, final review of functional team prioritization is conducted with County Administration. Final review of expenditure budgets are conducted and adjustments are made in response to community feedback. Once this process is complete, a balanced budget is drafted and the County Administrator presents a proposed balanced budget to the Board of Supervisors. The budget document provided for Board review includes proposed resource allocation by fund, by department within each fund, by section within each department, and by expenditure category within each section. There are three types of



expenditure categories for this purpose: Personnel, Non-Personnel, and Transfers & Other. Supplementary data is also provided, such as statistical information.

Due to the economic impacts of COVID-19, a revised proposal was presented on May 12, 2020 that reflected updated projections of revenue.

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

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

The Code of Virginia requires adoption of a balanced budget by June 30 of each year. The fiscal year begins on July 1. Tax rates for the calendar year are adopted on or before April 15. The fiscal year budget appropriation is adopted by ordinance after a first and second reading by the Board of Supervisors. The Board formally adopted the FY 2021 budget appropriation ordinance on June 23, 2020.

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

A calendar of events for budget development activities for FY 2021 is included in this section of the document.

Amending the Annual Fiscal Plan

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

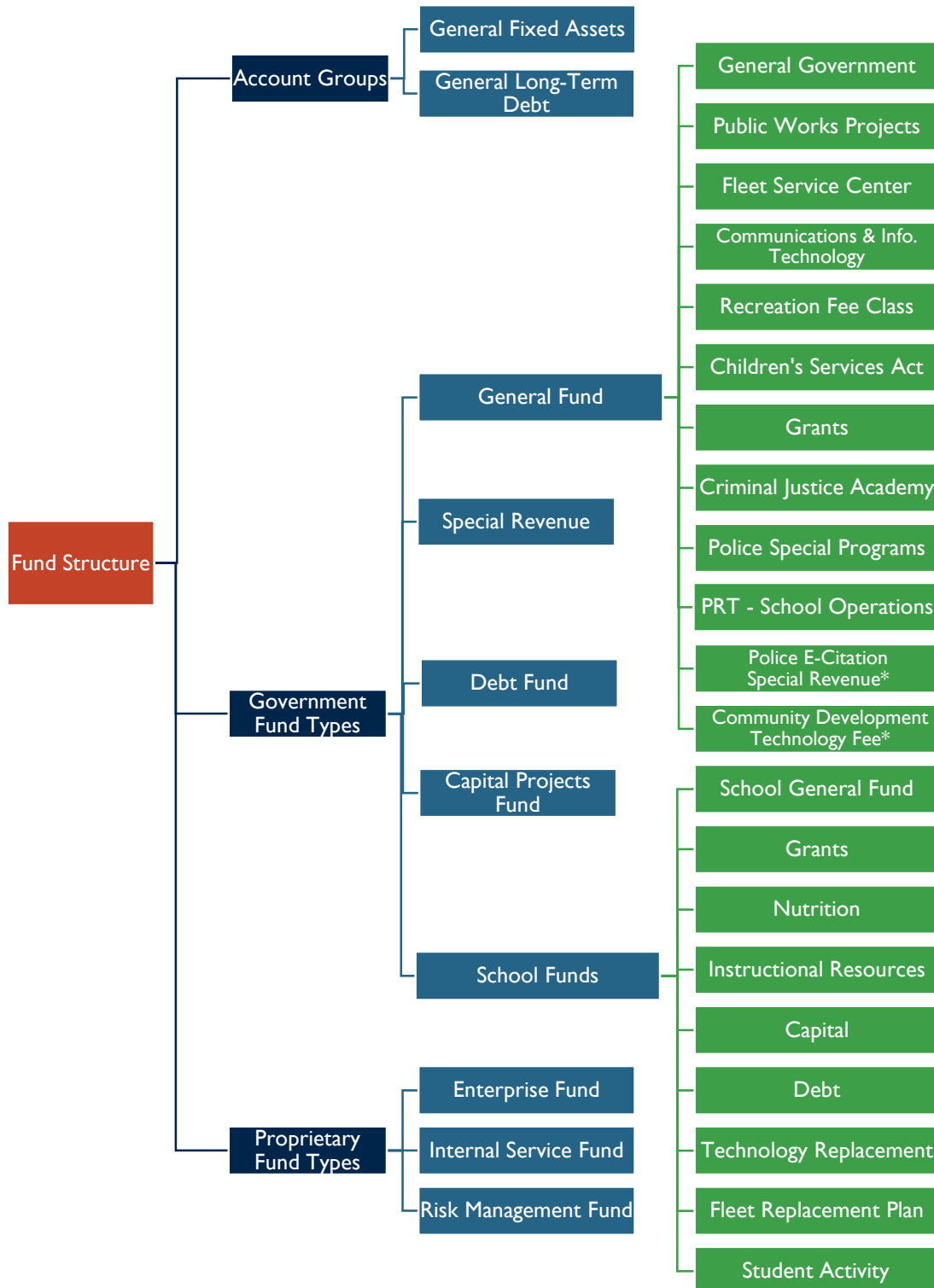


County of Roanoke Budget Calendar FY 2020 - FY 2021

September 2019	<ul style="list-style-type: none"> • Begin Capital Improvement Program (CIP) process • Board of Supervisors Work Session: Capital Project Status Update • Board of Supervisors Work Session: FY 2018-2019 Preliminary Year-End Overview
October	<ul style="list-style-type: none"> • CIP Project Funding Requests due
November	<ul style="list-style-type: none"> • Budget Kick-Off: Departments • Departmental Operating Allocations Issued • Begin Performance Management Plan process • Board of Supervisors Work Session: County Financial Policies Review
December	<ul style="list-style-type: none"> • Briefing to Board of Supervisors on 2020 Assessment and regional economic conditions and FY 2018-2019 Audit Results • Board of Supervisors and School Board Joint Work Session (December 3) • Board of Supervisors Work Session: Changes to Comprehensive Financial Policy and Allocation of FY 2019 Funds (December 17) • Department submissions, performance management plans, and funding/fee adjustments due • Initial review of departmental submissions • Outside Agency application process opens (December 2) • Prepare preliminary revenue estimates
January 2020	<ul style="list-style-type: none"> • Outside Agency Applications due (January 10) • County Administrator proposes FY 2021 - FY 2030 Capital Improvement Plan to Board of Supervisors (January 28) • Board of Supervisors Work Session: FY 2020 Mid-Year Revenue and Expenditure Update; Fiscal Year 2020-2021 Budget Issues (January 28) • Functional Budget Team Process Meetings begin
February	<ul style="list-style-type: none"> • Functional Budget Team Process Meetings continue • Board of Supervisors Work Session: FY 2020-2021 Revenue Outlook and Fees and Charges Compendium • FY 2020-2021 Revenues Finalized through Revenue Team process • County Review of Outside Agency Applications complete • Board of Supervisors Work Session: FY 2021 – FY 2030 CIP & Capital Project Status Update



March	<ul style="list-style-type: none"> • County Administrator proposes FY 2020-2021 Operating Budget to Board of Supervisors (March 10) • Board of Supervisors Work Session: FY 2021 Proposed Budget Update (March 24) • Public Hearing: Effective Tax Rate (March 24) • Public Hearing: Maximum Tax Rate (March 24) • Maximum Tax Rate Adopted by Board of Supervisors (March 24)
April	<ul style="list-style-type: none"> • Public Hearing: FY 2020-2021 Tax Rate Adoption (April 14) • Resolution to Adopt the FY 2020-2021 Tax Rate (April 14) • Briefing to the Board of Supervisors to discuss Revenue and Expenditure Projections for FY 2019-2020 and Revenue Estimates for FY 2020-2021 (April 28)
May	<ul style="list-style-type: none"> • Briefing to the Board of Supervisors on the Revised FY 2020-2021 Proposed Operating Budget and FY 2021 – FY 2030 CIP (May 12) • Board of Supervisors Work Session: FY2021 - FY 2030 Capital Improvement Program and Fleet & Equipment Replacement • Public Hearing 1 of 2: General Comment on FY 2020-2021 Budget (May 26)
June	<ul style="list-style-type: none"> • First reading of Appropriation Ordinances (June 9) – County and Schools • Public Hearing 2 of 2: General Comment on FY 2020-2021 Budget (June 9) • Second reading of Appropriation Ordinances/approval of Class Plan (June 23) – County and Schools • Board of Supervisors Adopts FY 2020-2021 Budget and FY 2021 - FY 2030 CIP (June 23) – County and Schools



**While considered part of the General Fund, these funds are accounted within the Capital Fund.*

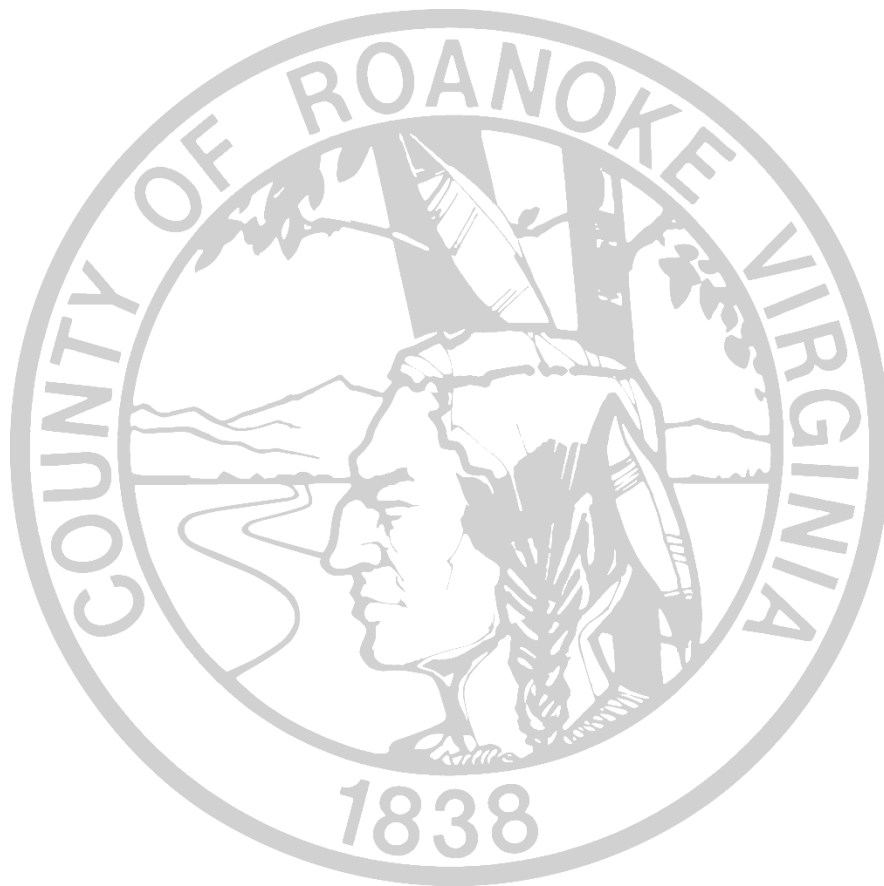


Organizational Policies, Plans & Analyses





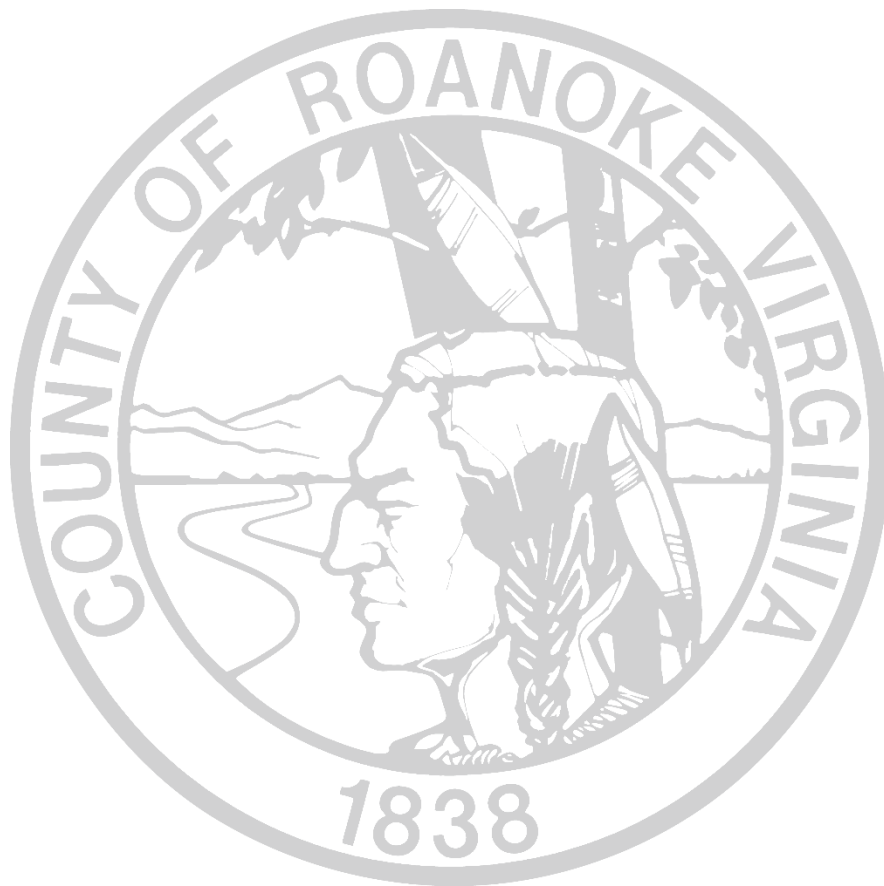
Financial Policies





Financial Policies

One of the measures of a fiscally well managed local government is the adoption of formal fiscal policies. Roanoke County recognized the need to develop financial management policies that reflect longstanding principles and practices that have enabled the County to maintain its sound financial position. On January 9, 2018, staff reviewed a draft of a new Comprehensive Financial Policy, which incorporated a number of stand-alone existing policies, updates to existing policies, and new policy additions. The County's Board of Supervisors provided feedback and input to staff and on April 24, 2018 adopted the Comprehensive Financial Policy. The Comprehensive Financial Policy is reviewed annually with the Board of Supervisors and updated as necessary for modifications. Rules set forth within the policy may be amended by resolution of the Board of Supervisors. The most recent version of the policy, amended on December 19, 2019, can be found within the Appendices section of this document.





Financial Planning Processes





Financial Planning Processes

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

Long-Range Planning

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

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

Roanoke County Vision Statement

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

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

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

Community Strategic Planning

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



goals of the Community Strategic Plan are the result of the public input received, and have been developed into Strategic Initiatives that will guide the County over the next several years.

Strategic Initiatives

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

The Community Strategic Plan was created to provide guidance and influence the development of annual budget planning. The County's Annual Fiscal Plan and CIP development process included review of the departmental submissions and requests in light of the vision and strategic direction provided by the community through the civic engagement process. The entire Community Strategic Plan can be viewed at <https://www.roanokecountyva.gov/1676/Community-Strategic-Plan>.

Organizational Strategic Planning

Roanoke County developed an internal Organizational Strategic Plan, most recently updated in FY 2018, which identifies strategies to be used by departments and employees to deliver quality services with integrity and distinction. The Organizational Strategic Plan develops goals to support a responsive delivery of services to citizens, develops branding and marketing that has the full ownership of the organization, and develops a workplace culture that makes the County an employer of choice in the Roanoke Valley. As a result, departments aligned goals and outcomes within Performance Management Plans and CIP project submissions to Outcome Areas identified within the plan.

Capital Planning

As part of the intensive strategic planning initiative, capital planning in Roanoke County has been developed in deeper detail. In FY 2016, Capital Improvement Program (CIP) planning and fleet replacement extended a five-year schedule of identified projects and needs to a ten-year schedule including identified resources. A summary of the FY 2021 capital year budget is contained in this document, while the entire Adopted FY 2021 – FY 2030 CIP can be viewed at <https://www.roanokecountyva.gov/590/Capital-Improvement-Program-CIP>. The underlying strategy to this approach is to plan for the construction and maintenance of investments necessary to provide public services in compliance with the County's Comprehensive Plan and other adopted policies. By looking beyond the current year and projecting what, where, when, and how capital investments should be made, capital programming enables the County to maintain an effective level of service for both the present and future population.



Functional Team Budgeting

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

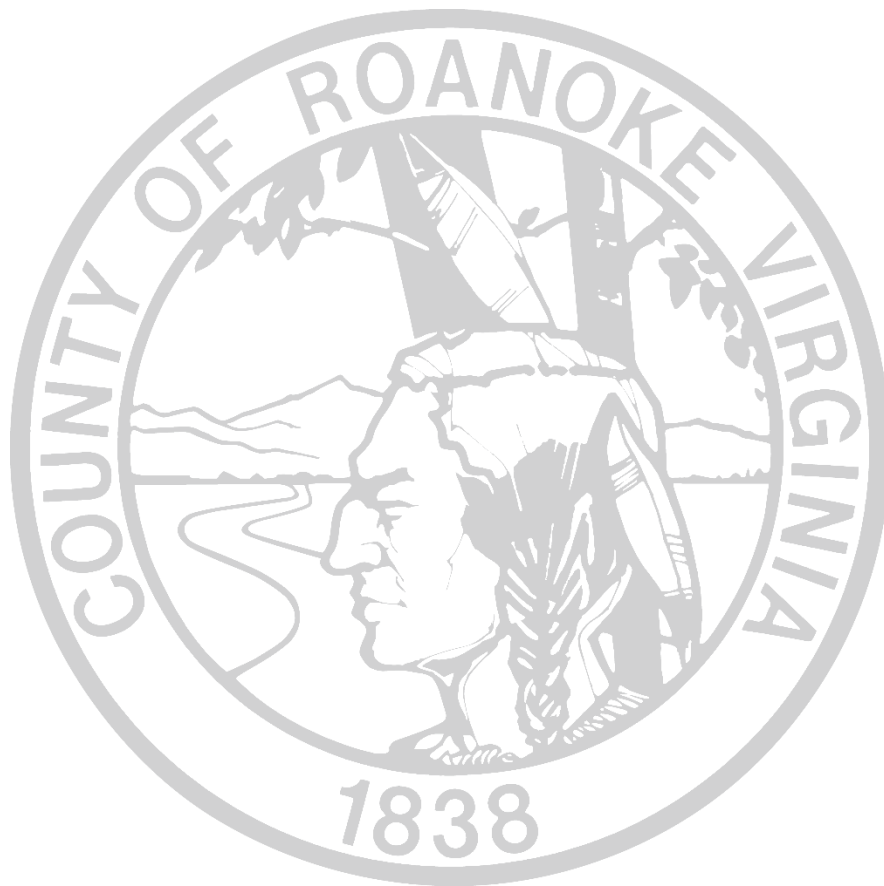
Throughout the budget process, the Department of Finance and Management Services facilitated Functional Team meetings. These meetings allowed Functional Team members to discuss team goals and budgetary issues impacting the ability to provide high quality services to Roanoke County citizens. During this process, teams also reviewed their Funding Adjustment Requests¹ and outlined budgeting priorities for the upcoming fiscal year. The priorities were presented to the County Administrator in February. Functional Team were brought back together in April to discuss the revision of the proposal and potential impacts to departmental budgets based on reduced revenue estimates.

Below is a breakdown of the departments associated with each Functional Team for FY 2021.

Functional Team Assignments

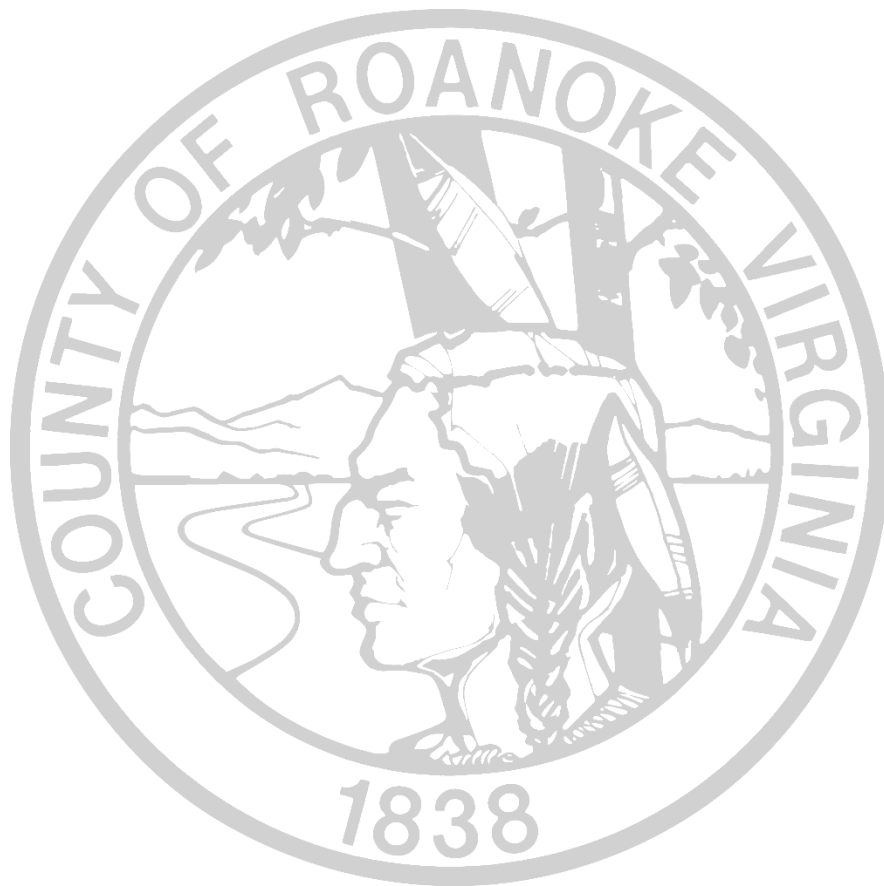
Community Services	Human Services	Internal Services		Public Safety
Development Services	Libraries	Clerk of Circuit Court	County Attorney	Commonwealth Attorney
Economic Development	Parks, Recreation & Tourism	Clerk to the Board of Supervisors	Finance and Management Services	Fire and Rescue
General Services-Solid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

¹ Funding Adjustment Requests are submitted by departments to the Department of Finance and Management Services at the beginning of the budgeting process to identify needs not addressed in the prior year budget.





Performance Measurement





Performance Measurement Introduction

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

Additionally, all core objectives are aligned to Strategic Initiatives within the Community Strategic Plan, adopted in FY 2017, or the Organizational Strategic Plan, adopted in FY 2018. Performance measures were identified as an opportunity to monitor progress towards achieving the vision and strategic direction set forth in the Community Strategic Plan. Specifically, data on the progress toward performance measures will be collected, reviewed, reported and used to make adjustments to County services and programs. More information on the implementation of the Community Strategic Plan can be found at the following link: www.roanokecountyva.gov/CSP.

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

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



Connect Roanoke County to the World

Roanoke County Community Strategic Plan



Public Information					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Develop and maintain relationships and communications between Roanoke County and the media to allow for dissemination of accurate and timely information.	Number of media advisories, news releases, media contacts, and interviews	324	290	300	310
<p>The Public Information Office serves as the liaison between County staff and the media, notifies the media of County issues, and responds to media inquiries within a timely, accurate and reasonable manner. The Office prepares media advisories and news releases to share important County news and alerts. The Office responds to media queries by providing information and facilitating interviews. Various media advisories and news releases are sent to media based upon County events and news. There is near daily interaction between PIO and media, whether for story ideas, fact checking or setting up interviews with staff members. Various staff conduct interviews based upon the topic.</p>					

Public Information					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain the County's online presence as a communications tool to help customers access County government on a 24/7 basis.	Total page views to the Roanoke County website	2,094,457	2,009,761	2,050,000	2,070,000
	Total "likes," "follows" and "views" on social media channels	26,224	30,085	34,000	38,000
<p>The Public Information Office publishes information to the public through a variety of methods, including the County's official website and social media platforms. By posting news, alerts and general information through these various methods, the Office can reach the community with diverse preferences in how they receive information. In addition to the County's website, the Office maintains social media which includes Facebook, Twitter and YouTube. In June 2019, staff completed the website redesign project, resulting in a more modern and accessible website for citizens, with easier access to Roanoke County's information and services.</p>					



Position Roanoke County for Future Economic Growth



Roanoke County Community Strategic Plan

Economic Development					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Grow the tax base through the attraction of new businesses and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.	Number of new businesses and existing business expanded	12	9	9	5
	Amount of new taxable investment secured through business growth	\$26.1 million	\$194 million	\$50 million	\$10 million
Growing the business and tax base in Roanoke County is a fundamental function of the Economic Development Department and supports the Community Strategic Plan to position Roanoke County for future economic growth. An enhanced business base results in improved property and increased revenues for the County.					

Economic Development					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Create a marketable inventory of quality industrial and commercial property to accommodate the needs of growing businesses, and enhance the County's competitive position for business growth and success.	Number of commercial and industrial properties & infrastructure development projects supported	6	7	7	7
	Number of identified and redeveloped underutilized properties.	3	4	5	4
The Economic Development department identifies, markets, and develops commercial and industrial properties throughout the County to promote growth. Commercial and industrial property and infrastructure improvement projects in FY 2018 include broadband expansion, Woodhaven Road, the Vinton Business Center, the Center for Research and Technology and other privately held properties. Redeveloping underutilized properties such as former County-owned properties and Tanglewood Mall will expand the tax base and attract new investment to the County. Most of the projects are completed over multiple fiscal years and do not change frequently from year to year.					



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

Roanoke County Community Strategic Plan



Economic Development					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Enhance regional workforce development initiatives geared towards linking the needs of the business community with the workforce, resulting in a skilled and abundant labor supply with wages in excess of the County's median wage rate.	Number of connections made between employers, students and educators.	9	10	12	10
	Number of projects connecting students, adults, businesses and the workforce.	20	7	13	8
<p>Workforce development, education and training initiatives connect educational institutions to adults, students and the business community. Creating links between secondary and post-secondary education through career fairs, technology tours, apprenticeship and internship programs will result in enhanced employment, technical skills capabilities and exposure to career opportunities. Developing relevant workshops geared towards business needs and adult populations promote lifelong learning and an educated community. Due to staffing changes including freezing an Economic Development Specialist position, projected connections and projects are expected to be lower than prior years.</p>					



Promote Neighborhood Connections

Roanoke County Community Strategic Plan



Planning					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Anticipate future growth and development challenges and implement policies and plans that incorporate best practices and community interaction.	Plans (activity center, area, neighborhood) adopted by the BOS to address future growth and development	NA	0	2	1
	Continue to expand community outreach through social media for targeted plans and special projects.	NA	NA	24,874	30,000
<p>Planning develops and implements plans and transportation projects that incorporate best practices and include citizen involvement. Planning staff facilitated or assisted in the development of the Route 419 Town Center Plan and the Hollins Center Plan which were adopted in FY 2020, and is developing the Oak Grove Center Plan for adoption by the Board of Supervisors in FY 2021. The County's 2005 Comprehensive Plan includes area-specific plans and outlines goals and objectives to address future growth. The implementation of the existing and new plans will facilitate orderly County growth and improved service delivery while meeting economic development, redevelopment, recreation, and transportation needs. The Department of Planning also utilizes social media (e-newsletters, Facebook, Twitter, etc.) to expand our community outreach efforts. In FY 2020, the Department reached almost 25,000 citizens through social media in our planning efforts.</p>					

Planning					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Coordinate local, regional, and state efforts to improve safety and reduce traffic and congestion in the County.	Percent of local tax dollars matched by transportation funding.	26.4%	0.0%	8.5%	0.0%
	Coordinate and submit grant applications for transportation-related projects*	8	4	8	7
<p>Planning coordinates local, regional, and state efforts to improve safety and reduce traffic and congestion in Roanoke County. Department staff leverage County funding by applying for various grants, mostly available through the state. The VDOT Revenue Sharing Program provides 50% funding for projects, with 50% County match; the VDOT Transportation Alternatives Set-Aside provides 80% funding with 20% County match for transportation projects and the VDOT Smart Scale Program and Regional Surface Transportation Program/Surface Transportation Block Grant provide 100% funding for transportation projects. Grant applications are requiring an increasing level of detail and a budget line item is needed for surveying and preliminary design. Match funds also need to be budgeted ahead of application submissions. The number of grant applications submitted annually varies due to the availability of funding programs, criteria for funding, and the types of projects planned by County staff. All funded applications are programmed for future fiscal years, and not all grant applications are funded.</p>					



Promote Neighborhood Connections (continued)

Roanoke County Community Strategic Plan



Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Establish and maintain an extensive network of greenways and trails.	Maintained Miles of Greenways & Trails	38	42	44	46
<p>Roanoke County's network of trails and greenways allow citizens and visitors opportunities to enjoy the outdoors. Greenways and trails are strategically planned to allow for citizens to access new amenities and expand the alternate transportation possibilities including biking and walking. As the County and the surrounding region become an outdoor tourism destination, it is vital to properly maintain our network of greenways and trails.</p>					



Ensure Citizen Safety

Roanoke County Community Strategic Plan



Commonwealth's Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Collaborate with Roanoke County and Town of Vinton Police Departments among other law enforcement agencies to ensure the most successful prosecutions.	Circuit Court Cases (Felonies & Misdemeanors)	1,835	2,428	2,856	3,000
	General District Court Cases (Traffic & Criminal Cases)	34,097	31,393	30,100	30,500
	Juvenile & Domestic Court Cases (Traffic & Criminal)	4,334	5,875	5,928	6,125
The Commonwealth Attorney's Office is responsible for the prosecution of cases which helps to ensure citizen/community safety. It is imperative for the office to collaborate with the Roanoke County and Town of Vinton Police Departments to gather as much information as possible to successfully prosecute cases.					

Commonwealth's Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide services and referrals to appropriate services to victims of crimes under prosecution by the Commonwealth's Attorney Office.	Victim Witness Services Provided	847	836	845	850
	Maintain Confidentiality of All Participants	100%	100%	100%	100%
The Commonwealth Attorney's Office provides Victim Assistance Programming, which serves the most vulnerable of citizens. The Office provides services to those who are victims of crimes being prosecuted by the Commonwealth's Attorney Office. The Program strives to ensure their safety throughout the prosecution process by providing support services and referrals to resources available including counseling and housing resources.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both inmates and staff.	Maintenance of ACA accreditation	Yes	Yes	Yes	Yes
	Maintenance of VLEPSC accreditation	Yes	Yes	Yes	Yes
<p>The Roanoke County Sheriff's Office (RCSO) provides professional service to inmates, and the citizens of Roanoke County, as demonstrated by the continual compliance with the regulations of the American Correctional Association. The RCSO is one of thirteen jails in the state of Virginia to be accredited nationally and one of 167 jails to be accredited nationwide. The RCSO is one of two agencies statewide to be accredited both by the ACA and VLEPSC. The Roanoke County/Salem Jail must comply with mandatory ACA standards which are necessary for accreditation. ACA standards address inmate records, administrative operations, budget/fiscal management, staff training, food service, safety and sanitation, health care and physical plant. The Roanoke County/Salem Jail has also met the required Federal mandated standards of the Prison Rape Elimination Act (PREA), preventing, detecting and responding to prison rape. Compliance with ACA and PREA standards is imperative to maintain continued accreditation and certification. A PREA audit was successfully completed in December 2019. ACA and VLEPSC audits will be conducted in 2020.</p>					

Sheriff's Office					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Expand the RCSO SRO Deputy Program to assist with the safety and security of Cave Spring High School as it transitions into a modular campus during construction of a new building.	Number of days SRO Deputy was on site during times school is in session.	180	180	180	N/A
	Number of interactions with students, staff, and other personnel on campus.	incalculable	incalculable	incalculable	incalculable
<p>An addendum to a MOU between the Roanoke County Schools, Roanoke County Police, and the Roanoke County Sheriff's Office has been formalized to increase the safety and security of the campus of Cave Spring High School as construction of a new high school began in January 2019. Students will remain on the property but will occupy a modular campus during the construction period estimated to conclude in August 2020. The RCSO will provide a law enforcement trained deputy to provide enhanced security of the campus. The Deputy will work alongside the assigned SRO from the Police Department.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide on-going training to all staff members in the most up-to-date laws, procedures, and administrative functions of the Criminal Justice System along with leadership and professional development opportunities to support employees interested in advancing.	Percent of uniformed staff who have completed required training	100%	100%	100%	100%
	Percent of supervisory staff who have completed leadership and/or supervisory training	100%	100%	100%	100%
To maintain accreditations, it is important for the Roanoke County Sheriff's Office to receive regular training on laws and procedures. The department also recognizes the importance of providing ongoing leadership development training for staff with potential to advance within the department. By having a well-trained and informed staff, the inmates and citizens can expect high quality professional services. Supervisory staff have all received some form of management and leadership training. Some supervisors will receive the opportunity to attend advanced leadership training in 2021.					

Sheriff's Office					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide community outreach and public education for all ages of the community in an effort to build and maintain positive community relationships.	Number of Educational Programs Offered	8	8	8	8
	Number of Participants in Programs	1,430	1,442	1,500	1,500
During the summer of 2018 a Memorandum of Understanding between the Roanoke County Schools, the Roanoke County Police, and the Roanoke County Sheriff's Office was formalized to increase the security and safety of the elementary schools in Roanoke County. There are two SRO deputies assigned full time to provide safety, security and education to the staff and students of the elementary schools. There are additional deputies assigned to other duties which allows time to provide extra security and safety checks at the 16 Roanoke County Elementary Schools. They also present educational programs to the staff and students. Deputies have instructed in excess of 25 Junior Achievement classes as well as participated in the Read Across America Program. Deputies also participate in many of the smaller programs in the schools such as the Special Olympics Big Feet Meet and Little Feet Meet, Color with a Cop, School Carnivals, and many more.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide Court security and an efficient Civil Process Section	Annual Court Dockets in Session	1,043	1,095	1,100	1,100
	Civil Process Papers Served	38,466	45,685	40,000	40,000
<p>The Sheriff's Office provides security for multiple court rooms on a daily basis as well as screening the public upon entry. The Roanoke County Courthouse has 7 courtrooms split between Circuit, Juvenile Domestic, and General District as well as clerk's offices for each and the Commonwealth Attorney's Office. Civil process is a full time division that serves a multitude of civil court papers on citizens and local businesses including evictions and levies.</p>					

Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide professional public safety assistance to the Roanoke County citizens and emergency responders in a timely manner.	Dispatch 90% of all Police, Fire and EMS calls for service in 90 seconds or less.	75%	82%	90%	85%
	Exercise alternate center(City PSAP) operations.				
<p>The Emergency Communications Center (ECC) ensures that call taking and dispatching services are expedient and appropriate for all public safety scenarios. ECC Staff strive to dispatch emergency services as quickly as possible to ensure safety of Roanoke County citizens and visitors. The County of Roanoke collaborates with the City of Roanoke's E-911 Center to complete 1 shift per month at the other locality's location. This regional approach allows both departments to be prepared to continue to take emergency calls if a large-scale equipment failure or emergency situation occurred at either facility. This ensures that Emergency 911 services would remain available to the region.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Communications & IT - Communications Shop					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain an accessible and efficient Public Safety Radio System.	Ensure Public Safety Radio System availability at 99% at all times	99%	99%	99%	99%
<p>The CommIT Communications Shop strive to guarantee a reliable communication foundation on which to efficiently conduct County business operations today and into the future. Through maintenance and upgrades, staff maintain that the public safety radio system is available for emergency responders to communicate. This ensures that citizens can rely on those responders when they are experiencing an emergency.</p>					

Communications & IT - Communications Shop					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure that all components of the Public Safety Radio System are available in order to ensure proper response to citizen emergencies.	Maintain microwave backbone for 800 MHZ radio system for peak performance and operation 99% of the time.	99%	99%	99%	99%
<p>The Emergency Radio Communications System depends on the microwave backbone to operate at top efficiency. Maintenance of this equipment ensures that an alternate resource for communication is available for emergency responders.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Police					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Foster, develop and maintain community and regional partnerships.	Successfully implement a community survey to collect information about the public's perception of law enforcement.	-	-	TBD	TBD
The Police Department seeks citizen feedback about perceptions of safety, community involvement, procedural justice, performance and overall citizen satisfaction. The Department will evaluate the feasibility of partnering with a local university or consultant to develop the questionnaire and administer the survey.					

Police					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Align technology structure to meet operational demands	Research, evaluate and purchase a tactical robot for use during high-risk situations.	-	-	TBD	TBD
The use of police robots are changing the way tactical officers engage hazardous situations. During highly volatile situations, a police robot can be deployed to gain valuable intelligence when the scene is too dangerous for first responders. Once deployed, intelligence is gained through relaying real-time audio and video to an operator positioned a safe distance away. These ruggedized and easily deployable robots can inspect a scene, identify the location and condition of a suspect and other hazards without exposing an officer to a potentially lethal environment.					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Fire & Rescue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide expedient emergency response to fire and emergency medical service incidents.	Percent of reaction times to all emergency calls within 90 seconds	63%	79%	90%	90%
	Percentage of Advanced Life Support(ALS) responses within 6 minutes	57%	55%	80%	80%
	Fractile response time to all incidents within 12 minutes	94%	95%	90%	90%
<p>Roanoke County Fire and Rescue strives to ensure that appropriate staff are responding to emergencies in the most expedient manner possible. Reaction time includes the time taken between when a call is dispatched to a station and when an apparatus leaves the station. Based on Accreditation National Standards, the department aims to reach a reaction time within 90 seconds. The American Heart Association research shows that for every minute a person's heart is not beating their ability to be resuscitated drops by 10%. RCFRD has made an internal goal of reaching 80% of all patients requiring ALS in 6 minutes or less. Virginia Office of Emergency Medical Services requires each agency set a goal for reaching 90% of all calls, in accordance with our Emergency Medical Services (EMS) response plan our goal is 12 minutes. The department will use actual data to determine where improvements can be made to progress towards target measures.</p>					

Fire & Rescue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide adequate facilities and equipment for fire and rescue operations	Age of fire apparatus should not exceed 20 years	82%	82%	85%	85%
	Age of ambulance should not exceed 10 years	95%	100%	95%	95%
	Personal Protective Equipment should meet current NFPA standards	100%	100%	100%	100%
<p>National Fire Protection Association (NFPA) provides the Fire/EMS consensus standards of the industry to which RCFRD strives to comply. By meeting the standard the department ensures reliable apparatus, fire/ems equipment, and personal protective equipment with which we respond to emergencies while providing for the safety of emergency personnel. In addition to equipment, the Fire Department maintains 12 Fire Stations and one training center throughout the County.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Fire & Rescue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Partner with the community and schools to facilitate outreach programs to foster life safety education and emergency preparedness.	Percent of Roanoke County Elementary Schools visited by Fire & Rescue staff	100%	100%	100%	100%
	Number of education programs facilitated by Fire Marshal's Office	166	188	300	300
	In conjunction with Police Department, Fire Marshals provide unannounced facility safety checks at all county schools	NA	91	220	220
<p>When citizens and children are educated and prepared, outcomes of emergency situations can be less severe. By working with the elementary schools through the Firefighters as Role Models (FARM) program, RCFRD helps children and families become knowledgeable in fire safety. In addition, the RCFRD Community Outreach Coordinator, working in conjunction with station personnel, provides information about safety and preparedness topics during community and civic events to expand outreach. Staff also provide fire safety and emergency preparedness information to local daycares and students in home school environments. Additionally, Fire Marshals provide unannounced safety and security checks at county schools as part of the Roanoke County Public Safety Schools Task Force helping ensure safety for our students.</p>					

Social Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Promote safety, well-being and progress to permanency of children in Foster Care.	Approved caseworkers will complete at least 90% of monthly face-to-face contacts with foster children.	96%	96%	90%	90%
<p>Roanoke County Department of Social Services supports the development of healthy families and protects Virginia's children from abuse and neglect. By establishing monthly face-to-face visits, an approved worker can more efficiently assess a child's safety and well-being. Regular visits also promote progress to permanency to children in foster care.</p>					



Be a Caring & Inclusive Community

Roanoke County Community Strategic Plan



Social Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Connect vulnerable populations with basic resources by determining eligibility for benefits within mandated timeframes.	Eligibility for Medicaid, SNAP and TANF benefits will be determined timely, in accordance with state guidelines, at least 96% of the time.	98%	98%	96%	96%
<p>The Department of Social Services is responsible for administering a variety of benefit programs in accordance with federal and state requirements. Determining eligibility for benefit programs in a timely manner provides citizens in need with access to programs to support themselves and their families.</p>					

Social Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Promote and encourage TANF recipients to participate in the VIEW program to promote economic independence.	Unless exempted, at least 50% of the VIEW caseload is participating successfully monthly.	46%	67%	50%	50%
<p>While benefit programs are available to those eligible, the department also encourages and promotes self-reliance. Recipients of TANF (Temporary Assistance for Needy Families) are and will continue to be encouraged to participate in VIEW (Virginia Initiative for Employment not Welfare) unless exempted by the Virginia Department of Social Services. The VIEW program promotes economic independence by assessing employment strengths and needs, eliminating barriers to employment and providing resources and training so participants can become employed and self-sufficient.</p>					



Promote Lifelong Learning

Roanoke County Community Strategic Plan



Library					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide customer access to a diverse and balanced collection that promotes lifelong learning.	Annual Circulation of All Materials	1,144,913	1,020,930	1,200,000	1,300,000
	Annual Circulation of Electronic & Digital Materials	56,732	70,721	90,000	100,000
	Number of Items Added to Collection	20,011	24,511	23,000	24,000
Circulation totals provide an important measure of the effectiveness of the collection in meeting the general interests and informational needs of the public. Library administration has worked with the RVL Consortium members to better balance the share of materials money, which ensures the development of a diverse and balanced collection that meets the needs of the wide range of community interests, and better allows us to target the varying interests of patrons at all of our branches. Also, the library has begun to add some business-oriented databases in support of economic development. Of note, digital media circulation including e-books, e-movies, e-audiobooks, continues to increase in popularity, while people continue to check out print materials as well. The Library increasingly relies on data from a variety of reports as well as informal feedback from patrons, and adjusts purchasing accordingly. Just as buildings need to be accessible to all, it is important to provide a collection accessible to people with a variety of backgrounds, beliefs, and abilities.					

Library					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide reference assistance, educational services, technology services to promote digital literacy, and instructional assistance and programming.	Attendance at technology, coding, AI, and robotics programming (all ages)	N/A	3,957	5,000	6,000
	Attendance at technology, coding, AI, and robotics presentations, panels, and other outreach events	N/A	1,250	1,500	1,750
	Assistance offered through reference department	39,435	73,626	75,000	75,000
Digital literacy is critical for all ages in today's world, and yet, access to PCs and the internet is not universal. Libraries provide citizens with free and open access to electronic resources and equipment, along with the assistance of trained staff. All library locations provide assistance to patrons through answering reference questions, which are tracked by staff. These measures indicate the need for the availability of library services in reference and technology assistance, and inform the type of internal training necessary to keep up with ever-changing demands. In the world of technology the library also takes seriously its responsibility to bridge the technological divide by offering access to tech tools such as Micro:bits, maker kits, Cosmo and Vector robots, and Pepper, a humanoid robot, along with other robots and state-of-the-art technology tools.					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Library					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide programming, outreach, and events that promote the library's role as the community center, and that encourage literacy through educational, cultural, and informational events.	Number of Patron Visits	810,151	735,869	750,000	750,000
	Number of Contacts during Outreach Events	11,661	10,730	11,000	12,000
	Attendance at Library Programs	43,429	45,966	46,500	47,000
<p>The number of patron visits is one reliable indicator of whether people are finding the resources and information they seek at county libraries, and/or if they view library the library as a community gathering place. County libraries also participate in community events and provide information on library programs to various populations outside of our walls, such as preschools and nursing homes. Reaching people through these programs helps the library promote literacy, inform the public about the Library's offerings, and ensure all citizens that library staff exists to serve them whether or not they ever come through the doors of one of our buildings. Attendance at library events indicates whether the programs being offered are relevant, meet particular needs, or offer opportunities for personal growth, socialization, and entertainment. The in-house attendance counts are collected and reported electronically, which allows for comparison with past performance on either an ongoing or on-demand basis. We have entered into several partnerships, all with organizations who have strong brand recognition and are collaborative in their approach. We have worked with The Hive, providing space and staff support for The Gauntlet, a program designed to help build businesses in the community. We are partnering with RobotLab in San Francisco to code Pepper, Girls Who Code, an international organization whose goal is to shrink the gender gap in technology, Roanoke Robotics and Makers Club, and are working with another regional group to ensure the library is and feels like a caring and inclusive place for the entire public. In all cases, the partnerships are raising the awareness of the library's offerings and building important relationships across the region, and all support the county's and library's strategic plans. The library received three awards this year due to the collaborative way in which we were engaging in technology to help support economic development: Mike Hibben was awarded the Best Staff Member award by the Virginia Public Library Directors' Association, and we were awarded the VACO Best Large County Award and Urban Libraries Council's Top Innovator in Workforce and Economic Development.</p>					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Promote improved health and well-being through healthy eating and physical activity.	Surveyed participants will increase knowledge on class topics including nutrition, cooking skills, and health.	96%	98%	98%	98%
	Surveyed participants will increase knowledge on food safety and food preservation skills and techniques.	99%	99%	99%	99%
The FCS (Family & Consumer Sciences) Agent provides a variety of workshops on food and nutrition related topics that incorporate basic cooking skills, nutrition education, and other health related topics. These skills and information are central to enabling citizens to improve their overall health and well-being. The agent also provides research-based information on food safety and food preservation methods to mitigate the risks of food-borne illness, which contributes to the safety and health of Roanoke citizens.					

Extension & Continuing Education					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide nutrition and physical activity education to low-income families and individuals.	Surveyed participants report improved nutrition practices.	59%	59%	61%	61%
Low-income families and individuals are at an increased risk for lifestyle-related chronic disease and illness. The Family Nutrition Program Assistants and SNAP-Ed Agent bring research-based nutrition education to low-income adults and children. Through these programs, participants gain knowledge and develop skills that will help them improve their health today and make healthier choices over the course of their lifetimes.					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Assist youth in becoming self-directed, contributing, and productive members of the community.	Number of Youth Enrolled in the 4-H Program.	6,664	4,622	7,000	7,000
	Percentage of teachers/parents reporting increased knowledge and skills gained through 4-H programs.	97%	99%	99%	99%
<p>4-H Youth Development serves ages 5-19 with programs offered in the schools, after school programs, community and project clubs, camps and valley-wide activities. These programs develop community leaders, good citizens and socially competent individuals with strong life skills. Fueled by university-backed, latest research based curriculum from Virginia Tech and Virginia State, students from Roanoke County engage in hands-on activities in 10 curriculum areas including Science and Technology, Careers and Economic Education, Citizenship, and Leadership and Personal Development. Local youth involved in 4-H programs also are heavily involved in community service and understand the value of volunteering and making their community a better place to live. In FY 2018, The 4-H program lost a full-time Program Associate who provided programming in the school systems.</p>					

Extension & Continuing Education					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Strengthen the community food system through educational support of regional agriculture and sustainable gardening.	Number of individuals reached through ANR Agent and Master Gardener Programming	5,511	5,264	5,700	4,000
	Contacts to Extension Master Gardener Help Desk and one-on-one site visits/meetings with ANR Agent	2,153	2,522	2,300	2,000
<p>The ANR (Agriculture & Natural Resources) Agent provides diverse programming on agricultural and horticultural topics, from garden skills and knowledge for home and community gardeners to the most up-to-date research and information to help area farmers succeed. These skills at all levels help to bolster our community food systems, grow agricultural and gardening knowledge, and work to better our natural environment. The Master Gardeners are volunteer educators specially trained through the Roanoke County/Roanoke & Salem Cooperative Extension office. Throughout the year, they work in schools, provide horticultural therapy programming in nursing homes, assist with community gardens, give talks throughout the region, and deliver other various programming. The Master Gardener Help Desk operates Monday to Friday as a go-to for providing research based information to answer gardening questions that are encountered throughout the year by residents of the Roanoke Valley.</p>					



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



Roanoke County Community Strategic Plan

Development Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure compliance with County's regulations to protect the public's health, safety and welfare.	Percent of zoning related code violations resolved within 45 days	NA	94%	91%	91%
	Percent of residential building permit reviewed on time	97%	95%	95%	95%
Code compliance is an essential function of the Development Services department. Enforcing codes and completing inspections ensures that buildings and zoning decisions are safe for citizens and businesses within Roanoke County. When code violations occur, the department is committed to resolving issues with citizens. The department's goal is to respond to all code inspection requests within one business day. However, circumstances outside of the department's control may limit this ability including staff availability. We anticipate tracking the building inspections completed on the assigned date as we complete the implementation of Permitting Licensing and Land (PLL) platform within CityWorks and Asset Management program.					

Development Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide design, construction and maintenance services for stormwater facilities which improve public safety and increases property values.	Number of major drainage project of effort identified in the Stormwater Maintenance Program completed	1	0	1	1
	Number of Best Management Practice (BMP) implemented every 3 years.	1	1	0	1
The Stormwater Division within Development Services provides design, construction, and maintenance services of stormwater facilities. These services improve public safety and also property values. The County's efforts to maintain stormwater facilities also address the County's MS4 permit requirements to reduce the discharge of sediment.					



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



Roanoke County Community Strategic Plan

Development Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Address existing and future environmental challenges by incorporating collaborative solutions in planning, engineering regulations and compliance.	Percent of Annual Private BMP inspections	14%	37%	20%	20%
	Percent of Annual County BMP inspections	100%	100%	100%	100%
	Percent of Private BMPs in compliance within County's MS4 permit	50%	50%	50%	50%
Proper maintenance and operation of stormwater Best Management Practices (BMPs) mitigate the impacts to the County's natural water sources including streams and ultimately, the Roanoke River. The County must meet regulations from the Virginia Stormwater Management and the County's Municipal Separate Storm Sewer System (MS4) permit. In addition, the department must ensure compliance with the County's Stormwater Management ordinance with the regular inspection of BMPs. By collaborating with Homeowner Associations (HOAs) and Business Owners, the department believes it can reduce the percent of non-compliant BMPs.					

Development Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure compliance with State MS4 permit requirements to protect the public's health, safety, and welfare.	Address water quality as part of the MS4 requirements via public education & outreach as Sediment, Bacteria and Nutrient are pollutants of concerns	NA	I	I	I
	Address TMDL MS4 permit requirements for bacteria, sediment and PCBs	NA	I	I	I
The department develops and implements a public education and outreach program pursuant to its MS4 permit requirements that focuses on minimizing pollutants (sediment, bacteria, nutrients, and PCBs) from entering stormwater and therefore, local waterways, targeted audiences are selected for each pollutant of concern. Various means and methods are used to reach all of the targeted audiences with pertinent information regarding ways to minimize stormwater pollution.					



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



Roanoke County Community Strategic Plan

General Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide quality solid waste services to include weekly garbage collection, bi-weekly bulk and brush and drop off center recycling opportunities to all qualified customers.	Amount of municipal waste (per ton) collected per Full Time Employee (FTE)	1,528	1,440	1,550	1,500
<p>The Solid Waste Division with General Services collects garbage weekly and bulk and brush every other week. The department also provides drop off recycling locations throughout the County. By increasing the tonnage collected per FTE, we are efficiently using all staff resources and equipment to provide a core service to our citizens in a fiscally responsible way.</p>					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Offer a robust Community Recreation program for all citizens that promotes learning, health and positive competition.	Offer a minimum of 1,450 programs annually	1,860	1,137	1,900	1,200
	Host a minimum of 14,000 participants annually	18,948	12,792	19,000	10,000
<p>Roanoke County Parks, Recreation & Tourism provides a diverse variety of programs for participants of all ages and abilities. The department strives to expand the reach into the community for participation and expand the availability of programs, events, and activities. Programs include summer camps, athletics programs, indoor programs, and special events among others.</p> <p>*Due to the ongoing effects of COVID-19, the performance measure for this category has been lowered due to limitations of services offered.</p>					



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



Roanoke County Community Strategic Plan

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide a diverse offering of park amenities and services to citizens and user groups through safe and well maintained facilities	Number of Parks Maintenance work orders performed annually	1,226	1,502	1,400	1,600
	Number of Acres in Public Parks maintained annually for public use	2,180	2,430	2,380	2,600
<p>Citizens and visitors to Roanoke County have access to a variety of amenities through public parks maintained by staff including picnic shelters, athletic fields, multi-use trails, and green space. Properly maintaining these amenities is crucial for the department to provide high quality services that the citizens have come to expect. The Parks, Recreation & Tourism Department maximizes staff resources to respond to regular and required maintenance. These efforts have increased the available acreage for public use providing citizens more opportunities to enjoy the parks, which include recreation fields, playgrounds, and open green space.</p>					



Responsive Service Delivery

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Prepare, publish and preserve official records of the Board of Supervisors.	Complete Board Actions in accordance with County Code within 4 business days	100%	100%	100%	100%
	Complete Board minutes within 90 days of Board Meeting and maintain 80% no correction rate based on total number of pages produced annually	95%	85%	100%	100%
<p>The Board of Supervisors governs the County of Roanoke through actions made during regularly scheduled meetings. The Clerk to Board completes and posts all Board Actions and Minutes to preserve official records. Completing Board Actions and Minutes within the time frames allows citizens to access information in a timely manner which reflects our transparency and a responsive service delivery. Although both Actions and Meeting Minutes are completed, the department has not recorded the number of days taken to complete.</p>					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain transparency and high standards of customer service to citizens.	Publish final Board Agendas, Board Actions, Board Summaries, Timestamped Agendas, Special Notices within 10 business days from meeting date	80%	85%	100%	100%
	Process solicitation permits for non-profit organizations and volunteer forms within 2 business days from receipt	100%	100%	100%	100%
<p>The Clerk to Board of Supervisors ensures transparency and is responsive to citizen inquiries and requests. The Agendas, Summaries, and Notices are available online via a document repository for County staff and citizens to view. By posting within 10 business days, the Clerk allows citizens transparent access to documentation. The Clerk also processes permit requests from local non-profits and volunteer groups. By quickly processing these requests, citizens can expect a high standard of customer service. Both practices occur regularly within the department, but the timeliness has not been consistently measured.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain oversight of the Invocation Policy.	Send out request letters in accordance with Roanoke County Code on an annual basis, within 30 days of approval of the Board's calendar	100%	100%	100%	100%
	Process all requests, maintain database and confirm all speakers within 30 days	100%	100%	100%	100%
The Clerk to the Board oversees the Invocation Policy, which invites all religious congregations with an established presence in the local communities and private citizens to voluntarily offer an invocation before the beginning of its meetings. The Clerk monitors scheduled speakers in a timely fashion to ensure that organizations and individuals in the community can participate in the invocation. The Clerk ensures that the invocation policy is implemented as required in Roanoke County Code.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Coordinate the Financial Disclosure process.	Request disclosure statements of economic interests in accordance with State and County Code by the first business day of the calendar year	100%	100%	100%	100%
	Coordinate and follow-up with outside auditors in all requests regarding Disclosure Statements with 5 days	100%	100%	100%	100%
The Clerk to the Board requests and collects financial disclosure documents in accordance with State and County Codes. This process ensures transparency and accountability to the outside auditors.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Coordinate the Committees, Commissions and Boards process.	Process appointments upon Board approval within ten business days	80%	85%	100%	100%
	Update website within three days of change	80%	85%	100%	100%
The Clerk to the Board of Supervisors processes and posts all appointments to committees, boards, and commissions. By quickly posting appointments, the department allows the citizens of Roanoke County to be aware of changes and also ensures the volunteers serving can be effectively accountable to their position.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide an independent and systematic approach to examine, evaluate and improve the efficiencies and effectiveness of the County's operational processes and internal controls.	Complete annual audit work plan	Yes	Yes	Yes	Yes
	Investigate concerns of mis-use or mis-management of County assets and resources	Yes	Yes	Yes	Yes
	Number of presentations to the Audit Committee	1	1	2	2
<p>The Internal Audit function was established in FY 2016 to promote accountability, integrity, and transparency in Roanoke County government operations. To assist in the fulfillment of the County's objectives and to address internal control risks assessed, an audit plan is derived on an annual basis. Internal audit activities, results of the completed audits and required communications are presented to the governing body through its audit committee.</p>					

Internal Auditor					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Accomplish assigned responsibilities in an efficient and effective manner to assist the County operations in the achievement of goals and objectives.	Ratio of audits completed versus audits scheduled per audit work plan	57%	25%	50%	70%
	Number of audit recommendations per audit finding	25	9	15	15
	Number of unscheduled audits, agreed upon procedures and/or investigations completed	1	1	1	1
<p>The Internal Auditor completes audit assignments according to the annual audit work plan. Although each audit is unique, the audit process is similar for most engagements and normally consists of four stages: planning, fieldwork, reporting, and follow up. For each audit, the auditor apprises County administration and management of the audit results and recommends enhancements to allow for efficiencies or more effective internal controls. The internal audit function also conducts unscheduled audits, investigations, or other advisory services which are not part of the scheduled audit work plan.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Perform high quality governmental audits with competence, integrity and objectivity.	Continued professional education (CPE) hours obtained by internal audit staff	44	28	40	40
	Percent of internal audits performed in accordance with Generally Accepted Government Auditing Standards	100%	100%	100%	100%
All County internal audits are conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require government auditors to display integrity and objectivity in performing audit engagements and to obtain ongoing continued professional education hours on an annual basis.					

Public Information					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain relationships between the County and the community by being responsive to citizen inquiries, concerns and suggestions, as well as disseminating timely and accurate information about County services.	Number of online Inquiry/Request for Service/Complaint Form submissions	524	334	310	300
	Number of Roanoke County Today shows, Stand-Alone videos, PSAs, Business Partners, REC TV, Board of Supervisors meetings	105	91	90	95
	Number of FOIA requests received	51	48	TBD	TBD
The Public Information Office ensures that all online citizen inquiries, requests for service or complaints submitted through the website form receive a timely response. The Office utilizes RVT-3 to produce "Roanoke County Today," stand-alone videos and PSAs to ensure the public has access to information regarding County business, issues and services. RVTV also televises Board of Supervisors meetings, Roanoke County Business Partners and REC TV. The Public Information Officer also serves as the FOIA Officer and is responsible for providing appropriate information following guidelines established in the Freedom of Information Act. There is no way to project how many FOIA requests will be received. The Office does track the requests and can provide actual numbers at the end of the year.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Public Information					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide support to administration and departments in developing clear and concise messages to employees and citizens regarding activities of Roanoke County government.	Provide support as needed to Roanoke County departments related to communications and branding.	Ongoing	Ongoing	Ongoing	Ongoing
<p>The Public Information Office assists administration and departments, as needed, to develop internal and external messaging. The Office utilizes the County intranet, website, social media platforms, and County email system to share information whenever possible. The Office provides services such as: technical support for website pages, graphic design, development of presentations, media interview preparation, writing, photography, event planning, publicity for events, and awards program coordination. The Office regularly provides assistance for press conferences, ribbon cuttings, community meetings, the annual State of the County Address script and PowerPoint presentation, and other various presentations.</p>					

County Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide legal services to Roanoke County Board of Supervisors, Administrators and Directors.	Review and revise ordinances and county policies to ensure compliance with applicable federal and state mandates.	100%	100%	100%	100%
	Respond to inquiries in a timely manner with legal opinions both in a formal and informal format.	100%	100%	100%	100%
<p>The County Attorney's office provides legal service and advising to the Board of Supervisors, County Administration, and Department Directors. By providing legal support in a timely manner, Roanoke County citizens can expect that better service. Each attorney is assigned an area of responsibility which corresponds to relevant departments seeking support, while maintaining the objective of cross-training in expertise. The cross-training goal is to achieve the result of always having a resource available from 8:00 am to 5:00 pm to assist client needs.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide legal support to Economic and Community Development.	Review proposals, contracts, real estate deeds and all other associated documents to ensure compliance with Federal, State and local mandates and best practices in Economic Development, Planning, and Development Services.	100%	100%	100%	100%
	Attend and advise at all relevant Community Boards, Zoning, Planning Commission and other governmental or community meetings that affect Economic Development, Planning, and Development Services.	100%	100%	100%	100%
<p>Providing legal services and support to Economic Development, Planning, and Development Services ensures compliance with Federal, State and local mandates and best practice standards are followed. These two departments focus on outward reaching goals. The office's legal staff primarily supports them with specific real estate knowledge, planning and zoning legal input and support to the citizen community attempting to navigate the legal aspects of the County's processes. In addition, the office provides legal counsel to the Economic Development Authority, which advances the objective of growth and prosperity of the community.</p>					

County Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide legal support and advice to Department of Social Services.	Appear at all judicial proceedings for which Roanoke County Department of Social Services is a party or ancillary participant.	100%	100%	100%	100%
	Review and advise on all matters related to compliance with Federal, State, and local mandates for Department of Social Services.	100%	100%	100%	100%
<p>Providing legal support and advice to the Department of Social Services ensures that all legal matters are held in compliance with Federal, State and local mandates. The core measures indicate the actual steps which include the interaction between staff, the courts and attorney involvement. The measures are exact and proscribed by law with strict compliance standards requiring hands on legal staff at all times.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Review, analyze and advise on Risk Management matters to ensure compliance with applicable statutes and good stewardship of County resources.	Evaluate claims, both actual and inchoate, against or on behalf of the County and review for fraud, resolution and compliance. Litigate such claims where necessary to protect County resources.	100%	100%	100%	100%
	Review and revise County policies as necessary to ensure best practices with regard to public safety workplace conditions, safety, and compliance with applicable Federal, State and local mandates on daily operations of local government.	100%	100%	100%	100%
Providing legal services and support to Risk Management ensures compliance with Federal, State and local mandates and that best practice standards are followed. Without clear policies, supported by legal approval, the County would not be positioned to protect resources while ensuring the safety and well-being of its employees and citizens.					

County Attorney					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide direct legal support and advice to the Offices of the Commissioner of Revenue and Treasurer.	Advise and litigate when necessary to collect delinquent accounts including BPOL, Business Personal Property, Library Fines, and other liens.	100%	100%	100%	100%
	Assist in compliance with applicable State, Federal, and local mandates regarding taxes, particularly with regards to taxable status.	100%	100%	100%	100%
Providing direct legal support to Commissioner of Revenue and Treasurer ensures all matters related to taxation and revenue is in compliance with applicable State, Federal and local regarding taxation and taxable status. A robust revenue practice is the cornerstone of a core function of government since each citizen should be able to rely upon equitable tax collection to fully realize expected services.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Human Resources					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Phase I of GHR. Leverage HR technology systems to further departmental goals, improve productivity and service to County employees and managers.	Implement new features of HR systems	50%	50%	100%	100%
<p>The Human Resources department currently manages 3 separate systems that support different functions within the department. Integration of the systems and utilizing them to full capacity is imperative to improving efficiencies for HR staff and employees countywide. HR will review additional features available in the systems and explore interface options to enhance the ability of the systems to communicate. By maximizing the use of these systems, HR can provide quality services to current and potential employees.</p> <p>Phase I of Global Human Resources (GHR) went live in March 2020. Employees have begun using GHR Employee Self Services online. Due to the COVID-19 pandemic, HR was unable to train supervisors and department heads in GHR Manager Space online.</p>					

Human Resources					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Develop and maintain Human Resources policies and procedures that are accessible and understood by employees and management, ensure fair and equitable treatment and compliance to federal, state employment law.	Development and distribution of HR Policy & Procedure manual, with regular updates as needed.	0%	0%	0%	50%
<p>In an effort to provide employees with standard and easy to find policy and procedural information, Roanoke County will finalize a comprehensive Policy & Procedure manual. The Human Resources department will contribute information on policies and procedures that relate to the department to be included in the overall document. The establishment of written policies and procedures that are housed in one place increases accessibility to all employees and managers. When all employees and managers have access to standard information, there is increased consistency in application and communication. Now that the department has an Assistant HR Director updating policies and procedures and ensuring easy access to them is an objective that can be addressed in FY 2021.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Commissioner of Revenue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide accurate assessment and audit of individual and business personal property.	Number of personal property assessed annually	120,458	139,061	140,000	140,000
	Number of business personal property accounts assessed annually	3,980	5,364	4,931	5,000
<p>The County of Roanoke Commissioner of the Revenue provides fair and equitable assessments for taxation as set forth by the Code of Virginia, Title 58 on Taxation and the Code of Roanoke County as adopted by the Board of Supervisors. The Commissioner of the Revenue is responsible for assessments and audits of individual and business personal property. In Roanoke County, the personal property tax generates approximately \$30 million in revenue. The office utilizes NADA with staff verification and correction of records for assurance of accuracy. The office also utilizes all available information to update records daily and verify code compliance, including weekly live DMV imports and the use of Income Tax data to assess business use of vehicles.</p>					

Commissioner of Revenue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Identify and properly issue, renew, and audit business licenses.	Number of Business, Professional, and Occupational (BPOL) Licenses	5,293	5,410	5,400	5,500
	Amount of BPOL fees collected	\$6,128,032	\$6,848,256	\$6,900,000	\$6,900,000
<p>The Commissioner of the Revenue office is responsible for the issuance, renewal, and audit of business licenses in Roanoke County. The office identifies and properly licenses approximately 5,400 businesses that generate approximately \$6,800,000 million in revenue. Office staff also enforce compliance and audit for accurate license information. By providing a fair and efficient process to apply and renew business licenses, the Commissioner of the Revenue supports Roanoke County's business climate and economic development efforts.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Commissioner of Revenue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide assistance and process Virginia State Income Tax Returns.	Tax returns prepared and processed	4,059	3,689	3,600	3,600
	Estimate of processed payments	1,049	963	950	950
<p>The Commissioner of the Revenue office provides assistance to citizens in filing and processes Virginia state income tax returns. The office processes approximately 3,700 state income tax returns of which approximately 21% are payable returns with the payments being processed locally. This process is mandated by VA State Code 58.1-305. All returns are edited for errors and omissions and are corrected prior to submission to the Department of Taxation. All qualifying refunds are expedited by data entry into the Virginia State tax system. Approximately 963 quarterly estimated payments are processed by our office. Return processing numbers have decreased annually due to electronic filing, while daily assistance to citizens increases with request for information, correction, and requests to speak with the Department of Taxation on their behalf.</p>					

Commissioner of Revenue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Real Estate Transfers/splits/subdivisions and wills. Real Estate freeze/Veteran exemptions.	Number of Real Estate Transfers	4,124	4,215	4,200	4,250
	Number of Real Estate freeze applications and Veteran exemptions	1,649	1,835	1,850	1,850
<ul style="list-style-type: none"> • Transfer approximately 4,215 real estate properties by reading deeds, wills, and plats on a daily basis. • Update and qualify approximately 1,522 tax freeze accounts for the elderly and disabled. To date 313 disabled Veterans have been qualified for full exemption of real estate taxes. 					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Commissioner of Revenue					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain accounts and collection of excise taxes. Meals, admission, transient or hotel tax, and utility taxes	Amount collected on an annual basis	10,355,993	10,507,704	10,600,000	10,600,000
Collection of Excise taxes to include: meals tax, transient or hotel tax, admissions tax, utility consumer, and utility consumption tax. Meals tax and admissions are collected on a monthly basis due the 20th of each month. Transient is quarterly reporting, due by the end of the month, Consumer utility and consumption are monthly. Utility license are due annually.					

Treasurer					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maximize collection efforts utilizing powers authorized by the State Code of Virginia to achieve top tier collection rate.	Combined personal property and Real Estate collection rates based upon VGFOA calculation methods	97.46%	96.79%	96.00%	96.00%
	Combined current year and delinquent taxes to current Levy	99.28%	99.06%	98.00%	98.00%
The County of Roanoke is reliant on the collection of taxes, its main revenue source, as the catalyst for providing high quality services to our citizens. With additional specific focus given to delinquent collection efforts, we are able to ensure that the revenue stream is predictable and reliable in forecasting future services while ensuring fair and equitable distribution of the tax liability.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Treasurer					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide premier customer service through established citizen responsive programs while pursuing technological enhancements in treasury management in account presentment and payment solutions.	Payments initiated via our Citizen Self-service portal	2.95%	2.98%	6.00%	6.00%
	Payments initiated via electronic file transfer	34.80%	36.73%	32.00%	32.00%
Premier customer service takes on many different forms, as traditional services have been challenged to evolve to meet the e-commerce applications of today's citizens. Likewise, the mechanism for citizen's payment solutions has also changed tremendously. The Treasurer's Office goal is to be able to provide multiple payment channel opportunities when service can be effective and efficient, without adding additional cost.					

Treasurer					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure the fiscal integrity of County funds while maximizing investment returns and other uses of monies.	Average annual return on Investments	1.20%	1.55%	1.25%	1.25%
Ensure the fiscal integrity of all Roanoke County Funds. The Treasurer's office will uphold the Virginia Security of Public Funds Act, and the County Investment Policy to ensure that all county funds are properly accounted for, protected, and invested for future use. These core values of Treasury management ensure that the County's assets are reliable in maintaining annual service delivery and future service opportunities to our citizens.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk of Circuit Court					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure that the clerk's office is "user friendly."	Number of Active Secure Remote Access Users	97	106	100	115
	Number of Officers Court Remote Access Users	77	122	80	130
<p>The Office of the Clerk of Circuit Court is responsive to the public and also to the Circuit Court judiciary. The office strives to provide effective and efficient service in all functions carried out. To promote user friendliness, the Office ensures that information is available to the public in a variety of methods. The Roanoke County Circuit Court Clerk's office provides subscription access to real estate records online, along with other real estate related documents, via Secure Remote Access (SRA) provided by Virginia's Judicial System Web-enabled "Records Management System." Officers of the Court Remote Access (OCRA) is for officers of the court (attorneys) and any authorized agent of such attorneys - as well as certain other approved personnel- to access Roanoke County Circuit Court files electronically. The Office also responds to written requests for records to ensure that information is available to the public.</p>					

Clerk of Circuit Court					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Process all civil and criminal cases brought before the circuit court.	Civil Cases Commenced	1,547	1,974	1,150	2,000
	Criminal Cases Commenced	1,850	2,428	1,900	2,450
<p>Clerk of Circuit Court staff ensure that the public is properly served by the judiciary by managing all civil and criminal cases brought before the circuit court. The Office also provides assistance to judges in the performance of their judicial functions.</p>					

Clerk of Circuit Court					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Process certain specific licenses.	Concealed Weapon permits issued	2,074	1,921	2,000	2,000
	Marriage Licenses Issued	352	321	400	325
<p>The Clerk of Circuit Court staff ensure that concealed weapon permits and marriage licenses are issued to the citizenry according to law. The office continues to process a large number of concealed weapons permit applications, which have risen over the past several years. By processing these licenses, the Office is maintaining quality service and access to all eligible citizens.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk of Circuit Court					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
File, process, record and make available for inspection and duplication all public documents that are retained and maintained by the Clerk's Office.	Deeds recorded	12,977	12,180	14,000	14,000
	Wills probated	672	886	750	800
	Judgments docketed	2,090	1,898	2,200	2,200
The Clerk of Circuit Court staff ensure that all public documents are readily available to the public. The Circuit Court Clerk's Office holds records pertaining to actions or filings in the Roanoke County Circuit Court. Citizens may subscribe to view records online through a web-enabled Records Management System or they may request records directly from the Court Clerk's Office.					

Libraries					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide 24/7 access to library services and information via reference services, public computers, the library's website, and other avenues.	Number of computer sessions (combined wireless and public computers)	583,687	553,596	554,000	554,000
	Use of library's virtual branch - number of visits to library's homepage, number of catalog searches, and retrieval of electronic information.	302,460	366,617	400,000	425,000
Just as use of electronic materials, such as e-books, is on the rise, so is a desire by patrons to use the library on their own terms or within their own timeframe, unconstrained by hours the physical locations are open. While data shows people are still very much interested in using the public computers and wireless access offered by the library, they are also visiting the library's homepage, accessing our databases, and using our catalog (both to place holds on print materials and access e-materials) on a 24/7 basis. It is imperative we remain nimble in adjusting to these needs and desires so that we can provide equity and access to all, regardless of whether or not they come into our physical locations or when they need to access our offerings. The library measures number of users and duration of individual sessions of public PCs and devices by sign-up software at each site. Usage by visitors who carry their own laptops, phones, or other devices is measured by a separate software product that also counts type and duration.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Police					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Align technology structure to meet operational demands	Successfully implement e-citations.	-	-	TBD	TBD
<p>E-citation is a mobile technology solution that automates the citation process producing the Virginia Uniform Summons and RCPD Warning Citations in an electronic format that is transmitted almost instantaneously from the patrol car to the courts and to RCPD's Records Management System. The system is designed to replace the manual paper process of issuing summons or warning citations. The benefits of e-citation solution include the following:</p> <ul style="list-style-type: none"> a. Improves officer safety by reducing the time of each traffic stop, less exposure to traffic and officer can focus more on offender than paperwork b. Minimizes traffic congestion from on-looking drivers c. Improves citizens satisfaction by reducing the time the citizen is stopped d. Improves accuracy and substantially reduces human error e. Helps officers with case management f. Avoids overloads to court docket g. Removes clerical data entry requirements for the PD and Courts 					

Real Estate Valuation					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Effectively produce a quality reassessment, which achieves market value, and assures uniformity throughout the different classifications of property assessed in Roanoke County.	Sales Ratio	91.1%	96%	92%	92%
	Coefficient of Dispersion	7.03	5.36	10	10
<p>The Real Estate Valuation Department strives to produce a fair and quality reassessment while following guidance from State Code. The sales ratio compares the market versus assessed value. According to national standards, localities should be within 92-94% as a target sales ratio. The coefficient of dispersion measures assessment uniformity. Roanoke County assessments have been among the top 10 in the state based on this measure. National standards recommended a coefficient of dispersion of 15 or below, which has been consistently achieved by the department. This measure of uniformity determines the quality of the assessment process, which consistently ranks high among other localities within the state of Virginia.</p> <p>*Disclaimer: FY2018 & FY 2019 actuals are based on Roanoke County Real Estate Valuation statistical data. The Department of Taxation will release the official statistical data at a later date.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Real Estate Valuation					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County.	Land Use Parcels	1,700	1,700	1,700	1,700
	Roll Back Collected	\$17,545	\$38,433	\$25,000	\$25,000
<p>Roanoke County's Land Use Program is administered by the Real Estate Valuation Office. Virginia law and County Code allow eligible agricultural, horticultural, forest and open space land to be taxed based on the land's use value as opposed to the land's market value. The tax reduction that is applied in the Land Use Program is a deferral, not a discount. This program is designed to encourage the preservation of land, conservation of natural beauty and open spaces within the County. The intent of this program is to accommodate an expanding population, promote a balanced economy and ease pressures that force the conversion of real estate to more intensive uses. Participants must complete an annual revalidation to verify eligibility. If a parcel is no longer eligible for the Land Use Program, the Real Estate Valuation Department collects roll back taxes, which are the full tax rate over 5 years with interest. These measures help ensure that all participants in the program are eligible.</p>					

Real Estate Valuation					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide a Board of Equalization (BOE) for citizens appeals that may occur due to annual reassessment.	BOE appointments to hear reassessment appeals of the total parcels assessed	10 of 45,575	15 of 45,600	40 of 45,600	40 of 45,600
	Changes suggested by the BOE based on appeals	6	7	15	15
<p>The Board of Equalization serves an important role in the reassessment process. Members are appointed based on the magisterial district and at least 40% of the members must have experience related to the real estate industry. All members receive training and are sworn to serve on the Board of Equalization by the Circuit Court. Citizens have the opportunity to schedule a meeting with the BOE to appeal the reassessment provided by Roanoke County. The BOE then decides whether a change should be made. This process ensures that reassessments are as accurate as possible and allows to citizens have an appeals process.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Administer and Properly Account for all County, School, and Fiscal Agency Funds	Receipt of the GFOA Certificate of Achievement for Excellence in Financial Reporting.	Yes	TBD	Yes	Yes
	County Bond Ratings for General Obligation Bonds (Standard & Poor's, Fitch, and Moody's Investor Service)	AA+,AA+,Aa1	AA,AA,Aa1	AA,AA,Aa1	AA,AA,Aa1
<p>Each year, the Finance and Management Services Department publishes the Comprehensive Annual Financial Report (CAFR). The CAFR is a detailed presentation of the county's financial position and activities for the fiscal year in accordance with the standards of financial reporting. After publication, the Finance department submits the CAFR to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting Program. The award is presented for CAFRs that evidence the spirit of transparency and full disclosure and to recognize individual governments that succeed in achieving that goal. Bond credit ratings assess the credit worthiness of bonds or the likelihood that debt will be repaid. The County's bond ratings consistently measure at a high grade, which impacts the amount and interest rate obtained on the issuance of debt. The receipt of the GFOA award and the high grade bond ratings validate the level of financial expertise and accuracy that is provided by Finance & Management Services to internal customers.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide overall direction, management and oversight of the procurement of all goods and services for the county, schools and fiscal agents at the best possible combination of price, quality, timeliness, fairness and integrity in accordance with the code of Virginia and Roanoke County policies and procedures.	Percentage of County Departments for which Delegation of Authority audits are performed with no substantial errors	90.0%	95.0%	80.0%	90.0%
<p>The Finance and Management Services Department's Purchasing Division manages the procurement process for goods and services for the county, schools, and fiscal agents. The Purchasing Division strives to validate that all Purchasing Policies and Procedures are followed. Delegations of Authority Audits are performed annually to verify that all department users with this authority follow County and State regulations. If any procedural errors are found during audits the Purchasing staff will discuss the findings with the end users in order to conform to all State and County Regulations for future purchases.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide efficient and accurate accounts payable service that is responsive to County, School and fiscal agency needs.	Percent of payment processed within one week of invoice creation	98.9%	98.2%	98.0%	98.0%
<p>The Accounts Payable Division of the Finance and Management Services Department is responsible for accurately processing all invoices. Accounts Payable provides services for the County of Roanoke, Roanoke Center for Animal Care & Protection (RCACP), Roanoke County Public Schools, Roanoke Valley Resource Authority, Roanoke Valley Greenways Commission, Virginia Recreational Facilities Authority (Explore Park), and the Western Virginia Regional Jail Authority. The Accounts Payable staff strive to process timely and accurate payments made to employees and vendors.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide timely and accurate payroll service that is responsive to County, School and fiscal agency needs	Payrolls prepared on time with no substantial errors	99.90%	99.99%	97%	98%
	Federal and state reporting processed timely	100%	100%	100%	100%
<p>The Payroll Division within the Finance and Management Services Department provides comprehensive payroll services to the County of Roanoke, Roanoke County Public Schools, Western Virginia Regional Jail Authority, Roanoke Valley Resources Authority, Regional Center for Animal Care and Protection, and Roanoke Valley Television Virginia. The Payroll division is responsible for processing payroll, reporting and submitting related payroll taxes, garnishments, and other withholding to the appropriate authority. By processing payroll with no substantial errors and processing all federal and state reporting timely, the division ensures that employees will receive quality information regarding their pay and benefits.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide and maintain the financial applications, which are tools that provide internal control and ensure the integrity of data used by the public, the governing body, departments, schools and fiscal agents.	Financial applications are regularly updated and available to support internal customers during regular business hours with minimal downtime.	Yes	Yes	Yes	Yes
	Number of trainings provided to end users	28	20	15	15
<p>The Systems Division of the Finance and Management Services Department has oversight of the Accounting, Purchasing, Payroll, Financial Reporting, Fixed Assets, Accounts Receivable and other software systems that interface into the major systems. Open dialog with end users allows Finance to identify opportunities for improvement within the current application. Any resulting application or technical changes are scheduled outside of business hours to avoid limiting access to system users. Similarly, any system upgrades supplied by the vendor are also applied outside of business hours increasing the availability and usability of the financial systems for system users increases employee productivity and positively impacts external customers. In addition, maintaining an updated and monitored system ensures we are operating our applications in the most effective manner.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Actual General Government fiscal year revenues and expenditures will be within 1% of year-end budgeted amounts.	General Government revenues are within 1% of year-end budget	0.21%	2.13%	<1.0%	<1.0%
	General Government expenditures are within 1% of year-end budget	0.20%	0.17%	<1.0%	<1.0%
<p>The Budget Division conducts analyses throughout the year, which influence budget recommendations for revenue and expenditures. The revenue projection process is representative of multiple departments, using a Revenue Team approach to reach consensus agreement on projection assumptions. Expenditures are monitored and analyzed throughout the year to identify and project trends for long range budget decisions. When revenues and expenditures are within 1% of budget, the organization is adequately prepared and has strategically distributed resources.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Guarantee a reliable technology foundation on which to efficiently conduct County business operations today and in the future.	Ensure wide area network, telephone and database services availability to County staff 99% during business hours	99%	99%	99%	99%
	Ensure 95% of business application packages are compliant with versioning, operating system, database and annual support schedules.	95%	96%	95%	95%
County departments rely on IT supported core infrastructure services and critical business applications in order to meet their operational and strategic goals. Critical business applications include software and interfaces that support essential functions of County business including payroll processing, financial reporting, assessment of taxes, and tax collections. Without the consistent support of these services, departments would not be able to effectively operate to continue to offer quality services that citizens expect.					

Communications & Information Technology					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Align technology resources and priorities in support of business department and user needs.	Receive an overall customer satisfaction survey rating of 90% or greater, based on biennial customer survey	99%	N/A	N/A	90%
	Complete 85% of IT Projects on time	84%	98%	85%	85%
Supporting County Departments with their technology needs is critical for enabling departments the ability to meet their operational and strategic goals. Support includes everything from computer support to partnering with department users on various types of technology projects that may include research, construction, applying upgrades, and/or implementing new systems. While it would be ideal that all IT projects would be completed on time, a variety of factors can contribute to delay in project timelines including staffing changes, project needs, and financial restrictions. Projects are organized by major and minor categories and can have varying levels of difficulty to complete each. Staff track all project progress to ensure accountability of project completion.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Champion and support regional and collaborative programs and projects.	Share Enterprise GIS by implementing Web Applications. Grow by at least 10% per year.	40%	23%	10%	10%
	Allocate 10% of project resources for content and document management solutions.	10%	18%	10%	10%
<p>The Communications & IT department will continue to develop GIS apps and tools to improve efficiencies within the departments and share information with regional partners and the public. In FY 2018, the department completed a regional Public Safety Answering Point grant-funded regional mapping project to support regional 911 functions. The department will also continue to implement content & document management solutions across the County to support departments' operational and strategic goals. These projects allow the County to be a strategic regional partner to other localities while also supporting County resources.</p>					

Communications & Information Technology					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Focus on meaningful development and efficient solutions for future technology services.	Commit minimum of 2% of technology resources to meaningful Research & Development	2%	2%	2%	2%
<p>As a service organization, IT employee job satisfaction is increased by allowing them time to research and test new trends and solutions. It enables them to stay current on technology changes, which increases their ability to offer County staff with more efficient and effective solutions for their operational & strategic needs. Staff have used past research and development to implement improvements to cyber security and expand application mobility, which protect County assets and offer greater service to citizens seeking mobile information.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



General Services					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Provide maintenance, cleaning, and repairs efficiently, effectively, and promptly to minimize disruption in all facility work environments.	Achieve 90% completion of scheduled preventative maintenance tasks on time	N/A	N/A	N/A	85%
The Facilities Management division of General Services strives to keep County facilities in the highest operational quality possible by performing custodial services, routine building maintenance, and repairs. Achieving 85% completion of scheduled tasks ensures that work is being conducted efficiently and effectively. Department staff continues to review current processes for opportunities to enhance efficiency.					



Branding & Marketing



Roanoke County Organizational Strategic Plan

Public Information					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Establish a distinctive brand identity that is reflective of Roanoke County's amenities and quality of life and develop corporate identification standards.	Implement new Branding Mark throughout organization.	Yes	Ongoing	Ongoing	Ongoing
<p>The Public Information Office began working on development of a new branding effort to reflect Roanoke County's vision of creating a vibrant, innovative and scenic community. Corporate identification standards were created and shared with employees for implementation within their departments. The new mark was added to the County's website and social media channels, and four (4) new gateway signs were installed at major gateway locations in the County. In cooperation with Human Resources and CommIT, the new mark was included on 600+ new ID badges issued to employees. More than 119 vehicles in the County's light fleet have been labeled with the new branding along with 30+ solid waste vehicles and trailers, including the County's garbage trucks. Staff continues to look for opportunities to phase in the new mark, through attrition, by incorporating it into printed materials, websites and social media sites, vehicle branding, and gateway signage. The Planning Department and Parks & Recreation have added value to the brand by incorporating it into signage at Explore Park and in community gateways, such as the Hollins community. Through collaboration with County departments and VBR, plans are being made to incorporate additional signage around the County through a wayfinding program.</p>					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Promote tourism to Virginia's Blue Ridge through quality and innovative events and park amenities.	Number of hosted annual events and tournaments that provide a positive economic impact to Virginia's Blue Ridge	35	32	43	42
	Economic impact from tournaments and events to Virginia's Blue Ridge	\$ 7,500,000	\$6,900,000	\$ 8,500,000	\$ 8,500,000
<p>By providing quality and innovative events, activities, and amenities, Roanoke County Parks, Recreation & Tourism positively impacts the region by promoting tourism in Virginia's Blue Ridge. The department will identify sought after programs and strategically collaborate with community partners to continue to improve regional tourism.</p>					



Workplace Culture / Employer of Choice

Roanoke County Organizational Strategic Plan



Human Resources					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Develop and maintain a competitive Total Compensation Package that enhances recruitment and retention efforts of a quality workforce.	Retention Rate of 90% or more	90%	90%	90%	90%
	Using various communication methods, survey employees, gather feedback and implement recommendations where feasible.	0	1	2	2
<p>Roanoke County's Human Resources department continually strives to offer a competitive total compensation package that attracts and retains a skilled and quality workforce to provide services for citizens. The retention rate, or the annual measurement of movement in/out of the organization, is used to demonstrate the stability of the County's workforce. In FY 2017, a total compensation survey was conducted to gauge employee satisfaction and determine how employees rank the value and importance of various compensation components. Based on responses, the Human Resources department plans to implement recommendations to provide compensation and benefits that meet the diverse expectations of current and incoming employees. CPS HR Consulting conducted a Countywide Engagement Survey and Focus Groups to get feedback on how County employees feel about a variety of topics. CPS HR Consulting will coordinate a Director Action Planning workshop this fiscal year and provide guidance on addressing employee concerns and promoting ongoing engagement.</p>					

Human Resources					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Create a continuous learning organization that promotes employee engagement, career development and advancement.	Add new programs/initiatives identified in Needs Assessment and Organizational Strategic Plan	0	0	2	2
	At least 25% of employees in mid-management and above annually participate in Leadership specific training	0%	0%	25%	25%
<p>The Human Resources department provides training and organizational development programs. Program needs have been identified through a needs assessment process and also are included in the Organizational Strategic Plan, which was approved in FY 2018. By measuring initiatives and programs in place, a baseline can be established from which to measure how well HR is responding to County training and organizational development needs. The HR department ensures that leadership level employees have access to training and resources to succeed in their role. By providing these opportunities, the department can monitor the engagement level of the County's management staff in personal and professional development. HR's position dedicated to training and employee development is frozen due to budgetary constraints. Without that position to help establish and then continue these trainings it has been difficult to get these trainings to staff. HR is looking to external organizations/trainers in order to conduct similar trainings for staff.</p>					



Workplace Culture / Employer of Choice (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Effectively leverage training and career resources in a manner that best serves County business needs.	Certify/Re-certify 100% of County employees trained on Security Awareness	100%	98%	100%	97%
	Maintain 100% of Webmasters trained on tools and methods for website editing and publishing	100%	100%	100%	100%
Empowering County employees to use technology wisely to improve efficiencies in serving our citizens is critical, especially during this time when staff resources are lean but service levels and technology needs continue to grow. Ensuring County employees are trained on security best practices allows them to make smarter choices when accessing information and greatly contributes to protecting the County's data and other assets. Training department webmasters on keeping the website content up-to-date and relevant ensures timely updates and improves citizen access to County information.					

Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2018 Actual	FY 2019 Actual	FY 2020 Target	FY 2021 Projected
Maintain nationally recognized accreditation to ensure rapid and appropriate response to citizen emergencies and Roanoke County needs.	Maintain CALEA certification by reviewing 100% of the Time Sensitive Standards	100%	100%	100%	100%
The Commission on Accreditation of Law Enforcement Agencies (CALEA) Public Safety Communications Accreditation Program provides the County's Emergency Communications Center (ECC) with a process to systemically review and internally assess its operations and procedures. Maintenance of the certification ensures that the staffing, equipment, facilities and policies of the ECC are appropriate and efficient.					



Financial Analyses





Financial Trend Analysis

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

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

Economic Outlook

The national economy is trending into a time of uncertainty due to the events surrounding the COVID-19 pandemic. With the economic impact of the virus yet to be determined, Roanoke County is monitoring Local and National trends to develop a more accurate picture of how operations will be impacted moving forward. The following economic indicators are utilized by Roanoke County to help develop a balanced budget. Considering the unknown fiscal impact from each of these factors, the County has taken a conservative approach in developing the revenue budget.

GDP

The U.S. Bureau of Economic Analysis as of June 25, 2020 has reported that GDP is decreasing. In the third and fourth quarters of 2019 calendar year, real GDP increased at an annual rate of 2.4% and 2.1% respectively. The GDP decreased at an annual rate of 5.0% in the first quarter of 2020. The decrease in real GDP in the first quarter reflected negative contributions from personal consumption expenditures (PCE), non-residential fixed investment, exports, and private inventory investment that were partly offset by positive contributions from residential fixed investment, federal government spending, and state and local government spending. Imports, which are a subtraction in the calculation of GDP, decreased.

The decline in first quarter GDP was, in part, due to the response to the spread of COVID-19, as governments issued "stay-at-home" orders in March. This led to rapid changes in demand, as businesses and schools switched to remote work or canceled operations, and consumers canceled, restricted, or redirected their spending. The full economic effects of the COVID-19 pandemic cannot be quantified in the GDP estimate for the first quarter of 2020 because the impacts are generally embedded in source data and cannot be separately identified.

Unemployment Rate

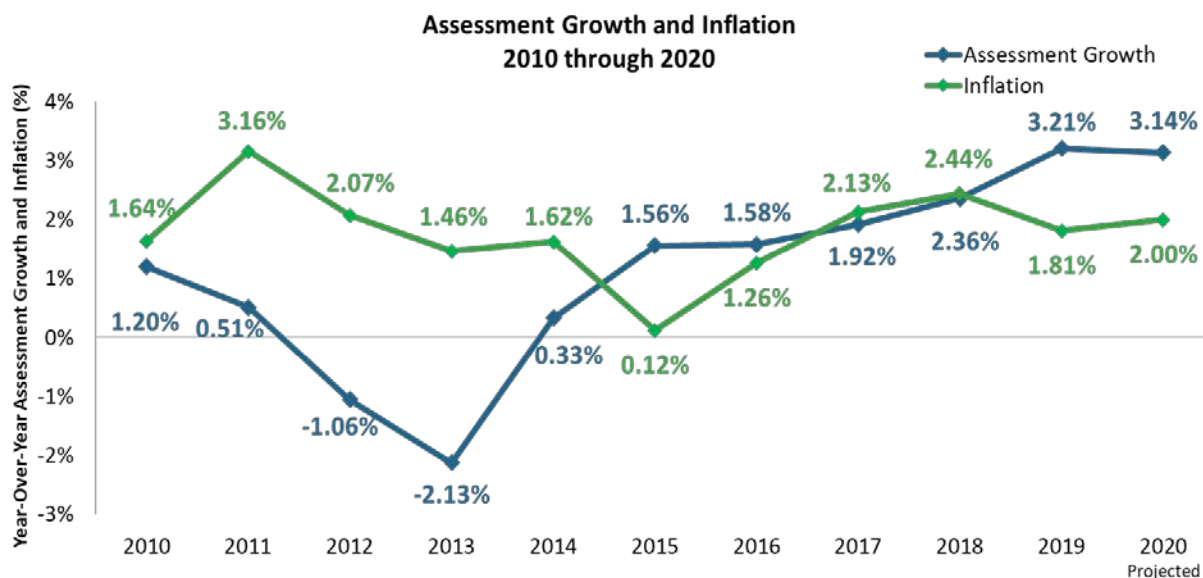
While GDP growth is arguably the best indicator of overall economic strength, another indicator of the economy, at both the national and local level, is the unemployment rate. Much like GDP growth, the national unemployment rate gradually improved, down from 3.9% average in 2018 to 3.7% average in 2019 (not seasonally adjusted). However, due to the recent events surrounding the impacts of COVID-19, the country has seen a sharp uptick in the unemployment rate. In March, the unemployment rate increased to 4.4% citing the largest single month increase since January 1975.



The sharp increases in these measures reflect the effects of COVID-19 and the efforts to contain it. Roanoke County consistently experiences a lower unemployment rate than national averages. Prior to the economic downturn of 2008, typical unemployment in Roanoke County was approximately 3.0% – 4.0%. Unemployment as of March 31, 2020 has risen to 3.3%, based on data from the Virginia Employment Commission and the Bureau of Labor Statistics. Indicators maintained by the Roanoke County Economic Development Office suggest a spike in the unemployment rate through the second and third quarter of 2020 with possible declines coming in the fourth quarter into the first quarter of 2021.

Inflation

While inflation outpaced revenue growth in recent years, the trend has improved. Inflation growth was lower in calendar year 2016 at 1.3% but increased in calendar year 2017 at 2.1% and increased again in calendar year 2018 to 2.4%. Average inflation growth since calendar year 2014 is 1.6%. Since fiscal year 2015, general government revenue growth in Roanoke County has increased by approximately 2.0% annually. Thus, general government revenue growth and inflation over that period of time are essentially equal but follow several years of very slow revenue growth or declines. Real estate assessments declined for several years while inflation growth continued. Assessments have increased in recent years surpassing the rate of inflation in calendar year 2019.



The rate of inflation gives rise of cautious optimism. However, fluctuating inflation growth, increasing interest rates, and projections from the Federal Reserve temper this optimism and revenue growth may continue to only keep pace with inflation. Inflation calculations are based on Consumer Price Index data available from the Bureau of Labor Statistics.

**Local Economic Outlook**

As the country continues to navigate the COVID-19 pandemic, the outlook for the economy remains uncertain. While indicators seem to show a bounce back from the current drops in unemployment and the GDP, it remains to be seen how long it will take for these economic indicators to rebound. As a result of this uncertainty, departments throughout Roanoke County will continue to provide quality services within the available resources.

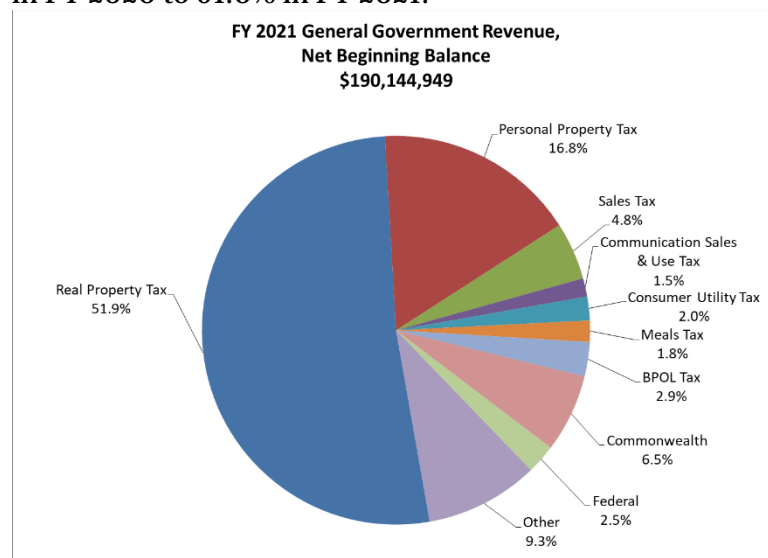


General Government Revenue Analysis

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

Total General Government revenues, net beginning balance, for FY 2021 are budgeted to total \$190,144,949. This is a decrease of \$5,477,246 or -2.8%, compared to the FY 2020 adopted budget. This decrease is due to the economic uncertainty in the wake of the COVID-19 pandemic. The FY 2021 budget maintains the real estate tax rate at \$1.09 per \$100 of assessed value, the general personal property tax rate at \$3.50 per \$100 of assessed value, and the machinery and tools property tax rate at \$2.85 per \$100 of assessed value.

Roanoke County's principal source of operating funds is locally generated revenue. The County expects local revenues to account for approximately 91.0% or \$173.1 million, of the FY 2021 General Government revenue budget. While this is a decrease of \$5.68 million, the percent of local sources of revenue to total general government revenue has decreased slightly from 91.4% in FY 2020 to 91.0% in FY 2021.



Real estate and personal property taxes alone are responsible for 68.7%, or \$130.6 million of the FY 2021 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 4.8%.

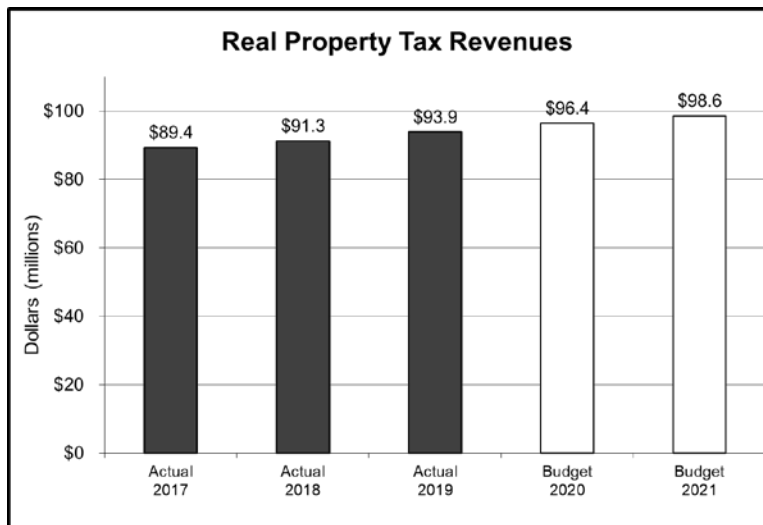
Projected declines in areas such as personal property, sales tax, meals tax and business license tax account for a decrease of \$5.5 million dollars.

Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget. While that percentage decreased for several years, the three most recent years of projections anticipate an increased rate of contribution primarily due to revenue received from the Commonwealth for mandated Social Services. In FY 2021, Commonwealth contributions are expected to be \$12.35 million of the overall budget, or 6.5%.

The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY 2017 to FY 2019 and budget amounts (denoted in white) for FY 2020 and FY 2021.



Real Estate Taxes



The real estate tax rate for FY 2021 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$98.6 million, or 51.9%, of the County's General Government revenue for FY 2021. This equates to an increase of \$2,191,227 or 2.3%, over the prior year adopted budget. However, because the County saw higher than average growth in calendar year 2019, FY 2020 second half real estate collections should exceed the FY 2020 budget. With the changing economy due to the COVID-19 pandemic, County staff will monitor

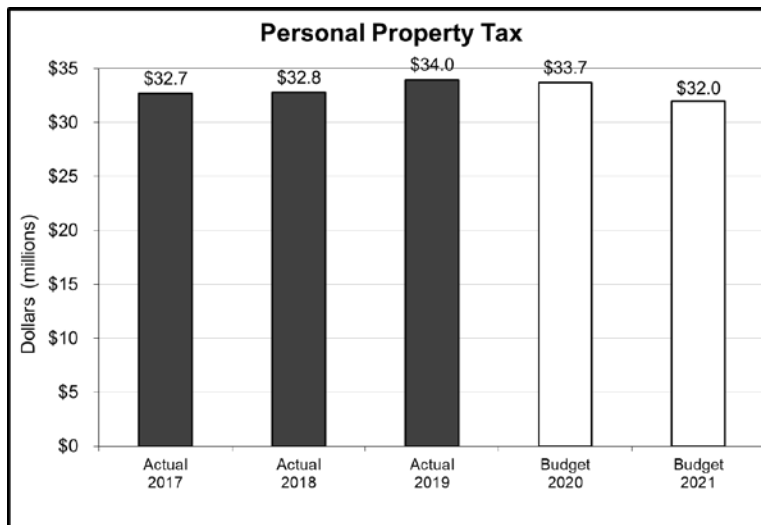
real estate revenue collections and the real estate market closely in the coming fiscal year.

Real estate tax collection has generally been a stable source of revenue for local governments. Although the County experienced several years of decreased real estate values, the housing market remained fairly strong. Assessments in calendar year 2020 increased by 3.14%, however, growth in the assessment base only accounts for 2.55%, with new construction comprising the remaining 0.59%. While new construction helps stabilize assessments during periods of market decline and can raise values further during periods of favorable economic conditions, it may also mask declining market values of existing property. For this reason, an increase in new construction lessens the reliance on market value assessments.

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

Personal Property Tax

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



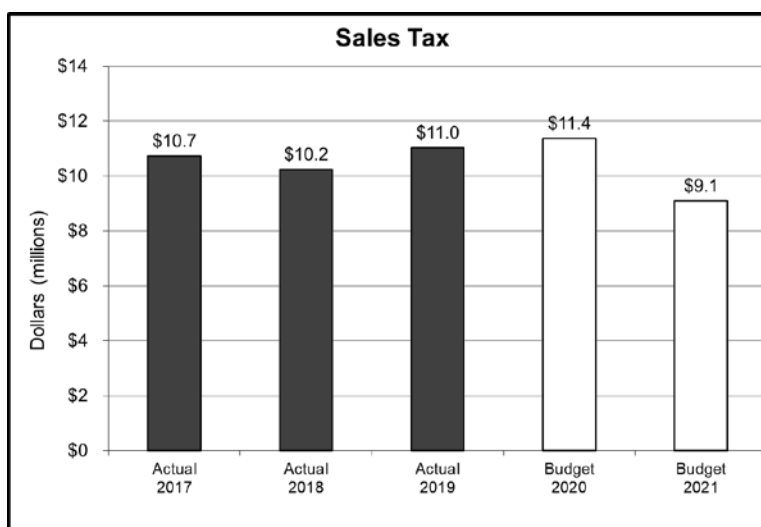
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burden on local governments. Thus, the relief percentage was frozen at 70.0% in 2001 and yields \$12.2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

Personal property tax revenue is estimated at \$32.0 million or 16.8%

of total General Government revenues for FY 2021. This represents a 5.0% decrease over the FY 2020 adopted budget. Initially during the global COVID-19 pandemic, auction volume plummeted, used car values fell, and new car sales decreased sharply. Industry projections indicated a sharp, but short decrease in car values but they are expected to recover during the third and fourth quarters of calendar year 2020. As of June 2020, new car volume remains lower but used car values and auction volume have recovered substantially but these trends may be impacted by additional factors during the continuing pandemic.

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

Local Sales Tax



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

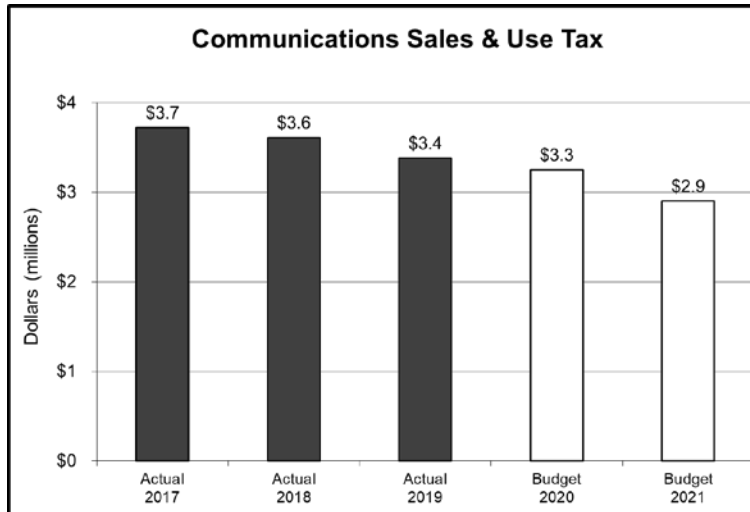
Roanoke County's local sales tax revenue projection is \$9.1 million

for FY 2021. This is 20.0% lower than the FY 2020 Adopted Budget and reflects a projected



decline in consumer spending within the first two quarters of FY 2021. Sales Tax revenue will provide approximately 4.8% of the County's total General Government Fund revenue in FY 2021.

Communications Sales and Use Tax



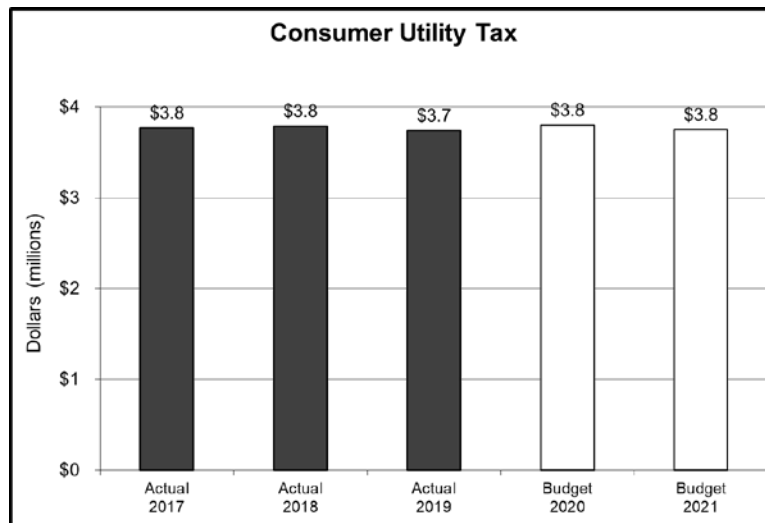
The 2006 Virginia General Assembly enacted the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5.0% and replaces several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on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

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

The Commonwealth of Virginia collects these taxes and uses them for administrative costs and for payments to the Virginia Relay Center. The remaining revenue will be distributed to counties, cities, and towns according to a distribution percentage determined by the Auditor of Public Accounts. Formula adjustments, a decline in landline telephone use, a decline in cable television subscriptions, and other changes have contributed to the decline of this revenue source. FY 2021 projections of this revenue source represent 1.5%, or \$2.9 million, of the General Fund. This is a 10.8% decrease over the prior year budget, and continues a trend of diminishing revenues associated with this tax.



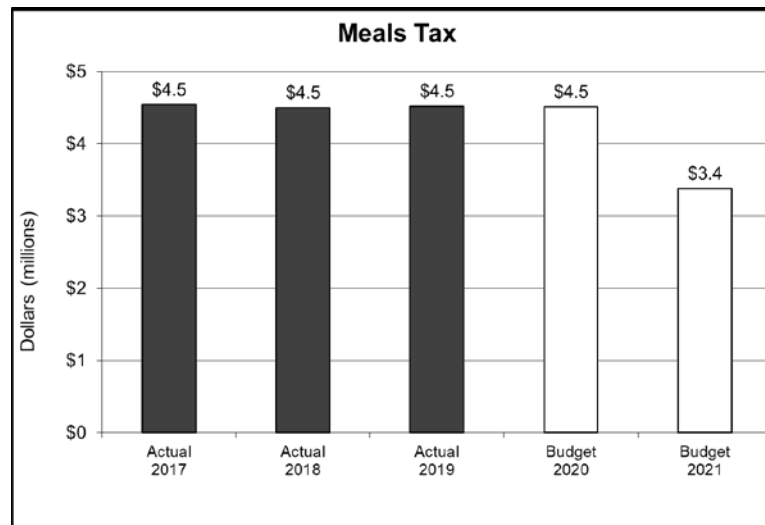
Consumer Utility Tax



Estimated consumer utility tax revenues of \$3.8 million will provide 2.0% of the County's total General Government revenue in FY 2021. The Consumer Utility tax currently applies only to residential customers of gas, and electric services.

This revenue category has proven highly consistent, remaining relatively unchanged for several years. Forecasts in both FY 2020 and FY 2021 continue this trend at \$3.8 million.

Tax on Prepared Foods (Meals Tax)

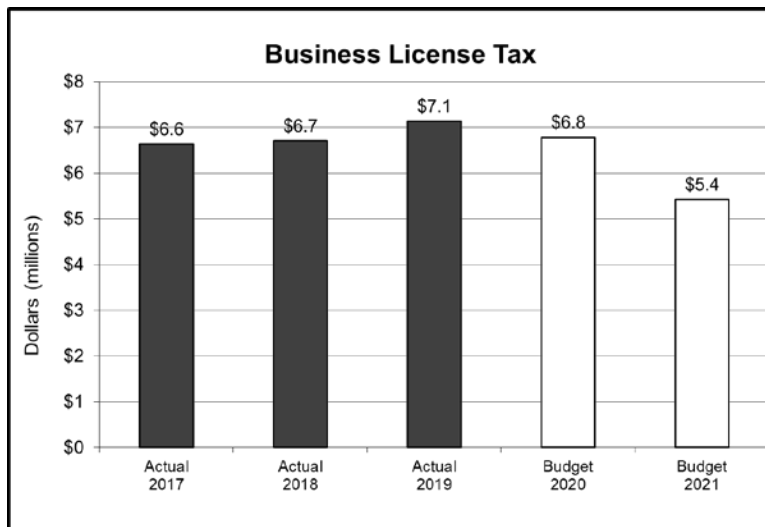


The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages, not to exceed 4.0% of the amount charged. The Roanoke County Board of Supervisors unanimously voted to levy a 4.0% tax on these items; the tax was implemented on July 1, 1988. County projections anticipate a decrease based on the impacts of the COVID-19 pandemic.

An Executive Order from the Governor of Virginia created limitations on restaurants operations and capacities in order to maintain social distancing requirements. Impacts from these limitations are expected to extend into FY 2021. Revenue from the tax on prepared foods is estimated at \$3.4 million in FY 2021, a decrease of 25.0% from prior year and will account for 1.8% of General Government revenue.



Business, Professional, and Occupational License Taxes (BPOL)

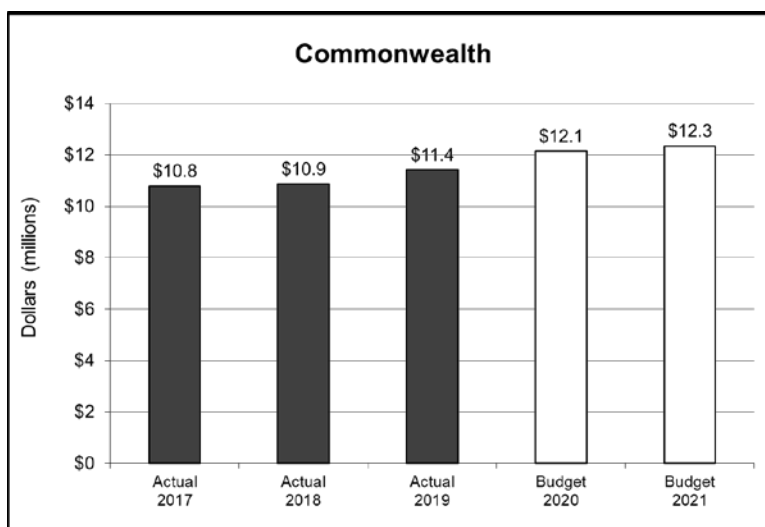


For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Legislation passed in 1996 that (1) allowed businesses with gross receipts of \$100,000 or less to be exempt from paying BPOL tax, (2) set maximum tax rates on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

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

In FY 2020, the Board of Supervisors increased the gross receipts threshold to pay a \$50 fee from \$125,000 to \$135,000. The impact of this change is unknown at this point in time, as BPOL tax revenue will be evaluated later in the fiscal year. BPOL tax revenue projections for FY 2021 amount to \$5.4 million and represent 2.9% of General Government revenue. With the changing economy due to the COVID-19 pandemic, consumer spending is expected to decrease, which will heavily impact BPOL tax revenue in various categories as the majority is based on business gross receipts.

Revenue from the Commonwealth



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

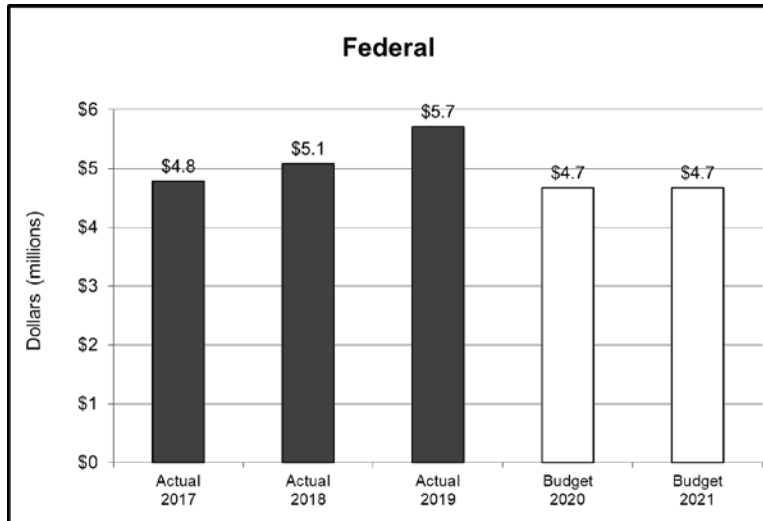
Historically, revenues from the Commonwealth of Virginia contribute approximately 6% of the total General Government budget. While that percentage decreased

for several years, data from the three most recent years of projections indicate a slightly higher rate of contribution, primarily due to revenue received from the Commonwealth for mandate



Social Services. In FY 2021, Commonwealth contributions are anticipated to be \$12.3 million or 6.5% of General Government revenue.

Federal Revenue



The majority of federal revenues for Roanoke County are restricted funds, associated with actual services delivered by the Department of Social Services. Programs that receive such funds include foster care and adoption subsidies. Revenues are unchanged compared to the FY 2020 adopted budget. This totals \$4.7 million or 2.5% of General Government revenue.



Multi-Year Financial Planning

Multi-year financial planning is a strategic process examining financial, demographic, and other environmental conditions to understand future service demands and resources available to meet those needs. This process enables government officials to prepare and take actions toward preserving fiscal health and provides the basis for evaluating maintenance of existing services, ability to meet future needs, debt capacity, prioritizing budget issues, and linking budget priorities to available resources.

Roanoke County engages in multi-year financial planning in capital planning budget development. Projects and programs in the County's Capital Improvement Program (CIP) and respective funding sources are identified over a ten year period. While only the first year of the CIP is appropriated each fiscal year, the roadmap for the remaining nine years outlines recommended timeframes for the completion of essential capital projects. Detailed information on the Roanoke County Proposed FY 2021 – FY 2030 CIP can be found on the County's budget development website at <http://www.roanokecountyva.gov/index.aspx?NID=590>.

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

As part of the Adopted FY 2020 Operating Budget, staff provided a 5 year revenue and expenditure projection based on assumptions informed by trends. With continued monitoring of trends, staff are planning to develop long-range financial forecasts that will then be incorporated into the development of a multi-year budgeting process.

Due to the effects of COVID-19 on the local and national economy and the uncertainty of how it will affect future revenues and expenditures, Roanoke County's staff delayed inclusion of a 5 year revenue and expenditure projection within the Adopted FY 2021 Operating Budget. Staff is frequently monitoring revenue and expenditure trends in order to obtain a better understanding of the future impacts that may be faced. Staff will work to prepare an updated 5 year revenue and expenditure projection once more data is available to understand the economic impacts of COVID-19.



County of Roanoke Authorized Position Count

FY 2020-2021

This table lists all positions adopted in Budget.

Fund / Subfund / Department	Actual	Budget	Revised	Adopted	Revised to
	FY 2019	FY 2020	FY 2020	FY 2021	Adopted Inc/(Dec)
General Fund					
General Government					
Board of Supervisors	7	6	6	6	0
Clerk of the Circuit Court	16	16	16	16	0
Commissioner of the Revenue	13	13	13	13	0
Commonwealth's Attorney	12	12	13	13	0
County Administrator	4	4	4	4	0
County Attorney	4	4	4	4	0
Development Services	33	33	34	34	0
Economic Development	4	4	4	4	0
Elections	3	3	3	3	0
Finance and Management Services	25	25	25	25	0
Fire & Rescue	166	177	177	177	0
General Services					
General Services Administration	3	3	3	3	0
Building Maintenance	19	19	19	19	0
Solid Waste	34	34	34	34	0
Human Resources	8	8	8	8	0
Internal Auditor	1	1	1	1	0
Library	43	43	43	43	0
Parks, Recreation & Tourism	56	55	55	55	0
Planning	14	15	13	13	0
Police	152	152	152	152	0
Public Information Officer	2	2	2	2	0
Real Estate Valuation	11	11	11	11	0
Sheriff					
Sheriff - Administration & Civil	26	26	26	26	0
Sheriff - Care & Confinement	60	60	60	60	0
Social Services					
Social Services - Services	105	105	105	107	2
Social Services - CORTAN	0	1	1	1	0
Treasurer	12	13	13	13	0
Total General Government	833	845	845	847	2
Children's Services Act					
Finance	1	1	1	1	0
Social Services	3	3	3	3	0
Total Children's Services Act	4	4	4	4	0
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	0
Sheriff	1	1	1	1	0
Total Roanoke County Criminal Justice Academy	3	3	3	3	0



Fund / Subfund / Department	Actual	Budget	Revised	Adopted	Revised to
	FY 2019	FY 2020	FY 2020	FY 2021	Adopted Inc/(Dec)
Fleet Service Center					
General Services	12	12	12	12	0
Total Fleet Service Center	12	12	12	12	0
Grants					
Commonwealth's Attorney	2	2	2	2	0
Court Service Unit	4	4	4	4	0
Fire SAFER Grant (2017)	11	11	11	11	0
Fire SAFER Grant (2021) ¹	0	0	0	4	4
Police DUI Grant	2	2	2	2	0
Total Grants	19	19	19	23	4
Communications & Information Technology Administration & Operations					
Communications & Information Technology	40	40	40	40	0
Total Comm IT Administration & Operations	40	40	40	40	0
Communication Shops					
Communications & Information Technology	7	7	7	7	0
Total Communication Shops	7	7	7	7	0
Emergency Communication Center					
Communications & Information Technology	42	42	42	42	0
Total Emergency Communication Center	42	42	42	42	0
Fee Classes					
Parks, Recreation & Tourism	14	14	14	14	0
Total Fee Classes	14	14	14	14	0
School Grounds Maintenance					
Parks, Recreation & Tourism	5	5	5	5	0
Total School Ground Maintenance	5	5	5	5	0
Internal Service Fund					
County Risk Management	2	2	2	2	0
Total Internal Service Fund	2	2	2	2	0
Other Funds					
Roanoke Valley Television (RVTV)					
Roanoke Valley Television (RVTV)	5	5	5	5	0
Total Roanoke Valley Television (RVTV)	5	5	5	5	0
Roanoke Valley Greenways Commission					
Greenways	1	1	1	1	0
Total Roanoke Valley Greenways Commission	1	1	1	1	0
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	20	21	21	21	0
Total Regional Center for Animal Care & Protection	20	21	21	21	0
Total, All County Funds	1,007	1,020	1,020	1,026	6

¹ Fire and Rescue is applying for another SAFER grant in FY 2021. Current funding allows for 4 new positions.

If awarded, a total of 15 positions could be funded. Notification is expected after the FY 2021 budget is adopted.



County of Roanoke Authorized Position Count

FY 2020-2021

This table lists all positions adopted in Budget.

Department / Fund	Actual FY 2019	Budget FY 2020	Revised FY 2020	Adopted FY 2021	Revised to Adopted Inc/(Dec)
Board of Supervisors					
General Government	7	6	6	6	0
Total Board of Supervisors	7	6	6	6	0
Clerk of the Circuit Court					
General Government	16	16	16	16	0
Total Clerk of the Circuit Court	16	16	16	16	0
Commissioner of the Revenue					
General Government	13	13	13	13	0
Total Commissioner of the Revenue	13	13	13	13	0
Commonwealth's Attorney					
General Government	12	12	13	13	0
Grants	2	2	2	2	0
Total Commonwealth's Attorney	14	14	15	15	0
Communications & Information Technology (Comm IT)					
Administration & Operations	40	40	40	40	0
Communication Shops	7	7	7	7	0
Emergency Communication Center	42	42	42	42	0
Total Communications & Information Technology	89	89	89	89	0
County Administrator					
General Government	4	4	4	4	0
Total County Administrator	4	4	4	4	0
County Attorney					
General Government	4	4	4	4	0
Total County Attorney	4	4	4	4	0
Court Service Unit					
Grants	4	4	4	4	0
Total Court Service Unit	4	4	4	4	0
Development Services					
General Government	33	33	34	34	0
Total Development Services	33	33	34	34	0
Economic Development					
General Government	4	4	4	4	0
Total Economic Development	4	4	4	4	0
Elections					
General Government	3	3	3	3	0
Total Elections	3	3	3	3	0
Finance and Management Services					
General Government	25	25	25	25	0
Children's Services Act	1	1	1	1	0
Internal Services (Risk Management)	2	2	2	2	0
Total Finance	28	28	28	28	0



Department / Fund	Actual FY 2019	Budget FY 2020	Revised FY 2020	Adopted FY 2021	Revised to Adopted Inc/(Dec)
Fire & Rescue					
General Government	166	177	177	177	0
Fire SAFER Grant (2017)	11	11	11	11	0
Fire SAFER Grant (2021) ¹	0	0	0	4	4
Total Fire & Rescue	177	188	188	192	4
General Services - Admin					
General Government	3	3	3	3	0
Total General Services - Admin	3	3	3	3	0
General Services - Building Maintenance					
General Government	19	19	19	19	0
Total General Services - Building Maintenance	19	19	19	19	0
General Services - Fleet Service Center					
Fleet Service Center	12	12	12	12	0
Total General Services - Fleet Service Center	12	12	12	12	0
General Services - Solid Waste					
General Government	34	34	34	34	0
Total General Services - Solid Waste	34	34	34	34	0
Human Resources					
General Government	8	8	8	8	0
Total Human Resources	8	8	8	8	0
Internal Auditor					
General Government	1	1	1	1	0
Total Internal Auditor	1	1	1	1	0
Library					
General Government	43	43	43	43	0
Total Library	43	43	43	43	0
Parks, Recreation & Tourism					
General Government	56	55	55	55	0
Fee Classes	14	14	14	14	0
School Grounds Maintenance	5	5	5	5	0
Total Parks, Recreation & Tourism	75	74	74	74	0
Planning					
General Government	14	15	13	13	0
Total Planning	14	15	13	13	0
Police					
General Government	152	152	152	152	0
Police DUI - Grant	2	2	2	2	0
Roanoke County Criminal Justice Academy	2	2	2	2	0
Total Police	156	156	156	156	0
Public Information Officer					
General Government	2	2	2	2	0
Total Public Information Officer	2	2	2	2	0

¹ Fire and Rescue is applying for another SAFER grant in FY 2021. Current funding allows for 4 new positions.

If awarded, a total of 15 positions could be funded. Notification is expected after the FY 2021 budget is adopted.



Department / Fund	Actual FY 2019	Budget FY 2020	Revised FY 2020	Adopted FY 2021	Revised to Adopted Inc/(Dec)
Real Estate Valuation					
General Government	11	11	11	11	0
Total Real Estate Valuation	11	11	11	11	0
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	20	21	21	21	0
Total Regional Center for Animal Care & Protection	20	21	21	21	0
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	0
Total Roanoke Valley Greenways Commission	1	1	1	1	0
Roanoke Valley Television (RVTV)					
Cable Television	5	5	5	5	0
Total Roanoke Valley Television (RVTV)	5	5	5	5	0
Sheriff - Administration & Civil					
General Government	26	26	26	26	0
Total Sheriff - Administration & Civil	26	26	26	26	0
Sheriff - Care & Confinement					
General Government	60	60	60	60	0
Roanoke County Criminal Justice Academy	1	1	1	1	0
Total Sheriff - Care & Confinement	61	61	61	61	0
Social Services - Services					
General Government	105	105	105	107	2
Children's Services Act	3	3	3	3	0
Total Social Services - Services	108	108	108	110	2
Social Services - CORTAN					
General Government	0	1	1	1	0
Total Social Services - CORTAN	0	1	1	1	0
Treasurer					
General Government	12	13	13	13	0
Total Treasurer	12	13	13	13	0
Total County Departments/Funds	1,007	1,020	1,020	1,026	6



County of Roanoke

Analysis of Authorized Positions and Changes in Service Levels

Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2020 described below.

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

FY 2021 adjustments are described on the following page.



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

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



Financial Summaries





**Beginning Fund Balances and Revenue Totals
FY 2021**

Funds	Beginning Balances	Revenues	Total Available Funds
Governmental Funds			
General Fund	\$ 35,468,082	\$ 219,905,848	\$ 255,373,930
Debt Service Fund	104,674	7,717,251	7,821,925
Capital Fund	41,043,387	7,800,474	48,843,861
Internal Service Fund	1,423,204	14,418,688	15,841,892
Total All Funds	\$ 78,039,347	\$ 249,842,261	\$ 327,881,608
Component Unit - Schools	29,339,398	206,668,305	236,007,703

**Ending Fund Balances and Expenditure Totals
FY 2021**

Funds	Expenditures	Ending Balances
Governmental Funds		
General Fund	\$ 219,905,848	\$ 35,468,082
Debt Service Fund	7,717,251	104,674
Capital Fund	7,800,474	41,043,387
Internal Service Fund	14,418,688	1,423,204
Total All Funds	\$ 249,842,261	\$ 78,039,347
Component Unit - Schools	206,668,305	29,339,398



Summary of Revenues
All Funds
FY 2020 Adopted to FY 2021 Adopted

	Adopted FY 2020	Adopted FY 2021	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government ¹	\$ 196,940,493	\$ 190,144,949	\$ (6,795,544)	-3.45%
Public Works Projects	183,243	183,243	-	0.00%
Fleet Service Center	3,283,731	3,302,813	19,082	0.58%
Comm & Info Technology	11,003,692	10,636,029	(367,663)	-3.34%
Recreation Fee Class	6,513,202	4,999,052	(1,514,150)	-23.25%
PRT School Operations	364,098	350,389	(13,709)	-3.77%
Children's Services Act	7,750,007	7,750,007	-	0.00%
Grants and Other	1,869,416	2,044,657	175,241	9.37%
Criminal Justice Academy	387,706	393,709	6,003	1.55%
Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	1,000	1,000	-	0.00%
Total General Fund	\$ 228,396,588	\$ 219,905,848	\$ (8,490,740)	-3.72%
Component Unit Schools	198,045,383	206,668,305	8,622,922	4.35%
Debt Service Fund	7,063,431	7,717,251	653,820	9.26%
Capital Fund	27,524,873	7,800,474	(19,724,399)	-71.66%
Internal Service Fund	14,799,313	14,418,688	(380,625)	-2.57%
Total All Funds	\$ 475,829,588	\$ 456,510,566	\$ (19,319,022)	-4.06%
Less: Fund Transfers	(118,374,326)	(101,353,372)	17,020,954	-14.38%
Total Net of Transfers	\$ 357,455,262	\$ 355,157,194	\$ (2,298,068)	-0.64%

¹Includes Beginning Balance



Summary of Expenditures
All Funds
FY 2020 Adopted to FY 2021 Adopted

	Adopted FY 2020	Adopted FY 2021	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government ¹	\$ 196,940,493	\$ 190,144,949	\$ (6,795,544)	-3.45%
Public Works Projects	183,243	183,243	-	0.00%
Fleet Service Center	3,283,731	3,302,813	19,082	0.58%
Comm & Info Technology	11,003,692	10,636,029	(367,663)	-3.34%
Recreation Fee Class	6,513,202	4,999,052	(1,514,150)	-23.25%
PRT School Operations	364,098	350,389	(13,709)	-3.77%
Children's Services Act	7,750,007	7,750,007	-	0.00%
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Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	1,000	1,000	-	0.00%
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Capital Fund	27,524,873	7,800,474	(19,724,399)	-71.66%
Internal Service Fund	14,799,313	14,418,688	(380,625)	-2.57%
Total All Funds	\$ 475,829,588	\$ 456,510,566	\$ (19,319,022)	-4.06%
Less: Fund Transfers	(118,374,326)	(101,353,372)	17,020,954	-14.38%
Total Net of Transfers	\$ 357,455,262	\$ 355,157,194	\$ (2,298,068)	-0.64%

¹Includes Beginning Balance





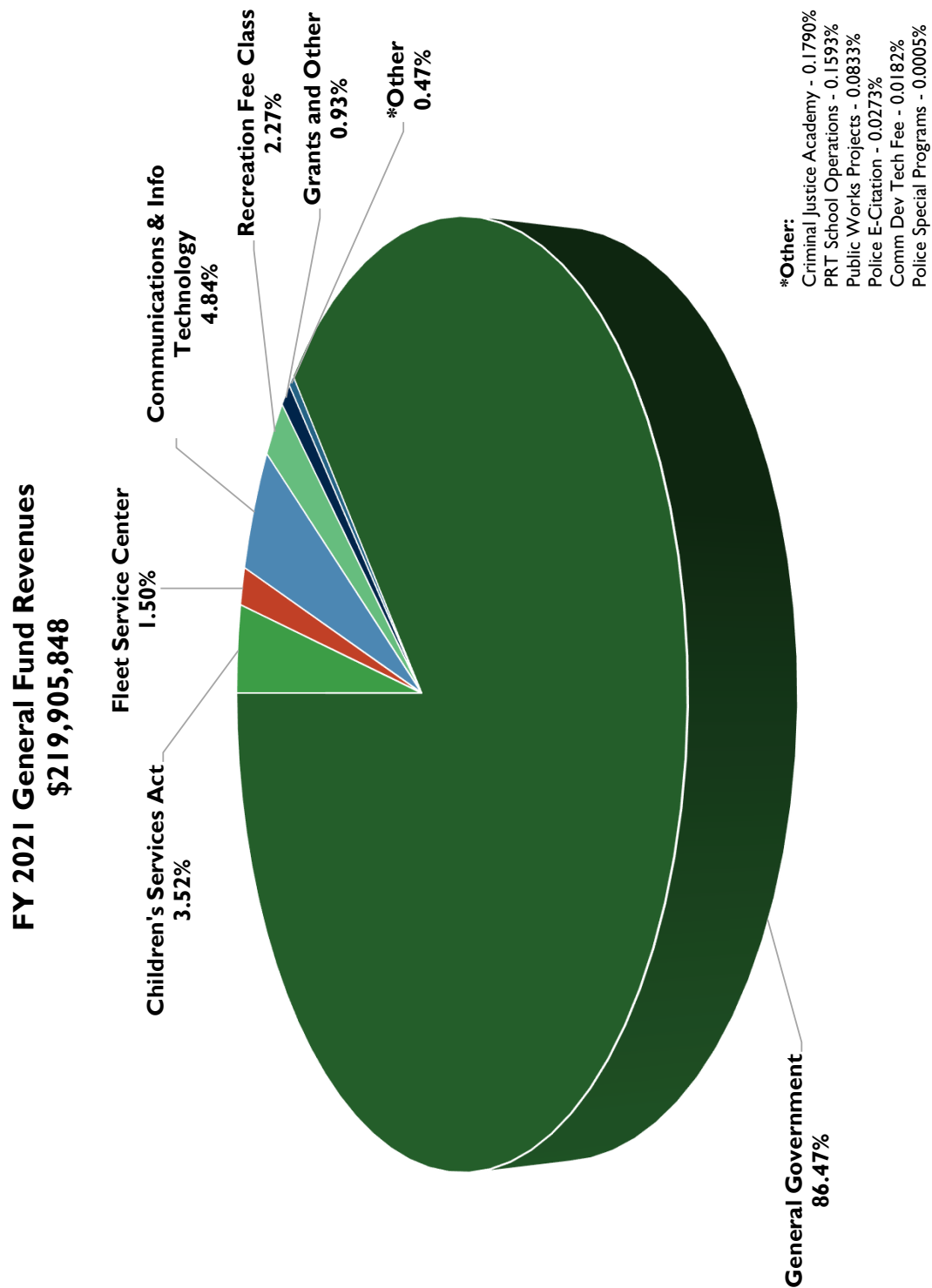
General Fund





General Fund Summaries







General Fund Summary of Revenues

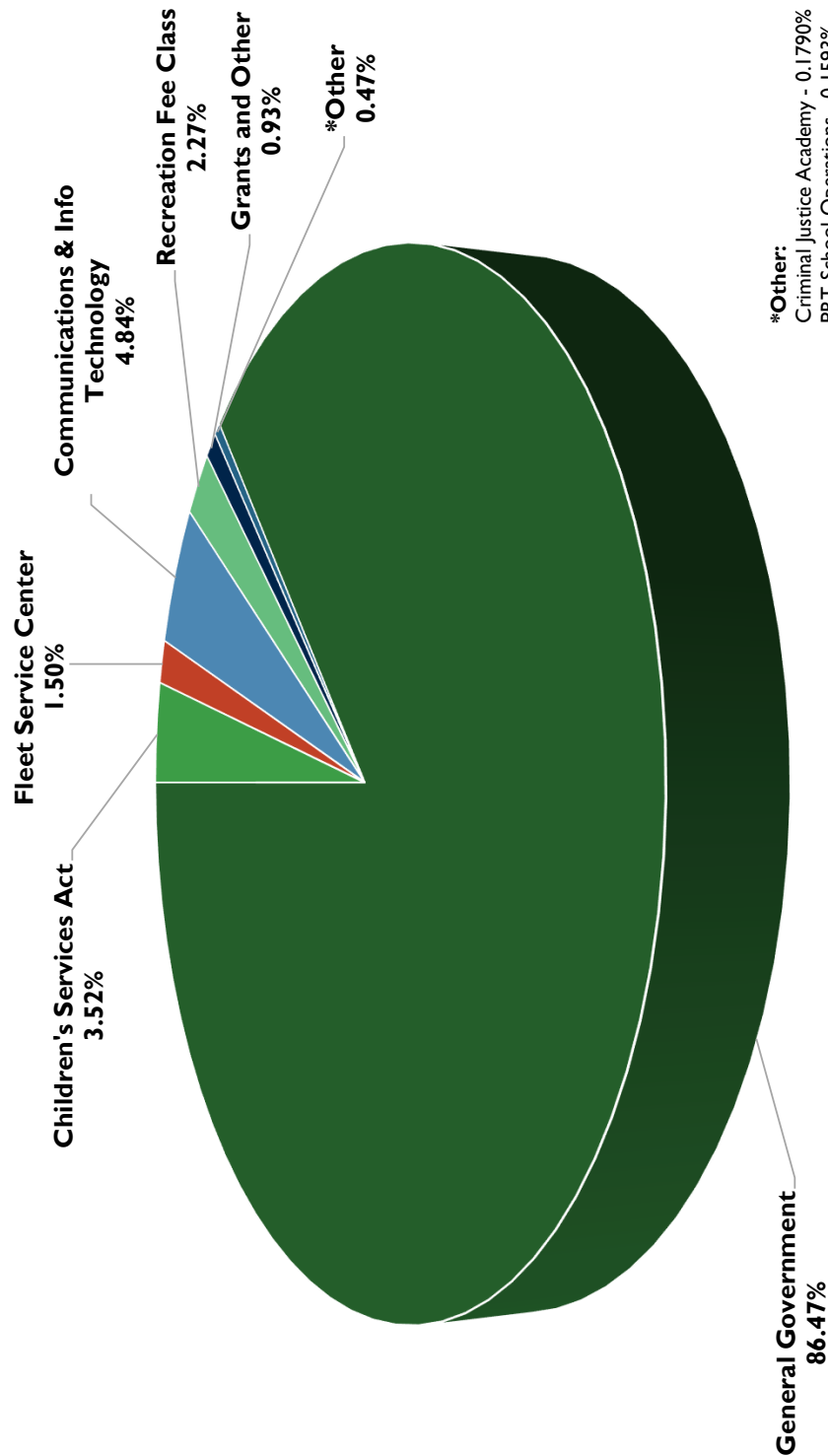
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	93,845,701	96,420,000	98,611,227	2,191,227
Personal Property Tax	33,968,449	33,675,000	31,991,250	(1,683,750)
Public Service Corporation Tax	3,342,725	3,400,000	3,400,000	-
Penalties and Interest	825,247	750,000	750,000	-
Payment in Lieu of Taxes	186,002	180,000	180,000	-
Total General Property Taxes	132,168,124	134,425,000	134,932,477	507,477
Other Local Taxes:				-
Sales Tax	11,029,879	11,370,594	9,096,475	(2,274,119)
Communications Sales & Use Tax	3,376,491	3,250,000	2,900,000	(350,000)
Consumer Utility Tax	3,738,985	3,800,000	3,750,000	(50,000)
Business License Tax	7,126,903	6,775,000	5,420,000	(1,355,000)
Bank Franchise Tax	803,331	820,000	800,000	(20,000)
Motor Vehicle License Fees	2,401,262	2,383,600	2,383,600	-
Recordation Taxes	1,635,678	1,509,509	1,509,509	-
Utility License Tax	673,020	530,000	600,000	70,000
Hotel and Motel Room Tax	1,506,236	1,468,357	734,179	(734,178)
Tax on Prepared Foods	4,517,454	4,510,000	3,382,500	(1,127,500)
Amusement Tax	86,512	90,000	73,600	(16,400)
Total Other Local Taxes	36,895,751	36,507,060	30,649,863	(5,857,197)
Permits, Fees and Licenses	1,005,537	814,385	796,845	(17,540)
Fines and Forfeitures	496,152	453,500	353,500	(100,000)
Use of Money and Property	369,240	388,600	303,600	(85,000)
Charges for Services	4,001,092	4,119,675	3,976,675	(143,000)
Miscellaneous	1,695,987	1,509,050	1,518,470	9,420
Recovered Costs	600,837	594,775	599,775	5,000
Total Local Revenues	177,232,720	178,812,045	173,131,205	(5,680,840)



	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
Commonwealth	11,413,994	12,142,650	12,346,244	203,594
Federal	5,713,030	4,667,500	4,667,500	-
Other Financing Sources/Transfers	292,489	-	-	-
Total General Government, Net Beginning Balance	\$ 194,652,233	\$ 195,622,195	\$ 190,144,949	\$ (5,477,246)
Beginning Balance	\$ -	\$ 1,318,298	\$ -	\$ (1,318,298)
Total General Government	\$ 194,652,233	\$ 196,940,493	\$ 190,144,949	\$ (6,795,544)
Public Works Projects	182,166	183,243	183,243	-
Fleet Service Center	3,206,158	3,283,731	3,302,813	19,082
Communications & Info Technology	10,865,118	11,003,692	10,636,029	(367,663)
Recreation Fee Class	4,832,634	6,513,202	4,999,052	(1,514,150)
Law Library	-	-	-	-
Children's Services Act	6,946,759	7,750,007	7,750,007	-
Grants and Other	3,031,879	1,869,416	2,044,657	175,241
PRT School Operations	359,668	364,098	350,389	(13,709)
Police E-Citation Special Revenue Fund	42,558	60,000	60,000	-
Comm Dev Tech. Fee Fund	45,823	40,000	40,000	-
Police Special Programs	-	1,000	1,000	-
Criminal Justice Academy	412,220	387,706	393,709	6,003
Total General Fund Revenues	\$ 224,577,216	\$ 228,396,588	\$ 219,905,848	\$ (8,490,740)
Fund Balance-Beginning	34,434,366	35,468,082	35,468,082	-
Total General Fund Revenues & Fund Balance	\$ 259,011,582	\$ 263,864,670	\$ 255,373,930	\$ (8,490,740)



FY 2021 General Fund Expenditures
\$219,905,848



***Other:**

Criminal Justice Academy - 0.1790%
 PRT School Operations - 0.1593%
 Public Works Projects - 0.0833%
 Police E-Citation - 0.0273%
 Comm Dev Tech Fee - 0.0182%
 Police Special Programs - 0.0005%

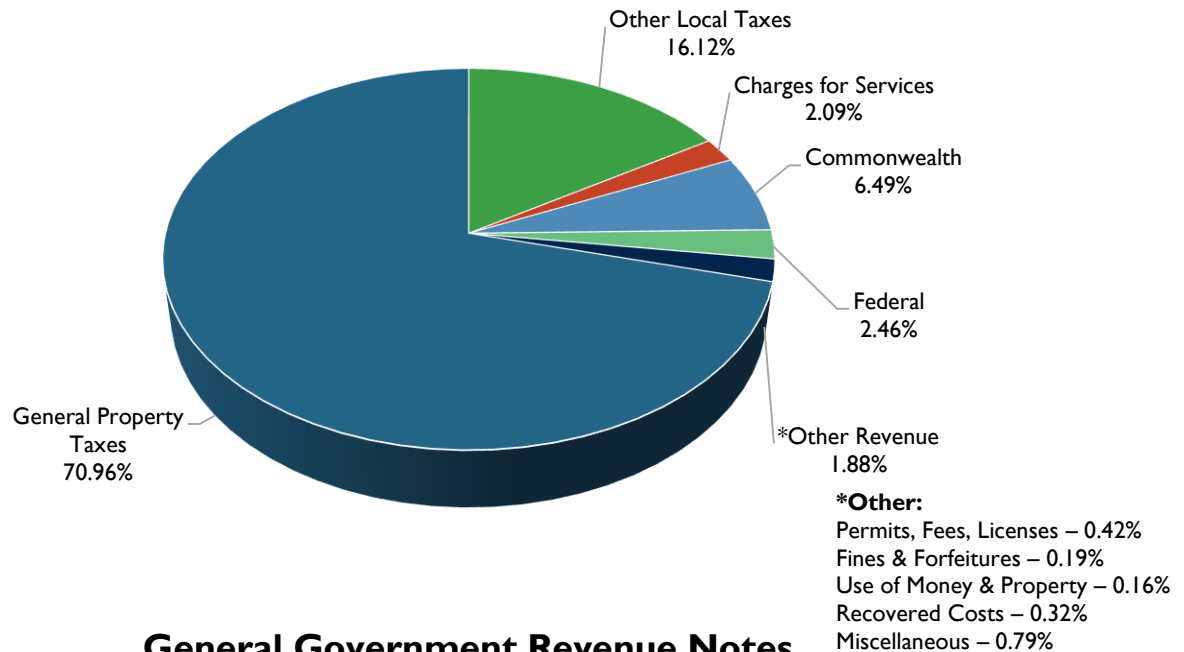


General Fund Summary of Expenditures

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
General Government				
General Administration	3,113,497	2,963,373	2,899,582	(63,791)
Constitutional Officers	15,432,983	15,327,827	15,489,813	161,986
Judicial Administration	886,881	973,328	923,328	(50,000)
Management Services	3,205,244	3,209,252	3,180,866	(28,386)
Public Safety	30,848,351	29,659,510	29,124,176	(535,334)
Community Services	13,134,774	12,954,584	12,913,854	(40,730)
Human Services	23,964,588	22,905,051	23,191,009	285,958
Non-Departmental & Transfers	101,874,413	107,629,270	102,422,321	(5,206,949)
Total General Government, Net Beginning Balance	\$ 192,460,731	\$ 195,622,195	\$ 190,144,949	\$ (5,477,246)
Beginning Balance	-	1,318,298	-	(1,318,298)
Total General Government	\$ 192,460,731	\$ 196,940,493	\$ 190,144,949	(6,795,544)
Public Works Projects	179,859	183,243	183,243	-
Fleet Service Center	3,266,781	3,283,731	3,302,813	19,082
Comm. & Information Technology	11,258,541	11,003,692	10,636,029	(367,663)
Recreation Fee Class	5,000,360	6,513,202	4,999,052	(1,514,150)
Law Library	35,595	-	-	-
Children's Services Act	7,170,706	7,750,007	7,750,007	-
Grants and Other	3,385,799	1,869,416	2,044,657	175,241
PRT School Operations	349,461	364,098	350,389	(13,709)
Police E-Citation Special Revenue Fund	-	60,000	60,000	-
Development Svcs. Tech. Fee Fund	40,000	40,000	40,000	-
Criminal Justice Academy	350,265	387,706	393,709	6,003
Police Special Programs	-	1,000	1,000	-
Total General Fund Expenditures	\$ 223,498,098	\$ 228,396,588	\$ 219,905,848	(8,490,740)
Fund Balance-Ending	35,468,082	35,468,082	35,468,082	-
Total General Fund Expenditures & Fund Balance	\$ 258,966,180	\$ 263,864,670	\$ 255,373,930	(8,490,740)



**FY 2021 General Government Revenue,
Net Beginning Balance
\$190,144,949**



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 70.96% of all general government revenue. The two primary types of property tax are real estate (buildings and land) and personal property (vehicles, boats, etc.). While general property taxes are traditionally more stable than other revenue sources, the changing economy due to the COVID-19 pandemic may cause these revenues to decline in the near future. Real estate tax revenue is projected to increase by 2.27% compared to the FY 2020 budget due to trends in the assessment growth in the existing base (2.55%) and new construction (0.59%). Personal property tax revenue is expected to decrease by 5.00% compared to the FY 2020 budget. Initially during the global COVID-19 pandemic, auction volume plummeted, used car values fell, and new car sales decreased sharply. Industry projections indicated a sharp, but short decrease in car values but they are expected to recover during the third and fourth quarters of calendar year 2020. As of June 2020, new car volume remains lower but used car values and auction volume have recovered substantially but these trends may be impacted by additional factors during the continuing pandemic.

**Other Local Taxes**

Local taxes make up the second-largest portion of Roanoke County's revenue at 16.12%. Local taxes include sales, business license, meals, hotel and motel room, communications, motor vehicle registration, and a number of other smaller categories. Sales and meals taxes are often considered indicators of a local economy's vitality. Sales taxes are projected to decrease by 20% in FY 2021 compared to the FY 2020 budget, meals taxes are projected to decrease by 25%, hotel and motel room taxes are projected to decrease by 50%, and business license taxes are projected to decrease by 20% for the same period. As a result of the COVID-19 pandemic, unemployment has increased sharply and consumer spending is expected to drop resulting in substantial declines in projections for other local tax revenue.

Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and federal government comprises 8.95% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2021 funding is expected to increase by \$203,594 or 1.68% compared to FY 2020 due to increased funding from the state to support the addition of positions in the departments of the Commonwealth's Attorney and Social Services.



General Government Sub-Fund Summary of Revenues

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 93,845,701	\$ 96,420,000	\$ 98,611,227	\$ 2,191,227
Personal Property Tax	33,968,449	33,675,000	31,991,250	(1,683,750)
Public Service Corporation Tax	3,342,725	3,400,000	3,400,000	-
Penalties and Interest	825,247	750,000	750,000	-
Payment in Lieu of Taxes	186,002	180,000	180,000	-
Total General Property Taxes	132,168,124	134,425,000	134,932,477	507,477
Other Local Taxes:				
Sales Tax	11,029,879	11,370,594	9,096,475	(2,274,119)
Communications Sales & Use Tax	3,376,491	3,250,000	2,900,000	(350,000)
Consumer Utility Tax	3,738,985	3,800,000	3,750,000	(50,000)
Business License Tax	7,126,903	6,775,000	5,420,000	(1,355,000)
Bank Franchise Tax	803,331	820,000	800,000	(20,000)
Motor Vehicle License Fees	2,401,262	2,383,600	2,383,600	-
Recordation Taxes	1,635,678	1,509,509	1,509,509	-
Utility License Tax	673,020	530,000	600,000	70,000
Hotel and Motel Room Tax	1,506,236	1,468,357	734,179	(734,178)
Tax on Prepared Foods	4,517,454	4,510,000	3,382,500	(1,127,500)
Amusement Tax	86,512	90,000	73,600	(16,400)
Total Other Local Taxes	36,895,751	36,507,060	30,649,863	(5,857,197)
Permits, Fees and Licenses:				
Animal Control Fees	40,111	42,500	42,500	-
Land Use Fees	1,299	1,000	1,000	-
Land Transfer Fees	3,383	2,850	2,850	-
Zoning Filing Fees	19,790	17,000	18,100	1,100
Building Permits	313,875	260,000	240,000	(20,000)
Electrical, Mechanical, Plumbing Permits	241,816	155,000	170,000	15,000
Certificate of Occupancy	9,282	7,850	6,810	(1,040)
Septic Tank Fees	3,250	3,500	3,000	(500)
Fire Department Permits	5,175	4,375	4,375	-
Soil Erosion Permits	82,666	44,000	40,000	(4,000)
Sub-Division Permits	37,406	40,000	38,000	(2,000)
Other Fees	-	6,100	-	(6,100)
VSMP	66,023	63,000	63,000	-
Courthouse Maintenance Fees	181,271	167,000	167,000	-
Photocopy Charges	190	210	210	-
Total Permits, Fees, & Licenses	1,005,537	814,385	796,845	(17,540)



General Government Sub-Fund Summary of Revenues

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
Fines and Forfeitures:				
Fines and Forfeitures	492,227	450,000	350,000	(100,000)
Parking Fees	3,925	3,500	3,500	-
Total Fines and Forfeitures	496,152	453,500	353,500	(100,000)
Use of Money and Property	369,240	388,600	303,600	(85,000)
Charges for Services				
Clerk Fees	36,250	50,000	50,000	-
Sheriff Fees	7,619	6,500	6,500	-
Court Appointed Attorney Fees	29,611	22,000	22,000	-
Commonwealth Attorney Fees	10,793	10,000	10,000	-
Waste Collection Fees	16,588	17,200	17,200	-
Fee for Ambulance Service	3,388,725	3,466,975	3,366,975	(100,000)
Board of Prisoners-Salem	444,383	475,000	425,000	(50,000)
Other	67,123	72,000	79,000	7,000
Total Charges for Services	4,001,092	4,119,675	3,976,675	(143,000)
Miscellaneous				
Reimbursements-Shared Programs-Salem	823,630	750,514	759,934	9,420
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	522,357	408,536	408,536	-
Total Miscellaneous	1,695,987	1,509,050	1,518,470	9,420
Recovered Costs				
Jail Medical - Co Payment	5,660	5,000	5,000	-
Western VA Regional Jail	115,940	115,940	120,940	5,000
Resource Authority	55,985	55,985	55,985	-
Library Recovered Costs	287,310	254,800	254,800	-
Other	135,942	163,050	163,050	-
Total Recovered Costs	600,837	594,775	599,775	5,000
Total Local Revenues	177,232,720	178,812,045	173,131,205	(5,680,840)
From the Commonwealth				
Non-Categorical:				
Mobile Homes Tax	15,341	18,000	18,000	-
Other	507,256	384,000	384,000	-
Total Non-Categorical	522,597	402,000	402,000	-

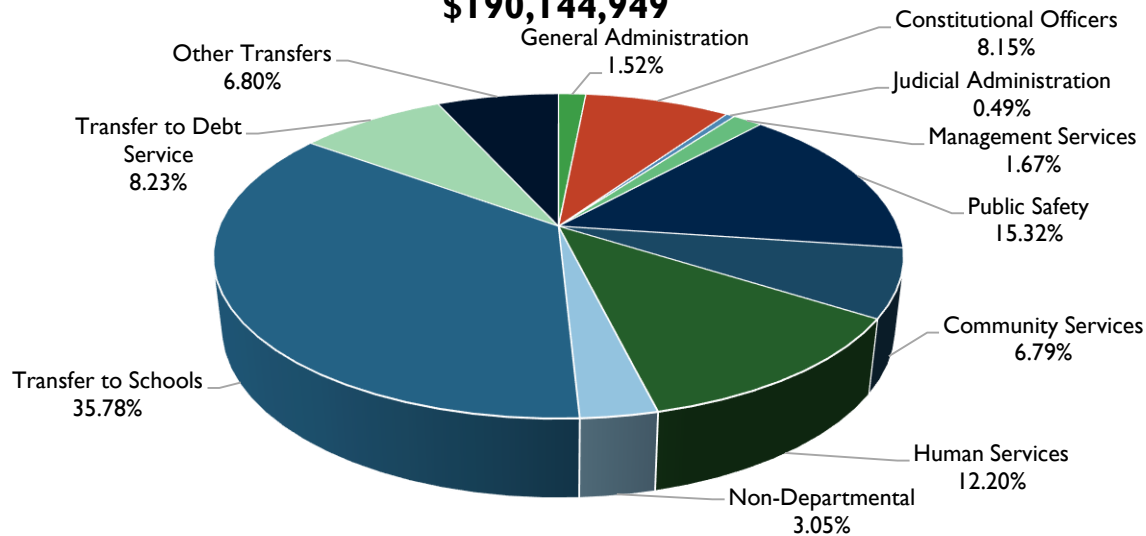


General Government Sub-Fund Summary of Revenues

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	702,187	706,843	772,253	65,410
Sheriff	3,333,954	3,371,994	3,371,994	-
Commissioner of Revenue	247,047	252,687	252,687	-
Treasurer	212,808	216,543	216,543	-
Clerk of the Circuit Court	626,618	607,200	607,200	-
Board of Elections	47,586	47,700	47,700	-
Total Categorical-Shared	5,170,200	5,202,967	5,268,377	65,410
<i>Other Categorical:</i>				
Welfare Grant	3,639,853	4,380,000	4,518,184	138,184
Library Grant	161,204	157,095	157,095	-
Police Grant	1,920,140	1,920,141	1,920,141	-
Miscellaneous Grants	-	80,447	80,447	-
Total Other Categorical	5,721,197	6,537,683	6,675,867	138,184
Total From the Commonwealth	11,413,994	12,142,650	12,346,244	203,594
From the Federal Government				
Welfare Grant	5,642,459	4,625,000	4,625,000	-
Drug Enforcement Grant	-	-	-	-
Miscellaneous	70,571	42,500	42,500	-
Total From the Federal Government	5,713,030	4,667,500	4,667,500	-
Other Financing Sources/Transfers				
Transfers In	292,489	-	-	-
Other Financing and Transfers	292,489	-	-	-
Total General Government, Net Beginning Balance	\$ 194,652,233	\$ 195,622,195	\$ 190,144,949	\$ (5,477,246)
Beginning Balance	-	1,318,298	-	(1,318,298)
Total General Government	\$ 194,652,233	\$ 196,940,493	\$ 190,144,949	\$ (6,795,544)
Fund Balance-Beginning	25,230,125	27,421,627	27,421,627	-
Total General Government & Fund Balance	\$ 219,882,358	\$ 224,362,120	\$ 217,566,576	\$ (6,795,544)



FY 2021 General Government Expenditures, Net Beginning Balance \$190,144,949



General Government Expenditure Notes

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

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

Operating Departments

The Adopted FY 2021 expenditure budget, net use of beginning balance, decreases by 2.80% over the FY 2020 budget, or \$5,477,246. The adopted fiscal year 2020-2021 budget declines due to the changing economic conditions associated with the COVID-19 pandemic. Health insurance premiums are unchanged in FY 2021. The adopted budget includes an increase to the County's share of the Virginia Retirement System (VRS) from 12.32% to 14.38% of employee salaries, or \$850,030. Changes to personnel caused a reduction in employee salary and benefits from FY 2020 to FY 2021 of \$476,047. The Adopted FY 2021 budget is a one year maintenance budget with no tax rate increases while maintaining current service levels to the extent possible with very few changes to departmental budgets.

Non-Departmental Expenditures

Non-Departmental expenditures include Employee Benefits, Internal Service Charges, and other miscellaneous categories that are not department-specific. Increases in this category include \$75,000 toward Tax Relief programs for the Elderly and Disabled Veterans and \$100,000 in employee benefits to offset vacancy savings due to expected decreases in turnover. This category also includes Roanoke County's budget for contributions to outside agencies. Due to decreased



revenue projections, reductions have been made to Visit Virginia's Blue Ridge and other contractual and discretionary agencies.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 46.30% of Roanoke County's general government expenditure budget. The single largest transfer item is the County's transfer to Roanoke County Schools, which is 35.78% of the total operating budget. This transfer of \$68,029,368 decreased by \$2,470,354 compared to FY 2020 because of the application of the revenue sharing formula. Adding in transfers to debt service, \$8,074,513, and Children's Services Act, \$1,804,000, the total transfer on behalf of Roanoke County Schools totals \$77,907,881, or 40.97% of all General Government expenditures. To maintain service levels with this significant revenue reduction, spending for capital projects, new vehicles, and major equipment cannot be supported by the General Government Operating Budget in the upcoming fiscal year. This includes the elimination of the County's transfer to capital for capital projects and fleet and also individual departmental transfers to support the Fleet & Equipment Replacement Program. No new vehicles or equipment are planned to be purchased in the upcoming year. Some capital projects were eliminated, deferred, or reduced from the level of funding proposed in January. However, balances exist within the fleet and equipment replacement program and also within several ongoing capital projects that could be utilized for emergency needs should they arise.



General Government Sub-Fund Summary of Expenditures

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 360,358	\$ 339,239	\$ 326,454	\$ (12,785)
County Administrator	834,722	769,180	767,803	(1,377)
Internal Auditor	123,410	120,427	132,462	12,035
Public Information	203,366	205,869	208,682	2,813
County Attorney	631,883	641,123	596,470	(44,653)
Human Resources	959,758	887,535	867,711	(19,824)
Total General Administration	3,113,497	2,963,373	2,899,582	(63,791)
Constitutional Officers				
Commissioner of the Revenue	868,665	855,252	867,301	12,049
Commonwealth's Attorney	1,209,257	1,126,896	1,232,922	106,026
Sheriff - Administration & Civil	3,086,392	2,505,790	2,454,664	(51,126)
Sheriff - Care & Confinement	4,725,918	4,916,159	4,876,850	(39,309)
Sheriff - WVRJA	3,488,517	3,823,047	3,948,047	125,000
Treasurer	957,764	964,462	960,301	(4,161)
Clerk of the Circuit Court	1,096,470	1,136,221	1,149,728	13,507
Total Constitutional Officers	15,432,983	15,327,827	15,489,813	161,986
Judicial Administration				
Circuit Court Judges	252,936	257,068	259,068	2,000
General District Court	100,682	105,440	103,440	(2,000)
Magistrate	1,850	1,590	1,590	-
Juvenile/Domestic Relations Court	39,331	39,086	39,086	-
Court Service Unit	435,938	520,144	470,144	(50,000)
Courthouse Maintenance	56,144	50,000	50,000	-
Total Judicial Administration	886,881	973,328	923,328	(50,000)
Management Services				
Real Estate Valuation	870,148	866,541	877,843	11,302
Finance and Management Services	2,335,096	2,342,711	2,303,023	(39,688)
Total Management Services	3,205,244	3,209,252	3,180,866	(28,386)
Public Safety				
Police	13,599,277	12,850,306	12,352,628	(497,678)
Fire and Rescue	17,249,074	16,809,204	16,771,548	(37,656)
Total Public Safety	30,848,351	29,659,510	29,124,176	(535,334)
Community Services				
Economic Development	501,652	452,528	459,622	7,094
Development Services	3,410,702	3,108,377	3,009,123	(99,254)
Planning	1,051,702	1,243,272	1,241,580	(1,692)
General Services	8,170,718	8,150,407	8,203,529	53,122
Total Community Services	13,134,774	12,954,584	12,913,854	(40,730)



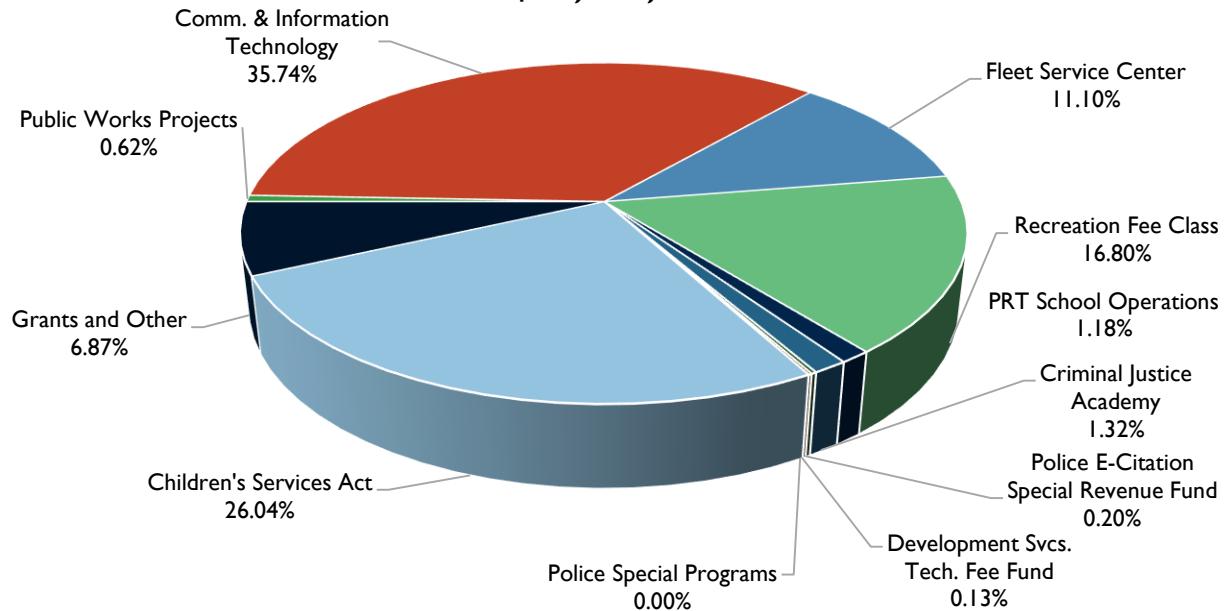
General Government Sub-Fund Summary of Expenditures

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Increase (Decrease)
Human Services				
Parks, Recreation, and Tourism	5,406,351	4,897,460	4,850,710	(46,750)
Public Health	481,713	500,358	515,902	15,544
Social Services	11,719,451	12,089,706	12,346,437	256,731
Social Services - CORTAN	794,700	738,909	741,429	2,520
Library	5,040,832	4,182,511	4,234,726	52,215
VA Cooperative Extension	82,966	87,097	87,097	-
Elections	438,575	409,010	414,708	5,698
Total Human Services	23,964,588	22,905,051	23,191,009	285,958
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	1,627,912	2,324,380	2,519,881	195,501
Transfer to Comm-IT	2,765,172	9,401,349	8,578,407	(822,942)
Miscellaneous ¹	1,785,814	1,234,000	1,309,000	75,000
Contributions to Outside Agencies				
Discretionary	206,975	193,250	181,600	(11,650)
Contractual	1,764,974	1,983,652	1,702,195	(281,457)
Dues & Memberships	217,632	38,003	38,003	-
Total Non-Departmental	8,368,479	15,174,634	14,329,086	(845,548)
Unappropriated Balance				
Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-
Transfers to:				
Debt Service	14,137,975	16,048,337	15,648,202	(400,135)
Capital Projects	4,330,844	199,650	(1,291,262)	(1,490,912)
Schools	68,844,764	70,499,722	68,029,368	(2,470,354)
Internal Services	1,813,917	1,604,003	1,604,003	-
Children's Services Act	3,263,000	3,663,000	3,663,000	-
Criminal Justice Academy	222,332	206,681	206,681	-
Public Works Projects	182,166	183,243	183,243	-
Miscellaneous Transfers	710,936	-	-	-
Total Transfers	93,505,934	92,404,636	88,043,235	(4,361,401)
Total Non-Departmental & Transfers	101,874,413	107,629,270	102,422,321	(5,206,949)
Total General Government, Net Beginning Balance	\$ 192,460,731	\$ 195,622,195	\$ 190,144,949	\$ (5,477,246)
Addition to Fund Balance	-	718,298	-	(718,298)
Final Vinton Gain Sharing Payment ¹	-	600,000	-	(600,000)
General Government Contingency	-	-	-	-
Total General Government	\$ 192,460,731	\$ 196,940,493	\$ 190,144,949	\$ (6,795,544)
Fund Balance-Ending	27,421,627	27,421,627	27,421,627	-
Total General Government & Fund Balance	\$ 219,882,358	\$ 224,362,120	\$ 217,566,576	\$ (6,795,544)

¹ Vinton Gain Sharing Payments were made from Miscellaneous in prior years. On June 30, 2019, the Vinton Gain Sharing Agreement ended and the final payment was budgeted in FY 2020 from the use of beginning balance.



FY 2021 General Other Expenditures & Revenues \$29,760,899



General - Other

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

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

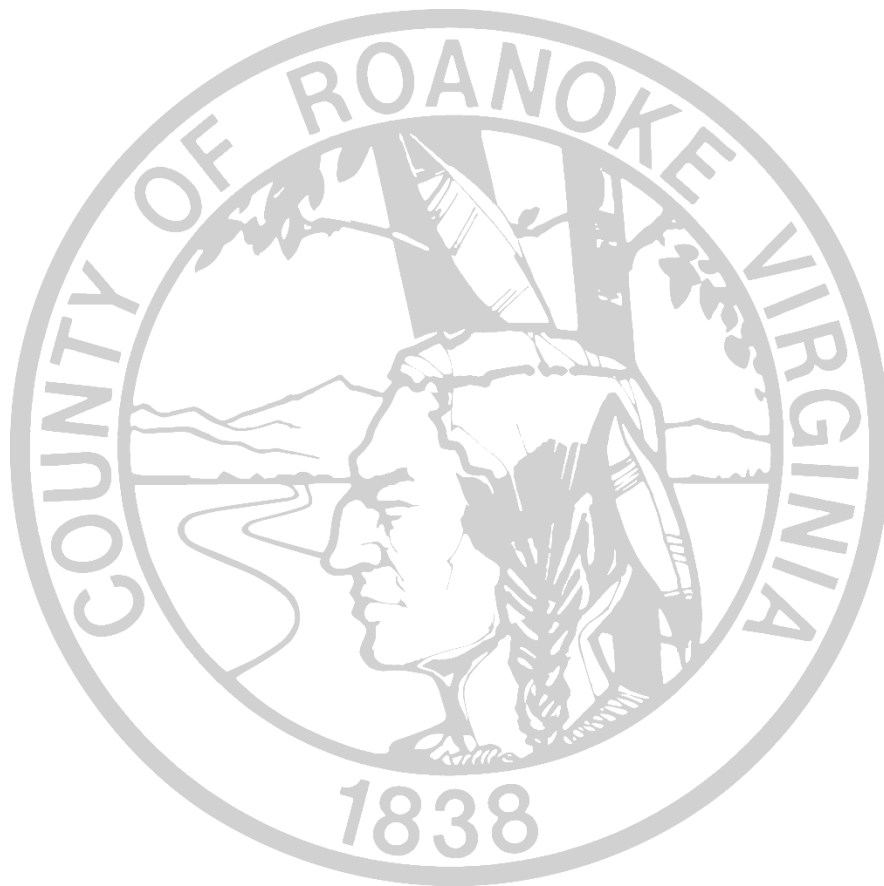
Operational expenditures for these funds are presented individually to accurately reflect their diverse funding sources. Fund descriptions also include Beginning Balances, where appropriate, as part of a fund's revenue source. This allows for full transparency of the condition of certain funds that have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

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



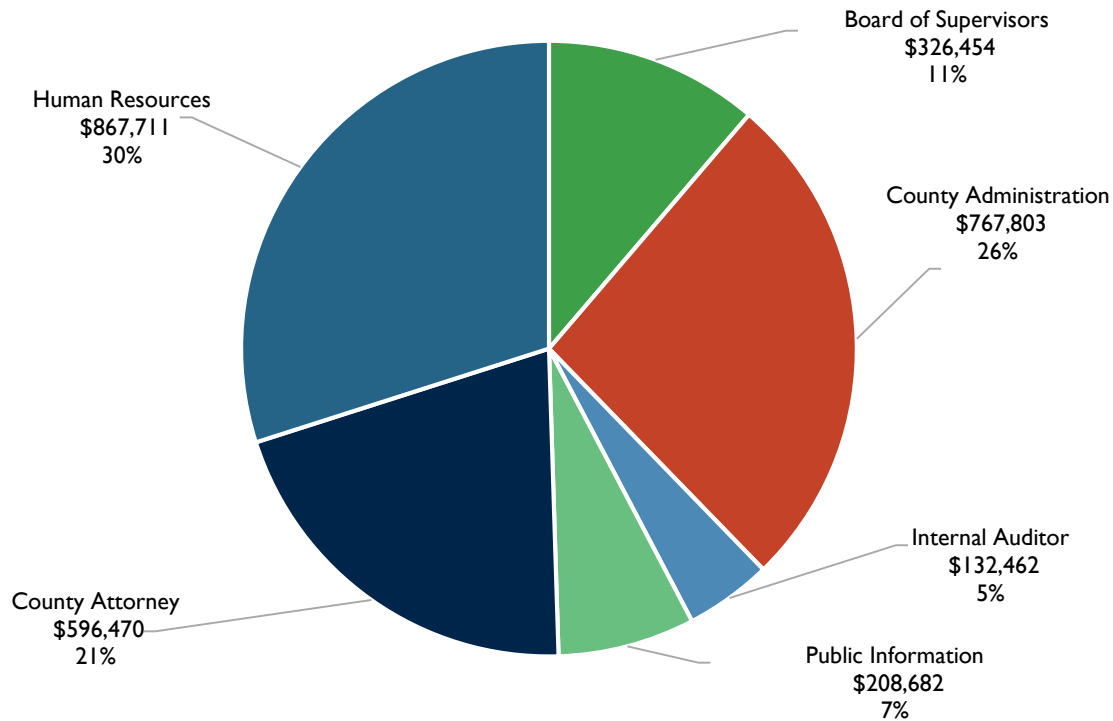


General Administration





General Administration \$2,899,582



General Administration Summary						
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21	
Board of Supervisors	\$ 360,358	\$ 339,239	\$ 326,454	\$ (12,785)	-3.8%	
County Administration	834,722	769,180	767,803	(1,377)	-0.2%	
Internal Auditor	123,410	120,427	132,462	12,035	10.0%	
Public Information	203,366	205,869	208,682	2,813	1.4%	
County Attorney	631,883	641,123	596,470	(44,653)	-7.0%	
Human Resources	959,758	887,535	867,711	(19,824)	-2.2%	
Total	\$ 3,113,497	\$ 2,963,373	\$ 2,899,582	\$ (63,791)	-2.2%	



Clerk to the Board of Supervisors

Department Description

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

Clerk to the Board of Supervisors					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	221,422	242,647	229,862	(12,785)	-5.3%
Non-Personnel	138,936	96,592	96,592	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	360,358	339,239	326,454	(12,785)	-3.8%
Position Count	7	6	6	0	0.0%

Budget Highlights

The Adopted FY 2021 Clerk to the Board of Supervisors budget decreases by \$12,785 or 3.8%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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

Performance Management

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



County Administration

Department Description

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

County Administration					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	732,720	698,808	703,314	4,506	0.6%
Non-Personnel	102,002	70,372	64,489	(5,883)	-8.4%
Transfers & Other	0	0	0	0	0.0%
Total	834,722	769,180	767,803	(1,377)	-0.2%
Position Count	4	4	4	0	0.0%

Budget Highlights

The Adopted FY 2021 County Administration budget decreases by \$1,377 or 0.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 County Administration budget include:

- Decreased funding by \$5,883 for United Way Campaign Support.

Departmental Goals

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



Internal Auditor

Department Description

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

Internal Auditor					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	108,216	108,527	120,562	12,035	11.1%
Non-Personnel	15,194	11,900	11,900	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	123,410	120,427	132,462	12,035	10.0%
Position Count	1	1	1	0	0.0%

Budget Highlights

The Adopted FY 2021 Internal Auditor budget increases by \$12,035 or 10.0% and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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

Performance Management

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



Public Information

Department Description

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

Public Information					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	179,273	190,499	193,312	2,813	1.5%
Non-Personnel	24,093	15,370	15,370	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	203,366	205,869	208,682	2,813	1.4%
Position Count	2	2	2	0	0.0%

Budget Highlights

The Adopted FY 2021 Public Information budget increases by \$2,813 or 1.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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

Performance Management

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



County Attorney

Department Description

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

County Attorney					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	508,253	538,090	493,437	(44,653)	-8.3%
Non-Personnel	123,630	103,033	103,033	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	631,883	641,123	596,470	(44,653)	-7.0%
Position Count	4	4	4	0	0.0%

Budget Highlights

The Adopted FY 2021 County Attorney budget decreases by \$44,653 or 7.0%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 County Attorney budget include:

- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.

Departmental Goals

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



Performance Management

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



Human Resources

Department Description

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

Human Resources					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	719,973	691,597	671,773	(19,824)	-2.9%
Non-Personnel	239,785	195,938	195,938	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	959,758	887,535	867,711	(19,824)	-2.2%
Position Count	8	8	8	0	0.0%

Budget Highlights

The Adopted FY 2021 Human Resources budget decreases by \$19,824 or 2.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Human Resources budget include:

- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.

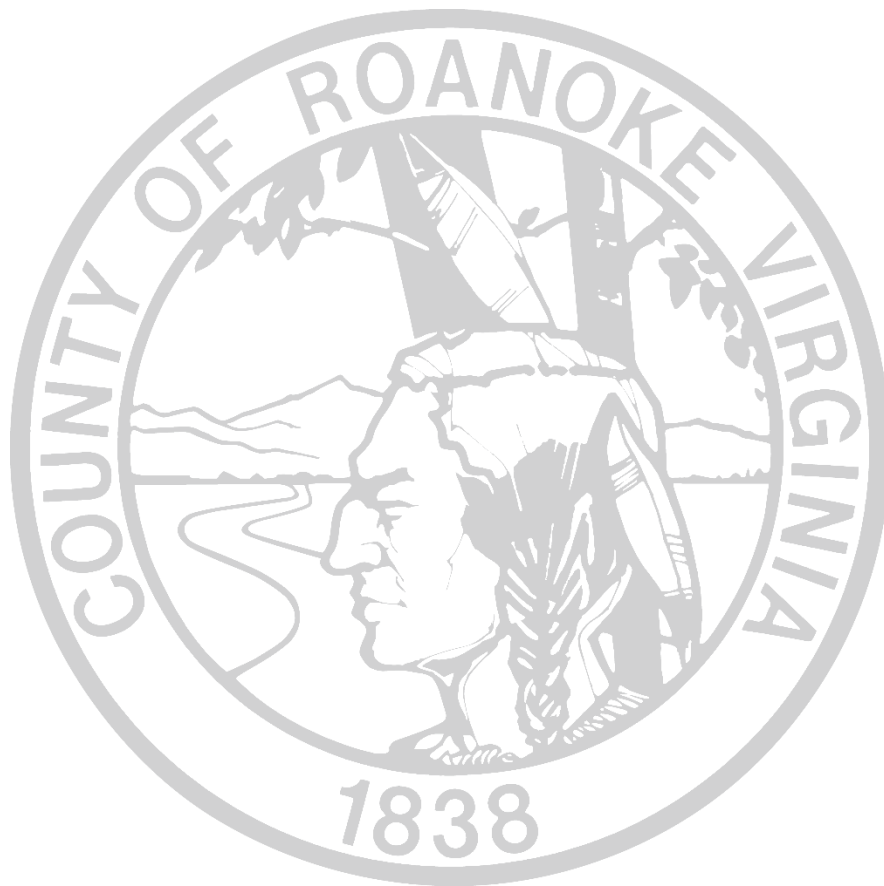
Departmental Goals

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



Performance Management

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





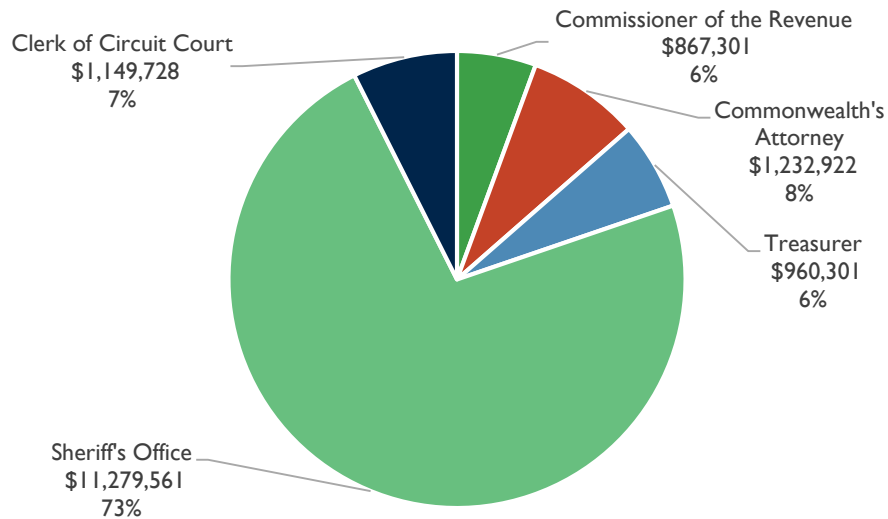
Constitutional Officers





Constitutional Officers

\$15,489,813



Constitutional Officers Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Commissioner of the Revenue	\$ 868,665	\$ 855,252	\$ 867,301	\$ 12,049	1.4%
Commonwealth's Attorney	1,209,257	1,126,896	1,232,922	106,026	9.4%
Sheriff's Office					
Administration	1,026,884	527,644	461,160	(66,484)	-12.6%
Civil	2,059,508	1,978,146	1,993,504	15,358	0.8%
Care & Confinement, Prisoners	4,725,918	4,916,159	4,876,850	(39,309)	-0.8%
Western VA Regional Jail	3,488,517	3,823,047	3,948,047	125,000	3.3%
Total Sheriff	11,300,827	11,244,996	11,279,561	34,565	0.3%
Treasurer	957,764	964,462	960,301	(4,161)	-0.4%
Clerk of Circuit Court	1,096,470	1,136,221	1,149,728	13,507	1.2%
Total	\$ 15,432,983	\$ 15,327,827	\$ 15,489,813	\$ 161,986	1.1%



Commissioner of the Revenue

Department Description

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

Commissioner of the Revenue					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	723,771	764,302	776,351	12,049	1.6%
Non-Personnel	144,894	90,950	90,950	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	868,665	855,252	867,301	12,049	1.4%
Position Count	13	13	13	0	0.0%

Budget Highlights

The Adopted FY 2021 Commissioner of the Revenue budget increases by \$12,049 or 1.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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

Performance Management

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



Commonwealth's Attorney

Department Description

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

Commonwealth's Attorney					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	1,043,986	1,072,041	1,178,067	106,026	9.9%
Non-Personnel	165,271	54,855	54,855	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	1,209,257	1,126,896	1,232,922	106,026	9.4%
Position Count	12	12	13	1	8.3%

Budget Highlights

The Adopted FY 2021 Commonwealth's Attorney budget increases by \$106,026 or 9.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Commonwealth's Attorney budget include:

- After the adoption of the FY 2020 budget, funding was appropriated for operating costs associated with the addition of a Senior Commonwealth Attorney position. The position is captured and included as part of the Personnel portion of the FY 2021 budget.

Departmental Goals

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

Performance Management

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



Sheriff's Office – Administration and Civil

Department Description

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

Sheriff's Office - Administration and Civil					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	2,414,575	2,399,251	2,347,259	(51,992)	-2.2%
Non-Personnel	671,817	106,539	107,405	866	0.8%
Transfers & Other	0	0	0	0	0.0%
Total	3,086,392	2,505,790	2,454,664	(51,126)	-2.0%
Position Count	26	26	26	0	0.0%

Budget Highlights

The Adopted FY 2021 Sheriff's Office – Administration and Civil budget decreases by \$51,126 or 2.0%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Sheriff's Office – Administration and Civil operating budget include:

- A reduction of \$60,000 in personnel due to an agreement with RCPS to fund a Sheriff position for security during the Cave Spring High School renovation. Renovation is expected to be complete in the summer of 2020.

**Departmental Goals**

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

Performance Management

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



Sheriff's Office – Care & Confinement

Department Description

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

Sheriff's Office - Care & Confinement					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	3,783,295	4,011,606	3,918,361	(93,245)	-2.3%
Non-Personnel	942,623	904,553	958,489	53,936	6.0%
Transfers & Other	0	0	0	0	0.0%
Total	4,725,918	4,916,159	4,876,850	(39,309)	-0.80%
Position Count	60	60	60	0	0.0%

Budget Highlights

The Adopted FY 2021 Sheriff's Office – Care & Confinement budget decreases by \$39,309 or 0.8%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Sheriff's Office – Care & Confinement budget include:

- Adjusting the method of payment of the Jail Physician from part-time, included as Personnel, to a contract service, reflected in Non-Personnel.
- Changes in position staff created an additional decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.

Departmental Goals

- Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both inmates and staff
- Provide on-going training to all staff members in the most up-to-date laws, trends, procedures, and administrative functions of the Criminal Justice System
- Provide a forum that educates citizens and the Board of Supervisor members on issues affecting the management of a correctional facility



- Continue to attract and hire the best qualified applicants
- Maintain accreditation and certification with the American Correctional Association (ACA), the Virginia Law Enforcement Professional Standards Commission (VLEPSC), the Minimum Standards for Local Jails as established by the Virginia Board of Corrections, and the Prison Rape Elimination Act (PREA)

Performance Management

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



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

Description

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

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

Sheriff's Office - Western Virginia Regional Jail (WVRJ)					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	2,858,470	2,884,925	3,009,925	125,000	4.3%
Transfers & Other	630,047	938,122	938,122	0	0.0%
Total	3,488,517	3,823,047	3,948,047	125,000	3.3%
Position Count	0	0	0	0	0.0%

Budget Highlights

The Adopted FY 2021 Sheriff's Office – Western Virginia Regional Jail budget increases by \$125,000 or 3.3%, and reflects the following changes:

- Per Diem expenditures for housing of prisoner's increases by \$125,000 based on an increase in the daily per diem and an increase in medical expenses for prisoners housed at the Regional Jail.



Treasurer

Department Description

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

Treasurer					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	694,773	770,526	766,365	(4,161)	-0.5%
Non-Personnel	262,991	193,936	193,936	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	957,764	964,462	960,301	(4,161)	-0.4%
Position Count	12	13	13	0	0.0%

Budget Highlights

The Adopted FY 2021 Treasurer's budget decreases by \$4,161 or 0.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Treasurer's budget include:

- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.

Departmental Goals

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



Performance Management

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



Clerk of Circuit Court

Department Description

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

Clerk of Circuit Court					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	1,021,882	1,073,891	1,087,398	13,507	1.3%
Non-Personnel	74,588	62,330	62,330	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	1,096,470	1,136,221	1,149,728	13,507	1.2%
Position Count	16	16	16	0	0.0%

Budget Highlights

The Adopted FY 2021 Clerk of Circuit Court budget increases by \$13,507 or 1.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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

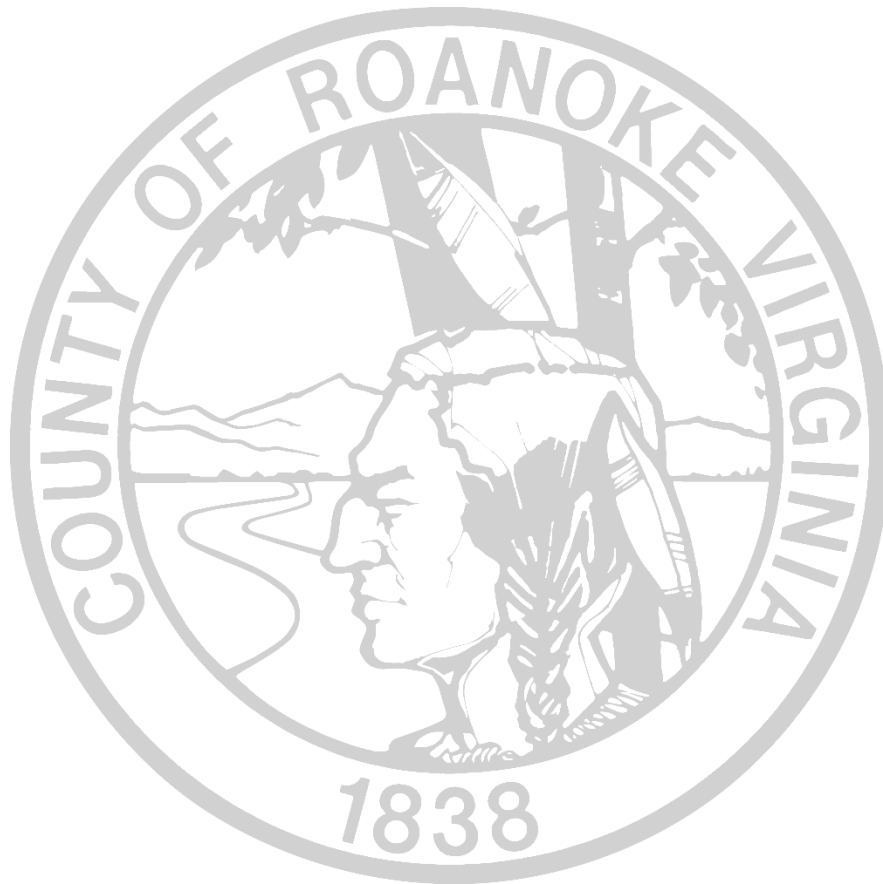
Performance Management

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



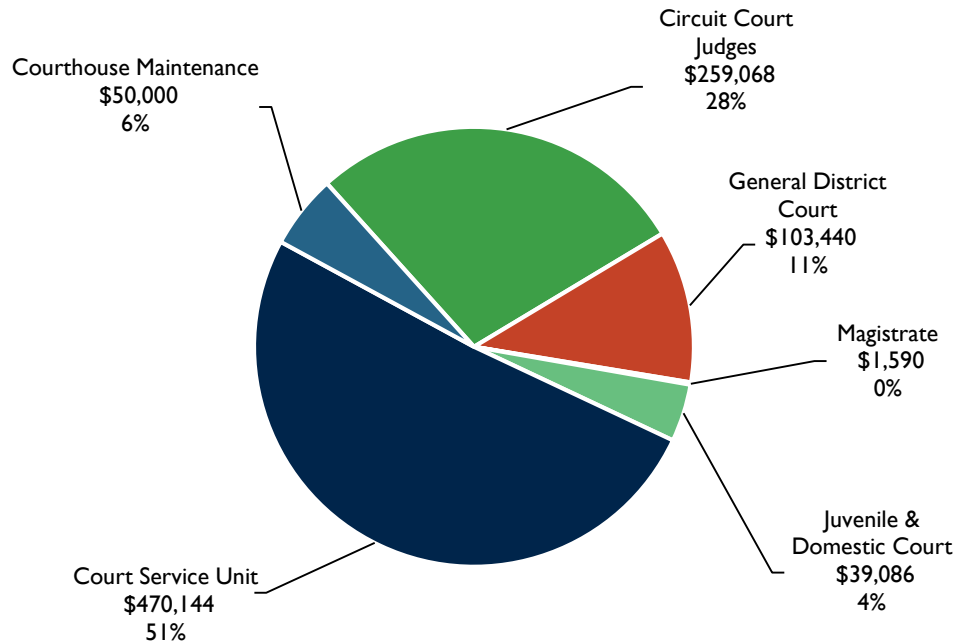


Judicial Administration





Judicial Administration \$923,328



Judicial Administration Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Circuit Court Judges	\$ 252,936	\$ 257,068	\$ 259,068	\$ 2,000	0.8%
General District Court	100,682	105,440	103,440	(2,000)	-1.9%
Magistrate	1,850	1,590	1,590	0	0.0%
Juvenile & Domestic Court	39,331	39,086	39,086	0	0.0%
Court Service Unit	435,938	520,144	470,144	(50,000)	-9.6%
Courthouse Maintenance	56,144	50,000	50,000	0	0.0%
Total	\$ 886,881	\$ 973,328	\$ 923,328	\$ (50,000)	-5.1%



Circuit Court Judges

Department Description

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

Circuit Court Judges					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	252,936	257,068	259,068	2,000	0.8%
Transfers & Other	0	0	0	0	0.0%
Total	252,936	257,068	259,068	2,000	0.8%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Circuit Court Judges budget increases by \$2,000 or 0.8% and reflects the following changes:

- Increase of \$2,000 in one-time funding for the purchase of a Circuit Court judge portrait for the Courthouse Law Library.

Departmental Goals

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



General District Court

Department Description

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

General District Court					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	100,682	105,440	103,440	(2,000)	-1.9%
Transfers & Other	0	0	0	0	0.0%
Total	100,682	105,440	103,440	(2,000)	-1.9%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 General District Court budget decreases by \$2,000 or 1.9% and reflects the following changes:

- Decrease of \$2,000 in one-time funding provided in FY 2020 budget for office furniture for General District Court staff.

Departmental Goals

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



Magistrate

Department Description

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

Magistrate					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	1,850	1,590	1,590	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	1,850	1,590	1,590	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Magistrate budget remains level.

Departmental Goals

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



Juvenile and Domestic Relations Court

Department Description

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

Juvenile & Domestic Court					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	39,331	39,086	39,086	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	39,331	39,086	39,086	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Juvenile and Domestic Relations Court budget remains level.

Departmental Goals

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



Court Service Unit

Department Description

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

Court Service Unit					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	411,294	495,500	445,500	(50,000)	-10.1%
Transfers & Other	24,644	24,644	24,644	0	0.0%
Total	435,938	520,144	470,144	(50,000)	-9.6%
Position Count	0	0	0	0	-

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

Budget Highlights

The Adopted FY 2021 Court Service Unit decreases by \$50,000 or 9.6%, and reflects the following changes:

- A \$50,000 reduction based on the County's use of the Juvenile Detention Center.

Departmental Goals

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



Courthouse Maintenance

Division Description

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

Courthouse Maintenance					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	56,144	50,000	50,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	56,144	50,000	50,000	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Courthouse Maintenance budget remains level.

Departmental Goals

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





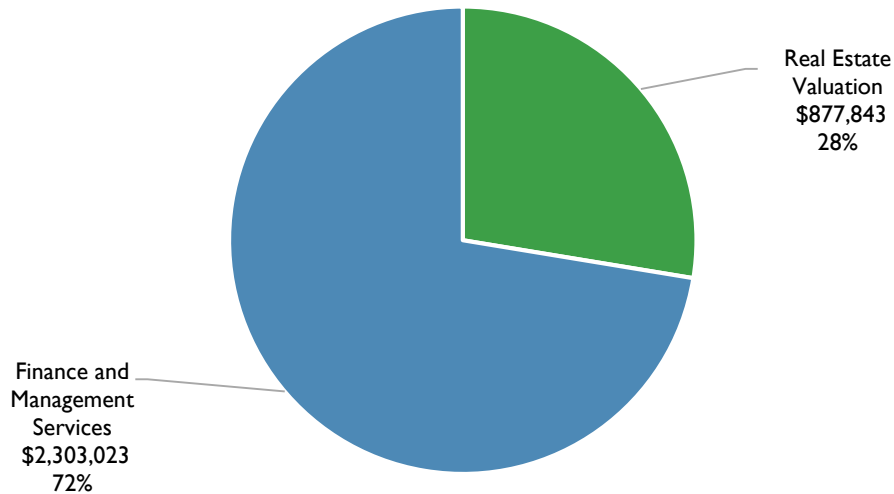
Management Services





Management Services

\$3,180,866



Management Services Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Real Estate Valuation	\$ 870,148	\$ 866,541	\$ 877,843	\$ 11,302	1.3%
Finance and Management Services					
Central Accounting	1,233,916	1,236,455	1,240,469	4,014	0.3%
Payroll	313,588	307,944	318,639	10,695	3.5%
Purchasing	445,528	437,008	442,296	5,288	1.2%
Budget	342,064	361,304	301,619	(59,685)	-16.5%
Total Finance and Management Services	2,335,096	2,342,711	2,303,023	(39,688)	-1.7%
Total	\$3,205,244	\$3,209,252	\$3,180,866	\$ (28,386)	-0.9%



Real Estate Valuation

Department Description

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

Real Estate Valuation					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	738,713	802,991	813,904	10,913	1.4%
Non-Personnel	131,435	63,550	63,939	389	0.6%
Transfers & Other	0	0	0	0	0.0%
Total	870,148	866,541	877,843	11,302	1.3%
Position Count	11	11	11	0	0.0%

Budget Highlights

The Adopted FY 2021 Real Estate Valuation budget increases by \$11,302 or 1.3%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Real Estate Valuation budget include:

- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

Departmental Goals

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

Performance Management

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



Finance and Management Services

Department Description

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

Finance and Management Services					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	1,953,743	2,121,068	2,079,577	(41,491)	-2.0%
Non-Personnel	381,353	221,643	223,446	1,803	0.8%
Transfers & Other	0	0	0	0	0.0%
Total	2,335,096	2,342,711	2,303,023	(39,688)	-1.7%
Position Count	25	25	25	0	0.0%

Budget Highlights

The Adopted FY 2021 Finance and Management Services budget decreases by \$39,688 or 1.7%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Finance & Management Services budget include:

- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.

Departmental Goals

- Administer and properly account for all County, School, and fiscal agency funds.
- Provide overall direction, management and oversight of the procurement of all goods and services for the county, schools and fiscal agents at the best possible combination of price, quality, timeliness, fairness and integrity in accordance with the code of Virginia and Roanoke County policies and procedures.
- Provide efficient and accurate accounts payable service that is responsive to County, School and fiscal agency needs.



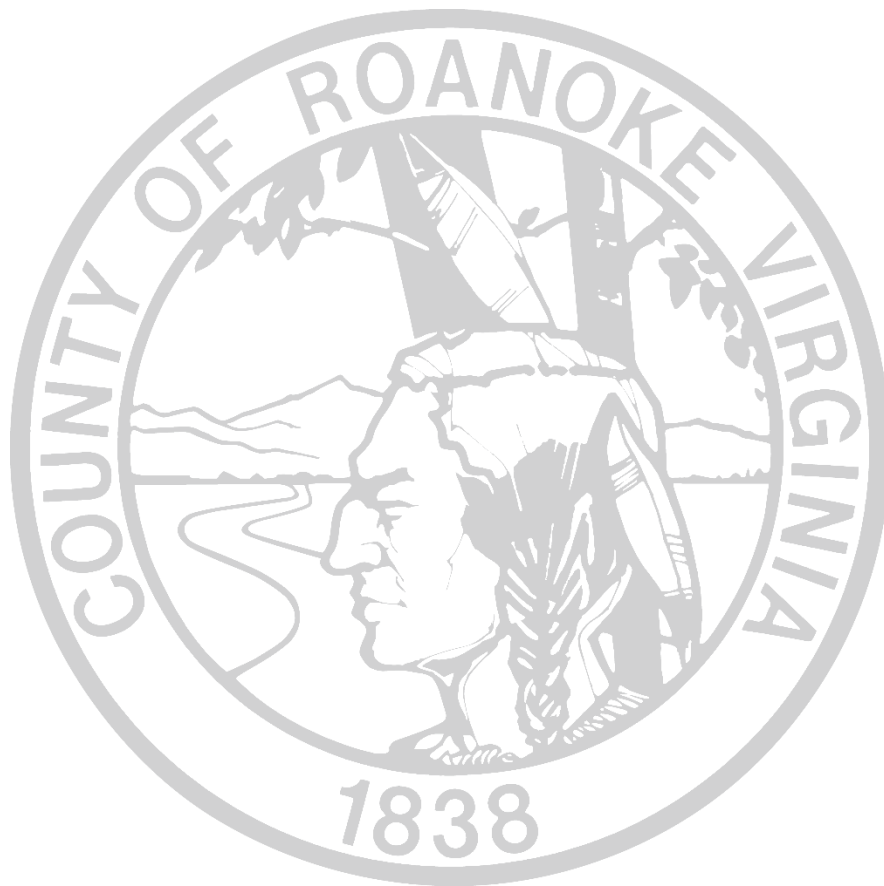
- Provide timely and accurate payroll service that is responsive to County, School and fiscal agency needs.
- To provide and maintain the financial applications, which are tools that provide internal control and ensure the integrity of data used by the public, the governing body, departments, schools and fiscal agents.
- Manage and coordinate the development and implementation of the County's annual budget (Annual Fiscal Plan) utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes.

Performance Management

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

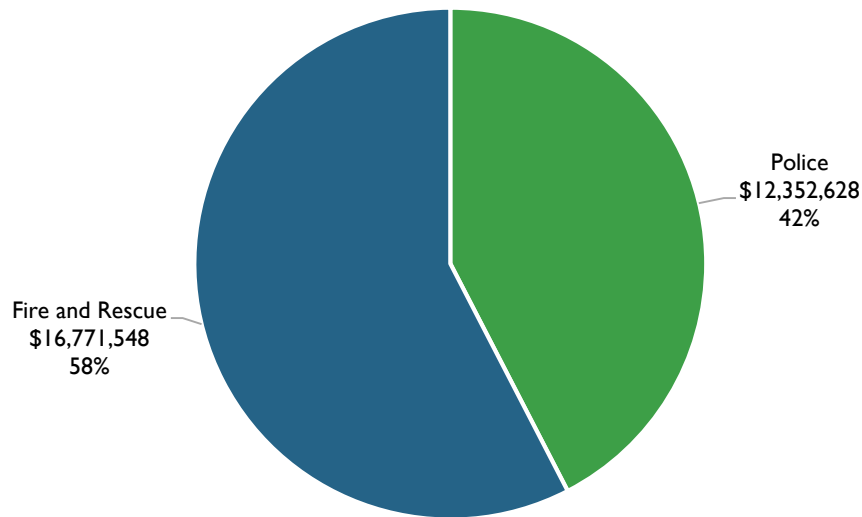


Public Safety





Public Safety \$29,124,176



Public Safety Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Police					
Administration	\$ 1,620,260	\$ 639,793	\$ 648,041	\$ 8,248	1.3%
Uniform	8,246,384	8,360,899	7,358,584	(1,002,315)	-12.0%
Criminal Investigations	1,727,505	1,751,185	1,770,623	19,438	1.1%
Services	881,205	909,945	929,293	19,348	2.1%
Community Services	557,681	670,810	945,241	274,431	40.9%
Traffic Division	301,992	288,323	369,372	81,049	28.1%
Professional Standards	201,873	176,737	278,860	102,123	57.8%
K-9 Unit	30,731	25,500	25,500	0	0.0%
SWAT	31,216	26,664	26,664	0	0.0%
GSA Command Vehicle	429	450	450	0	0.0%
Total Police	13,599,277	12,850,306	12,352,628	(497,678)	-3.9%



Public Safety Summary (Continued)					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Fire and Rescue					
Operations	17,037,749	16,610,067	16,572,411	(37,656)	-0.2%
Volunteer Fire	122,643	111,185	111,185	0	0.0%
Volunteer Rescue	88,682	87,952	87,952	0	0.0%
Total Fire and Rescue	17,249,074	16,809,204	16,771,548	(37,656)	-0.2%
Total	\$ 30,848,351	\$ 29,659,510	\$ 29,124,176	\$ (535,334)	-1.8%



Police

Department Description

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

Police					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	10,308,267	10,408,482	10,475,701	67,219	0.6%
Non-Personnel	2,618,172	1,856,824	1,876,927	20,103	1.1%
Transfers & Other	672,838	585,000	0	(585,000)	-100.0%
Total	13,599,277	12,850,306	12,352,628	(497,678)	-3.9%
Position Count	152	152	152	0	-

Budget Highlights

The Adopted FY 2021 Police budget decreases by \$497,678 or 3.9%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Police operating budget include:

- The elimination of the Police transfer of \$585,000 to support the Fleet & Equipment Replacement Program, which is unfunded in FY 2021.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

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

Performance Management

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



Fire and Rescue

Mission Statement

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

Fire and Rescue					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	13,259,333	13,972,632	14,070,103	97,471	0.7%
Non-Personnel	3,216,729	1,908,321	1,912,963	4,642	0.2%
Transfers & Other	773,012	928,251	788,482	(139,769)	-15.1%
Total	17,249,074	16,809,204	16,771,548	(37,656)	-0.2%
Position Count	166	177	177	0	0.0%

Budget Highlights

The Adopted FY 2021 Fire and Rescue budget decreases by \$37,656 or 0.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Fire and Rescue operating budget include:

- The elimination of the Fire & Rescue transfer of \$547,750 to support the Fleet & Equipment Replacement Program, which is unfunded in FY2021.
- An increase of \$235,178 to the SAFER Grant transfer based on a planned reduction in Federal revenue supporting the 11 Firefighter positions. FY 2021 is the final year that the County will receive federal revenue. Positions are shown in the Grants & Other Fund in the Other General Fund section of this document.
- An increase of \$172,803 to the SAFER Grant Transfer to match funding toward a new SAFER Grant application. If awarded, the match would fund fifteen (15) new positions. If not awarded, funding supports four (4) positions beginning in October 2020. Final award notice will be made following the adoption of the FY 2021 budget. Positions are shown in the Grants & Other Fund in the Other General Fund section of this document.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

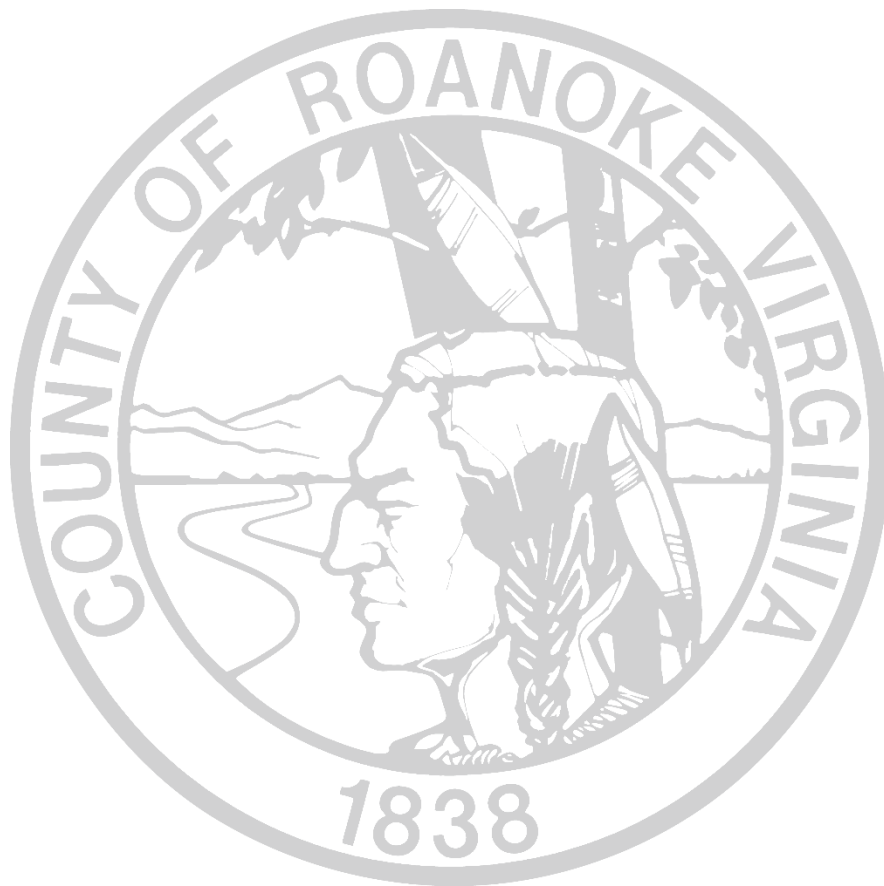
- Prepare and respond to emergency medical service, fire, rescue, hazardous material, heavy tactical rescue and other emergencies within the community in an expedient, proficient manner
- Provide training that ensures professional, quality services to the community
- Ensure that the department and community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

Performance Management

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



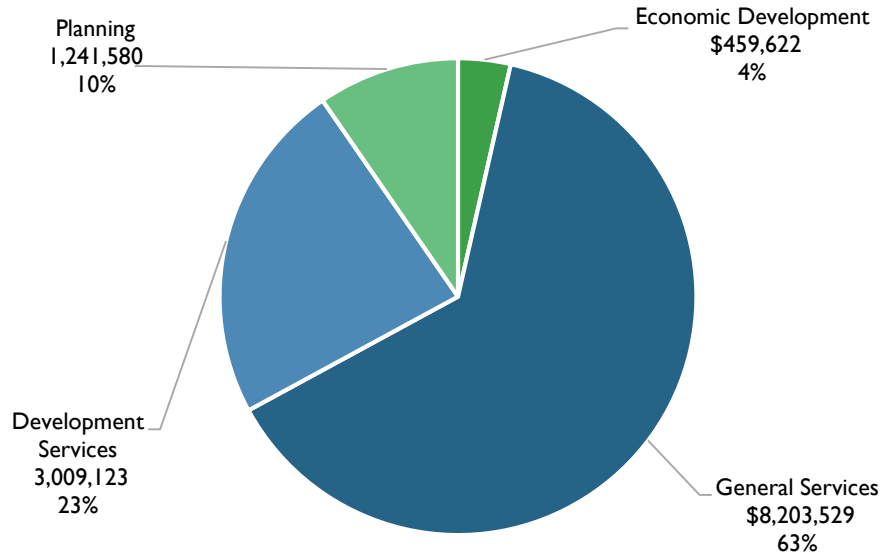
Community Services and Development





Community Services and Development

\$12,913,854



Community Services and Development Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
General Services					
Administration	\$ 619,585	\$ 486,910	\$ 656,363	\$ 169,453	34.8%
Solid Waste	5,029,559	5,146,905	5,081,842	(65,063)	-1.3%
Building Maintenance	1,479,744	1,504,315	1,447,940	(56,375)	-3.7%
Welding Shop	123,623	128,051	132,516	4,465	3.5%
Custodial Services	918,207	884,226	884,868	642	0.1%
Total General Services	8,170,718	8,150,407	8,203,529	53,122	0.7%
Economic Development					
Administration	486,150	434,132	441,226	7,094	1.6%
Marketing	10,642	13,536	13,536	-	0.0%
Economic Development Authority (EDA)	4,860	4,860	4,860	-	0.0%
Total Economic Development	501,652	452,528	459,622	7,094	1.6%



Community Services Summary (continued)

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Development Services					
Administration	\$ 737,463	\$ 421,669	\$ 281,857	\$ (139,812)	-33.2%
Building Safety	1,095,607	1,193,526	1,148,333	(45,193)	-3.8%
Development Services	398,638	456,993	514,842	57,849	12.7%
Environmental Services	1,178,993	1,036,189	1,064,091	27,902	2.7%
Total Development Services	3,410,702	3,108,377	3,009,123	(99,254)	-3.2%
Planning					
Planning Administration	0	0	164,108	164,108	0.0%
Planning and Zoning	1,005,287	1,187,031	1,021,207	(165,824)	-14.0%
Planning Commission	39,512	52,882	52,882	0	0.0%
Board of Zoning Appeals	6,903	3,359	3,383	24	0.7%
Total Planning	1,051,702	1,243,272	1,241,580	(1,692)	-0.1%
Total	\$ 13,134,774	\$ 12,954,584	\$ 12,913,854	\$ (40,730)	-0.3%



General Services

Department Description

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

General Services					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	3,738,091	3,765,786	3,797,510	31,724	0.8%
Non-Personnel	4,432,627	4,384,621	4,406,019	21,398	0.5%
Transfers & Other	0	0	0	0	0.0%
Total	8,170,718	8,150,407	8,203,529	53,122	0.7%
Position Count	56	56	56	-	-

Budget Highlights

The Adopted FY 2021 General Services budget increases by \$53,122 or 0.7%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 General Services budget include:

- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

Solid Waste

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

Facilities Management

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

Capital Project Management

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

Welding Shop

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

Performance Management

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



Economic Development

Department Description

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

Economic Development					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	414,452	395,843	402,846	7,003	1.8%
Non-Personnel	87,200	56,685	56,776	91	0.2%
Transfers & Other	-	-	-	-	0.0%
Total	501,652	452,528	459,622	7,094	1.6%
Position Count	4	4	4	-	-

Budget Highlights

The Adopted FY 2021 Economic Development budget increases by \$7,094 or 1.6%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

- To grow the tax base through the attraction of new businesses and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.
- To create a marketable inventory of quality industrial and commercial property to accommodate the needs of growing businesses, and to enhance the County's competitive position for business growth and success.
- To enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to live and grow a business.
- To enhance regional workforce development initiatives geared towards linking the needs of the business community with the workforce, resulting in a skilled and abundant labor supply with wages in excess of the County's median wage rate.

Performance Management

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



Development Services

Department Description

Development Services seeks to protect the health, safety and welfare of the citizens, visitors, general public and surrounding communities by ensuring code compliance with the County's development regulations.

Development Services					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	2,337,024	2,462,162	2,371,159	(91,003)	-3.7%
Non-Personnel	1,053,678	626,215	637,964	11,749	1.9%
Transfers & Other	20,000	20,000	0	(20,000)	-100.0%
Total	3,410,702	3,108,377	3,009,123	(99,254)	-3.2%
Position Count	33	33	34	1	3.03%

Budget Highlights

The Adopted FY 2021 Development Services budget decreases by \$99,254 or 3.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Development Services budget include:

- The elimination of the Development Services transfer of \$20,000 to support the Fleet & Equipment Replacement Program, which is unfunded in FY 2021.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.
- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.



Departmental Goals

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

Performance Management

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



Planning

Department Description

Planning provides support to address existing and future challenges and development issues by implementing policies and plans to address these issues.

Planning					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	971,694	1,159,595	1,157,835	(1,760)	-0.2%
Non-Personnel	80,008	83,677	83,745	68	0.1%
Transfers & Other	-	-	-	-	-
Total	1,051,702	1,243,272	1,241,580	(1,692)	-0.1%
Position Count	14	15	13	(2)	-13.3%

Budget Highlights

The Adopted FY 2021 Planning budget decreases by \$1,692 or 0.1%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Planning budget include:

- Changes in position staff created a minor decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

Departmental Goals

- Address existing and future environmental challenges by incorporating collaborative solutions in our planning, regulations and compliance
- Anticipate future growth and development issues and implement policies and plans to address these issues

Performance Management

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



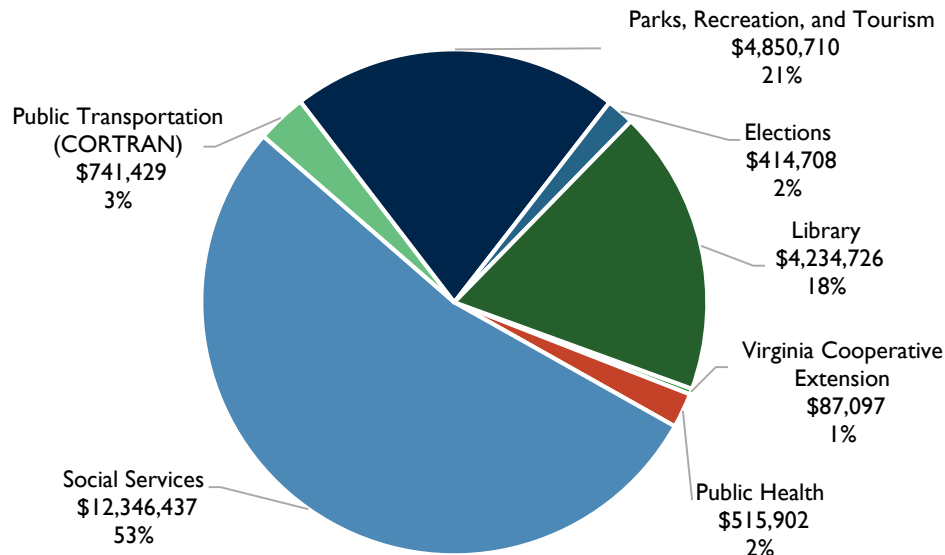
Human Services





Human Services

\$23,191,009



Human Services Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21

Parks, Recreation, and Tourism

PRT Administration	\$ 1,173,738	\$ 756,451	\$ 679,272	\$ (77,179)	-10.2%
Parks Administration	2,369,164	2,236,763	2,260,749	23,986	1.1%
Athletics	460,182	423,531	483,471	59,940	14.2%
Camp Roanoke	235,903	295,714	242,212	(53,502)	-18.1%
Explore Park	55,699	-	-	0	0.0%
Therapeutics	183,634	190,384	192,115	1,731	0.9%
After School Kids (ASK)	214,458	222,811	228,535	5,724	2.6%
Marketing	16,568	34,483	34,483	0	0.0%
Special Events & Tourism	110,023	106,476	108,037	1,561	1.5%
Brambleton Center	274,639	320,801	311,790	(9,011)	-2.8%
Parks Grounds Maintenance	196,793	183,546	183,546	0	0.0%
Parks Projects	115,550	126,500	126,500	0	0.0%
Total PRT	5,406,351	4,897,460	4,850,710	(46,750)	-1.0%

Public Health	481,713	500,358	515,902	15,544	3.1%
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Human Services Summary (Continued)

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Social Services					
Administration	7,096,788	6,826,468	7,083,199	256,731	3.8%
STARS FTC	30,193	37,325	37,325	0	0.0%
Public Assistance	4,219,967	4,718,666	4,718,666	0	0.0%
Purchase of Services	372,503	507,247	507,247	0	0.0%
Total Social Services	11,719,451	12,089,706	12,346,437	256,731	2.1%
 Public Transportation (CORTAN)	 794,700	 738,909	 741,429	 2,520	 0.3%
 Library					
Administration	1,493,589	651,241	665,412	14,171	2.2%
South County Library	1,412,932	1,395,051	1,424,216	29,165	2.1%
Glenvar Library	325,813	360,078	367,247	7,169	2.0%
Hollins Library	420,681	454,676	419,536	(35,140)	-7.7%
Vinton Library	402,237	411,054	413,955	2,901	0.7%
Bent Mountain Library	45,716	53,580	53,313	(267)	-0.5%
Mt Pleasant Library	57,097	65,822	64,208	(1,614)	-2.5%
Library Materials Management	882,767	791,009	826,839	35,830	4.5%
Total Library	5,040,832	4,182,511	4,234,726	52,215	1.2%
 Virginia Cooperative Extension	 82,966	 87,097	 87,097	 0	 0.0%
Elections	438,575	409,010	414,708	5,698	1.4%
 Total	 \$ 23,964,588	 \$ 22,905,051	 \$ 23,191,009	 \$ 285,958	 1.2%



Parks, Recreation and Tourism

Department Description

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

Parks, Recreation, and Tourism					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	3,833,390	3,809,848	3,816,207	6,359	0.2%
Non-Personnel	1,458,286	1,028,612	1,034,503	5,891	0.6%
Transfers & Other	114,675	59,000	0	(59,000)	-100.0%
Total	5,406,351	4,897,460	4,850,710	(46,750)	-1.0%
Position Count	56	55	55	0	0.0%

Budget Highlights

The Adopted FY 2021 Parks, Recreation and Tourism (PRT) budget decreases by \$46,750 or 1.0%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Parks, Recreation and Tourism operating budget include:

- The elimination of the PRT transfer of \$34,000 to support the Fleet & Equipment Replacement Program, which is unfunded in FY 2021.
- Reduction of \$25,000 for PRT's contribution for maintenance of turf for Bogle Field based on Schools shared funding.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

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

Performance Management

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



Public Health

Department Description

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

Public Health					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	481,713	500,358	515,902	15,544	3.1%
Transfers & Other	0	0	0	0	0.0%
Total	481,713	500,358	515,902	15,544	3.1%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Public Health budget increases by \$15,544 or 3.1% and reflects the following change:

- An increase of \$15,544 based on an updated Local Government Agreement for the County's use of the regional Health Department.

Departmental Goals

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



Social Services

Department Description

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

Social Services					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	6,127,326	6,402,531	6,657,978	255,447	4.0%
Non-Personnel	5,592,125	5,687,175	5,688,459	1,284	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	11,719,451	12,089,706	12,346,437	256,731	2.1%
Position Count	105	105	107	2	1.9%

Budget Highlights

The Adopted FY 2021 Social Services budget increases by \$256,731 or 2.1%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Social Services operating budget include:

- An increase of \$105,976 for the addition of two Family Service Specialist (2.0 FTE) positions to address increased referrals for both Child and Adult Protective Services. Positions are offset with \$78,512 in revenue from the State and the City of Salem.
- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

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

Performance Management

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



Social Services

Public Transportation

Mission Statement

Public Transportation (CORTAN) provides public para-transit transportation to qualified residents of Roanoke County. In FY 2019, administration of the CORTAN program shifted to the Department of Social Services.

Public Transportation (CORTAN)					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	53,909	56,429	2,520	4.7%
Non-Personnel	794,700	685,000	685,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	794,700	738,909	741,429	2,520	0.3%
Position Count	0	1	1	0	0.0%

Budget Highlights

The Adopted FY 2021 Public Transportation budget increases by \$2,520 or 0.3% and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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



Library

Department Description

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

Library					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	3,096,177	3,122,635	3,174,731	52,096	1.7%
Non-Personnel	1,944,655	1,059,876	1,059,995	119	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	5,040,832	4,182,511	4,234,726	52,215	1.2%
Position Count	43	43	43	0	-

Budget Highlights

The Adopted FY 2021 Library budget increases by \$52,215 or 1.2%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Library operating budget include:

- A minor increase to the operating budget based on adjustments to the Fleet Service Center fee structure.

**Departmental Goals**

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

Performance Management

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



Virginia Cooperative Extension - Roanoke

Department Description

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

Virginia Cooperative Extension					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	82,966	87,097	87,097	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	82,966	87,097	87,097	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Virginia Cooperative Extension budget remains level.

Departmental Goals

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

Performance Management

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



Elections

Department Description

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

Elections					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	291,277	292,114	297,812	5,698	2.0%
Non-Personnel	147,298	116,896	116,896	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	438,575	409,010	414,708	5,698	1.4%
Position Count	3	3	3	0	-

Budget Highlights

The Adopted FY 2021 Elections budget increases by \$5,698 or 1.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Departmental Goals

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



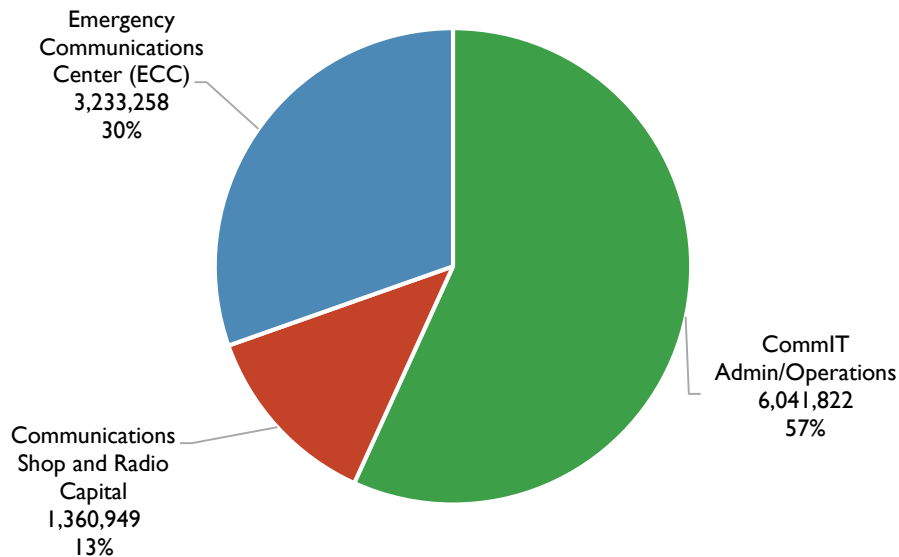
Communications and Information Technology





Communications and Information Technology

\$10,636,029



Communications and Information Technology Summary

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
CommIT Admin/Operations					
CommIT Administration	\$ 3,090,528	\$ 2,609,167	\$ 2,640,436	\$ 31,269	1.2%
Application Services	875,204	995,024	961,829	(33,195)	-3.3%
Tech Support-PC/Phones	819,393	803,258	572,371	(230,887)	-28.7%
Networks	440,322	458,226	455,254	(2,972)	-0.6%
Technical Services	305,175	321,678	318,407	(3,271)	-1.0%
Enterprise Services	587,010	627,374	614,679	(12,695)	-2.0%
GIS Services	470,610	503,043	478,846	(24,197)	-4.8%
Enterprise Document Mgmt	641	-	-	-	0.0%
Total CommIT Admin	6,588,883	6,317,770	6,041,822	(275,948)	-4.4%
Communications Shop and Radio Capital					
Comm Shop Administration	1,163,172	1,336,511	1,360,949	24,438	1.8%
Radio Maintenance & Capital	380,000	-	-	-	0.0%
Total Communication Shops	1,543,172	1,336,511	1,360,949	24,438	1.8%



Communications and Information Technology Summary (Continued)

	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2019	FY 2020	FY 2021	FY 20-21	FY 20-21
Emergency Communications Center (ECC)					
ECC Administration	314,684	323,322	326,786	3,464	1.1%
ECC Operations	2,811,802	2,897,089	2,906,472	9,383	0.3%
ECC Capital	-	129,000	-	(129,000)	-100.0%
Total ECC	3,126,486	3,349,411	3,233,258	(116,153)	-3.5%
Total	\$11,258,541	\$11,003,692	\$10,636,029	\$ (367,663)	-3.3%



Communications and Information Technology Department

Department Description

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

Communications and Information Technology					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Transfer from GF/ Charges for Service	9,291,328	9,401,349	8,578,407	(822,942)	-8.8%
Recovered Costs from other localities	979,809	1,060,264	1,188,034	127,770	12.1%
Mobile Phone Utility Tax	308,462	330,923	330,923	0	0.0%
Transfer from Schools Fund	207,517	204,556	532,065	327,509	160.1%
Miscellaneous	9,000	6,600	6,600	0	0.0%
Transfer from CommIT	69,000	0	0	0	0.0%
Total	10,865,116	11,003,692	10,636,029	(367,663)	-3.3%
Expenditures					
Personnel	6,260,430	6,498,319	6,563,339	65,020	1.0%
Non-Personnel	3,773,341	3,553,373	4,072,690	519,317	14.6%
Transfers & Other	1,224,770	952,000	0	(952,000)	-100.0%
Total	11,258,541	11,003,692	10,636,029	(367,663)	-3.3%
Administration & Operations	40	40	40	0	0.0%
Communications Shop	7	7	7	0	0.0%
Emergency Communication Center	42	42	42	0	0.0%
Total Position Count	89	89	89	0	0.0%
Beginning Balance	672,354	278,929	447,929	169,000	60.6%
(Use of) / Addition to Fund Balance	(393,425)	169,000	0	(169,000)	-100.0%
Ending Balance	278,929	447,929	447,929	0	0.0%



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

Department Description

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

Communications and Information Technology Administration					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	3,418,630	3,593,620	3,624,362	30,742	0.9%
Non-Personnel	2,325,483	1,941,150	2,417,460	476,310	24.5%
Transfers & Other	844,770	783,000	0	(783,000)	-100.0%
Total	6,588,883	6,317,770	6,041,822	(275,948)	-4.4%
Position Count	40	40	40	-	-

Budget Highlights

The Adopted FY 2021 Communications and Information Technology Administration Fund budget decreases by \$275,948 or 4.4%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Communications and Information Technology Administration Fund budget include:

- Additional \$600,000 in Non-Personnel is related to increased costs associated with County-wide software as a service increases, which is offset by other operating reductions.
- The elimination of transfer to capital projects in FY 2021 due to the need to reduce expenditures due to the COVID-19 pandemic.

Departmental Goals

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



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

Department Description

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

Communications Shop and Radio Capital					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	478,224	481,695	490,826	9,131	1.9%
Non-Personnel	684,948	814,816	870,123	55,307	6.8%
Transfers & Other	380,000	40,000	0	(40,000)	-100.0%
Total	1,543,172	1,336,511	1,360,949	24,438	1.8%
Position Count	7	7	7	-	-

Budget Highlights

The Adopted FY 2021 Communications Shop and Radio Capital Fund budget increases by \$24,438 or 1.8%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Communications Shop and Radio Capital Fund budget include:

- An addition of \$56,400 for maintenance and service contracts.
- A one-time \$40,000 addition to Fund Balance included in FY 2020 has been removed.

Departmental Goals

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



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

Department Description

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

Emergency Communications Center					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	2,363,576	2,423,004	2,448,151	25,147	1.0%
Non-Personnel	762,909	797,407	785,107	(12,300)	-1.5%
Transfers & Other	0	129,000	0	(129,000)	-100.0%
Total	3,126,486	3,349,411	3,233,258	(116,153)	-3.5%
Position Count	42	42	42	-	-

Budget Highlights

The Adopted FY 2021 Emergency Communications Center Fund budget decreases by \$116,153 or 3.5%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Emergency Communications Center Fund budget include:

- Various reductions in operating expenditures.
- A one-time \$129,000 addition to Fund Balance included in FY 2020 has been removed.

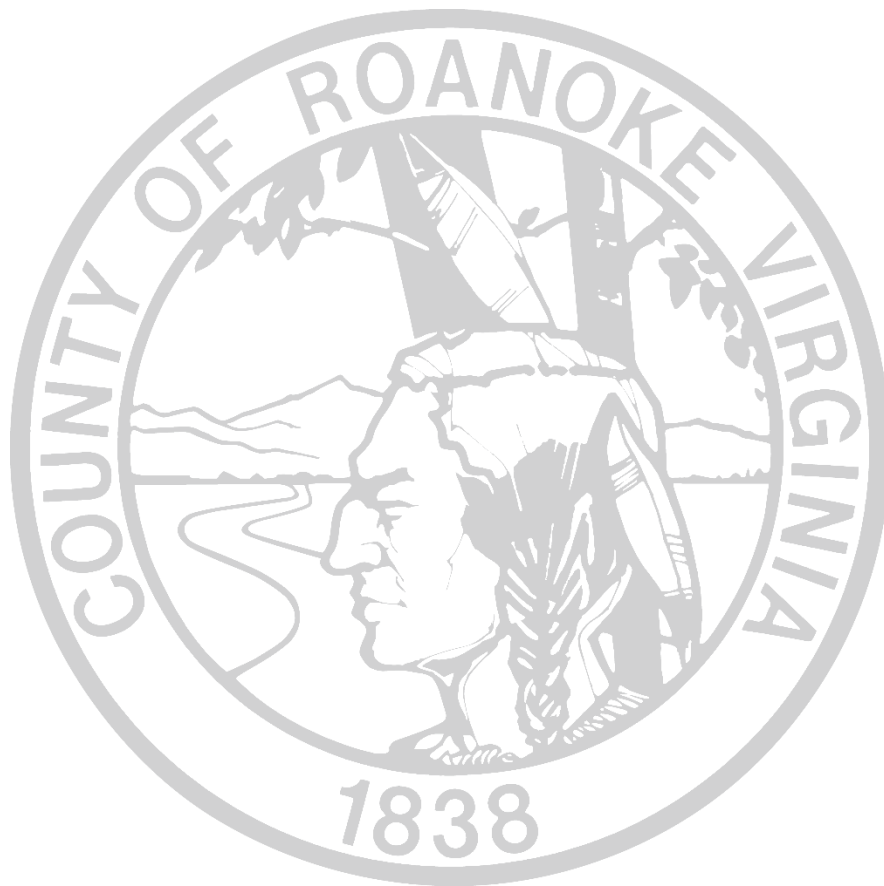
Departmental Goals

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



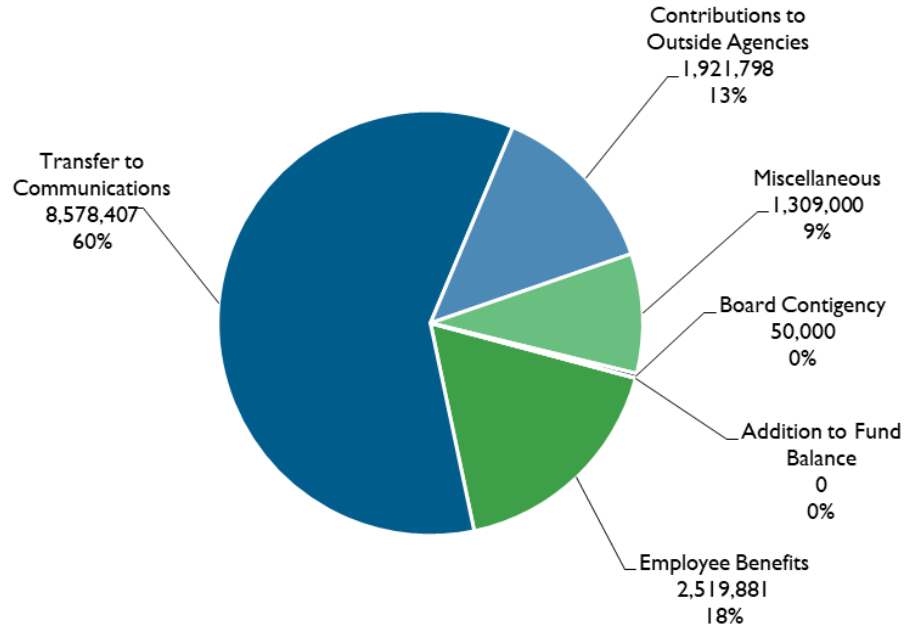
Non-Departmental

(Included in this section is Employee Benefits, Transfer to
Communications and Information Technology, Contributions to
Outside Agencies, Board Contingency,
Addition to Fund Balance, and Miscellaneous)





Non-Departmental \$14,379,086



Non-Departmental Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Employee Benefits	\$ 1,627,912	\$ 2,324,380	\$ 2,519,881	\$ 195,501	8.4%
Transfer to Communications	2,765,172	9,401,349	8,578,407	(822,942)	-8.8%
Contributions to Outside Agencies					
Discretionary	206,975	193,250	181,600	(11,650)	-6.0%
Contractual	1,764,974	1,983,652	1,702,195	(281,457)	-14.2%
Dues & Memberships	217,632	38,003	38,003	0	0.0%
Total Contributions	2,189,581	2,214,905	1,921,798	(293,107)	-13.2%
Miscellaneous	1,785,814	1,834,000	1,309,000	(525,000)	-28.6%
Board Contingency	0	50,000	50,000	0	0.0%
Addition to Fund Balance	0	718,298	0	(718,298)	-100.0%
Total	\$ 8,368,479	\$ 16,542,932	\$ 14,379,086	\$ (2,163,846)	-13.1%



Employee Benefits

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

Employee Benefits					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	957,969	1,856,380	2,051,881	195,501	10.5%
Non-Personnel	669,943	468,000	468,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	1,627,912	2,324,380	2,519,881	195,501	8.4%
Position Count	0	0	0	0	-

Itemized descriptions of each employee benefit item can be found below.

Employee Benefits		
Employee Benefit	FY 2020 Adopted	FY 2021 Adopted
Flexible Leave Payout: Employees are entitled to cash-in up to 40 hours of flexible leave per fiscal year. In FY 2019, the full cost of the program was \$368,258 in the General Government/CommIT Funds.	\$ 370,000	\$ 370,000
Termination Pay: Employees who leave County service are entitled to payment for flexible leave up to 400 hours. In FY 2019, the cost of the program to the General Government Fund was \$615,676 due to retirements of several long-term employees. FY 2020 projections indicate a decreased cost in this benefit.	435,000	435,000
Vacancy Savings and Salary Adjustments: Vacancy savings within individual departments remains level in FY 2021, but \$100,000 is added to Employee Benefits due to expected decreases in turnover. Additionally, \$95,501 is budgeted to address salary adjustments for positions that provide increases when certifications and training requirements are met.	-	195,501
Line of Duty: The County's costs for first responder insurance in the event they are disabled or killed in the line of duty.	286,000	286,000
Retiree Health Insurance: Retired County employees are eligible for health insurance until age 65, with the benefit based on years of service to the County.	765,380	765,380
Volunteer Retirement: Retirement benefit for Fire and Rescue volunteers.	468,000	468,000
Total, Non-Departmental Employee Benefits	\$ 2,324,380	\$ 2,519,881



Transfer to Communications/Information Technology

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

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

Transfer to Communications					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	2,765,172	9,401,349	8,578,407	(822,942)	-8.8%
Total	2,765,172	9,401,349	8,578,407	(822,942)	-8.8%
Position Count	0	0	0	0	-



Outside Agency Contributions

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

Outside Agencies Contributions					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	2,189,581	2,214,905	1,921,798	(293,107)	-13.2%
Transfers & Other	0	0	0	0	0.0%
Total	2,189,581	2,214,905	1,921,798	(293,107)	-13.2%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Contributions to Outside Agencies budget decreases by \$293,107 or 13.2%, and reflects the following changes:

- An increase of \$20,000 to Blue Ridge Behavioral Health Care to provide additional funding for comprehensive services for individuals who have mental health disorders, intellectual disabilities, or substance abuse disorders.
- Contractual decreases based on population changes, share of services provided, or approved County ordinances total \$301,457 and include:
 - Visit Virginia's Blue Ridge – decrease of \$282,726 based on conservative estimate of the 3/7ths application to transient occupancy tax collections
 - All other contractual increases and decreases reduce the budget by \$18,731
- Virginia Western Community College CCAP Program funding is moved from Discretionary Agencies to Contractual based on an approved agreement for minimum funding in FY 2016. Adopted funding for FY 2021 is \$150,000 and remains level at the FY 2020 adopted amount.
- Various decreases in discretionary contributions total \$11,650.



Adopted Outside Agency Contributions

FY 2020-2021

Agency/Description	FY 2020 Adopted	FY 2021 Adopted	\$ Change
Discretionary Contributions			
Connect Roanoke County to the World			
Salem/Roanoke County Chamber of Commerce: The Chamber creates, develops, promotes and supports quality business opportunities in the Salem and Roanoke County communities.	\$5,000	\$5,000	-
Roanoke Valley Sister Cities, Inc.: Roanoke County will celebrate 25 years of signing sister cities with Opole, Poland. Funding requested to continue exchange programs.	-	1,000	1,000
The Advancement Foundation: To create opportunities for community business development by facilitating opportunities that empower citizens.	10,000	10,000	-
Williamson Road Area Business Association: WRABA is a voluntary membership organization that exists to encourage, foster and initiate economic development and quality of life improvements in the Williamson Road Area.	2,000	2,000	-
Friends of the Blue Ridge Parkway: Friends of the Blue Ridge Parkway helps preserve, promote and enhance the outstanding natural beauty, ecological vitality and cultural distinctiveness of the Blue Ridge Parkway and its corridor, including surrounding scenic landscape, thereby preserving this national treasure for future generations.	4,500	3,000	(1,500)
Vinton Dogwood Festival: The Vinton Dogwood Festival endeavors to showcase the Town of Vinton as a vibrant and active family-oriented community through serving its constituents with an annual event that promotes civic pride and the value of investing in the community.	1,000	-	(1,000)
Subtotal, Connect Roanoke County to the World	\$22,500	\$21,000	(\$1,500)
Position Roanoke County for Future Economic Growth			
RAMP: Regional Acceleration and Mentoring Program is a business accelerator program to propel high potential startups and create jobs in the science, technology, engineering, mathematics, and health fields.	\$10,000	\$10,000	-
Roanoke Higher Education Center: The Roanoke Higher Education Center stimulates economic development in the Greater Roanoke Region by providing for the people of the Region affordable access to higher education and workforce training leading to the achievement of high-demand degrees and credentials, including those in STEM-H fields.	10,000	10,000	-
Roanoke Regional Small Business Development Center: The Chamber serves the interests of members by providing leadership, advocacy, and action that will help the Roanoke Region achieve its potential as a desirable place to live, work, and visit.	6,000	6,000	-
Vinton Area Chamber of Commerce - Business Recruitment: Vinton Area Chamber of Commerce promotes a healthy business environment for the Town of Vinton and East Roanoke County.	4,100	4,100	-
Subtotal, Position Roanoke County for Future Economic Growth	\$30,100	\$30,100	\$0
Ensure Citizen Safety			
Adult Care Center of the Roanoke Valley: The Adult Care Center of Roanoke Valley is a safe and secure program committed to providing compassionate, stimulating daytime Personhood and Person-Centered Care for dependent adults while providing family support and an alternative to long-term care.	\$7,750	\$7,750	-
Children's Trust: Children's Trust strives to prevent child abuse and neglect and provides continuous support for children through investigation and court proceedings. The Trust helps to make kids safer and adults better parents through education.	5,000	5,000	-
Subtotal, Ensure Citizen Safety	\$12,750	\$12,750	\$0
Be a Caring and Inclusive Community			
ARCH Roanoke (Formerly Trust House and Bethany Hall): ARCH provides safe, supportive recovery and opportunities for self-sufficiency after crisis to the most vulnerable citizens in the Roanoke Valley.	\$2,500	\$2,500	-



Adopted Outside Agency Contributions

FY 2020-2021

Agency/Description	FY 2020 Adopted	FY 2021 Adopted	\$ Change
Be a Caring and Inclusive Community (Continued)			
Big Brothers Big Sisters of Roanoke Valley: Big Brothers Big Sisters of Southwest Virginia provides children facing adversity with strong enduring, professionally supported one-to-one relationships that change their lives for the better, forever.	\$4,000	\$2,000	(2,000)
Blue Ridge Independent Living Center: The center assists individuals with disabilities to live independently and serves the community at large by helping to create an environment that is accessible to all. The Empowering Individuals with Disabilities program will assist individuals with disabilities to achieve their independent living goal to become or remain independent within their own homes and the community.	750	750	-
Bradley Free Clinic: The Mission of the Bradley Free Clinic is to provide free, compassionate and high quality medical, dental, pharmaceutical, and preventive health care services for Roanoke Valley residents who lack the resources necessary to maintain their health and productivity, using volunteer health care professionals.	4,000	4,000	-
Brain Injury Services of SWVA: Our mission is to create and sustain an organization that helps brain injury survivors and their families. Our goal is to make a positive, measurable difference in survivors' abilities to fulfill their service potential and optimize their reintegration into their families and communities.	2,000	1,500	(500)
Child Health Investment Partnership (CHIP): CHIP promotes the health of medically underserved children within the greater Roanoke Valley by ensuring comprehensive health care, strengthening families, and coordinating community resources in a public/private partnership.	19,200	19,200	-
The Community Christmas Store: CCS assists families in need in a dignified manner at Christmas by providing a department store environment where eligible families can choose new items according to their individual preferences.	1,350	1,350	-
Family Service of the Roanoke Valley: Family Service improves life and restores hope to the most vulnerable of our neighbors, from the youngest children to the oldest adults, through prevention, counseling and support services.	1,500	1,500	-
Feeding America - Southwest Virginia: Feeding America Southwest Virginia feeds Southwest Virginia's hungry through a network of partners and engages our region in the fight to end hunger.	4,100	4,100	-
LOA Area Agency on Aging: LOA services enable seniors to stay in their choice environment by providing a variety of in home services. Meals on Wheels allows for a hot lunch delivery, nutritional supplement and one-on-one nutritional counseling for high-risk clients.	17,500	17,500	-
Mental Health America of Roanoke Valley: Through advocacy, education, and community services, Mental Health America works to reduce the stigma surrounding mental illness; increases public knowledge of mental health issues; offers resources for children and families; and provides access to quality mental health treatment. Mental Health America of Roanoke Valley closed in 2019 and will no longer receive funding.	1,750	-	(1,750)
Prevention Council of Roanoke County: The Prevention Council's collaborative approach to community problem-solving has produced positive outcomes in the arena of tobacco and alcohol use and is being used to combat opioid/heroin, marijuana, cocaine, vaping and impact of meth on families in Roanoke County.	2,500	2,500	-
Saint Francis Service Dogs: Saint Francis Service Dogs assists children and adults with disabilities to become more independent and self-sufficient through partnership with a professionally trained service dog.	4,750	4,000	(750)
Salem/Roanoke County Community Food Pantry: The Food Pantry provides emergency food and financial assistance to residents of Salem and Roanoke County.	4,000	4,000	-
TAP: TAP helps individuals and families achieve economic and personal independence through education, employment, affordable housing, and safe and healthy environments.	34,600	34,600	-
Subtotal, Be a Caring and Inclusive Community	\$104,500	\$99,500	(\$5,000)



Adopted Outside Agency Contributions

FY 2020-2021

Agency/Description	FY 2020 Adopted	FY 2021 Adopted	\$ Change
Promote Lifelong Learning			
Center in the Square: Center in the Square works to be an active participant in economic development, both locally and regionally, by helping to ensure the financial health of vital elements of western and central Virginia's quality of life. Though Center in the Square directly supports eight of the area's primary cultural organizations, its purpose is to increase economic development, tourism, and excellence in education by supporting arts and culture.	\$15,000	\$12,000	(3,000)
Jefferson Center Foundation: Jefferson Center enriches and educates diverse Western Virginia communities by producing high quality performing arts programs, providing space for community partners and individuals, and providing educational outreach.	750	-	(750)
Roanoke Valley Speech & Hearing Center: Roanoke Valley Speech and Hearing Center Inc. improves quality of life by helping both children and adults communicate effectively.	500	250	(250)
Science Museum of Western Virginia: The museum inspires scientific curiosity by creating interactive learning experiences for people of all ages that are accessible, provocative and relevant to our region.	4,000	3,500	(500)
Vinton Historical Society: Vinton Historical Society operates the only Historical museum in Roanoke County, with over 4000 artifacts on display, and seeks to preserve the past for future generations.	650	500	(150)
Virginia Museum of Transportation: The museum seeks to advance all modes of transportation across the Commonwealth, celebrate and preserve the hard work and ingenuity of generations past, and inspire current and future generations to value this industry with is essential to Virginia's history, culture, and economic growth.	2,500	2,000	(500)
Subtotal, Promote Lifelong Learning	\$23,400	\$18,250	(\$5,150)
Total, Discretionary	\$193,250	\$181,600	(\$11,650)



Adopted Outside Agency Contributions

FY 2020-2021

Agency/Description	FY 2020 Adopted	FY 2021 Adopted	\$ Change
Contractual Agencies			
Art Museum of Western Virginia (Taubman Museum): We bring people and art together for discovery, learning, and enjoyment. We are committed to exhibitions, programs and experiences that inspire, enrich, and promote creativity in all walks of life and in business.	\$40,000	\$40,000	-
Art Museum of Western Virginia (Taubman Museum) - Schools Education Program: Provides art experiences and education to students in Roanoke County schools.	41,700	41,700	-
Blue Ridge Behavioral Healthcare: Established under the Code of Virginia to provide comprehensive services for individuals who have mental health disorders, intellectual disability, or substance use disorders.	260,000	280,000	20,000
Greenway Commission: This was established with the signing of an intergovernmental agreement among the four participating governments (City of Roanoke, Roanoke County, City of Salem, and Town of Vinton). The Commission is an advisory body with responsibilities and duties that focus on all areas of establishing and maintaining greenways in the area.	36,860	37,490	630
Roanoke Regional Blueway: The Roanoke River Blueway Committee was established in 2013 by the Roanoke Valley-Alleghany Regional Commission to facilitate the planning, development, and marketing of the Roanoke River Blueway.	4,525	-	(4,525)
Roanoke Regional Partnership: The Partnership promotes Roanoke businesses and entrepreneurs, as well as living, recreation, and outdoor opportunities in Roanoke.	177,337	177,142	(195)
Roanoke Valley Alleghany Regional Commission: To encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The Fifth Planning District, Franklin County, and Rocky Mount are served in this region.	85,670	85,576	(94)
Roanoke Valley Broadband Authority: The Roanoke Valley Broadband Authority consists of the Cities of Roanoke and Salem, and the Counties of Botetourt and Roanoke. The primary goal of the Authority is to improve affordable broadband services in the Roanoke Valley by encouraging collaboration, competition, while enhancing economic development opportunities. Funding in FY 2021 includes a 5% reduction.	325,000	308,750	(16,250)
Roanoke Valley Transportation Planning Organization: Created to plan and budget the use of federal transportation dollars in the Roanoke region.	11,430	11,426	(4)
RVTV: Provides news, events, and information on Channel 3.	203,902	205,621	1,719
Virginia Western Community College - CCAP Program: CCAP is a program at VWCC that makes college available tuition-free to current year graduates of public high schools in the counties of Botetourt, Craig, Franklin, and Roanoke, and the cities of Roanoke and Salem.	150,000	150,000	-
Virginia's First Industrial Authority (Contractual Agreement): Created to enhance the economic base for the 15 member localities by developing, owning and operating one or more facilities on a cooperative basis.	34,255	34,255	-
Visit Virginia's Blue Ridge: This is the region's official destination marketing organization. The Bureau works to provide information on accommodations, attractions, recreation, dining, and more in Virginia's Blue Ridge for convention, meeting, and leisure travelers. Funding in FY 2021 is decreased due to expected declines in hotel/motel tax revenues, which determine the level of funding for Visit Virginia's Blue Ridge.	597,374	314,648	(282,726)
Western VA Regional Industrial Facility Authority: To provide a resource for localities to communicate regionally on economic development projects.	15,599	15,587	(12)
Subtotal, Contractual Agencies	\$1,983,652	\$1,702,195	(\$281,457)



Adopted Outside Agency Contributions

FY 2020-2021

Agency/Description	FY 2020 Adopted	FY 2021 Adopted	\$ Change
Dues and Memberships			
National Association of Counties: The association works to ensure that counties have the resources, skills, and support they need. Types of services include legislative, education, research, and communications.	\$1,904	\$1,904	-
Roanoke Regional Chamber of Commerce - Dues: The Chamber's mission is to promote, stimulate and improve business by influencing public policy, making connections and referrals, and helping small business grow.	2,700	2,700	-
Salem/Roanoke County Chamber of Commerce - Dues: Established to strengthen the business climate of the community.	1,000	1,000	-
Vinton Area Chamber of Commerce - Dues: Provides information and support to the area's growing business community. Also works to strengthen the social and economic environment of the community. Service is provided to the surrounding areas consisting of Roanoke, Salem, Bedford, Botetourt, and Smith Mountain Lake Area.	265	265	-
Virginia Association of Counties: Exists to support county officials and to effectively represent, promote, and protect the interests of counties to better serve the people of Virginia.	20,648	20,648	-
Virginia Municipal League: This is a statewide, nonprofit, nonpartisan association of city, town, and county governments established to improve and assist local governments through legislative advocacy, research, education and other services.	11,486	11,486	-
Subtotal, Dues and Memberships	\$38,003	\$38,003	\$0
Total, Contractual Agencies and Dues and Memberships	\$2,021,655	\$1,740,198	(\$281,457)
Grand Total, All Outside Agency Contributions	\$2,214,905	\$1,921,798	(\$293,107)



Miscellaneous

The Miscellaneous Account provides funding for activities and operations that do not clearly become the responsibility of any department in the formal organizational structure. Budgeted items include real estate tax relief credits provided to eligible residents, a refuse credit paid to Vinton, debt service on the Vinton Fire and Rescue station, and other items.

Miscellaneous					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	1,785,814	1,834,000	1,309,000	(525,000)	-28.6%
Transfers & Other	0	0	0	0	0.0%
Total	1,785,814	1,834,000	1,309,000	(525,000)	-28.6%
Position Count	0	0	0	0	-

Itemized descriptions of each miscellaneous item can be found below and on the next page:

Miscellaneous		
Miscellaneous Item	FY 2020 Adopted	FY 2021 Adopted
Gain Sharing - Vinton: Provided for a sharing of a portion of certain local tax revenues generated by new development within East Roanoke County during the period beginning July 1, 1999 - June 30, 2019. Fiscal year 2020 includes the final payment.	\$ 600,000	\$ -
Town of Vinton Refuse Credit: Refuse collection credit provided to the Town of Vinton for not providing refuse service.	110,000	110,000
Vinton Fire and Rescue Station: Payment to the Town of Vinton for Debt Service on the Vinton Fire and Rescue Station. County will make payments until FY 2027 when debt is retired, then Vinton will deed the station to the County.	164,000	164,000



Miscellaneous (Continued)		
Miscellaneous Item	FY 2020 Adopted	FY 2021 Adopted
Tax Relief for Disabled Veterans: Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled. Adjusted for FY 2021 based on FY 2019 actual expenditures of \$721,562 and projected FY 2020 expenditures.	640,000	715,000
Tax Relief for the Elderly: Roanoke County provides real estate property tax relief for homeowners that are at least 65 years of age and meet income thresholds. Adjusted for FY 2021 based on FY 2019 actual expenditures of \$317,281 and projected FY 2020 expenditures.	320,000	320,000
	\$ 1,834,000	\$ 1,309,000



Board Contingency

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

Board Contingency					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	50,000	50,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	0	50,000	50,000	0	0.0%
Position Count	0	0	0	0	-



General Government Expenditure Contingency

Roanoke County Board of Supervisors established a fiscal policy of maintaining a General Government Expenditure Contingency of 0.25% of the General Government Fund budget in December 2019.

General Government Expenditure Contingency					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total	0	0	0	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

In December 2019, the Board of Supervisors adopted the General Government Expenditure Contingency policy, and \$250,000 was allocated to the General Government Expenditure Contingency in FY 2020 from FY 2019 year end. Due to limited revenue resources directly related to the COVID-19 pandemic, the Adopted FY 2021 General Government budget includes no additional contribution.



Addition to Fund Balance

Roanoke County Board of Supervisors established a fiscal policy of maintaining a fund balance of 12% of General Government Fund revenues. The Addition to Fund Balance is the amount that Roanoke County contributes annually to comply with the fiscal policy.

Addition to Fund Balance					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	718,298	0	(718,298)	-100.0%
Transfers & Other	0	0	0	0	0.0%
Total	0	718,298	0	(718,298)	-100.0%
Position Count	0	0	0	0	-

The FY 2020 addition to Fund Balance brought County to meet the 12% required minimum per policy. As the Adopted FY 2021 budget is lower than the Adopted FY 2020 budget, the 12% minimum is also lower. Therefore, no new funding is required to maintain this policy.



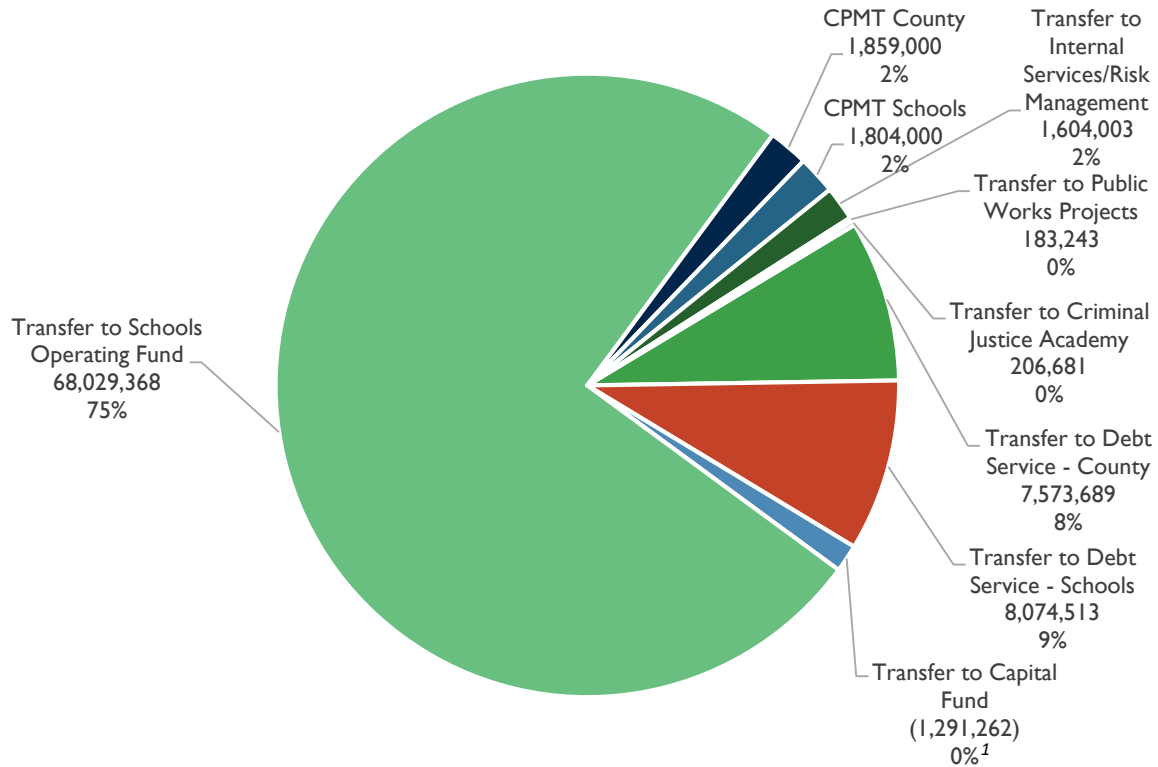
Transfers

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





Transfers \$88,043,235



¹The Transfer to Capital Fund represents a decrease of 2% of the total reflected above, but is not reflected due to the formatting of the pie chart.

Transfers Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Transfer to Debt Service - County	\$ 6,914,993	\$ 6,910,931	\$ 7,573,689	\$ 662,758	9.6%
Transfer to Debt Service - Schools	7,222,982	9,137,406	8,074,513	(1,062,893)	-11.6%
Transfer to Capital Fund	4,330,844	199,650	(1,291,262)	(1,490,912)	-746.8%
Transfer to Schools Operating Fund	68,844,764	70,499,722	68,029,368	(2,470,354)	-3.5%
Transfer to CPMT - County (Supporting CSA)	1,659,000	1,859,000	1,859,000	0	0.0%
Transfer to CPMT - Schools (Supporting CSA)	1,604,000	1,804,000	1,804,000	0	0.0%
Transfer to Criminal Justice Academy	222,332	206,681	206,681	0	0.0%
Management	1,813,917	1,604,003	1,604,003	0	0.0%
Transfer to Public Works Projects	182,166	183,243	183,243	0	0.0%
Miscellaneous	710,936	0	0	0	0.0%
Total	\$ 93,505,934	\$ 92,404,636	\$ 88,043,235	\$ (4,361,401)	-4.7%



Transfer to Debt Service

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

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

Transfer to Debt Service - County					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	6,914,993	6,910,931	7,573,689	662,758	9.6%
Total	6,914,993	6,910,931	7,573,689	662,758	9.6%
Position Count	0	0	0	0	-

Transfer to Debt Service - Schools					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	7,222,982	9,137,406	8,074,513	(1,062,893)	-11.6%
Total	7,222,982	9,137,406	8,074,513	(1,062,893)	-11.6%
Position Count	0	0	0	0	-

Budget Changes

- The Adopted FY 2021 Transfer to the Debt Service Fund for the County increases by \$662,758 or 9.6% due to the debt service associated with bonds for the Public Service Center project added in FY 2020.
- The Adopted FY 2021 Transfer to the Debt Service Fund for the Schools decreases by \$1,062,893 or 11.6% due to final payment being issued for 1999 VPSA Bond in FY 2020.



Transfer to Capital Fund

The transfer to the Capital Fund provides General Government Support to Roanoke County capital projects and programs. Detailed information about the County's FY 2021 Capital Fund, County and Schools FY 2021 Budget as part of the FY 2021 – 2030 CIP, and FY 2021 Fleet and Equipment Replacement Program may be found in the Capital Budget section of this document.

The transfer to the Capital Fund is listed below:

Transfer to Capital Fund					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	4,330,844	199,650	(1,291,262)	(1,490,912)	-746.8%
Total	4,330,844	199,650	(1,291,262)	(1,490,912)	-746.8%
Position Count	0	0	0	0	-

Budget Changes

The FY 2021 Adopted Transfer to Capital Fund is reduced significantly from the Adopted FY 2020 amount. This reduction is based on the elimination of general government support within the first year, FY 2021, of the adopted FY 2021 – FY 2030 Capital Improvement Program and FY 2021 – FY 2030 Fleet & Equipment Replacement Program. More information on funding sources can be found in the Capital Fund section of this document.



Transfer to Roanoke County Public Schools

The transfer to the Roanoke County Public Schools represent support from the general tax base to public education in the County. This is one of the largest expenditures in the Roanoke County General Fund. In FY 2021, the adopted transfer to the Schools Operating Fund is \$68,029,368, which is a decrease of \$2,470,354 over FY 2020.

The transfer to Roanoke County Public Schools is listed below:

Transfer to Schools Operating Fund					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	68,844,764	70,499,722	68,029,368	(2,470,354)	-3.5%
Total	68,844,764	70,499,722	68,029,368	(2,470,354)	-3.5%
Position Count	0	0	0	0	-



Schools Revenue Sharing Calculation

The Schools Revenue Sharing Formula was added to the County's Comprehensive Financial Policy adopted by the Board of Supervisors in April 2018. The Schools Revenue Sharing Calculation establishes a mechanism to share County revenue with the Schools through the application of an agreed upon formula. This avoids unnecessary budgetary conflict, provides a stable and verifiable allocation method, and demonstrates good stewardship of taxpayer dollars. The formula accounts for the shifting dynamic between the level of student enrollment and the overall population of the County to determine a revenue sharing ratio that provides both organizations an equitable amount of resources relative to need.

The key steps of the formula are as follows:

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

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



**Schools Revenue Sharing Calculation
Formula Calculation**

<i>Calculate 3-Year Average:</i>	ADM	Population	ADM/Population
FY 2018 (actual)	13,779	93,735	14.7000
FY 2019 (actual)	13,671	93,672	14.5945
FY 2020 (budgeted)	13,610	93,805	14.5088
Avg. of FY 2018-20	41,060	281,212	14.6011
FY 2019 (actual)	13,671	93,672	14.5945
FY 2020 (budgeted)	13,610	93,805	14.5088
FY 2021 (projecting)	13,483	93,938	14.3531
Avg. of FY 2019-21	40,764	281,415	14.4854
<i>Calculate Net Allocation Change:</i>			
Difference in the ADM/Population Index			0.11573
Payroll Factor			64%
Index times Payroll Factor			0.074064
Divide ADM/Population Index by Average FY19-21 Index			0.005113
Net Allocation Change			0.994887
<i>Calculate Increase/(Decrease) in School Transfer:</i>			
	FY 2019-2020	FY 2020-2021	
Property and Local Taxes	\$170,932,060	\$165,582,340	
CVB Lodging Tax	(597,374)	(314,648)	
CSA Fund Contribution	(1,810,000)	(1,804,000)	
Econ Dev Incentives	(780,000)	(765,000)	
Net total taxes	\$167,744,686	\$162,698,692	
Prior FY % to Schools	42.0280%		
New FY % to Schools			41.8131%
(Net Allocation Change * Prior FY %)			
Recalculate School Transfer Base	\$70,499,722	\$70,139,255	
Schools' Share of New Revenue		(\$2,109,887)	
Total Schools Transfer	\$70,499,722	\$68,029,368	
FY 2020-2021 Schools Transfer Increase		(\$2,470,354)	



Transfer to Community Policy and Management Team

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

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

Transfer to CPMT - County (Supporting CSA)					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	1,659,000	1,859,000	1,859,000	0	0.0%
Total	1,659,000	1,859,000	1,859,000	0	0.0%
Position Count	0	0	0	0	-

Transfer to CPMT - Schools (Supporting CSA)					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	1,604,000	1,804,000	1,804,000	0	0.0%
Total	1,604,000	1,804,000	1,804,000	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Transfer to CPMT budget remains level compared to FY 2020.



Transfer to Criminal Justice Academy

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

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

Transfer to Criminal Justice Academy					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	222,332	206,681	206,681	0	0.0%
Total	222,332	206,681	206,681	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Transfer to the Criminal Justice Academy remains level in comparison to FY 2020.



Transfer to Public Works Projects

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

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

Transfer to Public Works Projects					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	182,166	183,243	183,243	0	0.0%
Total	182,166	183,243	183,243	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Transfer to Public Works Projects remains level in comparison to FY 2020.



Transfer to Risk Management

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

The transfer to the Risk Management Fund is listed below:

Transfer to Internal Services/Risk Management					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	0	0	0	0.0%
Transfers & Other	1,813,917	1,604,003	1,604,003	0	0.0%
Total	1,813,917	1,604,003	1,604,003	0	0.0%
Position Count	0	0	0	0	-

Budget Changes

The Adopted FY 2021 Transfer to the Risk Management remains level compared to FY 2020.



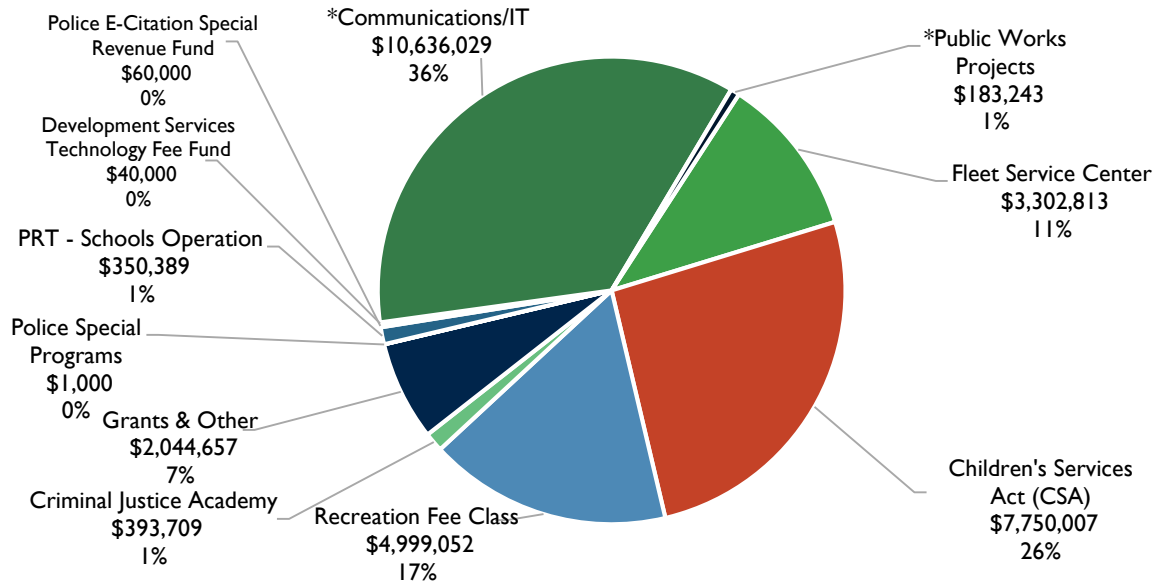
Other General Fund

(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Police Special Programs, PRT School Operations, Police E-Citation Special Revenue Fund, and Development Services Technology Fee Special Revenue Fund)





Other General Fund \$29,760,899



Other General Fund Summary of Expenditures

	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-
Fleet Service Center	\$ 3,266,781	\$ 3,283,731	\$ 3,302,813	\$ 19,082	0.6%
Children's Services Act (CSA)	7,170,706	7,750,007	7,750,007	-	0.0%
Recreation Fee Class	5,000,360	6,513,202	4,999,052	(1,514,150)	-23.2%
Criminal Justice Academy	350,265	387,706	393,709	6,003	1.5%
Grants & Other	3,385,799	1,869,416	2,044,657	175,241	9.4%
Police Special Programs	-	1,000	1,000	-	0.0%
PRT - Schools Operation	349,461	364,098	350,389	(13,709)	-3.8%
Police E-Citation Special	-	60,000	60,000	-	0.0%
Development Services					
Technology Fee Fund	40,000	40,000	40,000	-	0.0%
*Communications/IT	11,258,541	11,003,692	10,636,029	(367,663)	-3.3%
*Public Works Projects	179,859	183,243	183,243	-	0.0%
Total	\$ 31,001,773	\$ 31,456,095	\$ 29,760,899	\$ (1,695,196)	-5.4%

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

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



Fleet Service Center

Department Description

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

Fleet Service Center					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Recovered Costs	3,206,159	3,283,731	3,302,813	19,082	0.6%
Use of Fund Balance	60,622	0	0	0	0.0%
Total	3,266,781	3,283,731	3,302,813	19,082	0.6%
Expenditures					
Personnel	813,662	847,018	887,575	40,557	4.8%
Non-Personnel	2,453,119	2,436,713	2,415,238	(21,475)	-0.9%
Transfers & Other	0	0	0	0	0.0%
Total	3,266,781	3,283,731	3,302,813	19,082	0.6%
Position Count	12	12	12	0	0.0%
Beginning Balance	200,752	140,130	140,130	0	0.0%
(Use of) / Addition to	(60,622)	0	0	0	0.0%
Ending Balance	140,130	140,130	140,130	0	0.0%

Budget Highlights

The Adopted FY 2021 Fleet Service Center budget increases by \$19,082 or 0.6%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.



Additionally, other changes to the Adopted FY 2021 Fleet Service Center operating budget include:

- A reduction of \$29,545 in technology equipment replacement.
- Adjustments to Fleet Service Center fees are included in the FY 2021 Adopted Budget to be effective on January 1, 2021. Detailed fees can be found on the following pages.

Departmental Goals

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



Fleet Service Center Fee Adjustments

Fee	Fee/Charge Adjustment	Details	FY 2020	FY 2021
Fleet Service Center Rates and Markups	Increase Rate for work on Light Duty Vehicles	Hourly rate for work on Light Duty Vehicles	\$57	\$87
	Increase Rate for work on Heavy Duty Vehicles	Hourly rate for work on Heavy Duty Vehicles	\$75	\$105
Markup for Parts and Sublet	Markup for Parts	% Markup for Parts	25%	25%
	Markup for Sublet	Markup for Sublet	20%	\$75 Fee
Shop Supplies	Charge for Shop Supplies	Charge for Shop Supplies	5% of labor up to \$15	5% of labor up to \$15
Fuel	Markup for Fuel	Markup for Fuel Usage	\$0.20 per Gallon	\$0.20 per Gallon
Water Authority Surplus	Western Virginia Water Authority Surplus Vehicles	Charge to the Western Virginia Water Authority to Surplus Vehicles	2%	\$150 vehicles/10% on other equipment

*Fees to become effective January 1, 2021



Children's Services Act (CSA)

Description

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

Children's Services Act (CSA)					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Commonwealth	3,495,862	3,900,933	3,900,933	-	0.00%
Transfers:					
County/School	3,263,000	3,663,000	3,663,000	-	0.00%
Miscellaneous	187,898	186,074	186,074	-	0.00%
Use of Fund Balance	223,946	-	-	-	0.00%
Total	7,170,706	7,750,007	7,750,007	-	0.0%
Expenditures					
Personnel	230,176	266,583	271,108	4,525	1.7%
Non-Personnel	6,683,636	7,483,424	7,478,899	(4,525)	-0.1%
Transfers & Other	256,894	-	-	-	0.0%
Total	7,170,706	7,750,007	7,750,007	-	0.0%
Position Count	4	4	4	-	-
Beginning Balance	1,139,786	915,840	915,840	-	0.0%
(Use of) / Addition to					
Fund Balance	(223,946)	-	-	-	0.0%
Ending Balance	915,840	915,840	915,840	-	0.0%

Budget Highlights

The Adopted FY 2021 Children's Services Act (CSA) budget remains level and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.
- Slight reduction in operating costs based on fund usage.

**Departmental Goals**

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



Recreation Fee Class

Department Description

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

Recreation Fee Class					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Recreation Fees	2,372,603	3,290,200	2,609,544	(680,656)	-20.7%
Memberships/Fees	1,960,983	2,099,114	1,277,000	(822,114)	-39.2%
Miscellaneous	499,048	1,123,888	1,112,508	(11,380)	-1.0%
Use of Fund Balance	167,726	250,000	0	(250,000)	-100.0%
Total	5,000,360	6,763,202	4,999,052	(1,764,150)	-26.1%
Expenditures					
Personnel	2,821,254	3,248,686	2,723,374	(525,312)	-16.2%
Non-Personnel	1,899,704	2,358,236	1,659,359	(698,877)	-29.6%
Transfers & Other	279,402	906,280	616,319	(289,961)	-32.0%
Total	5,000,360	6,513,202	4,999,052	(1,514,150)	-23.2%
Position Count	13	13	13	0	-
Beginning Balance	1,029,957	862,231	612,231	(250,000)	-29.0%
(Use of) / Addition to					
Fund Balance	(167,726)	(250,000)	0	250,000	-100.0%
Ending Balance	862,231	612,231	612,231	0	0.0%

Budget Highlights

The Adopted FY 2021 Recreation Fee Class budget decreases by \$1,764,150 or 26.1%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.



Additionally, other changes to the Adopted FY 2021 Recreation Fee Class budget include:

- Due to the COVID-19 pandemic, Recreation Fee Class is impacted by restrictions on fee generating activities. Because of this, Recreation Fee Class will be restructuring current personnel and will keep vacant positions unfilled as program offerings are evaluated.
- The elimination of \$200,000 in transfers to support the PRT Capital Maintenance Program and the Fleet & Equipment Replacement Program.
- The elimination of a planned drawn down of \$250,000 in fund balance, which had been used to support capital initiatives in the past. This fund can no longer sustain drawing down its balance.

Departmental Goals

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



Criminal Justice Academy

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

Criminal Justice Academy					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Academy Fees & Other	189,588	181,025	181,025	0	0.0%
Transfer from General Fund	222,632	206,681	206,681	0	0.0%
Use of Fund Balance	(61,955)	0	6,003	6,003	0.0%
Total	350,265	387,706	393,709	6,003	1.5%
Expenditures					
Personnel	212,929	211,850	217,853	6,003	2.8%
Operating	137,336	175,856	175,856	0	0.0%
Transfers & Other	0	0	0	0	-
Total	350,265	387,706	393,709	6,003	1.5%
Position Count	3	3	3	0	0.0%
Beginning Balance	69,647	131,602	131,602	0	0.0%
(Use of) / Addition to Fund Balance	61,955	0	(6,003)	(6,003)	0.0%
Ending Balance	131,602	131,602	125,599	(6,003)	-4.6%

Budget Highlights

The Adopted FY 2021 Criminal Justice Academy budget increases by \$6,003 or 1.5%, and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.



Grants and Other

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

Grants & Other					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	1,187,245	1,163,496	1,338,737	175,241	15.1%
Non-Personnel	2,189,854	69,820	69,820	0	0.0%
Transfers & Other	8,700	636,100	636,100	0	0.0%
Total Expenditures	3,385,799	1,869,416	2,044,657	175,241	9.4%
Position Count:					
Commonwealth Attorney	2	2	2	0	0.0%
Court Service Unit	4	4	4	0	0.0%
Fire & Rescue (SAFER 2017)	11	11	11	0	0.0%
Fire & Rescue (SAFER 2021)	0	0	4	4	0.0%
Police (DUI Grant)	2	2	2	0	0.0%
Total Positions	19	19	23	4	21.1%

Budget Highlights

The Adopted FY 2021 Grants & Other budget increases by \$175,241 or 9.4% and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 Grants & Other operating budget include:

- An increase of \$172,803 to the pending 2021 SAFER Grant to match funding toward a new SAFER Grant application. If awarded, the match would fund fifteen (15) new positions. If not awarded, funding supports four (4) positions beginning in October 2020. Final award notice will be made following the adoption of the FY 2021 budget.



Police Special Programs

Police Special Programs					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	0	0	0	0	0.0%
Non-Personnel	0	1,000	1,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total Expenditures	0	1,000	1,000	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Police Special Programs budget remains level.



Parks, Recreation & Tourism – Schools Operations

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

Parks, Recreation & Tourism - Schools Operations					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Transfer from Schools	357,688	364,098	350,389	(13,709)	-3.8%
Transfer from General Fund	1,980	0	0	0	0.0%
Use of Fund Balance	(10,207)	0	0	0	0.0%
Total	349,461	364,098	350,389	(13,709)	-3.8%
Personnel	301,617	316,959	304,789	(12,170)	-3.8%
Non-Personnel	47,844	47,139	45,600	(1,539)	-3.3%
Transfers & Other	0	0	0	0	0.0%
Total Expenditures	349,461	364,098	350,389	(13,709)	-3.8%
Position Count	5	5	5	0	-
Beginning Balance	51,547	61,754	61,754	0	0.0%
(Use of) / Addition to Fund Balance	10,207	0	0	0	0.0%
Ending Balance	61,754	61,754	61,754	0	0.0%

Budget Highlights

The Adopted FY 2021 Parks, Recreation & Tourism – Schools Operations Fund budget decreases by \$13,709 or 3.8% and reflects the following changes:

- The County contribution for Virginia Retirement System (VRS) rate increases from 12.32% to 14.38%.
- The County contribution for Life Insurance plan administered by VRS cost increases from 1.31% to 1.34%.

Additionally, other changes to the Adopted FY 2021 PRT – Schools Operations budget include:

- Changes in position staff created a decrease in the personnel budget. All positions are funded within the pay grade assigned within the Classification & Pay Plan.
- Minor decrease in non-personnel for supplies and small equipment.



Police E-Citation Special Revenue Fund

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

Police E-Citation Special Revenue Fund					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Police E-Citation Fee	42,558	60,000	60,000	0	0.0%
Total	42,558	60,000	60,000	0	0.0%
Personnel	0	0	0	0	0.0%
Non-Personnel	0	60,000	60,000	0	0.0%
Transfers & Other	0	0	0	0	0.0%
Total Expenditures	0	60,000	60,000	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Police E-Citation Special Revenue Fund budget remains level.



Development Services Technology Fee Fund

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

Development Services Technology Fee Fund					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues					
Technology Fee	45,823	40,000	40,000	0	0.0%
Total	45,823	40,000	40,000	0	0.0%
Expenditures					
Personnel	0	0	0	0	0.0%
Non-Personnel	0	40,000	40,000	0	0.0%
Transfers & Other	40,000	0	0	0	0.0%
Total Expenditures	40,000	40,000	40,000	0	0.0%
Position Count	0	0	0	0	-

Budget Highlights

The Adopted FY 2021 Development Services Technology Fee Fund budget remains level.



Component Unit Schools





ROANOKE COUNTY

FINANCE AND MANAGEMENT SERVICES

5204 Bernard Drive, Suite 300E, P.O. Box 29800

Roanoke, Virginia 24018-0798

TEL: (540) 772-2020 FAX: (540) 772-2186

July 1, 2020

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

On June 23, 2020, the Roanoke County Board of Supervisors adopted the fiscal year 2020-2021 operating and capital budgets, including adoption of the Roanoke County Public Schools (RCPS) budgets. The ordinances adopting and appropriating both the RCPS operating and capital budgets can be found in the Appendices section of this document. The RCPS operating and capital budgets were approved by the Roanoke County School Board on March 26, 2020, satisfying the state requirement of adopting a budget by April 1 of each year.

Due to the COVID-19 pandemic, RCPS expected revenue amounts, including the Roanoke County General Government Fund transfer, to be decreased. Revisions from the original approved budget were discussed with the School Board during the Work Session on May 5, 2020. A revised budget was presented and adopted on May 14, 2020 by the School Board. The 2020-2021 Revised Annual Budget was presented to the Board of Supervisors of the County of Roanoke on May 26, 2020, and was incorporated into the ordinances adopted by the Roanoke County Board of Supervisors on June 23, 2020.

In FY 2020-2021, the Roanoke County General Government Fund transfer to the Schools Operating Fund is \$68,029,368, a decrease of \$2,470,354 from FY 2019-2020. This decrease was based on projected reductions in County revenue categories included within the revenue sharing formula. More information on the transfer to Schools and the revenue sharing formula can be found within the Transfers section of this document.

The pages that follow include the School Board agenda item to adopt the fiscal year 2020-2021 RCPS operating and capital budgets. If you wish to learn more about the RCPS budget and budget process, please visit the RCPS website at <https://www.rcs.k12.va.us/Domain/163>.

Sincerely,

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

Meredith L. Thompson
Budget Division Director



**Agenda Item Details**

Meeting	May 14, 2020 - Roanoke County School Board Meeting
Category	8. ACTION ITEMS
Subject	8.02 Request Approval of Revised Annual Budget for 2020-2021 - Mrs. Susan Peterson
Type	Action
Preferred Date	May 14, 2020
Absolute Date	May 14, 2020
Fiscal Impact	Yes
Budgeted	No
Budget Source	Original Budget-Revised

On March 26, 2020 the School Board approved the 2020-2021 Annual Budget. This budget was conveyed to the County of Roanoke on March 30, 2020 to be in compliance with Virginia Code §15.2-2503, which requires "All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency."

Since that time, due to the expected economic impact from the COVID-19 pandemic, staff received amended revenue projections from both the Virginia Department of Education and the County of Roanoke which significantly reduce the amount of funds available to be appropriated. Additional related information was shared during work sessions on April 14, 2020 and May 5, 2020.

The Proposed Revised School Board Budget for 2019-2020, which was reviewed with the School Board on May 5, 2020, is attached. The 2020-2021 School Board budget document will be presented to the Board of Student Fee Schedule for 2020-2021

Student Fee Schedule for 2020-2021

The Code of Virginia (8VAC20-720-80) states that "no fees or charges may be levied on any pupil by any school board unless authorized by regulation of the Board of Education or by the General Assembly." The schedule of fees as shown on page 7 of the attached presentation are authorized by 8VAC20-720-80 and comply with School Board policy 4.12.

On March 26, 2020 the School Board approved the Fee Schedule. As a result of planning for future distant learning due to possible continued COVID-19 social distancing requirements, the laptop program as been extended to the elementary schools and staff recommends adding the Take-home Laptop fee to the Elementary School Student Fees.

Staff recommends approval of the Student Fee Schedule for 2020-2021, as presented on page 7 of this presentation.

Pay Plan for 2020-2021

In preparation for the current budget year, Roanoke County Public Schools engaged a vendor to perform and Compensation & Classification Study and to provide recommendations for addressing concerns with identified hard-to-fill and hard-to-recruit positions and concerns relative to competitiveness with the market.

On March 26, 2020 the School Board approved the Pay Plan from the Compensation Study, however, as a result of the economic impact from the COVID-19 pandemic and the reduced level of funding expected to be receipted for school year 2020-2021, staff recommends implementing the position title changes but adopting the 2019-2020 pay scale with the following exceptions:

- Increase Nurse contracted hours from 5.83/day to 7.33/day for full school day coverage.
- Increase Open End Nurse from \$150 to \$180 to mirror the teachers since they will now have the same length day.

Staff recommends approval of the Pay Plan for 2020-2021, as presented on page 14 to 28 of this presentation.



Health, Dental, and Vision Insurance Plans and Premiums for 2020-2021

As part of its benefits package to employees, Roanoke County Public Schools offers health insurance, vision insurance and dental insurance to its employees. These plans and premium rates are reviewed and adjusted annually.

On March 26, 2020, the School Board previously approved the Health, Dental, and Vision Insurance Plans and Premiums. Health rates were increased by 2%, while the Dental and Vision rates were held level. As a result of the economic crisis and the inability to provide pay increases next year, staff has revisited the rates and recommends using Health Insurance Reserves to cover the original recommended health rate increase of 2%.

Staff recommends approval of the Health, Dental, and Vision Plans and Premiums for 2020-2021, as presented on page 29 to 33 of this presentation.

Revised Capital Improvement Plan for 2021-2030

The Roanoke County Public Schools Capital Improvement Plan (CIP) is developed to plan for the long-term maintenance and preservation of capital investments necessary to provide safe, durable, and engaging spaces for quality instructional programs within the strategic direction of the Comprehensive Plan and School Board policies. The CIP is a planning document laying out the project costs and means by which they will be funded. The CIP is reviewed and revised annually based on current needs, asset conditions, and funding opportunities. Once approved by the School Board, the CIP will be incorporated into a county-wide CIP by the Board of Supervisors representing the approved capital needs of the entire county. Funding for 2020-2021 will be included and appropriated by project in the Annual Budget or 2020-2021. All subsequent years presented is neither a commitment to a particular project nor an obligation to the stated project timeline.

On February 13, 2020, the School Board approved the CIP, however, as a result of the economic impact from the COVID-19 pandemic and the reduced level of funding expected to be receipted for school year 2020-2021, staff recommends deferring \$1,000,000 transfer from General Fund for the Capital Maintenance Plan and has received approval from the County Board of Supervisors to do so, since this is part of the County of Roanoke's Comprehensive Financial Policy.

Staff recommends approval of the Capital Improvement Plan for 2021-2030, as presented on page 52-53 of this presentation.

Annual Budget for 2020-2021

In accordance with Code of Virginia §15.2-2503 School Divisions shall submit their budget to governing body before April 1.

On March 26, 2020 the School Board approved the Annual Budget for 2020-2021, however, as a result of the economic impact from the COVID-19 pandemic and the reduced level of funding expected to be receipted for school year 2020-2021, staff revised the original budget as shown below.

	<u>2020 Budget</u>	<u>Approved 3/26/20 2021 Budget</u>	<u>Revised for COVID- 19 2021 Budget</u>	<u>Change from 2020 Budget</u>	<u>Change From Original Budget</u>
General	\$151,594,497	\$156,531,289	\$150,291,702	\$(1,302,795)	\$(6,239,587)
Instructional Resources	913,905	954,523	921,927	8,022	(32,596)
Fleet Replacement	1,374,927	1,498,211	234,119	(1,140,808)	(1,264,092)
Technology Replacement	3,116,589	4,852,085	4,276,085	1,159,496	(576,000)
Grant	6,530,307	9,951,782	6,949,394	419,087	(3,002,388)
Capital Projects	1,847,500	19,778,156	18,668,156	16,820,656	(1,110,000)
Nutrition	5,976,814	5,925,134	5,925,134	(51,680)	-
Student Activity Fund	-	<u>7,200,000</u>	<u>7,200,000</u>	<u>7,200,000</u>	-
	<u>\$171,354,539</u>	<u>\$206,691,180</u>	<u>\$194,466,517</u>	<u>\$23,111,978</u>	<u>\$(12,224,663)</u>

Staff recommends approval of the Revised Annual Budget for 2020-2021 in the total appropriation of \$194,466,517.



Debt Service Fund





Debt Service Fund

The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a county to issue general obligation debt secured solely by the pledge of its full faith and credit. A county also is authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, all debt which is either directly or indirectly secured by the general obligation of a county must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without public referendum. The County has bond ratings on outstanding lease revenue bonds as follows: Standard & Poor's AA, Moody's Investor Services Aa1, and Fitch AA.

Debt Issuance to Date

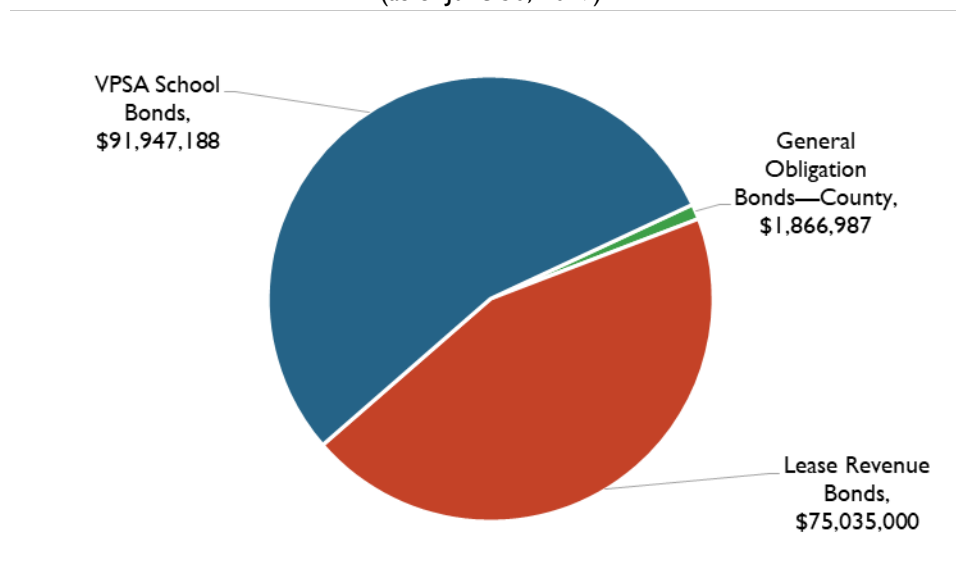
As of June 30, 2019, the County of Roanoke had \$168,849,175 in outstanding long-term debt. This balance is comprised of:

General Obligation Bonds—County	\$ 1,866,987
Lease Revenue Bonds	75,035,000
VPSA School Bonds	91,947,188
Total County Obligations	\$ 168,849,175
Bond Premiums ¹ (For Information Only)	11,356,388

County Long-Term Debt Obligations:

\$168,849,175

(as of June 30, 2019)



¹ Due to GASB regulations, bond premiums are considered long-term obligations, but are not payable by the County.



Debt Service Fund

The Debt Service Fund accounts for all debt service associated with Roanoke County Public Schools (RCPS) and Roanoke County Government debt service payments, and individual bonds. Total debt service expenditures for both RCPS and the County will total \$20,275,814 in FY 2021. Of that total, \$7,717,251 is included in the County portion of the Summary of All Funds in the Financial Summaries of this document. The RCPS portion of the Debt Service Fund is shown as part of the Component Unit Schools. RCPS submitted the FY 2021 budget, which was subsequently approved by the Board of Supervisors.

County Debt Fund					
Description	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Personnel	-	-	-	-	-
Non-Personnel	7,049,876	7,063,431	7,717,251	653,820	9.3%
Transfers & Other	-	-	-	-	-
Total	7,049,876	7,063,431	7,717,251	653,820	9.3%
Position Count	0	0	0	-	-

As previously mentioned, there is no limitation imposed by state law or local ordinance on the amount of debt that a County may issue; however, all debt that is secured by the general obligation of a County must be approved by referendum. Given this fact, the County must be acutely aware that as debt levels increase, expenditure flexibility is decreased. Bond rating agencies recommend a maximum debt service level of 10% of general fund expenditures and maximum long-term debt of 5% of assessed valuation.

On April 24, 2018, the County Board of Supervisors adopted the Comprehensive Financial Policy, which establishes guidelines for the issuance of debt, and is reviewed annually. The County does not have any Constitutional or Statutory Debt Limits. The County does abide by the following self-imposed debt targets:

- Net Outstanding and Projected Debt as a Percentage of Total Taxable Assessed Value will not exceed three percent (3%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program.
- General Obligation Current and Projected Debt Service as a Percentage of General Government Expenditures will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. General Government expenditures include the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfer to capital projects and Proprietary Funds as outlined in the County's Comprehensive Annual Financial Report (CAFR).

All of these ratios fall comfortably below County limits for each year of the ten-year Capital Improvement Program. In general terms, these ratios indicate that the County's current debt requirements will not adversely affect funding for future generations. However, it is extremely important to monitor fiscal position, give the debt requirements to which the County has committed.



Debt Service Fund

Revenue and Expenditure Summary				
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	Inc/(Dec)
Revenue				
From Local Sources				
Locality Compensation Payment	\$ 124,894	\$ 124,444	\$ 125,371	\$ 927
Miscellaneous	159,347	165,913	377,886	211,973
Total	284,241	290,357	503,257	212,900
Transfers from Other Funds				
County General Fund	14,137,974	16,048,337	15,648,202	(400,135)
School Debt Fund	-	82,957	188,943	105,986
School Operating Fund	4,125,345	4,125,345	4,125,345	-
Total Transfers	18,263,319	20,256,639	19,962,490	(294,149)
Total Revenues	18,547,560	20,546,996	20,465,747	(81,249)
Fund Balance - Beginning	61,884	2,337	243,984	241,647
Total Revenues & Fund Balance	\$ 18,609,444	\$ 20,549,333	\$ 20,709,731	\$ 160,398
Expenditures				
County Debt Service Payments				
General Obligation Bonds	970,481	963,999	975,132	11,133
Lease Revenue Bonds	6,075,888	6,072,076	6,723,928	651,852
Miscellaneous	3,507	27,356	18,191	(9,165)
Total Debt Service - County	7,049,876	7,063,431	7,717,251	653,820
School Debt Service Payments				
VPSA Bonds	11,348,327	13,262,752	12,199,858	(1,062,894)
Miscellaneous	27,715	2,705	1,930	(775)
Total Debt Service - Schools	11,376,042	13,265,457	12,201,788	(1,063,669)
Transfers to Other Funds				
County Capital Fund	78,852	82,956	167,832	84,876
County Debt Fund	-	82,957	188,943	105,986
Total Debt Service - Schools	78,852	165,913	356,775	190,862
Total Expenditures	18,504,770	20,494,801	20,275,814	(218,987)
Fund Balance - Ending	104,674	54,532	433,917	379,385
Total Expenditures & Fund Balance	\$ 18,609,444	\$ 20,549,333	\$ 20,709,731	\$ 160,398



Other Long-Term Obligations

Roanoke Regional Airport Commission

On July 1, 1987, the Board of Supervisors committed to participation in the Roanoke Regional Airport Commission with the City of Roanoke. The Commission was established by legislative act of the Commonwealth of Virginia to own and operate the Roanoke Regional Airport. As of July 1, 1987, under agreement between the City of Roanoke and the County of Roanoke, the City transferred to the Commission airport real estate, personal property, and funds to pay unexpended balances from outstanding obligations. The Commission itself, issued \$7.3 million in revenue bonds in 1988 for the construction, expansion and equipment for a new airport terminal. These bonds have been retired in total. The Commission is responsible for paying all outstanding debt. The City and County, however, are responsible for their prorated share of any year-end operating deficits. The prorated share is based on the proportionate share of residents utilizing the airport facility from each locality. Roanoke County also paid a base service fee of \$264,640 each year that ended in FY 1997. To date, the airport has not incurred any year-end operating deficits for which the City or County would be responsible.

Roanoke Valley Resource Authority

Roanoke County is also a member of the Roanoke Valley Resource Authority. The Authority is the successor to the Roanoke County Resource Authority and was chartered by the State Corporation Commission on January 10, 1992. The Charter members of the Authority include the County of Roanoke, the City of Roanoke, the Town of Vinton, and added in 2016, the City of Salem. The purpose of the Authority is to develop a regional solid waste disposal facility to dispose of non-hazardous solid waste generated within the Member jurisdictions. The Member Use Agreement has a minimum term of fifty years. It provides the Roanoke Valley Resource Authority with administrative responsibility for the regional waste disposal system. These responsibilities include development, construction, operation and maintenance of the Landfills in Roanoke County and the Transfer Station in Roanoke City.

Charter Members are required to make up any annual operating deficit of the Authority on a prorated basis. The prorated amount is based on each locality's population at the close of the preceding fiscal year. For fiscal year 2019, each Charter Member's prorated share was as follows: County of Roanoke, 41.19%; City of Roanoke, 43.90%; City of Salem, 11.37%; and the Town of Vinton, 3.54%.

After the first full year of operations, the Members Use Agreement requires the Authority to pay an annual community fee (host fee) to the County of Roanoke and the City of Roanoke \$300,000 and \$100,000 respectively. The County's host fee is level for FY 2021 at \$350,000, with the last increase in FY 2018. These payments are made in consideration of the Landfill's location in the County and the Transfer Station's location in the City. The new regional waste disposal began operations in May 1994.

Regional Center for Animal Care and Protection

The Regional Center for Animal Care and Protection (the Regional Pound) was created by an intergovernmental agreement dated December 11, 2012 between the charter members of the County, City of Roanoke, Town of Vinton, and Botetourt County pursuant to code section



3.26546 of the Code of Virginia which requires the governing body of each county, town, or city to maintain or cause a “pound” to be maintained and allows one or more local governing bodies to operate a single “pound” in conjunction with one another. This agreement established a format to transition the management of the “pound” from the Roanoke Valley Society for the Prevention of Cruelty to Animals to the governing localities and also established the County of Roanoke as the fiscal agent effective July 1, 2013. With the equitable ending of the Vinton Gainsharing Agreement, effective July 1, 2019, the County of Roanoke is responsible for payment of the Town of Vinton’s pro-rata share of operating, debt, and capital expenses.

Participating localities are responsible for their pro-rata share of the operating budget, which is billed on a monthly basis. The County’s budgeted contribution in FY 2021 to the Regional Pound is \$584,688. In addition, the City of Roanoke issued \$1,829,500 in bonds on November 1, 2013 to purchase the property and equipment from the Roanoke Valley Society for the Prevention of Cruelty to Animals on behalf of the Regional Pound. Participating localities are responsible for their pro-rata share of the outstanding debt, which is billed on a quarterly basis. For the year ended June 30, 2019, the County’s share of principal and interest was \$51,253.

Western Virginia Water Authority

The Western Virginia Water Authority (the WVWA) was created by the County and the City of Roanoke on July 1, 2004. The WVWA is a full service authority that provides water and wastewater treatment to both County and City citizens. The WVWA is governed by a seven member board of which two are appointed by the County Board of Supervisors. The County has no financial responsibility for the debt issued by the WVWA.

In November 2007, the Board approved a three party agreement between the WVWA, Franklin County, and the County. The agreement is to provide for the construction of a water line in the Route 220 corridor from Clearbrook in Roanoke County to the Wirtz Plateau in Franklin County. The WVWA designed, constructed, and issued revenue bonds for this \$5.5 million project. Roanoke County’s contribution to this project is approximately \$2.3 million payable over 20 years, beginning in FY 2009. The County’s proposed budgeted contribution to the WVWA for this project in FY 2021 is \$183,243.

Western Virginia Regional Jail Authority

The Counties of Roanoke, Franklin, Montgomery, and the City of Salem formed the Western Virginia Regional Jail Authority (WVRJA) in June 2005 for the purpose of developing and operating a regional jail authority for the benefit of the Member Jurisdictions. The Board consists of three representatives from each of the Member Jurisdictions. The Member Jurisdictions will each be responsible for a per diem cost based on their prisoner days used. The County’s contribution to the WVRJA in the Adopted FY 2020-2021 Operating Budget is estimated at \$3,948,047 based on current total per diem of \$3,009,925 and debt service of \$938,122.



**COUNTY OF ROANOKE, VIRGINIA
SUMMARY SCHEDULE OF NET FUTURE DEBT REQUIREMENTS
BY FISCAL YEAR**

Fiscal Year	General Obligation Serial Bonds		Virginia Public School Authority Bonds		Lease Revenue Bonds		Total Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	918,865	44,434	8,885,422	4,377,329	3,060,000	3,012,076	12,864,287	7,433,839
2021	948,122	22,566	8,546,276	3,653,582	3,195,000	2,880,244	12,689,398	6,556,392
2022	-	-	8,552,438	3,226,863	3,340,000	2,733,381	11,892,438	5,960,244
2023	-	-	7,043,501	2,835,696	3,495,000	2,575,200	10,538,501	5,410,896
2024	-	-	7,048,369	2,482,881	3,670,000	2,413,250	10,718,369	4,896,131
2025-2029	-	-	29,066,182	7,892,185	21,050,000	9,151,189	50,116,182	17,043,374
2030-2034	-	-	14,965,000	2,703,248	23,690,000	4,685,987	38,655,000	7,389,235
2035-2039	-	-	7,840,000	649,983	13,535,000	1,009,336	21,375,000	1,659,319
Total	1,866,987	\$ 67,000	\$ 91,947,188	\$ 27,821,767	\$ 75,035,000	\$ 28,460,663	\$ 168,849,175	\$ 56,349,430

*Information above is as presented in the 2019 Comprehensive Annual Financial Report (CAFR), page 67.



COUNTY OF ROANOKE, VIRGINIA
Ratios of General Bonded Debt Outstanding
(Unaudited)
Last Ten Fiscal Years

General Bonded Debt Outstanding							Percentage of Actual Value of Taxable Property	Per Capita
Fiscal Year	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Bond Premiums	Total		
2010	12,585,000	78,264,276	109,042,483	4,064,860	6,489,248	210,445,867	2.07%	2,312
2011	10,615,000	75,952,287	101,503,194	3,617,042	6,112,426	197,799,949	2.01%	2,138
2012	8,565,000	73,553,388	103,057,169	3,169,225	6,669,073	195,013,855	2.08%	2,104
2013	6,440,000	71,048,816	95,104,061	2,721,409	6,223,963	181,538,249	2.00%	1,947
2014	6,150,390	76,993,268	87,191,051	2,273,592	7,636,915	180,245,216	1.97%	1,944
2015	5,332,236	74,886,582	97,117,015	1,825,775	9,256,934	188,418,542	1.94%	2,014
2016	4,497,704	77,275,000	88,460,767	-	10,564,744	180,798,215	1.83%	1,928
2017	3,640,935	74,535,000	80,301,667	-	9,832,624	168,310,226	1.66%	1,792
2018	2,765,175	77,970,000	72,194,043	-	9,929,441	162,858,659	1.58%	1,737
2019	1,866,987	75,035,000	91,947,188	-	11,356,388	180,205,563	1.66%	1,924

*Information above is as presented in the 2019 Comprehensive Annual Financial Report (CAFR), page 195.



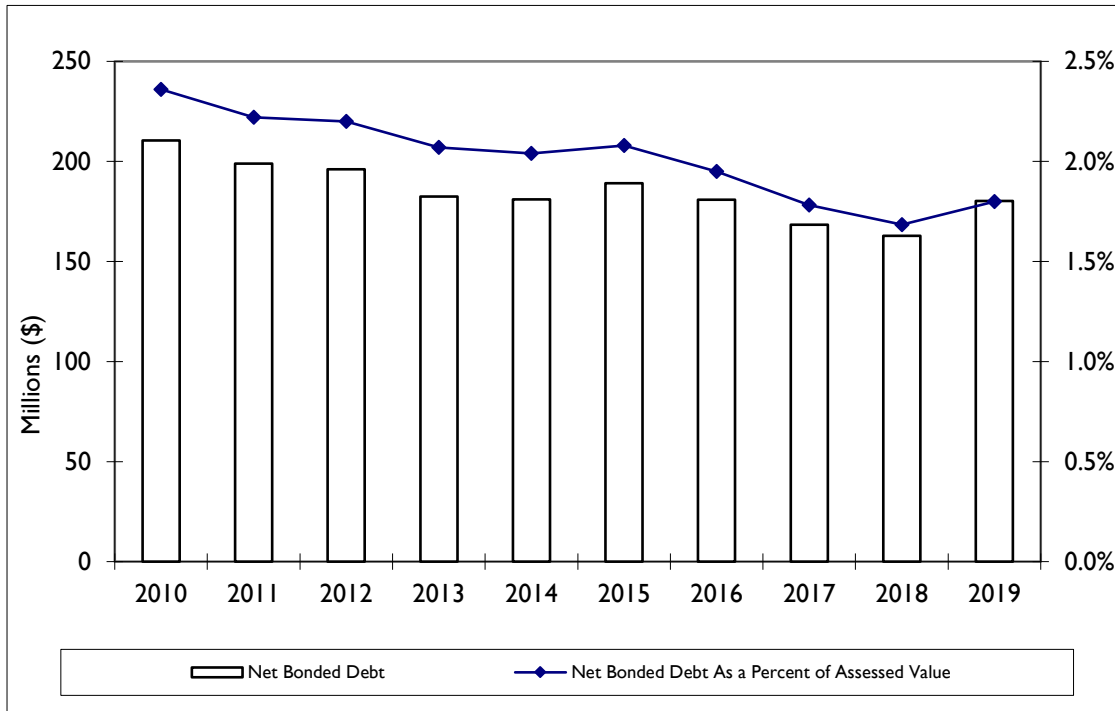
COUNTY OF ROANOKE, VIRGINIA
Debt Policy Information
(Unaudited)
Last Ten Fiscal Years

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General bonded debt outstanding										
General Obligation Bonds	\$ 1,866,987	\$ 2,765,175	\$ 3,640,935	\$ 4,497,704	\$ 5,332,236	\$ 6,150,390	\$ 6,440,000	\$ 8,565,000	\$ 10,615,000	\$ 12,585,000
Lease Revenue Bonds	75,035,000	77,970,000	74,535,000	77,275,000	74,886,582	76,983,268	71,048,816	73,553,388	75,952,287	78,264,276
VP&A School Bonds	91,947,188	72,194,043	80,310,667	88,460,767	97,117,015	87,191,051	95,104,061	103,057,169	101,503,194	109,042,483
State Literary Bonds	-	-	-	-	1,825,775	2,273,952	2,721,409	3,169,225	3,617,042	4,064,860
Bond Premiums	11,356,388	9,929,441	9,832,624	10,564,744	9,256,934	7,636,915	6,223,963	6,669,073	6,112,426	6,489,248
Total net debt applicable to debt limits	\$ 180,205,563	\$ 162,858,659	\$ 168,319,226	\$ 180,798,215	\$ 188,418,542	\$ 180,245,576	\$ 181,538,249	\$ 195,013,855	\$ 197,799,949	\$ 210,445,867
Ratio of net debt to assessed taxable property value	1.80%	1.68%	1.78%	1.95%	2.08%	2.04%	2.07%	2.20%	2.22%	2.36%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Debt service to general governmental expenditures	6.26%	6.57%	6.78%	7.57%	7.14%	7.20%	8.51%	8.29%	8.51%	7.79%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

*Information above is as presented in the 2019 Comprehensive Annual Financial Report (CAFR), page 196.



Net Bonded Debt

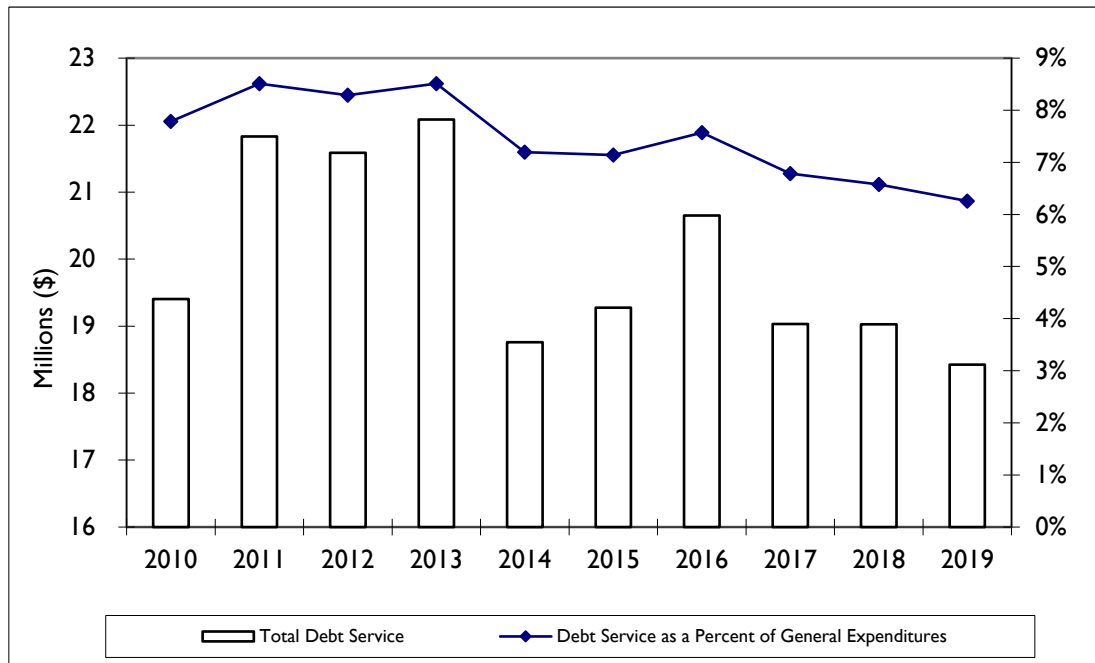


Fiscal Year	Net Bonded Debt	Assessed Value	Net Bonded Debt As a Percent of Assessed Value
2010	210,445,867	9,034,534,055	2.36%
2011	198,947,986	9,059,274,545	2.22%
2012	196,066,227	9,015,598,460	2.20%
2013	182,491,138	8,881,396,900	2.07%
2014	181,094,653	8,963,207,870	2.04%
2015	189,160,058	9,130,102,050	2.08%
2016	180,798,215	9,275,943,131	1.95%
2017	168,310,226	9,446,397,362	1.78%
2018	162,858,659	9,670,040,170	1.68%
2019	180,205,563	10,016,037,813	1.80%

*Net bonded debt from the 2019 Comprehensive Annual Financial Report (CAFR), page 190 and 194.



Debt Service as a Percent of General Expenditures



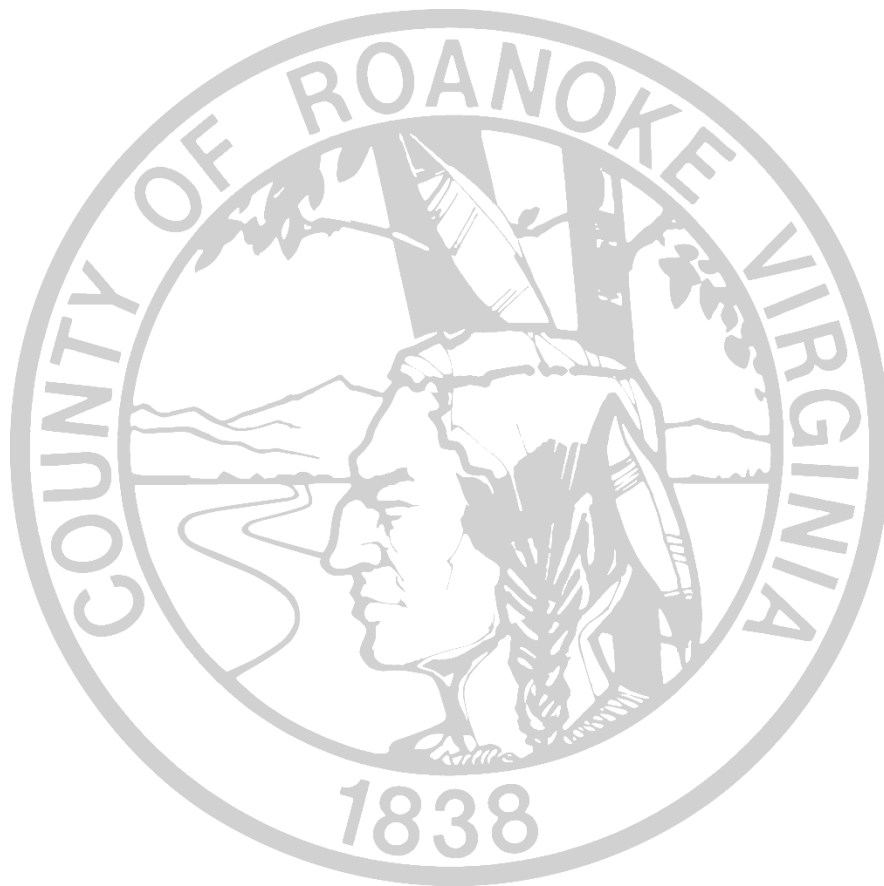
Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2010	19,401,848	249,134,370	7.79%
2011	21,832,457	256,591,051	8.51%
2012	21,585,152	260,467,376	8.29%
2013	22,082,701	259,471,652	8.51%
2014	18,761,096	260,674,387	7.20%
2015	19,276,946	269,891,195	7.14%
2016	20,651,461	272,818,478	7.57%
2017	19,033,256	280,536,145	6.78%
2018	19,028,480	289,492,761	6.57%
2019	18,425,918	294,441,008	6.26%

Notes:

The County does not have any overlapping debt. General Government expenditures include the General Fund and Component Unit (School) data.



Capital Fund





FY 2021 Capital Fund \$7,800,474

FY 2021 Adopted
CIP - County
Only, \$4,635,474



FY 2021 Adopted
Capital Fund,
\$3,165,000

Note: The FY 2021 Capital Fund is calculated by taking the total adopted amount and removing funding captured in the CIP and Fleet and Equipment Replacement Program.

Capital Fund Summary					
	Adopted FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
FY 2021 Adopted Capital Fund	\$ 5,814,917	\$ 5,058,735	\$ 3,165,000	\$ (1,893,735)	-37.43%
* Back out General Fund Transfer to CIP	(1,036,597)	(1,226,000)	0	1,226,000	-100.0%
* Back out General Fund Transfer to Fleet Replacement	(1,678,320)	(527,735)	0	527,735	-100.0%
FY 2021 Adopted CIP - County Only	5,903,819	22,325,388	4,635,474	(17,689,914)	-79.2%
FY 2021 Adopted Fleet & Equip. Replacement	3,240,070	1,894,485	0	(1,894,485)	-100.0%
Total Capital Fund Appropriation	\$ 12,243,889	\$ 27,524,873	\$ 7,800,474	\$ (19,724,399)	-71.7%

* The Capital Fund and Capital Year Budget – FY 2021 CIP are within the same accounting fund. In order to calculate the correct appropriation amount, the General Fund Transfers to the CIP and Fleet Replacement must be backed out since those funds are shown as part of the total CIP and Fleet budgets. This prevents duplication of an appropriation amount.



Capital Fund

Starting in the Fiscal Year 2018 operating budget document, the Capital Fund is separated into three distinct sections to differentiate between the types of capital improvements recommended for funding. These sections include the Fiscal Year (FY) 2021 Capital Fund supported by the General Government Fund; the FY 2021 Capital Year Budget of the Fiscal Year 2021 – 2030 Capital Improvement Program; and the FY 2021 Fleet and Equipment Replacement Program. Each of the sections provides details on the types of proposed capital investments.

The **FY 2021 Adopted Capital Fund supported by the General Government Fund** accounts for General Government Fund support of capital projects and initiatives. Transfers are made from the General Government Fund to support economic development incentives, contributions to the County/Schools debt fund, and ongoing capital maintenance for County facilities and systems. The total FY 2021 Capital Fund expenditure budget, \$3,165,000 in FY 2021, is offset by a transfer from the School/County Debt Fund which supports County and Schools capital project initiatives and offsets the total support required from the County's General Government Fund. In Fiscal Year 2021, the offsetting transfer totals \$4,456,262, which reduces the General Government contribution to the Capital Fund. The transfer from the General Government Fund to the FY 2021 Capital Fund is budgeted in the Transfers section of this document. Details of the FY 2021 Capital Fund are found on the next page.

The **FY 2021 Adopted Capital Year Budget** represents the first year of the FY 2021-2030 Capital Improvement Program (CIP). Only the first year of the County's CIP is formally appropriated by the Board of Supervisors. Years two through ten of the program are utilized for fiscal planning purposes, and will be added to the document upon budget adoption. The proposed CIP Capital Year Budget for FY 2021 totals \$4,635,474, which is a decrease from the original FY 2021 Proposed Capital Budget of \$6,588,450. Several projects were reduced or had funding eliminated in FY 2021 due to limited funding available from the General Government fund.

The FY 2021 Capital Year Budget captures projects supported by multiple other funding sources outside of the General Government Fund. These funding sources can include but are not limited to bonds, grants, use of reserves, private capital contributions, and contributions from other localities. FY 2021 Capital Year Budget funding and project summaries can be found within this section of the document.

The County Administrator's FY 2021-2030 Capital Improvement Program was originally presented to the Board of Supervisors on January 28, 2020. Due to expected revenue adjustments related to COVID-19, a revised Proposed CIP was presented on May 12, 2020. The FY 2021 Capital Year Budget was formally appropriated by the Board of Supervisors on June 23, 2020. The full Roanoke County FY 2021-2030 CIP can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

The **FY 2021 Adopted Fleet and Equipment Replacement Program** accounts for the replacement of light fleet (including police vehicles), non-specialized heavy fleet, solid waste vehicles, Fire and Rescue apparatus, and departmental heavy equipment. Due to limited funding available, no funding is allocated to the Fleet and Equipment Replacement Program in FY 2021. The ten-year Fleet Replacement Program is updated annually, with only the first year appropriated.



FY 2021 Capital Fund Supported by the General Government Fund

Capital Fund Summary			
Project/Transfer	Budget FY 2020	Adopted FY 2021	\$ Increase (Decrease)
County Deposit to Future School/County Debt Fund:	\$ 2,200,000	\$ 2,400,000	\$ 200,000
A joint debt service program was established with Roanoke County Public Schools to fund the future capital needs of both Roanoke County and the Schools.			
Economic Development Incentives: Incentives designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County.			
Roland E. Cook Apartments: Ten-year economic development incentive agreement, \$15,000 annually.	30,000	15,000	(15,000)
William Byrd Apartments: Ten-year economic development incentive agreement, \$100,000 annually.	100,000	100,000	-
Mack Trucks: Seven-year economic development incentive agreement, \$100,000 annually.	-	100,000	100,000
South Peak CDA	650,000	550,000	(100,000)
Payroll System Hosting: Supports the Human Resource and Payroll administration duties of the County, the Roanoke County Schools, the Roanoke Valley Resource Authority, the Western Virginia Water Authority, and other entities for which the County is the fiscal agent.	285,000	-	(285,000)
Parks & Recreation Community Incentives: Provides matching funds to non-profit community service groups, individuals, or corporations donating funds to capital improvements for County owned park and recreation facilities.	25,000	-	(25,000)
Bent Mountain Community Center: Maintenance and operations of facility.	15,000	-	(15,000)
General Fund Transfer to CIP	1,226,000	-	(1,226,000)
General Fund Transfer to Fleet Replacement	527,735	-	(527,735)
Subtotal, Capital Fund	\$ 5,058,735	\$ 3,165,000	\$ (1,893,735)
Offsetting Transfer from Future School/County Debt Fund to cover debt service.	(4,859,085)	(4,456,262)	402,823
Total General Fund Transfer to Capital Fund	\$ 199,650	\$ (1,291,262)	\$ (1,490,912)



ROANOKE COUNTY

Department of Finance & Management Services

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

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

July 1, 2020

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

On June 23, 2020, the Roanoke County Board of Supervisors adopted the fiscal year 2021-2029 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2021-2030 CIP was presented to the Board of Supervisors on January 28, 2020. Due to the COVID-19 pandemic the original proposed budget was revised and presented to the Board of Supervisors on May 12, 2020, based on anticipated reductions in various revenue categories. The Board of Supervisors made no changes to the County Administrator's proposed fiscal year 2021-2030 CIP.

As part of this section of the budget document, the County Administrator's May 12, 2020 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities of the ten-year CIP. The remainder of the budget document has been updated to reflect the fiscal year 2021-2030 CIP adopted by the Board of Supervisors on June 23, 2020.

Sincerely,

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

Meredith L. Thompson
Budget Division Director



May 12, 2020

Dear Chairman Radford and Members of the Board of Supervisors:

Attached for your consideration is my revised Proposed FY 2021 – FY 2030 Capital Improvement Program (CIP). This proposal for the FY 2021 – FY 2030 CIP totals \$82,270,862 in capital projects over the ten year plan. The original CIP proposal was presented on January 28, 2020 and totaled \$84,193,838 across the ten year plan. The reduction of \$1,952,976 since the original proposal is mostly included in the first year of the plan, fiscal year 2020-2021, with only minor changes to fiscal years 2022 through 2030.

In March of 2020, after the Board of Supervisors were provided with a work session on the Proposed FY 2021 – FY 2030 CIP, economic impacts from the COVID-19 pandemic emerged. Restrictions to limit the spread of the virus created immediate and long-term impacts to Roanoke County revenues. With reduced revenue estimates, both the County's operating budget and CIP were reevaluated. Balancing the operating budget included major reductions to capital projects in fiscal year 2020-2021. The revised proposal for fiscal year 2020-2021 now totals \$4,635,474, which is a decrease from \$6,588,450 proposed in January.

With limited resources available, the priorities for this proposed CIP are to continue required funding based on agreements or mandates, maintain existing facilities and equipment that require replacement or updates, and support projects that maximize funding from other sources. To balance the CIP with reduced revenues, difficult decisions were made and include the elimination and reduction to project funding in the upcoming year. I recognize that continuing this model beyond FY 2021 is not sustainable through the ten year plan, but long term resolution of these issues will take more time to resolve than currently available. Fiscal years 2022-2030 remain largely the same as originally proposed. These planned years will be reevaluated once more information is available on the potential long-term impacts to the economy from the COVID-19 pandemic.

Roanoke County Public Schools (RCPS), faced with similar revenue reductions, will be proposing a revised operating budget and ten year plan. Please note that at the time of the printing of this document, the RCPS had not presented their revised CIP request. When the School Board submits their FY 2021 – FY 2030 CIP, staff will provide the Board of Supervisors with an update through the budget memo process.

**Required Funding for Agreements and Mandates**

The FY 2021 – FY 2030 Capital Improvement supports various projects that are required through mandate or agreements. While revenues in FY 2021 are reduced, funding for these projects is necessary. The County committed to provide funding for both the Roanoke County Broadband Authority Infrastructure and the Woodhaven Property Acquisition and Improvements through the term of debt for these projects. Funding for these projects remains level with the original proposal of \$6.12 million over the ten year plan. The Storm Drainage Maintenance of Effort project provides funding to support maintenance and upkeep of stormwater management, which is required for the County to maintain its MS4 permit. Funding for this project totals \$2.59 million over the ten year plan, with a reduction of \$50,000 in FY 2021 due to available balances in this ongoing project.

Maintenance of Existing Facilities and Equipment

Facility and equipment replacement projects originally proposed for funding in fiscal year 2020-2021 are now proposed with the bare minimum required to maintain through this year.

Capital Maintenance Programs

The original proposal included \$18.8 million in funding for Capital Maintenance Programs (CMPs) over the next ten years. CMPs are now proposed to receive \$18.4 million due to reductions in the upcoming fiscal year. In FY 2021, \$1.10 million is proposed to adequately fund maintenance programs for General Services, Parks, Recreation & Tourism, and the Sheriff's Office. A new CMP was proposed for the Green Ridge Recreation Center, but funding for this new program is now delayed until FY 2022. CMP programs ensure that County facilities will remain functional and safe for our citizens, visitors, and employees.

Public Safety Communications Technology and Infrastructure

Maintenance of equipment and infrastructure is vital to the regional public safety communications network maintained by the County of Roanoke. The Digital Microwave Ring Replacement project is proposed to receive \$0.32 million in FY 2021, which is in addition to \$0.49 million in FY 2019 and FY 2020. This project replaces the County's 14 Microwave Radios, which have been in service since 2006. The Public Safety Communications Infrastructure project, proposed for \$0.15 million in funding in FY 2021, will replace the current mountaintop equipment located at all of the Roanoke Valley Radio System sites. Both of these projects replace equipment that is outdated and is no longer supported by the vendor.

Technology and Software Updates

Roanoke County business requires that certain systems remain functional and up-to-date with vendor support. Roanoke County is in the process of updating its human



resources and payroll software based on lack of vendor support of the previous system. Funding for this project was included in FY 2020 for the first phase of the Global HR project. Phases II and III were originally planned to receive \$1.73 million in funding over fiscal years 2021 and 2022. This project has been reevaluated and project funding has been reduced to \$1.55 million, and the third and final phase has been moved from FY 2022 to FY 2023. Funding for an upgrade to the County's financial system is required by the vendor and is included for funding in FY 2021 in the amount of \$0.72 million.

Maximize Funding from Other Sources

Planned projects that have leveraged funding outside of Roanoke County include projects that are eligible or have already been approved for grants, Virginia Department of Transportation, and Virginia Department of Fire Programs funding. In some cases, if match funds were eliminated, the County may be required to return funding already invested in active projects.

Transportation – Roads & Greenways

The ten year capital plan continues investments in our roads infrastructure and continues to leverage Commonwealth and Federal funding when available. Transportation projects proposed for funding in the ten year plan include completion of funding for the Fallowater Lane Extension (\$0.78 million, total for FY 2021 & FY 2022) and the County portion of the Plantation Road Phase II project (\$0.2 million, FY 2021). The Plantation Road project also includes \$1.75 million in Commonwealth funding that was appropriated by the Board of Supervisors in January 2019. County funds are also reserved to match Commonwealth Revenue Sharing funds (\$0.25 million annually) from FY 2023-2030 for future transportation priorities.

Rural Broadband Initiative

The Rural Broadband Initiative is vital to improving communication and data technology in both the business sector and in residential settings. The County is currently taking active steps to identify areas where citizens either do not have or have inadequate internet service. The County plans to use this data to seek public-private partnerships and grants from the Virginia Telecommunication Initiative (VATI) program. The proposed CIP includes \$0.1 million in County funding, which will be combined with \$0.2 million allocated to this project from FY 2019 year end funds. A total of \$0.3 million is proposed to serve as the County's match portion of 20% to be eligible for the VATI grant program, which, if selected, could yield a total project cost of \$1.5 million.

Conclusion

The Proposed FY 2021 – FY 2030 CIP includes a conservative estimate of funding for the first year. The priority and focus for the next fiscal year is to manage through the



economic uncertainties that lie ahead. Once these impacts can be evaluated more fully in the coming months, the FY 2022 – FY 2031 CIP development process will begin where planned funding and projects will be evaluated for capacity.

The CIP is balanced and reflects the Board of Supervisors' updated "12-12-12" model. Each County project proposed for financing through debt issuance meets the approved debt ratios assigned in the financial policy. Projections for future debt include an assumption of \$12.0 million for Roanoke County Public Schools during the years that are scheduled for funding.

I would like to recognize the contributions of Assistant County Administrators Rebecca Owens and Richard Caywood, our Finance and Management Services Department led by Laurie Gearheart, Budget Division staff including Meredith Thompson, Steve Elliott, and Corey White, Department Directors, Constitutional Officers, and their staff in the development of this ten year CIP. I appreciate the collaboration of all involved to develop a revised capital improvement plan that meets the needs of our community through an uncertain economic time for Roanoke County.

Sincerely,

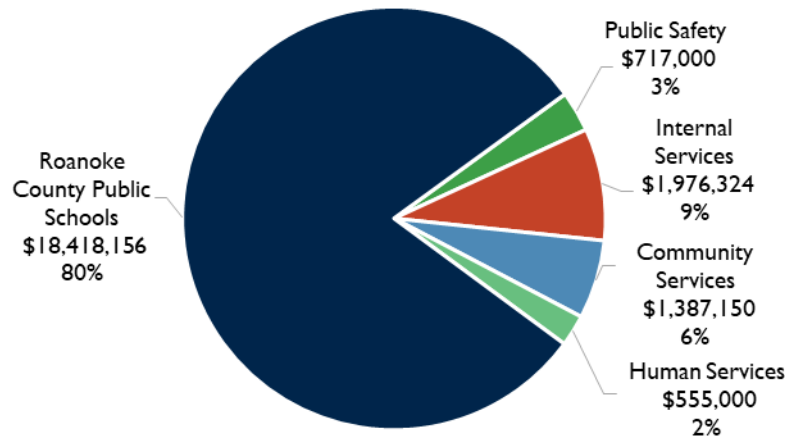
Daniel R. O'Donnell
Roanoke County Administrator



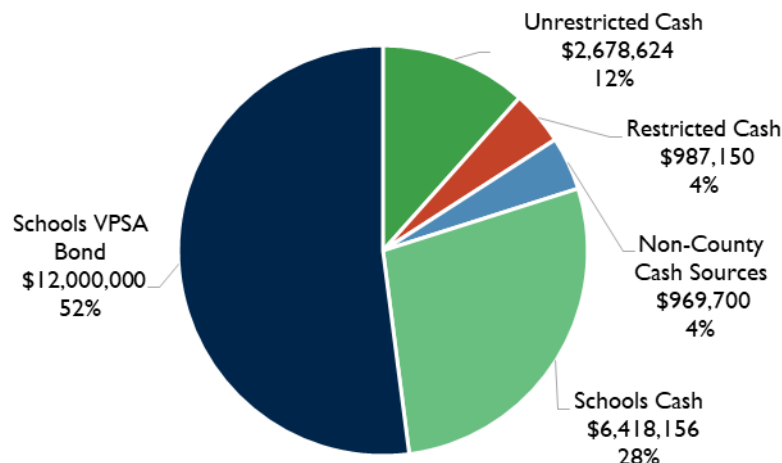
FY 2021 Capital Year Budget

The FY 2021 Capital Year Budget is the first year of the ten-year Capital Improvement Program (CIP). The County Administrator's Proposed FY 2021-2030 CIP was presented to the Board of Supervisors on January 28, 2020. Due to expected revenue adjustments related to COVID-19, a revised Proposed CIP was presented on May 12, 2020. The FY 2021 Capital Year Budget was formally appropriated by the Board of Supervisors on June 23, 2020. A summary is provided of all projects as well as funding sources. Information on the Roanoke County Schools FY 2021 Capital Year Budget is also included. The full Roanoke County FY 2021-2030 CIP can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

FY 2021 Capital Year Budget Projects County & Schools - \$23,053,630 (County Only \$4,635,474) (\$ in millions)



FY 2021 Capital Year Budget Funding Sources County & Schools - \$23,053,630 (County Only \$4,635,474) (\$ in millions)





**FY 2021 Capital Year Budget
Summary of Adopted Funding Sources – County & Schools**

FY 2021 Capital Year Budget Roanoke County Funding Sources	FY 2021 Amount
Roanoke County - Unrestricted Cash	
General Government Transfer	\$ -
Capital Reserves	\$ 1,493,605
VPSA Refunding Bonds	\$ 180,000
Debt Fund - County	\$ 276,487
Reallocate Cancelled/Completed Projects	\$ 728,532
Subtotal, Unrestricted Cash	\$ 2,678,624
Roanoke County - Restricted Cash	
Prior VDOT Revenue Sharing Funds (County)	\$ 200,000
Contribution from Economic Development Authority	\$ 545,705
Economic Development Funds	\$ 141,445
Department of Fire Programs Funding	\$ 100,000
Subtotal, Restricted Cash	\$ 987,150
Non-County Funding Sources	
Transfer from Schools	\$ 719,700
FEMA Reimbursement	\$ 250,000
Subtotal, Non-County Funding Sources	\$ 969,700
Subtotal, FY 2021 Adopted County CIP Funding	\$ 4,635,474



**FY 2021 Capital Year Budget
Summary of Adopted Funding Sources – County & Schools
(Continued)**

FY 2021 Capital Year Budget Roanoke County Public Schools Funding Sources	FY 2021 Amount
Debt Fund - Schools	\$ 2,286,888
VPSA Refunding Credits	\$ 180,483
General Fund Transfer (for CMP)	\$ -
Major Capital Reserves	\$ 3,950,785
VPSA Bond Issue	\$ 12,000,000
Subtotal, FY 2021 Adopted Schools CIP Funding	\$ 18,418,156
Total, FY 2021 Adopted County & Schools CIP Funding	\$ 23,053,630



**FY 2021 Capital Year Budget
Summary of Adopted Projects – County & Schools**

FY 2021 Capital Year Budget Roanoke County Projects Functional Team/Department/Budget	FY 2021 Amount
Public Safety	
Capital Maintenance Program - Sheriff	\$ 70,000
Digital Microwave Ring Replacement	\$ 327,000
Public Safety Communications Infrastructure	\$ 150,000
Diesel Exhaust Removal System	\$ 100,000
Fire & Rescue Ballistic Body Armor	\$ 70,000
Subtotal, Adopted Public Safety Projects	\$ 717,000
Community Services	
Fallowater Lane Extension	\$ 391,445
Plantation Road, Phase II	\$ 200,000
Storm Drainage Maintenance of Effort Program	\$ 150,000
Roanoke County Broadband Authority	\$ 382,905
Woodhaven Property Acquisition & Improvements	\$ 162,800
Rural Broadband Initiative	\$ 100,000
Subtotal, Adopted Community Services Projects	\$ 1,387,150
Human Services	
Capital Maintenance Program - Parks and Recreation	\$ 430,000
East Roanoke River Greenway	\$ 125,000
Subtotal, Adopted Human Services Projects	\$ 555,000
Internal Services	
Human Resources and Payroll Modules	\$ 659,400
Dynamics D365 Upgrade	\$ 720,000
Capital Maintenance Program - General Services	\$ 596,924
Subtotal, Adopted Internal Services Projects	\$ 1,976,324
Subtotal, Adopted County CIP Projects	\$ 4,635,474



**FY 2021 Capital Year Budget
Summary of Adopted Projects – County & Schools
(Continued)**

FY 2021 Capital Year Budget	FY 2021
Roanoke County Public Schools - All Projects	
Human Resources and Payroll Modules	\$ 451,650
Dynamics D365 Upgrade	\$ 360,000
William Byrd High School	\$ 17,158,000
WE Cundiff Elementary	\$ 224,253
Glen Cove Elementary	\$ 224,253
Subtotal, FY 2021 Adopted Schools CIP Projects	\$ 18,418,156
Total, FY 2021 Adopted County & Schools CIP Projects	\$ 23,053,630



County of Roanoke, Virginia
FY 2021 - FY 2030 Adopted Capital Improvement Program (CIP)
Summary of County and Schools Funding Sources

Roanoke County - Unrestricted Cash	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Government Transfer	\$0	\$1,995,495	\$3,181,319	\$2,754,846	\$2,801,533	\$2,826,379	\$2,827,218	\$2,827,218	\$2,827,218	\$2,827,218	\$24,868,444
Capital Reserves	1,493,605	815,280	548,594	628,766	117,438	222,388	145,060	194,215	443,956	383,069	4,992,371
VPSA Refunding Bonds	180,000	169,955	157,581	157,625	124,750	124,125	125,931	122,831	82,944	82,631	1,328,373
Debt Fund - County	276,487	276,784	277,825	279,609	280,812	276,487	279,309	279,354	0	0	2,226,667
Reallocate Cancelled/Completed Projects	728,532	0	0	0	0	0	0	0	0	0	728,532
Subtotal, Unrestricted Cash	\$2,678,624	\$3,257,514	\$4,165,319	\$3,820,846	\$3,324,533	\$3,449,379	\$3,377,518	\$3,423,618	\$3,354,118	\$3,292,918	\$34,144,387

Roanoke County - Restricted Cash	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Commit Fund Transfer	\$0	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$7,947,000
Prior VDOT Revenue Sharing Funds (County)	200,000	0	0	0	0	0	0	0	0	0	200,000
Sale of Land - Economic Development	545,705	0	0	0	0	0	0	0	0	0	545,705
Economic Development Funds	141,445	141,445	0	0	0	0	0	0	0	0	282,890
Department of Fire Programs Funding	100,000	50,000	0	0	0	0	0	0	0	0	150,000
Fee Class Fund Transfer	0	80,000	50,000	50,000	25,000	0	0	0	0	0	205,000
Subtotal, Restricted Cash	\$987,150	\$1,154,445	\$933,000	\$933,000	\$908,000	\$883,000	\$883,000	\$883,000	\$883,000	\$883,000	\$9,330,595

Non-County Funding Sources	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
PSAP Grant Funding	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
FEMA Reimbursement	250,000	0	0	0	0	0	0	0	0	0	250,000
Stormwater Local Assistance Fund	0	0	400,000	0	0	400,000	0	0	400,000	0	1,200,000
Transfer from Schools	719,700	0	444,180	0	0	0	0	0	0	0	1,163,880
Contribution from City of Salem	0	0	32,000	0	0	0	0	0	0	0	32,000
Subtotal, Non-County Funding Sources	\$969,700	\$0	\$1,026,180	\$0	\$0	\$400,000	\$0	\$0	\$400,000	\$0	\$2,795,880

Roanoke County - Bonds	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Lease / Revenue Bonds	\$0	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$36,000,000
Subtotal, Lease / Revenue Bonds	\$0	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$0	\$12,000,000	\$0	\$36,000,000

Total, All County Funding Sources	\$ 4,635,474	\$ 4,411,959	\$ 18,124,499	\$ 4,753,846	\$ 4,232,533	\$ 16,732,379	\$ 4,260,518	\$ 4,306,618	\$ 16,637,118	\$ 4,175,918	\$ 82,270,862
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Roanoke County Public Schools (RCPS) - All Funding Sources	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Transfer from Schools General Fund	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,000,000
Major Capital Reserves	3,950,785	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	9,350,785
Debt Fund - Schools	2,286,888	670,692	605,164	640,703	676,244	700,833	725,424	752,750	644,694	0	7,703,392
VPSA Refunding Credits	180,483	167,477	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	1,132,476
VPSA Bond Issue	12,000,000	12,000,000	0	12,000,000	12,000,000	0	12,000,000	12,000,000	0	12,000,000	84,000,000
Total, RCPS Funding Sources	\$18,418,156	\$14,438,169	\$2,370,357	\$14,357,453	\$14,392,494	\$2,418,764	\$14,440,255	\$14,427,693	\$2,319,325	\$13,603,987	\$111,186,653

Total FY 21-30 County & Schools CIP	\$23,053,630	\$18,850,128	\$20,494,856	\$19,111,299	\$18,625,027	\$19,151,143	\$18,700,773	\$18,734,311	\$18,956,443	\$17,779,905	\$193,457,515
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County of Roanoke, Virginia
FY 2021 - FY 2030 Adopted Capital Improvement Program (CIP)
Summary of County and Schools Projects

Note: Projects with \$0 in FY 2021-2030 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 21-30 Total
Public Safety											
Sheriff											
Roanoke County Jail Abatement	\$0	\$0	\$179,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,000
Sheriff's Office Capital Maintenance Program	70,000	110,000	110,000	125,000	125,000	125,000	125,000	175,000	165,000	155,000	1,285,000
Sheriff Total	70,000	110,000	289,000	125,000	125,000	125,000	125,000	175,000	165,000	155,000	1,464,000
Communications & IT											
Digital Microwave Ring Replacement	327,000	0	0	0	0	0	0	0	0	0	327,000
Public Safety Communications Infrastructure	150,000	0	0	0	0	0	0	0	0	0	150,000
Emergency 911 Phone System Upgrade	0	0	444,000	0	0	0	0	0	0	0	444,000
Emergency Medical Dispatch	0	0	150,000	0	0	0	0	0	0	0	150,000
Communications & IT Total	477,000	0	594,000	0	0	0	0	0	0	0	1,071,000
Fire & Rescue											
Diesel Exhaust Removal System	100,000	50,000	300,000	0	0	0	0	0	0	0	450,000
Fire and Rescue Ballistic Body Armor	70,000	0	0	0	0	0	0	0	0	0	70,000
Fire Station Renovation/Replacement	0	0	0	0	0	0	0	100,000	10,500,000	0	10,600,000
Fire & Rescue Total	170,000	50,000	300,000	0	0	0	0	100,000	10,500,000	0	11,120,000
Courthouse and Court Services											
Courthouse Parking Lot Renovations	0	106,839	0	0	0	0	0	0	0	0	106,839
Courthouse HVAC Replacement	0	25,000	512,000	0	0	0	0	0	0	0	537,000
Courthouse and Court Services Carpeting	0	0	466,000	0	0	0	0	0	0	0	466,000
Courthouse and Court Services Total	0	131,839	978,000	0	0	0	0	0	0	0	1,109,839
Public Safety Total	\$717,000	\$291,839	\$2,161,000	\$125,000	\$125,000	\$125,000	\$125,000	\$275,000	\$10,665,000	\$155,000	\$14,764,839
Community Services											
Planning											
Fallowater Lane Extension	391,445	391,445	0	0	0	0	0	0	0	0	782,890
Plantation Road Phase II	200,000	0	0	0	0	0	0	0	0	0	200,000
Dry Hollow Road Safety Improvements	0	0	0	0	0	0	0	0	0	0	0
Huffman Lane Improvements	0	0	0	0	0	0	0	0	0	0	0
West Main Street Pedestrian Improvements	0	0	0	0	0	0	0	0	0	0	0
Williamson Road Pedestrian Improvements	0	0	0	0	0	0	0	0	0	0	0
Buck Mountain Road/Starkey Road Intersection	0	0	0	0	0	0	0	0	0	0	0
VDOT Revenue Sharing Projects (Small Projects & TBD)	0	0	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,000,000
Planning Total	591,445	391,445	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,982,890
Stormwater Management											
NPDES - Leachate Management System Upgrade	0	0	0	0	0	0	0	0	0	0	0
NPDES - MS4 BMP Construction	0	200,000	600,000	200,000	200,000	600,000	200,000	200,000	600,000	200,000	3,000,000
Restoration of Wolf Creek at Goode Park	0	0	0	0	0	0	0	0	0	0	0
Storm Drainage Maintenance of Effort Program	150,000	215,000	225,000	225,000	225,000	250,000	250,000	300,000	350,000	400,000	2,590,000
Stormwater Management Total	150,000	415,000	825,000	425,000	425,000	850,000	450,000	500,000	950,000	600,000	5,590,000



All Projects (Continued)

Functional Team/Department/Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 21-30 Total
Community Services(Continued)											
Economic Development											
Roanoke County Broadband Initiative	382,905	386,875	384,939	387,149	383,664	383,664	384,983	0	0	0	2,694,179
Woodhaven Property Acquisition & Improvements	162,800	162,800	387,200	387,697	387,869	387,715	387,235	386,430	387,499	388,181	3,425,426
Gateway Signs & Landscaping	0	50,000	50,000	50,000	0	0	0	0	0	0	150,000
Rural Broadband Initiative	100,000	0	0	0	0	0	0	0	0	0	100,000
<i>Economic Development Total</i>	645,705	599,675	822,139	824,846	771,533	771,379	772,218	386,430	387,499	388,181	6,369,605
Community Services Total	\$1,387,150	\$1,406,120	\$1,897,139	\$1,499,946	\$1,446,533	\$1,871,379	\$1,472,218	\$1,136,430	\$1,587,499	\$1,238,181	\$14,942,495
Human Services											
Library											
Mount Pleasant Library Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Countywide Library Public Use Computer Repl. Plan	0	71,000	15,000	116,000	48,000	123,000	50,300	46,400	76,900	15,700	562,300
Hollins Branch Library Replacement	0	80,000	4,996,000	0	0	10,000,000	0	0	0	0	15,076,000
<i>Library Total</i>	0	151,000	5,011,000	116,000	48,000	10,123,000	50,300	46,400	76,900	15,700	15,638,300
Parks and Recreation											
Parks and Recreation Capital Maintenance Program	430,000	700,000	700,000	700,000	700,000	700,000	700,000	780,000	760,000	745,000	6,915,000
Green Ridge Capital Maintenance Program	0	100,000	125,000	125,000	150,000	150,000	150,000	205,788	204,719	194,037	1,404,544
East Roanoke River Greenway	125,000	0	0	0	0	0	0	0	0	0	125,000
West Roanoke River Greenway	0	0	0	0	0	0	0	0	0	0	0
Explore Park	0	0	1,400,000	0	0	0	0	0	0	0	1,400,000
Sports Field Lighting Replacement	0	0	0	0	0	1,250,000	0	0	0	0	1,250,000
<i>Parks and Recreation Total</i>	555,000	800,000	2,225,000	825,000	850,000	2,100,000	850,000	985,788	964,719	939,037	11,094,544
Elections											
Electronic Pollbook Replacement	0	0	0	0	0	0	0	0	0	0	0
Voting Machine Replacement	0	0	0	425,000	0	0	0	0	0	0	425,000
<i>Elections Total</i>	0	0	0	425,000	0	0	0	0	0	0	425,000
Human Services Total	\$555,000	\$951,000	\$7,236,000	\$1,366,000	\$898,000	\$12,223,000	\$900,300	\$1,032,188	\$1,041,619	\$954,737	\$27,157,844
Internal Services											
Communications & IT											
County-Wide Computer Replacement Program	\$0	\$233,000	\$233,000	\$233,000	\$233,000	\$233,000	\$233,000	\$233,000	\$233,000	\$233,000	\$2,097,000
IT Infrastructure Repl. Capital Maintenance Program	0	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	5,850,000
<i>Comm/IT Total</i>	0	883,000	883,000	883,000	883,000	883,000	883,000	883,000	883,000	883,000	7,947,000
Finance											
Integrated Financial System (IFS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dynamics D365 Upgrade	720,000	0	0	0	0	0	0	0	0	0	\$720,000
<i>Finance Total</i>	720,000	0	0	0	0	0	0	0	0	0	720,000
Finance/Human Resources											
Human Resources and Payroll Modules	659,400	0	888,360	0	0	0	0	0	0	0	1,547,760
<i>Finance/Human Resources Total</i>	659,400	0	888,360	0	0	0	0	0	0	0	1,547,760



<i>All Projects (Continued)</i>											
Functional Team/Department/Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 21-30 Total
Internal Services (Continued)											
General Services											
Bent Mountain Comm. Center Repairs & Renovations	0	0	0	0	0	0	0	0	0	0	0
General Service Capital Maintenance Program	596,924	880,000	880,000	880,000	880,000	880,000	880,000	980,000	960,000	945,000	8,761,924
Public Service Center Facility	0	0	3,704,000	0	0	0	0	0	0	0	3,704,000
Administration Center Envelope Repairs	0	0	231,000	0	0	0	0	0	0	0	231,000
Administration Center Carpeting	0	0	244,000	0	0	0	0	0	0	0	244,000
Public Safety Center Updates	0	0	0	0	0	750,000	0	0	0	0	750,000
Administration Center Facility Updates	0	0	0	0	0	0	0	0	1,500,000	0	1,500,000
General Services Total	596,924	880,000	5,059,000	880,000	880,000	1,630,000	880,000	980,000	2,460,000	945,000	15,190,924
Internal Services Total	\$1,976,324	\$1,763,000	\$6,830,360	\$1,763,000	\$1,763,000	\$2,513,000	\$1,763,000	\$1,863,000	\$3,343,000	\$1,828,000	\$25,405,684
Subtotal, Roanoke County Projects	\$4,635,474	\$4,411,959	\$18,124,499	\$4,753,846	\$4,232,533	\$16,732,379	\$4,260,518	\$4,306,618	\$16,637,118	\$4,175,918	\$82,270,862
Roanoke County Public Schools											
Schools											
Cave Spring High School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Maintenance Program	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	9,000,000
HR Payroll and Software System	451,650	444,180	0	0	0	0	0	0	0	0	895,830
Dynamics D365 Upgrade	360,000	0	0	0	0	0	0	0	0	0	360,000
William Byrd High School	17,158,000	3,000,000	0	0	0	0	0	0	0	0	20,158,000
WE Cundiff Elementary	224,253	4,996,995	685,179	6,515,323	4,481,688	0	0	0	0	0	16,903,438
Glen Cove Elementary	224,253	4,996,994	685,178	6,000,000	4,518,312	0	0	0	0	0	16,424,737
Burton Center for the Arts & Technology	0	0	0	842,130	4,392,494	1,418,764	13,440,255	13,427,693	1,319,325	12,603,987	47,444,648
Schools Total	18,418,156	14,438,169	2,370,357	14,357,453	14,392,494	2,418,764	14,440,255	14,427,693	2,319,325	13,603,987	111,186,653
Total, Roanoke County Public Schools Projects	\$18,418,156	\$14,438,169	\$2,370,357	\$14,357,453	\$14,392,494	\$2,418,764	\$14,440,255	\$14,427,693	\$2,319,325	\$13,603,987	\$111,186,653
Total, FY 21-30 County & Schools Projects	\$23,053,630	\$18,850,128	\$20,494,856	\$19,111,299	\$18,625,027	\$19,151,143	\$18,700,773	\$18,734,311	\$18,956,443	\$17,779,905	\$193,457,515



County of Roanoke, Virginia
FY 2021 - FY 2030 Adopted Capital Improvement Program
Additional Operating Impacts

The table below provides summary information on the additional operating impacts that are associated with the projects included in the County Administrator's FY 2021 - FY 2030 Adopted Capital Improvement Program. Detailed information on the additional operating impacts can be found on each individual project page in the "Projects by Functional Team" section of the FY 2021 - FY 2030 Adopted Capital Improvement Program.

Additional operating impacts are defined as impacts that may increase or decrease operating costs as related to the most recently approved Operating Budget. Not all projects will have an additional operating impact, so not all projects are included in the table below. While the table below indicates that the project will have an impact on the Operating Budget (in some cases, it may save money in the Operating Budget), the decisions to include the costs in the Operating Budget have yet to be made. In some cases, additional costs associated with these projects may be offset with decreases in other parts of the Operating Budget as budget priorities change. In some cases where the additional operating impact is unknown until the final project scope is developed, the impacts are noted as "TBD". The primary purpose of this table is to allow multi-year fiscal planning as relates to the implementation of capital projects included in this document.

Functional Team/Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 21-FY30
Public Safety											
Roanoke County Jail Abatement	\$0	\$0	\$14,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,485
Digital Microwave Ring Replacement	\$0	\$65,000	\$66,950	\$68,959	\$71,027	\$73,158	\$75,353	\$77,613	\$79,942	\$82,340	\$660,342
Public Safety Communications Infrastructure	\$0	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$152,387
Emergency 911 Phone System Upgrade	\$0	\$0	\$0	\$17,775	\$27,975	\$28,814	\$29,679	\$30,569	\$31,486	\$32,431	\$198,729
Fire Station Renovation/Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TBD
Courthouse Parking Lot Renovations	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Courthouse HVAC Replacement	\$0	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Community Services											
Plantation Road Phase II	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
NPDES - Leachate Management System Upgrade	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Restoration of Wolf Creek in Goode Park Phase I	\$0	\$0	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	\$5,796	\$5,970	\$6,149	\$44,462
Roanoke County Broadband Initiative	\$325,000	\$325,000	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	\$650,000
Gateways Signs & Landscaping	\$0	\$0	\$7,500	\$7,725	\$7,957	\$8,195	\$8,441	\$8,695	\$8,955	\$9,224	\$66,693
Human Services											
Hollins Branch Library Replacement	\$0	\$0	\$0	\$0	\$0	\$0	TBD	TBD	TBD	TBD	TBD
East Roanoke River Greenway	\$10,000	\$12,500	\$12,875	\$13,261	\$13,659	\$14,069	\$14,491	\$14,926	\$15,373	\$15,835	\$136,989
West Roanoke River Greenway	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048	\$114,639
Sports Field Lighting Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,150	\$5,305	\$5,464	\$20,918
Electronic Pollbook Replacement	\$0	\$19,425	\$20,008	\$20,608	\$21,226	\$21,863	\$22,519	\$23,194	\$23,890	\$24,607	\$197,341
Voting Machine Replacement	\$0	\$0	\$0	\$0	\$18,100	\$18,643	\$19,202	\$19,778	\$20,372	\$20,983	\$117,078



Additional Operating Impacts (continued)

Functional Team/Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 21-FY30
Internal Services											
Dynamics D365 Upgrade	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Human Resources and Payroll Modules	(\$54,175)	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Bent Mountain Community Center Repairs and Renovations	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Public Service Center Facility Replacement	\$0	\$0	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Administration Center Facility Updates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TBD	TBD



FY 2021 Fleet Replacement Program

The FY 2021 Fleet Replacement Program represents investments made to replacement existing County light fleet (including Police vehicles), heavy fleet, heavy equipment, and Fire and Rescue apparatus. FY 2021 is part of a ten-year plan to identify fleet replacement needs and funding sources, and is balanced by identified revenues to support planned expenditures. Years two through ten are not fully in balance, and will be reviewed annually to determine the appropriate level of investment based on available resources and updated fleet and equipment condition assessments. FY 2021 is the only year appropriated by the Board of Supervisors. Years two through ten of the plan serve as a planning tool. The ten-year plan is updated annually as part of the budget development process.

Based on decreased revenues impacted by the COVID-19 pandemic, the Fleet & Equipment Replacement program will receive no funding in FY 2021. Balances remain in these accounts that could be utilized for emergency replacements as needed. This decision was made in an effort to balance the budget and manage through the economic uncertainties of the upcoming year. This model is not sustainable, and years two through ten will be evaluated with the development of the FY 2022 operating budget.

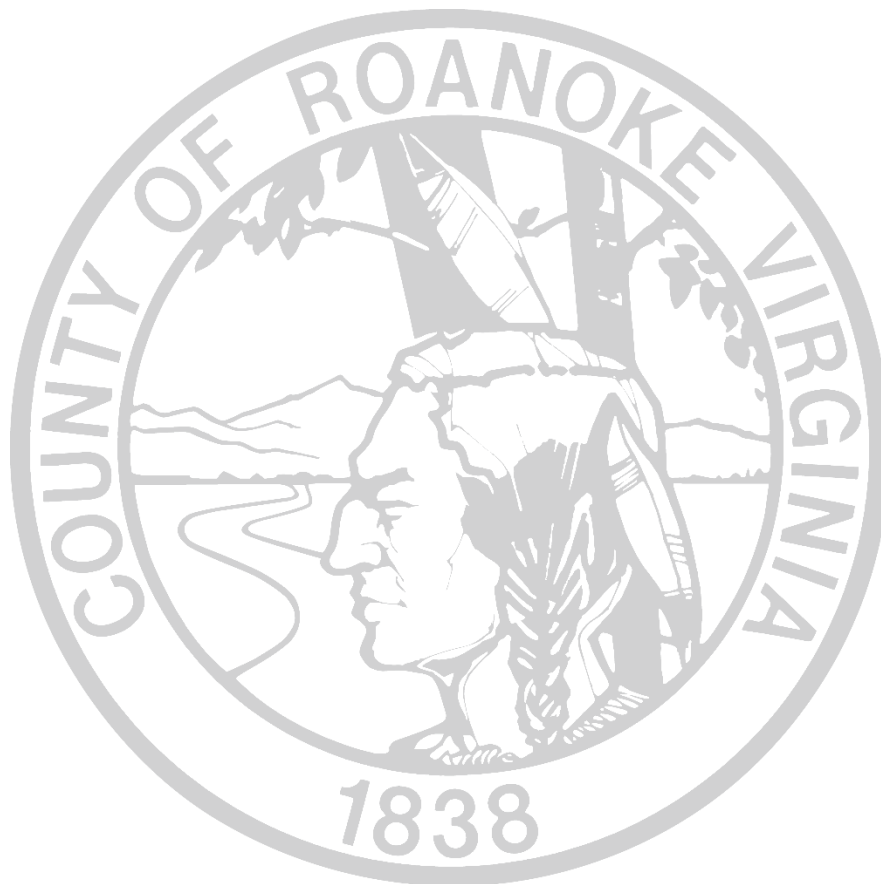


FY 2021 - FY 2030 Adopted Combined Fleet & Equipment Replacement Program											
Replacement Category	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Light Fleet	\$0	\$1,013,000	\$1,186,000	\$1,207,168	\$1,237,347	\$1,268,281	\$1,299,988	\$1,332,488	\$1,365,800	\$1,399,945	
Heavy Truck - Solid Waste	0	542,703	448,700	544,313	422,642	426,592	430,542	564,853	685,519	685,519	
Heavy Fleet - Fire/Rescue	0	1,060,000	1,995,000	840,000	1,425,000	1,995,000	1,090,000	860,000	860,000	860,000	
Heavy Fleet - Non-Specialized	0	119,000	0	54,633	55,998	57,398	58,833	60,304	61,812	63,357	
Heavy Equipment	0	480,000	458,000	160,000	209,500	404,500	128,500	195,800	225,000	225,000	
Total Anticipated Replacement Cost	\$0	\$3,214,703	\$4,087,700	\$2,806,114	\$3,350,488	\$4,151,771	\$3,007,863	\$3,013,445	\$3,198,131	\$3,233,821	
Funding Sources											
Proceeds from Surplus	\$0	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Development Services	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Police	0	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	
Fire and Rescue	0	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	
Parks, Rec and Tourism (Fee/Class)	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Parks, Rec and Tourism (Gen Govt)	0	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	
General Fund	0	781,660	1,163,320	1,463,320	1,463,320	1,463,320	1,463,320	1,463,320	1,463,320	1,463,320	
Total Funding Sources	\$0	\$2,143,410	\$2,500,070	\$2,800,070	\$2,800,070	\$2,800,070	\$2,800,070	\$2,800,070	\$2,800,070	\$2,800,070	
Annual Funding Surplus/(Deficit)	\$0	(\$1,071,293)	(\$1,587,630)	(\$6,044)	(\$550,418)	(\$1,351,701)	(\$207,793)	(\$213,375)	(\$398,061)	(\$433,751)	
Types of Estimated Replacements											
Total Number of Light Fleet (Est.)	0	36	36	36	36	36	36	36	36	36	
Total Heavy Truck - Solid Waste (Est.)	0	2	2	2	2	2	2	2	3	3	
Total Heavy Fleet - Fire Apparatus (Est.)	0	3	3	2	4	3	3	2	2	2	
Total Heavy Fleet - Non-Specialized (Est.)	0	3	3	3	3	3	3	3	3	3	
Total Number of Heavy Equipment (Est.)	0	9	9	16	13	16	13	13	13	13	
Total Estimated Replacements	0	53	53	59	58	60	57	56	57	57	



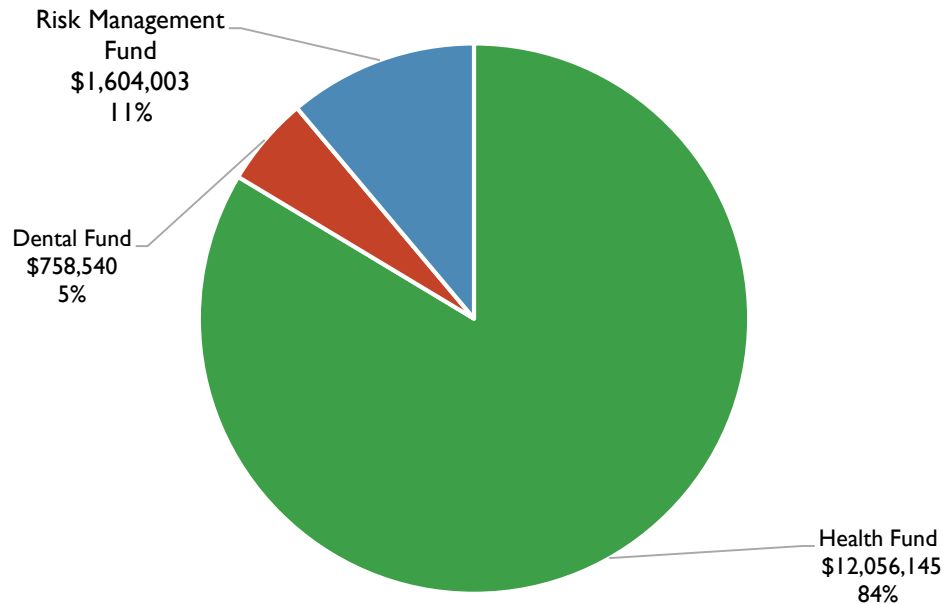


Internal Service Fund





Internal Services Funds \$14,418,688



Internal Services Funds Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Health Fund	\$ 9,918,641	\$ 12,436,770	\$ 12,056,145	\$ (380,625)	-3.1%
Dental Fund	733,719	758,540	758,540	-	0.0%
Risk Management	1,933,971	1,604,003	1,604,003	-	0.0%
Total	\$ 12,586,331	\$ 14,799,313	\$ 14,418,688	\$ (380,625)	-2.6%



Internal Services – Health Fund

The County established a self-insured health insurance program July 1, 1988. On July 1, 1990, the School System also implemented a self-insured health insurance program. Monthly contributions are paid into the Health Insurance Fund from the County and employees based upon estimates from the claims processor that should cover administrative expenses, stop loss insurance premiums, and claims.

The table below provides information on the total appropriation to the Health Insurance Fund. FY 2021 rates can be found on the next page.

Revenue and Expenditure Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues:					
Insurance Benefits	9,652,167	12,436,770	12,056,145	(380,625)	-3.1%
Transfer from General Fund	1,826,703	-	-	-	-
Total Revenues	11,478,870	12,436,770	12,056,145	(380,625)	-3.1%
Expenditures:					
Health Insurance	9,480,942	11,986,770	11,596,145	(390,625)	-3.3%
Wellness Program	437,699	450,000	460,000	10,000	2.2%
Transfers Out	-	-	-	-	-
Total Expenditures	9,918,641	12,436,770	12,056,145	(380,625)	-3.1%
Fund Balance					
Beginning Fund Balance	(1,343,228)	217,001	792,001	575,000	265.0%
*Use of/Addition to Fund Balance	1,560,229	575,000	697,542	122,542	21.3%
Ending Balance	217,001	792,001	1,489,543	697,542	88.1%

*Addition to Fund Balance in FY 2020 also included moving \$100,000 from the fully insured Dental Insurance Fund.

Budget Highlights

The FY 2021 Health Fund decreases by \$380,625 or 3.1% due to removal of one-time addition to fund balance in the amount of \$475,000 budget in FY 2020.



Adopted FY 2021 Health Insurance considerations/benefits changes include:

- The County Couple rate will be removed after FY 2021.
- The adopted Health Insurance rates for County employees and retirees remain level in comparison to FY 2020.

Adopted FY 2021 Health Insurance Rates

Current Employees with Wellness							
*With Wellness	FY 2020 Monthly Rates			FY 2021 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 21 - FY 20
KC1000 Employee Only	\$ 626.54	\$ 532.56	\$ 93.98	\$ 626.54	\$ 532.56	\$ 93.98	\$ -
KC1000 Employee + Child	\$ 906.80	\$ 657.44	\$ 249.36	\$ 906.80	\$ 657.44	\$ 249.36	\$ -
KC1000 Employee + Spouse	\$ 1,253.10	\$ 814.52	\$ 438.58	\$ 1,253.10	\$ 814.52	\$ 438.58	\$ -
KC1000 Employee + Family	\$ 1,573.74	\$ 1,022.94	\$ 550.80	\$ 1,573.74	\$ 1,022.94	\$ 550.80	\$ -
*Employee eligible for HRA if enrolled in Wellness; spouse HRA contingent on enrolling in Wellness							
Current Employees without Wellness							
**Without Wellness	FY 2020 Monthly Rates			FY 2021 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 21 - FY 20
KC1000 Employee Only	\$ 760.33	\$ 551.25	\$ 209.08	\$ 760.33	\$ 551.25	\$ 209.08	\$ -
KC1000 Employee + Child	\$ 1,070.52	\$ 615.56	\$ 454.96	\$ 1,070.52	\$ 615.56	\$ 454.96	\$ -
KC1000 Employee + Spouse	\$ 1,520.70	\$ 760.36	\$ 760.34	\$ 1,520.70	\$ 760.36	\$ 760.34	\$ -
KC1000 Employee + Family	\$ 1,937.53	\$ 968.77	\$ 968.76	\$ 1,937.53	\$ 968.77	\$ 968.76	\$ -
**Ineligible for HRA if employee not enrolled in Wellness							
Retirees (20 + Years of Service)							
***Without Wellness	FY 2020 Monthly Rates			FY 2021 Monthly Rates			Retiree Share Difference
	Total	County	Retiree	Total	County	Retiree	FY 21 - FY 20
KC1000 Retiree Only	\$ 874.36	\$ 500.00	\$ 374.36	\$ 874.36	\$ 500.00	\$ 374.36	\$ -
KC1000 Retiree + Child	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ -
KC1000 Retiree + Spouse	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ -
KC1000 Retiree + Family	\$ 2,228.14	\$ 759.22	\$ 1,468.92	\$ 2,228.14	\$ 759.22	\$ 1,468.92	\$ -

***Eligible for HRA if completing "3 steps to Wellness"; Retirees do not get Wellness rate



Internal Services – Dental Fund

The Dental Insurance Fund is a fully insured fund used to account for dental care costs. Monthly contributions are paid into the Dental Insurance Fund from the County and employees based on monthly premiums.

The table below provides information on the total appropriation to the Dental Insurance Fund.

Revenue and Expenditure Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues:					
Insurance Benefits	748,524	758,540	758,540	-	0.0%
Transfer from General Fund	6,984	-	-	-	-
Investment Income	6,176	-	-	-	-
Total Revenues	761,684	758,540	758,540	-	0.0%
Expenditures:					
Dental Insurance	733,719	758,540	758,540	-	0.0%
Transfer to General Fund	-	-	-	-	-
Total Expenditures	733,719	758,540	758,540	-	0.0%
Beginning Fund Balance	127,548	155,512	55,512	-	-
Use of/Addition to Fund Balance	27,965	(100,000)	0	(100,000)	-
Ending Balance	155,512	55,512	55,512	-	0.0%

Use of Fund Balance in FY 2020 moved \$100,000 from the fully insured Dental Insurance Fund to the Health Insurance Fund.

In FY 2021, there are no changes to Dental Insurance benefits.

See the next page for Adopted FY 2021 employee/employer Dental Insurance Rates.



Adopted FY 2021 Dental Insurance Rates

Monthly Rates						
Dental Plan	Total Premium	FY 21 County Portion	FY 21 Employee Rate	FY 21 Employee % of Premium	FY 20 Employee Rate	\$ Increase FY 20 to FY 21
Subscriber	\$31.88	\$23.78	\$8.10	25.4%	\$8.10	\$0.00
Subscriber + I	51.89	30.38	21.51	41.5%	21.51	0.00
Family	89.76	45.08	44.68	49.8%	44.68	0.00



Risk and Safety Management

Department Description

The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's resources, both human and capital, from all types of hazards.

Revenue and Expenditure Summary					
	Actual FY 2019	Adopted FY 2020	Adopted FY 2021	\$ Change FY 20-21	% Change FY 20-21
Revenues:					
Transfer from					
General Fund	2,019,922	1,604,003	1,604,003	0	0.0%
Investment Income	37,905	-	-	-	-
Total Revenues	2,057,827	1,604,003	1,604,003	0	0.0%
Expenditures:					
Personnel	41,903	-	-	-	-
Non-Personnel	1,892,068	1,604,003	1,604,003	0	0.0%
Total Expenditures	1,933,971	1,604,003	1,604,003	0	0.0%
Positions	2	2	2	-	-
Beginning Fund					
Balance	926,834	1,050,390	1,050,390	-	-
Use of/Addition					
to Fund Balance	123,556	-	-	-	-
Ending Balance	1,050,390	1,050,390	1,050,390	-	-

Budget Highlights

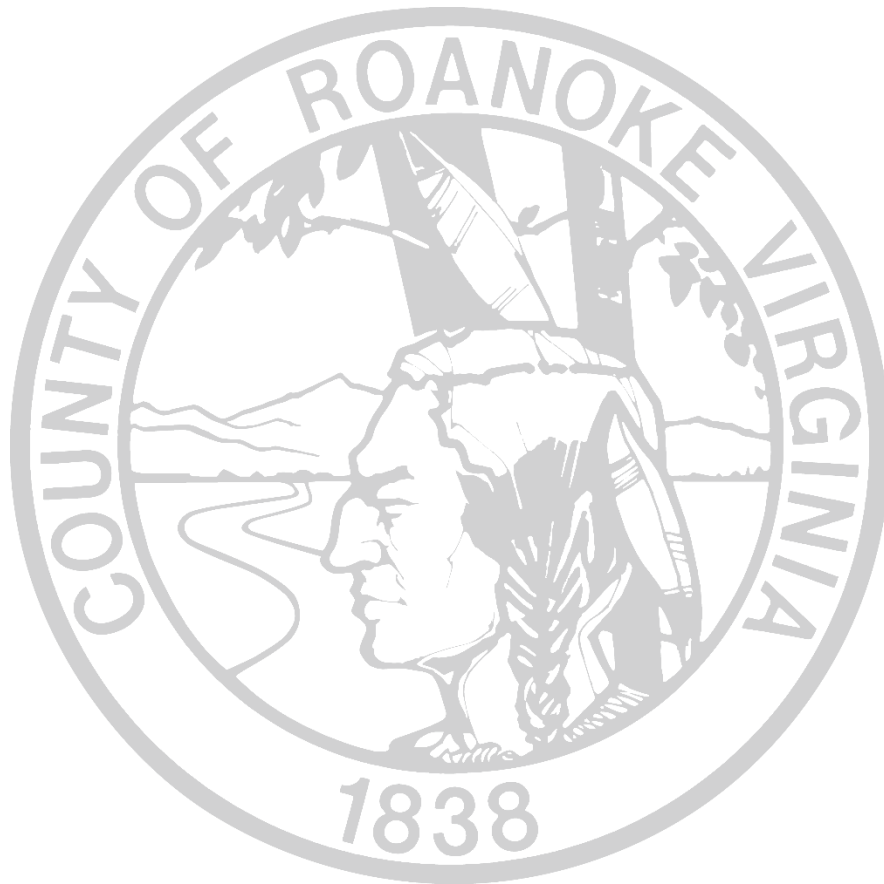
The Adopted FY 2021 Risk and Safety Management budget remains level.

Departmental Goals

- To provide a comprehensive risk and safety management program that protects our employees, community, and property.



Appendices


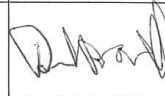




Financial Policies





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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.


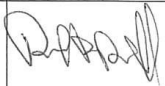
2. Purpose

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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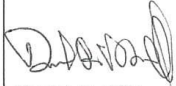
Section 2 – Financial Reporting

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.


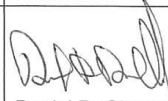
7. Expenditure Budget Transfers

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


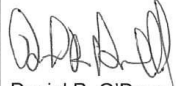
The County recognizes that the essential components of a debt policy are the limitations and guidelines set by the locality. The following guidelines reflect the County's philosophy concerning indebtedness:

- 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.


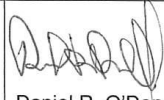
3. VPSA Bonds and State Literary Fund Loans

- 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.


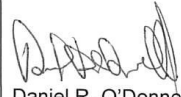
8. Authorized Methods of Sale

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



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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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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.


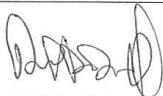
Section 13 – Administration and Approvals

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 or major capital facilities.

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

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

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



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

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

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

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

ADA – Americans with Disabilities Act

AFP – Annual Fiscal Plan (Budget Publication)

ALS – Advanced Life Support

ANR – Agriculture and Natural Resources

APA – Auditor of Public Accounts

APC – Annual Population Change (%)

AVR – Assessed Value of Real Estate

BAN – Bond anticipation note

BLS – Basic Life Support

BOS – Board of Supervisors

BPOL – Business, Professional, and Occupational License Tax

CAD – Computer Aided Dispatch

CAFR – Comprehensive Annual Financial Report

CIIF – Capital Incentive Improvement Fund

CIP – Capital Improvements Program

CMP – Capital Maintenance Program

COLA – Cost of Living Adjustment

CORTAN – County of Roanoke Transportation

CPI – Consumer Price Index

CPMT – Community Policy Management Team

CPR – Cardiopulmonary Resuscitation

CRR – Collection Rate Real Estate

CSA – Children's Services Act

CSR – Customer Service Representative

CY – Calendar Year

DMV – Division of Motor Vehicles

ECC – Emergency Communication Center

EDA – Economic Development Authority

EEOC – Equal Employment Opportunity Commission

EMS – Emergency Medical Service

EOC – Emergency Operations Center

FICA – Federal Insurance Contributions Act

FLSA – Fair Labor Standards Act

FMLA – Family Medical Leave Act

FOIA – Freedom of Information Act

FT – Full Time



FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

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

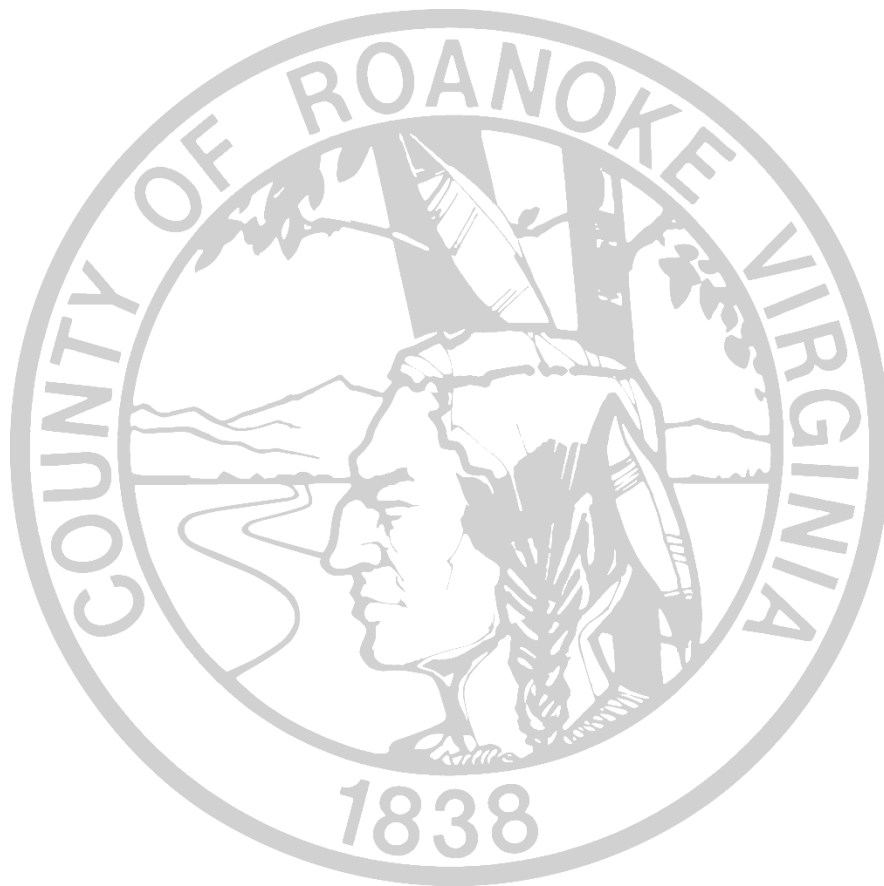
VJCCCA – Virginia Juvenile Community Crime Control Act

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System

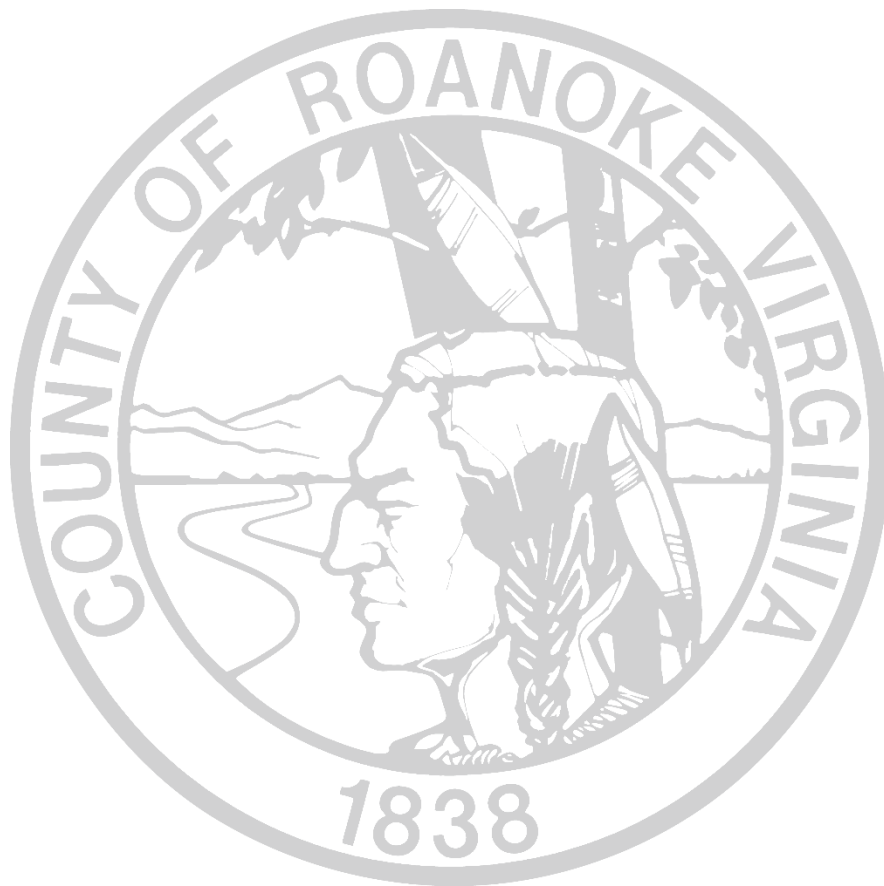
VWCC – Virginia Western Community College

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	\$ 77,907,881
Total Revenue - Schools Transfers	<u>\$ 77,907,881</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>\$ 77,907,881</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:

A handwritten signature in black ink, appearing to read "Deborah C. Jacks", is written over a horizontal line.

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

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>



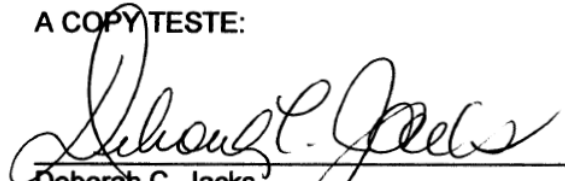
2. That all funded outstanding operating encumbrances at June 30, 2020, are re-appropriated to the 2020-2021 fiscal year to the same department and account for which they are encumbered in the previous year.
3. That all School Fund appropriations remaining at the end of the 2020-2021 fiscal year not 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	<u>3,950,785</u>
Total Revenue - Schools Capital	<u>\$ 18,668,156</u>
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	<u>250,000</u>
Total Expenditures - Schools Capital	<u>\$ 18,668,156</u>



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

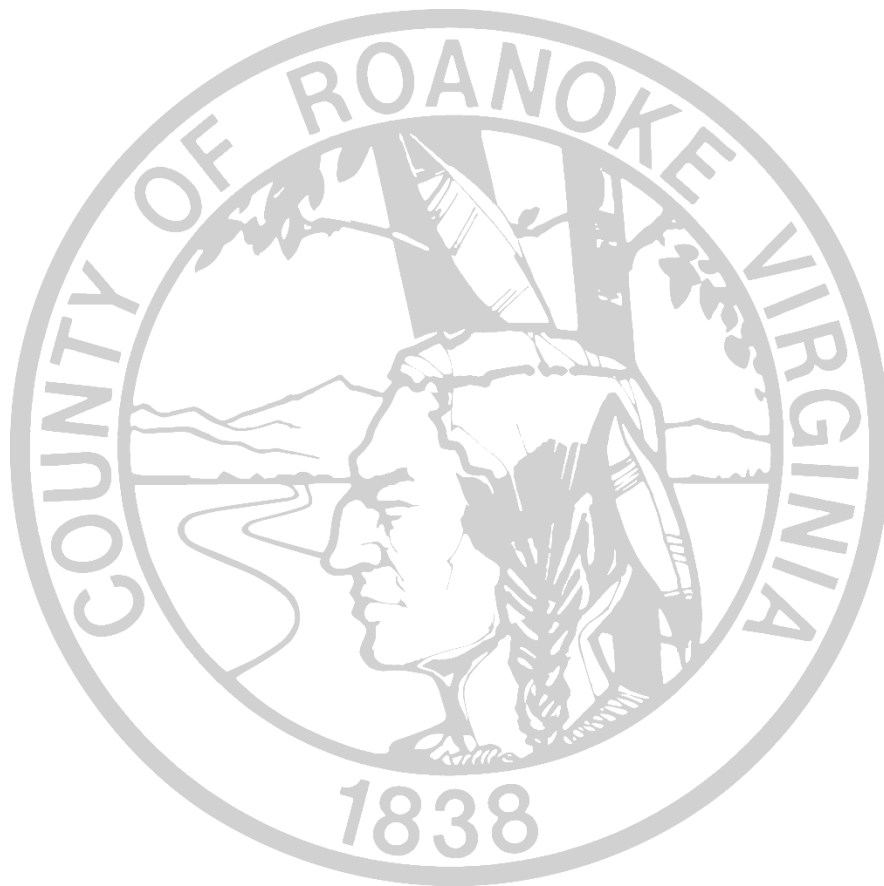
A COPY TESTE:

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	CRCCT-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	2	\$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

Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

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	4	\$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	1	\$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	1866	1929	PRT-RECREATION PROGRAMMER THERAPEUTIC REC	NON-EXEMPT	PARKS, RECREATION, & TOURISM	1	\$32,532	\$42,383	\$52,233	GGF
18	1200	2232	RCAP-MAINTENANCE TECH/CUSTODIAN	NON-EXEMPT	RCAP	1	\$32,532	\$42,383	\$52,233	RCAP
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	1955	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	CTSV-C-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	RCAP-ANIMAL HEALTH COORDINATOR	NON-EXEMPT	RCAP	1	\$34,160	\$44,502	\$54,845	RCA
19	2156	2238	RCAP-FOSTER COORDINATOR	NON-EXEMPT	RCAP	1	\$34,160	\$44,502	\$54,845	RCA
19	2161	2241	RCAP-RESCUE & VOLUNTEER COORD	NON-EXEMPT	RCAP	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 - CORTAN	NON-EXEMPT	SOCIAL SERVICES	1	\$34,160	\$44,502	\$54,845	GGF

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Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

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	1768	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	1533	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	RCAP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCAP	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 OFFICER	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	GGF
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	1868	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	1280	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	1182	1127	COMWATT-VICTIM/WITNESS ASST DIRECTOR (GRANT)	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$39,544	\$51,517	\$63,490	GNT
22	1656	2383	DEV-DEVELOPMENT REVIEW COORDINATOR	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$39,544	\$51,517	\$63,490	GGF
22	1739	1769	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	1534	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	RTV-TV-TELEVISION PRODUCER	NON-EXEMPT	RTV	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	1960	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

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

Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

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

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Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

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	CTSWC-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	GGF
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	1101	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 SHRR - 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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Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

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 & MGMT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1389	1365	FIN-FINANCE MANAGER ACCOUNTS PAYABLE	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$55,642	\$72,490	\$89,337	GGF
29	1389	1365	FIN-FINANCE MANAGER PAYROLL/RISK	EXEMPT/COMPENSATORY	FINANCE & MGMT 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	RCAP-DIRECTOR OF OPERATIONS	EXEMPT/COMPENSATORY	RCAP	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 & MGMT 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 & DEVELOPMENT 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	RVTV-DIRECTOR OF CABLE ACCESS	EXEMPT/COMPENSATORY	RVTV	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

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

Adopted Budget FY 2020-2021



Classification and Pay Plan

County of Roanoke, Virginia FY 2020-2021 Classification and Pay Plan

GRADE	JOB CODE	CODE	TITLE	STATUS	DEPARTMENT	NO. EMP.	MINIMUM	MIDPOINT	MAXIMUM	FUND*
31	1669	2399	DEV-Stormwater Operations Manager	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$61,346	\$79,920	\$98,494	GGF
32	1651	2375	DEV-BUILDING COMMISSIONER	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$64,414	\$83,917	\$103,419	GGF
32	1134	2304	ECON-ECONOMIC DEVELOPMENT MANAGER	EXEMPT/COMPENSATORY	ECONOMIC DEVELOPMENT	1	\$64,414	\$83,917	\$103,419	GGF
32	1376	1351	FIN-BUDGET DIVISION DIRECTOR	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$64,414	\$83,917	\$103,419	GGF
32	1390	1366	FIN-FINANCE MANAGER - SYSTEMS	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$64,414	\$83,917	\$103,419	GGF
32	1395	1371	FIN-PURCHASING DIVISION DIRECTOR	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$64,414	\$83,917	\$103,419	GGF
32	1452	1422	IT-APPLICATION SERVICES MANAGER	EXEMPT/COMPENSATORY	COMMIT	1	\$64,414	\$83,917	\$103,419	GGF
32	1470	1448	IT-ENTERPRISE SERVICES MANAGER	EXEMPT/COMPENSATORY	COMMIT	1	\$64,414	\$83,917	\$103,419	GGF
32	1472	1451	IT-GIS MANAGER	EXEMPT/COMPENSATORY	COMMIT	1	\$64,414	\$83,917	\$103,419	GGF
32	1473	1454	IT-INFRASTRUCTURE SERVICES MGR	EXEMPT/COMPENSATORY	COMMIT	1	\$64,414	\$83,917	\$103,419	GGF
32	1693	2328	PLAN-TRANSPORTATION PLANNING ADMINISTRATOR	EXEMPT/COMPENSATORY	PLANNING	1	\$64,414	\$83,917	\$103,419	GGF
32	1701	2336	PLAN-ZONING ADMINISTRATOR	EXEMPT/COMPENSATORY	PLANNING	1	\$64,414	\$83,917	\$103,419	GGF
32	2162	2242	RCACP-VETERINARIAN	EXEMPT/COMPENSATORY	RCACP	1	\$64,414	\$83,917	\$103,419	RCA
34	1003	1001	ADM-COUNTY AUDITOR	EXEMPT/COMPENSATORY	ADMINISTRATION	1	\$71,017	\$92,518	\$114,019	GGF
34	1080	1044	COAIT-SR ASST COUNTY ATTORNEY	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$71,017	\$92,518	\$114,019	GGF
34	1080	1044	COAIT-SR ASST COUNTY ATTORNEY	EXEMPT/COMPENSATORY	COUNTY ATTORNEY	2	\$71,017	\$92,518	\$114,019	GGF
34	1180	1125	COMATT-SR ASST COMMONWEALTH'S ATTY	EXEMPT/COMPENSATORY	COMMONWEALTH ATTORNEY	6	\$71,017	\$92,518	\$114,019	GGF
34	1655	2381	DEV-COUNTY ENGINEER	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$71,017	\$92,518	\$114,019	GGF
34	1726	1751	GS-ASST DIR OF GENERAL SERVICES	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$71,017	\$92,518	\$114,019	GGF
34	1100	1060	HR-ASST DIR OF HUMAN RESOURCES	EXEMPT/COMPENSATORY	HUMAN RESOURCES	1	\$71,017	\$92,518	\$114,019	GGF
34	1453	1423	IT-ASSISTANT DIRECTOR FOR COMMUNICATIONS	EXEMPT/COMPENSATORY	COMMIT	1	\$71,017	\$92,518	\$114,019	GGF
34	1453	1424	IT-ASSISTANT DIRECTOR FOR INFORMATION TECH	EXEMPT/COMPENSATORY	COMMIT	1	\$71,017	\$92,518	\$114,019	GGF
34	2028	2133	LIB-ASST DIR OF LIBRARY SERVICES	EXEMPT/COMPENSATORY	LIBRARY	1	\$71,017	\$92,518	\$114,019	GGF
34	1807	1857	PRT-ASSISTANT DIRECTOR OF PARKS	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$71,017	\$92,518	\$114,019	GGF
34	1807	1858	PRT-ASSISTANT DIRECTOR OF RECREATION	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$71,017	\$92,518	\$114,019	GGF
34	2155	2237	RCACP-EXEC DIRECTOR OF RCACP	EXEMPT/COMPENSATORY	RCACP	1	\$71,017	\$92,518	\$114,019	RCA
34	1326	1291	REAL-ASST DIR OF REAL ESTATE VAL	EXEMPT/COMPENSATORY	REAL ESTATE VALUATION	1	\$71,017	\$92,518	\$114,019	GGF
34	1954	2054	SS-ASST DIR OF SOCIAL SERVICES BENEFITS	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$71,017	\$92,518	\$114,019	GGF
34	1954	2055	SS-ASST DIR OF SOCIAL SERVICES CHILD WELFARE	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$71,017	\$92,518	\$114,019	GGF
35	1176	1121	COMATT-CHIEF ASST COMMONWEALTH'S ATTY	EXEMPT/COMPENSATORY	COMMONWEALTH ATTORNEY	1	\$74,567	\$97,144	\$119,721	GGF
35	1650	2382	DEV-DIVISION OF DEVELOPMENT SERVICES	EXEMPT/COMPENSATORY	DEVELOPMENT SERVICES	1	\$74,567	\$97,144	\$119,721	GGF
35	1382	1357	FIN-ASST DIR OF FINANCE	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$74,567	\$97,144	\$119,721	GGF
35	1580	1592	FR-DEPUTY CHIEF	EXEMPT/COMPENSATORY	FIRE & RESCUE	2	\$74,567	\$97,144	\$119,721	GGF
35	1690	2327	PLAN-DIRECTOR OF PLANNING	EXEMPT/COMPENSATORY	PLANNING	1	\$74,567	\$97,144	\$119,721	GGF
35	1526	1526	PO-ASSISTANT CHIEF OF POLICE	EXEMPT/COMPENSATORY	POLICE	2	\$74,567	\$97,144	\$119,721	GGF
35	1237	1190	SHR-DEP SHERIFF - LT COL	EXEMPT/COMPENSATORY	SHERIFF	2	\$74,567	\$97,144	\$119,721	GGF
37	1733	1760	GS-DIR OF GENERAL SERVICES	EXEMPT/COMPENSATORY	GENERAL SERVICES	1	\$82,210	\$112,440	\$142,668	GGF
37	2035	2140	LIB-DIR OF LIBRARY SERVICES	EXEMPT/COMPENSATORY	LIBRARY	1	\$82,210	\$112,440	\$142,668	GGF
37	1819	1870	PRT-DIR OF PARKS, REC & TOURISM	EXEMPT/COMPENSATORY	PARKS, RECREATION, & TOURISM	1	\$82,210	\$112,440	\$142,668	GGF
37	1328	1293	REAL-DIR OF REAL ESTATE VALUATION	EXEMPT/COMPENSATORY	REAL ESTATE VALUATION	1	\$82,210	\$112,440	\$142,668	GGF
38	1133	2303	ECON-DIR OF ECONOMIC DEVELOPMENT	EXEMPT/COMPENSATORY	ECONOMIC DEVELOPMENT	1	\$86,321	\$118,060	\$149,799	GGF
38	1386	1361	FIN-DIR OF FINANCE	EXEMPT/COMPENSATORY	FINANCE & MGMT SERVICES	1	\$86,321	\$118,060	\$149,799	GGF
38	1578	1591	FR-CHIEF OF FIRE AND RESCUE	EXEMPT/COMPENSATORY	FIRE & RESCUE	1	\$86,321	\$118,060	\$149,799	GGF
38	1102	1062	HR-DIR OF HUMAN RESOURCES	EXEMPT/COMPENSATORY	HUMAN RESOURCES	1	\$86,321	\$118,060	\$149,799	GGF
38	1468	1446	IT-DIR OF COMM & INFOR TECHNOLOGY	EXEMPT/COMPENSATORY	COMMIT	1	\$86,321	\$118,060	\$149,799	GGF
38	1529	1529	PO-CHIEF OF POLICE	EXEMPT/COMPENSATORY	POLICE	1	\$86,321	\$118,060	\$149,799	GGF
38	1963	2067	SS-DIR OF SOCIAL SERVICES	EXEMPT/COMPENSATORY	SOCIAL SERVICES	1	\$86,321	\$118,060	\$149,799	GGF
40	1001	1004	ADM-ASST COUNTY ADMINISTRATOR (FIN&MG)	EXEMPT/COMPENSATORY	ADMINISTRATION	1	\$95,169	\$130,162	\$165,155	GGF
40	1001	1005	ADM-ASST COUNTY ADMINISTRATOR (HUM SVC)	EXEMPT/COMPENSATORY	ADMINISTRATION	1	\$95,169	\$130,162	\$165,155	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*
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
	1403	1381	FIN-WORKER'S COMP REHAB WORKER (GRANT)	NON-EXEMPT	FINANCE & MGMT SERVICES	2				GNT
Total Positions						1,026				

*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



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	51.4857	\$112,440	63.5908	\$142,668
38	41.5007	\$86,321	54.0577	\$118,060	67.0188	\$149,799
39	43.5758	\$90,637	56.7983	\$123,964	70.6208	\$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

		County of			
Item		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)	\$0.00780/kwh 1 st 1,000 kwh; > of \$.00450/kwh or 12% x min/mo	6%/1st \$15	\$0.00900/kwh not to exceed \$1.80/mo
	Gas	\$0.90 + \$0.12183/CCF (\$600 max)	> of \$.13/CCF or 12% min/mo	6%/1st \$15	\$1.2183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone	0.5% GR ²	0.5% GR	0.5% GR	0.5% GR
	Water	None	None	None	None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$15 - \$30 depending on vehicle weight and type	\$16 - \$20 depending on vehicle type	\$15 - \$25 depending on vehicle weight and type
Cigarette Tax		None	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	9% at Bergland Center; 5.5% All Others	7%	5%
Hotel/Motel Room Tax		7%	8%	8%	7%
Business License Fees ^{3,4}	Professional	\$50+\$58¢/\$100 GR	\$50+\$58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+\$20¢/\$100 GR	\$50+\$20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+\$16¢/\$100 GR	\$50+\$16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+\$36¢/\$100 GR	\$50+\$36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

¹ Tax is now added to consumer utility bills; provider pays the locality.

² GR = Gross Receipts

³ Roanoke County: businesses with gross receipts under \$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

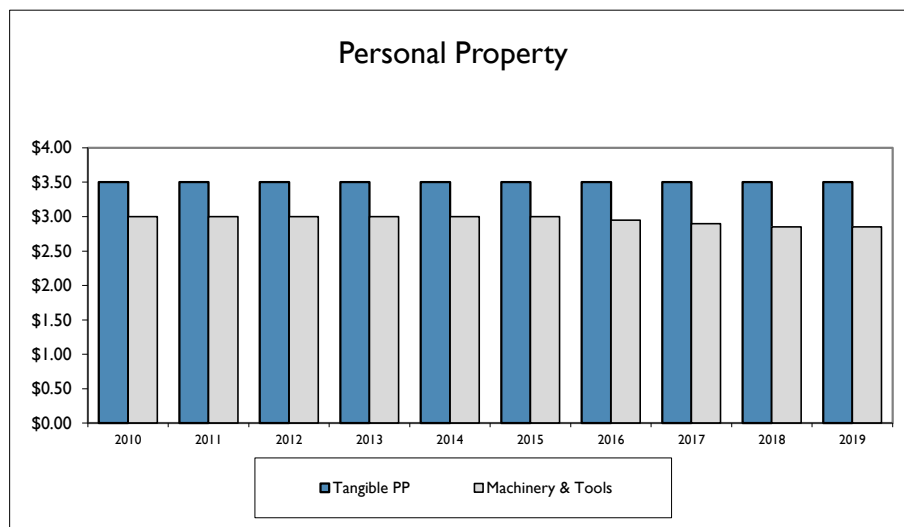
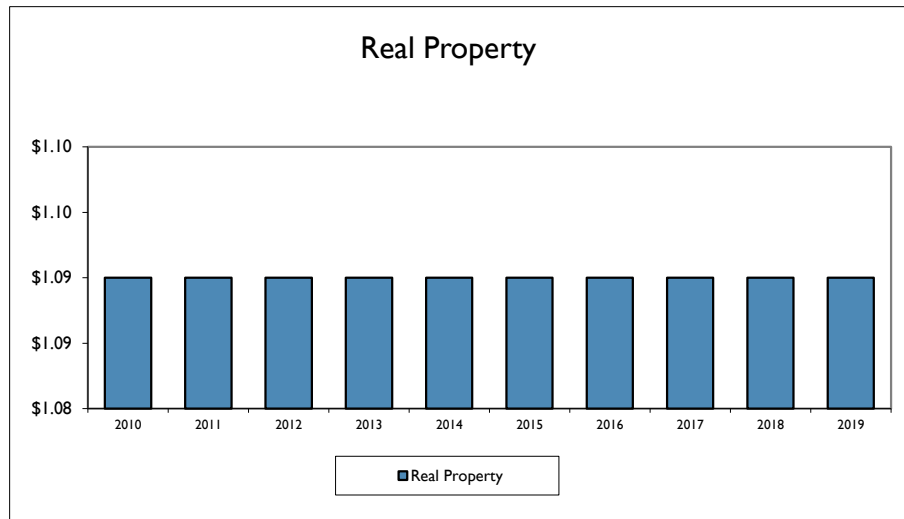
⁶ As of July 1, 2019: www.roanokeva.gov

⁷ As of July 1, 2019: www.salemva.gov

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



Tax Rates by Fiscal Year

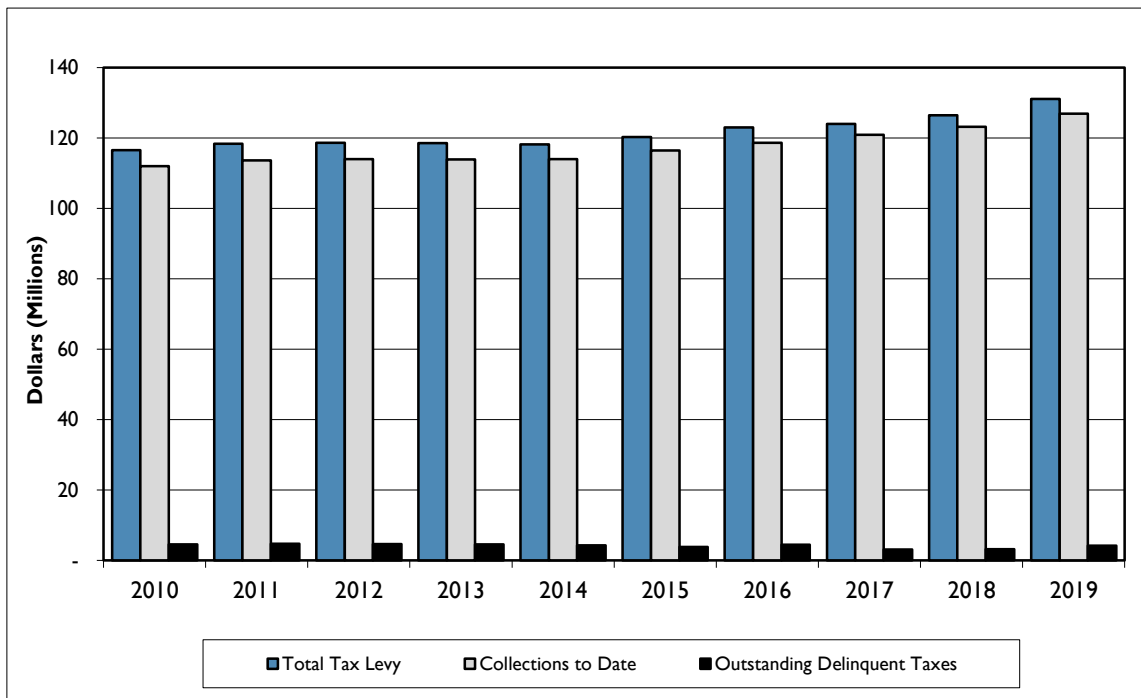


Fiscal Year	Real Property			Personal Property	
	Second			Tangible	Machinery
	First Half	Half	Total	PP	& Tools
2009	0.545	0.545	1.09	3.50	3.00
2010	0.545	0.545	1.09	3.50	3.00
2011	0.545	0.545	1.09	3.50	3.00
2012	0.545	0.545	1.09	3.50	3.00
2013	0.545	0.545	1.09	3.50	3.00
2014	0.545	0.545	1.09	3.50	3.00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

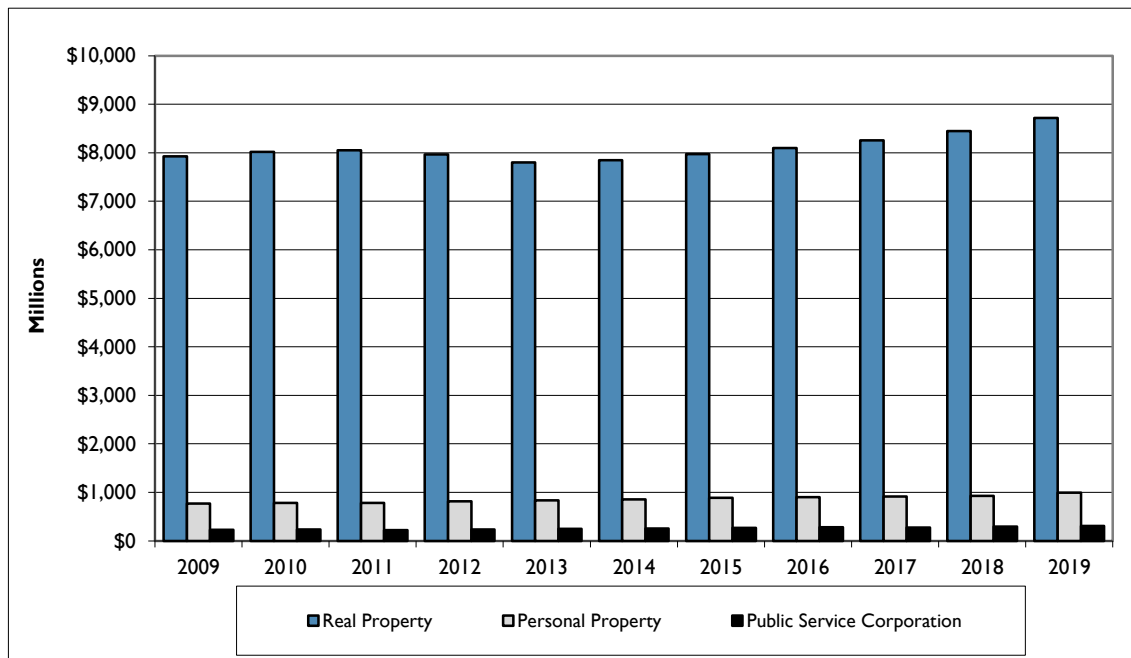


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2010	116,489,107	111,980,936	96.13%	4,508,171	3.87%
2011	118,335,928	113,612,208	96.01%	4,723,720	3.99%
2012	118,634,364	113,978,854	96.08%	4,655,510	3.92%
2013	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

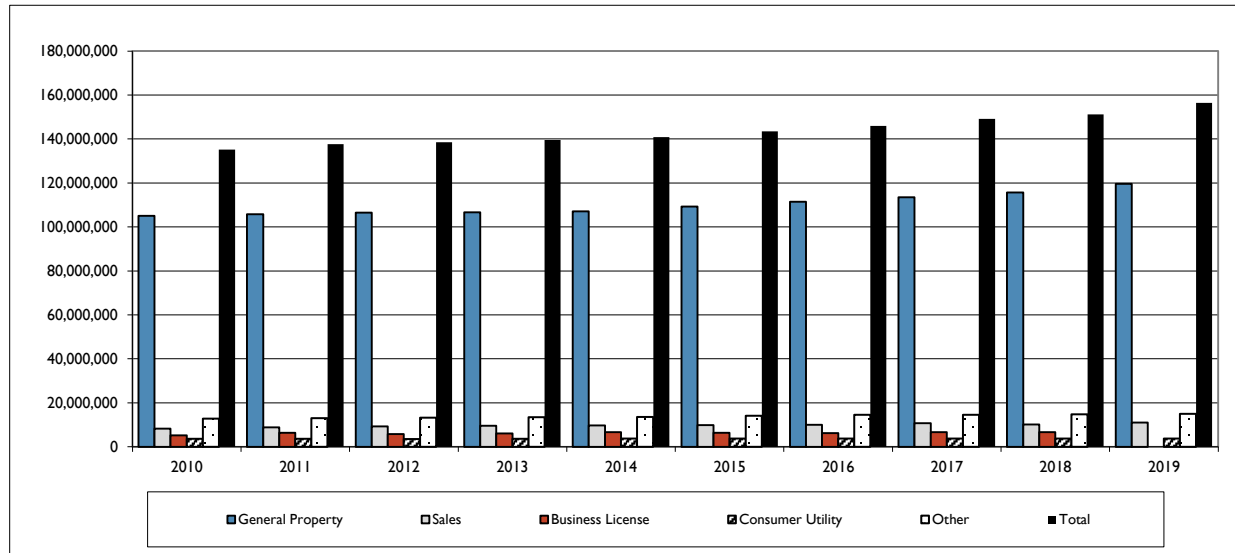


Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2009	7,929,156,898	766,339,671	224,653,310	8,920,149,879
2010	8,020,716,300	780,689,905	233,127,850	9,034,534,055
2011	8,053,281,600	782,346,945	223,646,000	9,059,274,545
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

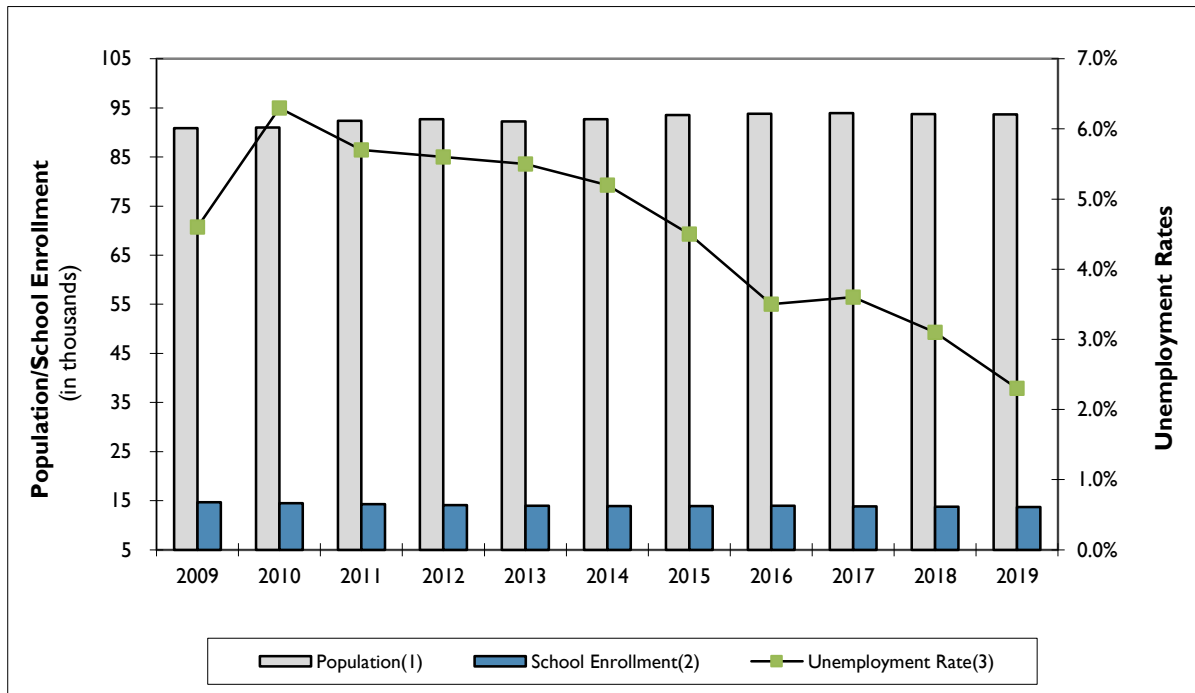


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2010	105,039,725	8,331,887	5,264,972	3,620,581	12,850,302	135,107,467
2011	105,757,875	8,806,548	6,388,966	3,681,806	13,087,845	137,723,040
2012	106,577,030	9,237,658	5,848,440	3,572,415	13,294,866	138,530,409
2013	106,612,790	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/>
<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/>
<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/>

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*.

