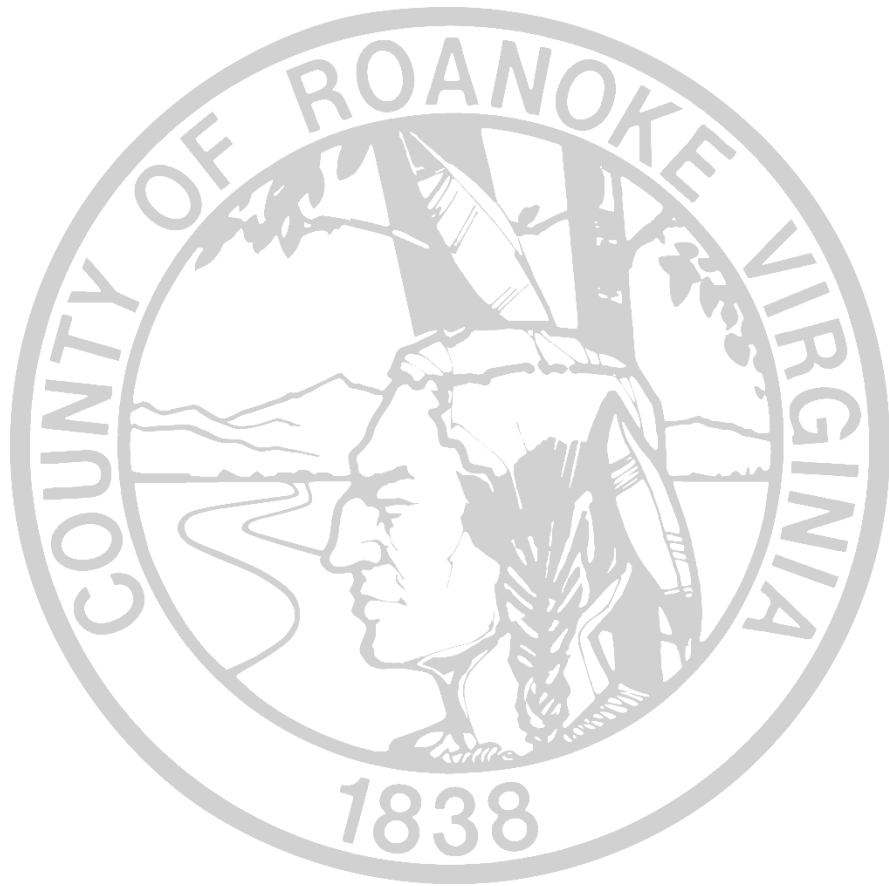


County of Roanoke, Virginia

FY 2022-2023 Adopted Annual Fiscal Plan





Board of Supervisors

P. Jason Peters

Martha B. Hooker

Paul M. Mahoney

Phil C. North

David F. Radford

Vinton

Catawba

Cave Spring

Hollins

Windsor Hills

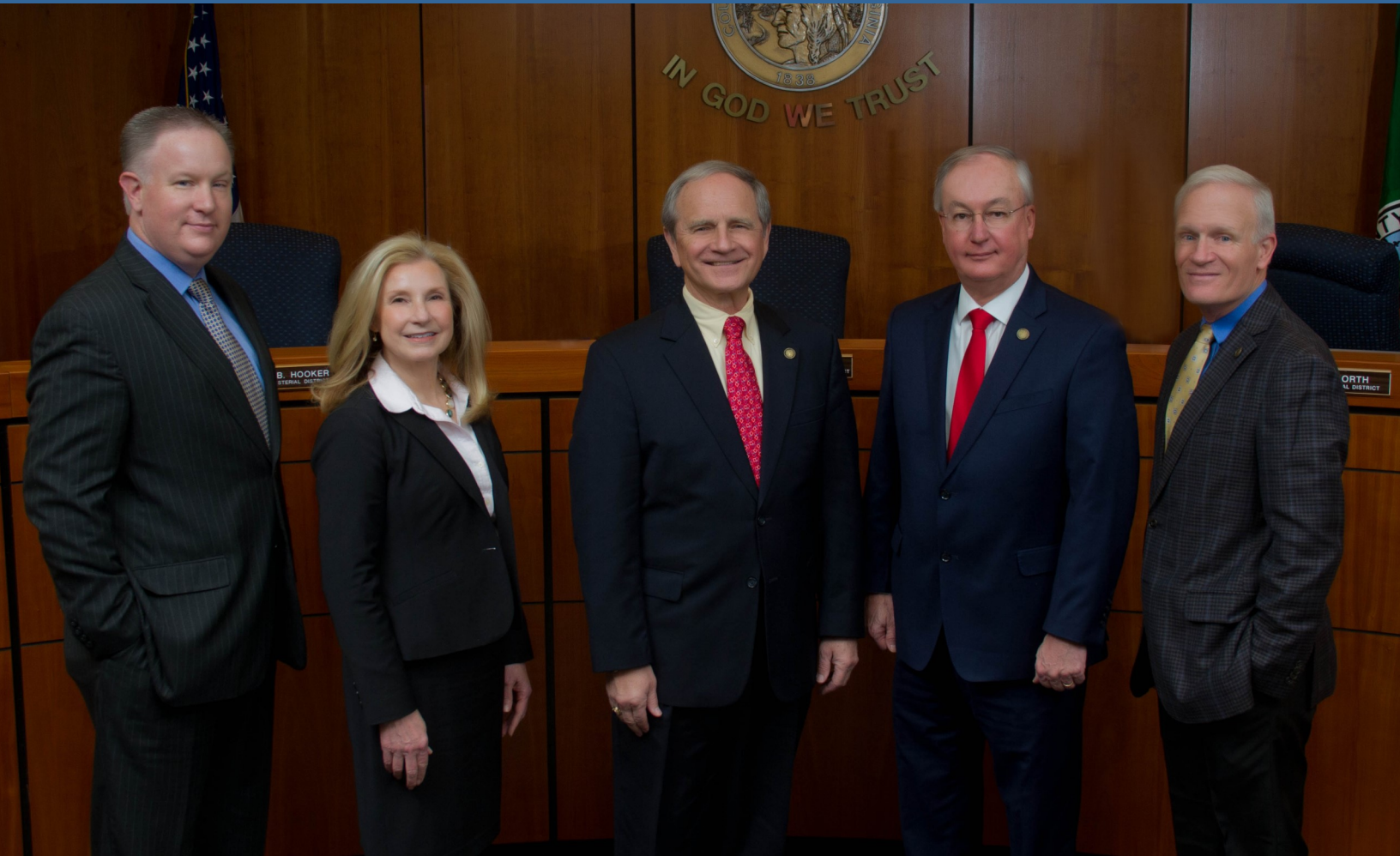
Magisterial District

Magisterial District

Magisterial District

Magisterial District

Magisterial District



County Administration

Richard L. Caywood, P.E.

County Administrator

Rebecca E. Owens

Deputy County Administrator

Doug Blount

Assistant County Administrator



Finance and Management Services

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

Jessica Beemer, CPA
Assistant Director of Finance & Management Services

Steven Elliott, MPA
Budget Administrator

Corey White
Budget Analyst

Special Thanks to:

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Director of Human Resources

Catherine Hall, CPA
Finance Manager - Accounting

Shannon Lecas, CPA
Finance Manager – Systems

Amy Meacham
Finance Manager – Payroll

Cindy Kakouras
Finance Manager – Accounts Payable

Prepared by

County of Roanoke
Finance and Management Services – Budget Division
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5204 Bernard Drive, Suite 300 E
Roanoke, VA 24018
Phone: (540) 772-2021
www.roanokecountyva.gov



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Roanoke County
Virginia**

For the Fiscal Year Beginning

July 1, 2021

Christopher P. Morill

Executive Director





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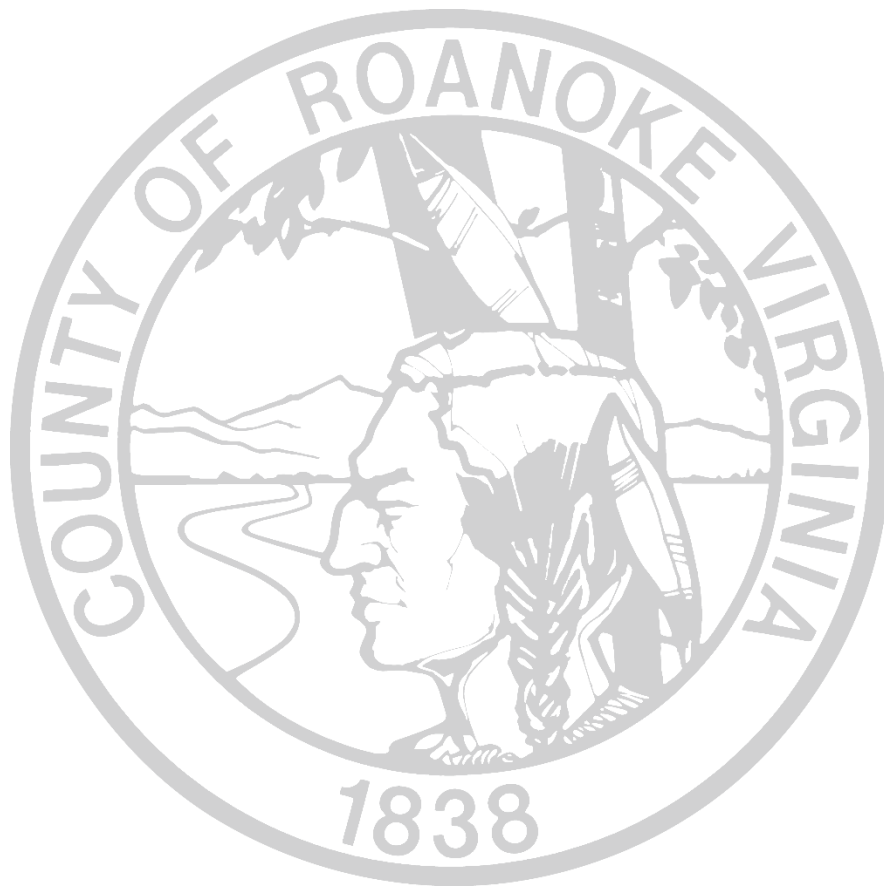




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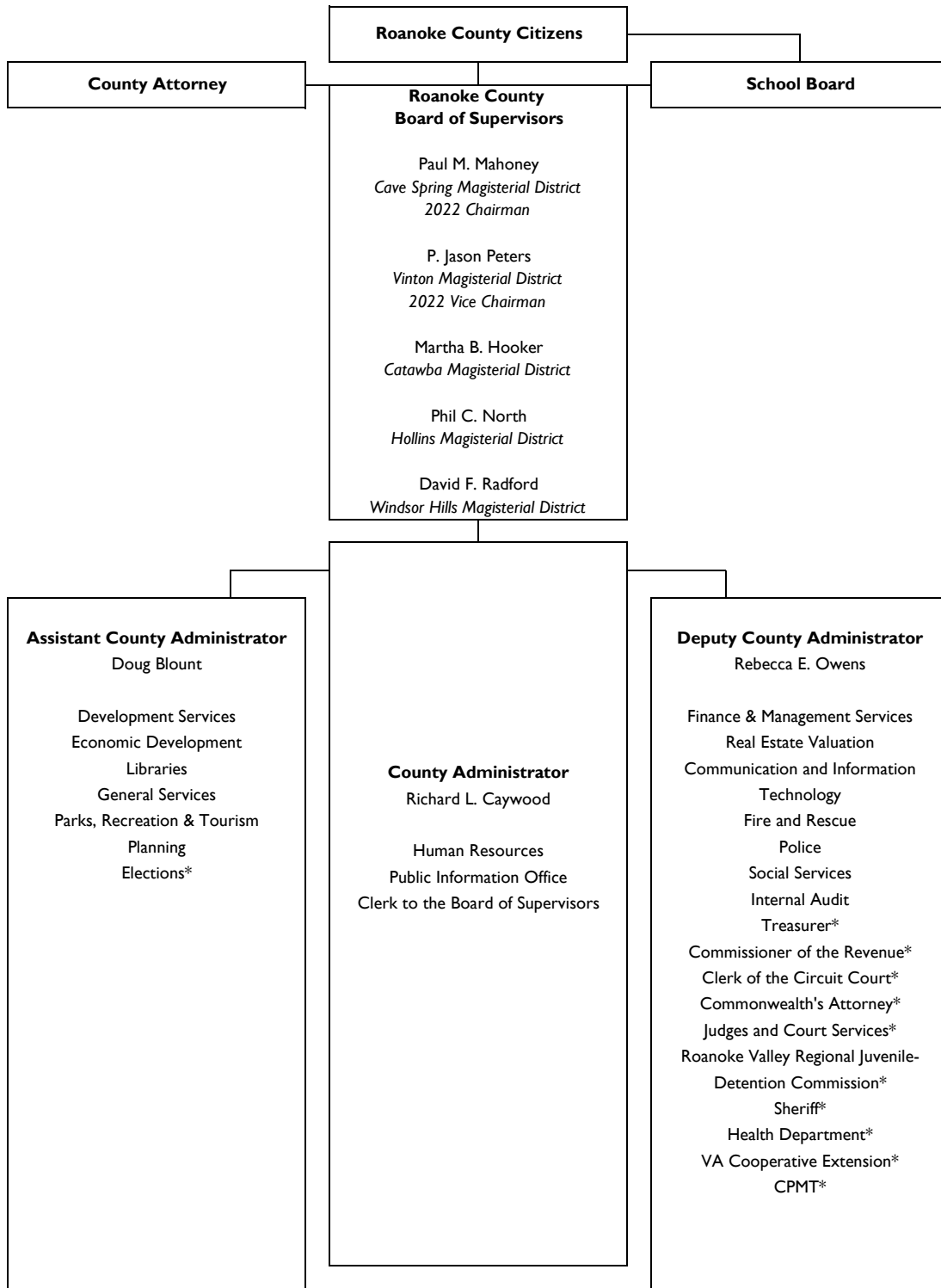
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Roanoke County Organizational Chart



*Denotes Liaison Relationship



History of Roanoke County, Virginia

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

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

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

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

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

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

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

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



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

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

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

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

In 2016, the Board of Supervisors adopted the first-ever Community Strategic Plan. The Community Strategic Plan focuses on Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation through seven Strategic Initiatives identified through a series of citizen engagement strategies including focus groups, public meetings, and citizen surveys. The Community Strategic Plan can be viewed online at www.roanokecountyva.gov/CSP. 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.

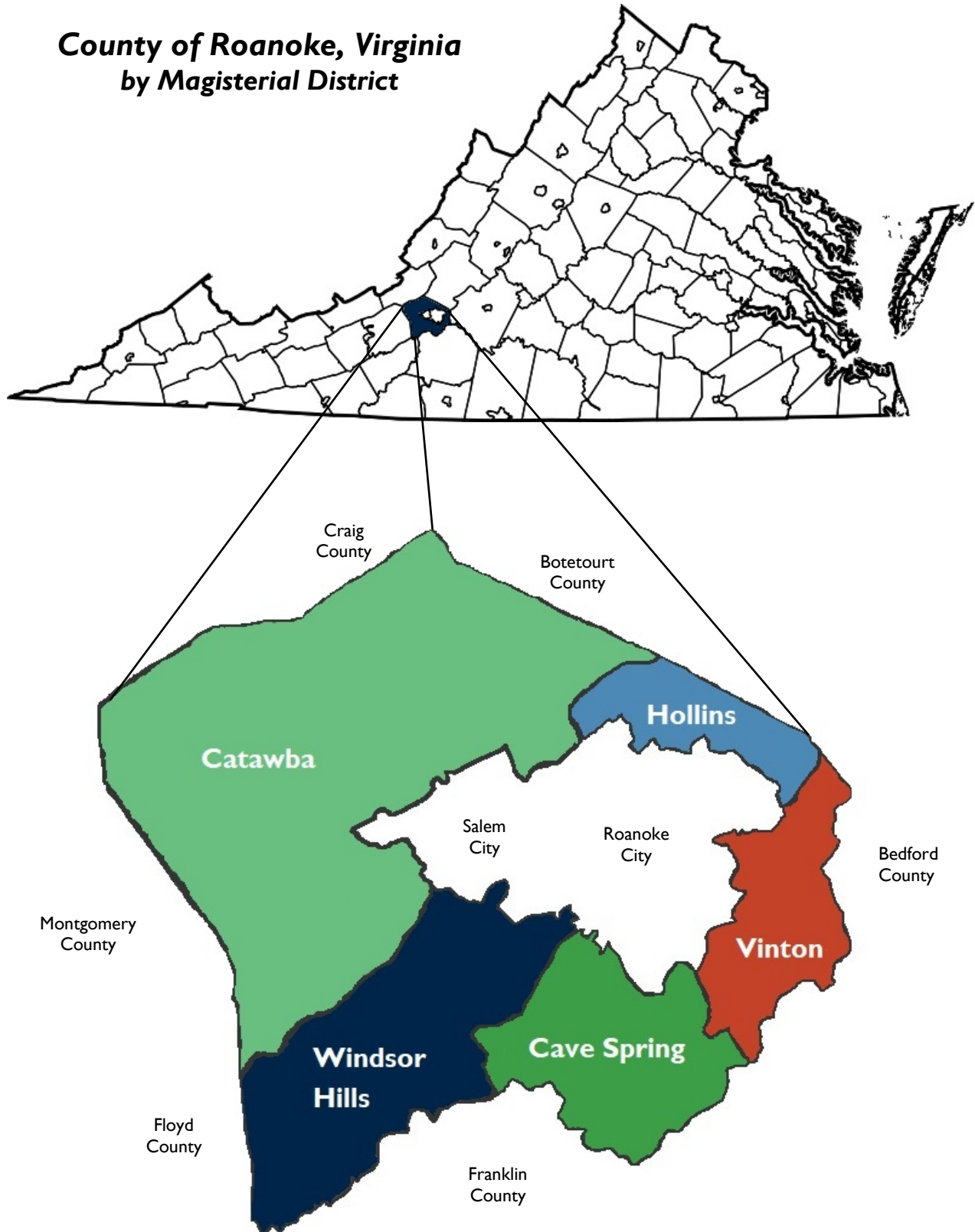
As part of the Strategic Planning Process, the following Vision Statement was developed in 2016.

“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





July 1, 2022

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

On May 10, 2022, the Roanoke County Board of Supervisors adopted the fiscal year 2022-2023 operating budget. On March 8, 2022, the County Administrator proposed the fiscal year 2022-2023 operating budget. Throughout February, March, and April, the Board of Supervisors received information through budget work sessions, which are available at: <https://www.roanokecountyva.gov/592/Budget-Development>.

The following page details the changes made from the County Administrator's proposed budget to the Board of Supervisors' adopted budget. The overall fiscal year 2022-2023 operating budget remains at \$218,480,725, net beginning balance, as proposed. However, expenditure budgets were redistributed so as to avoid increasing the employee share health insurance costs and Supervisors' amendments to discretionary outside agency funding.

As part of this section of the budget document, the County Administrator's March 8, 2022 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 summary table of revenues and expenditures have been updated to reflect the fiscal year 2022-2023 operating budget adopted by the Board of Supervisors on May 10, 2022. The entire fiscal year 2022-2023 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

Steven R. Elliott
Budget Administrator



**Board of Supervisors' Changes to County Administrator's
FY 2022-2023 Proposed Budget
General Government Only**

GG (General Government)

Budget

Adj. #	Budget Item	Expenditure
	County Administrator's Proposed General Government Budget	\$ 220,617,355

Board of Supervisors Approved Budget Adjustments

GG 1	Decrease contributions to Discretionary Outside Agencies	(4,600)
GG 2	Increase transfer to schools for use of artificial turf fields	25,000
GG 3	Increase in department budgets and transfers to other funds to offset employee increases to health insurance costs	101,224
GG 4	Decrease in transfer to Communications and Information Technology due to updated personnel cost budgets	(121,624)

Total, Revised General Government Budget with Adjustments	\$ 220,617,355
--	-----------------------

All Funds Budget

AF (All Funds)

Budget

Adj. #	Budget Item	Expenditure
	All Funds Proposed Budget	\$ 253,620,633
AF 1	All General Government adjustments listed above	-
AF 2	Decrease in Communications and Information Technology due to updated personnel cost budgets	(121,624)
AF 3	Increase in Grant Fund to offset employee increases to health insurance costs	1,491
AF 3	Increases in PRT School Operations Fund to offset employee increases to health insurance costs	223
AF 3	Increases in Criminal Justice Academy Fund to offset employee increases to health insurance costs	398
	Total, Revised All Funds Budget, Net Fund Balance	\$ 253,501,121



March 8, 2022

Chairman Mahoney and Members of the Board of Supervisors:

I am pleased to present to you for your consideration the County of Roanoke proposed operating budget for fiscal year 2022-2023. Current economic conditions, while still somewhat volatile due to inflation, are reflecting growth and recovery from the pandemic. The proposed fiscal year 2022-2023 General Government Budget revenues total \$218,480,725, net of beginning balance, which represents 3.5% growth over current year projected actual revenues. This represents one of our largest budget changes in recent years due to a sharp increase in inflation as well as conservative budgeting over the past two fiscal years and uncertainties created by the COVID-19 pandemic. Rapid inflation growth has caused home values and personal property to rise across the country, increasing our revenues, while the cost of providing services to citizens has correspondingly increased our expenditures.

The fiscal year 2022-2023 proposed budget continues to observe sound financial planning and budgeting practices. This proposed budget represents a substantial year-over-year increase. The budgets for the past two years were the results of deliberate decisions made to not place the County in an unstable budget position during the COVID-19 pandemic. As we have seen in actual revenue collections, the economy did not decline as significantly as projected and has largely recovered. This proposed budget seeks to restore both revenue and expenditure budgets back to levels necessary to provide the excellent services Roanoke County citizens deserve.

Currently, uncertainty remains surrounding General Assembly legislation related to the elimination of the grocery sales tax and proposed salary changes for sheriff state-supported positions. County staff will monitor the final resolution and I will make recommended changes before the final adoption of the proposed fiscal year 2022-2023 budget scheduled for May 10, 2022.

Tax Rates and General Government Revenue

My proposed FY 2022-2023 operating budget is based on no changes to existing tax rates. The real estate tax remains at \$1.09 per \$100 of assessed value. Personal property tax rates remain at \$3.50 per \$100 of assessed value, and the machinery and tools tax rate remain at \$2.85 per assessed value.

The largest category of revenues, the Real Estate Tax, is budgeted at \$110,497,500, which is an 8.24% or \$8,412,936 increase over the fiscal year 2021-2022 adopted budget. This increase is based on a 6.96% increase in the 2022 real estate assessment largely attributed to growth in existing residential property values. The second largest category, the Personal Property Tax, is budgeted at \$39,000,000, which is a 16.4% or \$5,500,000 increase over the fiscal year 2021-2022 adopted budget. The increase is based on analysis and research conducted by the National Automobile Dealers Association (NADA), as well as information from the Commissioner of Revenue.

Several other revenue categories are increasing over the fiscal year 2021-2022 adopted budget, including Business Professional and Occupational License (BPOL) Tax (\$861,000), Hotel/Motel Tax (\$541,971), and Meals Tax (\$529,250). Sales tax revenue is trending higher year-over-year by \$2.1 million, however, anticipated changes to state legislation regarding the elimination of the grocery sales tax is \$2.4 million resulting in a decrease of \$332,359. In FY 2022, Roanoke County

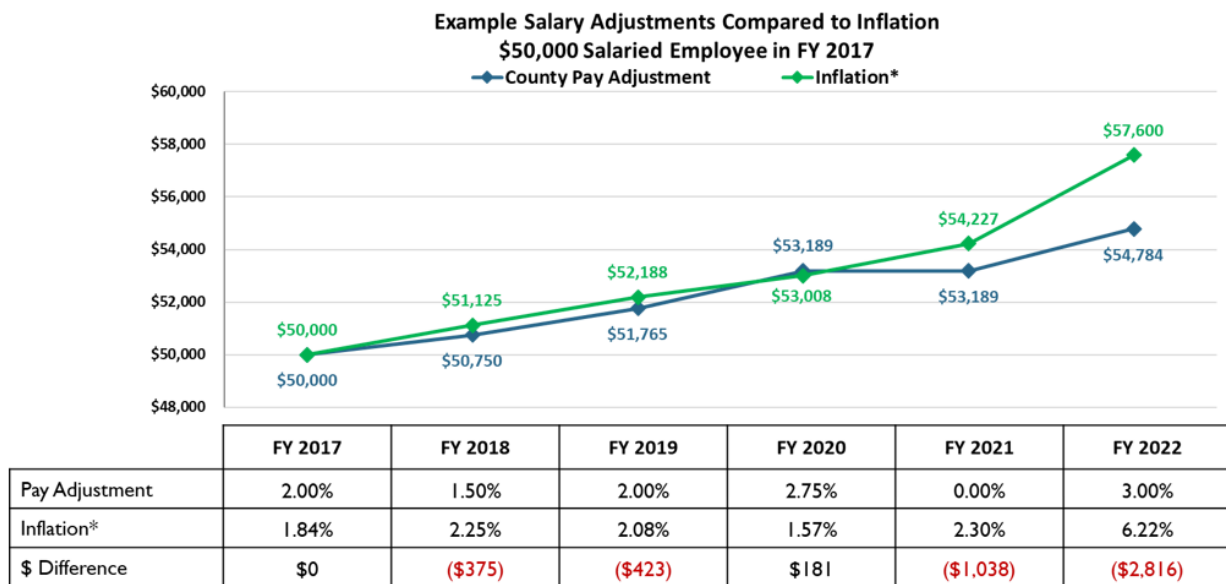


implemented a cigarette tax of \$0.25 per pack, which is expected to generate \$650,000 in fiscal year 2022-2023.

Retaining and Recognizing Employees

The most important asset in delivering outstanding services to residents is our employees. Total increases for personnel in this proposal are \$8,416,436, which includes adjustments for employee salaries, the addition of two new positions previously discussed with the Board, and increases for employee benefits including contributions to VRS retirement, health insurance and dental insurance.

As part of the adopted FY 2021-2022 operating budget, Roanoke County implemented Public Safety Step Plans as part of a three-year phase in and a Decision Band Method compensation plan for all other employees. This proposal includes year two of the phase in for Public Safety Step Plans and a 5% cost of living adjustment for all County employees, including public safety and emergency communications employees. While this is the largest pay adjustment in over a decade, annualized inflation for FY 2021- 2022 is projected at 6.22% in the U.S. Bureau Labor Statistics Consumer Price Index. Despite modest compensation adjustments over the past several fiscal years, employee salaries have not kept pace with inflation.



Note: *Inflation rates shown reflect the average inflation for each fiscal year per the US Bureau of Labor Statistics Consumer Price Index (CPI) for all Urban Consumers

Compensation increases from fiscal year 2016-2017 through fiscal year 2021-2022 averaged only 1.88% while inflation over the same period increased by 2.71%, as can be seen in the chart above.

Roanoke County's portion of benefits increases with the FY 2022-2023 operating budget proposal. Roanoke County's required contribution to the Virginia Retirement System (VRS) is evaluated every two years. With the upcoming year, the County's contribution increases from 14.38% to 15.97% of employee salary, which required \$981,364 in additional funding. Due to increased costs for health and dental benefits, Roanoke County has increased the contribution for health and dental by \$670,719 to minimize increases to the employees.



The proposed fiscal year 2022-2023 budget includes two additional positions, one to support the Public Information Office and another to support the Deputy Clerk to the Board of Supervisors. The two positions combined are budgeted at \$112,500 for salary and benefits with the Deputy Clerk position budgeted to begin after January 1, 2023.

Continuing Our Commitment to Public Safety

In the proposed fiscal year 2022-2023 budget, the public safety step plans have been adjusted by 5.0% for Sheriff, Fire & Rescue, and Police uniformed employees. Each step plan contains 25 steps, which are anchored to the starting recruit salaries. Upon graduation from the academy for Sheriff, Fire & Rescue, and Police uniformed employees, an increase of 4% is applied. The proposal also includes the addition of a step plan for Emergency Communications staff. The plan includes 25 steps with a 2.25% increase through step 9 and 1.25% thereafter. Promotional increases are determined by rank.

The proposed budget includes additional funding for our public safety departments to support ongoing operational needs. With new staff added over the past few years through successful grants and staffing demands affected by the pandemic, more over-time funding is required to support Fire & Rescue staffing. An additional \$25,000 has been provided to Police to allow for mental health check-ins. Additionally, \$120,500 has been added to support vehicle repairs and fuel for our Police and Fire & Rescue departments.

Investing in Our Children's Future

Roanoke County is proud of its exceptional schools and students. The proposed fiscal year 2022-2023 budget includes increases to support school operations based on the long-established Revenue Sharing Formula with Schools as outlined in the adopted Roanoke County Comprehensive Financial Policy. The transfer to Roanoke County Public Schools (RCPS) for operating uses increases by \$5,739,752 or 7.99% over the fiscal year 2021-2022 adopted budget, for a total of \$77,561,242.

Based on Board consensus, the County will transition to a debt model which will issue \$17 million in debt issuances annually. This change provides RCPS with an additional \$30.0 million of borrowing within their 10-year Capital Improvement Program (FY 2023-2032).

As part of Contractual Outside Agency funding, the County's contribution to the Community College Access Program (CCAP) at Virginia Western Community College increases by \$75,000. Support for the CCAP program allows Roanoke County high school graduates opportunities to continue their education in a variety of programs offered at Virginia Western.

Strengthening Investment in Capital and Technology

Roanoke County is proud of the services that we are able to offer for our citizens. Ensuring these services are available requires investment in our technology systems and infrastructure. Capital funding in fiscal year 2022-2023 makes some progress in restoring funding for ongoing infrastructure improvements, fleet vehicle replacements, and the support for projects identified in the Capital Improvement Plan (CIP). Funding is included to support software as a service and maintenance costs for our technology platforms.

The proposed FY 2023 budget includes an increase to the capital transfer to support projects identified in the FY 2023 - FY 2032 Proposed Capital Improvement Plan (CIP). Funding for this plan includes an increase in the transfer from the general government fund of \$500,000 for light



fleet and equipment replacement, \$300,000 for the incremental increase for debt service to meet the revised 17-17-17 debt model, and \$165,200 for software as a service and maintenance costs.

Enhancing Quality of Life

In the FY 2022-2023 proposed budget, \$830,234 in funding has been included to support initiatives to enhance the quality of life for Roanoke County citizens. To assist with future development, \$100,000 has been added to the operating budget for transportation and planning studies and \$50,000 has been added for landscaping and gateway signage. To meet current citizen expectations, we have plans to expand the recycling program with a new trailer and part-time staff at a cost of \$40,000. In addition, \$60,955 has been added to extend the operations at the Brambleton Satellite Office for Elections and other election expenses. The County's budget for Public Health increases by \$63,279 for services provided at the Roanoke County Health Department.

During FY 2021-2022, ownership and operation of the Town of Vinton public water distribution and treatment system and the sanitary sewer collection system will transfer to the Western Virginia Water Authority. As a part of this process, Roanoke County and the Town of Vinton revised a 2019 Memorandum of Understanding (MOU) which decreases the amount the Town of Vinton pays to Roanoke County for E911 services by \$300,000. Roanoke County will also pay the full solid waste tipping fees for the Town of Vinton which is an increase of \$115,000.

Continuing Support for Regional Programs

Roanoke County participates in a number of regional programs and initiatives that serve citizens throughout the Roanoke Valley. The FY 2022-2023 operating budget includes an additional \$905,201 to address required increases to support these services.

With the development of the FY 2020-2021 operating budget, hotel/motel tax revenues were significantly reduced, which subsequently reduced the budget for Visit Virginia's Blue Ridge. Over the past two years, revenues in this category have improved, and the fiscal year 2022-2023 required contribution has been increased by \$232,273, to match 3/7 of the budgeted hotel/motel tax revenue. Other increases related to regional program usage include a \$250,000 increase for per diem expenses and \$141,678 for debt service at the Western Virginia Regional Jail (WVRJ), \$200,000 for the Regional Center for Animal Care and Protection (RCACP), and \$70,000 due to an increase in tipping fees for the Roanoke Valley Resource Authority (RVRA).

Summary and Acknowledgements

Roanoke County is an exceptional place, and we are proud of the services we offer to our citizens. The past two years have been difficult due to many uncertainties created by the pandemic. While the future still holds uncertainties, I am confident Roanoke County will continue to offer exceptional services to our citizens.

The fiscal year 2022-2023 proposed budget is the culmination of work through collaboration from staff across departments which began in the fall of 2021. I am especially thankful for the support of Deputy County Administrator Rebecca Owens, Assistant County Administrator Doug Blount, Director of Finance & Management Services Laurie Gearheart, Assistant Director of Finance & Management Services Jessica Beemer, Director of Human Resources Anita Hassell, Budget Managers Steve Elliott and Meredith Thompson, Budget Analyst Corey White, Department Directors, Constitutional Officers, and supporting staff throughout the organization.



I look forward to discussing the fiscal year 2022-2023 budget in detail through budget adoption, planned for May 10, 2022.

Sincerely,

A handwritten signature in blue ink, appearing to read "Richard L. Caywood", is written over a light blue rectangular background.

Richard L. Caywood, P.E.
County Administrator



**Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2022-2023 General Government Budget
General Government Revenues**

Revenue Sources	Notes	Inc./Dec. over FY 2022-2023	Total
FY 2021-2022 General Government Adopted Budget			\$ 201,038,851
FY 2022-2023 General Government Revenue Adjustments			
Real Estate Taxes	FY 2023 increase is based on a CY 2022 increase in assessment of 6.96%, which is largely attributed to growth in existing residential property values. Total FY 2023 Real Estate Tax revenue is budgeted at \$110.5 million.	\$ 8,412,936	
Current Public Service Corporation	Increased based on collections in FY 2022 and projected growth in both real estate and personal property markets.	\$ 330,000	
Personal Property Taxes	Personal Property Tax revenue is projected to increase by 16.42% based on FY 2022 collections and historic growth in personal property values.	\$ 5,500,000	
Sales Tax	Sales tax projected to decrease by -2.72% based on potential changes to state legislation eliminating grocery sales tax but offset by increases in consumer spending.	\$ (332,359)	
Communications Sales & Use Tax	The Communications Sales & Use Tax revenue has dropped steadily for the last several years and projected to decrease by \$250,000 in FY 2023.	\$ (250,000)	
Business License	Business License revenue increases by 13.53% based on collections in FY 2022 and increased consumer spending which increases gross receipts.	\$ 861,000	
Recordation Taxes	Recordation Taxes increase by 28.57% based on FY 2022 collections, real estate assessment growth, and continued higher real estate sales.	\$ 400,000	
Hotel/Motel Taxes	Hotel/Motel Taxes are projected to increase by 67.11% based on FY 2022 collections and projected increased hotel stays as COVID-19 restrictions ease.	\$ 541,971	
Meals Tax	Meals Tax revenue is projected to increase by 12.39% based on FY 2022 collections and several new restaurant openings in the 419/Tanglewood area.	\$ 529,250	
Cigarette Tax	The cigarette tax, which includes a \$0.25 tax per pack of cigarettes, began January 2022. Revenue is projected to increase due to actual collections during first few months following implementation and in anticipation of full-year collections.	\$ 400,000	
Other Local Taxes	The increase in Other Local Taxes revenue for FY 2023 is driven by growth in Consumer Utility and Bank Franchise Tax coupled with a decrease in Utility License Tax.	\$ 15,000	
Permits, Fees, & Licenses	An increase is budgeted based on FY 2022 collections and projected increases in real estate markets and increased development of properties.	\$ 374,267	
Fines and Forfeitures	Increased based on collections in FY 2022.	\$ 46,500	
Use of Money and Property	Decreased based on collections in FY 2022.	\$ (34,103)	



Revenue Sources	Notes	Inc./Dec. over FY 2022-2023	Total
Other Charges for Services	Other Charges for Services revenue increases due to projected increases in Ambulance Fees, offset by a decrease in the use of Roanoke County Jail.	\$ 9,700	
Miscellaneous	The City of Salem reimburses Roanoke County for uses of shared programs including Social Services programs. An increase is budgeted based on FY 2022 collections.	\$ 225,000	
Recovered Costs	The FY 2023 decrease is related to a decrease in library fees.	\$ (74,871)	
Commonwealth of Virginia	A decrease in revenue received from the Commonwealth of Virginia is based on trends in state social services spending and is offset by proposed increases to state Compensation Board funding for Constitutional Officers and HB 599 funding for Police.	\$ (266,464)	
Federal	An increase in revenue received from the Federal Government is based on increased expenditures in federal social services programs which are 100% reimbursable.	\$ 754,047	
Total, FY 2022-2023 General Government Revenue Adjustments			\$ 17,441,874
Adopted FY 2022-2023 General Government Revenue Budget, Net Beginning Balance			\$ 218,480,725
Increase over FY 2021-2022 General Government Revenues			8.68%



**Schedule of Sources and Uses of Funds
Adopted Fiscal Year 2022-2023 General Government Budget
General Government Expenditures**

Expenditure/ Department	Notes	Inc./Dec. over FY 2021-2022	Total
FY 2021-2022 Adopted General Government Budget			\$ 201,038,851
FY 2022-2023 Adopted General Government Expenditure Adjustments			
Retaining and Recognizing Employees			
All Departments	Proposed FY 2022-2023 operating budget includes a 5% Cost of Living Adjustment for all Roanoke County employees including public safety and emergency communications and includes career paths, competency adjustments, changes in personnel base, and two new positions in FY 2023.	\$ 4,400,022	
Public Safety	Second year of public safety pay plan implementation to include career paths and changes in personnel base.	\$ 1,889,870	
VRS Retirement Employer Contribution	Virginia Retirement System employer contribution increases from 14.38% to 15.97% of salary for FY 2023.	\$ 981,364	
Health and Dental Employer Contribution	Employer contribution for health and dental insurance increases.	\$ 670,719	
Salary Compression	Funding to begin addressing non-public safety salary compression issues	\$ 400,000	
Countywide	Increase to part-time budgets to provide pay increases to part-time personnel.	\$ 74,461	
Subtotal, Retaining and Recognizing Employees			\$ 8,416,436
Continuing our Commitment to Public Safety			
Fire & Rescue	More appropriately funding Fire & Rescue overtime	\$ 200,000	
Public Safety Departments	Additional funding for public safety vehicle repairs and increased fuel costs	\$ 120,500	
Police	Mental health check-ins for Police officers	\$ 25,000	
Police	Funding for cross walk guards at various Roanoke County schools	\$ 30,000	
Public Safety Departments	Other minor public-safety increases	\$ 8,821	
Subtotal, Continuing our Commitment to Public Safety			\$ 384,321



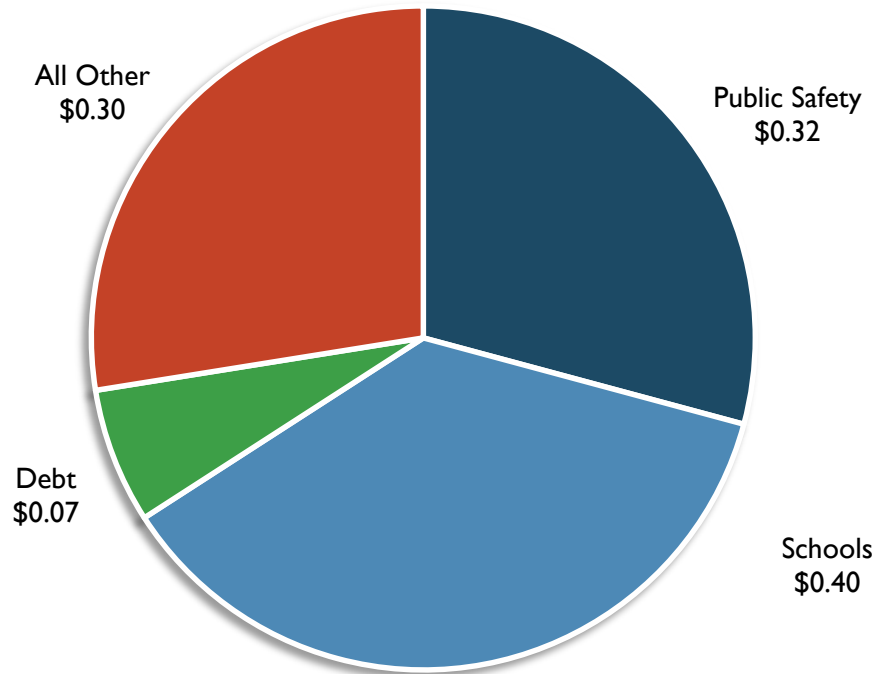
Expenditure/ Department	Notes	Inc./Dec. over FY 2021-2022	Total
Investing in our Children's Future			
Schools Transfer	Increase in transfer to Schools based on the Board of Supervisor's adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.	\$ 5,739,752	
Community College Access Program (CCAP)	Increase funding for the Community College Access Program (CCAP) at Virginia Western Community College.	\$ 75,000	
Turf Maintenance	Increase funding for turf maintenance at Roanoke County Schools used by Parks, Recreation & Tourism for community recreation.	\$ 50,000	
Subtotal, Investing in our Children's Future			\$ 5,864,752
Strengthening Investment in Capital and Technology			
Debt Service	Increase in annual contribution to debt model for future County & School debt issuances.	\$ 300,000	
Communications and Information Technology	Increase contribution for software as a service and maintenance costs for software and IT infrastructure.	\$ 165,200	
Light Fleet & Equipment	Transfer for light fleet and equipment replacement.	\$ 500,000	
Multiple Departments	Other minor technology budget adjustments.	\$ 19,950	
Subtotal, Strengthening Investment in Capital and Technology			\$ 985,150
Enhancing Quality of Life			
Town of Vinton Memorandum of Understanding	Funding the previously adopted Memorandum of Understanding (MOU) with the Town of Vinton for E911 services and solid waste tipping fees.	\$ 415,000	
Transportation and Planning Studies	Increase funding for various transportation and planning studies.	\$ 100,000	
Landscaping and gateway signage	Increase funding for landscaping and additional gateway signage.	\$ 50,000	
General Services - Solid Waste	Expanding Roanoke County recycling program to fund additional recycling collection trailer and part-time staff.	\$ 40,000	
General Services - Solid Waste	Increase funding for waste management vehicle repairs and fuel costs.	\$ 65,000	
Elections	Extending the operations at the Brambleton Center Satellite Office and other expenses for Elections.	\$ 60,955	
Multiple Departments	Other minor budget adjustments.	\$ 99,279	
Subtotal, Enhancing Quality of Life			\$ 830,234



Expenditure/ Department	Notes	Inc./Dec. over FY 2021-2022	Total
Continuing Support for Regional Programs			
Western Virginia Regional Jail	Increase in per diem costs for housing of prisoners at the Western Virginia Regional Jail.	\$ 250,000	
Western Virginia Regional Jail	Increase in debt service for Western Virginia Regional Jail (principal).	\$ 141,678	
Visit Virginia's Blue Ridge	Increase for required contribution to Visit Virginia's Blue Ridge due to an increase in projected Hotel/Motel Tax revenues.	\$ 232,273	
Regional Center for Animal Care & Protection (RCACP)	Increase for employee compensation and benefits as well as increased usage by Roanoke County.	\$ 200,000	
General Services - Solid Waste	Increase in tipping fees charged by the Roanoke Valley Resource Authority.	\$ 70,000	
Multiple Departments	Other minor budget adjustments.	\$ 11,250	
Subtotal, Continuing Support for Regional Programs			\$ 905,201
Departmental Budget Adjustments			
Multiple Departments	Other minor budget adjustments.	\$ 55,780	
Subtotal, Departmental Budget Adjustments			\$ 55,780
Total, FY 2022-2023 General Government Expenditure Adjustments			\$ 17,441,874
Total, FY 2022-2023 Adopted General Government Operating Budget			\$ 218,480,725
Increase over FY 2021-2022 General Government Expenditures			8.68%



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



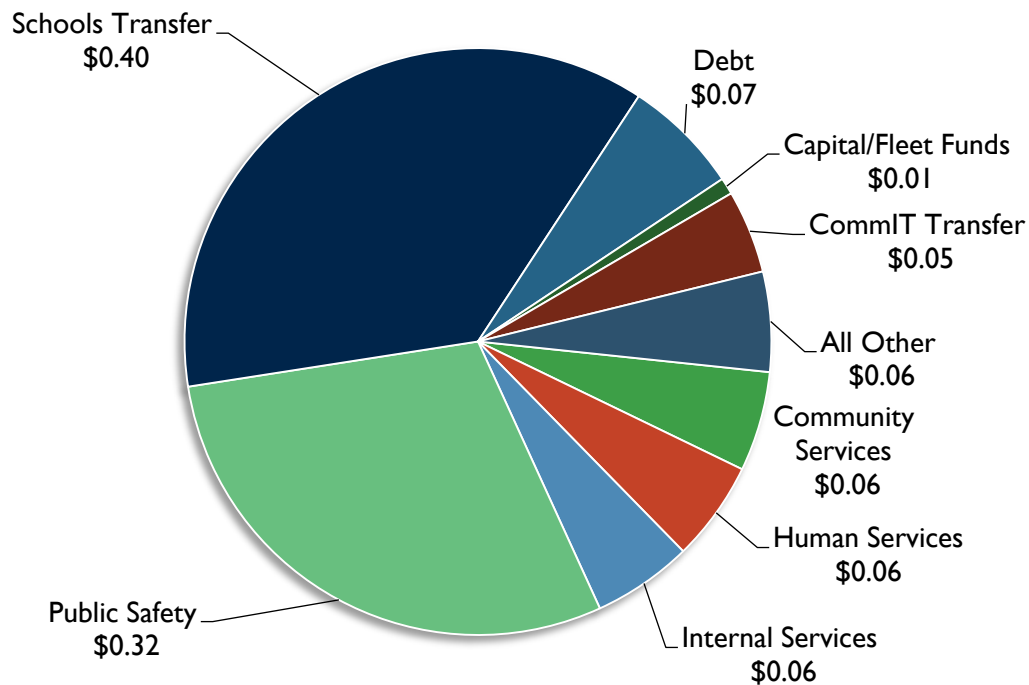
Area	FY 2022-2023 Adopted Budget	Portion of \$1.09 That Supports Area
Public Safety	\$63,185,265	\$0.32
*Schools	79,440,242	0.40
Debt (County & Schools)	14,262,853	0.07
All Other	61,592,365	0.30
**Total	\$ 218,480,725	\$ 1.09

*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 2022-2023 Adopted Budget	Portion of \$1.09 That Supports Area
Community Services	\$12,123,120	\$0.06
Human Services	11,558,109	0.06
Internal Services	12,477,383	0.06
Public Safety	63,185,265	0.32
Schools Transfer (incl. CSA)	79,440,242	0.40
Debt	14,262,853	0.07
Capital/Fleet Funds Transfer	2,859,300	0.01
Communications / IT Transfer	10,742,753	0.05
All Other*	11,831,700	0.06
Total**	\$ 218,480,725	\$ 1.09

* All Other includes Transfer to CSA-County (\$1.93 million); Transfer to Public Works (\$0.18 million); Transfer to Internal Services (\$2.15 million); Transfer to Criminal Justice Academy (\$0.20 million); Employee Benefits (\$2.72 million); Contributions (\$2.29 million); Public Health (\$0.58 million); Board Contingency (\$0.05 million); Miscellaneous (\$1.51 million); VA Cooperative Extension (\$0.09 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 2022 are described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2021-2022 Mid-Year Adjustments				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Court Services Unit – Vacant Youth Surveillance Officer position eliminated from the Court Services Unit.	(1.0)	54,244	(54,244)	-
County Administration – Added Assistant to the County Administrator position to coordinate special projects assigned by County Administrator.	1.0	77,750	-	77,750
Total	0.0	131,994	(54,244)	77,750

FY 2023 adjustments are described on the following page.

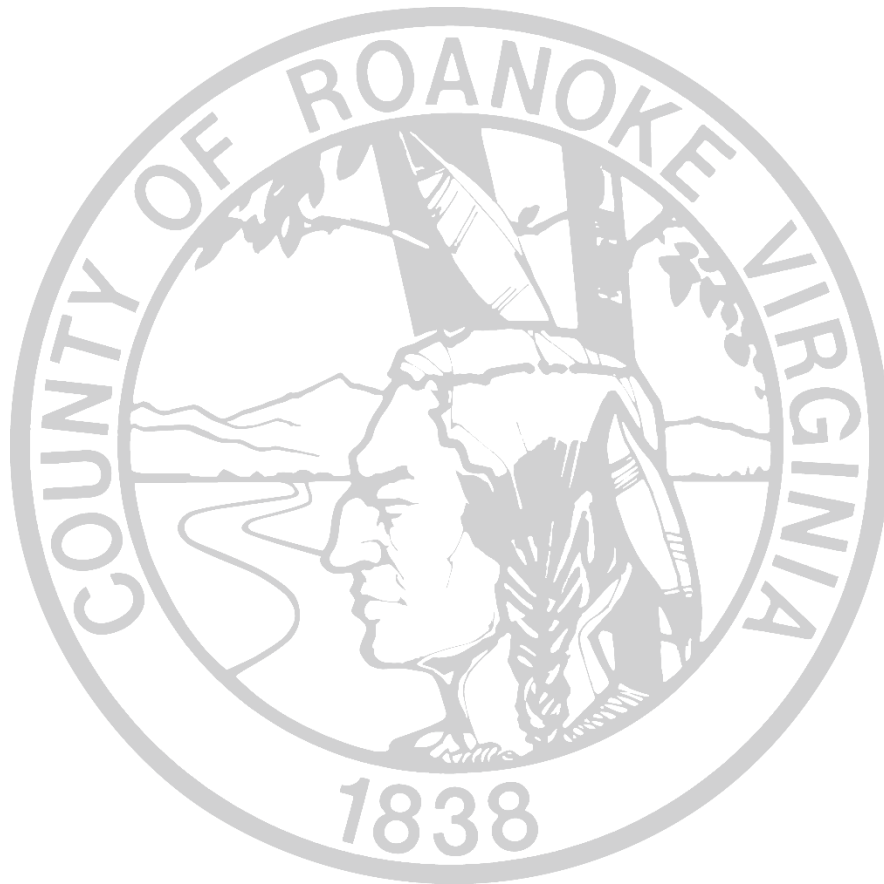


County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2022-2023 Budget				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Added Positions				
Public Information Office – Added Public Information Specialist to assist with Community Strategic Plan, Citizen Surveys and to provide a more robust social media presence for the County.	1.0	75,000	-	75,000
Board of Supervisors – Restored Deputy Clerk to the Board of Supervisors position to assist Chief Deputy Clerk with Board of Supervisors meetings and records retention. Position budgeted for half of Fiscal Year and is anticipated to start January 1, 2023.	1.0	37,500	-	37,500
Subtotal – Added Positions	2.0	112,500	-	112,500

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 (RCPS) 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 2021 actual data, FY 2022 adopted budget, and FY 2023 adopted 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.

“**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).¹ This section includes: General Government support of capital initiatives and projects, a list of adopted FY 2023 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 (GAAP) 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 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.

¹Funding is included in each department's operating budget for smaller projects such as furniture, fixtures, machinery and equipment.



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 2023 capital year budget. The entire Proposed FY 2023 – FY 2032 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. The location of all Capital Improvement Program projects may be viewed on a Roanoke County map at <https://gisweb.roanokecountyva.gov/cip/viewer.html>.
- *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. For a brief overview, see the Component Unit (School Funds) section of this document.
- *Annual Comprehensive Financial Report (ACFR)*. 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 2021 Annual Report can be viewed online at <https://www.roanokecountyva.gov/371/Financial-Reports>.

Fiscal Year 2023 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 8, 2022.



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 the upcoming fiscal year. 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, including explanation of changes over the prior fiscal year.

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 2023 budget appropriation ordinance on May 10, 2022.

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 2023 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 2022 - FY 2023

September 2021	<ul style="list-style-type: none"> • Begin Capital Improvement Program (CIP) process • Board of Supervisors Work Session: FY 2020-2021 Preliminary Year-End Overview
October	<ul style="list-style-type: none"> • CIP Project Funding Requests due • Board of Supervisors Work Session: Capital Project Status Update
November	<ul style="list-style-type: none"> • Budget Development Kick-Off: Departments begin review of Operating Budget • Departmental Operating Allocations Issued • Begin Performance Management Plan process
December	<ul style="list-style-type: none"> • Briefing to Board of Supervisors on 2022 Assessment and regional economic conditions and FY 2020-2021 Audit Results • Department submissions, performance management plans, and funding/fee adjustments due • Initial review of departmental submissions • Outside Agency application process opens (December 6) • Prepare preliminary revenue estimates
January 2022	<ul style="list-style-type: none"> • Outside Agency Applications due (January 7) • County Administrator proposes FY 2023 - FY 2032 Capital Improvement Plan to Board of Supervisors (January 25) • Board of Supervisors Work Session: FY 2022 Mid-Year Revenue and Expenditure Update (January 25) • 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 2022-2023 Revenue Outlook and Fees and Charges Compendium • FY 2022-2023 Revenues Finalized through Revenue Team process • County Review of Outside Agency Applications complete • Board of Supervisors Work Session: FY 2023 – FY 2032 CIP & Capital Project Status Update
March	<ul style="list-style-type: none"> • County Administrator proposes FY 2022-2023 Operating Budget to Board of Supervisors (March 8) • Public Hearing: Effective Tax Rate (March 22) • Public Hearing: Maximum Tax Rate (March 22) • Maximum Tax Rate Adopted by Board of Supervisors (March 22) • Board of Supervisors Work Session: Proposed FY 2022 Operating Budget - Outside Agencies, Health Insurance, and Recycling Program (March 22)

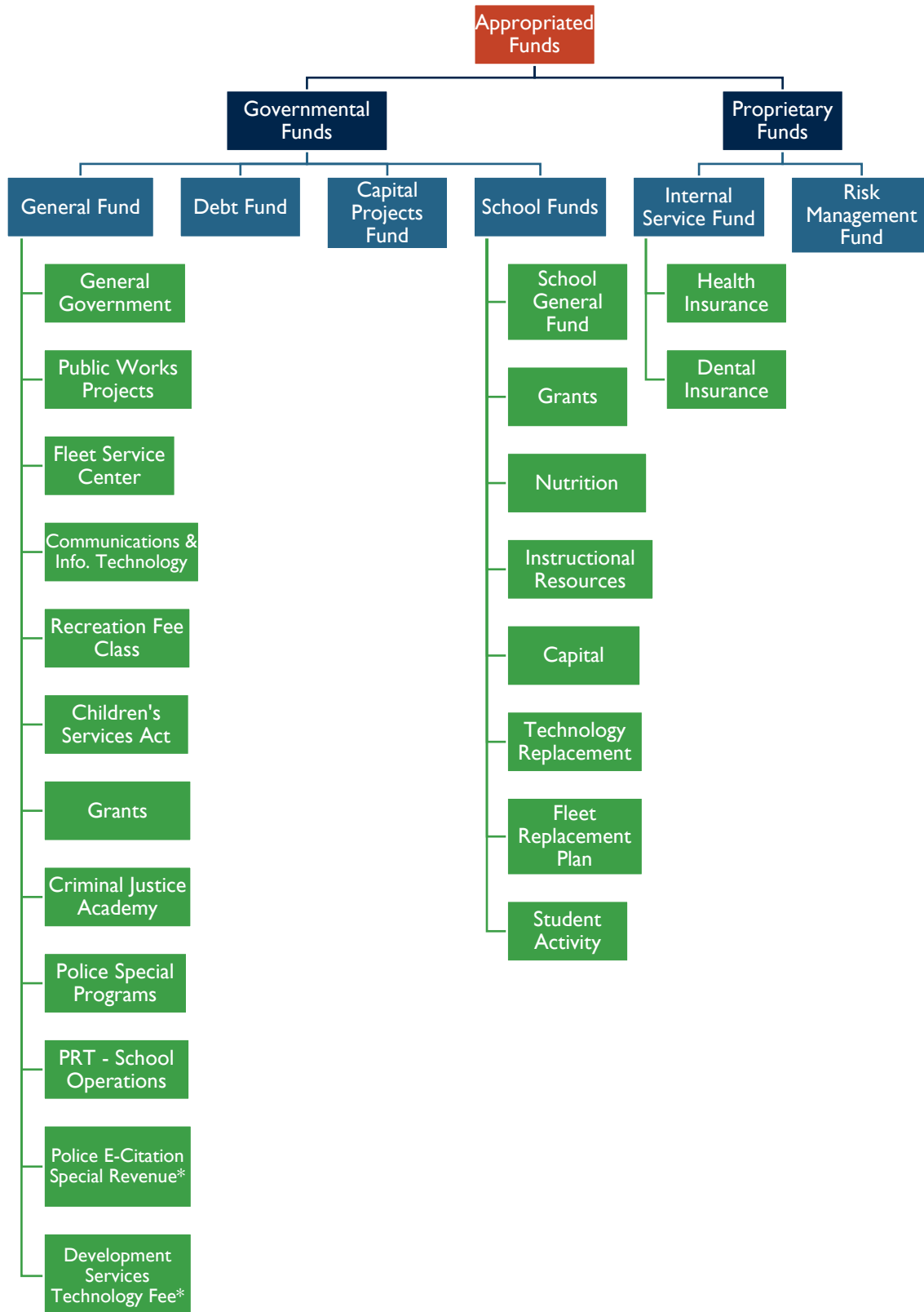


April

- Public Hearing: FY 2022-2023 Tax Rate Adoption (April 12)
- Resolution to Adopt the FY 2022-2023 Tax Rate (April 12)
- Board of Supervisors Work Session: Proposed FY 2023 Operating Budget – Capital Improvement Program/ARPA/Library Late Fee Fines (April 12)
- Public Hearing 1 of 2: General Comment on FY 2022-2023 Budget (April 12)
- First Reading of Budget Ordinances (April 26)
- Public Hearing 2 of 2: General Comment on FY 2022-2023 Budget (April 26)

May

- Second Reading of Budget Ordinances (May 10)
- Board of Supervisors Adopts FY 2022-2023 Budget and FY 2023 - FY 2032 CIP (May 10) – County and Schools



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



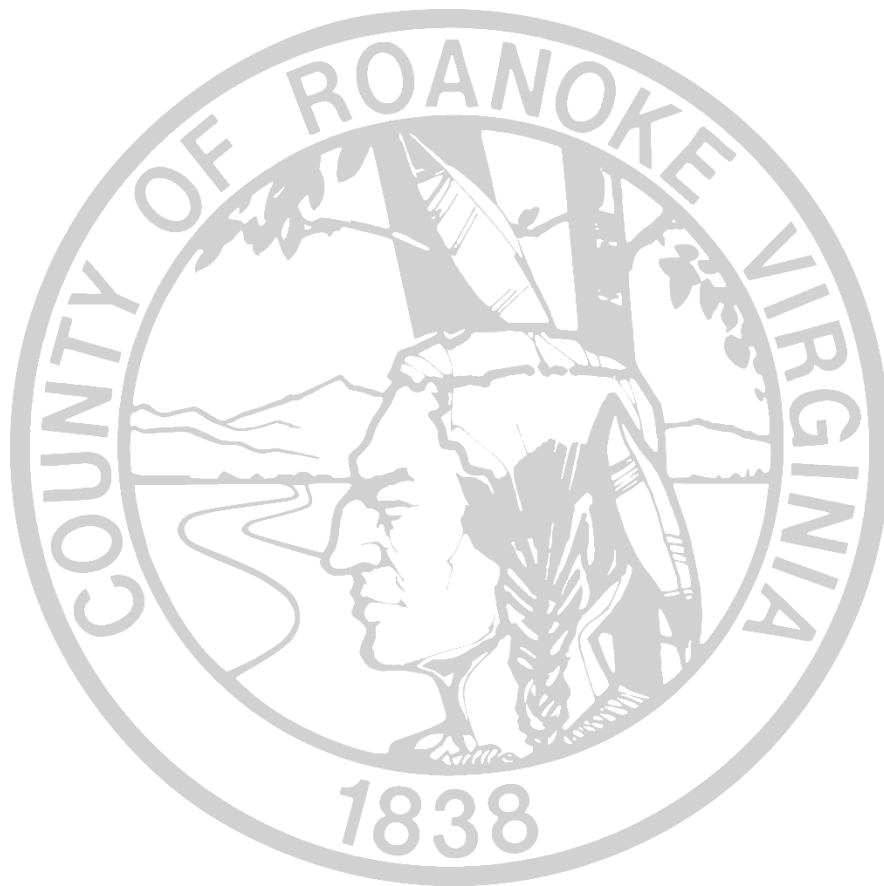
Fund-Department Relationship (Appropriated General Fund)												
	General Government	Public Works Projects	Fleet Service Center	Communications and Info. Technology	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs	PRT - School Operations	Police E-Citation Special Revenue*	Development Services Technology Fee*
General Administration												
Board of Supervisors	X											
County Administration	X											
Internal Auditor	X											
Public Information	X											
County Attorney	X											
Human Resources	X											
Constitutional Officers												
Commissioner of the Revenue	X											
Commonwealth's Attorney	X											
Sheriff's Office	X											
Treasurer	X											
Clerk of the Circuit Court	X											
Judicial Administration												
Circuit Court Judges	X											
General District Court	X											
Magistrate	X											
Juvenile & Domestic Court	X											
Court Service Unit	X											
Courthouse Maintenance	X											
Management Services												
Real Estate Valuation	X											
Finance and Management Services	X					X						



Fund Department Structure												
	General Government	Public Works Projects	Fleet Service Center	Communications and Info. Technology	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs	PRT - School Operations	Police E-Citation Special Revenue*	Development Services Technology Fee*
Public Safety												
Police	X						X	X	X		X	
Fire and Rescue	X						X					
Community Services and Development												
General Services	X		X									
Economic Development	X											
Development Services	X											X
Planning	X											
Human Services												
Parks, Recreation, and Tourism	X				X					X		
Public Health	X											
Social Services	X			X			X					
Public Transportation (CORTAN)	X											
Library	X											
Virginia Cooperative Extension	X											
Elections	X											
Communications and Information Technology												
CommIT Admin/Operations				X								
Communications Shop				X								
Emergency Communications Center				X								
Non-Departmental												
Employee Benefits	X											
Contributions	X											
Miscellaneous	X											
Board Contingency	X											
Transfers	X	X	X	X		X		X				

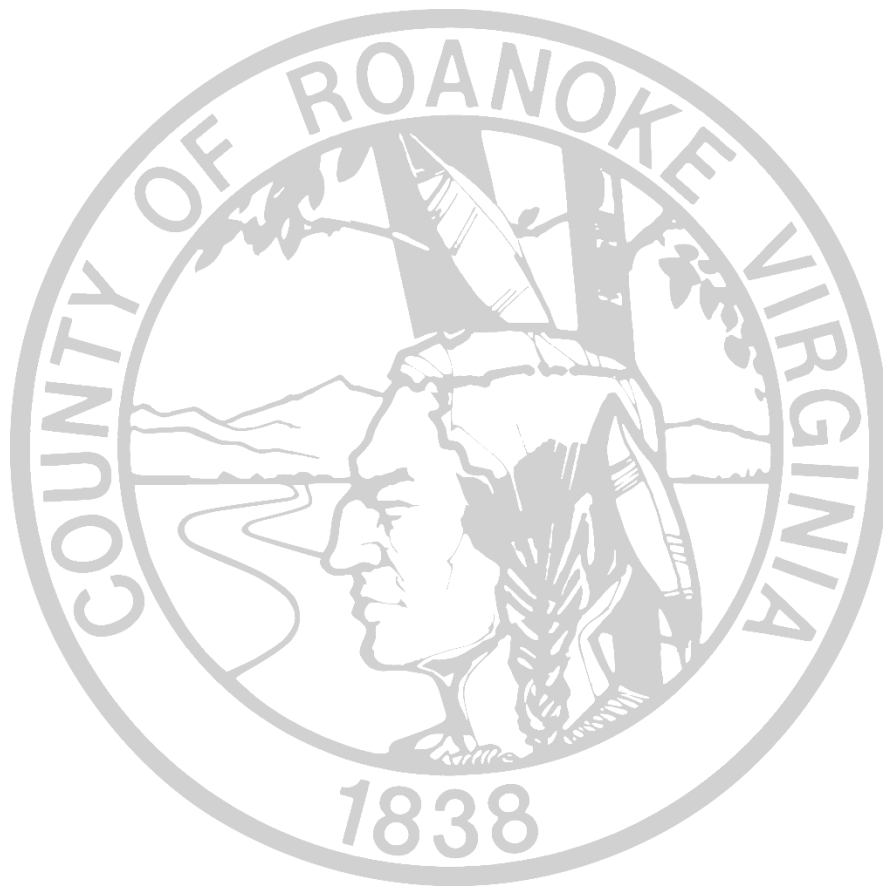


Organizational Policies, Plans & Analyses





Financial Policies





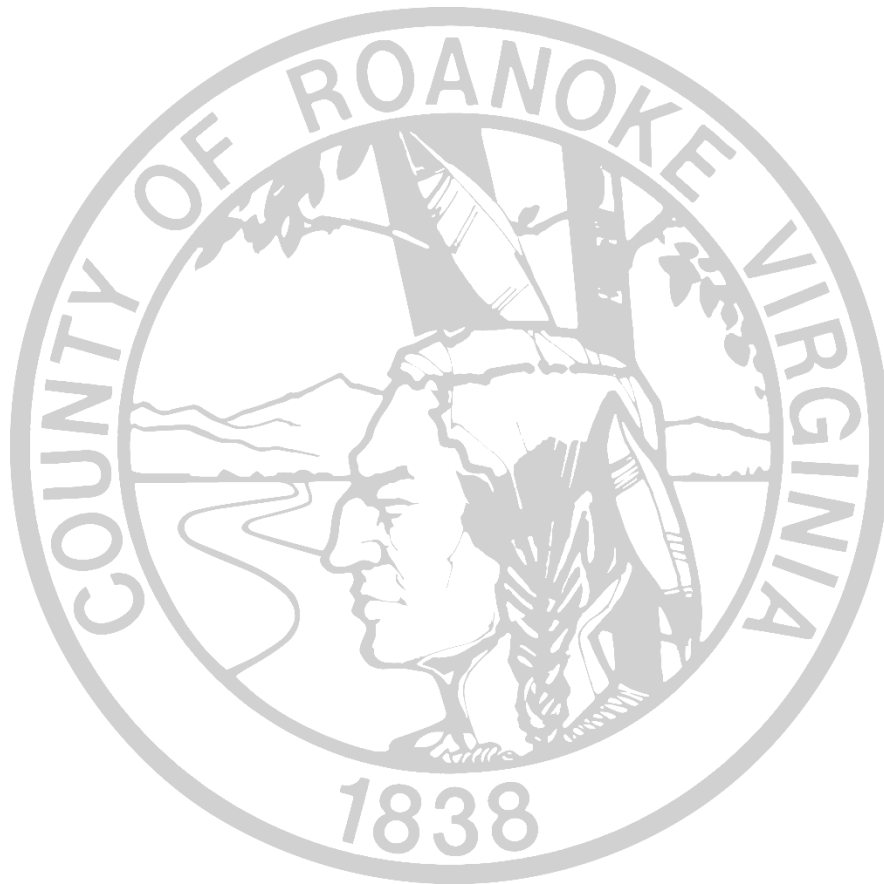
Financial Policies

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 October 19, 2021, 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 began a Four-Year Financial Plan for the General Government Fund with the development of the Fiscal Year 2022-2023 Annual Fiscal Plan. Multi-year financial planning was identified by the County's Board of Supervisors as a priority during an annual Board Retreat in January 2021. The plan is intended to play a key role in assisting the County in determining funding priorities and balancing the budget. The plan is also an assurance to our citizens that the County is planning for the long term and financially positioning itself to meet the needs of the future.

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 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 2023 capital year budget is contained in this document, while the entire Adopted FY 2023 – FY 2032 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.

Below is a breakdown of the departments associated with each Functional Team for FY 2023.

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, or the Organizational Strategic Plan. Performance measures identify opportunities 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 are 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	335	347	315	330
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	2,178,091	2,268,616	2,300,000	2,350,000
	Total "likes," "follows" and "views" on social media channels	24,586	601,832	630,000	650,000
<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 December 2020, staff released the RoCo Mobile app, with 315 downloads from the App Store and 143 downloads from Google Play from Dec. 1, 2020 - Dec. 1, 2021.</p>					



Position Roanoke County for Future Economic Growth



Roanoke County Community Strategic Plan

Economic Development					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	N/A	12	10	10
	Amount of new taxable investment secured through business growth	N/A	\$202 Million	\$100 Million	\$100 Million
<p>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. Due to circumstances surrounding the COVID-19 Pandemic performance measures were not able to be updated for FY 2020.</p>					

Economic Development					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	N/A	5	5	5
	Number of identified and redeveloped underutilized properties.	N/A	5	5	5
<p>The Economic Development department identifies, markets, and develops commercial and industrial properties throughout the County to promote growth. Recent commercial and industrial property and infrastructure improvement projects 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. Due to circumstances surrounding the COVID-19 Pandemic, performance measures were not able to be updated for FY 2020.</p>					



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

Roanoke County Community Strategic Plan



Economic Development					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	N/A	3	3	3
	Number of projects connecting students, adults, businesses and the workforce.	N/A	3	5	5
<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 circumstances surrounding the COVID-19 Pandemic performance measures were not able to be updated for FY 2020.</p>					



Promote Neighborhood Connections

Roanoke County Community Strategic Plan



Planning					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Anticipate future growth and development challenges and implement policies and plans that incorporate best practices and community interaction.	Plans (comprehensive, activity center, area, transportation, neighborhood) adopted by the BOS to address future growth and development	1	2	0	2
	Continue to expand community outreach through social media for targeted plans and special projects.	25,000	30,000	35,000	40,000
<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 (adopted in FY 2020), the Hollins Center Plan (adopted in FY 2021), and the Oak Grove Center Plan (adopted in FY 2021). The County's Comprehensive Plan, which includes area-specific plans and outlines goals and objectives to address future growth, is in the process of being updated. The implementation of existing plans, the Roanoke County 200 Plan (projected FY 2023), and the Route 460 Land Use Connectivity Study (projected FY 2023) 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. The Department anticipates reaching an additional 5,000 citizens this FY through social media in our planning efforts.</p>					

Planning					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	8.5%	0.0%	5.0%	5.0%
	Coordinate and submit grant applications for transportation-related projects	8	7	11	11
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Establish and maintain an extensive network of greenways and trails.	Maintained Miles of Greenways & Trails	46	50	50	52
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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)	1,913	3,024	3,100	2,550
	General District Court Cases (Traffic & Criminal Cases)	21,855	34,506	31,500	31,500
	Juvenile & Domestic Court Cases (Traffic & Criminal)	6,440	5,833	7,000	6,200
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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide services and referrals to appropriate services to victims of crimes under prosecution by the Commonwealth's Attorney Office.	Victim Witness Services Provided	862	717	860	865
	Maintain Confidentiality of All Participants	99%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 services 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. The Roanoke County/Salem Jail continues to comply with all ACA, VLEPSC, and PREA standards which are imperative to maintain continued accreditation and certification. A PREA audit was successfully completed in October 2020. A successful ACA audit was conducted in August of 2021. VLEPSC audits will be conducted in 2022. During this period, the jail had to increase its safety protocols due to the COVID-19 Pandemic. Additional cleaning of all areas of the jail increased, at times the jail lobby was closed, and entry into the jail by volunteers and other civilians was denied. RCSO continues to strive to prevent an outbreak of COVID-19 within the jail.</p>					

Sheriff's Office					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%
<p>To maintain accreditations, it is important for the Roanoke County Sheriff's Office to receive regular training on laws and procedures. The department also recognizes the importance of providing ongoing leadership development training for staff with potential to advance within the department. By having a well-trained and informed staff, the inmates and citizens can expect high quality professional services. Supervisory staff have all received some form of management and leadership training. During 2021, the Sheriff's Office sent supervisors to advanced level management classes.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Sheriff's Office					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	100	195	500	800
<p>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 along with a temporarily assigned deputy to provide full time security at William Byrd during the re-construction. 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. Program participants in FY 2021 were impacted by the limitations and restrictions due to COVID-19.</p>					

Sheriff's Office					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide Court security and an efficient Civil Process Section	Annual Court Dockets in Session	1,105	1,134	1,150	1,200
	Civil Process Papers Served	57,192	57,523	57,550	58,000
<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>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	88%	96%	90%	90%
	Exercise alternate center operations.	80%	*0%	100%	100%
<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. *Actuals for FY21 were not captured due to the COVID-19 Pandemic.</p>					

Communications & IT - Communications Shop					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Maintain the highest level of professional standards within the department	Complete successful transition to the 6th Ed. CALEA standards.	NA	TBD	TBD	TBD
<p>Since 1994, the Police Department has proudly been an accredited agency through the Commission on Accreditation for Law Enforcement Agencies (CALEA). Throughout 2020 and into 2021, the Department updated its policies to the new 6th Edition CALEA standards. Adopting these new standards will ensure the Department continues to strive to provide transparent, safe and accountable police services to the Roanoke County community.</p>					

Police					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Operationalize data-driven strategies	Expand training opportunities aimed to increase officer proficiency in the detention of intoxicated drivers with emphasis on DUID.	NA	TBD	TBD	TBD
<p>In 2020, Virginia legislators decriminalized marijuana for personal use. In order to properly provide public safety to those who drive under the influence of marijuana or other dangerous substance and put other drivers, pedestrians, and cyclists at risk, the need for training for officers needs to increase. At this time, an effective field test does not exist to detect a person's level of impairment from the use of marijuana. The best solution is to increase detection relevant training for officers using the Advanced Roadside Impaired Driving Enforcement (ARIDE) and Drug Recognition Expert (DRE) programs.</p>					



Ensure Citizen Safety (continued)

Roanoke County Community Strategic Plan



Fire & Rescue					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide expedient emergency response to fire and emergency medical service incidents.	Percent of reaction times to all emergency calls within 90 seconds	81%	96%	90%	96%
	Percentage of Advanced Life Support(ALS) responses within 6 minutes	63%	64%	80%	80%
	Fractile response time to all incidents within 12 minutes	93%	96%	90%	96%
<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%. Roanoke County Fire & Rescue 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide adequate facilities and equipment for fire and rescue operations	Age of fire apparatus should not exceed 20 years	80%	78%	85%	65%
	Age of ambulance should not exceed 10 years	90%	67%	95%	38%
	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	171	119	200	200
	In conjunction with Police Department, Fire Marshals provide unannounced facility safety checks at all county schools	153	174	200	200
<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, Roanoke County Fire & Rescue helps children and families become knowledgeable in fire safety. In addition, the Roanoke County Fire & Rescue 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</p>					

Social Services					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%	98%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	97%	98%	96%	97%
The Department of Social Services is responsible for administering a variety of benefit programs in accordance with federal and state requirements. Determining eligibility for benefit programs in a timely manner provides citizens in need with access to programs to support themselves and their families.					

Social Services					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	58%	41%	50%	50%
While benefit programs are available to those eligible, the department also encourages and promotes self-reliance. Recipients of TANF (Temporary Assistance for Needy Families) are and will continue to be encouraged to participate in VIEW (Virginia Initiative for Employment not Welfare) unless exempted by the Virginia Department of Social Services. The VIEW program promotes economic independence by assessing employment strengths and needs, eliminating barriers to employment and providing resources and training so participants can become employed and self-sufficient.					



Promote Lifelong Learning

Roanoke County Community Strategic Plan



Library					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide customer access to a diverse and balanced collection that promotes lifelong learning.	Annual Circulation of All Materials	740,205	500,918	1,200,000	813,707
	Annual Circulation of Electronic & Digital Materials	94,555	118,922	110,000	107,825
	Number of Items Added to Collection	20,238	18,449	25,000	21,229
<p>By measuring circulation of Library materials, we are measuring how effective we are with sharing information and responding to the educational needs of our community. Our staff uses professional tools and resources in order to acquire and curate a balanced collection that fulfills the needs of everyone living in Roanoke County. Last year, the pandemic affected the amount of information we were able to share with the public. This year as people were able to visit our buildings, the circulation of our physical items has increased, and we are on track to increase circulation two-fold, while also maintaining the circulation of our digital e-books. We measure the amount of items we add to the collection in order to gauge our output, ensuring that we are maintaining the right size collection for our community.</p>					

Library					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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). Starting in FY 2021, virtual attendance was added.	1,912	510	6,000	2,807
	Attendance at technology, coding, AI, and robotics presentations, panels, and other outreach events. Starting in FY 2021, virtual attendance was added.	750	85	1,500	778
	Assistance offered through reference department	55,501	50,429	74,000	59,977
<p>In order to progress individually and collectively, access to digital information is imperative. Librarians at Roanoke County have been engaging with residents on a higher technological level with the acquisition of our robotic devices. The librarians have learned to code in order to instruct patrons in this growing field. As people gain more experience working with these specialized systems, they will be able to enrich their education, and gain access to skilled employment. By measuring the number of people attending the classes on artificial intelligence and coding, the County is able to see the level of interest in the community. As the community becomes more aware of our services, these numbers will continue to grow. We track the number of reference questions in order to measure the value of the library. The public values the expertise of librarians and places trust in their ability to help them find the information they seek.</p>					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Library					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	476,187	140,150	1,000,000	538, 779
	Number of Contacts during Outreach Events	4,121	0	10,500	4,873
	Attendance at Library Programs	47,360	12,194	55,000	38,184
<p>The Library's mission is to share information and one measurement of this is to keep track of visitors to library buildings: those who come to check out items and those who attend and participate in programs and classes. Library programs serve as an opportunity for Roanoke County residents to not only engage with library staff, but also to get to know each other and make connections beneficial to them and their families, which in turn, strengthens the community. Outreach is important as it reaches people who are unable to visit library buildings or who are unaware of the services provided. During the pandemic, outreach efforts were discontinued in order to keep the community safe. This year, the libraries will be re-connecting with previous partners, such as nursing homes, retirement communities and day care centers, as well as exploring new partnerships, and begin delivering outreach services again.</p>					

Extension & Continuing Education					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	97%	99%	98%	98%
	Surveyed participants will increase knowledge on food safety and food preservation skills and techniques.	97%	99%	98%	98%
<p>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.</p>					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide nutrition and physical activity education to low-income families and individuals.	Surveyed participants report improved nutrition practices.	75%	70%	61%	65%
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.					

Extension & Continuing Education					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Assist youth in becoming self-directed, contributing, and productive members of the community.	Number of Youth Enrolled in the 4-H Program.	2,548	1,554	4,000	3,000
	Percentage of teachers/parents reporting increased knowledge and skills gained through 4-H programs.	98%	99%	99%	99%
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.					



Promote Lifelong Learning (continued)

Roanoke County Community Strategic Plan



Extension & Continuing Education					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	7,022	630	2,000	2,000
	Contacts to Extension Master Gardener Help Desk and one-on-one site visits/meetings with ANR Agent	1,928	1,145	1,500	1,500
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Ensure compliance with County's regulations to protect the public's health, safety and welfare.	Percent of commercial building permits reviewed on time	90%	81%	93%	93%
	Percent of residential building permits reviewed on time	87%	85%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	2	2	2	3
	Number of Best Management Practice (BMP) implemented every 3 years.	2	1	2	2
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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Address existing and future environmental challenges by incorporating collaborative solutions in planning, engineering regulations and compliance.	Percent of Annual Private BMP inspections	47%	55%	20%	20%
	Percent of Annual County BMP inspections	100%	100%	100%	100%
	Percent of Private BMPs in compliance within County's MS4 permit	39%	45%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	100%	100%	100%	100%
	Address TMDL MS4 permit requirements for bacteria, sediment and PCBs	100%	100%	100%	100%
The development services 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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)	1,517	1,524	1,550	1,550
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.					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	654	897	800	925
	Host a minimum of 14,000 participants annually	6,400	5,109	8,000	8,000
Roanoke County Parks, Recreation & Tourism provides a diverse variety of programs for participants of all ages and abilities. The department strives to expand the reach into the community for participation and expand the availability of programs, events, and activities. Programs include summer camps, athletics programs, indoor programs, and special events among others. Due to the ongoing effects of COVID-19, the performance measure for this category has been lowered due to limitations of services offered.					



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



Roanoke County Community Strategic Plan

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	1,209	1,224	1,230	1,235
	Number of Acres in Public Parks maintained annually for public use	2,660	2,662	2,700	2,720
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.					



Responsive Service Delivery

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%	95%	100%	100%
The Board of Supervisors governs the County of Roanoke through actions made during regularly scheduled meetings. The Clerk to Board completes and posts all Board Actions and Minutes to preserve official records. Completing Board Actions and Minutes within the time frames allows citizens to access information in a timely manner which reflects County transparency and a responsive service delivery. Although both Actions and Meeting Minutes are completed, the department has not recorded the number of days taken to complete.					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	85%	90%	100%	100%
	Process solicitation permits for non-profit organizations and volunteer forms within 2 business days from receipt	100%	100%	100%	100%
The Clerk to Board of Supervisors ensures transparency and is responsive to citizen inquiries and requests. The Agendas, Summaries, and Notices are available online via a document repository for County staff and citizens to view. By posting within 10 business days, the Clerk allows citizens transparent access to documentation. The Clerk also processes permit requests from local non-profits and volunteer groups. By quickly processing these requests, citizens can expect a high standard of customer service. Both practices occur regularly within the department, but the timeliness has not been consistently measured.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	0%	0%	100%	100%
	Process all requests, maintain database and confirm all speakers within 30 days	0%	0%	100%	100%
<p>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. Due to the pandemic, this was not done in FY 2020 and FY 2021 as there were limitations on how many people could be in the Board Room.</p>					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Coordinate the Financial Disclosure process.	Request disclosure statement of economic interests in accordance with State and County Code	100%	100%	100%	100%
	Coordinate and follow-up with outside auditors in all requests regarding Disclosure Statements with 5 days	100%	100%	100%	100%
<p>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.</p>					

Clerk to the Board of Supervisors					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Coordinate the Committees, Commissions and Boards process.	Process appointments upon Board approval within ten business days	50%	50%	100%	100%
	Update website within three days of change	50%	65%	100%	100%
<p>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.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Develop, implement and execute an annual internal audit work plan based on the annual organizational risk assessment prepared over the established audit universe.	Update organizational risk assessment and audit universe	N/A	N/A	Yes	Yes
	Complete annual audit work plan	N/A	N/A	Yes	Yes
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. Due to a vacancy of this position measures were not able to be obtained for FY 2020 and FY 2021.					

Internal Auditor					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Perform audits/investigations and communicate results with auditee management throughout the audit/investigation, with County Administration through on-going meetings, and with the Audit Committee during at least bi-annual presentations.	Percent of time spent on direct audit hours	N/A	N/A	N/A	60%
	Presentations to Audit Committee	N/A	N/A	N/A	2
The Internal Auditor completes audit assignments according to the annual audit 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. Internal audit activities, results of the completed audits and required communications are presented to the governing body through its audit committee. Due to a vacancy of this position measures were not able to be obtained for FY 2020 and FY 2021. During FY 2022, the Department underwent a major re-organization process, and audits were not completed during this time. Measures will be updated for FY 2023.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Follow-up on prior internal audit recommendations and provide departmental assistance, as necessary	Percent of follow-up audits completed versus scheduled per the annual audit plan	N/A	N/A	N/A	I
<p>As part of the audit process, the Internal Auditor recommends enhancements to allow for efficiencies or more effective internal controls. Auditee management provides responses to these recommendations in the form of Management Action Plans. After allowing for an appropriate amount of time for management to implement their action plans, the Internal Auditor follows-up with the department to ensure action plans are complete. Due to a vacancy of this position measures were not able to be obtained for FY 2020 and FY 2021. During FY 2022, the Department underwent a major re-organization process, and audits were not completed during this time. Measures will be updated for FY 2023.</p>					

Internal Auditor					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Administer a hotline for reporting fraud, waste, and abuse	Percent of FWA reports received determined to be substantiated or unsubstantiated	N/A	N/A	100%	100%
	Investigate all reports determined to be substantiated	N/A	N/A	100%	100%
<p>Pursuant to Code of Virginia § 15.2-2511.2 the Internal Auditor must administer a hotline through which employees and residents may anonymously report incidences of fraud, waste, or abuse. The Internal Auditor is tasked with determining the authenticity of every allegation received on the hotline. Due to a vacancy of this position measures were not able to be obtained for FY 2020 and FY 2021. During FY 2022, the Department underwent a major re-organization process, and audits were not completed during this time. Measures will be updated for FY 2023.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Internal Auditor					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Comply with Generally Accepted Government Auditing Standards (GAGAS) in all audit work	Percent of audit work performed in conformance with GAGAS	N/A	N/A	N/A	100%
	Continuing Professional Education (CPE) hours obtained by internal audit staff	N/A	N/A	40	40
<p>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. Internal Auditors must also comply with strict independence standards. Due to a vacancy of this position measures were not able to be obtained for FY 2020 and FY 2021. During FY 2022, the Department underwent a major re-organization process, and audits were not completed during this time. Measures will be updated for FY 2023.</p>					

Public Information					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	325	358	395	430
	Number of Roanoke County Today shows, Stand-Alone videos, PSAs, Business Partners, REC TV, Board of Supervisors meetings	87	182	190	195
	Number of FOIA requests received	53	61	TBD	TBD
<p>The Public Information Office ensures that all online citizen inquiries, requests for service or complaints submitted through the website form receive a timely response. 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.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Public Information					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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
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.					

County Attorney					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%
The County Attorney's office provides legal services to the Board of Supervisors, County Administration, and Department Directors. Each attorney is assigned areas of responsibility which correspond 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 an attorney available from 8:00 am to 5:00 pm to assist client needs.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%
Providing legal services and support to Economic Development, Planning, and Development Services ensures compliance with Federal, State and local mandates and that best practice standards are followed. These three departments focus on outward-reaching goals. The office's legal staff primarily support these departments with real estate and planning and zoning matters. In addition, the office provides legal counsel to the Economic Development Authority, which advances the objective of growth and prosperity of the community.					

County Attorney					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%
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 prescribed by law with strict compliance standards requiring extensive legal expertise and service.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



County Attorney					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 laws regarding taxation.					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Human Resources					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Leverage HR technology systems to further departmental goals, improve productivity and service to County employees and managers.	Implement new features of HR systems - Talent Acquisition & Performance & Goals	90%	100%	100%	50%
<p>GHR Manager Space is now 100% completed. Now that GHR Manager Space is complete for all County departments we will move forward with the Talent Acquisition and Performance & Goals modules of GHR. The goal is to configure Talent Acquisition and Performance & Goals modules simultaneously as both modules have shared defined components that are required in order for each module to function effectively.</p>					

Human Resources					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 of HR Policy & Procedure manual, combining the policies with the employee handbook and maintain with regular updates as needed.	0%	0%	50%	75%
<p>The employee handbook has become part of the annual required training. The policy content of the previous handbook was removed. The policy detail will be placed in to policy format and be made available to all employees and managers on CAFE. Due to continued issues experienced with COVID-19, and the delayed implementation of the Compensation & Classification Study, no further progress was made on this objective.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Commissioner of Revenue					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide accurate assessment and audit of individual and business personal property.	Number of personal property assessed annually	138,542	141,522	142,000	142,000
	Number of business personal property accounts assessed annually	4,047	4,125	5,000	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 \$37 million in revenue. The office utilizes JD Power 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Identify and properly issue, renew, and audit business licenses.	Number of Business, Professional, and Occupational (BPOL) Licenses	5,020	5,233	5,500	5,500
	Amount of BPOL fees collected	\$6,912,274	\$6,962,688	\$7,000,000	\$7,000,000
<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 5,300 businesses that generate approximately \$6,900,000 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide assistance and process Virginia State Income Tax Returns.	Tax returns prepared and processed	3,190	3,125	3,125	3,125
	Estimate of processed payments	922	791	791	791
<p>The Commissioner of the Revenue office provides assistance to citizens in filing and processing Virginia state income tax returns. The office processes approximately 3,000 state income tax returns of which approximately 17% 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 800 quarterly estimated payments are processed by the 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Real Estate Transfers/splits/subdivisions and wills. Real Estate freeze/Veteran exemptions.	Number of Real Estate Transfers	4,057	4,347	4,400	4,400
	Number of Real Estate freeze applications and Veteran exemptions	1,565	1,562	1,850	1,850
<p>The Commissioner of the Revenue office is committed to the transfer of approximately 4,400 real estate properties by reading deeds, wills, and plats on a daily basis, as well as, updating and qualifying approximately 1,200 tax freeze accounts for the elderly and disabled. To date, 384 disabled Veterans have been qualified for full exemption of real estate taxes.</p>					

Commissioner of Revenue					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Maintain accounts and collection of excise taxes. Meals, admission, transient or hotel tax, and utility taxes	Amount collected on an annual basis	\$7,940,825	\$8,858,079	\$8,900,000	\$8,900,000
<p>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 due monthly and Utility licenses are due annually.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Treasurer					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	95.12%	95.77%	96.00%	96.00%
	Combined current year and delinquent taxes to current Levy	98.20%	98.68%	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 its citizens. With additional specific focus given to delinquent collection efforts, the County is 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.					

Treasurer					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	5.19%	6.72%	8.00%	8.00%
	Payments initiated via electronic file transfer	33.38%	37.61%	32.00%	35.00%
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 where service can be effective and efficient, without adding additional cost.					

Treasurer					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Ensure the fiscal integrity of County funds while maximizing investment returns and other uses of monies.	Average annual return on Investments	1.62%	0.26%	0.35%	0.75%
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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Ensure that the clerk's office is "user friendly."	Number of Active Secure Remote Access Users	132	161	115	165
	Number of Officers Court Remote Access Users	137	139	130	140
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Process all civil and criminal cases brought before the circuit court.	Civil Cases Commenced	1,806	1,215	2,000	2,000
	Criminal Cases Commenced	1,913	2,074	2,450	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Process certain specific licenses.	Concealed Weapon permits issued	1,688	3,365	2,000	2,500
	Marriage Licenses Issued	321	319	325	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
File, process, record and make available for inspection and duplication all public documents that are retained and maintained by the Clerk's Office.	Deeds recorded	13,959	18,363	14,000	15,000
	Wills probated	575	695	800	800
	Judgments docketed	1,714	1,659	2,200	2,200
<p>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.</p>					

Libraries					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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)	333,823	91,492	400,000	275,105
	Use of library's virtual branch - number of visits to library's homepage, number of catalog searches, and retrieval of electronic information.	449,768	620,478	525,000	531,748
<p>Roanoke County Libraries track the number of computer usage as a measure to see how we are fulfilling our mission of sharing information and connecting Roanoke County to the world. This number was affected by the pandemic as we offered limited hours last year. As soon as people were able to return to our libraries, these numbers began increasing and computer usage, as well as providing wireless internet, continues to be a popular and effective way for our patrons to locate the information they seek. People continue to use our homepage and our electronic databases in order to find professional resources with verified information.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Police					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Align technology structure to meet operational demands	Successfully implement e-citations.	NA	TBD	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.</p> <p>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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	93%	91%	92%	92%
	Coefficient of Dispersion	6.40	7.40	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. *Disclaimer: FY2020 & FY 2021 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County.	Land Use Parcels	1,700	1,662	1,700	1,700
	Roll Back Collected	\$19,545	\$41,225	\$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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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 45,600	15 of 46,200	40 of 46,200	40 of 46,200
	Changes suggested by the BOE based on appeals	8	11	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	Yes	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 Annual Comprehensive Financial Report (ACFR). The ACFR 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 ACFR to the Government Finance Officers Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting Program. The award is presented for ACFRs 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 and Management Services to internal customers.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	95.0%	98.0%	95.0%	95.0%
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Provide efficient and accurate accounts payable service that is responsive to County, School and fiscal agency needs.	Percent of payments processed within one week of invoice creation	99.0%	99.5%	98.0%	99.0%
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	99.99%	99.99%	98%	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, Regional Center for Animal Care and Protection (RCACP), Roanoke County Public Schools, Roanoke Valley Resources Authority, Western Virginia Regional Jail Authority, 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	12	13	12	12
<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 the Systems Division 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. This increases employee productivity and positively impacts external customers. In addition, maintaining an updated and monitored system ensures the County is operating its applications in the most effective manner.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	2.13%	5.79%	<1.0%	<1.0%
	General Government expenditures are within 1% of year-end budget	0.17%	1.64%	<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. FY21 actuals were affected by the COVID-19 pandemic and the addition of Federal stimulus revenue the County received.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



Communications & Information Technology					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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. GIS framework 24x7 uptime commitment also meets 99%.	99%	99%	99%	99%
	Ensure 95% of business application packages are compliant with versioning, operating system, database and annual support schedules.	96%	99%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Align technology resources and priorities in support of business department and user needs.	Receive an overall customer satisfaction survey rating of 90% or greater, based on biennial customer survey	N/A	N/A	90%	90%
	Complete 85% of IT Projects on time	78%	91%	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. IT determined that given major survey efforts across the county during FY20 for Employee Engagement and Compensation/Job Classification changes and employee and department stress and changes during the Pandemic, customer satisfaction surveys would be ignored, or skewed. IT will return to satisfaction survey planning during FY22. 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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Champion and support regional and collaborative programs and projects.	Share Enterprise GIS by implementing Web Applications. Grow by at least 10% per year.	30%	15%	10%	N/A
	Allocate 10% of project resources for content and document management solutions.	28%	47%*	10%	10%
<p>The Communications & IT department will continue to develop GIS apps and integrations, and tools to improve efficiencies within the departments and share information with regional partners and the public. Due to consistent growth in GIS applications and integrations, we will look towards new metrics for success in FY23.</p> <p>*For FY21 project resources were dedicated to content and document management solutions, IT staff worked on two major SharePoint upgrade projects. The project work created a statistical anomaly creating a higher than normal percentage. This measure will go back to normal levels for FY22 reporting.</p>					

Communications & Information Technology					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Focus on meaningful development and efficient solutions for future technology services.	Commit minimum of 2% of technology resources to meaningful Research & Development	2%	5%	2%	3%
<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. During FY21, a larger portion of research was required to meet the demands of a flexible/remote workforce, as well as customer needs for secure online solutions, and most importantly, new research for Cyber Security protection methods due to global, exponential growth in cyber and ransom attacks.</p>					



Responsive Service Delivery (continued)

Roanoke County Organizational Strategic Plan



General Services					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	93%	90%	85%	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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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.	Ongoing	Ongoing	Ongoing	Ongoing
<p>The Public Information Office oversees the County's branding strategy, including logos, color schemes and templates to ensure consistency. The Office ensures proper use of the County Seal and Branding Mark, as well as maintains corporate ID standards. The Office continues to seek new opportunities to phase in the Branding Mark throughout the community, through attrition, by incorporating it into printed materials, websites and social media sites, vehicle branding, gateway signage, and with partner organizations.</p>					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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	18	21	32	28
	Economic impact from tournaments and events to Virginia's Blue Ridge	\$3,500,000	\$4,500,000	\$7,000,000	\$6,500,000
<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 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 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%	85%	90%	95%
<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. With the implementation of the Compensation & Classification Plan Study we anticipate an increase in our retention rate. Further, we will assess the most challenging professional and skilled positions to fill and work to find other outlets to advertise. Our hope is to increase County employment visibility through online recruiting tools and increase the quality and quantity of candidates applying for positions. In FY20-21 our turnover rate was 15%. We will work to improve this turnover rate by increasing our recruitment activities and utilizing retention methods such as creating total compensation statements for employees to be informed of all benefits provided by the County and the true value of these benefits.</p>					

Communications & Information Technology					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Effectively leverage training and career resources in a manner that best serves County business needs.	Certify/Re-certify 100% of County employees trained on Security Awareness	100%	100%	100%	100%
	Maintain 100% of Webmasters trained on tools and methods for website editing and publishing	100%	100%	100%	100%
<p>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.</p>					

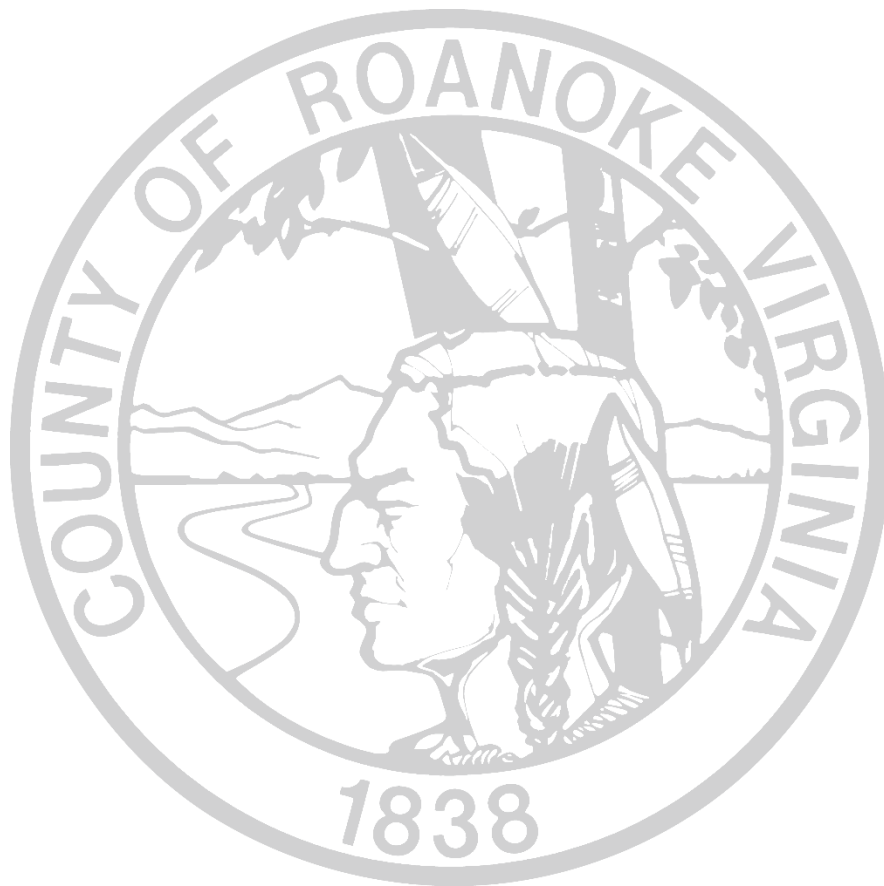


Workplace Culture / Employer of Choice (continued)

Roanoke County Organizational Strategic Plan

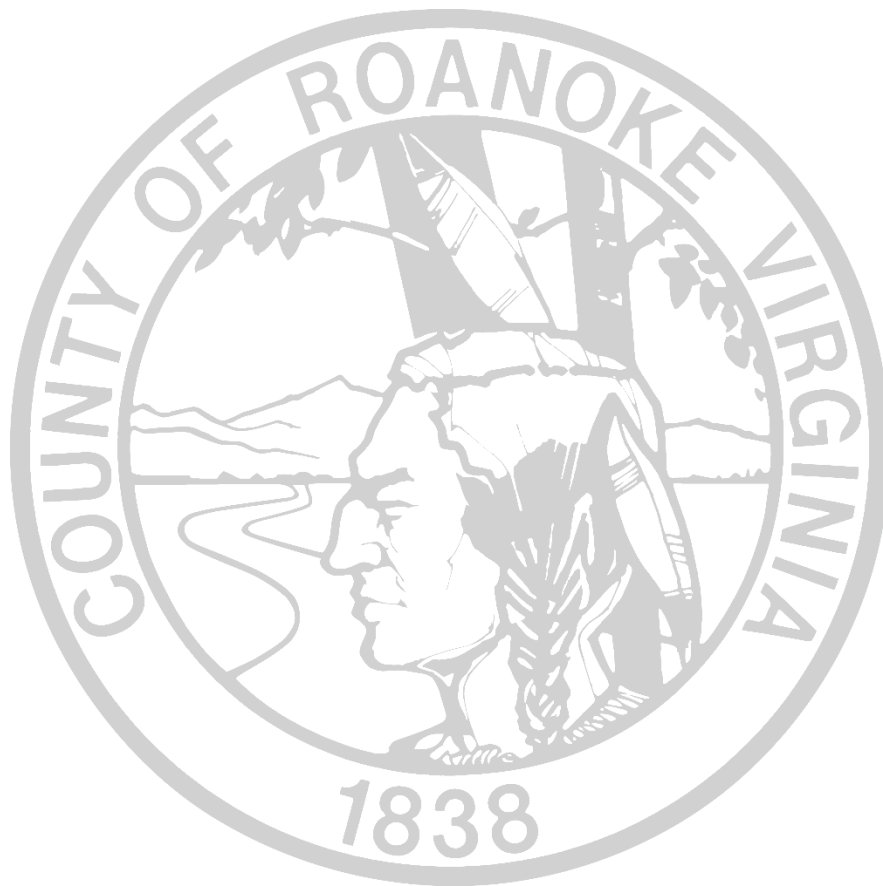


Communications & IT - Emergency Communications Center					
Core Objective	Measurement	FY 2020 Actual	FY 2021 Actual	FY 2022 Target	FY 2023 Projected
Maintain nationally recognized accreditation to ensure rapid and appropriate response to citizen emergencies and Roanoke County needs.	Maintain CALEA certification 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, as well as 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

As the national economy continues to recover from the COVID-19 pandemic, 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 May 26, 2022 has reported that GDP is decreasing. The GDP decreased at an annual rate of 1.5% in the first quarter of the 2022 calendar year. This decrease was the result of decreases in private inventory investment, exports, federal government spending, and state and local government spending, that were partially offset by increases in imports. The decrease in the first quarter GDP is also a reflection of the continued economic impact from the COVID-19 pandemic. A spike in cases in the first quarter resulted in continued restrictions and operational disruptions in some parts of the country. Government assistance payments, such as direct economic impact payments, forgivable loans to businesses, state and local government assistance grants all tapered off or expired. Due to these items the full economic impact of the COVID-19 pandemic cannot be quantified as the uncertainty of how the economy will respond with the reduced federal economic stimulus.

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. Unemployment rates are beginning to realign with pre-pandemic levels. Before the onset of the pandemic, the unemployment rate was at 3.7% average in 2019 (not seasonally adjusted). However, due to the events surrounding the impacts of COVID-19, the average in 2020 rose to 8.1%. In 2021, there was significant improvement in the unemployment rate where the yearly average was 5.4%. However, the unemployment rate decreased to 3.8% in March, which gives optimism that this will continue to improve in 2022.

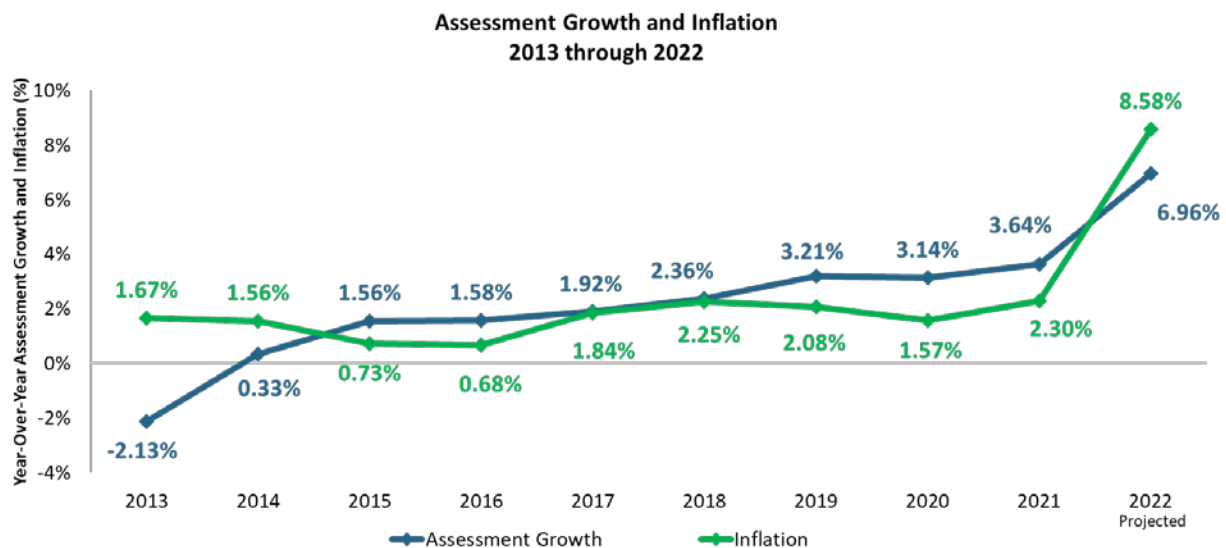


Roanoke County consistently experiences a lower unemployment rate than national averages. The typical unemployment rate in Roanoke County is between 3.0% – 4.0%. At the height of the lockdown efforts to help slow the spread of COVID-19, the unemployment rate in Roanoke County in April of 2020 rose to 9.6%. Since April 2020, the unemployment rate has steadily decreased. As of April 2022, the rate had decreased to 2.2%, based on data from the Virginia Employment Commission and the Bureau of Labor Statistics.

Inflation

The inflation rate in the United States has been surging over the past year reaching a high of 8.6% in May. This drastic increase is concerning in how the County provides services for citizens. With the rising rate of inflation, the County has seen increasing costs for Fuel, Repairs and Maintenance, and Other Goods and Services that directly impact the expenses that are incurred. As the inflationary market continues to change and costs continue to rise, County staff will continue to monitor these items and provide Administration and the Board of Supervisors with updates and recommendations to ensure that continued extraordinary service levels are provided to the citizens of the County.

Even though there are unprecedented increases in the inflation rate, the County has seen steady growth in its Real Estate Assessments (3.21% in 2019 to 3.64% in 2021). In 2022, the increase in the Real Estate assessment was 6.96%. This is due, in part, to the expectations of increased demand of real estate in the region, and low inventory. With current trends in the economy, county staff look for assessments to continue to grow for the foreseeable future.



The rate of inflation gives rise for concern to the County and the local economy. Increasing inflation, increasing interest rates, and increased consumer costs could provide challenges to services the county provides moving forward. As staff continue to monitor the national and local economy the County will



continue to practice sound financial planning in order to avoid any disruptions in service levels. Inflation calculations are based on Consumer Price Index data available from the Bureau of Labor Statistics.

Local Economic Outlook

As the country continues to recover from the COVID-19 pandemic, the outlook for the economy remains uncertain. Indicators are showing that we are heading for an economic recession. Even though the unemployment rate has stabilized, the decline in the GDP is cause for concern moving into future years. Although data indicates a possible recession, departments throughout Roanoke County will continue to provide quality services within the available resources.

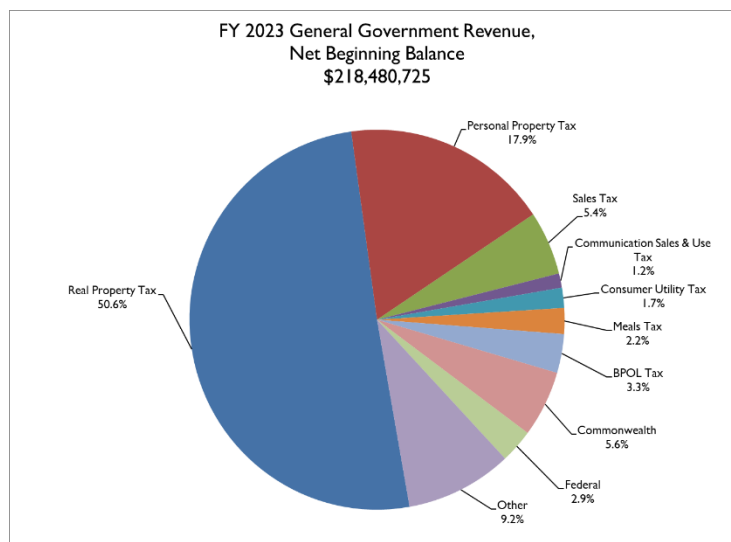


General Government Revenue Analysis

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 2023 are budgeted to total \$218,480,725. This is an increase of \$17,441,874 or 8.68%, compared to the FY 2022 adopted budget. This increase is due to the improving economic conditions as the impacts of the COVID-19 pandemic continue to subside. The FY 2023 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 91.47% or \$199.85 million, of the FY 2023 General Government revenue budget. This is an increase of \$16.95 million and the percent of local sources of revenue to total general government revenue increased slightly from 90.98% in FY 2022 to 91.47% in FY 2023.



Real estate and personal property taxes alone are responsible for 68.5%, or \$149.5 million of the FY 2023 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 5.4%.

Projected increases in areas such as personal property, meals tax and business license tax account for an increase of \$6.9 million dollars.

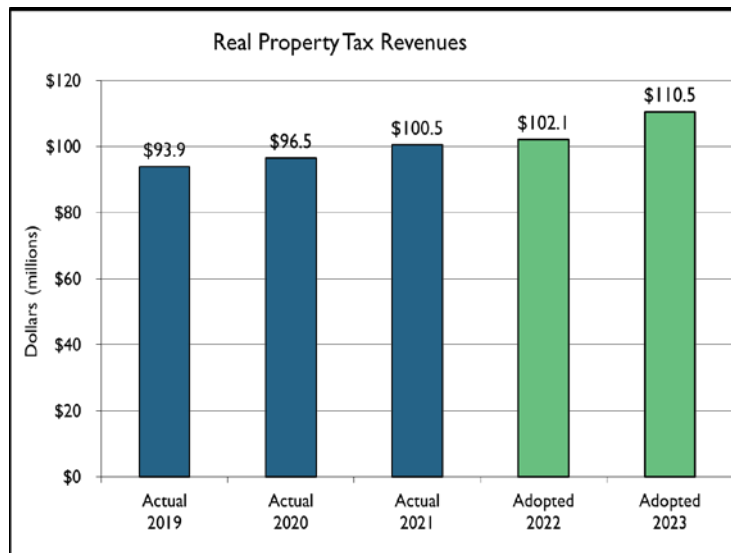
Historically, the Commonwealth contributes approximately 6.0% of the

total General Government budget. In FY 2023, Commonwealth contributions are expected to be \$12.3 million of the overall budget, or 5.6%.

The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY 2019 to FY 2021 and budget amounts (denoted in green) for FY 2022 and FY 2023.



Real Estate Taxes



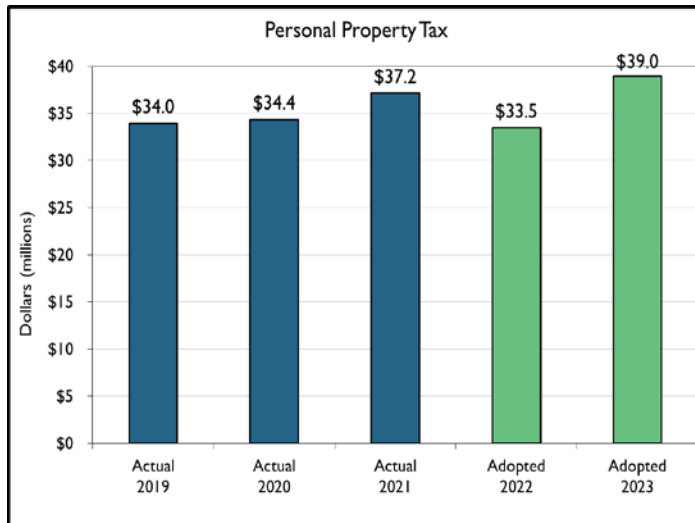
The real estate tax rate for FY 2023 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$110.5 million, or 50.6%, of the County's General Government revenue for FY 2023. This equates to an increase of \$8.4 million or 8.2%, over the prior year amended budget. However, because the County saw higher than average growth in calendar year 2021, FY 2022 second half real estate collections should exceed the FY 2022 budget. With the uncertainty of the rapidly changing economy due to inflation, County staff will continue to 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. The County has experienced several years of increased real estate values due to a strong housing market. Assessments in calendar year 2022 increased by 6.96%, however, growth in the assessment base only accounts for 6.32%, with new construction comprising the remaining 0.64%. 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.



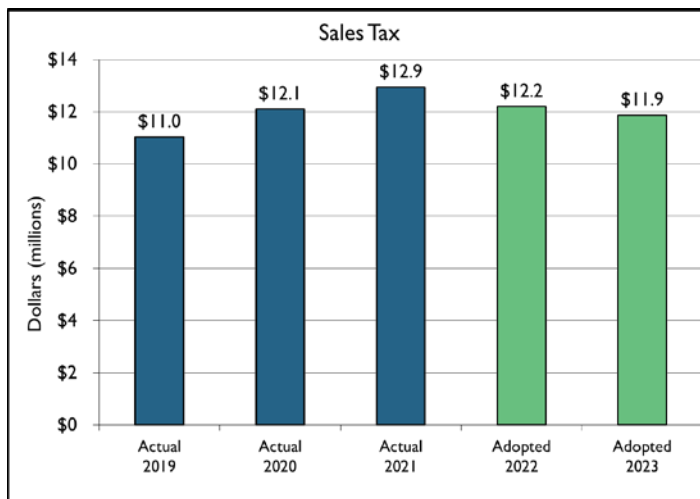
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burden on local governments. Thus, the relief was frozen in 2001 and yields \$12.2 million in revenue.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

Personal property tax revenue is estimated at \$39.0 million or 17.9% of total General Government revenues for FY 2023. This represents a 16.4% increase over the FY 2022 adopted budget. In 2022, used car

prices are expected to remain near historic levels, with used car values continuing to increase as the new car supply remains limited.

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 is \$2.85 per \$100 of assessed value. The County operates under a proration program and personal property taxes are due on May 31 of each year.

Local Sales Tax



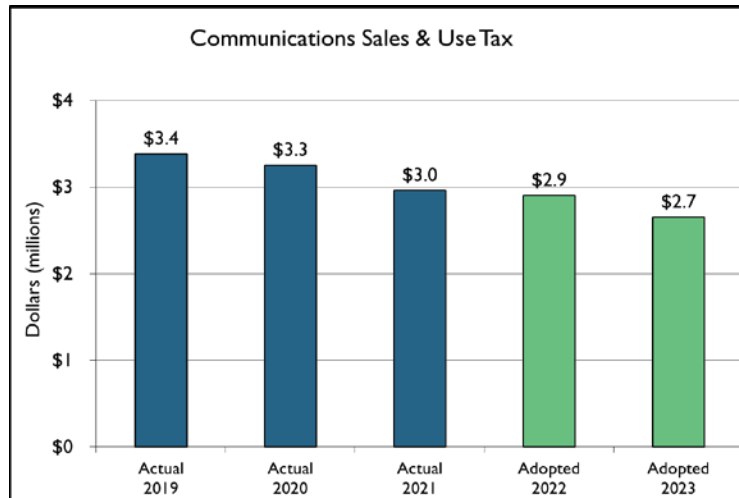
Sales tax in Roanoke County is set at 5.3%. Virginia localities receive 1.0% of the sales tax collected in their jurisdiction. This revenue category is directly related to the strength of the economy, consumer confidence, and retail sales. As noted above, sales tax is more immediately affected by adverse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

Roanoke County's local sales tax revenue projection is \$11.9 million for FY 2023. This is 2.7% lower than the FY 2022 adopted

budget and reflects a projected decrease in revenue due to the elimination of the grocery tax by the state legislation. Sales Tax revenue will provide approximately 5.4% of the County's total General Government Fund revenue in FY 2023.



Communications Sales and Use Tax

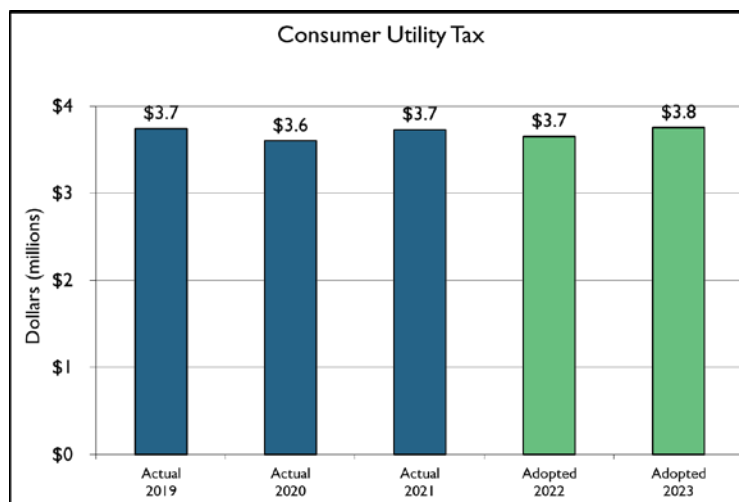


The 2006 Virginia General Assembly enacted the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5.0% and replaces several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on 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 as 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 2023 projections of this revenue source represent 1.2%, or \$2.7 million, of the General Fund. This is a 8.6% decrease over the prior year budget, and continues a trend of diminishing revenues associated with this tax.

Consumer Utility Tax

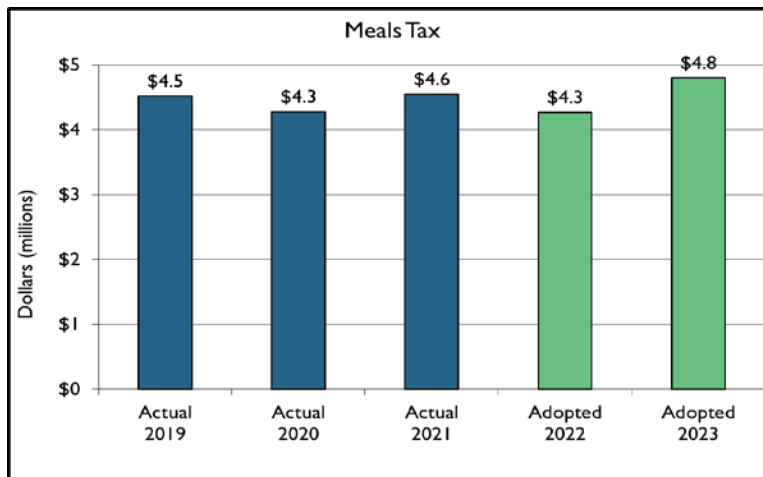


Estimated consumer utility tax revenues of \$3.8 million will provide 1.7% of the County's total General Government revenue in FY 2023. The Consumer Utility tax currently applies only to residential customers of gas and electric services.

This revenue category has proven highly consistent, remaining relatively unchanged for several years. Forecasts for FY 2023 slightly increase to \$3.8 million from \$3.7 million in FY 2021 and FY 2022.



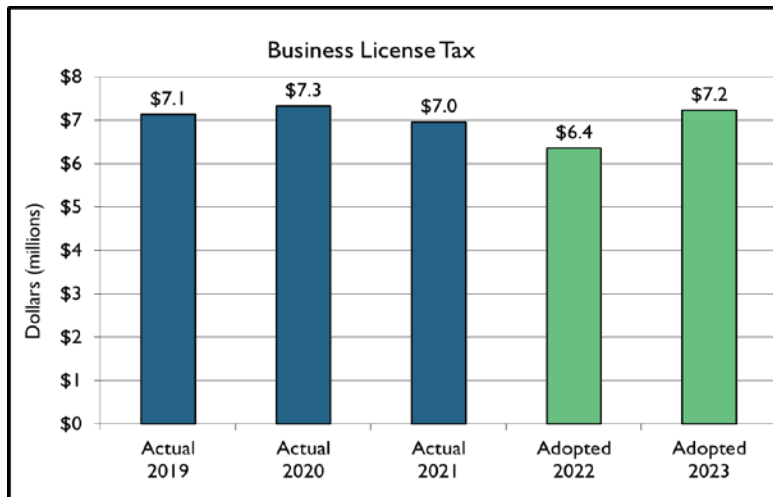
Tax on Prepared Foods (Meals Tax)



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. This law was amended in 2020 to allow a tax not to exceed 6.0% of the amount charged. However, Roanoke County levies a 4.0% tax on these items; the tax was implemented on July 1, 1988. County projections anticipate an increase in meals tax revenue for FY 2023.

Roanoke County has seen several new restaurants open in the previous year which is anticipated to increase the tax on prepared foods revenue for FY 2023. Revenue from the tax on prepared foods is estimated at \$4.8 million in FY 2023, an increase of 12.4% from prior year. It will account for 2.2% of General Government revenue.

Business, Professional, and Occupational License Taxes (BPOL)



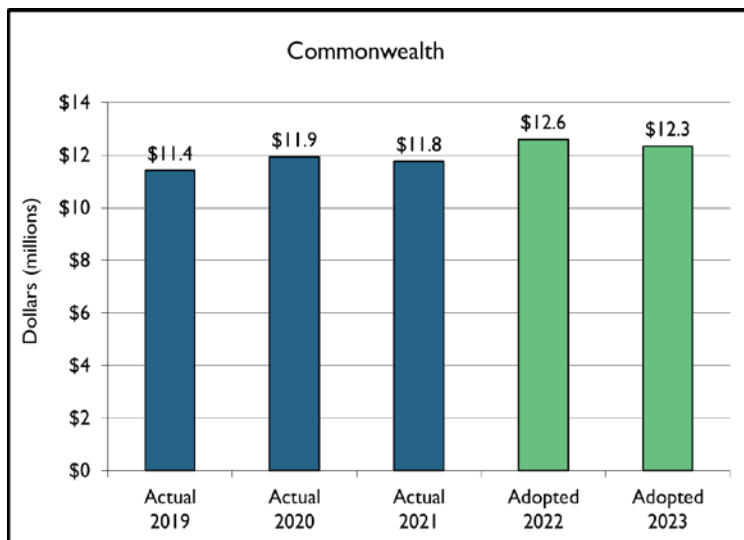
For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Legislation passed in 1996 that (1) allowed businesses with gross receipts of \$100,000 or less to be exempt from paying BPOL tax, (2) set maximum tax rates on 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. BPOL tax revenue projections for FY 2023 amount to \$7.2 million and represent 3.3% of General Government revenue. BPOL tax revenues are trending towards a return to pre-pandemic levels as the economy continues to grow.



Revenue from the Commonwealth

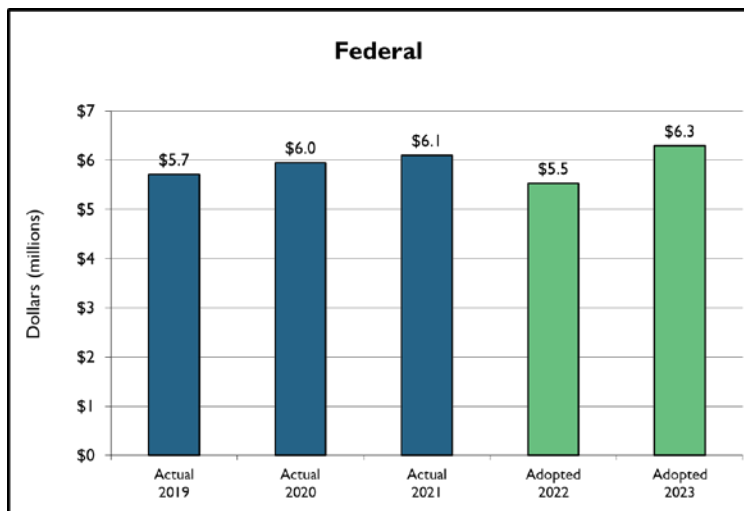


This revenue category consists of funds provided to the County from the State to operate specific programs in such areas as social services, law enforcement, and constitutional offices. Local flexibility is limited in the use of these funds. State funding of the County's school system is reported as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

Historically, revenues from the Commonwealth of Virginia contribute approximately 6% of the total General Government budget. In FY 2023, Commonwealth contributions are anticipated to be \$12.3 million or 5.6%

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. In FY 2023, Federal Revenues are anticipated to be \$6.3 million or 2.9% of General Government revenue.



Multi-Year Financial Planning

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 Adopted FY 2023 – FY 2032 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 2023 Operating Budget, staff has provided a 4-year revenue and expenditure projection based on assumptions informed by trends and analysis. This projection has been incorporated into the development of a multi-year budgeting process that is detailed in the following section.



Roanoke County Four-Year Financial Plan FY 2023 – FY 2026

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.

Background

Roanoke County began a Four-Year Financial Plan for the General Government Fund with the development of the Fiscal Year 2022-2023 Annual Fiscal Plan. Multi-year financial planning was identified by the County's Board of Supervisors as a priority during an annual Board Retreat in January 2021. The plan is intended to play a key role in assisting the County in determining funding priorities and balancing the budget. The plan is also an assurance to our citizens that the County is planning for the long term and financially positioning itself to meet the needs of the future.

When reviewing the plan, it is important to remember that only the first and second year are adopted and appropriated by the Board of Supervisors. The remaining years of the plan are based on current programmatic and financial conditions. The exact dollars and positions in the plan are likely to change, but, if current needs and conditions remain relatively constant, the overall direction and emphasis reflected in the plan should remain consistent. Additionally, only the first year of the plan is balanced. Remaining years may require revenue enhancements and/or service level adjustments.

The Four-Year General Government Fund Financial Plan assumes conservative revenue growth and illustrates how such revenue growth over current year projections can be reinvested in the County. As fiscal flexibility is limited in meeting current service levels, the County is selective in any enhancements of service levels and directs resources to known obligations. Therefore, service level enhancements are not included in future assumptions, as they will be evaluated annually during each budget development process.

FY 2023 – FY 2026 Revenue Assumptions

This four-year plan continues to forecast growth in our largest revenue sectors of real property and personal property with no changes to the current tax rates. Staff in the Department of Finance and Management Services Budget Division worked with County Administration, Departments, and members of the Roanoke County Revenue Team to develop these projections. Revenue projections are conservative and are based on historical trends while considering economic factors created by the COVID-19 pandemic. On average, year over year growth of revenues in the Four-Year General Fund Financial Plan is 5.75%.

General Property Taxes

General property taxes, which include Real Estate and Personal Property taxes, comprise over two-thirds of total Roanoke County revenues. The 2022 Real Estate Assessment increased by 6.96% compared to 2021. The Adopted FY 2023 Real Estate revenue budget increases by 8.24% due to this increased assessment and decreased revenue budgets during the COVID-19 pandemic. Revenues outperformed conservative revenue projections in the first two years of the pandemic and are adjusted to reflect this higher growth trend. Projections for FY 2024 are for real estate assessments to increase by 5% based on national and local trends in the real estate market due to continued high demand for homes with low



supply of both existing homes and new construction. Growth is still anticipated at 4% in FY 2025 and FY 2026 though expected to slow some as increasing interest rates will likely have some effect on home purchases.

Personal Property tax revenue has increased significantly during the COVID-19 pandemic due to global supply chain issues which has led to decreased availability of new vehicles which has increased the value of used vehicles. The Adopted FY 2023 Personal Property tax budget increased by 16.42% over the FY 2022 budget. In the near term, used vehicle values are projected to remain high based on analysis from JD Power and the National Automobile Dealers Association (NADA), national, and local trends. While growth is projected to continue through FY 2026, the rate of growth is anticipated to slow as supply chains are restored and new vehicle markets return to pre-pandemic levels.

Other Local Taxes

Most other local taxes are showing significant growth and have recovered from any impacts experienced during the COVID-19 Pandemic. These other major local taxes include Sales Tax, Business License, Recordation Taxes, Hotel/Motel Tax, and Meals Tax. Also, in the first year of implementation, the Cigarette Tax is growing much faster than projected.

Sales Tax was largely unaffected by the pandemic despite initial economic contraction fears. For FY 2023, the Virginia General Assembly considered eliminating the both the state and local sales tax option on grocery items. At the time of the FY 2023 Budget Adoption on May 10, 2022, there was no final determination of the fate of the local option sales tax for grocery items. Due to this uncertainty, Roanoke County projected sales tax with the assumption that the local option would be eliminated thus reducing the sales tax budget in FY 2023. Sales tax growth has been consistent for the past several years. However, sales tax is affected by other factors including economic conditions such as unemployment and inflation. Current inflation rates are at a forty-year high and unemployment has returned to the historically low levels seen prior to the pandemic. Though inflation is high, the increased costs for consumer goods has yielded increased sales tax collections. Projections for Sales Tax growth consider the short-term increased collections driven in part by inflation and then return to more modest growth seen in recent years.

Business License revenue is largely collected based on the gross receipts of businesses in Roanoke County. While these revenues did decline during the first year of the pandemic, they have recovered to pre-pandemic levels and now show strong growth. Business License revenue is projected to increase by 13.64% in FY 2023 and then 3% annually from FY 2024 through FY 2026.

Recordation Taxes have increased based on housing market trends, interest rates, and real estate assessments. Growth is projected at 28.57% in FY 2023 and then 1.16% modest growth annually from FY 2024 through FY 2026.

Hotel/Motel Tax was the most impacted revenue during the pandemic but has improved to pre-pandemic levels. Growth is projected at 67.11% in FY 2023 and then projected to continue between 2% and 4% annually from FY 2024 through FY 2026.

Meals Tax revenue has increased following the easing of pandemic restrictions as well as the addition of several new restaurants in Roanoke County. Meals tax is projected to increase by 12.42% in FY 2023 and 10% in FY 2024 with new restaurants scheduled to open that year. Revenues are projected to increase by 7.50% in both FY 2025 and FY 2026.



Cigarette Tax is a new revenue source in FY 2022 and has already outperformed initial projections. The adopted FY 2023 budget increased by 160% to \$650,000. As more data has become available, this projection is conservative and 50% growth is projected in FY 2024. Rates of cigarette usage have been decreasing so it is projected that cigarette tax growth will flatten in FY 2025 and FY 2026.

Commonwealth & Federal Revenue

Commonwealth and Federal Revenues are predominantly related to the provision of Social Services programs, funding for Constitutional Officers and staff salaries, and HB599 Law Enforcement funding. Commonwealth and Federal funding for Social Services programs has grown consistently in recent years and is projected to continue. Also, Constitutional Officer funding from the Virginia Compensation Board has consistently increased. HB599 funding for Police varies from year to year but is projected to increase in FY 2023. Overall, intergovernmental revenue from the Commonwealth and Federal Government is projected to increase annually by about 2.25% from FY 2024 through FY 2026.

All Other Revenue Sources

All other revenue sources are projected to increase by about 1% annually from FY 2023 through FY 2026. Some fee changes for Community Development Fees were increased in the FY 2023 adopted budget and additional growth is expected as development and building permits continue to increase. Other revenue sources including Charges for Services, Recovered Costs, and Miscellaneous Revenue are projected to increase slightly or remain relatively unchanged.

FY 2023 – FY 2026 Expenditure Assumptions

The four-year plan forecasts known and expected increases for personnel, operating, and capital expenditures. As part of the FY 2022 budget, Roanoke County implemented new pay structures for employees including a new step program for sworn public safety positions and applying the decision band method to assign all other positions. This plan also includes anticipated increases based on staffing needs, revenue-based expenditures, and areas with historical year over year increases.

Compensation & Benefits

The FY 2023 Adopted Budget includes additional funding for sworn public safety salary adjustments as part of the second year of a planned three-year phase in of the step programs, the addition of a step program for Emergency Communications staff, and a 5% cost of living adjustment for all non-sworn staff.

Public Safety salaries are projected to increase by 13.50% in FY 2023 as part of the phase in of the step plans. Public safety salaries are projected to increase by 11.26% in FY 2024 for the final phase of the step plan implementation then increases are projected at 7.08% in FY 2025 and 3.00% in FY 2026.

Non-public safety salaries are projected to increase by 7.23% in FY 2023 which includes a 5% cost of living adjustment, the addition of two new positions, and adjustments made as part of the implementation of the decision band method. Non-public safety salaries are projected to increase by about 3% annually from FY 2024 through FY 2026.

Contributions to the Virginia Retirement System (VRS) are projected to increase each year as well. VRS performs actuarial analyses every other year and has historically increased the Roanoke County contribution rate each time. VRS Contributions are projected to increase by 23.61% in FY 2023 due to the salary increases discussed above as well as an increase to the contribution rate. VRS contributions are projected to increase based on projected salary increases in FY 2024 and FY 2026 and will increase by a greater amount in FY 2025 due to an anticipated increase in the Roanoke County contribution rate.



Health insurance rates have regularly increased in prior years. The FY 2023 adopted budget included an increase of 3.98%. A 5% increase in health insurance contributions is projected each year from FY 2024 through FY 2026.

Projections also include \$500,000 annually to address salary compression issues for employees as well as assumptions for part-time pay increases for existing employees as well as assumptions for the impacts of proposed increases to the Virginia minimum wage.

County Staffing

In addition to increases in salary and benefit costs, Roanoke County will have additional personnel costs associated with the addition of new positions. Fifteen (15) firefighter positions were added in FY 2021 through a Staffing for Adequate Fire and Emergency Response (SAFER) grant. This grant provided funding through the first half of FY 2024. Thus, an additional \$462,313 is required once the grant funding expires. In FY 2025, an additional \$487,307 is projected to increase funding for a full year. Also, the addition of the new Bonsack Fire Station in the Hollins District will require the addition of eighteen (18) new firefighter positions in FY 2025 which is projected to increase personnel costs by \$1,343,306 to include salary, benefits, and required overtime. This increase is offset by future SAFER grant funding in FY 2025 which is estimated to fund 50% of the personnel costs. Also, six (6) additional police officers are also needed starting in FY 2024 at a cost of \$370,000.

Departments submit requests for new positions based on demand and changes to operations with each budget process. These position requests will be reviewed annually for need and financial capacity.

Transfer for Schools Operating

The transfer to Roanoke County Schools Operating is calculated annually using the Revenue Sharing formula. This transfer in the adopted FY 2023 budget increased by \$5,739,752 or 7.99% over the transfer in FY 2022.

Projections for FY 2024 through FY 2026 are based on forecasted changes to local revenue. These projections also assume changes to Roanoke County population based on trend data from the Weldon Cooper Center for Public Service at the University of Virginia and changes to Average Daily Membership (ADM) as projected by Roanoke County Public Schools and applying rates of change based on recent actual enrollment data. The transfer to Roanoke County Schools is projected to increase by \$5,351,048 or 6.14% in FY 2024, by \$3,285,472 or 3.55% in FY 2025, and by \$2,720,285 or 2.84% in FY 2026.

Transfer for County Capital Improvement Program (CIP) & Fleet Replacement

The transfer to Capital is based on the planned General Government Transfer support for the County's FY 2023 – FY 2032 CIP and the Fleet Replacement Program. Additionally, this transfer will continue to assume an additional \$300,000 each year to support the 17-17-17 debt model. The transfer to Capital increases by \$1,766,025 in FY 2024, by \$404,206 in FY 2025, but decreases by \$877,665 in FY 2026 due to the projects planned in those years. Funding for fleet replacement increases by \$900,000 in FY 2024, and by \$400,000 in FY 2025 and FY 2026 as the County seeks to restore funding for necessary fleet and equipment needs. Also, apparatus purchases are necessary for new Bonsack Fire station which are projected to be a one-time cost in FY 2025 of \$100,000 assuming grant funding for a large portion of this cost.

**Transfer for Debt**

The transfer for debt is projected to increase based on the increase in the debt model from 12-12-12 to 17-17-17. This transfer is projected to increase by \$869,244 in FY 2024, by \$470,963 in FY 2025, and by \$1,440,740 in FY 2026.

Regional Services and Contractual Agreements

Projections also include increases for Solid Waste Tip Fees with the Roanoke Valley Resource Authority (RVRA) of \$50,000 annually from FY 2024 through FY 2026. Contributions to the Western Virginia Regional Jail (WVRJ) for debt and housing of prisoners are projected to increase by \$375,000 in FY 2024 and by \$175,000 in FY 2025 and FY 2026 based on anticipated usage following the pandemic. Contributions to regional agencies including Blue Ridge Behavioral Health, RVTV, Greenways, Visit Virginia's Blue Ridge, the Regional Center for Animal Care and Projection (RCACP), and the CCAP Program at Virginia Western Community College are projected to increase by \$157,344 in FY 2024, by \$113,133 in FY 2025, and by \$107,474 in FY 2026.

County Programs and Services

Increases are also projected each year for services provided by Communications and Information Technology (CommIT) for Software as a Service (SAAS) and other IT infrastructure needs. Costs for the Children's Services Act Programs, the Criminal Justice Academy, and Tax Relief programs are projected to increase as well. Additionally, costs are projected to increase for the provision of existing services throughout Roanoke County departments each year.

Maintaining Fund Balance and Contingency Policies

Finally, all projections include calculations for maintaining the 12% General Fund Balance policy and the 0.25% Expenditure Contingency Policy.



Revenue Projected Changes and Assumptions

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Adopted	Adopted	Projected	Projected	Projected
Real Estate Tax	3.00%	8.24%	5.00%	4.00%	4.00%
<i>Based on trends and projected annual assessment growth</i>					
Personal Property Tax	2.32%	16.42%	15.00%	5.00%	3.00%
<i>Based on used vehicle values and new vehicle production</i>					
Sales Tax	8.48%	-2.72%	10.00%	7.50%	7.50%
<i>Based on trends, increased consumer spending, and collection of internet sales tax</i>					
Hotel/Motel Tax	10.00%	67.11%	4.00%	3.00%	2.00%
<i>Based on trends in local tourism and events</i>					
Meals Tax	10.00%	12.42%	10.00%	7.50%	7.50%
<i>Based on trends in local prepared foods industry and consumer spending</i>					
Business License Tax	7.50%	13.64%	3.00%	3.00%	3.00%
<i>Based on trends in economic development and business community</i>					
Recordation and Conveyance Tax	15.75%	28.57%	1.16%	1.16%	1.16%
<i>Based on housing market trends, interest rates, and real estate assessment projections</i>					
Cigarette Tax	New Tax	160.00%	50.00%	0.00%	0.00%
<i>Cigarette tax established in FY 2022 and projection is for half-year only. Revenue projected to have modest growth after implementation.</i>					
Permits, Fees & Licenses	2.98%	46.78%	7.60%	7.76%	7.90%
<i>Based on issuance of building permits along with increased recordation and conveyance taxes</i>					
Commonwealth & Federal	4.01%	2.69%	2.25%	2.28%	2.32%
<i>Based on trends in Social Services revenue, Compensation Board adjustments, and HB 599 Law Enforcement Funding</i>					
All Other Revenue Sources	3.69%	1.26%	1.18%	1.12%	1.18%
<i>Based on historical and future trends in all other revenue categories</i>					

Expenditure Projected Changes and Assumptions

Personnel

Salary - Public Safety	9.87%	13.50%	11.26%	7.08%	3.00%
<i>Based on Public Safety Step Increase plan implemented in FY 2022</i>					
Salary - Non-Public Safety	7.18%	7.23%	3.06%	3.12%	3.05%
<i>Based on Decision Band Method compensation plan implemented in FY 2022</i>					
VRS Contribution	7.31%	23.61%	5.58%	5.00%	3.00%
<i>VRS contribution increases assumed bi-annually starting in FY 2023</i>					
Health Insurance Contribution	3.85%	3.98%	5.00%	5.00%	5.00%
<i>Health Insurance contribution based on historical and future trends</i>					

Operating

Housing of Prisoners	2.66%	8.09%	2.25%	2.20%	2.15%
<i>Expenditures based on year-over-year increased usage trends</i>					
RVRA Tipping Fees	4.13%	2.78%	1.93%	1.89%	1.86%
<i>Expenditures based on year-over-year increased usage trends</i>					
CORTAN	0.00%	0.00%	0.00%	0.00%	0.00%
<i>Based on historical and future trends in County of Roanoke's transportation program</i>					
Utilities	0.10%	0.00%	1.00%	1.00%	1.00%
<i>Expenditures based on year-over-year increased usage trends</i>					
Fuel and Parts	0.00%	4.81%	1.00%	1.00%	1.00%
<i>Expenditures based on year-over-year increased usage trends</i>					
Contracted Repairs	0.01%	16.59%	1.00%	1.00%	1.00%
<i>Expenditures based on year-over-year increased usage trends</i>					
All Other Operating	4.15%	9.61%	3.00%	2.46%	2.00%
<i>Expenditures based on year-over-year increased usage trends</i>					



	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Transfers:					
Schools	2.22%	7.07%	6.14%	3.55%	2.84%
<i>Transfer to Schools Operating is calculated using the Revenue Sharing formula based on ADM and County Population</i>					
Debt	-12.88%	-0.06%	13.18%	6.31%	18.16%
<i>Transfer for debt is calculated based on projected amortization schedules</i>					
Capital	83.20%	38.19%	61.76%	8.74%	-17.45%
<i>Transfer to Capital is based on the planned General Government Transfer support for the County's CIP and the Fleet Replacement Program</i>					
Other	-9.33%	10.01%	13.29%	18.08%	11.07%
<i>Transfers based on historical and future trends</i>					

*FY 2022 shows actual budget % change from FY 2021 Amended to FY 2022 Adopted



Multi-Year Summary of Revenues

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
General Government					
General Property Taxes					
Real Estate Tax	\$ 102,084,564	\$ 110,497,500	\$ 116,022,375	\$ 120,663,270	\$ 125,489,801
Personal Property Tax	33,500,000	39,000,000	44,850,000	47,092,500	48,505,275
Payment In Lieu of Taxes	180,000	180,000	180,000	180,000	180,000
Current Public Service Corp	3,710,928	4,040,928	4,182,360	4,328,743	4,480,249
Penalties and Interest	529,072	529,072	540,447	552,299	564,650
Total General Property Taxes	140,004,564	154,247,500	165,775,182	172,816,812	179,219,975
Other Local Taxes					
Sales Tax	12,200,000	11,867,641	13,054,405	14,033,485	15,085,997
Communication Sales & Use Tax	2,900,000	2,650,000	2,544,000	2,442,240	2,344,550
Consumer Utility	3,650,000	3,750,000	3,750,000	3,750,000	3,750,000
Utility License Tax	725,000	600,000	606,000	612,060	618,181
Business License	6,364,000	7,225,000	7,440,250	7,661,958	7,890,316
Motor Vehicle License Fee	2,400,000	2,400,000	2,424,000	2,448,240	2,472,722
Recordation Taxes	1,400,000	1,800,000	1,820,900	1,842,073	1,863,523
Hotel/Motel Room Tax	807,597	1,349,568	1,553,551	1,600,157	1,632,160
Meals Tax	4,270,750	4,800,000	5,279,000	5,674,175	6,098,988
Bank Franchise Tax	660,000	700,000	707,000	714,070	721,211
Amusement Tax	25,000	25,000	30,000	30,000	30,000
Cigarette Tax	250,000	650,000	975,000	975,000	975,000
Total Other Local Taxes	35,652,347	37,817,209	40,184,106	41,783,458	43,482,649
Permits, Licenses, Fees	800,000	1,174,267	1,263,520	1,361,524	1,469,141
Fines & Forfeitures	353,500	400,000	400,000	400,000	400,000
Use of Money/Property	303,600	269,497	286,696	290,331	294,039
Charges for Services	3,850,000	3,859,700	3,922,200	3,986,170	4,051,635
Miscellaneous Revenue	1,410,000	1,635,000	1,705,255	1,770,562	1,838,827
Recovered Costs	525,000	450,129	464,050	479,994	497,210
Commonwealth Revenue	12,605,887	12,339,423	12,445,177	12,550,688	12,657,782
Federal Revenue	5,533,953	6,288,000	6,600,500	6,928,625	7,273,156
Total General Government,					
Net Contingency & Beginning Balance	\$ 201,038,851	\$ 218,480,725	\$ 233,046,686	\$ 242,368,164	\$ 251,184,414
Contingencies and Beginning Balance	744,400	2,136,630	2,703,923	1,847,157	1,800,474
Total General Government	\$ 201,783,251	\$ 220,617,355	\$ 235,750,609	\$ 244,215,321	\$ 252,984,888



Multi-Year Summary of Expenditures

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
General Government					
General Administration					
Board of Supervisors	\$ 330,283	\$ 395,565	\$ 404,797	\$ 414,409	\$ 424,080
County Administrator	783,941	946,847	973,515	1,003,342	1,031,904
Internal Auditor	119,433	158,499	162,085	166,088	169,930
Public Information	204,917	290,008	298,420	307,728	316,738
County Attorney	620,929	688,609	706,268	725,984	744,907
Human Resources	960,184	1,021,459	1,047,398	1,075,889	1,103,382
Total General Administration	3,019,687	3,500,987	3,592,483	3,693,439	3,790,941
Constitutional Officers					
Commissioner of the Revenue	881,136	940,791	967,517	997,244	1,025,876
Commonwealth's Attorney	1,288,751	1,444,805	1,488,537	1,537,331	1,584,207
Sheriff - Administration & Civil	2,592,960	2,869,012	3,065,976	3,161,611	3,254,128
Sheriff - Care & Confinement	5,305,520	5,914,839	6,921,248	7,100,080	7,272,584
Sheriff - WVRJA	3,864,758	4,256,436	4,331,436	4,406,436	4,481,436
Treasurer	970,636	1,097,968	1,126,838	1,158,712	1,189,601
Clerk of the Circuit Court	1,183,586	1,250,920	1,288,830	1,330,739	1,371,249
Total Constitutional Officers	16,087,347	17,774,771	19,190,382	19,692,153	20,179,081
Judicial Administration					
Circuit Court Judges	257,068	257,068	257,072	257,075	257,079
General District Court	103,440	103,440	103,442	103,444	103,446
Magistrate	1,590	1,590	1,590	1,590	1,590
Juvenile/Domestic Relations Court	39,086	39,086	39,086	39,086	39,086
Court Service Unit	470,144	520,144	595,144	645,144	670,144
Courthouse Maintenance	50,000	50,000	50,000	50,000	50,000
Total Judicial Administration	921,328	971,328	1,046,334	1,096,339	1,121,345
Management Services					
Real Estate Valuation	858,850	954,541	982,252	1,012,964	1,042,567
Finance and Management Services	2,395,395	2,601,558	2,677,009	2,760,337	2,840,848
Total Management Services	3,254,245	3,556,099	3,659,261	3,773,301	3,883,415
Public Safety					
Police	13,054,888	14,797,883	15,443,336	15,914,644	16,370,645
Fire and Rescue	17,263,575	19,565,512	21,676,926	23,639,610	24,359,401
Total Public Safety	30,318,463	34,363,395	37,120,262	39,554,254	40,730,045
Community Services					
Economic Development	472,690	557,437	572,889	589,914	606,302
Development Services	3,267,447	3,467,602	3,563,196	3,669,515	3,772,089
Planning	1,297,602	1,528,552	1,568,775	1,612,874	1,655,486
CORTRAN	742,738	766,284	768,940	771,876	774,736
General Services	8,341,378	8,990,155	9,181,699	9,381,395	9,577,070
Total Community Services	14,121,855	15,310,030	15,655,500	16,025,575	16,385,683



	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Human Services					
Parks, Recreation, and Tourism	5,018,793	5,415,664	5,551,370	5,697,240	5,838,709
Public Health	515,902	579,181	579,181	579,181	579,181
Social Services	12,906,909	13,365,450	13,602,604	13,864,552	14,118,160
Library	4,315,151	4,534,330	4,643,934	4,758,816	4,870,447
VA Cooperative Extension	87,097	87,097	87,097	87,097	87,097
Elections	464,067	551,823	564,519	626,988	589,155
Total Human Services	23,307,919	24,533,545	25,028,705	25,613,874	26,082,748
Non-Departmental & Transfers					
Non-Departmental					
Employee Benefits	3,086,974	2,724,380	4,060,830	5,222,269	6,344,793
Transfer to Comm-IT	9,434,017	10,742,753	10,812,097	10,971,963	11,043,194
Miscellaneous ¹	1,512,923	1,632,143	1,716,868	1,713,962	1,650,437
Contributions to Outside Agencies					
Discretionary	197,600	193,500	193,500	193,500	193,500
Contractual	1,754,140	2,049,485	2,074,517	2,131,091	2,156,907
Dues & Memberships	38,003	47,258	47,258	47,258	47,258
Total Non-Departmental	16,023,657	17,389,519	18,905,070	20,280,043	21,436,089
Unappropriated Balance					
Contingent Balance	50,000	50,000	50,000	50,000	50,000
Total Unappropriated Balance	50,000	50,000	50,000	50,000	50,000
Transfers to:					
Debt Service	14,252,105	14,262,853	15,132,097	15,603,060	17,043,800
Capital Projects	2,069,098	2,859,300	4,625,325	5,029,531	4,151,866
Schools	71,821,490	77,561,242	82,912,290	86,197,762	88,918,047
Internal Services	1,604,003	2,154,003	3,022,536	4,384,529	5,378,198
Children's Services Act	3,813,000	3,813,000	3,926,067	4,039,788	4,154,195
Criminal Justice Academy	198,600	204,599	220,752	230,085	239,851
Public Works Projects	176,054	176,054	176,054	176,054	176,054
Miscellaneous Transfers	-	-	-	-	-
Total Transfers	93,934,350	101,031,051	110,015,121	115,660,809	120,062,011
Total Non-Departmental & Transfers	110,008,007	118,470,570	128,970,191	135,990,852	141,548,100
Total General Government, Net Contingency and Beginning Balance	\$ 201,038,851	\$ 218,480,725	\$ 234,263,117	\$ 245,439,786	\$ 253,721,358
Addition to Fund Balance	491,803	2,093,025	1,893,887	1,341,200	993,789
General Government Contingency	252,597	43,605	585,658	613,599	634,303
Total General Government	\$ 201,783,251	\$ 220,617,355	\$ 236,742,662	\$ 247,394,585	\$ 255,349,450



Total Revenue and Expenditure Projections Through FY 2026



Note: The total Revenue and Expenditures in this chart are Net of Beginning Balance.



**County of Roanoke Authorized Position Count
FY 2022-2023**

This table lists all positions adopted in Budget.

Fund / Subfund / Department	Actual FY 2021	Budget FY 2022	Revised FY 2022	Adopted FY 2023	Revised to Adopted Inc/(Dec)
General Fund					
General Government					
Board of Supervisors	6	6	6	7	1
Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue	13	13	13	13	-
Commonwealth's Attorney	13	13	13	13	-
County Administrator	4	4	5	5	-
County Attorney	4	4	4	4	-
Development Services	36	36	36	36	-
Economic Development	4	4	4	4	-
Elections	3	3	3	3	-
Finance and Management Services	25	25	25	25	-
Fire & Rescue	188	188	188	188	-
General Services					
General Services Administration	4	4	4	4	-
Building Maintenance	19	19	19	19	-
Solid Waste	34	34	34	34	-
Human Resources	8	8	8	8	-
Internal Auditor	1	1	1	1	-
Library	43	43	43	43	-
Parks, Recreation & Tourism	55	55	55	55	-
Planning	13	13	13	13	-
Planning - CORTAN	1	1	1	1	-
Police	152	152	152	152	-
Public Information Officer	2	2	2	3	1
Real Estate Valuation	11	11	11	11	-
Sheriff					
Sheriff - Administration & Civil	26	26	26	26	-
Sheriff - Care & Confinement	60	62	62	62	-
Social Services	107	110	110	110	-
Treasurer	13	13	13	13	-
Total General Government	861	866	867	869	2
Children's Services Act					
Finance	1	1	1	1	-
Social Services	3	3	3	3	-
Total Children's Services Act	4	4	4	4	-
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	-
Sheriff	1	1	1	1	-
Total Roanoke County Criminal Justice Academy	3	3	3	3	-



Fund / Subfund / Department	Actual FY 2021	Budget FY 2022	Revised FY 2022	Adopted FY 2022	Revised to Adopted Inc/(Dec)
Fleet Service Center					
General Services	13	13	13	13	-
Total Fleet Service Center	13	13	13	13	-
Grants					
Commonwealth's Attorney	2	2	2	2	-
Court Service Unit	4	4	3	3	-
Fire SAFER Grant (2021)	15	15	15	15	-
Police DUI Grant	2	2	2	2	-
Total Grants	23	23	22	22	-
Communications & Information Technology Administration & Operations					
Communications & Information Technology	40	40	40	40	-
Total Comm IT Administration & Operations	40	40	40	40	-
Communication Shops					
Communications & Information Technology	7	7	7	7	-
Total Communication Shops	7	7	7	7	-
Emergency Communication Center					
Communications & Information Technology	42	42	42	42	-
Total Emergency Communication Center	42	42	42	42	-
Fee Classes					
Parks, Recreation & Tourism	12	12	12	12	-
Total Fee Classes	12	12	12	12	-
School Grounds Maintenance					
Parks, Recreation & Tourism	5	5	5	5	-
Total School Ground Maintenance	5	5	5	5	-
Internal Service Fund					
County Risk Management	2	2	2	2	-
Total Internal Service Fund	2	2	2	2	-
Other Funds					
Roanoke Valley Television (RVTV)					
Roanoke Valley Television (RVTV)	5	5	5	5	-
Total Roanoke Valley Television (RVTV)	5	5	5	5	-
Roanoke Valley Greenways Commission					
Greenways	1	1	1	1	-
Total Roanoke Valley Greenways Commission	1	1	1	1	-
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	21	21	21	21	-
Total Regional Center for Animal Care & Protection	21	21	21	21	-
Total, All County Funds	1,039	1,044	1,044	1,046	2



County of Roanoke Authorized Position Count

FY 2022-2023

This table lists all positions adopted in Budget.

Department / Fund	Actual FY 2021	Budget FY 2022	Revised FY 2022	Adopted FY 2023	Revised to Adopted Inc/(Dec)
Board of Supervisors					
General Government	6	6	6	7	1
Total Board of Supervisors	6	6	6	7	1
Clerk of the Circuit Court					
General Government	16	16	16	16	-
Total Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue					
General Government	13	13	13	13	-
Total Commissioner of the Revenue	13	13	13	13	-
Commonwealth's Attorney					
General Government	13	13	13	13	-
Grants	2	2	2	2	-
Total Commonwealth's Attorney	15	15	15	15	-
Communications & Information Technology (Comm IT)					
Administration & Operations	40	40	40	40	-
Communication Shops	7	7	7	7	-
Emergency Communication Center	42	42	42	42	-
Total Communications & Information Technology	89	89	89	89	-
County Administrator					
General Government	4	4	5	5	-
Total County Administrator	4	4	5	5	-
County Attorney					
General Government	4	4	4	4	-
Total County Attorney	4	4	4	4	-
Court Service Unit					
Grants	4	4	3	3	-
Total Court Service Unit	4	4	3	3	-
Development Services					
General Government	36	36	36	36	-
Total Development Services	36	36	36	36	-
Economic Development					
General Government	4	4	4	4	-
Total Economic Development	4	4	4	4	-
Elections					
General Government	3	3	3	3	-
Total Elections	3	3	3	3	-
Finance and Management Services					
General Government	25	25	25	25	-
Children's Services Act	1	1	1	1	-
Internal Services (Risk Management)	2	2	2	2	-
Total Finance	28	28	28	28	-



Department / Fund	Actual FY 2021	Budget FY 2022	Revised FY 2022	Adopted FY 2023	Revised to Adopted Incl/(Dec)
Fire & Rescue					
General Government	188	188	188	188	-
Fire SAFER Grant (2021)	15	15	15	15	-
Total Fire & Rescue	203	203	203	203	-
General Services - Admin					
General Government	4	4	4	4	-
Total General Services - Admin	4	4	4	4	-
General Services - Building Maintenance					
General Government	19	19	19	19	-
Total General Services - Building Maintenance	19	19	19	19	-
General Services - Fleet Service Center					
Fleet Service Center	13	13	13	13	-
Total General Services - Fleet Service Center	13	13	13	13	-
General Services - Solid Waste					
General Government	34	34	34	34	-
Total General Services - Solid Waste	34	34	34	34	-
Human Resources					
General Government	8	8	8	8	-
Total Human Resources	8	8	8	8	-
Internal Auditor					
General Government	1	1	1	1	-
Total Internal Auditor	1	1	1	1	-
Library					
General Government	43	43	43	43	-
Total Library	43	43	43	43	-
Parks, Recreation & Tourism					
General Government	55	55	55	55	-
Fee Classes	12	12	12	12	-
School Grounds Maintenance	5	5	5	5	-
Total Parks, Recreation & Tourism	72	72	72	72	-
Planning					
General Government	13	13	13	13	-
Total Planning	13	13	13	13	-
Planning - CORTAN					
General Government	1	1	1	1	-
Total Planning - CORTAN	1	1	1	1	-
Police					
General Government	152	152	152	152	-
Police DUI - Grant	2	2	2	2	-
Roanoke County Criminal Justice Academy	2	2	2	2	-
Total Police	156	156	156	156	-
Public Information Officer					
General Government	2	2	2	3	1
Total Public Information Officer	2	2	2	3	1



Department / Fund	Actual FY 2021	Budget FY 2022	Revised FY 2022	Adopted FY 2023	Revised to Adopted Inc/(Dec)
Real Estate Valuation					
General Government	11	11	11	11	-
Total Real Estate Valuation	11	11	11	11	-
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	21	21	21	21	-
Total Regional Center for Animal Care & Protection	21	21	21	21	-
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	-
Total Roanoke Valley Greenways Commission	1	1	1	1	-
Roanoke Valley Television (RVTV)					
Cable Television	5	5	5	5	-
Total Roanoke Valley Television (RVTV)	5	5	5	5	-
Sheriff - Administration & Civil					
General Government	26	26	26	26	-
Total Sheriff - Administration & Civil	26	26	26	26	-
Sheriff - Care & Confinement					
General Government	60	62	62	62	-
Roanoke County Criminal Justice Academy	1	1	1	1	-
Total Sheriff - Care & Confinement	61	63	63	63	-
Social Services - Services					
General Government	107	110	110	110	-
Children's Services Act	3	3	3	3	-
Total Social Services - Services	110	113	113	113	-
Treasurer					
General Government	13	13	13	13	-
Total Treasurer	13	13	13	13	-
Total County Departments/Funds	1,039	1,044	1,044	1,046	2



County of Roanoke Analysis of Authorized Positions and Changes in Service Levels

Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2022 are described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2021-2022 Mid-Year Adjustments				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Court Services Unit – Vacant Youth Surveillance Officer position eliminated from the Court Services Unit.	(1.0)	54,244	(54,244)	-
County Administration – Added Assistant to the County Administrator position to coordinate special projects assigned by the County Administrator.	1.0	77,750	-	77,750
Total	0.0	131,994	(54,244)	77,750

FY 2023 adjustments are described on the following page.



County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2022-2023 Budget				
Position	Position Count	Position Cost	Rev/Exp. Offset	General Fund Impact
Added Positions				
Public Information Office – Added Public Information Specialist to assist with Community Strategic Plan, Citizen Surveys and to provide a more robust social media presence for the County.	1.0	75,000	-	75,000
Board of Supervisors – Restored Deputy Clerk to the Board of Supervisors position to assist Chief Deputy Clerk with Board of Supervisors meetings and records retention. Position budgeted for half of Fiscal Year and is anticipated to start January 1, 2023.	1.0	37,500	-	37,500
Subtotal – Added Positions	2.0	112,500	-	112,500

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 2023

Funds	Beginning Balances	Revenues	Total Available Funds
Governmental Funds			
General Fund	\$ 47,192,272	\$ 253,501,121	\$ 300,693,393
Debt Service Fund	240,333	18,563,676	18,804,009
Capital Fund	22,525,247	22,570,146	45,095,393
Internal Service Fund	3,954,440	15,194,312	19,148,752
Total All Funds	\$ 73,912,292	\$ 309,829,255	\$ 383,741,547
Component Unit - Schools	30,103,470	228,237,140	258,340,610

Ending Fund Balances and Expenditure Totals FY 2023

Funds	Expenditures	Ending Balances
Governmental Funds		
General Fund	\$ 253,501,121	\$ 47,192,272
Debt Service Fund	18,563,676	240,333
Capital Fund	22,570,146	22,525,247
Internal Service Fund	15,194,312	3,954,440
Total All Funds	\$ 309,829,255	\$ 73,912,292
Component Unit - Schools	228,237,140	30,103,470

Note: Total All Funds excludes Roanoke County Special Revenue Fund.



Summary of Revenues
All Funds
FY 2022 Adopted to FY 2023 Adopted

	Adopted FY 2022	Adopted FY 2023	Inc/(Dec)	
			\$	%
General Fund:				
General Government ¹	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104	9.33%
Public Works Projects	176,054	176,054	-	0.00%
Fleet Service Center	3,380,610	3,380,610	-	0.00%
Comm & Info Technology	11,644,488	12,772,669	1,128,181	9.69%
Recreation Fee Class	4,660,474	5,452,472	791,998	16.99%
PRT School Operations	365,647	401,874	36,227	9.91%
Children's Services Act	7,900,007	7,901,802	1,795	0.02%
Grants and Other	2,216,977	2,255,549	38,572	1.74%
Criminal Justice Academy	379,625	440,236	60,611	15.97%
Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	2,500	2,500	-	0.00%
Total General Fund	\$ 232,609,633	\$ 253,501,121	\$ 20,891,488	8.98%
Component Unit Schools	199,476,262	228,237,140	28,760,878	14.42%
Debt Service Fund	18,511,995	18,563,676	51,681	0.28%
Capital Fund	8,876,312	22,570,146	13,693,834	154.27%
Internal Service Fund	14,523,593	15,194,312	670,719	4.62%
Total All Funds	\$ 473,997,795	\$ 538,066,395	\$ 64,068,600	13.52%
Less: Fund Transfers	(105,719,756)	(120,410,193)	(14,690,437)	13.90%
Total Net of Transfers	\$ 368,278,039	\$ 417,656,202	\$ 49,378,163	13.41%

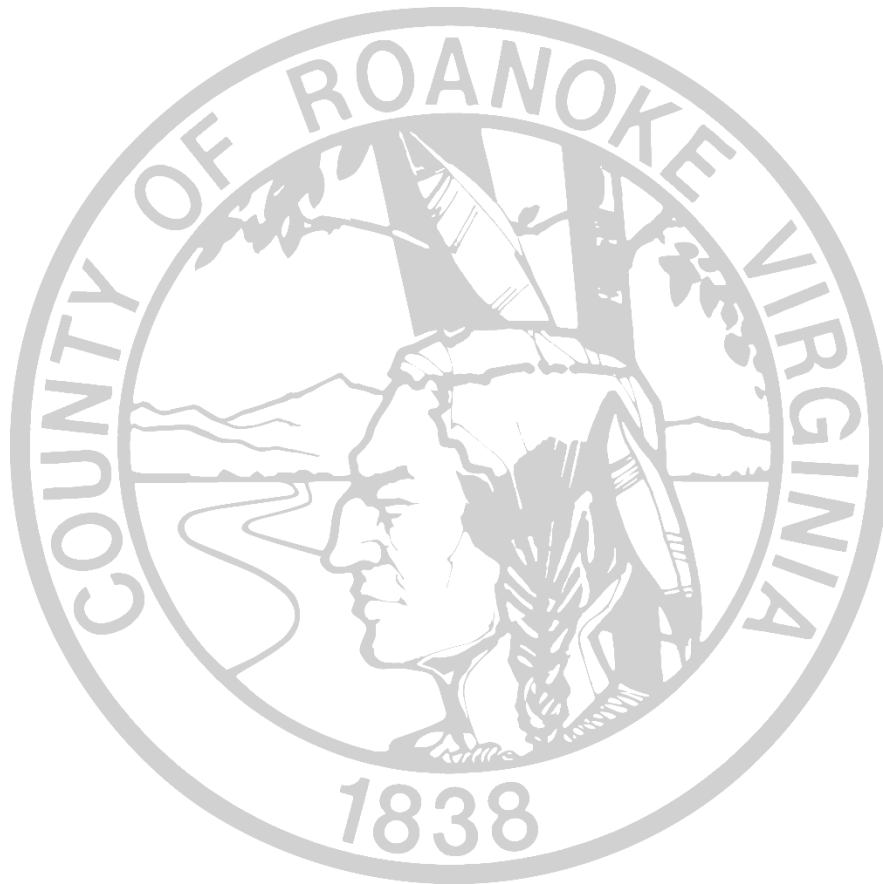
¹Includes Beginning Balance



Summary of Expenditures
All Funds
FY 2022 Adopted to FY 2023 Adopted

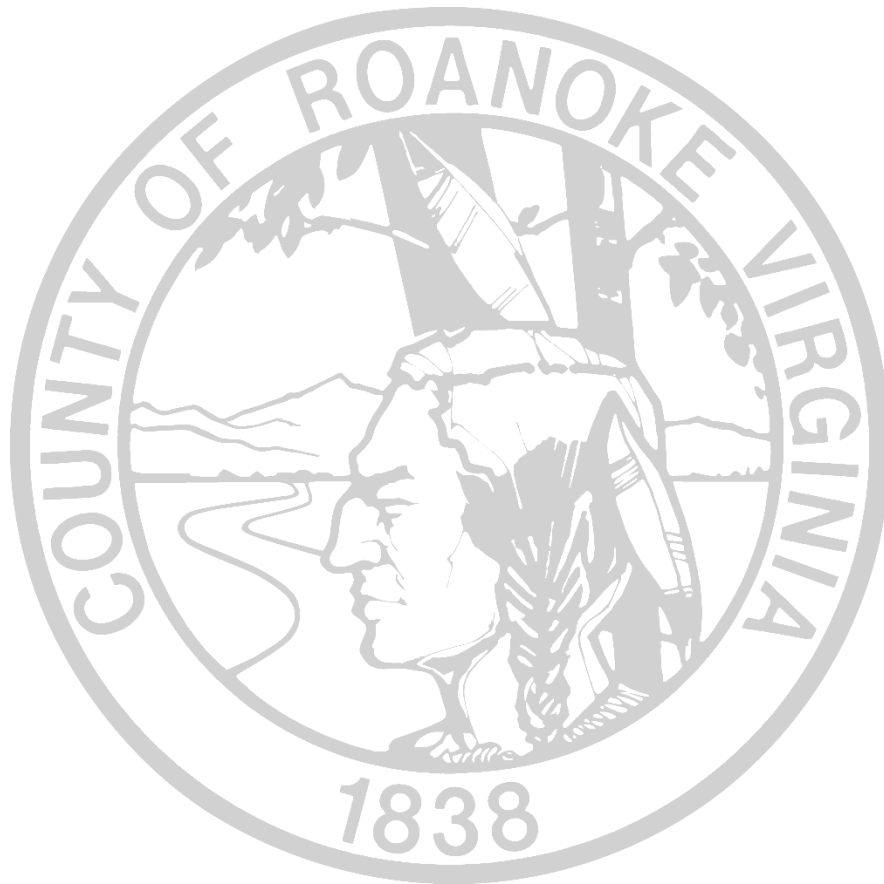
	Adopted FY 2022	Adopted FY 2023	Inc/(Dec)	
			\$	%
General Fund:				
General Government ¹	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104	9.33%
Public Works Projects	176,054	176,054	-	0.00%
Fleet Service Center	3,380,610	3,380,610	-	0.00%
Comm & Info Technology	11,644,488	12,772,669	1,128,181	9.69%
Recreation Fee Class	4,660,474	5,452,472	791,998	16.99%
PRT School Operations	365,647	401,874	36,227	9.91%
Children's Services Act	7,900,007	7,901,802	1,795	0.02%
Grants and Other	2,216,977	2,255,549	38,572	1.74%
Criminal Justice Academy	379,625	440,236	60,611	15.97%
Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	2,500	2,500	-	0.00%
Total General Fund	\$ 232,609,633	\$ 253,501,121	\$ 20,891,488	8.98%
Component Unit Schools	199,476,262	228,237,140	28,760,878	14.42%
Debt Service Fund	18,511,995	18,563,676	51,681	0.28%
Capital Fund	8,876,312	22,570,146	13,693,834	154.27%
Internal Service Fund	14,523,593	15,194,312	670,719	4.62%
Total All Funds	\$ 473,997,795	\$ 538,066,395	\$ 64,068,600	13.52%
Less: Fund Transfers	(105,719,756)	(120,410,193)	(14,690,437)	13.90%
Total Net of Transfers	\$ 368,278,039	\$ 417,656,202	\$ 49,378,163	13.41%

¹Includes Beginning Balance





General Fund



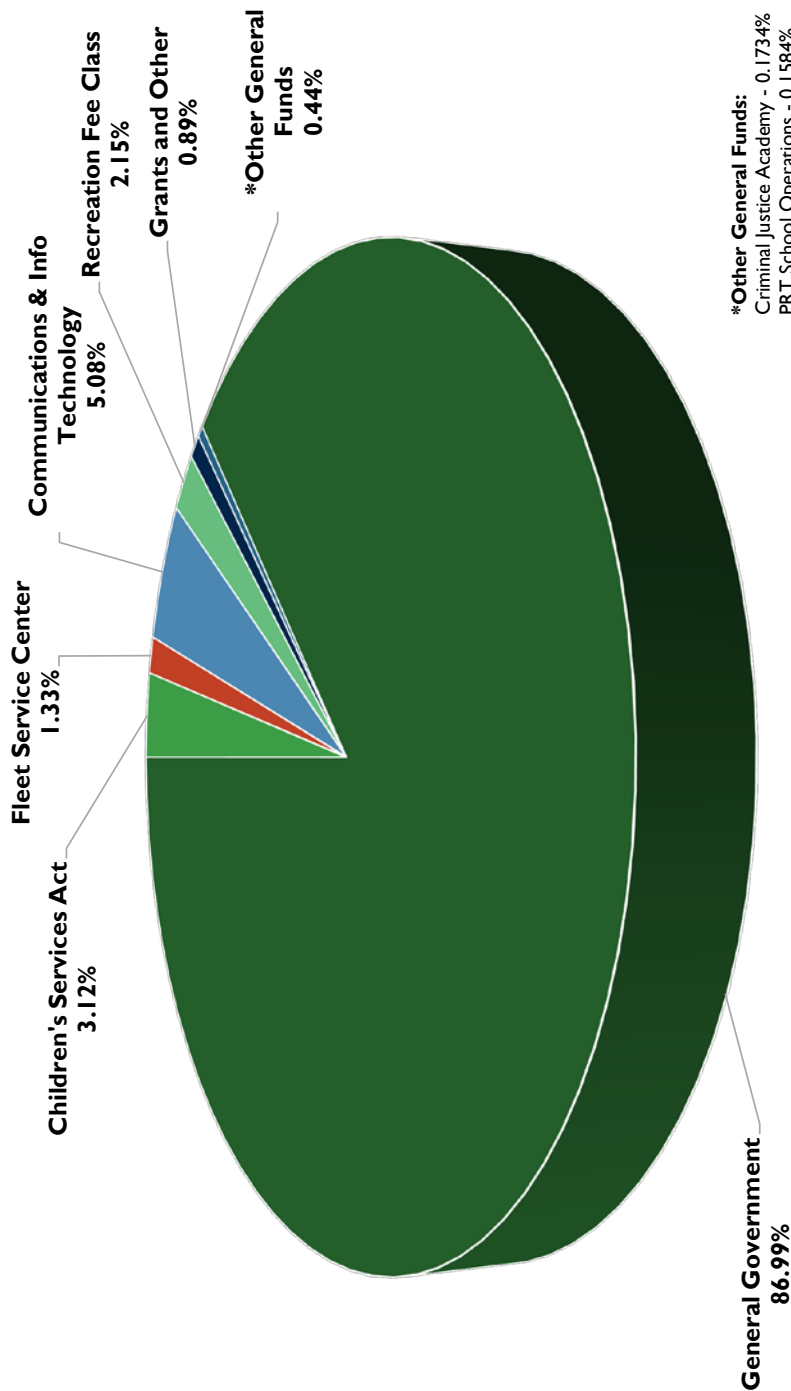


General Fund Summaries





**FY 2023 General Fund Revenues
\$253,501,121**



***Other General Funds:**
 Criminal Justice Academy - 0.1734%
 PRT School Operations - 0.1584%
 Public Works Projects - 0.0694%
 Police E-Citation - 0.0237%
 Comm Dev Tech Fee - 0.0158%
 Police Special Programs - 0.0010%

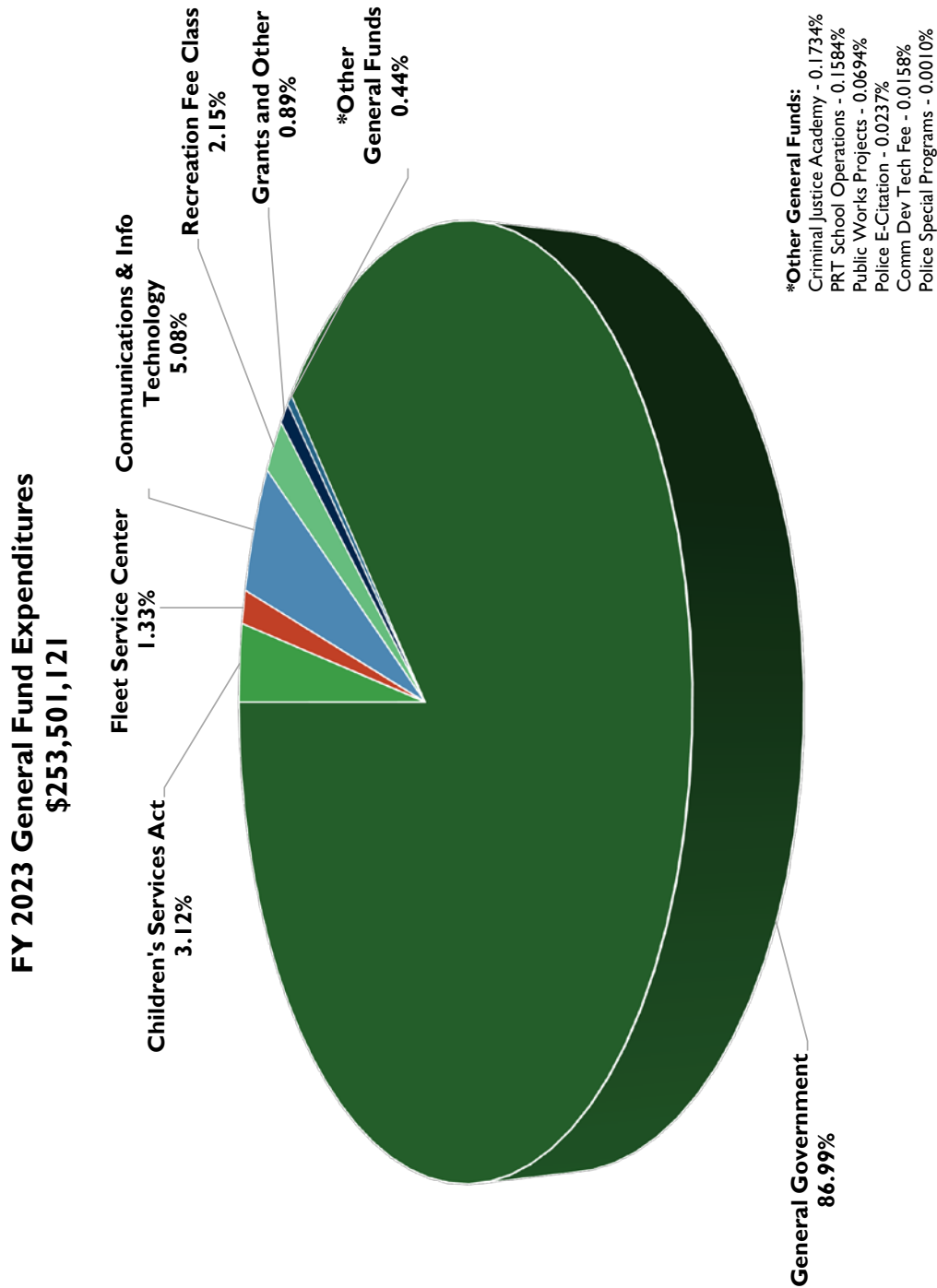


General Fund Summary of Revenues

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	100,461,192	102,084,564	110,497,500	8,412,936
Personal Property Tax	37,155,603	33,500,000	39,000,000	5,500,000
Public Service Corporation Tax	3,727,419	3,710,928	4,040,928	330,000
Penalties and Interest	1,024,161	529,072	529,072	-
Payment in Lieu of Taxes	182,347	180,000	180,000	-
Total General Property Taxes	142,550,722	140,004,564	154,247,500	14,242,936
Other Local Taxes:				
Sales Tax	12,941,172	12,200,000	11,867,641	(332,359)
Communications Sales & Use Tax	2,955,602	2,900,000	2,650,000	(250,000)
Consumer Utility Tax	3,730,296	3,650,000	3,750,000	100,000
Business License Tax	6,962,688	6,364,000	7,225,000	861,000
Bank Franchise Tax	707,387	660,000	700,000	40,000
Motor Vehicle License Fees	2,469,710	2,400,000	2,400,000	-
Recordation Taxes	1,982,822	1,400,000	1,800,000	400,000
Utility License Tax	539,444	725,000	600,000	(125,000)
Hotel and Motel Room Tax	1,091,883	807,597	1,349,568	541,971
Tax on Prepared Foods	4,552,451	4,270,750	4,800,000	529,250
Amusement Tax	41,233	25,000	25,000	-
Cigarette Tax	-	250,000	650,000	400,000
Total Other Local Taxes	37,974,688	35,652,347	37,817,209	2,164,862
Permits, Fees and Licenses	935,262	800,000	1,174,267	374,267
Fines and Forfeitures	407,824	353,500	400,000	46,500
Use of Money and Property	198,003	303,600	269,497	(34,103)
Charges for Services	3,800,163	3,850,000	3,859,700	9,700
Miscellaneous	1,606,854	1,410,000	1,635,000	225,000
Recovered Costs	475,608	525,000	450,129	(74,871)
Total Local Revenues	187,949,124	182,899,011	199,853,302	16,954,291



	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
Commonwealth	11,755,209	12,605,887	12,339,423	(266,464)
Federal	6,077,959	5,533,953	6,288,000	754,047
Total General Government, Net				
Beginning Balance	\$ 205,782,292	\$ 201,038,851	\$ 218,480,725	\$ 17,441,874
Beginning Balance	\$ -	\$ 744,400	\$ 2,136,630	\$ 1,392,230
Total General Government	\$ 205,782,292	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104
Public Works Projects	183,243	176,054	176,054	-
Fleet Service Center	3,044,866	3,380,610	3,380,610	-
Communications & Info Technology	11,159,305	11,644,488	12,772,669	1,128,181
Recreation Fee Class	2,654,276	4,660,474	5,452,472	791,998
Children's Services Act	8,725,019	7,900,007	7,901,802	1,795
Grants and Other	20,737,248	2,216,977	2,255,549	38,572
PRT School Operations	347,896	365,647	401,874	36,227
Police E-Citation Special Revenue Fund	38,677	60,000	60,000	-
Comm Dev Tech. Fee Fund	52,553	40,000	40,000	-
Police Special Programs	94,077	2,500	2,500	-
Criminal Justice Academy	370,468	379,625	440,236	60,611
Total General Fund Revenues	\$ 253,189,920	\$ 232,609,633	\$ 253,501,121	\$ 20,891,488
Fund Balance-Beginning	36,128,599	36,128,599	47,192,272	11,063,673
Total General Fund Revenues & Fund Balance	\$ 289,318,519	\$ 268,738,232	\$ 300,693,393	\$ 31,955,161



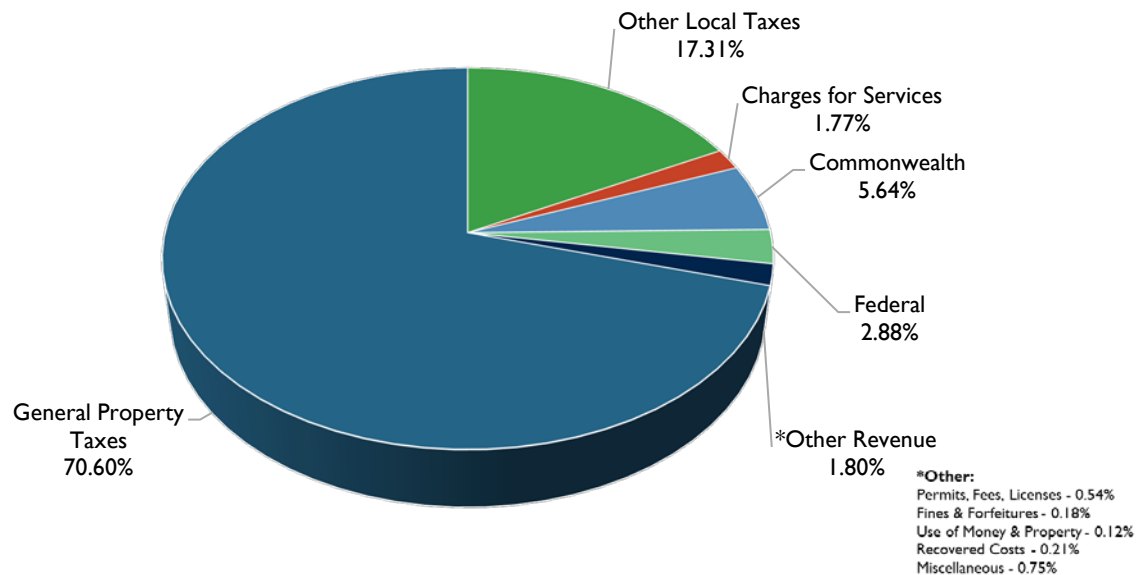


General Fund Summary of Expenditures

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
General Government				
General Administration	2,894,949	3,019,687	3,500,987	481,300
Constitutional Officers	15,086,328	16,087,347	17,774,771	1,687,424
Judicial Administration	862,273	921,328	971,328	50,000
Management Services	3,298,400	3,254,245	3,556,099	301,854
Public Safety	27,940,682	30,318,463	34,363,395	4,044,932
Community Services	13,886,935	13,379,117	15,310,030	1,930,913
Human Services	24,405,040	24,011,367	24,533,545	522,178
Non-Departmental & Transfers	106,630,046	110,047,297	118,470,570	8,423,273
Total General Government, Net Beginning Balance	\$ 195,004,653	\$ 201,038,851	\$ 218,480,725	\$ 17,441,874
Beginning Balance	-	744,400	2,136,630	1,392,230
Total General Government	\$ 195,004,653	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104
Public Works Projects	175,537	176,054	176,054	-
Fleet Service Center	3,025,519	3,380,610	3,380,610	-
Comm. & Information Technology	10,922,840	11,644,488	12,772,669	1,128,181
Recreation Fee Class	2,663,201	4,660,474	5,452,472	791,998
Children's Services Act	9,233,706	7,900,007	7,901,802	1,795
Grants and Other	20,347,668	2,216,977	2,255,549	38,572
PRT School Operations	306,363	365,647	401,874	36,227
Police E-Citation Special Revenue Fund	8,587	60,000	60,000	-
Development Svcs. Tech. Fee Fund	-	40,000	40,000	-
Police Special Programs	14,094	2,500	2,500	-
Criminal Justice Academy	305,974	379,625	440,236	60,611
Total General Fund Expenditures	\$ 242,008,140	\$ 232,609,633	\$ 253,501,121	\$ 20,891,488
Fund Balance-Ending	47,192,272	36,128,599	47,192,272	11,063,673
Total General Fund Expenditures & Fund Balance	\$ 289,200,412	\$ 268,738,232	\$ 300,693,393	\$ 31,955,161



**FY 2023 General Government Revenue,
Net Beginning Balance
\$218,480,725**



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 70.60% of all general government revenue. The two primary types of property tax are real estate (buildings and land) and personal property (vehicles, boats, etc.). Real estate tax revenue is projected to increase by 8.24% compared to the FY 2022 adopted budget due to trends in the assessment growth in the existing base (6.32%) and new construction (0.64%). Personal property tax revenue is expected to increase by 16.42% compared to the FY 2022 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 have since recovered as sales volume and auction volume have increased. Used vehicle values have increased significantly since the onset of the pandemic due to various factors including high inflation, supply chain issues, and fewer available new vehicles. As of May 2022, new car volume remains low, while used car values continue to reach all time highs.

**Other Local Taxes**

Local taxes make up the second-largest portion of Roanoke County's revenue at 17.31%. 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 budgeted to decrease by -2.72% in FY 2023 compared to the FY 2022 adopted budget due to a potential change in state legislation regarding the collection of local sales tax on groceries. Meals taxes are budgeted to increase by 12.42%, hotel and motel room taxes are budgeted to increase by 67.11%, and business license taxes are projected to increase by 13.64% for the same period. As the County continues to recover from the economic effects of the COVID-19 pandemic, staff is optimistic that revenues will increase.

Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and federal government comprises 8.52% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2023 funding is budgeted to increase by \$487,583 or 2.69% compared to the FY 2022 adopted budget due to increased funding from the Federal Government to support increased expenditures in the Department of Social Services, as well as, funding from the State to support increased salaries for Constitutional Offices and Police.



General Government Sub-Fund Summary of Revenues

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 100,461,192	\$ 102,084,564	\$ 110,497,500	\$ 8,412,936
Personal Property Tax	37,155,603	33,500,000	39,000,000	5,500,000
Public Service Corporation Tax	3,727,419	3,710,928	4,040,928	330,000
Penalties and Interest	1,024,161	529,072	529,072	-
Payment in Lieu of Taxes	182,347	180,000	180,000	-
Total General Property Taxes	142,550,722	140,004,564	154,247,500	14,242,936
Other Local Taxes:				
Sales Tax	12,941,172	12,200,000	11,867,641	(332,359)
Communications Sales & Use Tax	2,955,602	2,900,000	2,650,000	(250,000)
Consumer Utility Tax	3,730,296	3,650,000	3,750,000	100,000
Business License Tax	6,962,688	6,364,000	7,225,000	861,000
Bank Franchise Tax	707,387	660,000	700,000	40,000
Motor Vehicle License Fees	2,469,710	2,400,000	2,400,000	-
Recordation Taxes	1,982,822	1,400,000	1,800,000	400,000
Utility License Tax	539,444	725,000	600,000	(125,000)
Hotel and Motel Room Tax	1,091,883	807,597	1,349,568	541,971
Tax on Prepared Foods	4,552,451	4,270,750	4,800,000	529,250
Amusement Tax	41,233	25,000	25,000	-
Cigarette Tax	-	250,000	650,000	400,000
Total Other Local Taxes	37,974,688	35,652,347	37,817,209	2,164,862
Permits, Fees and Licenses:				
Animal Control Fees	50,461	42,500	42,500	-
Land Use Fees	2,494	1,000	1,000	-
Land Transfer Fees	3,494	2,850	2,850	-
Zoning Filing Fees	14,611	18,100	18,100	-
Building Permits	339,369	288,155	662,422	374,267
Electrical, Mechanical, Plumbing Permits	186,958	165,000	165,000	-
Certificate of Occupancy	7,848	6,810	6,810	-
Septic Tank Fees	4,375	3,000	3,000	-
Fire Department Permits	6,708	4,375	4,375	-
Soil Erosion Permits	93,837	40,000	40,000	-
Sub-Division Permits	36,336	38,000	38,000	-
VSMP	63,524	63,000	63,000	-
Courthouse Maintenance Fees	125,080	127,000	127,000	-
Photocopy Charges	167	210	210	-
Total Permits, Fees, & Licenses	935,262	800,000	1,174,267	374,267



General Government Sub-Fund Summary of Revenues

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
Fines and Forfeitures:				
Fines and Forfeitures	405,139	350,000	396,500	46,500
Parking Fees	2,685	3,500	3,500	-
Total Fines and Forfeitures	407,824	353,500	400,000	46,500
Use of Money and Property	198,003	303,600	269,497	(34,103)
Charges for Services				
Clerk Fees	70,479	50,000	50,000	-
Sheriff Fees	4,689	6,500	6,500	-
Court Appointed Attorney Fees	9,507	22,000	22,000	-
Commonwealth Attorney Fees	12,760	10,000	10,000	-
Waste Collection Fees	15,251	17,200	17,200	-
Fee for Ambulance Service	3,370,344	3,300,000	3,400,000	100,000
Board of Prisoners-Salem	308,034	365,300	275,000	(90,300)
Other	9,100	79,000	79,000	-
Total Charges for Services	3,800,163	3,850,000	3,859,700	9,700
Miscellaneous				
Reimbursements-Shared Programs-Salem	994,320	771,464	996,464	225,000
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	262,534	288,536	288,536	-
Total Miscellaneous	1,606,854	1,410,000	1,635,000	225,000
Recovered Costs				
Jail Medical - Co Payment	8,131	5,000	5,000	-
Western VA Regional Jail	123,000	120,940	120,940	-
Resource Authority	55,985	55,985	55,985	-
Library Recovered Costs	42,338	227,025	152,154	(74,871)
Other	246,154	116,050	116,050	-
Total Recovered Costs	475,608	525,000	450,129	(74,871)
Total Local Revenues	187,949,124	182,899,011	199,853,302	16,954,291
From the Commonwealth				
Non-Categorical:				
Mobile Homes Tax	7,314	18,000	18,000	-
Other	305,497	384,000	384,000	-
Total Non-Categorical	312,811	402,000	402,000	-

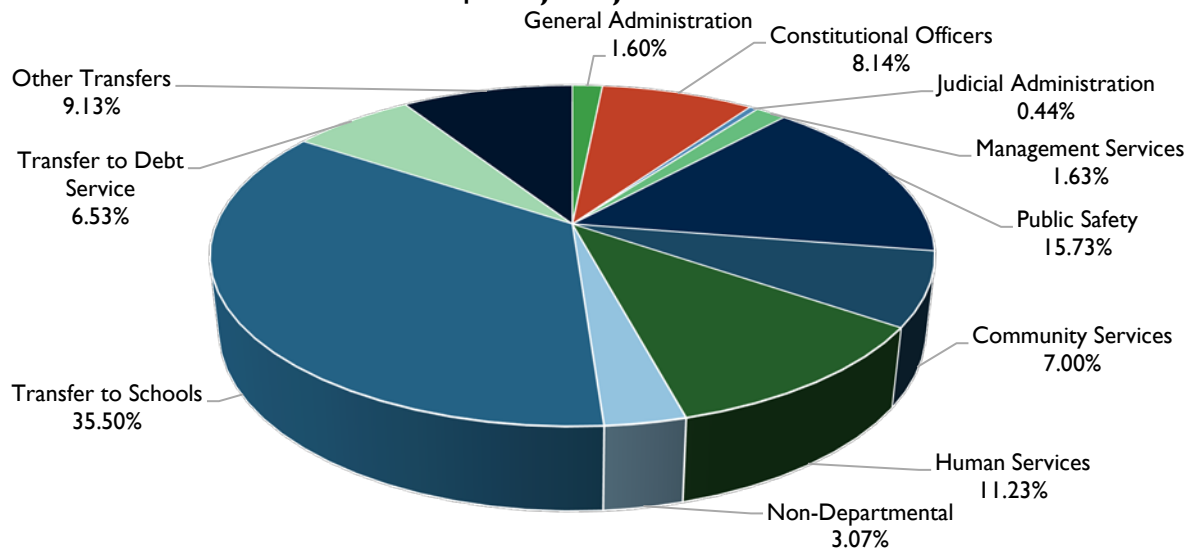


General Government Sub-Fund Summary of Revenues

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	780,391	802,811	827,811	25,000
Sheriff	3,466,571	3,505,425	3,655,425	150,000
Commissioner of Revenue	254,284	262,687	277,687	15,000
Treasurer	224,901	225,112	240,112	15,000
Clerk of the Circuit Court	622,753	628,718	653,718	25,000
Board of Elections	59,099	47,700	47,700	-
Total Categorical-Shared	5,407,999	5,472,453	5,702,453	230,000
<i>Other Categorical:</i>				
Welfare Grant	3,687,597	4,448,865	3,882,401	(566,464)
Library Grant	184,878	157,095	157,095	-
Police Grant	1,995,028	2,045,027	2,115,027	70,000
Miscellaneous Grants	166,896	80,447	80,447	-
Total Other Categorical	6,034,399	6,731,434	6,234,970	(496,464)
Total From the Commonwealth	11,755,209	12,605,887	12,339,423	(266,464)
From the Federal Government				
Welfare Grant	6,059,233	5,495,953	6,250,000	754,047
Drug Enforcement Grant	-	-	-	-
Miscellaneous	18,726	38,000	38,000	-
Total From the Federal Government	6,077,959	5,533,953	6,288,000	754,047
Total General Government, Net				
Beginning Balance	\$ 205,782,292	\$ 201,038,851	\$ 218,480,725	\$ 17,441,874
Beginning Balance	-	744,400	2,136,630	1,392,230
Total General Government	\$ 205,782,292	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104
Fund Balance-Beginning	27,691,091	38,711,874	38,711,874	-
Total General Government & Fund				
Balance	\$ 233,473,383	\$ 240,495,125	\$ 259,329,229	\$ 18,834,104



FY 2023 General Government Expenditures, Net Beginning Balance \$218,480,725



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 2023 expenditure budget, net use of beginning balance, increases by 8.68% over the FY 2022 Adopted budget, or \$17,441,874. The adopted fiscal year 2022-2023 budget increases due to the improving economic conditions following the COVID-19 pandemic. The adopted budget includes an increase for employee compensation as the County continues with year two of a three-year phase in of the public safety step system, the addition of a step system for the Emergency Communications Center, and the continued Decision Band Method (DBM) of classification and compensation for non-public safety employees totaling \$8,416,436. Current service levels are maintained with strategic 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 \$415,000 towards the previously adopted Memorandum of Understanding (MOU) with the Town of Vinton for E911 services and solid waste tipping fees. This category also includes Roanoke County's budget for contributions to outside agencies which includes an increase of \$75,000 to the Community College Access



Program (CCAP) through Virginia Western Community College and an increase of \$232,273 to Visit Virginia's Blue Ridge due to an increase in projected Hotel/Motel Tax revenues.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 51.16% of Roanoke County's general government expenditure budget. The single largest transfer item is the County's transfer to Roanoke County Schools, which is 35.50% of the total operating budget. This transfer of \$77,561,242 increased by \$5,739,752 compared to FY 2022 with the application of the revenue sharing formula. Adding in the transfer to Children's Services Act, \$1,879,000, the total transfer on behalf of Roanoke County Schools totals \$79,440,242, or 36.36% of all General Government expenditures. While funding for capital transfers has not been fully restored to pre-pandemic levels, funding of an additional \$500,000 for light fleet and equipment replacement and additional funding of \$300,000 for the increased 17-17-17 debt issuance model have been included in the FY 2023 budget.



General Government Sub-Fund Summary of Expenditures

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 370,404	\$ 330,283	\$ 395,565	\$ 65,282
County Administrator	793,465	783,941	946,847	162,906
Internal Auditor	53,495	119,433	158,499	39,066
Public Information	206,323	204,917	290,008	85,091
County Attorney	646,752	620,929	688,609	67,680
Human Resources	824,510	960,184	1,021,459	61,275
Total General Administration	2,894,949	3,019,687	3,500,987	481,300
Constitutional Officers				
Commissioner of the Revenue	854,386	881,136	940,791	59,655
Commonwealth's Attorney	1,399,851	1,288,751	1,444,805	156,054
Sheriff - Administration & Civil	2,994,415	2,592,960	2,869,012	276,052
Sheriff - Care & Confinement	4,100,461	5,305,520	5,914,839	609,319
Sheriff - WVRJA	3,574,728	3,864,758	4,256,436	391,678
Treasurer	1,020,221	970,636	1,097,968	127,332
Clerk of the Circuit Court	1,142,266	1,183,586	1,250,920	67,334
Total Constitutional Officers	15,086,328	16,087,347	17,774,771	1,687,424
Judicial Administration				
Circuit Court Judges	241,349	257,068	257,068	-
General District Court	70,545	103,440	103,440	-
Magistrate	1,554	1,590	1,590	-
Juvenile/Domestic Relations Court	31,469	39,086	39,086	-
Court Service Unit	453,757	470,144	520,144	50,000
Courthouse Maintenance	63,599	50,000	50,000	-
Total Judicial Administration	862,273	921,328	971,328	50,000
Management Services				
Real Estate Valuation	813,204	858,850	954,541	95,691
Finance and Management Services	2,485,196	2,395,395	2,601,558	206,163
Total Management Services	3,298,400	3,254,245	3,556,099	301,854
Public Safety				
Police	11,792,261	13,054,888	14,797,883	1,742,995
Fire and Rescue	16,148,421	17,263,575	19,565,512	2,301,937
Total Public Safety	27,940,682	30,318,463	34,363,395	4,044,932
Community Services				
Economic Development	764,407	472,690	557,437	84,747
Development Services	3,284,174	3,267,447	3,467,602	200,155
Planning	1,255,398	1,297,602	2,294,836	997,234
General Services	8,582,956	8,341,378	8,990,155	648,777
Total Community Services	13,886,935	13,379,117	15,310,030	1,930,913

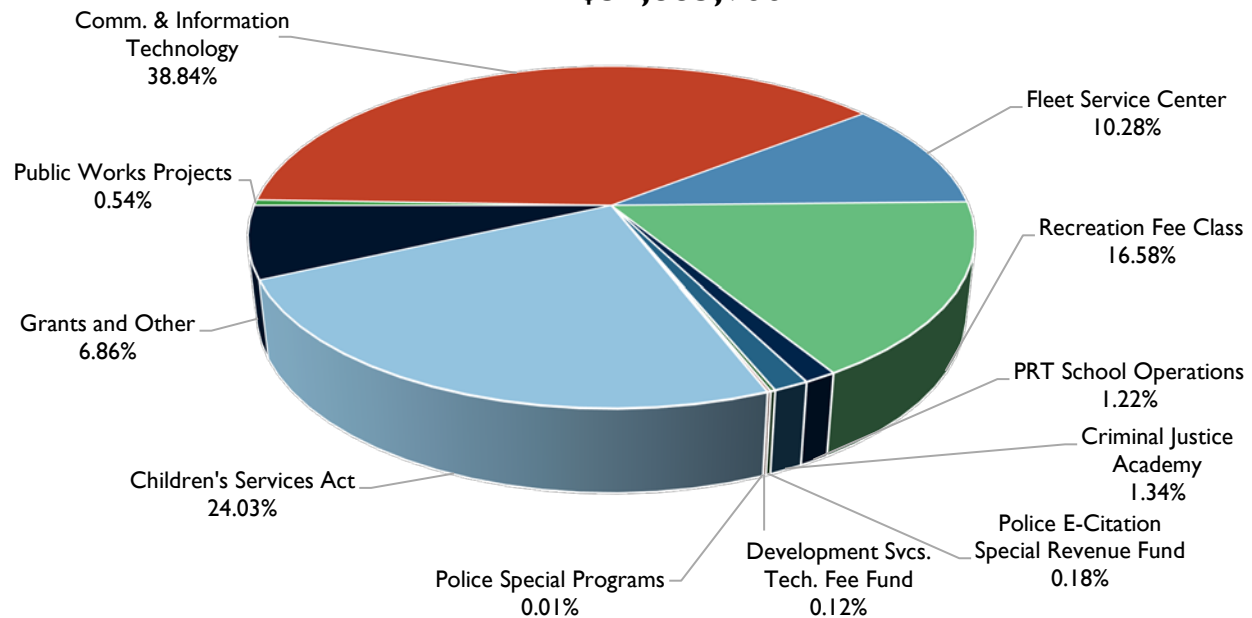


General Government Sub-Fund Summary of Expenditures

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Increase (Decrease)
Human Services				
Parks, Recreation, and Tourism	5,207,607	5,018,793	5,415,664	396,871
Public Health	505,121	515,902	579,181	63,279
Social Services	13,289,230	13,649,647	13,365,450	(284,197)
Library	4,644,384	4,315,151	4,534,330	219,179
VA Cooperative Extension	55,604	87,097	87,097	-
Elections	703,094	424,777	551,823	127,046
Total Human Services	24,405,040	24,011,367	24,533,545	522,178
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	2,309,182	3,126,264	2,724,380	(401,884)
Transfer to Comm-IT	2,910,294	9,434,017	10,742,753	1,308,736
Miscellaneous	1,722,400	1,512,923	1,632,143	119,220
Contributions to Outside Agencies				
Discretionary	179,600	197,600	193,500	(4,100)
Contractual	1,806,970	1,754,140	2,049,485	295,345
Dues & Memberships	49,088	38,003	47,258	9,255
Total Non-Departmental	8,977,534	16,062,947	17,389,519	1,326,572
Unappropriated Balance				
Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-
Transfers to:				
Debt Service	15,648,202	14,252,105	14,262,853	10,748
Capital Projects	6,180,870	2,069,098	2,859,300	790,202
Schools	69,710,710	71,821,490	77,561,242	5,739,752
Internal Services	977,806	1,604,003	2,154,003	550,000
Children's Services Act	3,663,000	3,813,000	3,813,000	-
Criminal Justice Academy	206,681	198,600	204,599	5,999
Public Works Projects	183,243	176,054	176,054	-
Miscellaneous Transfers	1,082,000	-	-	-
Total Transfers	97,652,512	93,934,350	101,031,051	7,096,701
Total Non-Departmental & Transfers	106,630,046	110,047,297	118,470,570	8,423,273
Total General Government, Net				
Beginning Balance	\$ 195,004,653	\$ 201,038,851	\$ 218,480,725	\$ 17,441,874
Addition to Fund Balance	-	491,803	2,093,025	1,601,222
General Government Contingency	-	252,597	43,605	(208,992)
Total General Government	\$ 195,004,653	\$ 201,783,251	\$ 220,617,355	\$ 18,834,104
Fund Balance-Ending	38,711,874	38,711,874	38,711,874	-
Total General Government & Fund				
Balance	\$ 233,716,527	\$ 240,495,125	\$ 259,329,229	\$ 18,834,104



FY 2023 General Other Expenditures & Revenues \$32,883,766



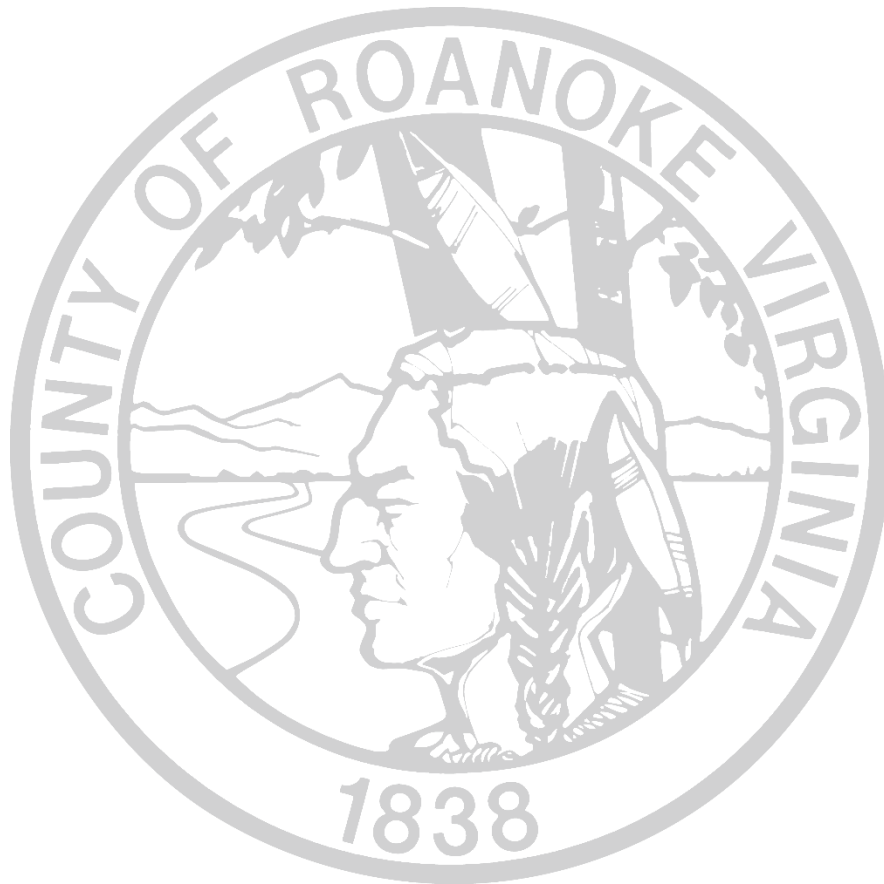
General - Other

Roanoke County's Other General Fund category includes services or general government activities that are not locally funded. Some of these funds are 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 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 5% 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.



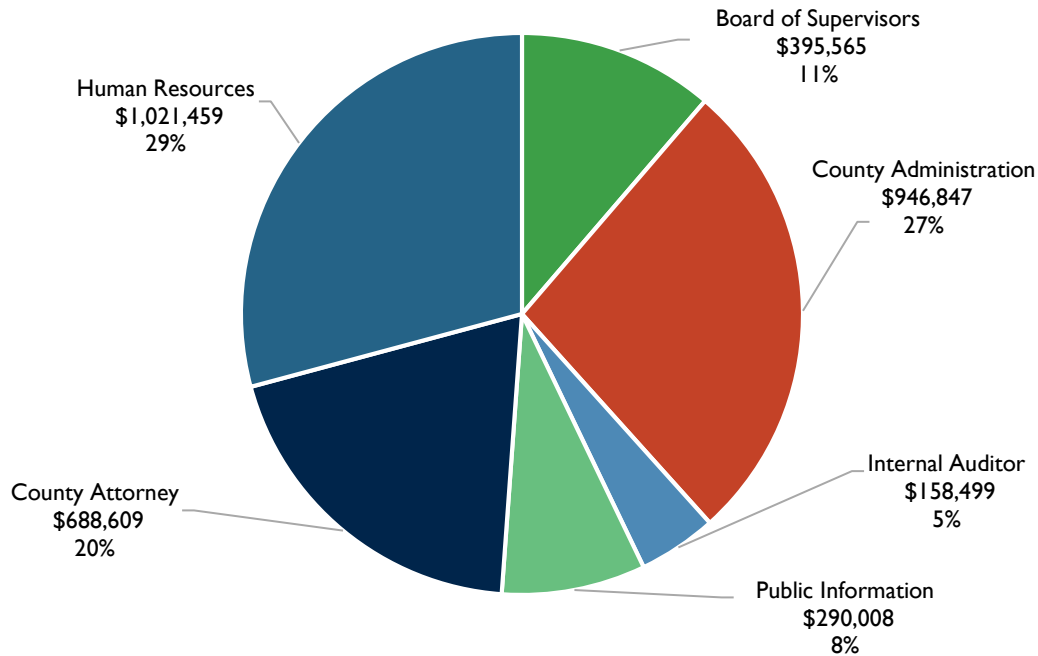


General Administration





General Administration \$3,500,987



General Administration Summary						
	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2021	FY 2022	FY 2023	FY 22-23	FY 22-23	
Board of Supervisors	\$ 370,404	\$ 330,283	\$ 395,565	\$ 65,282	19.8%	
County Administration	793,465	783,941	946,847	162,906	20.8%	
Internal Auditor	53,495	119,433	158,499	39,066	32.7%	
Public Information	206,323	204,917	290,008	85,091	41.5%	
County Attorney	646,752	620,929	688,609	67,680	10.9%	
Human Resources	824,510	960,184	1,021,459	61,275	6.4%	
Total	\$ 2,894,949	\$ 3,019,687	\$ 3,500,987	\$ 481,300	15.9%	



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	211,187	233,573	288,655	55,082	23.6%
Non-Personnel	159,217	96,710	106,910	10,200	10.5%
Transfers & Other	-	-	-	-	0.0%
Total	370,404	330,283	395,565	65,282	19.8%
Position Count	6	6	7	1	16.7%

Budget Highlights

The Adopted FY 2023 Clerk to the Board of Supervisors budget increases by \$65,282 or 19.8%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Clerk to the Board of Supervisors budget include:

- Restored \$37,500 for the Full-Time Deputy Clerk to the Board of Supervisors to assist the Chief Deputy Clerk with Board of Supervisors meetings and records retention. This position is budgeted for half a year starting January 1, 2023.
- Additional \$10,200 to increase support for the MinuteTrac board report software.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	709,910	719,452	882,358	162,906	22.6%
Non-Personnel	83,555	64,489	64,489	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	793,465	783,941	946,847	162,906	20.8%
Position Count	4	4	5	1	25.0%

Budget Highlights

The Adopted FY 2023 County Administration budget increases by \$162,906 or 20.8%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 County Administration budget include:

- A Full-Time Assistant to the County Administrator was added in FY 2022 to coordinate special projects assigned by the County Administrator.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	44,906	107,533	116,599	9,066	8.4%
Non-Personnel	8,589	11,900	41,900	30,000	252.1%
Transfers & Other	-	-	-	-	0.0%
Total	53,495	119,433	158,499	39,066	32.7%
Position Count	1	1	1	-	0.0%

Budget Highlights

The Adopted FY 2023 Internal Auditor budget increases by \$39,066 or 32.7% and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Internal Auditor budget include:

- Additional \$30,000 for outsourced assistance with Roanoke County audits.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	182,004	186,047	271,138	85,091	45.7%
Non-Personnel	24,319	18,870	18,870	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	206,323	204,917	290,008	85,091	41.5%
Position Count	2	2	3	1	50.0%

Budget Highlights

The Adopted FY 2023 Public Information budget increases by \$85,091 or 41.5%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Public Information budget include:

- The addition of \$75,000 for a Full-Time Public Information Specialist to assist with the Community Strategic Plan, Citizen Surveys and to provide a more robust social media presence for the County.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	519,903	517,896	585,576	67,680	13.1%
Non-Personnel	126,849	103,033	103,033	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	646,752	620,929	688,609	67,680	10.9%
Position Count	4	4	4	-	0.0%

Budget Highlights

The Adopted FY 2023 County Attorney budget increases by \$67,680 or 10.9%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	634,437	764,246	825,521	61,275	8.0%
Non-Personnel	190,073	195,938	195,938	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	824,510	960,184	1,021,459	61,275	6.4%
Position Count	8	8	8	-	0.0%

Budget Highlights

The Adopted FY 2023 Human Resources budget increases by \$61,275 or 6.4%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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

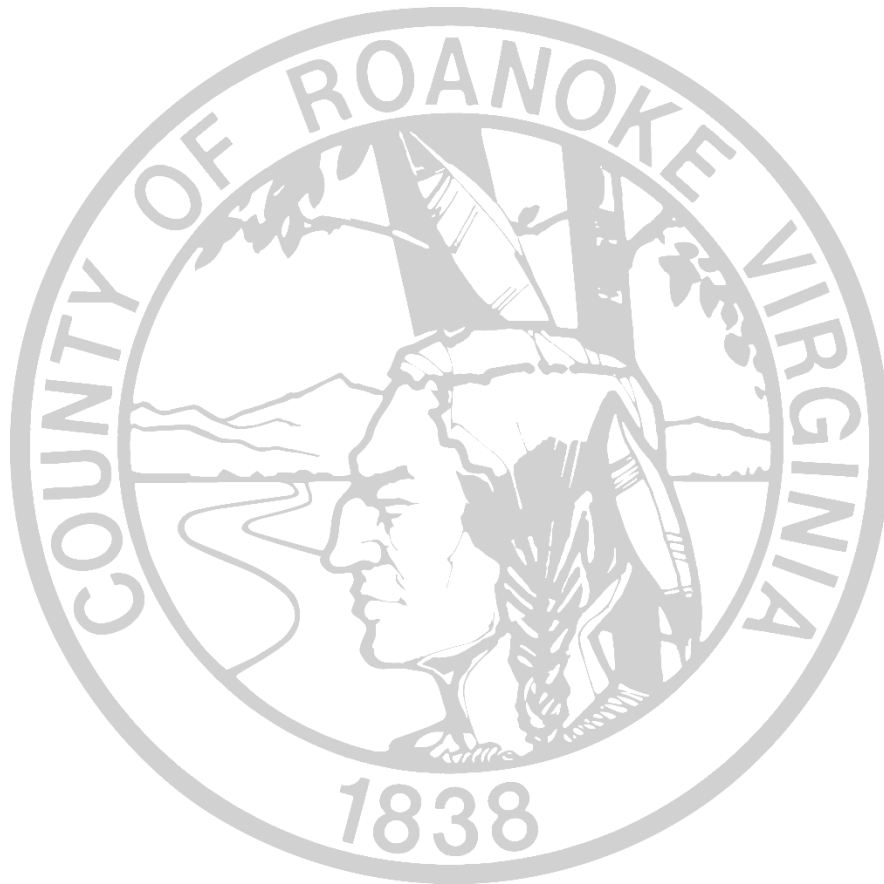
Performance Management

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





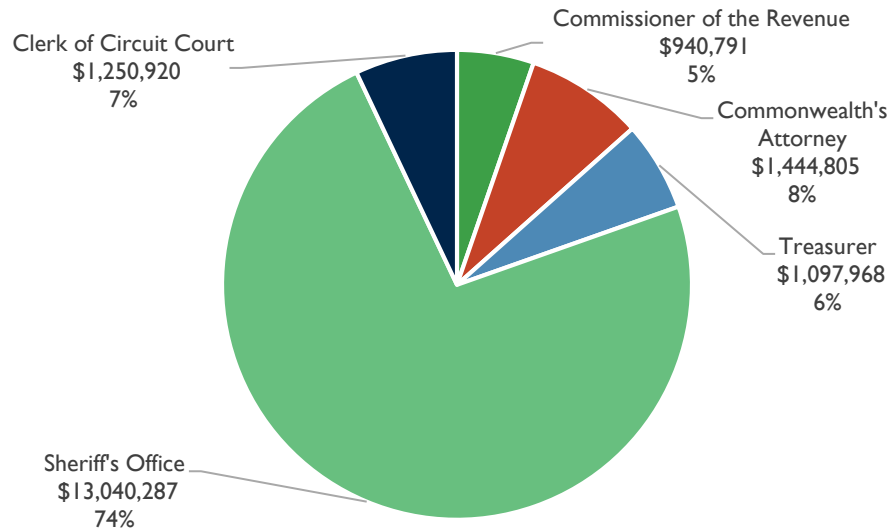
Constitutional Officers





Constitutional Officers

\$17,774,771



Constitutional Officers Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Commissioner of the Revenue	\$ 854,386	\$ 881,136	\$ 940,791	\$ 59,655	6.8%
Commonwealth's Attorney	1,399,851	1,288,751	1,444,805	156,054	12.1%
Sheriff's Office					
Administration	884,758	395,824	435,009	39,185	9.9%
Civil	2,109,657	2,197,136	2,434,003	236,867	10.8%
Care & Confinement, Prisoners	4,100,461	5,305,520	5,914,839	609,319	11.5%
Western VA Regional Jail	3,574,728	3,864,758	4,256,436	391,678	10.1%
Total Sheriff	10,669,604	11,763,238	13,040,287	1,277,049	10.9%
Treasurer	1,020,221	970,636	1,097,968	127,332	13.1%
Clerk of Circuit Court	1,142,266	1,183,586	1,250,920	67,334	5.7%
Total	\$ 15,086,328	\$ 16,087,347	\$ 17,774,771	\$ 1,687,424	10.5%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	716,016	790,186	845,841	55,655	7.0%
Non-Personnel	138,370	90,950	94,950	4,000	4.4%
Transfers & Other	-	-	-	-	0.0%
Total	854,386	881,136	940,791	59,655	6.8%
Position Count	13	13	13	-	0.0%

Budget Highlights

The Adopted FY 2023 Commissioner of the Revenue budget increases by \$59,655 or 6.8%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Commissioner of the Revenue budget include:

- An additional \$4,000 in non-personnel expenditures for general operating support.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	1,245,299	1,225,196	1,372,650	147,454	12.0%
Non-Personnel	154,552	63,555	72,155	8,600	13.5%
Transfers & Other	-	-	-	-	0.0%
Total	1,399,851	1,288,751	1,444,805	156,054	12.1%
Position Count	13	13	13	-	0.0%

Budget Highlights

The Adopted FY 2023 Commonwealth's Attorney budget increases by \$156,054 or 12.1%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Commonwealth's Attorney budget include:

- An additional \$8,600 in non-personnel expenditures for general operating support.

Departmental Goals

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

Performance Management

- Additional information about 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	2,397,260	2,485,555	2,761,607	276,052	11.1%
Non-Personnel	597,155	107,405	107,405	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	2,994,415	2,592,960	2,869,012	276,052	10.6%
Position Count	26	26	26	-	0.0%

Budget Highlights

The Adopted FY 2023 Sheriff's Office – Administration and Civil budget increases by \$276,052 or 10.6%, and reflects the following changes:

- Beginning in FY 2022, Roanoke County began a three-year phase in of a step pay system for sworn Sheriff Employees. Implementation of this step pay system continues in FY 2023. Non-sworn employees will receive a 5% cost of living adjustment.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	3,060,190	4,297,031	4,901,350	604,319	14.1%
Non-Personnel	1,039,054	1,008,489	1,013,489	5,000	0.5%
Transfers & Other	1,217	-	-	-	0.0%
Total	4,100,461	5,305,520	5,914,839	609,319	11.5%
Position Count	60	62	62	-	0.0%

Budget Highlights

The Adopted FY 2023 Sheriff's Office – Care & Confinement budget increases by \$609,319 or 11.5%, and reflects the following changes:

- Beginning in FY 2022, Roanoke County began a three-year phase in of a step pay system for sworn Sheriff Employees. Implementation of this step pay system continues in FY 2023. Non-sworn employees will receive a 5% cost of living adjustment.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Sheriff's Office – Care & Confinement budget include:

- An increase of \$5,000 to the operating budget to help cover the increased costs of contracted Jail Physician services provided to inmates.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	2,652,691	3,089,925	3,339,925	250,000	8.1%
Transfers & Other	922,037	774,833	916,511	141,678	18.3%
Total	3,574,728	3,864,758	4,256,436	391,678	10.1%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Sheriff's Office – Western Virginia Regional Jail budget increases by \$391,678 or 10.1%, and reflects the following changes:

- Per Diem expenditures for housing of prisoner's increases by \$250,000 based on an increase in the daily per diem and an increase in medical expenses for prisoners housed at the Regional Jail.
- Increase of \$141,678 due to an increase in Roanoke County's FY 2023 portion of the debt service for the WVRJ.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	761,167	776,700	904,032	127,332	16.4%
Non-Personnel	259,054	193,936	193,936	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	1,020,221	970,636	1,097,968	127,332	13.1%
Position Count	13	13	13	-	0.0%

Budget Highlights

The Adopted FY 2023 Treasurer's budget increases by \$127,332 or 13.1%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	1,100,715	1,130,406	1,197,740	67,334	6.0%
Non-Personnel	41,551	53,180	53,180	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	1,142,266	1,183,586	1,250,920	67,334	5.7%
Position Count	16	16	16	-	0.0%

Budget Highlights

The Adopted FY 2023 Clerk of Circuit Court budget increases by \$67,334 or 5.7%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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.

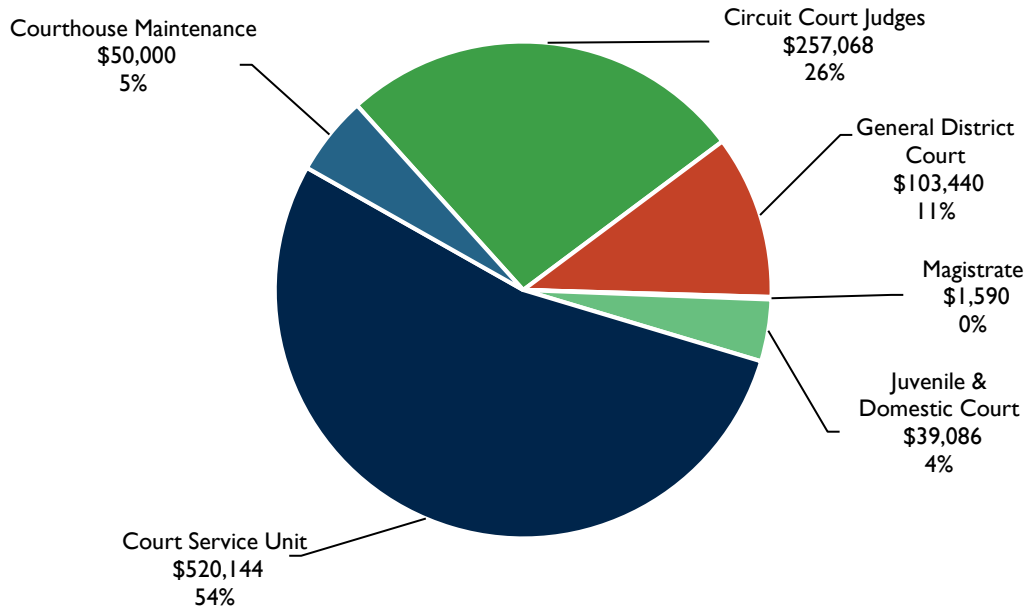


Judicial Administration





Judicial Administration \$971,328



Judicial Administration Summary						
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23	
Circuit Court Judges	\$ 241,349	\$ 257,068	\$ 257,068	\$ -	0.0%	
General District Court	70,545	103,440	103,440	-	0.0%	
Magistrate	1,554	1,590	1,590	-	0.0%	
Juvenile & Domestic Court	31,469	39,086	39,086	-	0.0%	
Court Service Unit	453,757	470,144	520,144	50,000	10.6%	
Courthouse Maintenance	63,599	50,000	50,000	-	0.0%	
Total	\$ 862,273	\$ 921,328	\$ 971,328	\$ 50,000	5.4%	



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	241,349	257,068	257,068	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	241,349	257,068	257,068	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Circuit Court Judges budget remains level.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	70,545	103,440	103,440	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	70,545	103,440	103,440	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 General District Court budget remains level.

Departmental Goals

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



Magistrate

Department Description

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

Magistrate					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	1,554	1,590	1,590	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	1,554	1,590	1,590	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	31,469	39,086	39,086	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	31,469	39,086	39,086	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	429,113	445,500	495,500	50,000	11.2%
Transfers & Other	24,644	24,644	24,644	-	0.0%
Total	453,757	470,144	520,144	50,000	10.6%
Position Count	-	-	-	-	0.0%

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

Budget Highlights

The Adopted FY 2023 Court Service Unit budget increases by \$50,000 or 10.6%, and reflects the following changes:

- A \$50,000 increase 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.

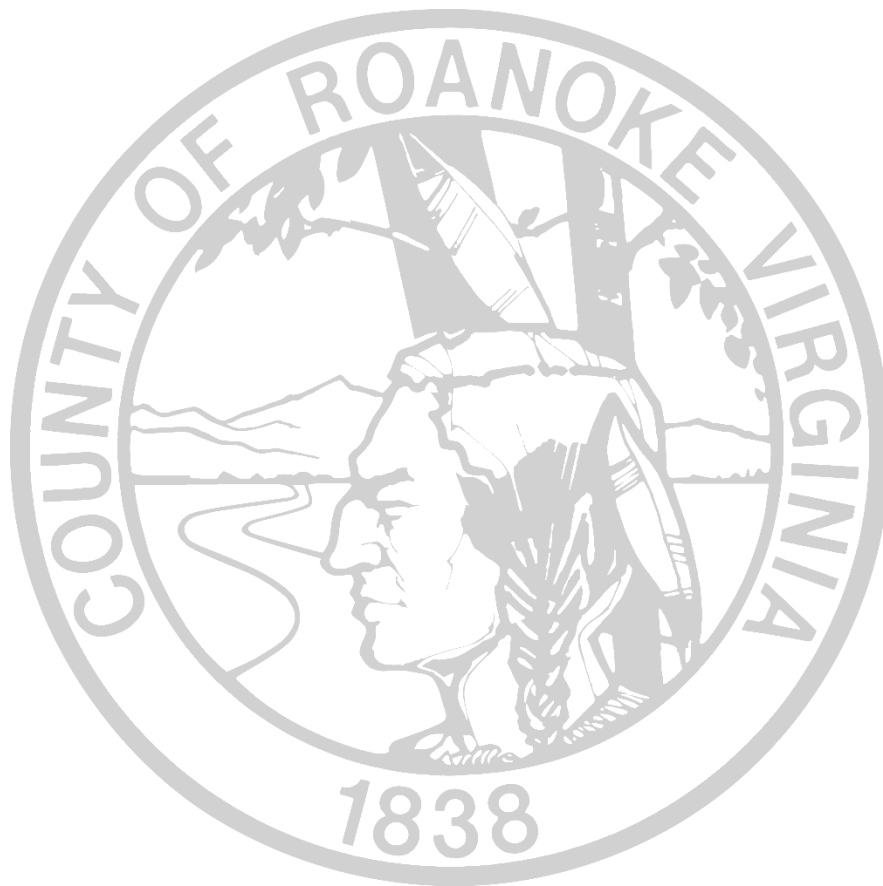
Courthouse Maintenance					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	63,599	50,000	50,000	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	63,599	50,000	50,000	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Courthouse Maintenance budget remains level.

Departmental Goals

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



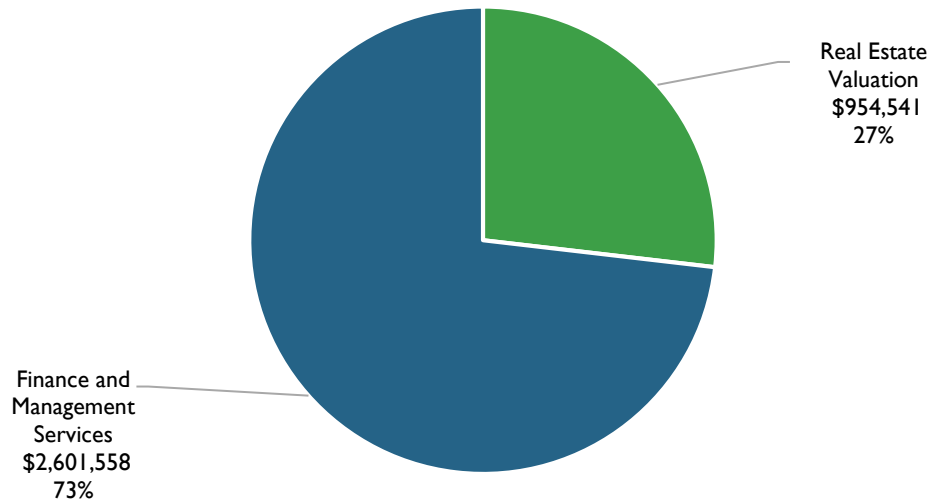


Management Services





Management Services \$3,556,099



Management Services Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Real Estate Valuation	\$ 813,204	\$ 858,850	\$ 954,541	\$ 95,691	11.1%
Finance and Management Services					
Central Accounting	1,391,046	1,268,881	1,360,069	91,188	7.2%
Payroll	316,653	324,842	344,713	19,871	6.1%
Purchasing	485,573	487,200	546,432	59,232	12.2%
Budget Division	291,924	314,472	350,344	35,872	11.4%
Total Finance and Management Services	2,485,196	2,395,395	2,601,558	206,163	8.6%
Total	\$3,298,400	\$3,254,245	\$3,556,099	\$301,854	9.3%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	686,246	794,911	890,602	95,691	12.0%
Non-Personnel	126,958	63,939	63,939	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	813,204	858,850	954,541	95,691	11.1%
Position Count	11	11	11	-	0.0%

Budget Highlights

The Adopted FY 2023 Real Estate Valuation budget increases by \$95,691 or 11.1%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 the 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	2,086,921	2,171,949	2,381,825	209,876	9.7%
Non-Personnel	398,276	223,446	219,733	(3,713)	-1.7%
Transfers & Other	-	-	-	-	0.0%
Total	2,485,197	2,395,395	2,601,558	206,163	8.6%
Position Count	25	25	25	-	0.0%

Budget Highlights

The Adopted FY 2023 Finance and Management Services budget increases by \$206,163 or 8.6%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Finance and Management Services budget include:

- A decrease of \$3,713 for various non-personnel expenses.

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 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.

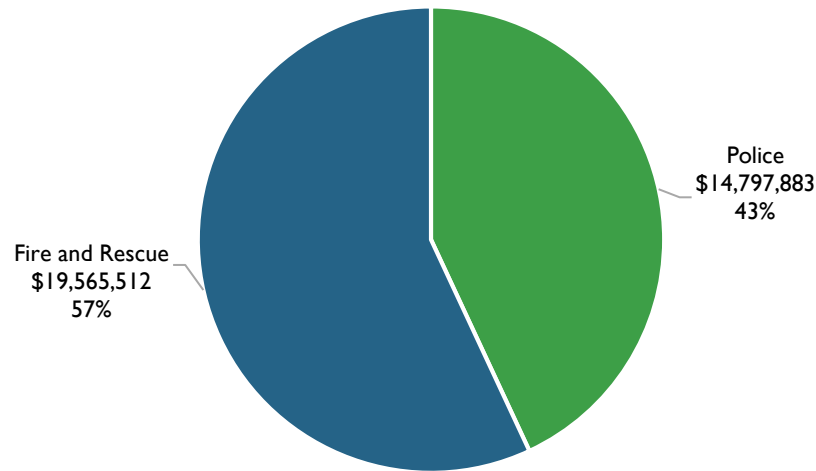


Public Safety





Public Safety \$34,363,395



Public Safety Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23

Police

Administration	\$ 1,661,116	\$ 665,863	\$ 759,763	\$ 93,900	14.1%
Uniform	6,143,012	8,073,061	9,512,171	1,439,110	17.8%
Criminal Investigations	1,732,946	1,827,227	1,657,092	(170,135)	-9.3%
Services	742,139	958,744	1,065,252	106,508	11.1%
Community Services	876,306	837,240	1,108,527	271,287	32.4%
Traffic Division	308,919	342,002	323,751	(18,251)	-5.3%
Professional Standards	266,384	298,137	318,713	20,576	6.9%
K-9 Unit	31,478	25,500	25,500	-	0.0%
SWAT	29,538	26,664	26,664	-	0.0%
GSA Command Vehicle	423	450	450	-	0.0%
Total Police	11,792,261	13,054,888	14,797,883	1,742,995	13.4%



Public Safety Summary (Continued)

	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2021	FY 2022	FY 2023	FY 22-23	FY 22-23
Fire and Rescue					
Operations	15,950,086	17,064,438	19,366,375	2,301,937	13.5%
Volunteer Fire	58,152	111,185	111,185	-	0.0%
Volunteer Rescue	140,183	87,952	87,952	-	0.0%
Total Fire and Rescue	16,148,421	17,263,575	19,565,512	2,301,937	13.3%
Total	\$ 27,940,682	\$ 30,318,463	\$ 34,363,395	\$ 4,044,932	13.3%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	9,056,015	11,208,027	12,680,522	1,472,495	13.1%
Non-Personnel	2,670,814	1,812,295	2,082,795	270,500	14.9%
Transfers & Other	65,432	34,566	34,566	-	0.0%
Total	11,792,261	13,054,888	14,797,883	1,742,995	13.4%
Position Count	152	152	152	-	0.0%

Budget Highlights

The Adopted FY 2023 Police budget increases by \$1,742,995 or 13.4%, and reflects the following changes:

- Beginning in FY 2022, Roanoke County began a three-year phase in of a step pay system for sworn Police Employees. Implementation of this step pay system continues in FY 2023. Non-sworn employees will receive a 5% cost of living adjustment.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Police budget include:

- A \$200,000 increase in support for the Regional Center for Animal Care and Protection (RCACP).
- \$30,000 has been included to provide Police Crosswalk Guards for Roanoke County Public Schools.
- \$25,000 has been included for mental health check-ins for the County Police staff.
- \$15,500 has been included for public safety vehicle repairs and increased fuel costs.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	12,962,910	15,350,612	17,547,549	2,196,937	14.3%
Non-Personnel	2,889,762	1,912,963	2,017,963	105,000	5.5%
Transfers & Other	295,749	-	-	-	0.0%
Total	16,148,421	17,263,575	19,565,512	2,301,937	13.3%
Position Count	188	188	188	-	0.0%

Budget Highlights

The Adopted FY 2023 Fire and Rescue budget increases by \$2,301,937 or 13.3%, and reflects the following changes:

- Beginning in FY 2022, Roanoke County began a three-year phase in of a step pay system for sworn Fire and Rescue Employees. Implementation of this step pay system continues in FY 2023. Non-sworn employees will receive a 5% cost of living adjustment.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Fire & Rescue budget include:

- \$200,000 to more appropriately fund Fire & Rescue Overtime.
- \$105,000 has been included for public safety vehicle repairs and increased fuel costs.

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



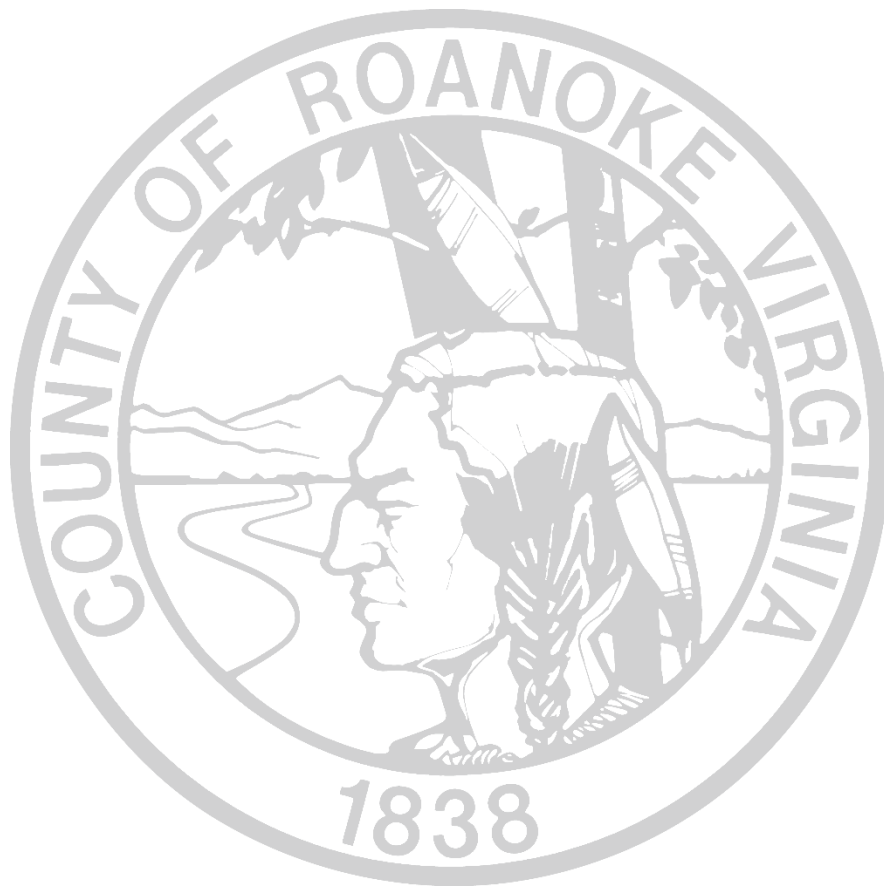
- Improve the quality of life through Community Outreach programs and reduce the loss of life, property, through active engagement of the community, code enforcement, arson investigation, and public education

Performance Management

- Additional information about the 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.



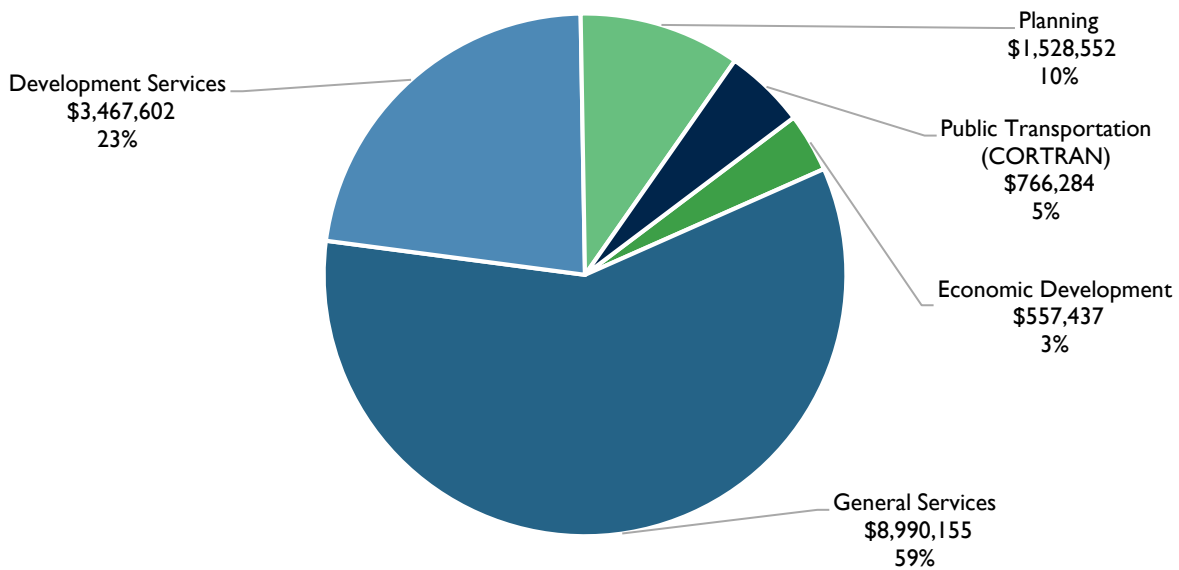
Community Services and Development





Community Services and Development

\$15,310,030



Community Services Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23

General Services

Administration	\$ 849,689	\$ 645,923	\$ 778,763	\$ 132,840	20.6%
Environmental Management	22,138	-	-	-	0.0%
Solid Waste	5,282,430	5,219,580	5,614,988	395,408	7.6%
Building Maintenance	1,481,430	1,425,926	1,490,891	64,965	4.6%
Welding Shop	136,840	136,012	136,826	814	0.6%
Custodial Services	810,429	913,937	968,687	54,750	6.0%
Total General Services	8,582,956	8,341,378	8,990,155	648,777	7.8%

Economic Development

Administration	455,070	454,294	539,041	84,747	18.7%
Marketing	4,477	13,536	13,536	-	0.0%
Economic Development Authority (EDA)	304,860	4,860	4,860	-	0.0%
Total Economic Development	764,407	472,690	557,437	84,747	17.9%



Community Services Summary (continued)

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Development Services					
Administration	\$ 574,321	\$ 288,023	\$ 549,738	\$ 261,715	90.9%
Building Safety	1,212,693	1,558,913	1,106,824	(452,089)	-29.0%
Development Services	486,640	435,578	667,714	232,136	53.3%
Environmental Services	1,010,520	984,933	1,143,326	158,393	16.1%
Total Development Services	3,284,174	3,267,447	3,467,602	200,155	6.1%
Planning					
Planning Administration	253,000	168,626	179,079	10,453	6.2%
Planning and Zoning	963,854	1,071,836	1,291,666	219,830	20.5%
Planning Commission	36,641	53,709	54,284	575	1.1%
Board of Zoning Appeals	1,903	3,431	3,523	92	2.7%
Total Planning	1,255,398	1,297,602	1,528,552	230,950	17.8%
Public Transportation (CORTAN)	-	-	766,284	766,284	0.0%
Total	\$ 13,886,935	\$ 13,379,117	\$ 15,310,030	\$ 1,930,913	14.4%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	3,724,196	3,883,818	4,379,986	496,168	12.8%
Non-Personnel	4,858,760	4,457,560	4,610,169	152,609	3.4%
Transfers & Other	-	-	-	-	0.0%
Total	8,582,956	8,341,378	8,990,155	648,777	7.8%
Position Count	57	57	57	-	0.0%

Budget Highlights

The Adopted FY 2023 General Services budget increases by \$648,777 or 7.8%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 General Services budget include:

- \$70,000 has been added to the operating budget to cover increased costs from Roanoke Valley Resource Authority tipping fees.
- \$65,000 has been included for General Services vehicle repairs and increased fuel costs.
- Additional funding has been included to expand services for the community recycling program.

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 the 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	397,933	415,914	500,661	84,747	20.4%
Non-Personnel	366,474	56,776	56,776	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	764,407	472,690	557,437	84,747	17.9%
Position Count	4	4	4	-	0.0%

Budget Highlights

The Adopted FY 2023 Economic Development budget increases by \$87,747 or 17.9%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 General Services budget include:

- A previously unfunded position was filled in FY 2022 creating an additional increase to the FY 2023 personnel budget.

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 the 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	2,414,675	2,771,551	2,956,706	185,155	6.7%
Non-Personnel	869,499	495,896	510,896	15,000	3.0%
Total	3,284,174	3,267,447	3,467,602	200,155	6.1%
Position Count	36	36	36	-	0.0%

Budget Highlights

The Adopted FY 2023 Development Services budget increases by \$200,155 or 6.1%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Development Services budget include:

- \$15,000 included for annual operating expenses for leachate management at the old Dixie Caverns Landfill.

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 planning, regulations and compliance



- Anticipate future growth and development issues and implement policies and plans to address these issues

Performance Management

- Additional information about the 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	1,098,643	1,208,857	1,286,807	77,950	6.4%
Non-Personnel	154,755	88,745	241,745	153,000	172.4%
Transfers & Other		-	-	-	0.0%
Total	1,253,398	1,297,602	1,528,552	230,950	17.8%
Position Count	13	13	13	-	0.0%

Budget Highlights

The Adopted FY 2023 Planning budget increases by \$230,950 or 17.8%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Planning budget include:

- Added \$100,000 to the operating budget to fund various transportation and planning studies.
- \$50,000 included in the operating budget for additional landscaping and gateway signage throughout the County.
- An additional \$3,000 to cover printing costs of the Roanoke County 200 Plan.

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



Planning Public Transportation

Mission Statement

Public Transportation (CORTAN) provides public para-transit transportation to qualified residents of Roanoke County. In FY 2023, administration of the CORTAN program shifted to the Department of Planning from Social Services.

Public Transportation (CORTAN)					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	81,284	81,284	0.0%
Non-Personnel	-	-	685,000	685,000	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	-	-	766,284	766,284	0.0%
Position Count	-	-	1	1	0.0%

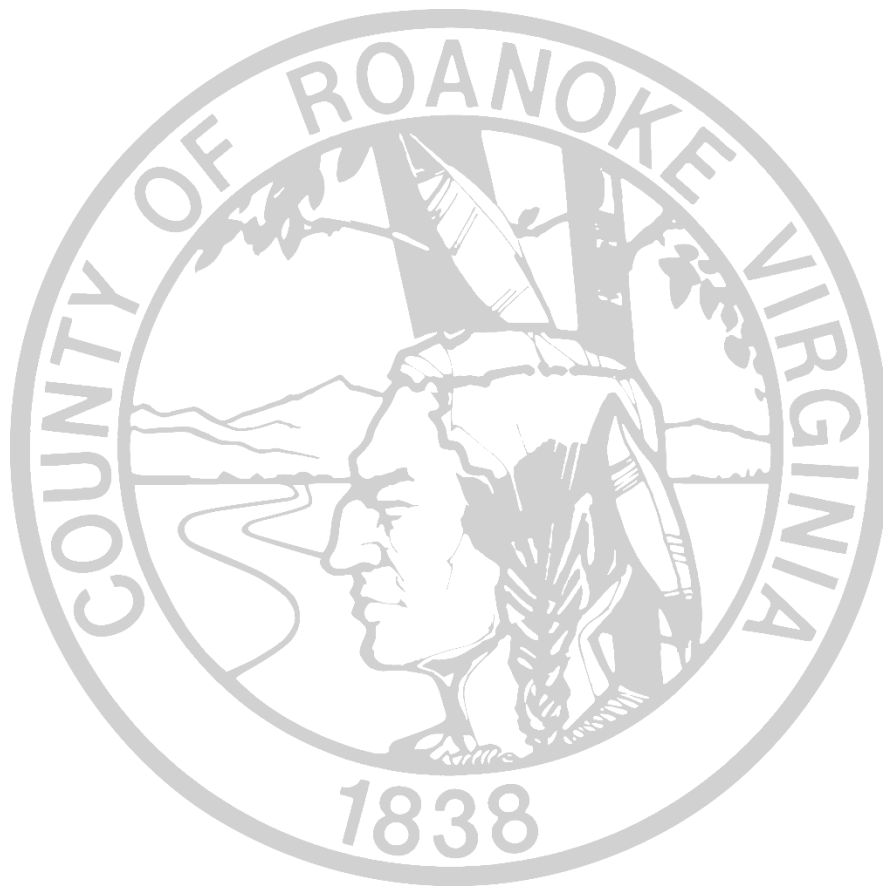
Budget Highlights

The Adopted FY 2023 Public Transportation budget increases when comparing to historical expenditures by \$23,546 or 3.2% and reflects the following changes: *Note: Historical expenditures not shown on this page, please refer to the Public Transportation page in the Human Services section of this book for more information.*

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

- Use regional resources to provide transportation services to county residents
- Maintain working agreement 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





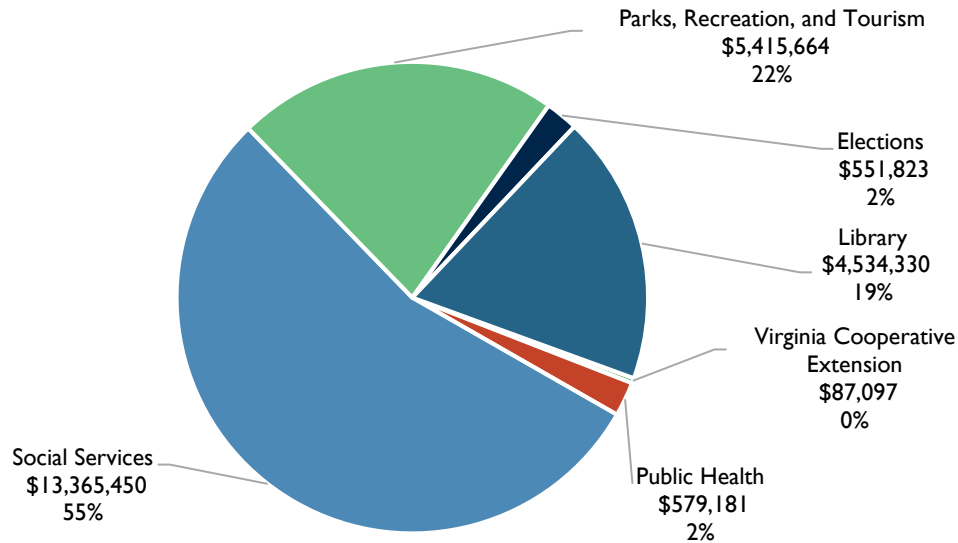
Human Services





Human Services

\$24,533,545



Human Services Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23

Parks, Recreation, and Tourism

PRT Administration	\$ 1,055,629	\$ 608,682	\$ 718,752	\$ 110,070	18.1%
Parks Administration	2,063,013	2,359,919	2,588,752	228,833	9.7%
Athletics	450,116	519,912	608,846	88,934	17.1%
Camp Roanoke	239,539	249,739	273,552	23,813	9.5%
Explore Park	-	69,175	-	(69,175)	-100.0%
Therapeutics	103,426	200,978	210,758	9,780	4.9%
After School Kids (ASK)	603,919	237,931	256,113	18,182	7.6%
Marketing	35,613	34,483	34,483	-	0.0%
Special Events & Tourism	107,015	110,809	117,096	6,287	5.7%
Brambleton Center	266,913	318,619	298,766	(19,853)	-6.2%
Parks Grounds Maintenance	179,573	192,046	192,046	-	0.0%
Parks Projects	102,851	116,500	116,500	-	0.0%
Total PRT	5,207,607	5,018,793	5,415,664	396,871	7.9%

Public Health	505,121	515,902	579,181	63,279	12.3%
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Human Services Summary (Continued)

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Social Services					
Administration	\$ 7,507,509	\$ 7,443,671	\$ 7,902,212	\$ 458,541	6.2%
STARS FTC	64,707	37,325	37,325	-	0.0%
Public Assistance	4,850,049	4,918,666	4,918,666	-	0.0%
Purchase of Services	296,344	507,247	507,247	-	0.0%
Total Social Services	12,718,609	12,906,909	13,365,450	458,541	3.6%
 Public Transportation (CORTAN)	570,621	742,738	-	(742,738)	-100.0%
 Library					
Administration	1,532,252	607,292	752,374	145,082	23.9%
South County Library	1,303,752	1,538,221	1,522,329	(15,892)	-1.0%
Glenvar Library	339,225	383,245	385,122	1,877	0.5%
Hollins Library	334,776	426,002	394,034	(31,968)	-7.5%
Vinton Library	292,166	359,219	427,108	67,889	18.9%
Bent Mountain Library	31,718	53,313	54,623	1,310	2.5%
Mt Pleasant Library	18,065	64,208	65,860	1,652	2.6%
Library Materials Management	792,428	883,651	932,880	49,229	5.6%
Total Library	4,644,384	4,315,151	4,534,330	219,179	5.1%
 Virginia Cooperative Extension	55,604	87,097	87,097	-	0.0%
Elections	703,094	424,777	551,823	127,046	29.9%
 Total	\$ 24,405,040	\$ 24,011,367	\$ 24,533,545	\$ 522,178	2.2%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	3,815,224	3,984,290	4,306,161	321,871	8.1%
Non-Personnel	1,392,383	1,034,503	1,034,503	-	0.0%
Transfers & Other	-	-	75,000	75,000	0.0%
Total	5,207,607	5,018,793	5,415,664	396,871	7.9%
Position Count	55	55	55	-	0.0%

Budget Highlights

The Adopted FY 2023 Parks, Recreation and Tourism (PRT) budget increases by \$396,871 or 7.9%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 General Services budget include:

- \$75,000 included for field turf replacement at Roanoke County Public Schools athletic fields.

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



Public Health

Department Description

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

Public Health					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	505,121	515,902	579,181	63,279	12.3%
Transfers & Other	-	-	-	-	0.0%
Total	505,121	515,902	579,181	63,279	12.3%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Public Health budget increases by \$63,279 or 12.3%, and reflects the following changes:

- An increase of \$63,279 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	6,584,228	7,018,450	7,476,991	458,541	6.5%
Non-Personnel	6,134,380	5,888,459	5,888,459	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	12,718,608	12,906,909	13,365,450	458,541	3.6%
Position Count	107	110	110	-	0.0%

Budget Highlights

The Adopted FY 2023 Social Services budget increases by \$458,541 or 3.6%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 the 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 2023, administration of the CORTAN program shifted to the Department of Planning.

Public Transportation (CORTAN)					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	60,625	57,738	-	(57,738)	-100.0%
Non-Personnel	478,300	685,000	-	(685,000)	-100.0%
Transfers & Other	31,696	-	-	-	0.0%
Total	570,621	742,738	-	(742,738)	-100.0%
Position Count	1	1	-	(1)	-100.0%

Budget Highlights

The FY 2023 budget is not shown on this page, please refer to the Public Transportation page in the Community Services and Development section of this book for more information.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	2,805,242	3,255,156	3,444,335	189,179	5.8%
Non-Personnel	1,839,142	1,059,995	1,089,995	30,000	2.8%
Transfers & Other	-	-	-	-	0.0%
Total	4,644,384	4,315,151	4,534,330	219,179	5.1%
Position Count	43	43	43	-	0.0%

Budget Highlights

The Adopted FY 2023 Library budget increases by \$219,179 or 5.1%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Library operating budget include:

- \$30,000 included for library books and mobile hotspots.

Departmental Goals

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



- Establish an environment that encourages quality library services to flourish in facilities that are safe, accessible, comfortable, and cost effective to operate

Performance Management

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



Virginia Cooperative Extension - Roanoke

Department Description

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	55,604	87,097	87,097	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	55,604	87,097	87,097	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 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's 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	441,135	319,881	419,933	100,052	31.3%
Non-Personnel	261,959	104,896	131,890	26,994	25.7%
Transfers & Other	-	-	-	-	0.0%
Total	703,094	424,777	551,823	127,046	29.9%
Position Count	3	3	3	-	0.0%

Budget Highlights

The Adopted FY 2023 Elections budget increases by \$127,046 or 29.9%, and reflects the following changes:

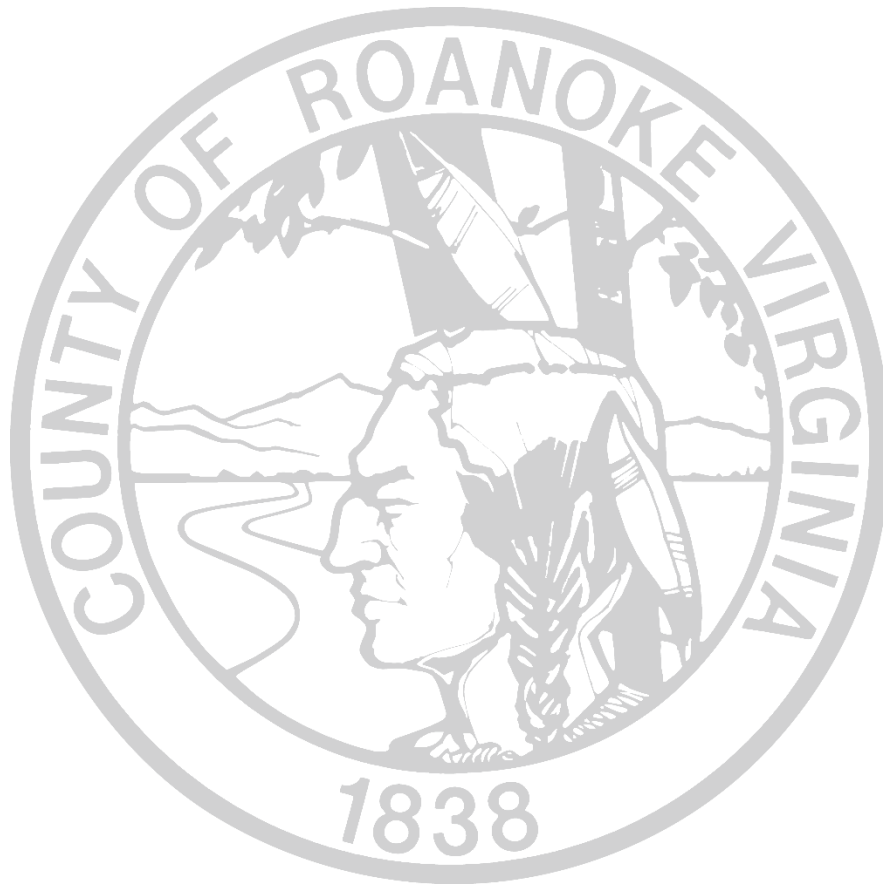
- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Elections budget include:

- \$33,994 included in operating budget to cover election ballots and several hardware and software license agreements for Elections.
- \$26,961 included to more adequately fund part-time staffing for Elections.

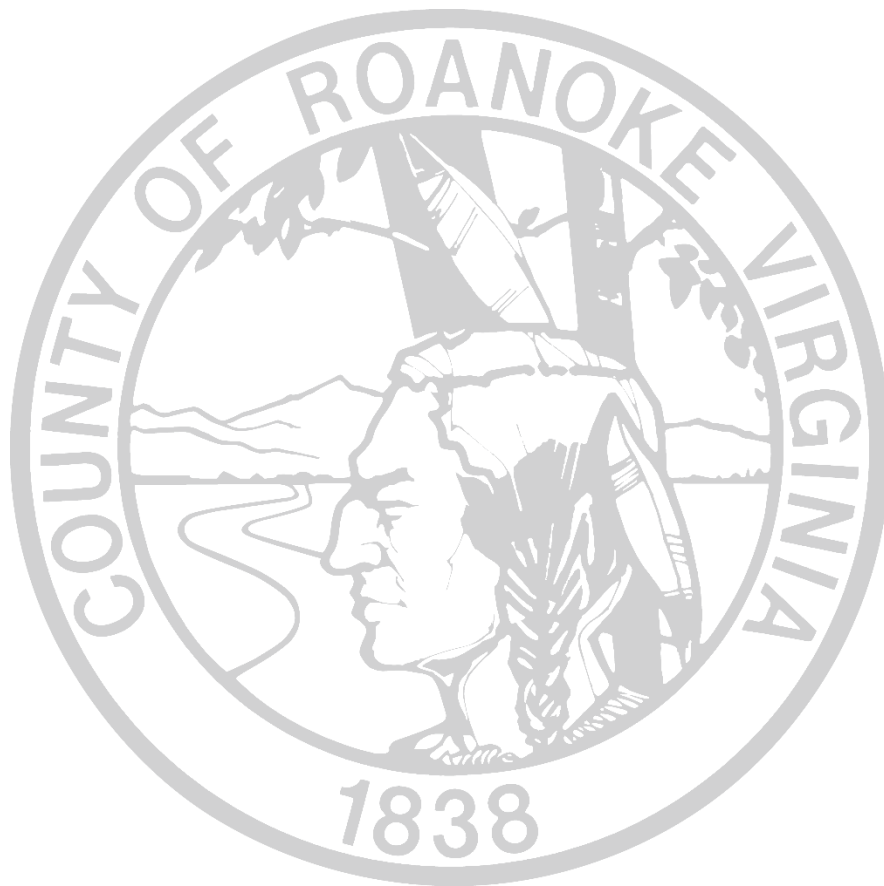
Departmental Goals

- 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





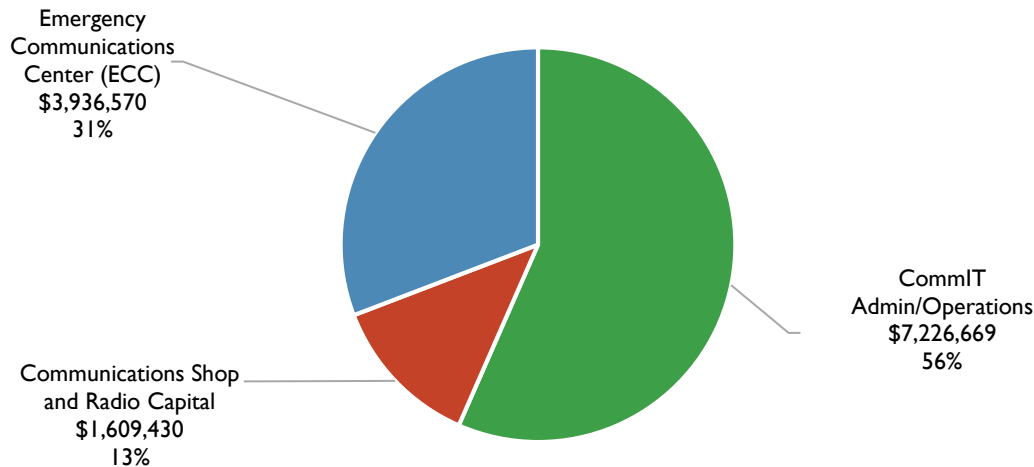
Communications and Information Technology





Communications and Information Technology

\$12,772,669



Communications and Information Technology Summary

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
CommIT Admin/Operations					
CommIT Administration	\$ 3,051,218	\$ 3,368,872	\$ 3,498,816	\$ 129,944	3.9%
Application Services	\$948,197	\$983,569	\$1,026,212	42,643	4.3%
Tech Support-PC/Phones	\$560,758	\$591,248	\$617,085	25,837	4.4%
Networks	\$455,400	\$468,975	\$508,419	39,444	8.4%
Technical Services	\$310,104	\$328,611	\$348,164	19,553	6.0%
Enterprise Services	\$532,347	\$536,169	\$587,900	51,731	9.6%
GIS Services	\$552,382	\$570,981	\$640,073	69,092	12.1%
Total CommIT Admin	6,410,406	6,848,425	7,226,669	378,244	5.5%
Communications Shop and Radio Capital					
Comm Shop Administration	1,321,910	1,456,685	1,609,430	152,745	10.5%
Radio Maintenance & Capital	-	-	-	-	0.0%
Total Communication Shops	1,321,910	1,456,685	1,609,430	152,745	10.5%



Communications and Information Technology Summary (Continued)

	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2021	FY 2022	FY 2023	FY 22-23	FY 22-23
Emergency Communications Center (ECC)					
ECC Administration	\$ 318,614	\$ 338,240	\$ 347,808	\$ 9,568	2.8%
ECC Operations	2,871,910	3,001,138	3,588,762	587,624	19.6%
ECC Capital	-	-	-	-	0.0%
Total ECC	3,190,524	3,339,378	3,936,570	597,192	17.9%
Total	\$10,922,840	\$11,644,488	\$12,772,669	\$1,128,181	9.7%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Transfer from GF/ Charges for Service	9,068,856	9,434,017	10,742,753	1,308,736	13.9%
Recovered Costs from other localities	1,131,329	1,275,316	1,089,661	(185,655)	-14.6%
Mobile Phone Utility Tax	365,451	330,923	330,923	-	0.0%
Transfer from Schools Fund	563,584	597,632	597,632	-	0.0%
Miscellaneous	6,000	6,600	11,700	5,100	77.3%
Transfer from CommIT	24,089	-	-	-	0.0%
Use of Fund Balance	(236,469)	-	-	-	0.0%
Use of Year-End	-	-	-	-	0.0%
Total	10,922,840	11,644,488	12,772,669	1,128,181	9.7%
Expenditures					
Personnel	6,586,610	6,768,949	7,614,144	845,195	12.5%
Non-Personnel	4,315,037	4,750,539	5,033,525	282,986	6.0%
Transfers & Other	21,193	125,000	125,000	-	0.0%
Total	10,922,840	11,644,488	12,772,669	1,128,181	9.7%
Administration & Operations					
Communications Shop	7	7	7	-	0.0%
Emergency					
Communication Center	42	42	42	-	0.0%
Total Position Count	89	89	89	-	0.0%
Beginning Balance					
(Use of) / Addition to Fund Balance	775,396	1,011,865	1,011,865	-	0.0%
Ending Balance	1,011,865	1,011,865	1,011,865	-	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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	3,679,759	3,715,398	3,973,642	258,244	7.0%
Non-Personnel	2,714,920	3,008,027	3,128,027	120,000	4.0%
Transfers & Other	15,727	125,000	125,000	-	0.0%
Total	6,410,406	6,848,425	7,226,669	378,244	5.5%
Position Count	40	40	40	-	0.0%

Budget Highlights

The Adopted FY 2023 Communications and Information Technology Administration Fund budget increases by \$378,244 or 5.5%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Communications and Information Technology Administration Fund budget include:

- \$120,000 budgeted for Software as a Service (SaaS) increases.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	502,287	499,280	530,299	31,019	6.2%
Non-Personnel	814,157	957,405	1,079,131	121,726	12.7%
Transfers & Other	5,466	-	-	-	0.0%
Total	1,321,910	1,456,685	1,609,430	152,745	10.5%
Position Count	7	7	7	-	0.0%

Budget Highlights

The Adopted FY 2023 Communications Shop and Radio Capital Fund budget increases by \$152,745 or 10.5%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Communications Shop and Radio Capital Fund budget include:

- An increase to non-personnel budget for maintenance and service contracts and other minor operating expenses. Increase is offset by additional revenues received from other localities.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	2,404,564	2,554,271	3,110,203	555,932	21.8%
Non-Personnel	785,960	785,107	826,367	41,260	5.3%
Transfers & Other	-	-	-	-	0.0%
Total	3,190,524	3,339,378	3,936,570	597,192	17.9%
Position Count	42	42	42	-	0.0%

Budget Highlights

The Adopted FY 2023 Emergency Communications Center Fund budget increases by \$597,192 or 17.9%, and reflects the following changes:

- Beginning in FY 2023, Roanoke County will transition to a step pay system for Emergency Communications Center employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Emergency Communications Center Fund budget include:

- \$41,260 budgeted for Software as a Service (SaaS) increases.

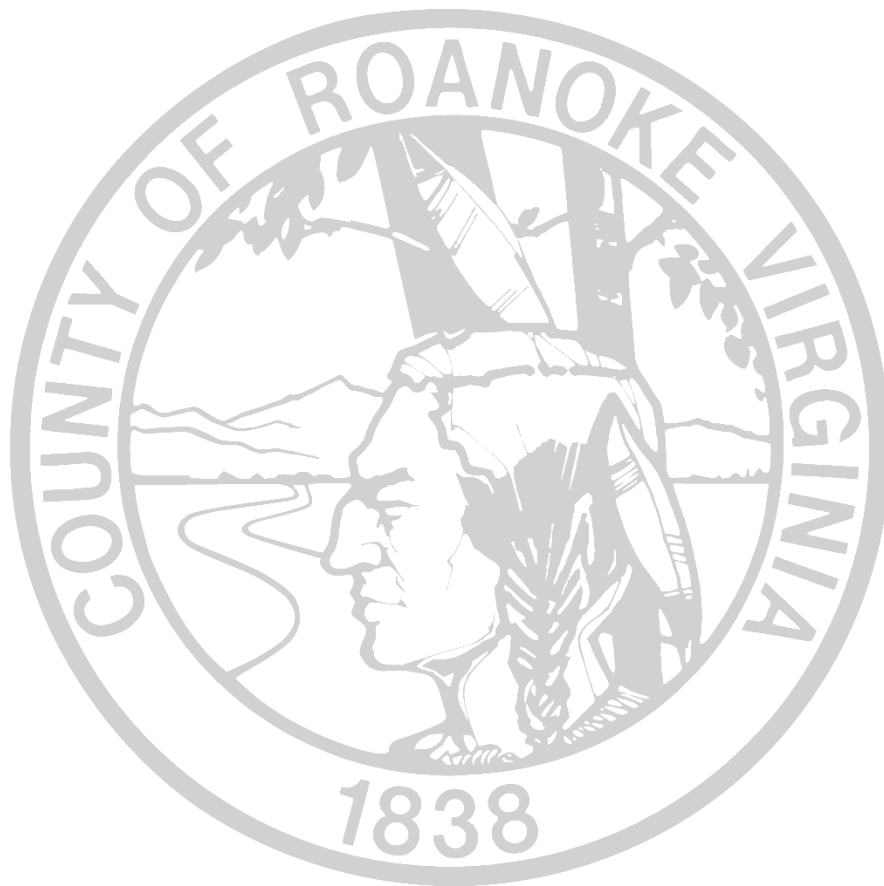
Departmental Goals

- 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



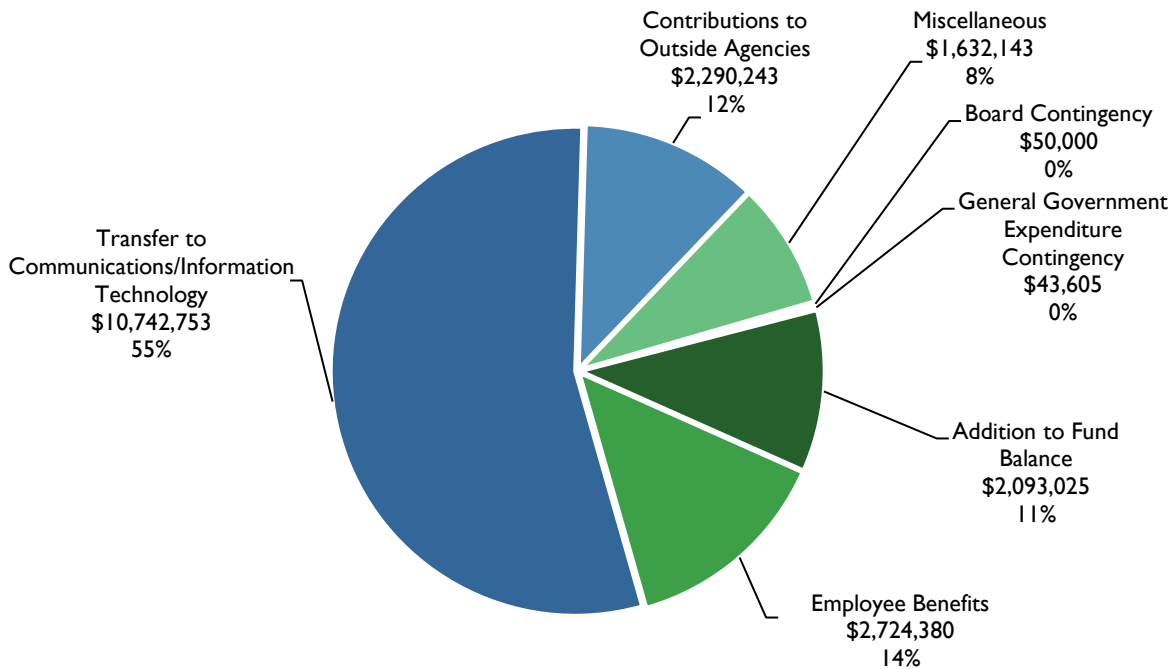
Non-Departmental

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





Non-Departmental \$19,576,149



Non-Departmental Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Employee Benefits	\$ 2,309,182	\$ 3,126,264	\$ 2,724,380	\$ (401,884)	-12.9%
Transfer to Communications/Information Technology	2,910,294	9,434,017	10,742,753	1,308,736	13.9%
Contributions to Outside Agencies					
Discretionary	179,600	197,600	193,500	(4,100)	-2.1%
Contractual	1,806,970	1,754,140	2,049,485	295,345	16.8%
Dues & Memberships	49,088	38,003	47,258	9,255	24.4%
Total Contributions	2,035,658	1,989,743	2,290,243	300,500	15.1%
Miscellaneous	1,722,400	1,512,923	1,632,143	119,220	7.9%
Board Contingency	-	50,000	50,000	-	0.0%
General Government Expenditure Contingency	-	252,597	43,605	(208,992)	-82.7%
Addition to Fund Balance	-	491,803	2,093,025	1,601,222	325.6%
Total	\$ 8,977,534	\$16,857,347	\$19,576,149	\$2,718,802	16.1%



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	1,804,087	2,658,264	2,256,380	(401,884)	-15.1%
Non-Personnel	505,095	468,000	468,000	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	2,309,182	3,126,264	2,724,380	(401,884)	-12.9%
Position Count	-	-	-	-	0.0%

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

Employee Benefits		
Employee Benefit	FY 2022 Adopted	FY 2023 Adopted
Flexible Leave Payout: Employees are entitled to cash-in up to 40 hours of flexible leave per fiscal year. In FY 2021, the full cost of the program was \$359,476 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 2021, the cost of the program to the General Government Fund was \$485,833, FY 2022 projections indicate a increased cost in this benefit due to retirements of several long-term employees. .	435,000	435,000
Salary Adjustments: Additional funding allocated for promotions and compensation changes in FY 2023 due to implementation of Public Safety step compensation plans, transition to Decision Band Method (DBM) of classification and compensation for non-public safety employees, and additional career paths.	429,081	200,000



Employee Benefits (Continued)		
Miscellaneous Item	FY 2022 Adopted	FY 2023 Adopted
Salary Savings: \$200,000 from department salary lapse added to employee benefits to begin to address minimum of range, compression issues, and market study adjustments.	200,000	200,000
Reserve for Fire SAFER Grant positions: Fire SAFER Grant funding will end in FY 2024. FY 2022 Budgeted transfer of \$172,803 was reduced to cover compression issues for FY 2023.	172,803	-
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	\$ 3,126,264	\$ 2,724,380



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.

Transfer to Communications/Information Technology					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	2,910,294	9,434,017	10,742,753	1,308,736	13.9%
Total	2,910,294	9,434,017	10,742,753	1,308,736	13.9%
Position Count	-	-	-	-	0.0%

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.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	2,035,658	1,989,743	2,290,243	300,500	15.1%
Transfers & Other	-	-	-	-	0.0%
Total	2,035,658	1,989,743	2,290,243	300,500	15.1%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Contributions to Outside Agencies budget increases by \$300,500 or 15.1%, and reflects the following changes:

- An increase of \$232,273 to Visit Virginia's Blue Ridge to fully fund revenue agreement for 3/7th of the hotel/motel tax revenue the county brings in.
- An increase of \$75,000 to Virginia Western Community College – Community College Access Program (CCAP) to provide additional free tuition to current year graduates of Roanoke County high school students.
- \$1,000 additional funding for Brain Injury Services of SWVA.
- \$1,500 additional funding for Williamson Road Area Business Association.
- Various other increases/decreases, as detailed on the following pages.



**Adopted Outside Agency Contributions
FY 2022-2023**

Agency/Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change FY 22-23
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	\$8,000	3,000
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	3,500	1,500
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.	3,000	3,000	-
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	\$22,000	\$26,500	\$4,500
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	\$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.	10,000	10,000	-
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	6,500	2,400
Western Virginia Workforce Development Board: Provides workforce development programs to Roanoke County Citizens such as Career Quest, an event held for career development for K-12 students.	10,000	10,000	-
Subtotal, Position Roanoke County for Future Economic Growth	\$44,100	\$46,500	\$2,400
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 2022-2023

Agency/Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change FY 22-23
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.	\$2,000	\$0	(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	-
Blue Ridge Legal Services, Inc.: Program to ensure low-income residents of the Roanoke Valley have access to legal advice and representation in civil (not criminal) matters of critical importance affecting their ability to be self-sufficient.	1,000	1,000	-
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.	1,500	2,500	1,000
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	-
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.	4,000	4,000	-
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	\$100,500	\$99,500	(1,000)



Adopted Outside Agency Contributions

FY 2022-2023

Agency/Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change FY 22-23
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.	\$12,000	\$0	(12,000)
Mill Mountain Zoo: Provide educational exhibits for field trips and outreach on-site and off-site that are linked to Virginia's SOLs. Zoo provides camps and classes and unique series, Breakfast with the Animals and Night Howls, suitable for all ages.	-	2,000	2,000
Roanoke Valley Speech & Hearing Center: Roanoke Valley Speech and Hearing Center Inc. improves quality of life by helping both children and adults communicate effectively.	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.	3,500	3,500	-
Vinton Historical Society: Vinton Historical Society operates the only Historical museum in Roanoke County, with over 4,000 artifacts on display, and seeks to preserve the past for future generations.	500	500	-
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.	2,000	2,000	-
Subtotal, Promote Lifelong Learning	\$18,250	\$8,250	(\$10,000)
Total, Discretionary	\$197,600	\$193,500	(\$4,100)



**Adopted Outside Agency Contributions
FY 2022-2023**

Agency/Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change FY 22-23
Contractual Agencies			
Art Museum of Western Virginia (Taubman Museum): Brings people and art together for discovery, learning, and enjoyment. 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.	300,000	300,000	-
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.	37,650	42,650	5,000
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.	177,401	183,961	6,560
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.	85,701	88,870	3,169
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 2023 includes a 20% reduction.	308,750	250,000	(58,750)
Roanoke Valley Transportation Planning Organization: Created to plan and budget the use of federal transportation dollars in the Roanoke region.	11,424	12,585	1,161
RVTV: Provides news, events, and information on Channel 3.	211,861	226,861	15,000
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.	175,000	250,000	75,000
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.	314,648	546,921	232,273
Western VA Regional Industrial Facility Authority: To provide a resource for localities to communicate regionally on economic development projects.	15,750	27,157	11,407
Subtotal, Contractual Agencies	\$1,754,140	\$2,049,485	\$295,345



Adopted Outside Agency Contributions

FY 2022-2023

Agency/Description	FY 2022 Adopted	FY 2023 Adopted	\$ Change FY 22-23
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	\$1,848	(56)
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	19,699	(949)
Virginia Institute of Government - Weldon Cooper:	-	5,000	5,000
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	12,491	1,005
VML/VACO AEP Steering Committee:	-	4,255	4,255
Subtotal, Dues and Memberships	\$38,003	\$47,258	\$9,255
Total, Contractual Agencies and Dues and Memberships	\$1,792,143	\$2,096,743	\$304,600
Grand Total, All Outside Agency Contributions	\$1,989,743	\$2,290,243	\$300,500



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	1,722,400	1,512,923	1,632,143	119,220	7.9%
Transfers & Other	-	-	-	-	0.0%
Total	1,722,400	1,512,923	1,632,143	119,220	7.9%
Position Count	-	-	-	-	0.0%

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

Miscellaneous		
Miscellaneous Item	FY 2022 Adopted	FY 2023 Adopted
Vinton Business Center Agreement: Revenue Sharing Agreement with the Town of Vinton for portion of shared taxes generated by the Vinton Business Center. Previously this was a portion of the budgeted Vinton Gain Sharing Agreement. Payment of \$129,927 was made in FY 2022.	\$ 130,000	\$ 136,000
Town of Vinton Refuse Credit: Refuse collection credit provided to the Town of Vinton for not providing refuse service.	110,000	225,000
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.	162,923	161,143



Miscellaneous (Continued)

Miscellaneous Item	FY 2022 Adopted	FY 2023 Adopted
<p>Tax Relief for Disabled Veterans: Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled. Tax Relief for Disabled Veterans remains level for FY 2023.</p>	\$ 790,000	\$ 790,000
<p>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. Tax Relief for the Elderly budget remains level for FY 2023.</p>	320,000	320,000
	\$ 1,512,923	\$ 1,632,143



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	50,000	50,000	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	-	50,000	50,000	-	0.0%
Position Count	-	-	-	-	0.0%



General Government Expenditure Contingency

The General Government Fund Expenditure Contingency represents undesignated funds reserved for unanticipated expenditures of a non-recurring nature or to meet unanticipated increased service delivery costs. Roanoke County's Comprehensive Financial Policy establishes that the General Government Expenditure Contingency will be 0.25% of budgeted annual General Government expenditures.

General Government Expenditure Contingency					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	252,597	43,605	(208,992)	-82.7%
Transfers & Other	-	-	-	-	0.0%
Total	-	252,597	43,605	(208,992)	-82.7%
Position Count	-	-	-	-	0.0%

Budget Highlights

The budgeted amount meets 0.25% policy minimum established by the Comprehensive Financial Policy. This amount will be addressed with FY 2022 year end funds.



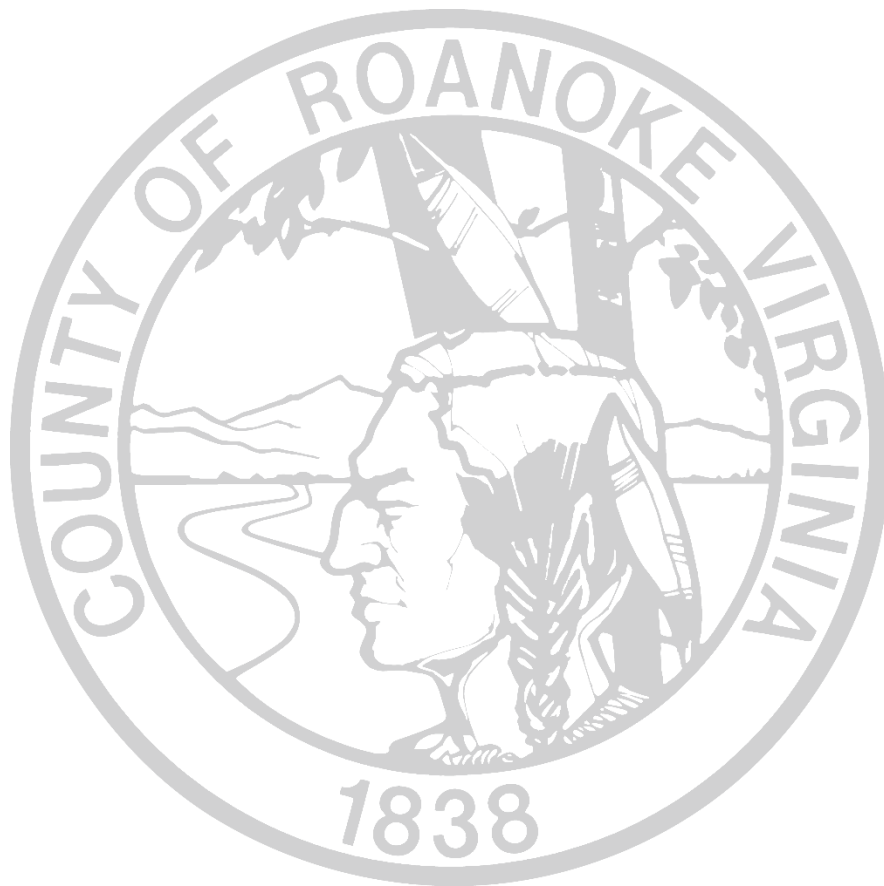
Addition to Fund Balance

Roanoke County's Comprehensive Financial Policy requires that the County maintain a fund balance of 12% of budgeted annual General Government Fund expenditures. The Addition to Fund Balance is the amount that Roanoke County contributes annually to comply with the Comprehensive Financial Policy.

Addition to Fund Balance					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	491,803	2,093,025	1,601,222	325.6%
Transfers & Other	-	-	-	-	0.0%
Total	-	491,803	2,093,025	1,601,222	325.6%
Position Count	-	-	-	-	0.0%

Budget Highlights

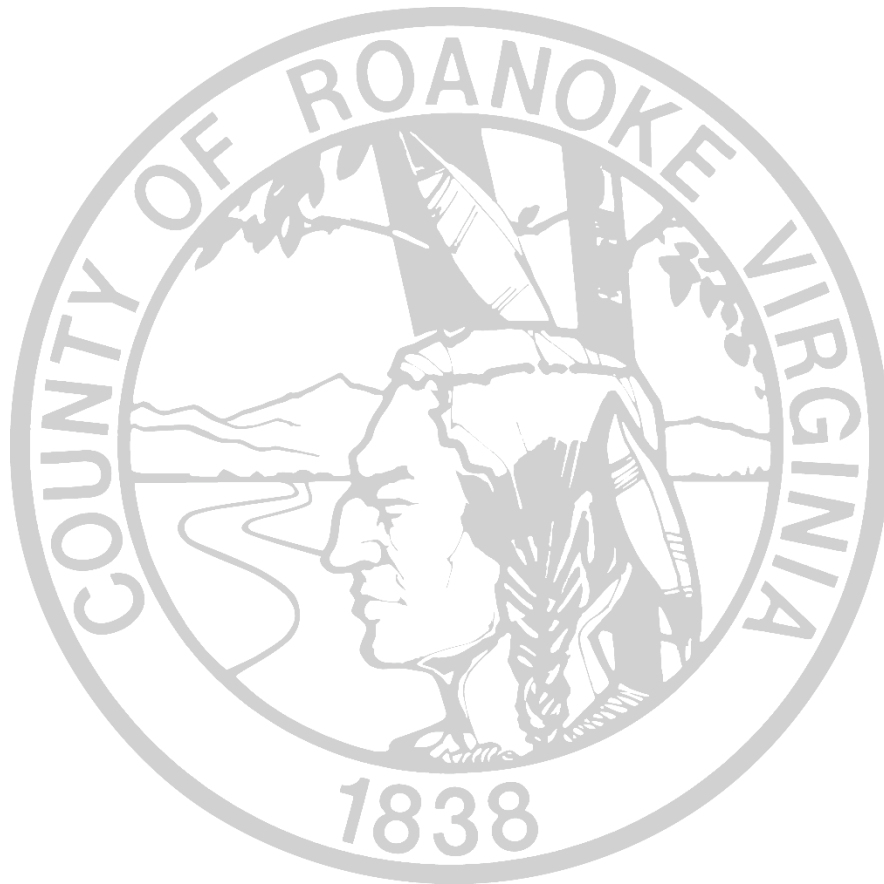
The budgeted amount meets 12% policy minimum established by the Comprehensive Financial Policy. This amount will be addressed with FY 2022 year end funds.





Transfers

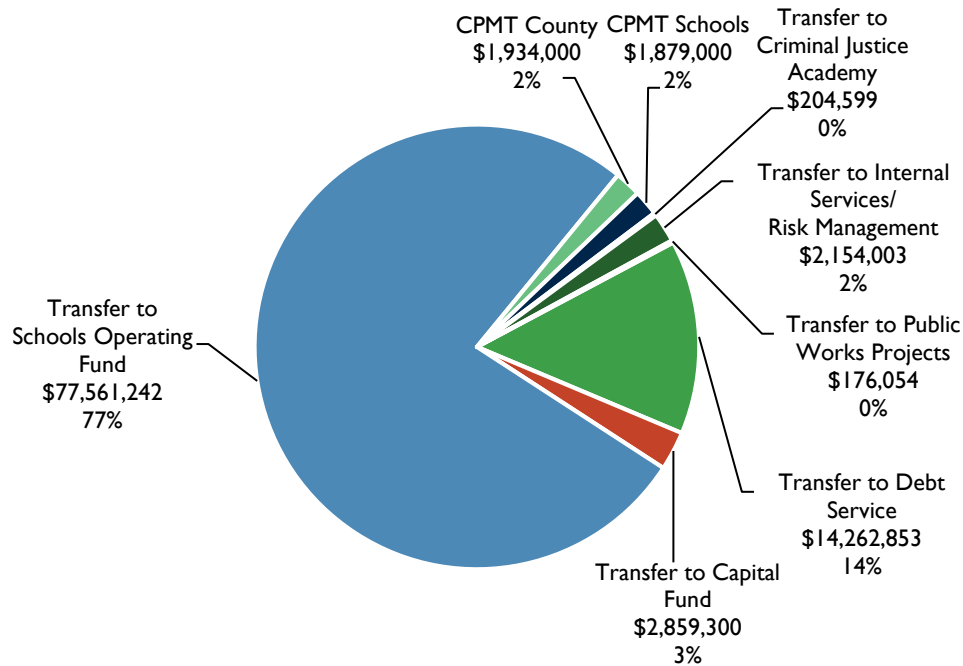
(Included in this section is Transfer to Debt Service, Transfer to Capital Fund, Transfer to Schools, Transfer to Community Policy Management Team, Transfer to CommIT Fund, and Transfer to Public Works Projects)





Transfers

\$101,031,151



Transfers Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Transfer to Debt Service	\$ 15,648,202	\$ 14,252,105	\$ 14,262,853	\$ 10,748	0.1%
Transfer to Capital Fund	6,180,870	2,069,098	2,859,300	790,202	38.2%
Transfer to Schools Operating Fund	69,710,710	71,821,490	77,561,242	5,739,752	8.0%
Transfer to CPMT - County (Supporting CSA)	1,859,000	1,934,000	1,934,000	-	0.0%
Transfer to CPMT - Schools (Supporting CSA)	1,804,000	1,879,000	1,879,000	-	0.0%
Transfer to Criminal Justice Academy	206,681	198,600	204,599	5,999	3.0%
Risk Management	977,806	1,604,003	2,154,003	550,000	34.3%
Transfer to Public Works Projects	183,243	176,054	176,054	-	0.0%
Miscellaneous Transfers	1,082,000	-	-	-	0.0%
Total	\$ 97,652,512	\$ 93,934,350	\$101,031,051	\$ 7,096,701	7.6%



Transfer to Debt Service

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

The transfer to the Debt Service Fund is as follows:

Transfer to Debt Service					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	15,648,202	14,252,105	14,262,853	10,748	0.1%
Total	15,648,202	14,252,105	14,262,853	10,748	0.1%
Position Count	-	-	-	-	0.0%

Budget Changes

- The Adopted FY 2023 Transfer to the Debt Service Fund increases by \$10,748 or 0.1% due to increases in principal and interest payments.



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 2023 Capital Fund, County and Schools FY 2023 Budget as part of the FY 2023 – 2032 CIP, and FY 2023 Fleet and Equipment Replacement Program may be in the Capital Budget section of this document.

The transfer to the Capital Fund is listed below:

Transfer to Capital Fund					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	6,180,870	2,069,098	2,859,300	790,202	38.2%
Total	6,180,870	2,069,098	2,859,300	790,202	38.2%
Position Count	-	-	-	-	0.0%

Budget Changes

- The Adopted FY 2023 Transfer to the Capital Fund increases by \$790,202 or 38.2%, which includes an additional \$200,000 toward light fleet and equipment replacement and additional funding for FY 2023 CIP projects.



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 2023, the adopted transfer to the Schools Operating Fund is \$77,561,242, which is an increase of \$5,739,752 over the FY 2022 Adopted Budget.

The transfer to Roanoke County Public Schools is listed below:

Transfer to Schools Operating Fund					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	69,710,710	71,821,490	77,561,242	5,739,752	8.0%
Total	69,710,710	71,821,490	77,561,242	5,739,752	8.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Transfer to Schools increased based on the Board of Supervisors' adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.



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**

Calculate 3-Year Average:	ADM	Population	ADM/Population
FY 2020 (actual)	13,576	93,805	14.4726
FY 2021 (actual)	13,184	96,929	13.6017
FY 2022 (budgeted, County Population Actual)	13,087	96,546	13.5552
Avg. of FY 2020-22	39,847	287,280	13.8704
FY 2021 (actual)	13,184	96,929	13.6017
FY 2022 (budgeted, County Population Actual)	13,087	96,546	13.5552
FY 2023 (projecting)	13,183	96,546	13.6546
Avg. of FY 2021-23	37,454	290,021	13.6038
Calculate Net Allocation Change:			
Difference in the ADM/Population Index			0.26660
Payroll Factor			64%
Index times Payroll Factor			0.171200
Divide ADM/Population Index by Average FY 21-23 Index			0.012585
Net Allocation Change			0.987415
Calculate Increase/(Decrease) in School Transfer:			
	FY 2021-2022 Adopted	FY 2022-2023 Adopted	
Property and Local Taxes	\$175,656,911	\$192,064,709	
CVB Lodging Tax	(314,648)	(578,386)	
CSA Fund Contribution	(1,879,000)	(1,879,000)	
Econ Dev Incentives	(765,000)	(765,000)	
Net total taxes	\$172,666,798	\$188,842,323	
Prior FY % to Schools	41.5954%		
New FY % to Schools (Net Allocation Change * Prior FY %)		41.0720%	
Recalculate School Transfer Base	\$71,821,490	\$70,917,637	
Schools' Share of New Revenue		\$6,643,605	
Total Schools Transfer	\$71,821,490	\$77,561,242	
FY 2022-2023 Schools Transfer Increase		\$5,739,752	



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 found 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	1,859,000	1,934,000	1,934,000	-	0.0%
Total	1,859,000	1,934,000	1,934,000	-	0.0%
Position Count	-	-	-	-	0.0%

Transfer to CPMT - Schools (Supporting CSA)					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	1,804,000	1,879,000	1,879,000	-	0.0%
Total	1,804,000	1,879,000	1,879,000	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Transfer to CPMT remains level.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	206,681	198,600	204,599	5,999	3.0%
Total	206,681	198,600	204,599	5,999	3.0%
Position Count	-	-	-	-	0.0%

Budget Changes

The Adopted FY 2023 Transfer to the Criminal Justice Academy increases by \$5,999 or 3.0% due to personnel changes.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	977,806	1,604,003	2,154,003	550,000	34.3%
Total	977,806	1,604,003	2,154,003	550,000	34.3%
Position Count	-	-	-	-	0.0%

Budget Changes

The Adopted FY 2023 Transfer to the Risk Management increases by \$550,000 or 34.3%, which includes a \$550,000 contribution to the health insurance fund.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	183,243	176,054	176,054	-	0.0%
Total	183,243	176,054	176,054	-	0.0%
Position Count	-	-	-	-	0.0%

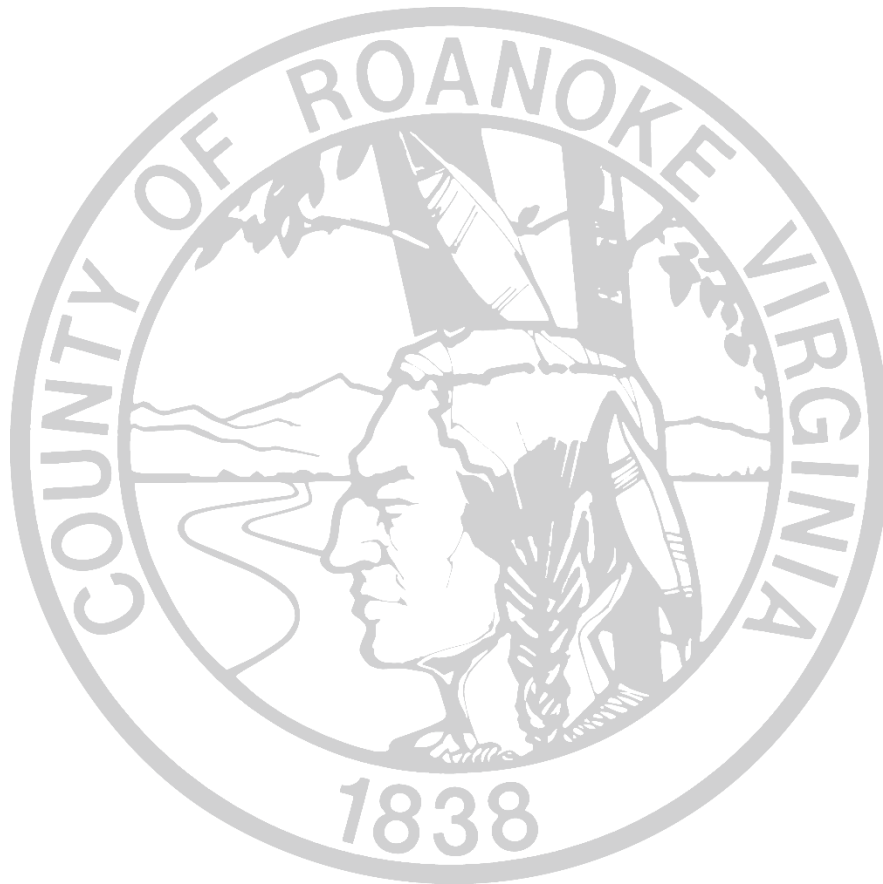
Budget Changes

The Adopted FY 2023 Transfer to Public Works Projects remains level.



Other General Fund

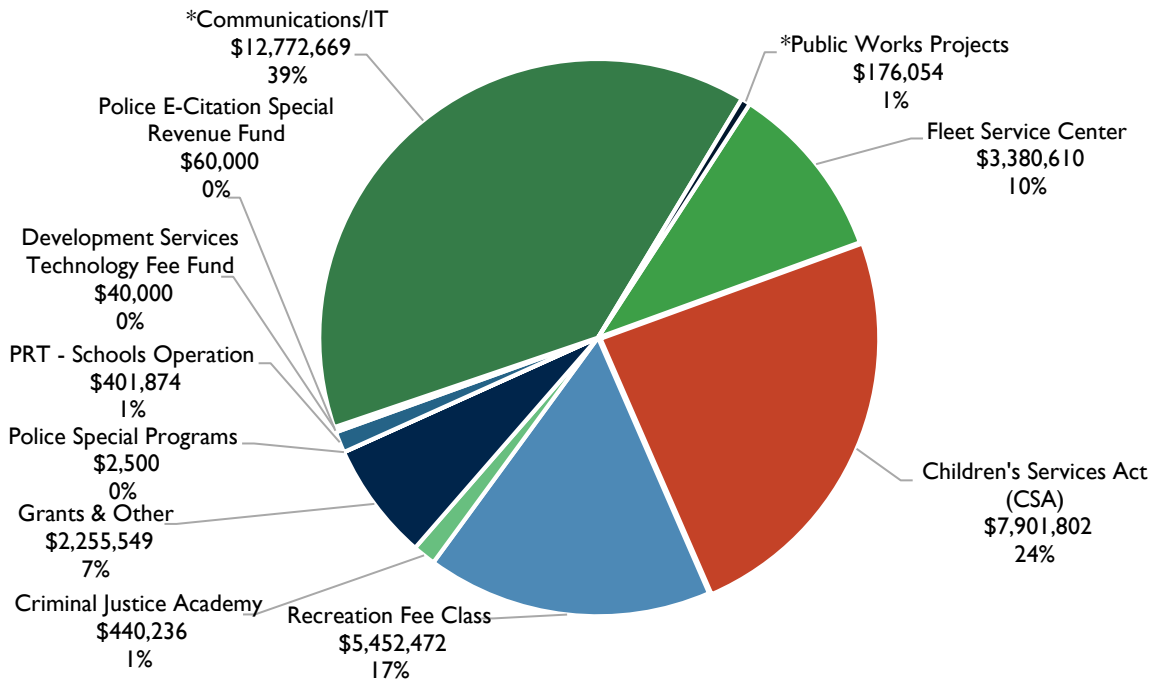
(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Police Special Programs, PRT School Operations, Police E-Citation Special Revenue Fund, and Development Services Technology Fee Special Revenue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





Other General Fund

\$32,883,766



Other General Fund Summary of Expenditures

	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Fleet Service Center	\$ 3,025,519	\$ 3,380,610	\$ 3,380,610	\$ -	0.0%
Children's Services Act (CSA)	9,233,706	7,900,007	7,901,802	1,795	0.0%
Recreation Fee Class	2,663,201	4,660,474	5,452,472	791,998	17.0%
Criminal Justice Academy	305,974	379,625	440,236	60,611	16.0%
Grants & Other	20,347,668	2,216,977	2,255,549	38,572	1.7%
Police Special Programs	14,094	2,500	2,500	-	0.0%
PRT - Schools Operation	306,363	365,647	401,874	36,227	9.9%
Police E-Citation Special Revenue Fund	8,587	60,000	60,000	-	0.0%
Development Services Technology Fee Fund	-	40,000	40,000	-	0.0%
*Communications/IT	10,922,840	11,644,488	12,772,669	1,128,181	9.7%
*Public Works Projects	175,537	176,054	176,054	-	0.0%
Total	\$ 47,003,489	\$ 30,826,382	\$ 32,883,766	\$ 2,057,384	6.7%

*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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Recovered Costs	3,044,868	3,380,610	3,380,610	-	0.0%
Use of Fund Balance	(19,349)	-	-	-	0.0%
Total	3,025,519	3,380,610	3,380,610	-	0.0%
Expenditures					
Personnel	885,073	1,000,769	1,078,138	77,369	7.7%
Non-Personnel	2,140,446	2,379,841	2,302,472	(77,369)	-3.3%
Transfers & Other	-	-	-	-	0.0%
Total	3,025,519	3,380,610	3,380,610	-	0.0%
Position Count	13	13	13	-	0.0%
Beginning Balance	150,588	169,937	169,937	-	0.0%
(Use of) / Addition to Fund Balance	19,349	-	-	-	0.0%
Ending Balance	169,937	169,937	169,937	-	0.0%

Budget Highlights

The Adopted FY 2023 Fleet Service Center remains level and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

- Perform preventative maintenance and repairs in a cost effective and efficient manner



- Maintain the fleet in a condition that is as safe as possible
- Better communication to improve scheduling appointments and work completed notification through existing technology resources



Children's Services Act (CSA)

Description

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

Children's Services Act (CSA)					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Commonwealth	4,769,313	3,900,933	3,902,728	1,795	0.0%
Transfers:					
County/School	3,663,000	3,813,000	3,813,000	-	0.0%
Miscellaneous	292,707	186,074	186,074	-	0.0%
Use of Fund Balance	508,686	-	-	-	0.0%
Total	9,233,706	7,900,007	7,901,802	1,795	0.0%
Expenditures					
Personnel	282,775	278,138	304,965	26,827	9.6%
Non-Personnel	8,950,931	7,621,869	7,596,837	(25,032)	-0.3%
Transfers & Other	-	-	-	-	0.0%
Total	9,233,706	7,900,007	7,901,802	1,795	0.0%
Position Count	4	4	4	-	0.0%
Beginning Balance	885,866	377,180	377,180	-	0.0%
(Use of) / Addition to Fund					
Balance	(508,686)	-	-	-	0.0%
Ending Balance	377,180	377,180	377,180	-	0.0%

Budget Highlights

The Adopted FY 2023 Children's Services Act (CSA) budget increases by \$1,795 and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.



- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Recreation Fees	836,649	2,297,966	2,257,658	(40,308)	-1.8%
Memberships/Fees	836,335	1,277,000	1,214,000	(63,000)	-4.9%
Miscellaneous	981,293	1,085,508	1,980,814	895,306	82.5%
Use of Fund Balance	8,924	-	-	-	0.0%
Total	2,663,201	4,660,474	5,452,472	791,998	17.0%
Expenditures					
Personnel	1,485,888	2,919,084	3,060,551	141,467	4.8%
Non-Personnel	1,164,719	1,552,617	1,846,627	294,010	18.9%
Transfers & Other	12,594	188,773	545,294	356,521	188.9%
Total	2,663,201	4,660,474	5,452,472	791,998	17.0%
Position Count	12	12	12	-	0.0%
Beginning Balance	327,576	318,652	318,652	-	0.0%
(Use of) / Addition to Fund					
Balance	(8,924)	-	-	-	0.0%
Ending Balance	318,652	318,652	318,652	-	0.0%

Budget Highlights

The Adopted FY 2023 Recreation Fee Class budget increases by \$791,998 or 17.0%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Recreation Fee Class budget include:

- Increased operating expenses due to revenues and programming recovering from the COVID-19 Pandemic.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Academy Fees & Other	163,787	181,025	181,025	-	0.0%
Transfer from General Fund	206,681	198,600	204,599	5,999	3.0%
(Use of) / Addition to Fund Balance	(64,494)	-	54,612	54,612	0.0%
Total	305,974	379,625	440,236	60,611	16.0%
Expenditures					
Personnel	194,081	203,769	264,380	60,611	29.7%
Operating	111,893	175,856	175,856	-	0.0%
Transfers & Other	-	-	-	-	-
Total	305,974	379,625	440,236	60,611	16.0%
Position Count	3	3	3	-	0.0%
Beginning Balance	151,354	215,848	215,848	-	0.0%
(Use of) / Addition to Fund Balance	64,494	-	(54,612)	(54,612)	0.0%
Ending Balance	215,848	215,848	161,236	(54,612)	-25.3%

Budget Highlights

The Adopted FY 2023 Criminal Justice Academy budget increases by \$60,611 or 16.0%, and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2023 Criminal Justice Academy budget include:

- A budgeted use of excess fund balance to cover increased personnel costs.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	6,062,107	1,472,157	1,510,729	38,572	2.6%
Non-Personnel	14,225,594	69,820	69,820	-	0.0%
Transfers & Other	59,967	675,000	675,000	-	0.0%
Total Expenditures	20,347,668	2,216,977	2,255,549	38,572	1.7%
Position Count:					
Commonwealth Attorney	2	2	2	-	0.0%
Court Service Unit	4	3	3	-	0.0%
Fire & Rescue (SAFER 2021)	15	15	15	-	0.0%
Police (DUI Grant)	2	2	2	-	0.0%
Total Positions	23	22	22	-	0.0%

Budget Highlights

The Adopted FY 2023 Grants & Other budget increases by \$38,572 or 1.7% and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.



Police Special Programs

Police Special Programs					
Description	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Personnel	-	-	-	-	0.0%
Non-Personnel	14,094	2,500	2,500	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total Expenditures	14,094	2,500	2,500	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Transfer from Schools	347,896	365,647	401,874	36,227	9.9%
Transfer from General Fund	-	-	-	-	0.0%
Use of Fund Balance	(41,533)	-	-	-	0.0%
Total	306,363	365,647	401,874	36,227	9.9%
Personnel	274,545	320,047	356,274	36,227	11.3%
Non-Personnel	31,818	45,600	45,600	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total Expenditures	306,363	365,647	401,874	36,227	9.9%
Position Count	5	5	5	-	0.0%
Beginning Balance	87,559	129,092	129,092	-	0.0%
(Use of) / Addition to Fund					
Balance	41,533	-	-	-	0.0%
Ending Balance	129,092	129,092	129,092	-	0.0%

Budget Highlights

The Adopted FY 2023 Parks, Recreation & Tourism – Schools Operations Fund budget increases by \$36,227 or 9.9% and reflects the following changes:

- The Board of Supervisors adopted a 5% cost of living adjustment beginning July 1, 2022 for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 14.38% to 15.97%.
- An increase to the County portion of the health insurance costs with no increase to employee contributions. Premium changes are detailed in the Internal Services section of this document.



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Police E-Citation Fee	38,677	60,000	60,000	-	0.0%
Total	38,677	60,000	60,000	-	0.0%
Personnel	-	-	-	-	0.0%
Non-Personnel	8,587	60,000	60,000	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total Expenditures	8,587	60,000	60,000	-	0.0%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2023 Police E-Citation Special Revenue Fund budget remains level.



Development Services Technology Fee Fund

The Development Services Technology Fee Fund accounts for revenues collected from the Development Services Technology Fee. This fund collects a 5% 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues					
Technology Fee	52,553	40,000	40,000	-	0.0%
Total	52,553	40,000	40,000	-	0.0%
Expenditures					
Personnel	-	-	-	-	0.0%
Non-Personnel	-	40,000	40,000	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total Expenditures	-	40,000	40,000	-	0.0%
Position Count	-	-	-	-	0.0%

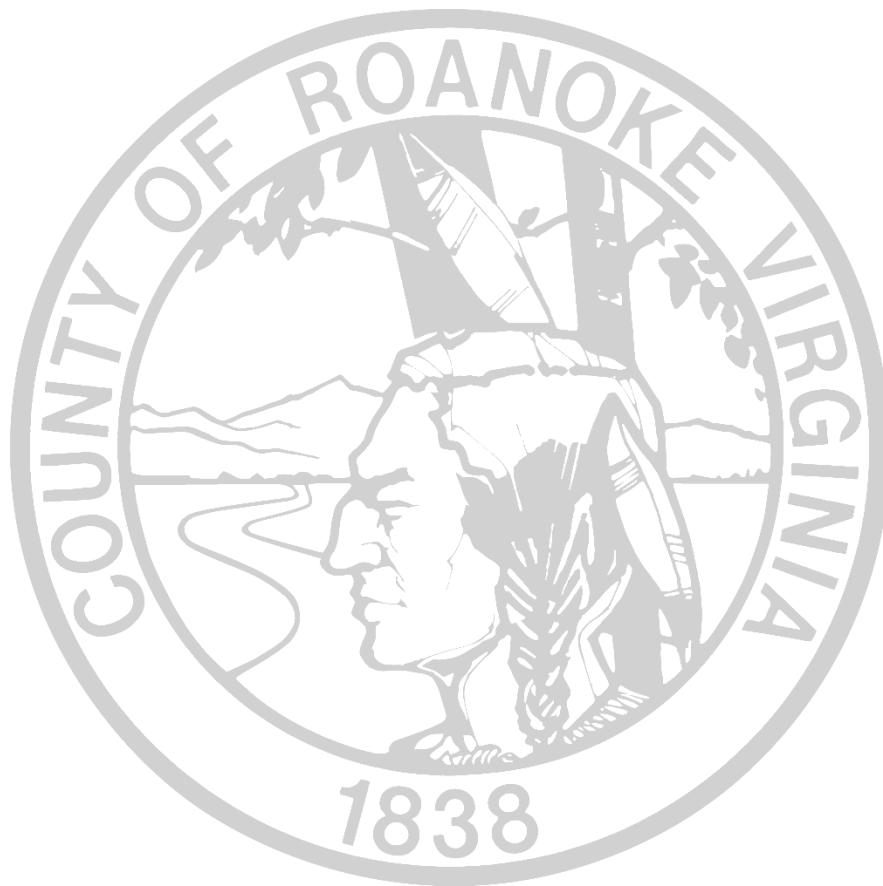
Budget Highlights

The Adopted FY 2023 Development Services Technology Fee Fund budget remains level.





Component Unit Schools





July 1, 2022

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 May 10, 2022, the Roanoke County Board of Supervisors adopted the fiscal year 2022-2023 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 24, 2022, satisfying the state requirement of adopting a budget by April 1 of each year.

In FY 2022-2023, the Roanoke County General Government Fund transfer to the Schools Operating Fund is \$77,561,242, an increase of \$5,739,752 from FY 2021-2022. This increase was based on projected increases in County revenue categories included within the revenue sharing formula and changes in the average daily membership (ADM). 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 provide a summary of changes by fund for RCPS from FY 2021-2022 Adopted to FY 2022-2023 Adopted. If you wish to learn more about the RCPS budget and budget process, please visit the RCPS website at <https://www.rcps.us/Page/1700>.

Sincerely,

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

Steven R. Elliott
Budget Administrator



Component Unit – Schools

The School Board adopted the FY 2023 operating budget on March 24, 2022. The RCPS FY 2023 budget was adopted by the Roanoke County Board of Supervisors on May 10, 2022.

Information on the revenue sharing formula transfer, \$77,561,242 in FY 2023, a transfer from the General Government Fund to support RCPS debt service, \$7,668,357 in FY 2023, and a transfer made on behalf of RCPS to the Children's Services Act Fund, \$1,879,000 in FY 2023, can be found in the Transfers section of this document; total RCPS Debt Service obligations can be found in the Debt Service Fund section of this document.

Roanoke County accounts for the revenues and expenditures related to the operations of the public schools system as a Component Unit. These funds include the following:

- Capital Projects
- Dental Insurance
- Fleet Replacement
- General
- Grants
- Health Insurance
- Instructional Resources
- Nutrition
- OPEB Trust
- Risk Management
- Student Activity
- Technology Replacement

A Component Unit is a legally separate entity that meets any of the following criteria:

1. The primary government appoints the voting majority of the board of the Component Unit and
 - a. is able to impose its will on the component unit; and/or
 - b. is in a relationship of financial benefit or burden with the Component Unit.
2. The Component Unit is fiscally dependent upon the primary government; or
3. The financial statements would be misleading if data from the Component Unit were not included.

The primary sources of revenue in the "School General Fund," exclusive of transfers from the County General Fund, are basic school aid payments from the Commonwealth, state sales tax and educational program grants.

Major expenditure categories are as follows:

- Classroom Instruction
- Central Support
- Personnel
- Support Services
- Special Programs

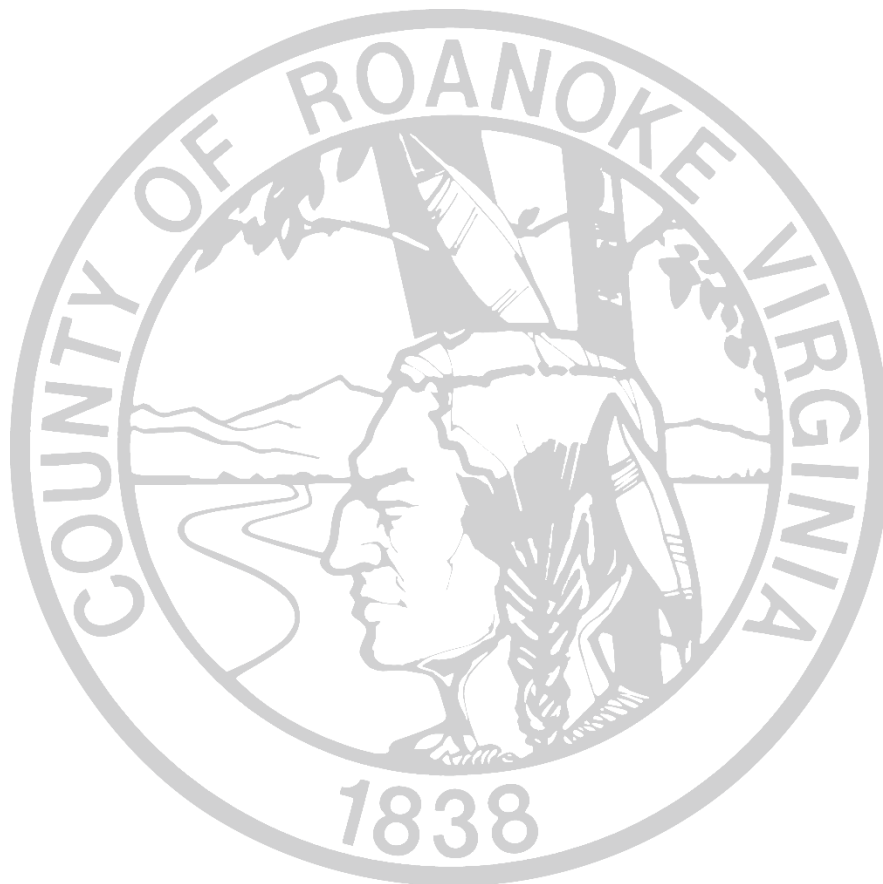
The "*Nutrition Fund*" accounts for the revenues and expenditures necessary to operate school cafeterias. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. This fund is self-sustaining and does not receive any assistance from the General Fund.

The "*Instructional Resources Fund*" accounts for the purchase of new textbooks (in hard copy or digital format) and consumable materials related to the subject areas. This fund is subsidized by the School General Fund through an interfund transfer.



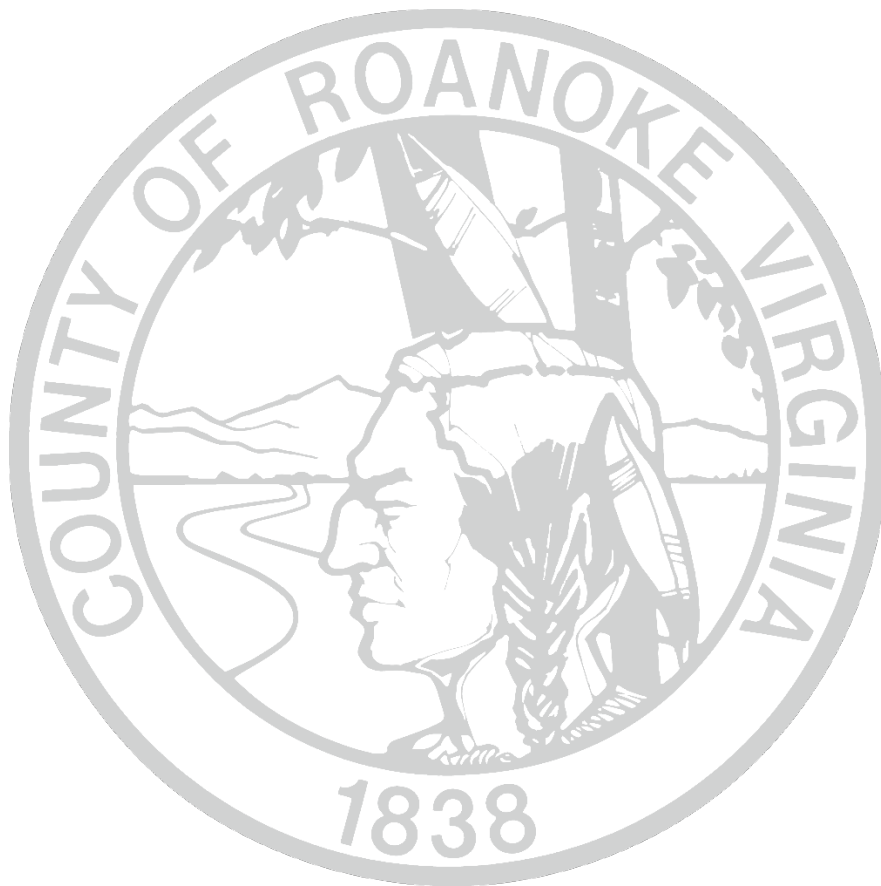
Component Unit – Schools

Roanoke County Public Schools					
	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23	
General Fund	\$ 156,382,733	\$ 172,114,823	\$ 15,732,090	10.1%	
Instructional Resources Fund	1,470,960	2,019,902	548,942	37.3%	
Fleet Replacement Fund	1,283,556	1,581,182	297,626	23.2%	
Technology Replacement Fund	5,056,445	5,653,645	597,200	11.8%	
Capital Projects Fund	20,404,592	2,165,214	(18,239,378)	-89.4%	
Grant Fund	11,470,953	8,195,007	(3,275,946)	-28.6%	
Student Activity Fund	7,200,000	7,369,040	169,040	2.3%	
Nutrition Fund	5,955,651	6,987,508	1,031,857	17.3%	
Health Insurance Fund	19,026,190	19,943,933	917,743	4.8%	
Dental Insurance Fund	1,589,173	1,690,566	101,393	6.4%	
Risk Management Fund	383,500	383,500	0	0.0%	
OPEB Trust Fund	132,820	132,820	0	0.0%	
Total	\$ 230,356,573	\$ 228,237,140	\$ (2,119,433)	-0.9%	





Debt Service Fund





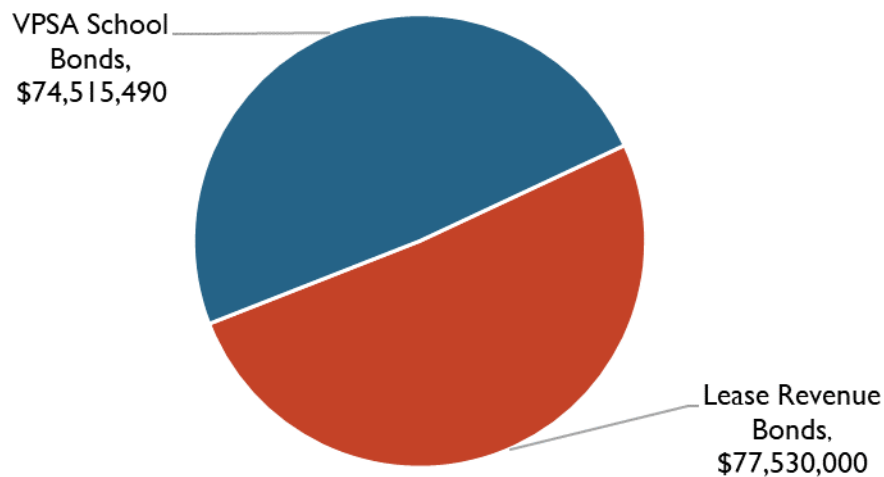
Debt Service Fund

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, 2021, the County of Roanoke had \$152,045,490 in outstanding long-term debt. This balance is comprised of:

Lease Revenue Bonds	\$	77,530,000
VPSA School Bonds		74,515,490
<hr/>		
Total County Obligations	\$	152,045,490
Bond Premiums ¹ (For Information Only)	\$	10,777,149



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 Roanoke County Government debt service payments as well as all debt service associated with Roanoke County Public Schools (RCPS), and individual bonds. Total debt service payments for both RCPS and the County will total \$18,873,818 in fiscal year 2023. Of that total, the County is responsible for the transfer of \$14,262,853 from the County General Fund and RCPS contributes \$4,125,345 from their School Operating Fund. The remaining debt expenditures consist of bank service charges, bond issuance costs, and transfers to County and School capital funds.

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 Annual Comprehensive Financial Report.

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, given the debt requirements to which the County has committed.



Debt Service Fund

Revenue and Expenditure Summary				
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Increase (Decrease)
Revenue				
From Local Sources				
Locality Compensation Payment	\$ 125,371	\$ 124,438	\$ 124,663	\$ 225
Interest Income	1,522	-	-	-
Miscellaneous	377,886	376,967	350,956	(26,011)
Total	504,779	501,405	475,619	(25,786)
Transfers from Other Funds				
County General Fund	15,648,202	14,252,105	14,262,853	10,748
School Debt Fund	188,943	188,483	175,478	(13,005)
School Operating Fund	4,125,345	4,125,345	4,125,345	-
Total Transfers	19,962,490	18,565,933	18,563,676	(2,257)
Total Revenues	20,467,269	19,067,338	19,039,295	(28,043)
Fund Balance - Beginning	230,534	418,520	259,722	(158,798)
Total Revenues & Fund Balance	\$ 20,697,803	\$ 19,485,858	\$ 19,299,017	\$ (186,841)
Expenditures				
County Debt Service Payments				
General Obligation Bonds	975,132	-	-	-
Lease Revenue Bonds	6,723,929	6,722,588	6,719,160	(3,428)
Miscellaneous	2,600	10,000	10,000	-
Total Debt Service - County	7,701,661	6,732,588	6,729,160	(3,428)
School Debt Service Payments				
VPSA Bonds	12,199,859	11,779,302	11,793,702	14,400
Miscellaneous	6,525	105	-	(105)
Total Debt Service - Schools	12,206,384	11,779,407	11,793,702	14,295
Transfers to Other Funds				
County Capital Fund	180,000	180,000	175,478	(4,522)
School Capital Fund	-	-	-	-
County Debt Fund	188,943	188,483	175,478	(13,005)
Total Debt Service - Schools	368,943	368,483	350,956	(17,527)
Total Expenditures	20,276,988	18,880,478	18,873,818	(6,660)
Fund Balance - Ending	240,333	605,380	425,199	(180,181)
Total Expenditures & Fund Balance	\$ 20,517,321	\$ 19,485,858	\$ 19,299,017	\$ (186,841)



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 fiscal year 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 2022, each Charter Member's prorated share was as follows: County of Roanoke, 42.08%; City of Roanoke, 43.42%; City of Salem, 10.98%; and the Town of Vinton, 3.52 %.

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 fiscal year 2023 at \$350,000, with the last increase in fiscal year 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 fiscal year 2023 to the Regional Pound is \$594,693. 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, 2021, the County's share of principal and interest was \$59,415.

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 fiscal year 2009. The County's adopted budgeted contribution to the WVWA for this project in fiscal year 2023 is \$176,054.

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 fiscal year 2022-2023 Operating Budget is estimated at \$4,256,436 based on current total per diem of \$3,339,925 and debt service of \$914,846.



COUNTY OF ROANOKE, VIRGINIA
Summary Schedule of Net Future Debt Requirements
By Fiscal Year

Fiscal Year	Virginia Public School Authority Bonds		Lease Revenue Bonds		Total Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	8,552,438	3,226,863	3,630,000	3,092,588	\$ 12,182,438	\$ 6,319,451
2023	7,043,501	2,835,696	3,800,000	2,919,159	\$ 10,843,501	\$ 5,754,855
2024	7,048,369	2,482,881	3,990,000	2,741,194	\$ 11,038,369	\$ 5,224,075
2025	6,024,794	2,151,981	4,235,000	2,546,006	\$ 10,259,794	\$ 4,697,987
2026	6,031,556	1,861,940	4,440,000	2,335,272	\$ 10,471,556	\$ 4,197,212
2027-2031	24,669,832	5,309,747	24,120,000	8,415,216	\$ 48,789,832	\$ 13,724,963
2032-2036	10,975,000	1,692,746	23,845,000	3,704,101	\$ 34,820,000	\$ 5,396,847
2037-2040	4,170,000	229,003	9,470,000	400,014	\$ 13,640,000	\$ 629,017
Total	\$ 74,515,490	\$ 19,790,857	\$ 77,530,000	\$ 26,153,550	\$ 152,045,490	\$ 45,944,407

*Information above is as presented in the 2021 Annual Comprehensive Financial Report, Footnote 8, Long-Term Debt.



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

General Bonded Debt Outstanding

Fiscal Year	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Bond Premiums	Total	Percentage of Actual Value of Taxable Property		Per Capita Personal Income
2021	\$ -	\$ 77,530,000	\$ 74,515,490	\$ -	\$ 10,777,149	\$ 162,822,639	1.51	%	\$ 1,680
2020	948,122	81,000,000	83,061,766	-	11,716,653	176,726,541	1.71		1,884
2019	1,866,987	75,035,000	91,947,188	-	11,356,388	180,205,563	1.80		1,924
2018	2,765,175	77,970,000	72,194,043	-	9,929,441	162,858,659	1.68		1,737
2017	3,640,935	74,535,000	80,301,667	-	9,832,624	168,310,226	1.78		1,792
2016	4,497,704	77,275,000	88,460,767	-	10,564,744	180,798,215	1.95		1,928
2015	5,332,236	74,886,582	97,117,015	1,825,775	9,256,934	188,418,542	2.06		2,014
2014	6,150,390	76,993,268	87,191,051	2,273,592	7,636,915	180,245,216	2.01		1,944
2013	6,440,000	71,048,816	95,104,061	2,721,409	6,223,963	181,538,249	2.04		1,947
2012	8,565,000	73,553,388	103,057,169	3,169,225	6,669,073	195,013,855	2.16		2,104

*Information above is as presented in the 2021 Annual Comprehensive Financial Report, Table 10.



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

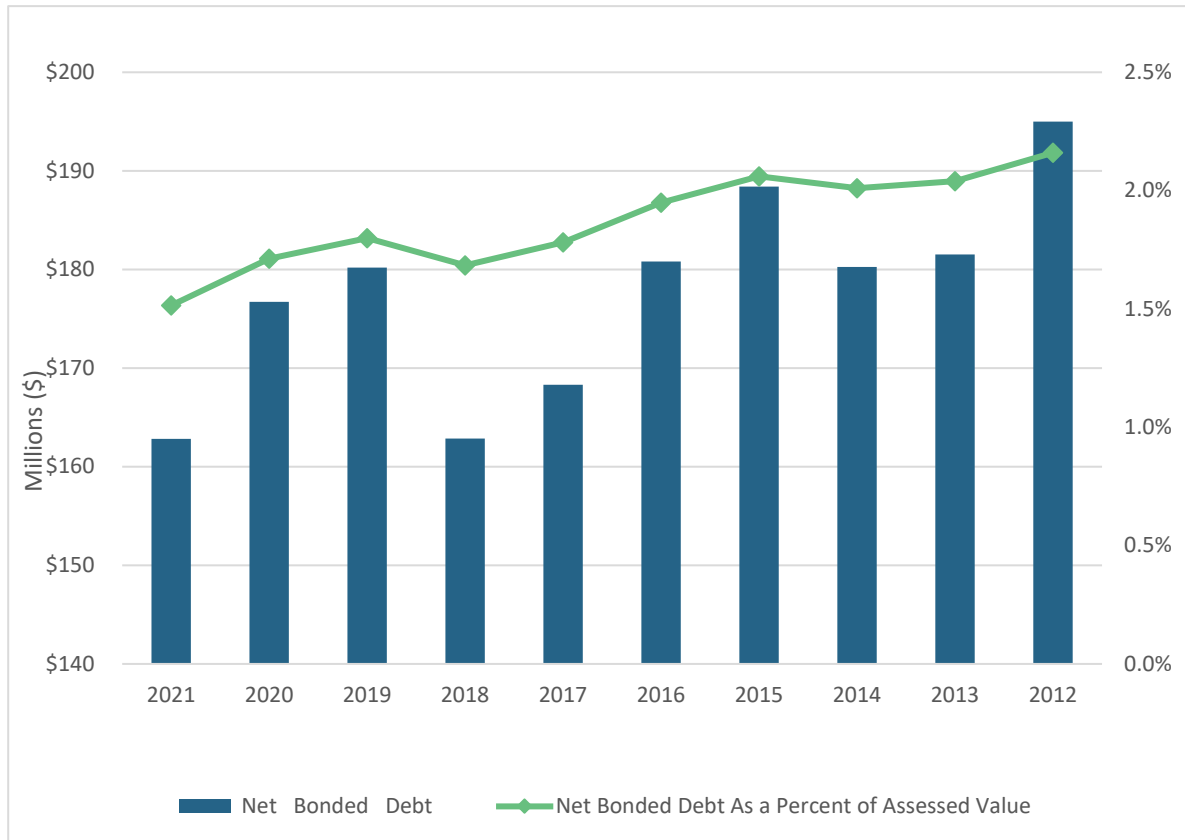
	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General bonded debt outstanding										
General Obligation Bonds	\$ -	\$ 948,122	\$ 1,866,987	\$ 2,765,175	\$ 3,640,935	\$ 4,497,704	\$ 5,332,236	\$ 6,150,390	\$ 6,440,000	\$ 8,565,000
Lease Revenue Bonds	77,530,000	81,000,000	75,035,000	77,970,000	74,535,000	77,275,000	74,886,582	76,993,268	71,048,816	73,553,388
VPSA School Bonds	74,515,490	83,061,766	91,947,188	72,194,043	80,310,667	88,460,767	97,117,015	87,191,051	95,104,061	103,057,169
State Literary Bonds	-	-	-	-	-	-	1,825,775	2,273,952	2,721,409	3,169,225
Bond Premiums	10,777,149	11,716,653	11,356,388	9,929,441	9,832,624	10,564,744	9,256,934	7,636,915	6,223,963	6,669,073
Total net debt applicable to debt limits	\$ 162,822,639	\$ 176,726,541	\$ 180,205,563	\$ 162,858,659	\$ 168,319,226	\$ 180,798,215	\$ 188,418,542	\$ 180,245,576	\$ 181,538,249	\$ 195,013,855

Ratio of net debt to assessed taxable property value	1.51%	1.71%	1.80%	1.68%	1.78%	1.95%	2.06%	2.01%	2.04%	2.16%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Debt Service to General Government Expenditures	6.35%	6.76%	6.26%	6.57%	6.78%	7.57%	7.14%	7.20%	8.51%	8.29%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

*Information above is as presented in the 2021 Annual Comprehensive Financial Report, Table 11.



Net Bonded Debt



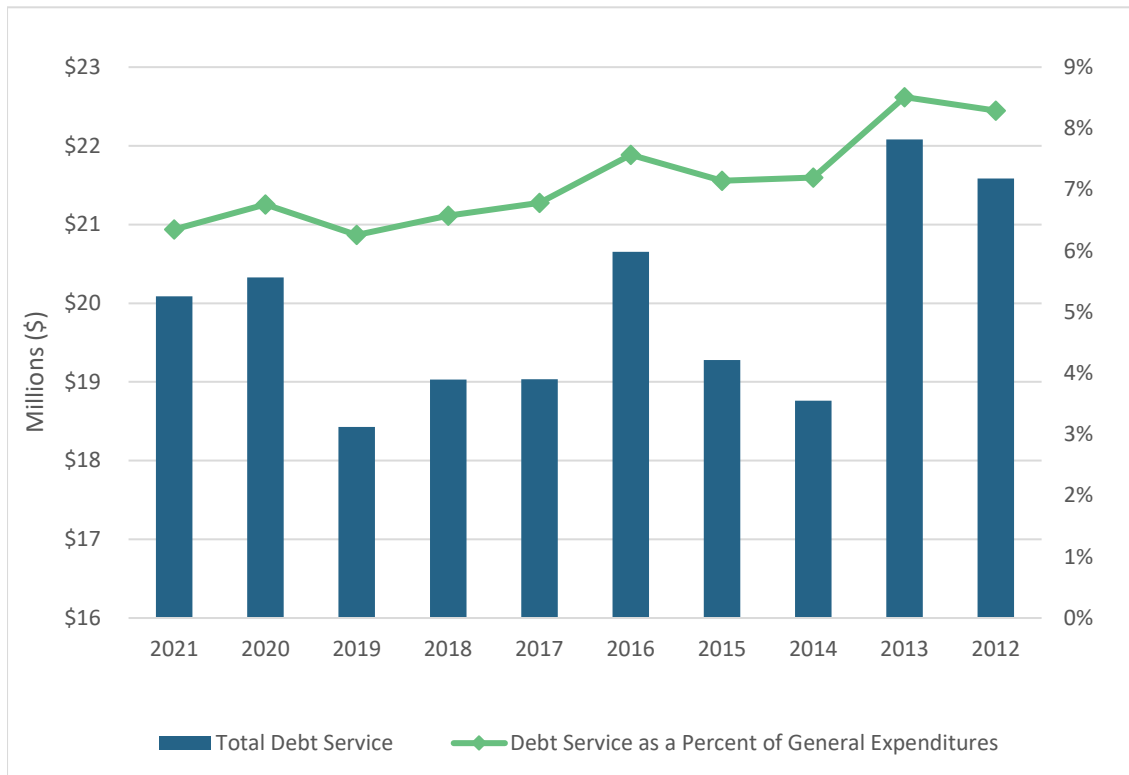
*Information above is as presented in the 2020 Comprehensive Annual Financial Report, Table I I.

Fiscal Year	Net Bonded Debt	Assessed Value	Net Bonded Debt As a Percent of Assessed Value
2021	\$ 162,822,639	\$ 10,747,921,409	1.51%
2020	176,726,541	10,321,664,217	1.71%
2019	180,205,563	10,016,037,813	1.80%
2018	162,858,659	9,670,040,170	1.68%
2017	168,310,226	9,446,397,362	1.78%
2016	180,798,215	9,275,943,131	1.95%
2015	188,418,542	9,130,102,050	2.06%
2014	180,245,576	8,963,207,870	2.01%
2013	181,538,249	8,881,396,900	2.04%
2012	195,013,855	9,015,598,460	2.16%

*Net bonded debt from the 2021 Annual Comprehensive Financial Report, Table 5 and Table I I.



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
2021	\$ 20,088,526	\$ 316,423,757	6.35%
2020	20,328,729	300,911,274	6.76%
2019	18,425,918	294,441,008	6.26%
2018	19,028,480	289,492,761	6.57%
2017	19,033,256	280,536,145	6.78%
2016	20,651,461	272,818,478	7.57%
2015	19,276,946	269,891,195	7.14%
2014	18,761,096	260,674,387	7.20%
2013	22,082,701	259,471,652	8.51%
2012	21,585,152	260,467,376	8.29%

Note:

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

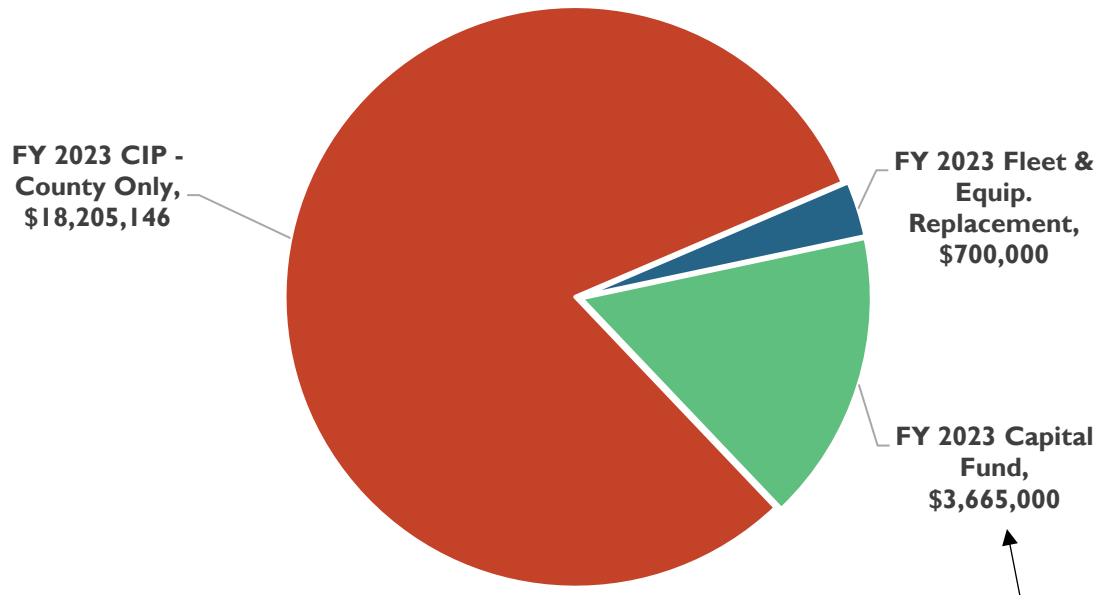


Capital Fund





FY 2023 Capital Fund \$22,570,146



Note: The FY 2023 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
FY 2023 Capital Fund	\$ 5,585,712	\$ 4,965,000	\$ 5,765,000	\$ 800,000	16.1%
* Less General Fund Transfer to CIP	(547,157)	(1,400,000)	(1,400,000)	0	0.0%
* Less General Fund Transfer to Fleet Replacement	(1,873,555)	(200,000)	(700,000)	(500,000)	250.0%
FY 2023 CIP - County Only	5,182,631	5,311,312	18,205,146	12,893,834	242.8%
FY 2023 Fleet & Equip. Replacement	1,873,555	200,000	700,000	500,000	250.0%
Total Capital Fund Appropriation	\$ 10,221,186	\$ 8,876,312	\$ 22,570,146	\$ 13,693,834	154.3%

* The Capital Fund and Capital Year Budget - FY 2023 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 (FY) 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 FY 2023 Capital Fund supported by the General Government Fund; the FY 2023 Capital Year Budget of the Fiscal Year 2023 – Fiscal Year 2032 Capital Improvement Program; and the FY 2023 Fleet and Equipment Replacement Program. Each of the sections provides details on the types of proposed capital investments.

The **FY 2023 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 2023 Capital Fund expenditure budget, \$5,765,000 in FY 2023, 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 2023, the offsetting transfer totals \$2,905,700, which reduces the General Government contribution to the Capital Fund. The transfer from the General Government Fund to the FY 2023 Capital Fund is budgeted in the Transfers section of this document. Details of the FY 2023 Capital Fund are found on the next page.

The **FY 2023 Adopted Capital Year Budget** represents the first year of the FY 2023 – FY 2032 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 adopted CIP Capital Year Budget for FY 2023 totals \$18,205,146.

The FY 2023 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 2023 Capital Year Budget funding and project summaries can be found within this section of the document.

The County Administrator's FY 2023 – FY 2032 Capital Improvement Program was originally presented to the Board of Supervisors on January 25, 2022. Included in this document is a summary of the adopted FY 2023 funding sources and projects. The County of Roanoke's adopted FY 2023 - FY 2032 CIP can be found online at: <https://www.roanokecountyva.gov/590/Capital-Improvement-Program-CIP>.

The **FY 2023 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. \$700,000 is allocated to the Fleet and Equipment Replacement Program in FY 2023. The ten-year Fleet Replacement Program is updated annually, with only the first year appropriated.



FY 2023 Capital Fund Supported by the General Government Fund

Capital Fund Summary			
Project/Transfer	Adopted FY 2022	Adopted FY 2023	\$ Increase (Decrease)
County Deposit to Future School/County Debt Fund:	\$ 2,600,000	\$ 2,900,000	\$ 300,000
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.			
South Peak CDA	550,000	550,000	-
Roland E. Cook Apartments:	15,000	15,000	-
Ten-year economic development incentive agreement, \$15,000 annually.			
William Byrd Apartments:	100,000	100,000	-
Ten-year economic development incentive agreement, \$100,000 annually.			
Mack Trucks:	100,000	100,000	-
Seven-year economic development incentive agreement, \$100,000 annually.			
General Fund Transfer to CIP	1,400,000	1,400,000	-
General Fund Transfer to Fleet Replacement	200,000	700,000	500,000
Subtotal, Capital Fund	\$ 4,965,000	\$ 5,765,000	\$ 800,000
Offsetting Transfer from Future School/County Debt Fund to cover debt service	(2,895,902)	(2,905,700)	(9,798)
Total General Fund Transfer to Capital Fund	\$ 2,069,098	\$ 2,859,300	\$ 790,202



July 1, 2022

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

On May 10, 2022, the Roanoke County Board of Supervisors adopted the fiscal year 2023 – fiscal year 2032 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2023 - fiscal year 2032 CIP was presented to the Board of Supervisors on January 25, 2022. The proposed budget was presented to the Board of Supervisors on March 10, 2022.

The Board of Supervisors approved changes to the County Administrator's proposed fiscal year 2023 - fiscal year 2032 CIP during work sessions held on February 22 and April 12, 2022. Following discussions between the Roanoke County Board of Supervisors and the Roanoke County School Board, the 12-12-12 debt model was changed to a 17-17-17 debt model. This allows additional debt financing of projects for the County in FY 2026, FY 2029, and FY 2032. Use of these funds will be decided pending completion of an updated Facility Assessment in future CIP plans.

Some projects were changed or removed due to the use of American Rescue Plan Act (ARPA) funds. These include the Fire & Rescue Station 3 Roof Replacement, County-Wide Phone Replacement Program, Email & Productivity Tools Replacement, and Emergency 911 Phone System Upgrade. Additionally, two projects were added following the proposed CIP which include the Replacement of Firearms for Police and an update to the Facility Assessment report completed FY 2019.

On April 5, 2022, the Roanoke County School Board approved a revised 2023-2032 CIP. The revisions were in relation to funding for various projects being moved from CIP funds to Grant funds through ARPA and with the transition to the 17-17-17 debt model. The revised FY 2023 Schools capital budget funds renovations at WE Cundiff Elementary and Glen Cove Elementary schools, the Capital Maintenance Plan, and other minor capital expenditures.

The revised CIP also reflects a reduction of Grant funding which is appropriated in a separate fund. The revision to the debt model is reflected in continued renovations at WE Cundiff Elementary and Glen Cove Elementary from FY 2024 through FY 2027 and construction on a replacement of the Burton Center for Arts & Technology from FY 2027 through FY 2032.

As part of this section of the CIP document, the County Administrator's January 25, 2022 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 this document reflects the fiscal year 2023 – fiscal year 2032 CIP as adopted by the Board of Supervisors on May 10, 2022.

Sincerely,

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

Steven R. Elliott
Budget Administrator



January 25, 2022

Dear Chairman Mahoney and Members of the Board of Supervisors:

Attached for your consideration is the Proposed FY 2023 – FY 2032 Capital Improvement Program (CIP). This proposal for the FY 2023 – FY 2032 CIP totals \$205,746,903 in capital projects over the ten-year plan. Of the total, \$106,662,223 is proposed for County capital projects, and \$99,084,680 is included within the proposal for Roanoke County Schools projects, as approved by the Roanoke County School Board on January 18, 2022.

This proposal differs from prior year presentations as the plan continues to evolve through discussion with the Board of Supervisors. Therefore, a summary of funding sources and project expenditure budgets, condensed descriptions of projects proposed, and a summary of Schools projects are included in lieu of a complete CIP document. On January 11, 2022, staff provided an overview of the planned proposal. With direction from the Board, \$200,000 of Capital Reserves funding has been added in FY 2023 for a Fire and Rescue Facility Assessment.

This proposal is submitted in a joint effort as effective February 1, 2022, Richard Caywood will transition to the role of County Administrator with the retirement of Daniel O'Donnell. Staff will continue discussion on the CIP at a work session scheduled for February 22, 2022. Topics for discussion include review of additional bonding scenarios and considerations of American Rescue Plan Act (ARPA) funds for capital projects. Additionally, discussion will continue on future capital projects.

The proposed FY 2023 – FY 2032 CIP is balanced with funding identified for all projects proposed and meets all criteria set forth within the County's Comprehensive Financial Policy. Developing a long-term financial plan in the midst of a global pandemic has been a challenge over the past two years. While the County has been able to identify adequate funding for projects in the plan, the anticipated cost of major facility projects and ongoing maintenance has increased due to inflation and availability of resources.

Fortunately, Roanoke County, through conservative budgeting, substantially contributed to capital reserves with year-end funds from fiscal year 2021. A portion of these funds, \$4.51 million, is proposed to support County projects. Additionally, fiscal year 2023 serves as the County's borrowing year per the "12-12-12" borrowing agreement with Roanoke County Public Schools. County project funding for FY 2023 is proposed at \$18,490,146, with \$12.0 million in bond funding for major projects. Funding for this plan also includes the transfer from the general government fund in the amount of \$1.4 million.



The priorities of this 10-year plan include funding for fire stations that are strategically located to best meet citizen needs, the replacement of County facilities, support of maintenance of facilities and technology infrastructure, and also continuing Roanoke County's commitment to community and economic development.

Strategically Locating Fire Stations to Efficiently Respond to Emergencies

The proposed Capital Improvement Program includes funding to more widely distribute fire stations throughout the County to reduce response times and meet citizen needs. A new fire station, proposed for \$6.825 million in funding in FY 2023, is planned within the Bonsack area along 460 in the Hollins District. This station would represent a new and enhanced service as the twelfth station, which would reduce reliance on other locality responses for emergencies. This station would enhance services provided by the Read Mountain, now owned by Botetourt County, and would reduce the demand on the City of Roanoke's Station #14.

In FY 2028 and FY 2029, \$12.1 million in funding is proposed to replace the current Hollins Fire Station. By replacing this station with two smaller stations, response times can be improved to more adequately respond to emergencies. Further evaluation on site selection will be completed closer to the project date, but general locations being considered include the intersection of Plantation and Williamson Roads in the Hollins District and within the Hanging Rock area in the Catawba District. These locations are currently considered ideal due to their proximity to Interstate 81 and other main roadways.

Replacement of County Facilities

The Proposed Capital Improvement Program plans for replacement of other County facilities through bond funding in all four of the County's borrowing years, FY 2023, FY 2026, FY 2029, and FY 2032. In FY 2023, the final phase of the public service center replacement, \$4.775 million, will relocate Parks, Recreation and Tourism offices and warehouse needs to Hollins Road. The Hollins Library replacement project proposal includes \$12.7 million in funding. Planning and initial design is funded over FY 2023 and FY 2024 (\$0.7 million). Construction funding in FY 2026, \$12.0 million, is planned to replace the Hollins Library through issuance of bond funding.

In FY 2032, the County's final year of bond funding, a placeholder for future capital project(s) has been assigned as the County continues evaluation of facility needs. As the planned year approaches, more data will be gathered on the viability of the Roanoke County facility needs. Funding in FY 2023 has been set aside to evaluate the Administration Center and Fire and Rescue Facilities. Because Roanoke County's facility needs are vast, the \$12.0 million in FY 2032 is not yet dedicated to a specific project.

Support Maintenance of Facilities & Technology Infrastructure

The FY 2023 – FY 2032 Capital Improvement Program provides adequate funding for ongoing programs that allow County departments to continue proper maintenance of facilities and technology infrastructure that are vital to operations.



Capital Maintenance Programs

The proposal includes \$18.775 million in funding for Capital Maintenance Programs (CMPs) over the next ten years. In FY 2023, \$1.785 million is proposed to adequately fund maintenance programs for General Services, Parks, Recreation & Tourism, Green Ridge Recreation Center, and the Sheriff's Office. Funding is a priority as these CMP programs ensure that County facilities will remain functional and safe for our citizens, visitors, and employees.

Maintenance of County Facilities and Parks

With sufficient funding, numerous maintenance and repair projects have been planned within the ten-year plan. In FY 2023 \$1.4 borrowing is identified for the final phase of the Explore Park project, which will complete infrastructure necessary for future development. Other maintenance projects have been identified through the Facility Assessment conducted in FY 2019, including the replacement of Station 3's roof (FY 2023) and the replacement of the Courthouse HVAC equipment (FY 2025).

Additional projects include evaluations of fire station facilities and the County Administration building in FY 2023 to assist in determining the use of FY 2032's \$12.0 million in borrowing and other potential projects to incorporate into future plans. Other planned year projects have been identified to address repairs and maintenance in regards to athletic field lighting, Green Ridge systems, and updates at the General Services campus to safely store surplus equipment.

Information Technology and Equipment

Maintenance of technology equipment and infrastructure is vital to the ongoing operations of Roanoke County. In FY 2023, funding is fully restored for both the County-Wide Computer Replacement Program and the IT Infrastructure Replacement Capital Maintenance Program. Additional funding is included for other upgrade and replacement projects for County technology equipment and software utilized through the County by staff and also the public at libraries.

Continuing Progress on Commitments to Promote Community and Economic Development in Roanoke County

The Proposed FY 2023 – FY 2032 Capital Improvement Plan supports various projects that will fulfill the County's commitment to economic development. While the long-term impacts of the COVID-19 pandemic are still uncertain for our local and even global economy, it's imperative that Roanoke County continues to forge ahead with efforts to create future opportunities for economic and community development.

Ongoing funding to support Stormwater Drainage projects increased by 20% over FY 2022, and match funding within the NPDES-MS4 BMP project will be leveraged to receive a Stormwater Local Assistance Grant. The proposed plan also has set aside funds in FY



2023 to provide a match for the VDOT Revenue Sharing program and a match for a new project at Glade Creek Greenway at Vinyard Park West. Additionally, a new project in FY 2023 will begin the process of updating the County's Zoning Ordinance.

The County also committed to regional economic development efforts through funding for the Roanoke County Broadband Authority Infrastructure and the Wood Haven Property Acquisition and Improvements projects. The proposal provides funding for both projects through the term of debt toward these projects. Debt payments for the Roanoke County Broadband Authority Infrastructure are proposed to receive \$1.924 million through FY 2027, when the term is complete. Debt payments for the Wood Haven Property Acquisition and Improvements are proposed to receive \$3.704 million in total through the ten-year plan, which will be completed in FY 2037.

Conclusion

As presented, the CIP is balanced and reflects the Board of Supervisors' "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 they are scheduled for funding. The Proposed FY 2023 – FY 2032 CIP reflects priorities to strategically locate fire stations to best meet citizen needs, the replacement of County facilities, support of maintenance of facilities and technology infrastructure, and also continuing Roanoke County's commitment to community and economic development.

The Proposed FY 2023 – FY 2032 CIP will continue to be fine-tuned over the coming months. Staff will continue discussion on the CIP at a work session scheduled for February 22, 2022. Topics for discussion include review of additional bonding scenarios and considerations of American Rescue Plan Act (ARPA) funds for capital projects. Additionally, discussion will continue on future capital projects.

We would like to recognize the contributions of Assistant County Administrator Rebecca Owens, our Finance and Management Services Department staff including Laurie Gearheart and Jessica Beemer, Budget Division staff including Steve Elliott, Meredith Thompson, and Corey White, Department Directors, Constitutional Officers, and their staff in the development of this ten-year CIP. We appreciate the collaboration of all involved to develop a capital improvement plan that is financially sound and addresses the needs of our community.

Sincerely,

A handwritten signature in black ink, appearing to read "D. R. O'Donnell".

Daniel R. O'Donnell
Roanoke County Administrator

A handwritten signature in blue ink, appearing to read "Richard L. Caywood".

Richard L. Caywood
Roanoke County Administrator
(Effective February 1, 2022)



FY 2023 Capital Year Budget

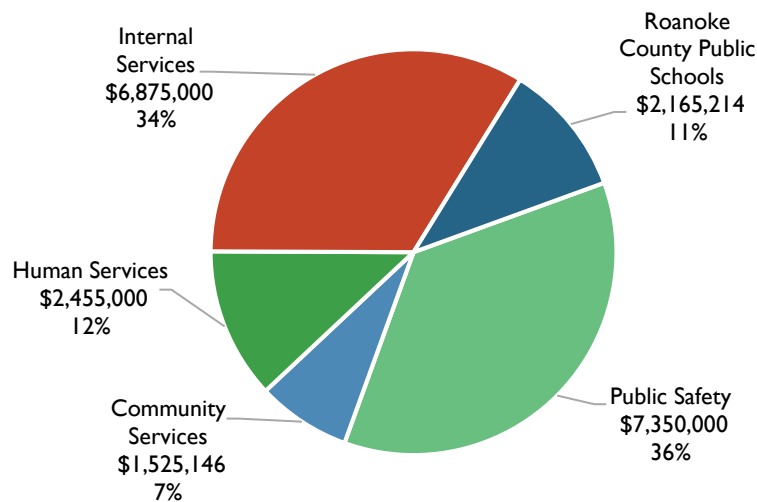
The FY 2023 Capital Year Budget is the first year of the ten-year Capital Improvement Program (CIP). The County Administrator's Adopted FY 2023 – FY 2032 CIP was presented to the Board of Supervisors on January 25, 2022. The FY 2023 Capital Year Budget was formally appropriated by the Board of Supervisors on May 10, 2022. A summary is provided of all projects as well as funding sources. Information on the Roanoke County Schools FY 2023 Capital Year Budget is also included. The full Roanoke County FY 2023 – FY 2032 CIP can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

FY 2023 Capital Year Budget Projects

County & Schools - \$20,370,360

(County Only \$18,205,146)

(\$ in millions)

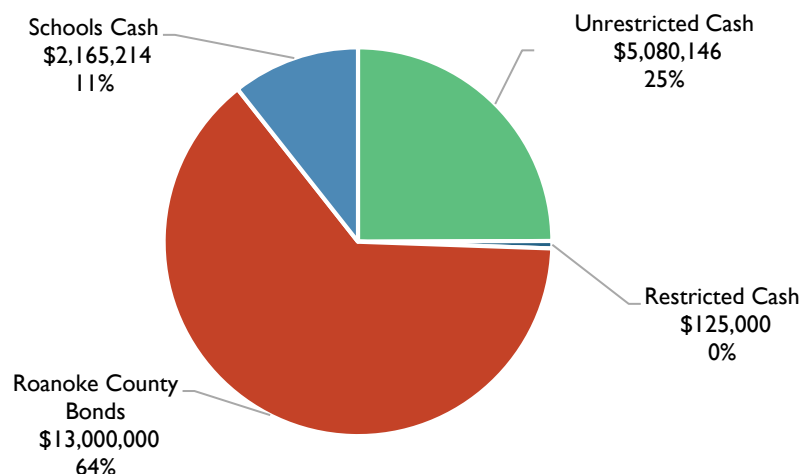


FY 2023 Capital Year Budget Funding Sources

County & Schools - \$20,370,360

(County Only \$18,205,146)

(\$ in millions)





**FY 2023 Capital Year Budget
Summary of Adopted Funding Sources – County & Schools**

FY 2023 Capital Year Budget Roanoke County Funding Sources	FY 2023 Amount
Roanoke County - Unrestricted Cash	
General Government Transfer	\$ 1,400,000
Capital Reserves	3,225,059
VPSA Refunding Bonds	175,478
Debt Fund - County	279,609
Subtotal, Unrestricted Cash	5,080,146
Roanoke County - Restricted Cash	
CommIT Fund Transfer	125,000
Subtotal, Restricted Cash	125,000
Roanoke County - Bonds	
Lease / Revenue Bonds	13,000,000
Subtotal, Roanoke County Bonds	13,000,000
Subtotal, FY 2023 County CIP Funding	\$ 18,205,146

FY 2023 Capital Year Budget Roanoke County Public Schools Funding Sources	FY 2023 Amount
Debt Fund - Schools	\$ 770,357
General Fund Transfer (for CMP)	1,019,857
Other Project Revenues	375,000
Subtotal, FY 2023 Schools CIP Funding	2,165,214

Total, FY 2023 County & Schools CIP Funding	\$ 20,370,360
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**FY 2023 Capital Year Budget
Summary of Adopted Projects – County & Schools**

FY 2023 Capital Year Budget	
Roanoke County Projects	FY 2023
Functional Team/Department/Budget	Amount
Public Safety	
Capital Maintenance Program - Sheriff	\$ 125,000
Police Gun Replacement	200,000
Fire & Rescue Facility Assessment	200,000
New Bonsack/460 Fire Station	6,825,000
Subtotal, Public Safety Projects	7,350,000
Community Services	
Glade Creek Greenway at Vineyard Park West	130,275
New Zoning Ordinance	50,000
VDOT Revenue Sharing Program	200,000
NPDES-MS4 BMP Construction	150,000
Storm Drainage Maintenance of Effort Program	240,000
Roanoke County Broadband Authority	384,939
Woodhaven Property Acquisition & Improvements	369,932
Subtotal, Community Services Projects	1,525,146
Human Services	
Hollins Library Replacement	200,000
Public Computer Replacement	75,000
Explore Park	1,400,000
Green Ridge Capital Maintenance Program	55,000
Parks and Recreation Capital Maintenance Program	725,000
Subtotal, Human Services Projects	2,455,000
Internal Services	
Computer Replacement Program	270,000
IT Infrastructure Replacement Plan	650,000
General Services Capital Maintenance Program	880,000
Public Service Center Replacement	4,775,000
RCAC Building Evaluation	100,000
Facilities Assessment	200,000
Subtotal, Internal Services Projects	6,875,000
Subtotal, County CIP Projects	\$ 18,205,146



**FY 2023 Capital Year Budget
Summary of Adopted Projects – County & Schools
(Continued)**

FY 2023 Capital Year Budget Roanoke County Public Schools	FY 2023 Amount
Roanoke County Public Schools - All Projects	
Capital Maintenance Program - RCPS Facilities	\$ 419,857
WE Cundiff Elementary	685,178
Glen Cove Elementary	685,179
Turf Field Renovations	150,000
Music Uniforms	25,000
Grant Contingency	200,000
Subtotal, FY 2023 Schools CIP Projects	2,165,214
Total, FY 2023 County & Schools CIP Projects	\$ 20,370,360



Capital Improvement Program Expenditures Fiscal Year 2022-2023

Approved County projects from the first year (FY 2023) of the FY 2023-FY 2032 Capital Improvement Program are summarized below. The entire program, including project descriptions and justifications, is available as a separate document and can be found on the Finance and Management Services Budget Division webpage at <https://www.roanokecountyva.gov/590/Capital-Improvement-Program-CIP>.

Public Safety

Capital Maintenance Program - Sheriff \$125,000

The Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating resources each year to the Sheriff CMP will fund repairs and maintenance maximizing the life of the County Jail and Courthouse.

Replacement of Firearms - \$200,000

The purpose of this project is to replace the department issued Glock 22/23s due to their life cycle reaching the end of expectancy. The consensus from the armorers in the Police department is to replace the current model Glocks with a new firearm. The Police department has formed a committee that will research and test several models and make a recommendation as to which model will serve the Police department best.

New Bonsack/460 Fire Station - \$6,825,000

A new Bonsack/460 Fire Station is proposed for \$7.825 million in funding in FY 2022 and FY 2023. This station would represent a new and enhanced service as the twelfth station, which would reduce reliance on other locality responses for emergencies. This station would replace services provided by the Read Mountain Fire Station, now owned by Botetourt County, and would reduce the demand on the City of Roanoke's Station #14. The station will be located in the Bonsack area along 460 in the Hollins District.

Fire & Rescue Assessment - \$200,000

This project will assess current fire facilities, future placement of facilities, apparatus needs, and fire staffing. The assessment will identify facilities in need of replacement or repair. It will also conduct studies to determine the future placement of new fire stations throughout the county. The assessment will identify apparatus needs as facilities are updated, added or replaced. This assessment will also help County staff determine when, where, and what type of stations are needed to best serve the citizens of Roanoke County and determine staffing needs.



Community Services

Glade Creek Greenway at Vineyard Park West - \$130,275

This project provides a twenty (20) percent local match to construct Phase 4 of the Glade Creek Greenway along Glade Creek through Vineyard Park West, from the Berkley Road parking lot to the western edge of the park located in the Town of Vinton.

New Zoning Ordinance - \$50,000

This project involves the development of a new Zoning Ordinance for Roanoke County as well as a comprehensive rezoning to implement the Roanoke County 200 Plan.

VDOT Revenue Sharing Agreement - \$200,000

The Revenue Sharing Program provides additional funding for use by Roanoke County to construct, reconstruct, improve or maintain the VDOT secondary or primary highway system. Locality funds are matched with 50 percent state funds. The program is administered by VDOT in cooperation with participating localities. Construction may be accomplished by VDOT, or by Roanoke County under agreement with VDOT. The VDOT Revenue Sharing Program is on a two-year cycle. Due to State budget challenges related to COVID-19, funding for projects approved in FY 2022 are allocated over FY 2027 and FY 2028. For FY 2023, one existing project has been identified for additional Revenue Sharing Program funding: Dry Hollow Road Safety Improvements.

NPDES-MS4 BMP Construction - \$150,000

The National Pollutant Discharge Elimination System (NPDES)-MS4 BMP Construction project, provides resources for the design and construction of Best Management Practices (BMPs) to address sediment, bacteria, and PCBs (Polychlorinated Biphenyl) discharge in the County. Roanoke County has a Municipal Separate Storm Sewer System (MS4) permit with Total Maximum Daily Load (TMDL) requirements. This project helps the County to meet these requirements by lowering discharge of these pollutants toward its numeric waste load allocations. Project funding is supplemented with anticipated Virginia Stormwater Local Assistance Fund grants, for which the County anticipates applying every third year.

Storm Drainage Maintenance of Effort Program - \$240,000

The Storm Drainage Maintenance of Effort Program project addresses public drainage problems through repairs and system upgrades to County-owned storm drainage systems that cannot be addressed through the operating budget. At times, project funds may be used for emergency repairs that are caused by significant storm events. For projects that involve public streets, participation by VDOT is sought.

Roanoke County Broadband Authority - \$384,939

The Roanoke Valley Broadband Authority (RVBA) Infrastructure project promotes economic development by providing affordable, high speed broadband services in the Roanoke Valley. The Roanoke Valley Broadband Authority (RVBA) on behalf of Roanoke County and as part of a multi-jurisdictional effort constructed a 25-mile core fiber network in Roanoke County. An additional 10 plus miles has been built during the last two years bringing the total mileage in Roanoke County to over 35 plus miles.



The County's portion of the installation joins previous installations in the cities of Salem and Roanoke, ultimately providing a system with over 110 miles of fiber for commercial, business and governmental use. Construction of the core fiber network in the County was completed in October 2017. Annual funding remains in the CIP to support debt service payments for the financing of the project.

Woodhaven Property Acquisition & Improvements - \$369,932

This project will create a 100+ acre business park, which will be owned and developed by the Western Virginia Regional Industrial Facility Authority (WVRIFA). Roanoke County, along with the Cities of Roanoke and Salem are jointly financing this effort. The project aims to increase the amount of marketable property in the Roanoke Valley available for business development. Roanoke County's total share of the project is expected to be approximately \$4.5 million (\$3.7 million accounted for in current CIP), financed through the WVRIFA over 20 years. A total of \$3.7 million in project financing is budgeted in the FY 2023 – FY 2032 CIP.

Human Services

Hollins Library Replacement - \$200,000

The Hollins Library Replacement Project, with planning and initial design scheduled for FY 2023 and construction funding in FY 2026, is slated to replace the existing Hollins Library with a new 16,000 square foot, single level facility on a new site that is consistent with a service model already implemented at the South County, Glenvar, and Vinton locations. The new Hollins Library will be an inviting public space, less architectural in nature easing long term maintenance issues, focus on sight lines, and provide maker spaces and technology focus areas. The total project cost is estimated at \$12.7 million.

Public Computer Replacement Program - \$75,000

As public use library computers reach the end of their life spans, the County-wide Library Public Computer Replacement Plan ensures that adequate computer resources are available to the community. This plan established a five-year public computer replacement cycle, allowing the Library to maintain the technological requirements needed to run current and future software, and security programs. On a rotating five-year cycle, all public use computers will be replaced by branch. Funding for this project has been extended through the ten-year plan and will be evaluated annually based on technology and individual branch needs.

Explore Park - \$1,400,000

The first phase of the Explore Park Adventure Plan is projected to be spread over 10 years. The plan provides funds for the development of Explore Park infrastructure to support private-public partnerships and to implement different aspects of the Adventure Plan. This project will support park operations for Roanoke County citizens, and market the facility for economic development. The first phase of this project, (\$5.7 million from FY 2016 – FY 2018) primarily focused on master planning, infrastructure implementation and repairs. Future infrastructure improvements (\$1.4 million in FY 2023) will be utilized to support additional growth of public-private partnerships through expansion of water and sewer, road connections, building renovations, and trail enhancements

**Green Ridge Capital Maintenance Program - \$55,000**

The Green Ridge Capital Maintenance Program (CMP) funds ongoing maintenance and repair of various systems within the recreation facility. The facility is over 10 years of age and requires a dedicated funding stream for overall facility maintenance. The facility continues to cover its direct operating costs through revenue generation, but capital maintenance funding assistance is needed for the long-term future. Annual funding to the Green Ridge CMP will fund repairs and maintenance maximizing the life of the building and waterpark.

Parks and Recreation Capital Maintenance Program - \$725,000

The Parks and Recreation Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Annual funding to the Parks and Recreation CMP will fund repairs and maintenance maximizing the life of County parks, playgrounds, sports fields, courts, restrooms, and other recreational buildings.

Internal Services**Computer Replacement Program - \$270,000**

Beginning in FY 2018, the County-Wide Computer Replacement program became part of the ten-year CIP. The program is necessary to ensure that employees have adequate computing power and that the latest security measures are always met by maintaining computer systems. With this program, Communications & Information Technology will streamline the specification, acquisition, and deployment of new equipment and disposal of old equipment. This program assures that appropriate computing resources are available for departments to support the needs of Roanoke County's business processes.

IT Infrastructure Replacement Plan - \$650,000

Beginning in FY 2018, the IT Infrastructure Replacement Capital Maintenance Program became part of the 10-year CIP. The IT Infrastructure Replacement Capital Maintenance Program (CMP) supports maintenance and repairs to Roanoke County's network infrastructure, which are vital to supporting business operations. This system, comprised of thousands of individual components representing a multi-million dollar investment, connects to every department throughout multiple County facilities, and supports Public Safety systems 24 hours a day/7 days a week.

General Services Capital Maintenance Program - \$880,000

The General Services Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating funding each year to the General Services CMP will fund repairs and maintenance maximizing the life of County facilities, lots, electrical systems, and plumbing systems. A comprehensive, independent Facility Conditions Assessment was completed in 2019 and will be utilized as a resource for developing current and future needs. An update to this assessment is planned for FY 2024.

**Public Service Center Replacement - \$4,775,000**

The Public Service Center Facility Replacement Project implements a strategy that best blends operational efficiencies with overall cost effectiveness based on a comprehensive Building Planning Study completed in FY 2017. This project was initiated to address the multiple issues related to the current facility/site to include the condition of the facility, significant storm water challenges, location within the Federal Emergency Management Agency (FEMA) designated 100-year flood plain, and the cumulative resulting feasibility limitations for long term use of the site for existing County functions. In FY 2020, \$11.0 million in bond funds were appropriated for the construction of Phase I of the project. In FY 2021, \$1.345 million was transferred from capital to cover bids from the Center for Research and Technology project (\$1.045 million) and Edward Rose project (\$0.3 million). These funds were then reinstated with FY 2020 year-end funds. Phase II of the project is planned for funding in FY 2023 with \$4.775 million in bonds.

RCAC Building Evaluation - \$100,000

The Roanoke County Administration Center is a four-level, approximately 61,380 square feet facility initially designed in 1981. The County repurposed the facility for office and meeting spaces in 1993. A 2017 Mechanical Systems Assessment, 2018 Building Envelope Evaluation, 2019 Facilities Condition Assessment, and 2021 HVAC Replacement Assessment identified deficiencies with systems and equipment that are failing or have exceeded their service life expectancy. Additional recommendations included the replacement of the building's architectural elements. An Architectural and Engineering consultant will perform site and building assessments, enabling the County to make informed decisions regarding future upgrades, redevelopment, replacement, or relocation of the Administration Center.

Facilities Assessment - \$200,000

This project is an update to the 2019 Facilities Conditions Assessment Study to update projects based on current market conditions. Several critical building systems need replacement or repair and the County would like to update the Facility Conditions assessment in order to prioritize future capital needs. This assessment will also help prioritize projects in the capital maintenance programs.



County of Roanoke, Virginia
FY 2023 - FY 2032 Capital Improvement Program (CIP)
Summary of County and Schools Funding Sources

Roanoke County -												
Unrestricted Cash												
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		Total
General Government Transfer	\$ 1,400,000	\$ 2,525,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$	\$ 24,725,000
Capital Reserves	3,225,059	5,245,394	4,003,945	788,633	759,891	567,358	1,035,584	710,869	2,651,593	708,768		19,697,094
VPSA Refunding Bonds	175,478	157,625	124,750	124,125	125,931	122,831	82,944	82,631	82,631	82,631		1,161,577
Subtotal, Unrestricted Cash	\$ 5,080,146	\$ 8,207,628	\$ 7,009,507	\$ 3,789,245	\$ 3,765,131	\$ 3,569,543	\$ 3,861,534	\$ 3,530,866	\$ 5,334,224	\$ 3,391,399	\$	\$ 47,539,223
Roanoke County -												
Restricted Cash												
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		Total
Commit Fund Transfer	\$ 125,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$	\$ 8,405,000
Subtotal, Restricted Cash	\$ 125,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$ 920,000	\$	\$ 8,405,000
Non-County												
Funding Sources												
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		Total
Transfer from Schools	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 500,000
Contribution from City of Roanoke	-	-	750,000	-	-	-	-	-	-	-	-	750,000
Subtotal, Non-County Funding Sources	\$ -	\$ 500,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 1,250,000
<i>Summary of County & Schools Funding Sources (Continued)</i>												
Bonds												
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		Total
Lease / Revenue Bonds	\$ 13,000,000	\$ -	\$ -	\$ 21,000,000	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ 17,000,000	\$	\$ 68,000,000
Subtotal, Lease / Revenue Bonds	\$ 13,000,000	\$ -	\$ -	\$ 21,000,000	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ 17,000,000	\$	\$ 68,000,000
Total, All County Funding Sources	\$ 18,205,146	\$ 9,627,628	\$ 8,679,507	\$ 25,709,245	\$ 4,685,131	\$ 4,489,543	\$ 21,781,534	\$ 4,450,866	\$ 6,254,224	\$ 21,311,399	\$	\$ 125,194,223
<i>Summary of County & Schools Funding Sources (Continued)</i>												
Roanoke County Public Schools (RCPS) -												
All Funding Sources												
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		Total
General Fund Transfer (for CMP)	\$ 794,857	\$ 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	\$	\$ 9,794,857
Major Capital Reserves	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000		6,000,000
Debt Fund - Schools	605,164	640,703	676,244	700,833	725,424	752,750	644,694	-	-	-		4,745,812
Grant Funds	-	-	-	-	-	-	-	-	-	-		-
VPSA Bond Issue	-	17,000,000	17,000,000	-	17,000,000	17,000,000	-	17,000,000	17,000,000	-		102,000,000
Total, RCPS Funding Sources	\$ 2,165,214	\$ 19,357,453	\$ 19,392,494	\$ 2,418,764	\$ 19,440,255	\$ 19,427,693	\$ 2,319,325	\$ 18,603,987	\$ 18,604,012	\$ 1,600,000	\$	\$ 123,329,197
Total, FY 23-32 County & RCPS Funding Sources	\$ 20,370,360	\$ 28,985,081	\$ 28,072,001	\$ 28,128,009	\$ 24,125,386	\$ 23,917,236	\$ 24,100,859	\$ 23,054,853	\$ 24,858,236	\$ 22,911,399	\$	\$ 248,523,420



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Public Safety											
Sheriff											
Sheriff's Office Capital Maintenance Program	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 1,390,000
Sheriff Total	125,000	125,000	125,000	125,000	125,000	150,000	150,000	155,000	155,000	155,000	1,390,000
Police											
Replacement of Firearms	200,000	-	-	-	-	-	-	-	-	-	200,000
Police Total	200,000	-	-	-	-	-	-	-	-	-	200,000
Communications & IT											
Digital Microwave Ring Replacement	-	-	-	-	-	-	-	-	-	-	-
Public Safety Communications Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Emergency Medical Dispatch	-	-	-	-	-	-	-	-	-	-	-
Roanoke Valley Radio System Hardware Upgrade	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000
Communications & IT Total	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000
Fire & Rescue											
Fire and Rescue Ballistic Body Armor	-	-	-	-	-	-	-	-	-	-	-
Fire and Rescue Messaging System	-	150,000	-	-	-	-	-	-	-	-	150,000
New Borsack/460 Fire Station	6,825,000	-	-	-	-	-	-	-	-	-	6,825,000
Fire and Rescue Assessment	200,000	-	-	-	-	-	-	-	-	-	200,000
Hollins Fire Station Replacement	-	-	-	-	-	100,000	12,000,000	-	-	-	12,100,000
Fire & Rescue Total	7,025,000	150,000	-	-	-	100,000	12,000,000	-	-	-	19,275,000
Courthouse and Court Services											
Courthouse HVAC Replacement	-	-	2,350,000	-	-	-	-	-	-	-	2,350,000
Courthouse and Court Services Total	-	-	2,350,000	-	-	-	-	-	-	-	2,350,000
Public Safety Total	\$ 7,350,000	\$ 275,000	\$ 3,975,000	\$ 125,000	\$ 125,000	\$ 250,000	\$ 12,150,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 24,715,000
Community Services											
Planning											
Glade Creek Greenway at Vineyard Park West	\$ 130,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	130,275
New Zoning Ordinance	50,000	250,000	100,000	-	-	-	-	-	-	-	400,000
VDOT Revenue Sharing Program	200,000	350,000	425,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,475,000



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

All Projects (Continued)

Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Community Services(Continued)											
Planning (Continued)											
Fallowater Lane Extension	-	-	-	-	-	-	-	-	-	-	-
Buck Mountain / Starkey Rd Intersection	-	-	-	-	-	-	-	-	-	-	-
Plantation Rd Phase II	-	-	-	-	-	-	-	-	-	-	-
Williamson Rd Pedestrian Improvements	-	-	-	-	-	-	-	-	-	-	-
Planning Total	380,275	600,000	525,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,005,275
Stormwater Management											
NPDES- MSA BMP Construction	150,000	100,000	200,000	100,000	100,000	100,000	200,000	100,000	100,000	200,000	1,350,000
Storm Drainage Maintenance of Effort Program	240,000	245,000	250,000	255,000	260,000	265,000	270,000	275,000	280,000	285,000	2,625,000
Stormwater Management Total	390,000	345,000	450,000	355,000	360,000	365,000	470,000	375,000	380,000	485,000	3,975,000
Economic Development											
Roanoke County Broadband Initiative	384,939	387,149	383,664	383,664	384,983	-	-	-	-	-	1,924,399
Wood Haven Property Acquisition & Improvements	369,932	370,479	370,843	370,581	370,148	369,543	370,534	370,866	369,224	371,399	3,703,549
Economic Development Total	754,871	757,628	754,507	754,245	755,131	369,543	370,534	370,866	369,224	371,399	5,627,948
Communications & IT											
Rural Broadband Initiative	-	-	-	-	-	-	-	-	-	-	-
Communications & IT Total	-	-	-	-	-	-	-	-	-	-	-
Community Services Total	\$ 1,525,146	\$ 1,702,628	\$ 1,729,507	\$ 1,609,245	\$ 1,615,131	\$ 1,234,543	\$ 1,340,534	\$ 1,245,866	\$ 1,249,224	\$ 1,356,399	\$ 14,608,223
Human Services											
Library											
Hollins Library Replacement	\$ 200,000	\$ 500,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,700,000
Public Computer Replacement Plan	75,000	75,000	100,000	100,000	80,000	80,000	80,000	80,000	80,000	80,000	830,000
Mount Pleasant Library Renovation	-	-	-	-	-	-	-	-	-	-	-
Library Total	275,000	575,000	100,000	12,100,000	80,000	80,000	80,000	80,000	80,000	80,000	13,530,000



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

All Projects (Continued)

Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Human Services (Continued)											
Parks and Recreation											
Explore Park	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Green Ridge CMP	55,000	75,000	100,000	100,000	100,000	125,000	125,000	150,000	150,000	150,000	1,130,000
Green Ridge Dehumidification	-	-	250,000	250,000	240,000	-	-	-	-	-	740,000
Parks, Recreation & Tourism CMP	725,000	725,000	725,000	725,000	725,000	750,000	750,000	750,000	750,000	750,000	7,375,000
Sports Field Lighting Program	-	-	-	-	-	250,000	250,000	250,000	150,000	-	900,000
East Roanoke River Greenway Extension	-	-	-	-	-	-	-	-	-	-	-
West Roanoke River Greenway Extension	-	-	-	-	-	-	-	-	-	-	-
Parks and Recreation Total	2,180,000	800,000	1,075,000	1,075,000	1,065,000	1,125,000	1,125,000	1,150,000	1,050,000	900,000	11,545,000
Elections											
Voting Machine Replacement	-	425,000	-	-	-	-	-	-	-	-	425,000
Elections Total	-	425,000	-	-	-	-	-	-	-	-	425,000
Human Services Total	\$ 2,455,000	\$ 1,800,000	\$ 1,175,000	\$ 1,175,000	\$ 1,145,000	\$ 1,205,000	\$ 1,205,000	\$ 1,230,000	\$ 1,130,000	\$ 980,000	\$ 25,500,000
Internal Services											
Communications & IT											
Computer Replacement Program	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 2,700,000
County-Wide Phone Replacement Program	-	-	-	-	-	-	266,000	-	-	-	266,000
Enterprise Storage and Data Backup	-	1,300,000	-	-	-	-	-	-	1,900,000	-	3,200,000
IT Infrastructure Replacement Plan	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	6,500,000
Communications & IT Total	920,000	2,220,000	920,000	920,000	920,000	920,000	1,886,000	920,000	2,820,000	920,000	12,666,000
Finance/Human Resources											
Human Resources and Payroll Modules	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Finance/Human Resources Total	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

All Projects (Continued)												
Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.												
Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total	
Internal Services (Continued)												
General Services												
Bent Mountain Community Center Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services CMP	880,000	880,000	880,000	880,000	880,000	880,000	900,000	900,000	900,000	900,000	8,880,000	8,880,000
Public Service Center Replacement	4,775,000	-	-	-	-	-	-	-	-	-	4,775,000	4,775,000
General Services Campus Repairs	-	250,000	-	-	-	-	-	-	-	-	250,000	250,000
RCAC Building Evaluation	100,000	-	-	-	-	-	-	-	-	-	100,000	100,000
RCAC HVAC Replacement	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000	1,500,000
Facilities Assessment	200,000	-	-	-	-	-	-	-	-	-	200,000	200,000
Future Capital Project	-	-	-	9,000,000	-	-	5,000,000	-	-	-	17,000,000	31,000,000
General Services Total	5,955,000	2,630,000	880,000	9,880,000	880,000	880,000	5,900,000	900,000	900,000	17,900,000	46,705,000	
Internal Services Total	\$ 6,875,000	\$ 5,850,000	\$ 1,800,000	\$ 10,800,000	\$ 1,800,000	\$ 1,800,000	\$ 7,086,000	\$ 1,820,000	\$ 3,720,000	\$ 18,820,000	\$ 60,371,000	
Subtotal, Roanoke County Projects	\$ 18,205,146	\$ 9,627,628	\$ 8,679,507	\$ 25,709,245	\$ 4,685,131	\$ 4,489,543	\$ 21,781,534	\$ 4,450,866	\$ 6,254,224	\$ 21,311,399	\$ 125,194,223	
Roanoke County Public Schools												
Schools												
Capital Maintenance Program	\$ 419,857	\$ 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	\$ 9,419,857	\$ 9,419,857
HR Payroll and Software System	-	500,000	-	-	-	-	-	-	-	-	500,000	500,000
WE Cundiff Elementary	685,178	8,928,727	9,196,247	709,381	7,007,894	-	-	-	-	-	26,527,427	26,527,427
Glen Cove Elementary	685,179	8,928,726	9,196,247	709,383	3,499,113	-	-	-	-	-	23,018,648	23,018,648
Burton Center for the Arts & Technology	-	-	-	-	7,933,248	18,427,693	1,319,325	17,603,987	17,604,012	600,000	63,488,265	63,488,265
Turf Field Renovations	150,000	-	-	-	-	-	-	-	-	-	150,000	150,000
Music Uniforms	25,000	-	-	-	-	-	-	-	-	-	25,000	25,000
Grant Contingency	200,000	-	-	-	-	-	-	-	-	-	200,000	200,000
Schools Total	2,165,214	19,357,453	19,392,494	2,418,764	19,440,255	19,427,693	2,319,325	18,603,987	18,604,012	1,600,000	123,329,197	
Total, Roanoke County Public Schools Projects	\$ 2,165,214	\$ 19,357,453	\$ 19,392,494	\$ 2,418,764	\$ 19,440,255	\$ 19,427,693	\$ 2,319,325	\$ 18,603,987	\$ 18,604,012	\$ 1,600,000	\$ 123,329,197	
Total, FY 23-32 County & Schools Projects	\$ 20,370,360	\$ 28,985,081	\$ 28,072,001	\$ 28,128,009	\$ 24,125,386	\$ 23,917,236	\$ 24,100,859	\$ 23,054,853	\$ 24,858,236	\$ 22,911,399	\$ 248,523,420	



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed 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 2023 - FY 2032 Proposed Capital Improvement Program. Detailed information on the additional operating impacts can be found on each individual project page in the "Projects by Functional Team" section.

Additional operating impacts are defined as impacts that may increase or decrease operating costs as related to the most recently approved Operating Budget. Not all projects will have an additional operating impact, so not all projects are included in the table below. While the table below indicates that the project will have an impact on the Operating Budget (in some cases, it may save money in the Operating Budget), the decisions to include the costs in the Operating Budget have yet to be made. In some cases, additional costs associated with these projects may be offset with decreases in other parts of the Operating Budget as budget priorities change. In some cases where the additional operating impact is unknown until the final project scope is developed, the impacts are noted as "TBD". The primary purpose of this table is to allow multi-year fiscal planning as relates to the implementation of capital projects included in this document.

Functional Team/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total FY 23-FY 32
Public Safety											
Digital Microwave Ring Replacement	\$ 66,950	\$ 68,959	\$ 71,028	\$ 73,159	\$ 75,354	\$ 77,615	\$ 79,943	\$ 82,341	\$ 84,811	\$ 87,355	\$ 767,515
Public Safety Communications Infrastructure	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,001	19,571	20,158	177,116
New Bonsack/460 Fire Station	-	-	1,443,306	1,486,605	1,531,203	1,577,139	1,624,454	1,673,187	1,723,383	1,775,084	12,834,361
Hollins Fire Station Replacement	-	-	-	-	-	-	-	TBD	TBD	TBD	TBD
Courthouse HVAC Replacement	-	-	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Community Services											
Plantation Road Phase II	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD



Additional Operating Impacts (continued)

Functional Team/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total FY 23-FY 32
Community Services (continued)											
NPDES - Leachate Management System Upgrade	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Roanoke County Broadband Initiative	250,000	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Human Services											
Hollins Branch Library Replacement	-	-	-	-	-	TBD	TBD	TBD	TBD	TBD	TBD
Sports Field Lighting Program	-	-	-	-	-	-	1,000	1,030	1,061	1,093	4,184
East Roanoke River Greenway	12,875	13,261	13,659	14,069	14,491	14,926	15,374	15,835	16,310	16,799	147,599
West Roanoke River Greenway	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	114,640
Voting Machine Replacement	-	-	18,100	18,643	19,202	19,778	20,371	20,982	21,611	22,259	160,946
Internal Services											
Email and Business Productivity Tools Replacement	-	400,000	412,000	424,360	437,091	450,204	463,710	477,621	491,950	506,709	4,063,645
Human Resources and Payroll Modules	87,550	90,177	92,882	95,668	98,538	101,494	104,539	107,675	110,905	114,232	1,003,660
Bent Mountain Community Center Repairs and Renovations	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Public Service Center Facility Replacement	-	-	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD



FY 2023 Fleet Replacement Program

The FY 2023 Fleet Replacement Program represents investments made to replace existing County light fleet (including police vehicles), heavy fleet, heavy equipment, and Fire and Rescue apparatus. FY 2023 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 2023 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. As we continue to recover from impacts of the COVID-19 pandemic, the Fleet & Equipment Replacement program will receive \$700,000 in FY 2023. Balances remain in these accounts that could be utilized for emergency replacements as needed.

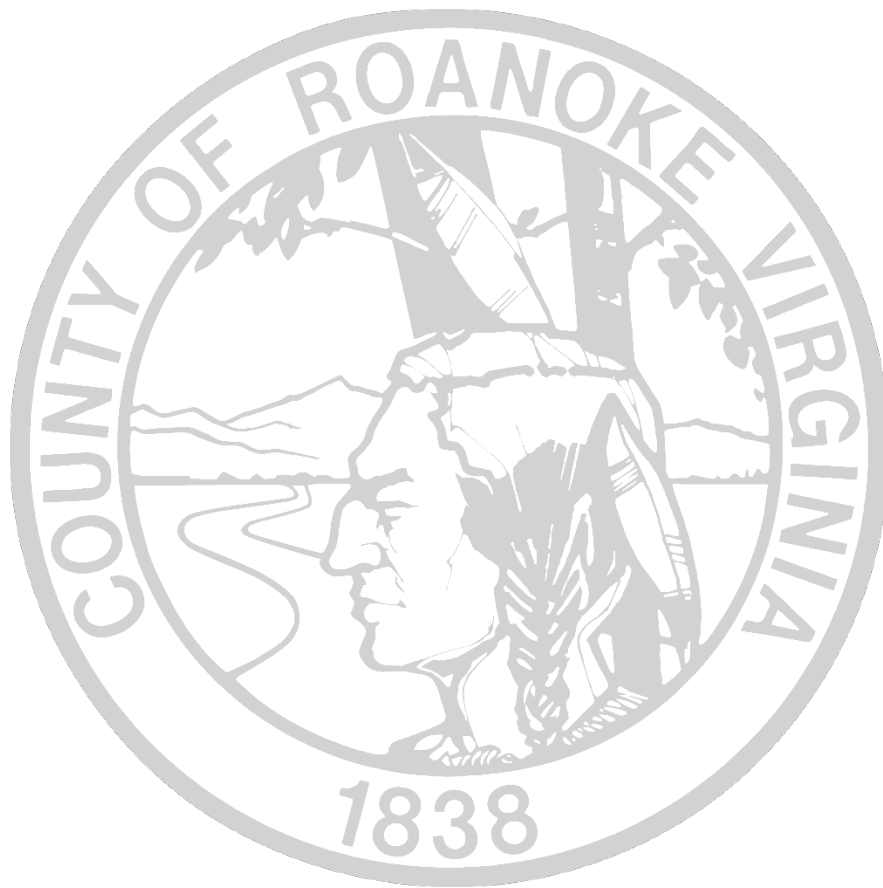


FY 2023 - FY 2032 Adopted Combined Fleet & Equipment Replacement Program											
Replacement Category	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2032
Light Fleet	\$ 700,000	\$ 1,269,148	\$ 1,441,558	\$ 1,696,394	\$ 1,299,988	\$ 1,332,488	\$ 1,365,800	\$ 1,399,945	\$ 1,174,760	\$ 1,235,600	
Heavy Truck - Solid Waste	-	466,444	602,663	480,437	494,850	626,770	639,305	652,091	665,133	680,431	
Heavy Fleet - Fire/Rescue	-	1,390,000	1,075,000	1,240,000	1,670,000	880,000	1,110,000	1,290,000	1,100,000	1,075,000	
Heavy Fleet - Non-Specialized	-	27,000	15,000	100,000	100,000	21,000	125,000	135,000	75,000	125,000	
Heavy Equipment	-	286,864	213,000	167,000	261,000	410,000	115,000	190,000	100,000	140,000	
Total Anticipated Replacement Cost	\$700,000	\$ 3,439,456	\$ 3,347,221	\$3,683,831	\$ 3,825,838	\$ 3,270,258	\$3,355,105	\$3,667,036	\$3,114,893	\$3,256,031	
Funding Sources											
Proceeds from Surplus	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
General Fund	700,000	2,308,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	
Total Funding Sources	\$700,000	\$ 2,408,408	\$ 2,808,408	\$2,808,408	\$ 2,808,408	\$ 2,808,408	\$2,808,408	\$2,808,408	\$2,808,408	\$2,808,408	
Annual Funding Surplus/(Deficit)	\$ -	\$(1,031,049)	\$ (538,814)	\$ (875,423)	\$(1,017,430)	\$ (461,850)	\$(546,697)	\$(858,628)	\$(306,485)	\$(447,623)	

Types of Estimated Replacements	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2032
Total Number of Light Fleet (Est.)	21	36	36	36	36	36	36	36	36	36	
Total Heavy Truck - Solid Waste (Est.)	-	2	2	2	2	2	2	2	2	2	
Total Heavy Fleet - Fire Apparatus (Est.)	-	2	3	2	3	3	1	2	2	2	
Total Heavy Fleet - Non-Specialized (Est.)	-	-	1	1	3	3	1	3	2	3	
Total Number of Heavy Equipment (Est.)	-	9	9	7	5	16	13	13	13	13	
Total Estimated Replacements	21	53	53	59	58	60	57	56	57	56	

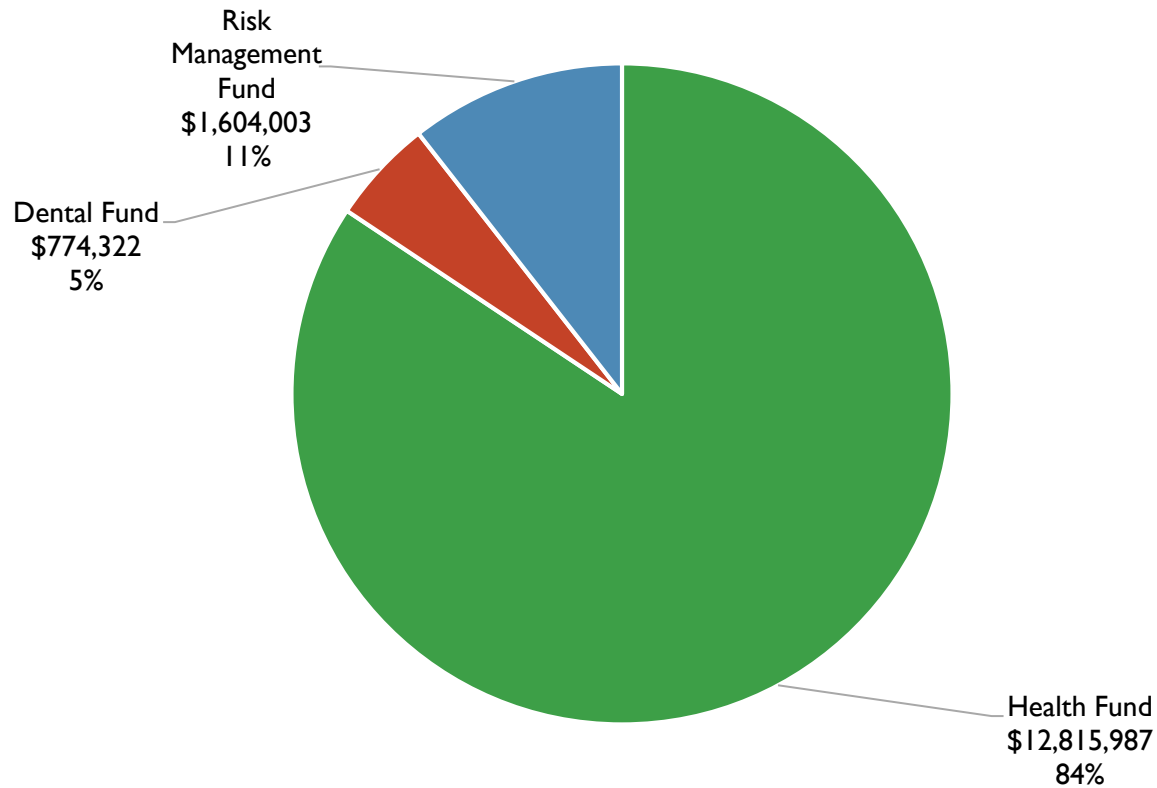


Internal Service Fund





Internal Services Funds \$15,194,312



Internal Services Funds Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Health Fund	\$ 11,251,861	\$ 12,161,050	\$ 12,815,987	\$ 654,937	5.4%
Dental Fund	744,727	758,540	774,322	15,782	2.1%
Risk Management	1,550,361	1,604,003	1,604,003	-	-
Total	\$ 13,546,949	\$ 14,523,593	\$ 15,194,312	\$ 670,719	4.6%



Internal Services – Health Fund

The County has an established 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. Adopted FY 2023 rates can be found on the next page.

Revenue and Expenditure Summary					
	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues:					
Insurance Benefits	10,691,748	12,161,050	12,815,987	654,937	5.4%
Transfer from					
General Fund	970,589	-	-	-	-
Transfer from					
Internal Service	2,502	-	-	-	-
Total Revenues	11,664,839	12,161,050	12,815,987	654,937	5.4%
Expenditures:					
Health Insurance	10,789,729	11,661,050	12,315,987	654,937	5.6%
Wellness Program	462,132	500,000	500,000	-	-
Total					
Expenditures	11,251,861	12,161,050	12,815,987	654,937	5.4%
Fund Balance					
Beginning Fund					
Balance	2,128,995	2,541,973	2,541,973	-	-
(Use of)/Addition					
to Fund Balance	412,978	-	-	-	-
Ending Balance	2,541,973	2,541,973	2,541,973	-	-

Budget Highlights

The FY 2023 Health Fund increases by \$654,937 or 5.4% due to an anticipated increase in contractual services.



Adopted FY 2023 Health Insurance Rates

Current Employees with Wellness							
*With Wellness	FY 2022 Monthly Rates			FY 2023 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 22 - FY 23
KCI000 Employee Only	\$ 626.54	\$ 532.56	\$ 93.98	\$ 645.34	\$ 551.36	\$ 93.98	\$ -
KCI000 Employee + Child	\$ 906.80	\$ 657.44	\$ 249.36	\$ 934.01	\$ 684.65	\$ 249.36	\$ -
KCI000 Employee + Spouse	\$ 1,253.10	\$ 814.52	\$ 438.58	\$ 1,290.69	\$ 852.11	\$ 438.58	\$ -
KCI000 Employee + Family	\$ 1,573.74	\$ 1,022.94	\$ 550.80	\$ 1,620.95	\$ 1,070.15	\$ 550.80	\$ -

*Employee eligible for HRA if enrolled in Wellness; spouse HRA contingent on enrolling in Wellness

Current Employees without Wellness							
**Without Wellness	FY 2022 Monthly Rates			FY 2023 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 22 - FY 23
KCI000 Employee Only	\$ 760.33	\$ 551.25	\$ 209.08	\$ 783.14	\$ 574.06	\$ 209.08	\$ -
KCI000 Employee + Child	\$ 1,070.52	\$ 615.56	\$ 454.96	\$ 1,102.63	\$ 647.67	\$ 454.96	\$ -
KCI000 Employee + Spouse	\$ 1,520.70	\$ 760.36	\$ 760.34	\$ 1,566.32	\$ 805.98	\$ 760.34	\$ -
KCI000 Employee + Family	\$ 1,937.53	\$ 968.77	\$ 968.76	\$ 1,995.66	\$ 1,026.90	\$ 968.76	\$ -

**Ineligible for HRA if employee not enrolled in Wellness

Retirees (20 + Years of Service)							
***Without Wellness	FY 2022 Monthly Rates			FY 2023 Monthly Rates			Retiree Share Difference
	Total	County	Retiree	Total	County	Retiree	FY 22 - FY 23
KCI000 Retiree Only	\$ 874.36	\$ 500.00	\$ 374.36	\$ 874.36	\$ 500.00	\$ 374.36	\$ -
KCI000 Retiree + Child	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ -
KCI000 Retiree + Spouse	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ -
KCI000 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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues:					
Insurance Benefits	737,777	758,540	774,322	15,782	2.1%
Transfer from					
General Fund	22,124	-	-	-	-
Transfer from					
CommIT	819	-	-	-	-
Transfer from					
Internal Service	264	-	-	-	-
Total Revenues	760,984	758,540	774,322	15,782	2.1%
Expenditures:					
Dental Insurance	744,727	758,540	774,322	15,782	2.1%
Transfer to					
General Fund	-	-	-	-	-
Total					
Expenditures	744,727	758,540	774,322	-	-
Beginning Fund					
Balance	63,377	79,634	79,634	-	-
(Use of)/Addition					
to Fund Balance	16,257	-	-	-	-
Ending Balance	79,634	79,634	79,634	-	-

Budget Highlights

The Adopted FY 2023 Dental Insurance budget increases by \$15,782 or 2.1% due to an anticipated increase in contractual services.



Adopted FY 2023 Dental Insurance Rates

Monthly Rates						
Dental Plan	Total Premium	FY 23 County Portion	FY 23 Employee Rate	FY 23 Employee % of Premium	FY 22 Employee Rate	\$ Increase FY 22 to FY 23
Subscriber	\$ 34.02	\$ 25.38	\$ 8.64	25.4%	\$ 8.10	\$ 0.54
Subscriber + I	\$ 55.31	\$ 32.38	\$ 22.93	41.5%	\$ 21.51	\$ 1.42
Family	\$ 95.69	\$ 48.06	\$ 47.63	49.8%	\$ 44.68	\$ 2.95



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 2021	Adopted FY 2022	Adopted FY 2023	\$ Change FY 22-23	% Change FY 22-23
Revenues:					
Transfer from					
General Fund	1,681,648	1,604,003	1,604,003	-	-
Investment Income	11,226	-	-	-	-
Total Revenues	1,692,874	1,604,003	1,604,003	-	-
Expenditures:					
Personnel	-	-	-	-	-
Non-Personnel	1,550,361	1,604,003	1,604,003	-	-
Transfer to					
Capital	-	-	-	-	-
Total Expenditures	1,550,361	1,604,003	1,604,003	-	-
Positions	2	2	2	-	-
Beginning Fund					
Balance	1,190,318	1,332,831	1,332,831	-	-
Use of/Addition					
to Fund Balance	142,513	-	-	-	-
Ending Balance	1,332,831	1,332,831	1,332,831	-	-

Budget Highlights

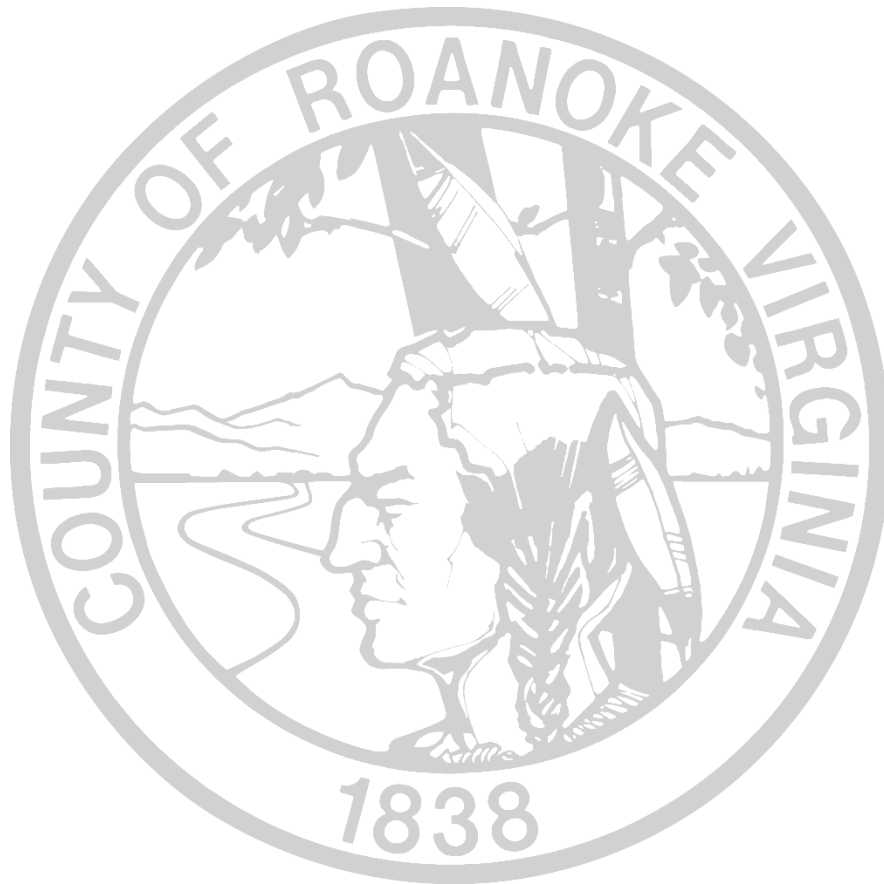
The Adopted FY 2023 Risk and Safety Management budget remains level.

Departmental Goals

- To provide a comprehensive risk and safety management program that protects our employees, community, and property.

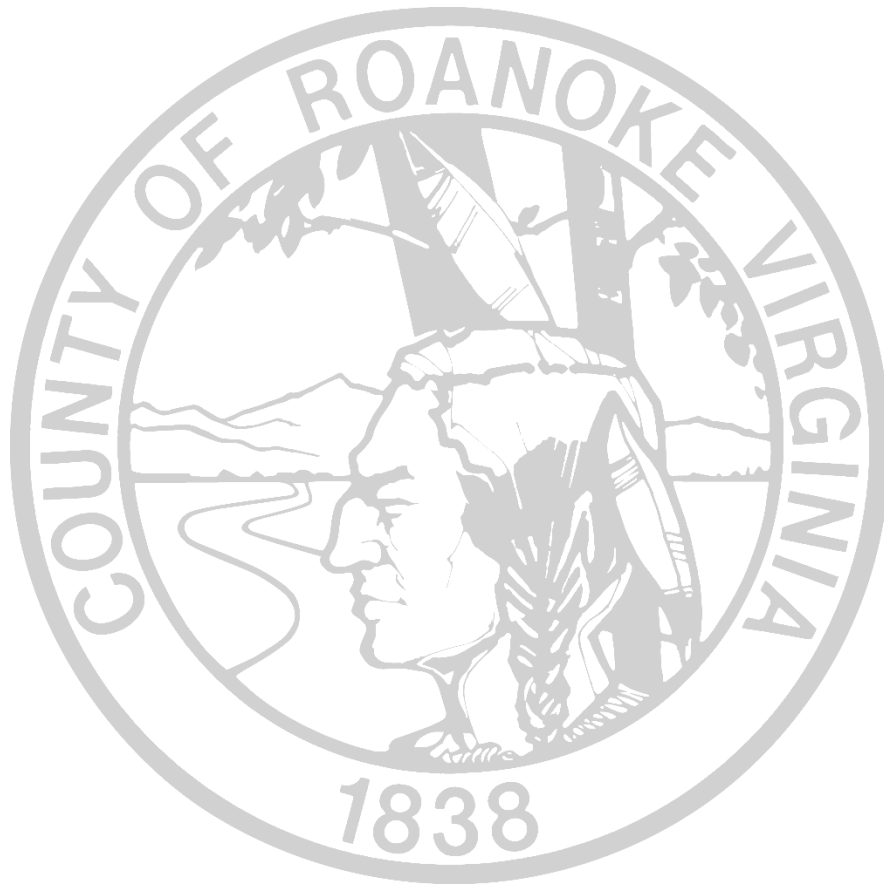


Appendices


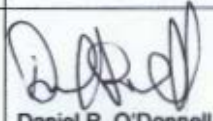




Financial Policies





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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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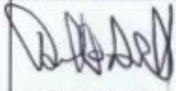
Section 2 – Financial Reporting

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.


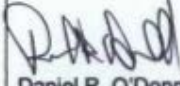
3. Budgeting Philosophy

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.


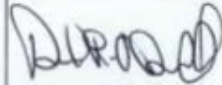
2. Revenue Team

- 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



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provide details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.

4. Revenue Sharing Formula with Schools

The Revenue Sharing formula establishes a mechanism to share County revenue with the Schools through the application of a formula. The formula accounts for the shifting dynamic between the level of student enrollment and the overall population of the County to determine a revenue sharing ratio that provides both organizations an equitable amount of resources relative to need. The allocation formula includes the following calculations:

A. Calculate Three-Year Average:

Establish a three year rolling average index for the changes in county population and student enrollment. Using a rolling average eliminates significant fluctuations from year to year while recognizing that these trends affect the provision of services. The statistics used for this index will be derived from publicly available sources as follows:

1. County population - Population numbers published in the statistical section of the Roanoke County Comprehensive Annual Financial Report (County CAFR).
2. Student enrollment - Average Daily Membership (ADM) published in the statistical section of the Roanoke County Schools Comprehensive Annual Financial Report (School CAFR) and the Budget and Salary Scales (adopted budget).


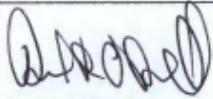
B. Calculate Net Allocation Change:

1. Calculate a payroll factor using the percentage of school personnel budget to total personnel budget for the County and the Schools for the current year.
2. The payroll factor should be applied to the change in the three year rolling average index and then applied to the current year index to arrive at a net tax allocation change for the new budget year.

C. Calculate Increase/(Decrease) in School Transfer:

1. Apply the net tax allocation change to the allocation percent calculated in the prior year to arrive at the new percent of adopted budget net taxes. This percent is then applied to the projected County revenues for total general property taxes and total other local taxes as published in the Roanoke County Annual Financial Plan (General Fund Summary of Revenue).
2. The amount budgeted to Visit Virginia's Blue Ridge (previously committed by Board of Supervisors action) will be subtracted from the General Property and Local Tax projection.
3. New economic development incentives will be subtracted from the General Property and Local Tax projection and added back when each incentive arrangement expires.
4. Increases in the amount budgeted for Comprehensive Services Act (CPMT) will be subtracted from the General Property and Local Tax projection (since this provides benefits to and satisfies obligations of both the school and general population).



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5. The increase or decrease in the school transfer is then added to or deducted from the transfer to schools for the previous year to arrive at the total transfer to schools for the next budget.
- D. The Schools Revenue Sharing formula calculation shall be included in the County's annual financial plan.
- E. Other:
 1. During each annual budget preparation cycle, County staff and School staff shall work collaboratively to determine the increase or decrease in the operating allocation to the schools from the County.
 2. The allocation of revenues are subject to annual appropriations by the Board of Supervisors.

5. Expenditures

The County's expenditure budget is divided into functional areas (departments), transfers, non-departmental, and capital fund expenditures. In coordination with departments, Budget staff will monitor expenditures throughout the fiscal year to ensure compliance with legal requirements and accounting standards.

Expenditure estimates are monitored on a regular basis to identify any potential trends that would significantly impact the approved budgeted expenditure levels. In January of each year, County staff will provide for information to the Board a mid-year update of current year expenditures as relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end expenditure estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual expenditures for the previous fiscal year.


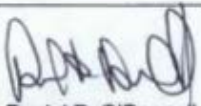
6. Board of Supervisors Contingency Expenditure Budget

The Board of Supervisors generally appropriates a Contingency budget to provide for unanticipated expenditures that arise during the year. This budget is recommended to be established at a minimum of \$50,000, though the Board has the discretion to alter that amount through the budget appropriation process. The use of these funds require approval of the Board of Supervisors.

7. Expenditure Budget Transfers

Language is included in the annual Operating and Capital Budget Ordinances providing the County Administrator, or his/her designee, the authority to transfer funds within and between appropriation functions. Amendments impacting the level of budget authority established by fund through the Annual Operating and Capital Budget Ordinances must be approved by the



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Board as a supplemental budget appropriation. Language governing expenditure budget transfers will be reviewed by staff and approved by the Board on an annual basis.

8. Revenue and Expenditure Forecasting

A forecast of General Fund expenditures and revenues is developed as part of each year's budget process and is periodically updated. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, economic assumptions and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions. Forecasts of revenues and expenditures are also developed for the County's Capital Improvement Program. Information regarding those forecasts can be found in the section entitled "Capital Improvement Planning".

9. Fiscal Impact Review

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. This review can be part of the annual operating or capital budgets, or as part of the "Fiscal Impact" section of a Board Report Form, which accompanies all Board agenda items. Effective management dictates that the Board of Supervisors and County citizens be presented with the direct and indirect costs of all items as part of the decision making process.

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.


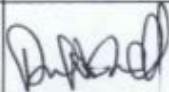
Section 5 – Capital Improvement Planning

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;



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

2. Capital Year Budget

The first year of the Capital Improvement Program, also known as the Capital Year Budget, will be appropriated by the Board as part of the adoption of the annual Capital Budget Ordinance. The annual Capital Budget Ordinance shall set forth specific provisions regarding funds remaining at project completion and the ability of the County Administrator to transfer funds to facilitate the completion of an existing project.

3. Facilities Assessment

The County and Schools shall obtain an independent, professional, and comprehensive facilities assessment to ascertain the present condition of each facility, and to assist the County and the Schools in forecasting capital funding requirements to address deficiencies. The assessment shall also be used to establish priorities for the maintenance, repair, enhancement, or replacement of facilities and their component systems, and to be used in the development of the Capital Maintenance Program and Capital Improvement Program. Further, the analysis as presented in the assessment shall be useful when identifying and justifying needs to support a future bond issue. This evaluation shall be reviewed internally by staff on an annual basis and updated by an independent professional every 7-10 years after the initial evaluation.


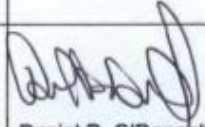
4. Capital Project Status Reports

County staff shall provide the Board with a summary status of all active capital projects in October of each year. The summary shall include status of the project, preliminary financial information through the end of the prior fiscal year, 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-



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you-go" financing. Financing capital projects from current revenues indicates the County's intent to show purposeful restraint in incurring long-term debt.

2. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria, including balancing capital needs versus operating needs. In determining the merits of "pay-as-you-go" financing, non-recurring revenues should not be used for recurring expenditures.

Section 7 – Debt Management

1. Legal Requirements

The County shall comply with all requirements of the Code of Virginia and other legal and regulatory bodies' requirements regarding the issuance of bonds and other financing sources for the County or its debt issuing authorities. The County shall comply with the U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. In addition, the County will institute a control structure to monitor and ensure compliance with bond covenants.

2. Purposes for Debt Issuance


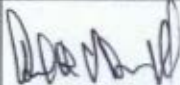
The County may issue debt for the purpose of acquiring or constructing Capital Projects, including buildings, machinery, equipment, furniture and fixtures. This includes debt issued on behalf of the Schools for the same purposes. When feasible, debt issuances will be pooled together to minimize issuance costs. The Capital Improvements Program will identify all debt-related projects and the debt service impact upon operations identified.

3. Guidelines for Issuing Debt

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

- A. Debt issuances are limited to \$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, FY2023, FY 2026, FY 2029, and FY 2032; to the Schools, FY 2024, FY 2025, FY 2027, FY 2028, FY 2030 and FY 2031. 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.



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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 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.


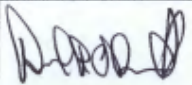
Schools and County Incremental Contribution:

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
2030-2031	200,000	4,400,000	4,400,000
2031-2032	200,000	4,600,000	4,600,000

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.



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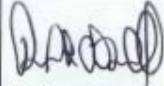
Section 8 – Debt Limits

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).
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.



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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.

5. Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.


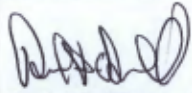
6. Moral Obligation Debt

- 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



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condition by providing them with the County's Comprehensive Annual Financial Report (CAFR) and the Operating and Capital Improvement Program Budget.

8. Authorized Methods of Sale

The County will select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Debt obligations are generally issued through competitive sale. If the County and its financial advisor determine that a competitive sale would not result in the best outcome for the County, then a negotiated sale, private placement or other method may be chosen.

9. Selecting Outside Finance Professionals


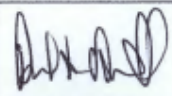
The County of Roanoke will retain external finance professionals to be selected through a competitive process. The finance professionals will include, but may not be limited to, the financial advisor, bond counsel and the underwriter. The finance professionals will assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The length of the contracts will be determined by the County. The selection process will require experience in the following: municipal debt, diverse financial structuring, and pricing municipal securities.

10. Post-Issuance Compliance

- A. The Director of Finance will oversee post-issuance compliance activities to ensure compliance with federal guidelines and other legal regulatory requirements including:
 1. Tracking proceeds of a debt issuance to ensure they are spent on qualified tax-exempt debt purposes
 2. Maintaining detailed records of all expenditures and investments related to debt funds
 3. Ensuring that projects financed are used in a manner consistent with legal requirements
 4. Reporting of necessary disclosure information and other required filings in a timely manner
 5. Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner
- B. The Director of Finance may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

Section 10 – Reserves



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1. General Government Fund

- A. The County of Roanoke's General Government Fund (Fund C100) Unassigned Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue.
- B. The General Government Fund's Unassigned Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. If a budget variance requires the use of Unassigned Fund Balance, the County will decrease the General Government Fund's expenditures and/or increase the General Government Fund's revenues to prevent using the Unassigned Fund Balance for two consecutive fiscal years to subsidize General Fund operations.
- C. The General Government Fund's Unassigned Fund Balance will be as follows:

Fund Number	Fund Name	Policy
C100	General Government Fund	Twelve percent (12%) of budgeted annual General Government expenditures

- D. In the event that the General Government Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Government Fund Unassigned Fund Balance in a timely manner.
- E. Funds in excess of the maximum annual requirements outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures with Board approval.


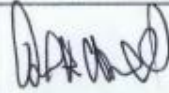
2. General Government Fund Expenditure Contingency

- 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.



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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


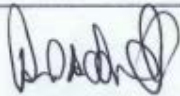
A. For the funds listed below, an annual Unassigned Fund Balance shall be maintained as follows:

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
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.



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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.


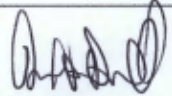
A. Health Insurance Fund (Fund C700)

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
C700	Health Insurance Fund	Ten percent (10%) of budgeted healthcare costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.

2. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Health Insurance Fund to restore the Health Insurance Fund Balance policy with Board approval.
3. At no time shall the use of funds in excess of the 10% fund balance plus a reserve equal to the estimated incurred but not reported (IBNR) claims be used to reduce the annual employee contribution to the Health Insurance Fund, except in cases where a temporary rate adjustment has been made to restore minimum Health Insurance Fund Balance levels. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures with Board approval.



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


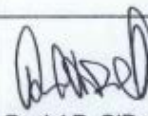
2. To the extent the reserve falls below the established policy, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Risk Management Fund to restore the Risk Management Fund Balance policy with Board approval.

6. Roanoke County Public Schools Reserves and Year End Allocation

- A. Pursuant to § 22.1-100 of the Code of Virginia, at the end of each fiscal year, all unexpended sums derived from the Board of Supervisors shall revert back to the funds of the Board of Supervisors. The Board of Supervisors anticipates re-appropriating such funds back to the School Board as follows:

- B.
 - a. Roanoke County Public Schools will maintain a \$2 million emergency contingency. 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 funded outstanding encumbrances at year-end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year;



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- c. For the remaining balance of all unexpended School Operating Fund appropriations after funding the emergency contingency and outstanding encumbrances, the School Board shall prepare a proposal, for the Board of Supervisors' consideration, for such unexpended funds to be re-appropriated for purposes limited to the following:
 - i. Major capital projects (it is expected that at least 50% of the funds will be allocated for such projects),
 - ii. Minor capital projects,
 - iii. Capital maintenance,
 - iv. School safety and security,
 - v. Fleet replacements,
 - vi. Technology replacements, and/ or
 - vii. 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


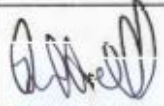
1. A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems.
2. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.

Section 13 – Administration and Approvals

1. Responsible Department

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



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2. Policy Authority

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.

ACTION NO. A-101921-6.bITEM NO. I-2

AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER

MEETING DATE: October 19, 2021

AGENDA ITEM: Request to accept and approve recommended changes to the Comprehensive Financial Policy

SUBMITTED BY: Rebecca Owens
Assistant County Administrator

APPROVED BY: Daniel R. O'Donnell
County Administrator

ISSUE:

Acceptance of changes to the Comprehensive Financial Policy

BACKGROUND:

The Comprehensive Annual Financial Policy requires an annual review. Meetings were held with the Board of Supervisors to discuss recommended changes and updates to the policy.

The purpose of the policy changes is to better document in policy the practice that has occurred while ensuring adherence to the Code of Virginia. In addition, more flexibility is offered to the Schools to include transfers to the Fleet Replacement and the Technology Replacement as an option for year-end appropriation.

DISCUSSION:

As reviewed and discussed at the meetings, the following are changes to the current policy. The packet includes both a redlined version and clean copy of the policy.

The changes are as follows:

- Policy date changed from February 23, 2021 to October 19, 2021



- Section 7 (Debt Management), paragraph 3(A) (Guidelines for Issuing Debt): deleted fiscal year 2022 (Schools) and added fiscal year 2032 (County)
- Section 7 (Debt Management), paragraph 4A (Funding Sources for the Debt Payment Reserve Fund): added fiscal year 2030-31 and fiscal year 2031-32 for County and School incremental contribution
- Section 10 (Reserves), paragraph 6 (Roanoke County Public Schools Reserves and Year End Allocation)

—added/update language as follows —

- A. Added "[p]ursuant to § 22.1-100 of the Code of Virginia, at the end of each fiscal year, all unexpended sums derived from the Board of Supervisors shall revert back to the funds of the Board of Supervisors. The Board of Supervisors anticipates re-appropriating such funds back to the School Board as follows:"
- B (a) Changed "unappropriated balance" to "emergency contingency"
- (b) Added "all funded outstanding encumbrances at year end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year"
- (c) Added "[f]or the remaining balance of all unexpended appropriations after funding the emergency contingency and outstanding encumbrances, the School Board shall prepare a proposal, for the Board of Supervisors' consideration for which unexpended funds to be reappropriated for purposes limited to the following:"
 - (i) Added language to require that at least 50% of the funds will be allocated for Major capital projects,
 - (v) Added language to provide flexibility to contribute to fleet replacements and
 - (vi) Added language to provide flexibility to contribute to technology replacements.

Other categories of minor capital projects, capital maintenance, school safety and security and/or Comprehensive Services Act reserves remain unchanged.

Once approved, the policy change will be effective October 19, 2021, and it is anticipated that the Schools will bring a first reading of an ordinance for the School June 30, 2021, year-end proposal at the Board of Supervisor meeting on November 17, 2021.



FISCAL IMPACT:

There is no impact to the current fiscal year budget related to the proposed changes to the Comprehensive Annual Financial Policy.

STAFF RECOMMENDATION:

Staff recommends approval of the recommended changes to comprehensive financial policy.

VOTE:

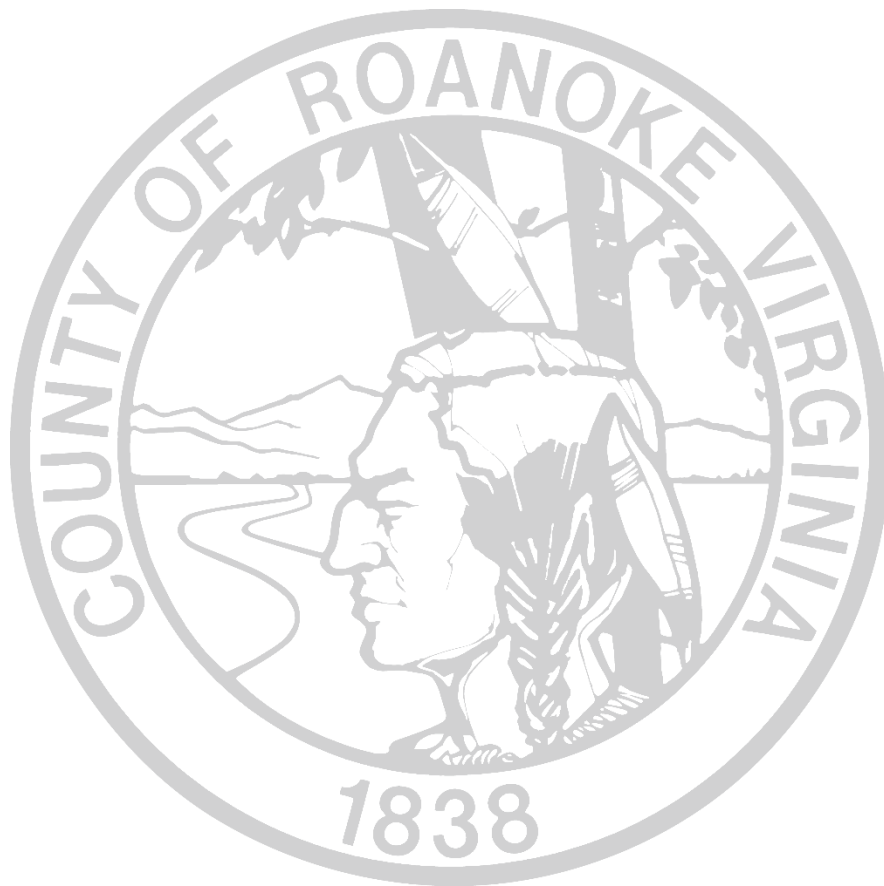
Supervisor Hooker moved to approve the staff recommendation to confirm the changes to the comprehensive financial policy. Supervisor Radford seconded the motion. Motion approved.

	Yes	No	Absent
Ms. Hooker	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Mahoney	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. North	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Radford	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Peters	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

cc: Rebecca Owens, Assistant County Administrator
Laurie Gearheart, Director of Finance and Management Services



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 are in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality.

Auditor of Public Accounts: A state agency that oversees accounting, financial reporting, and audit requirements for units of local government.

Authorized Positions: Full time employee positions authorized in the adopted budget, to be filled during the fiscal year.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a fund or governmental unit as of a specific date.

Balanced Budget: A budget in which current revenues equal current expenditures. After expenditures have been pared, budgets may be balanced by adjusting taxes and fees to generate total current revenues, by drawing down fund balances accumulated from prior years, or by short-term



borrowing to make up the difference between revenues from taxes and other income and current expenditures. The legal requirements for a balanced budget may be set by the state or the local government.

Bond: A written promise to pay a sum of money on a particular date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are used most frequently for construction of large capital projects, such as buildings, utility systems, parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.

Budget Adjustment: A legal procedure utilized by the County Administrator or designee to revise a budget appropriation from one classification of expenditure to another within the same department or agency.

Budget Calendar: A schedule of essential dates or milestones that the County departments follow to prepare, adopt, and administer the annual budget.

Budget Document: An instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budget Transfer: A shift of budgeted funds from one expenditure item to another.

Budget: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

Budgetary Basis: Generally one of three (GAAP, cash, or modified accrual) bases of accounting used to estimate financing sources and uses in the budget.

Budgetary Comparisons: Statements or schedules presenting comparisons between amended appropriated amounts and the results of operations.

Calendar Year (CY): Calendar Year, January 1 to December 31.

Capital Facilities: Fixed assets, primarily buildings, owned by the County.

Capital Fund: Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

Component Unit: Is a legally separate entity where the primary government appoints the voting majority of the component unit board. The government is also able to impose its will on the



Component Unit and/or is in a relationship of financial benefit or burden with it. Roanoke County accounts for the revenues and expenditures of the public schools' system as a component unit.

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

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

COVID-19: Coronavirus Disease 2019 (COVID-19) is an infectious disease caused by Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) and has resulted in an ongoing global pandemic.

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

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

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

Deficit: Expenditures in excess of revenue.

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

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

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

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

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

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

Enhancement: An improvement to a programmatic service level.



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

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

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

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

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

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

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

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

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

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

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

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass' the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are the National Council on Governmental Accounting



(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 most recent adopted rate.

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	CSR – Customer Service Representative
ADA – Americans with Disabilities Act	CY – Calendar Year
AFP – Annual Fiscal Plan (Budget Publication)	DBM – Decision Band Method
ALS – Advanced Life Support	DMV – Division of Motor Vehicles
ANR – Agriculture and Natural Resources	ECC – Emergency Communication Center
APA – Auditor of Public Accounts	EDA – Economic Development Authority
APC – Annual Population Change (%)	EEOC – Equal Employment Opportunity Commission
AVR – Assessed Value of Real Estate	EMS – Emergency Medical Service
BAN – Bond anticipation note	EOC – Emergency Operations Center
BLS – Basic Life Support	FICA – Federal Insurance Contributions Act
BOS – Board of Supervisors	FLSA – Fair Labor Standards Act
BPOL – Business, Professional, and Occupational License Tax	FMLA – Family Medical Leave Act
CAD – Computer Aided Dispatch	FOIA – Freedom of Information Act
CDA – Community Development Authority	FT – Full Time
CIIF – Capital Incentive Improvement Fund	FTE – Full-Time Equivalent
CIP – Capital Improvements Program	FY – Fiscal Year
CMP – Capital Maintenance Program	GAAP – Generally Accepted Accounting Principles
COLA – Cost of Living Adjustment	GDC – General District Court
CORTAN – County of Roanoke Transportation	GFOA – Government Finance Officers Association
CPI – Consumer Price Index	GIS – Geographic Information System
CPMT – Community Policy Management Team	HVAC – Heating, Ventilation, and Air Conditioning
CPR – Cardiopulmonary Resuscitation	ISDN – Integrated Services Digital Network
CRR – Collection Rate Real Estate	MDT – Mobile Data Terminal
CSA – Children’s Services Act	



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, MAY 10, 2022

ORDINANCE 051022-4 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2022-2023 OPERATIONS BUDGET AND APPROVAL OF THE CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2022-2023 FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2022 and April 26, 2022 concerning the adoption of the annual budget for Roanoke County for fiscal year 2022-2023; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 10, 2022, 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 April 26, 2022, and the second reading of this ordinance was held on May 10, 2022, 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, 2022, and ending June 30, 2023, for the functions and purposes indicated:



County of Roanoke, Virginia

Fiscal Year 2022-2023

County Operations

First Reading April 26, 2022; Second Reading May 10, 2022

	Appropriation Amount
Revenues:	
General Fund - County:	
General Government	\$ 141,177,113
Communications & Information Technology	12,772,669
Children's Services Act	7,901,802
Public Works Projects	176,054
Recreation Fee Class	5,452,472
Parks, Recreation & Tourism - School Operations	401,874
Police E-Citation	60,000
Community Development Technology Fee	40,000
Grants & Other Funds	2,255,549
Police Special Programs	2,500
Criminal Justice Academy	440,236
Fleet Service Center	3,380,610
Subtotal, General Fund	<u>174,060,879</u>
Debt Service Fund - from County	14,438,331
Debt Service Fund - from Schools	<u>4,125,345</u>
Subtotal, Debt Service Fund	<u>18,563,676</u>
Internal Service Fund - Health Insurance	12,815,987
Internal Service Fund - Dental Insurance	774,322
Internal Service Fund - Risk Management	<u>1,604,003</u>
Subtotal, Internal Service Funds	<u>15,194,312</u>
Total Revenue - County Operations Funds	<u>\$ 207,818,867</u>
Expenditures:	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 395,565
County Administration	946,847
Internal Auditor	158,499
Public Information	290,008
County Attorney	688,609
Human Resources	1,021,459
Subtotal, General Administration	<u>3,500,987</u>
Constitutional Officers	
Commissioner of the Revenue	940,791
Commonwealth's Attorney	1,444,805
Sheriff's Office	13,040,287
Treasurer	1,097,968
Clerk of the Circuit Court	<u>1,250,920</u>
Subtotal, Constitutional Officers	<u>17,774,771</u>



	Appropriation Amount
Judicial Administration	
Circuit Court	\$ 257,068
General District Court	103,440
Magistrate	1,590
Juvenile & Domestic Relations Court	39,086
Court Service Unit	520,144
Courthouse Maintenance	50,000
Subtotal, Judicial Administration	<u>971,328</u>
Management Services	
Real Estate Valuation (Assessor)	954,541
Finance & Management Services	2,601,558
Subtotal, Management Services	<u>3,556,099</u>
Public Safety	
Police	14,797,883
Fire & Rescue	19,565,512
Subtotal, Public Safety	<u>34,363,395</u>
Community Services	
Economic Development	557,437
Development Services	3,467,602
Planning	2,294,836
General Services	8,990,155
Subtotal, Community Services	<u>15,310,030</u>
Human Services	
Parks, Recreation, & Tourism	5,415,664
Public Health	579,181
Social Services	13,365,450
Library	4,534,330
Virginia Cooperative Extension	87,097
Elections (Registrar)	551,823
Subtotal, Human Services	<u>24,533,545</u>
Non-Departmental	
Employee Benefits	2,724,380
Transfer to Communications & Information Technology	10,742,753
Contributions - Discretionary, Contractual, Dues & Memberships	2,290,243
Miscellaneous	1,632,143
Board Contingency	50,000
General Government Expenditure Contingency	43,605
Addition to Fund Balance	2,093,025
Subtotal, Non-Departmental	<u>19,576,149</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to Debt Service - County & Schools	\$ 14,262,853
Transfer to County Capital	2,859,300
Transfer to Children's Services Act - County	1,934,000
Transfer to Internal Services - Risk Management	2,154,003
Transfer to Criminal Justice Academy	204,599
Transfer to Public Works Projects	176,054
Subtotal, Transfers to Other Funds	<u>21,590,809</u>
Total, General Government - County Operations	<u>\$ 141,177,113</u>
Communications & Information Technology	\$ 12,772,669
Children's Services Act	7,901,802
Public Works Projects	176,054
Recreation Fee Class	5,452,472
Parks, Recreation & Tourism - School Operations	401,874
Police E-Citation	60,000
Community Development Technology Fee	40,000
Grants & Other Funds	2,255,549
Police Special Programs	2,500
Criminal Justice Academy	440,236
Fleet Service Center	3,380,610
Total, General Fund - County Operations	<u>174,060,879</u>
Debt Service Fund	<u>18,563,676</u>
Internal Service Fund - Health Insurance	12,815,987
Internal Service Fund - Dental Insurance	774,322
Internal Service Fund - Risk Management	1,604,003
Total, Internal Service Funds	<u>15,194,312</u>
Total Expenditures - All County Operations Funds	<u>\$ 207,818,867</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, 2022, are re-appropriated to the 2022-2023 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 any 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 5 of the County of Roanoke Comprehensive Financial Policy as approved by the Board of Supervisors.
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, C360, C365, C375), County Capital and Economic Development Funds (C420, C421, C425, C428, C440, C445, C451, C455, C475), 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, 2022. 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, 2022.



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

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

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
Steve Elliott, 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, MAY 10, 2022

ORDINANCE 051022-5 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2022-2023 CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2022 and April 26, 2022, concerning the adoption of the annual budget for Roanoke County for fiscal year 2022-2023; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 10, 2022, 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 April 26, 2022 and the second reading of this ordinance was held on May 10, 2022, 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, 2022, and ending June 30, 2023, for the functions and purposes indicated:



County of Roanoke, Virginia

Fiscal Year 2022-2023

County Capital

First Reading April 26, 2022; Second Reading May 10, 2022

	Appropriation Amount
Revenues:	
County Capital:	
Transfer from General Government Fund	\$ 5,765,000
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	3,680,146
County Restricted Cash	125,000
Lease / Revenue Bonds	<u>13,000,000</u>
Total Revenue - County Capital	<u>\$ 22,570,146</u>
Expenditures:	
County Capital:	
FY 2022 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	<u>\$ 3,665,000</u>
FY 2022 Capital Year Budget - Public Safety	7,350,000
FY 2022 Capital Year Budget - Community Services	1,525,146
FY 2022 Capital Year Budget - Human Services	2,455,000
FY 2022 Capital Year Budget - Internal Services	<u>6,875,000</u>
Subtotal, FY 2022 Capital Year Budget	<u>18,205,146</u>
FY 2022 Fleet Replacement Budget	<u>700,000</u>
Total Expenditures - County Capital	<u>\$ 22,570,146</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, 2022, are re-appropriated to the 2022-2023 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, 2022, and appropriations in the 2022-2023 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, 2022.

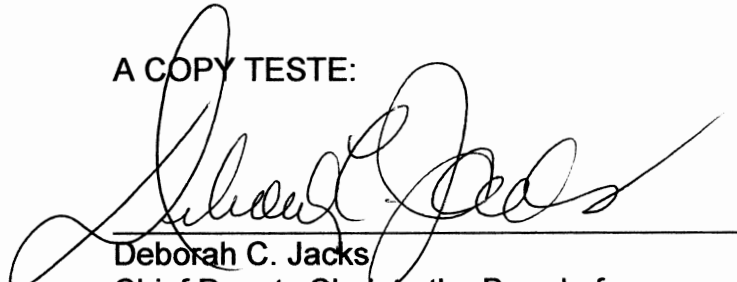


On motion of Supervisor North to adopt the ordinance, seconded by Supervisor Radford and carried by the following recorded vote:

AYES: Supervisors Hooker, North, Radford, Mahoney

NAYS: Supervisor Peters

A COPY TESTE:



Deborah C. Jacks
Chief Deputy Clerk to the Board of

Supervisors

cc: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, 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, MAY 10, 2022

ORDINANCE 051022-6 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2022-2023 TRANSFERS TO AND ON BEHALF OF ROANOKE COUNTY PUBLIC SCHOOLS FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2022 and April 26, 2022, concerning the adoption of the annual budget for Roanoke County for fiscal year 2022-2023; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 10, 2022, 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 April 26, 2022, and the second reading of this ordinance was held on May 10, 2022, 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, 2022, and ending June 30, 2023, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2022-2023
Schools Revenue Sharing Transfer and
Children's Services Act Transfer
First Reading April 26, 2022; Second Reading May 10, 2022

	Appropriation Amount
Revenues:	
General Government Fund	<u>\$ 79,440,242</u>
Total Revenue - Schools Transfers	<u>\$ 79,440,242</u>
Expenditures:	
General Government Fund	
Transfer to Schools Operations	\$ 77,561,242
Transfer to Children's Services Act on behalf of Schools	<u>1,879,000</u>
Total Expenditures - Schools Transfers	<u>\$ 79,440,242</u>



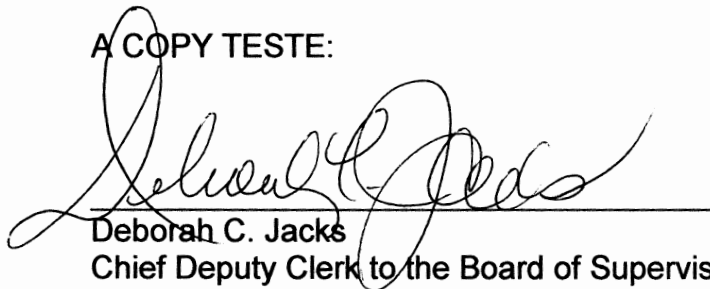
2. That the transfer to Roanoke County Public Schools for operating per the County and School revenue sharing agreement shall be transferred in its entirety.
3. That the transfers made by Roanoke County on behalf of Roanoke County Public Schools to the Children's Services Act Fund shall be transferred in its entirety.
4. This ordinance shall take effect July 1, 2022.

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

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

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
Steve Elliott, 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, MAY 10, 2022

ORDINANCE 051022-7 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2022-2023 OPERATIONS BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2022 and April 26, 2022, concerning the adoption of the annual budget for Roanoke County for fiscal year 2022-2023; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 10, 2022, 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 April 26, 2022, and the second reading of this ordinance was held on May 10, 2022, 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, 2022, and ending June 30, 2023, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2022-2023
Roanoke County Public Schools Operations
First Reading April 26, 2022; Second Reading May 10, 2022

	Appropriation Amount
Revenues:	
Schools Operating Funds:	
General	\$ 172,114,823
Instructional Resources	2,019,902
Fleet Replacement	1,581,182
Technology Replacement	5,653,645
Grants	8,195,007
Student Activity Fund	7,369,040
Nutrition	6,987,508
Health Insurance	19,943,933
Dental Insurance	1,690,566
Risk Management	383,500
OPEB Trust	132,820
	<hr/>
Total Revenue - Schools Operating Funds	<u>\$ 226,071,926</u>
Expenditures:	
Schools Operating Funds:	
General	\$ 172,114,823
Nutrition	\$ 2,019,902
Fleet Replacement	\$ 1,581,182
Technology Replacement	\$ 5,653,645
Grants	\$ 8,195,007
Student Activity Fund	\$ 7,369,040
Nutrition	\$ 6,987,508
Health Insurance	\$ 19,943,933
Dental Insurance	\$ 1,690,566
Risk Management	\$ 383,500
OPEB Trust	\$ 132,820
	<hr/>
Total Expenditures - Schools Operating Funds	<u>\$ 226,071,926</u>



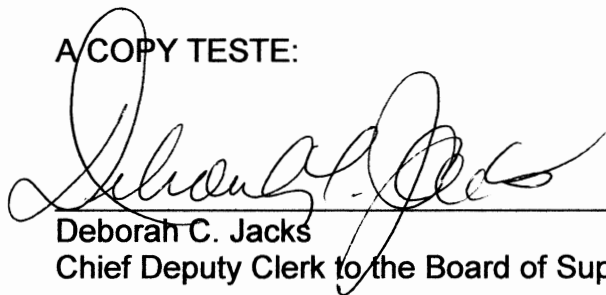
2. That all funded outstanding operating encumbrances at June 30, 2022, are re-appropriated to the 2022-2023 fiscal year to the same department and account for which they are encumbered in the previous year.
3. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 22.1-100 of the Code of Virginia, revert to the fund of the Board of Supervisors from which derived, with the expectation that such funds will be re-appropriated back to Roanoke County Public Schools for use the next year, in accordance with Section 10-6 of the County's Comprehensive Financial Policy.
4. This ordinance shall take effect July 1, 2022.

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

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

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
Steve Elliott, 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, MAY 10, 2022

ORDINANCE 051022-8 APPROPRIATING FUNDS FOR THE FISCAL YEAR 2022-2023 CAPITAL BUDGET FOR ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2022 and April 26, 2022, concerning the adoption of the annual budget for Roanoke County for fiscal year 2022-2023; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 10, 2022, 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 April 26, 2022, and the second reading of this ordinance was held on May 10, 2022, 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, 2022, and ending June 30, 2023, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2022-2023
Roanoke County Public Schools Capital
First Reading April 26, 2022; Second Reading May 10, 2022

	Appropriation Amount
Revenues:	
Schools Capital	
Schools Cash Sources	<u>2,165,214</u>
Total Revenue - Schools Capital	<u>\$ 2,165,214</u>
Expenditures:	
Schools Capital	
W.E. Cundiff Elementary School Renovation	685,179
Glen Cove Elementary School Renovation	685,178
Capital Maintenance Plan	419,857
Other Minor Capital Items & Contingency	<u>375,000</u>
Total Expenditures - Schools Capital	<u>\$ 2,165,214</u>



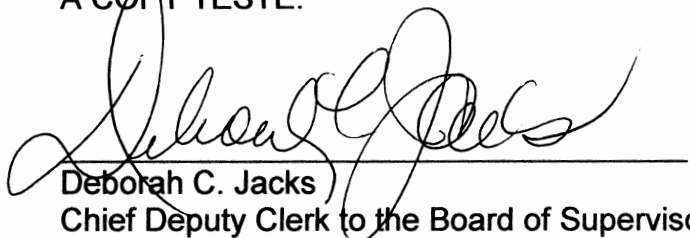
2. That all funded outstanding capital encumbrances at June 30, 2022, are re-appropriated to the 2022-2023 fiscal year to the same account for which they are encumbered in the previous year.
3. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 22.1-100 of the Code of Virginia, revert to the fund of the Board of Supervisors from which derived, with the expectation that such funds will be re-appropriated back to Roanoke County Public Schools for use the next year, in accordance with Section 10-6 of the County's Comprehensive Financial Policy.
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, 2022, and appropriations in the 2022-2023 fiscal year budget.
5. This ordinance shall take effect July 1, 2022.

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

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

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
Steve Elliott, 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, MAY 10, 2022

RESOLUTION 051022-3 ADOPTING THE FISCAL YEAR 2022-2023 OPERATING BUDGET, THE FISCAL YEAR 2022-2023 CAPITAL BUDGET, AND FISCAL YEARS 2023-2032 CAPITAL IMPROVEMENT PROGRAM FOR ROANOKE COUNTY, VIRGINIA AND ROANOKE COUNTY PUBLIC SCHOOLS

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, said budget shall be prepared and approved for informative and fiscal planning purposes only; and

WHEREAS, this budget contains a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the ensuing fiscal year; and

WHEREAS, a brief synopsis of said budget was published as required by the provisions of Section 15.2-2506 of the State Code, and the public hearings as required thereon were held on April 12, 2022 and April 26, 2022; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Roanoke County, Virginia:

1. That there is hereby approved the annual operating budget for fiscal year 2022-2023 for Roanoke County, Virginia, and Roanoke County Public Schools as shown on the attached Schedules 1 and 2.
2. That there is hereby approved the capital budget for fiscal year 2022-2023 and Capital Improvement Program for fiscal years 2023-2032 for Roanoke



County, Virginia, and Roanoke County Public Schools as shown on the attached Schedule 3.

3. That the preparation and approval of these budgets is for informative and fiscal planning purposes only.
4. The fees which shall be charged by the County of Roanoke for the following described emergency medical services provided by the Roanoke County owned, operated, funded, housed or permitted emergency vehicles shall be as follows:

Advance Life Support (ALS) 1 Emergency	\$525.00
Advance Life Support (ALS) 2 Emergency	\$760.00
Basic Life Support (BLS) Emergency	\$445.00
Mileage (loaded)	\$11.00/per mile

No recipient of ambulance services who cannot afford to pay the ambulance transport fees will be required to do so.

5. The ambulance fees described above in this resolution replace fees approved as part of resolution 052819-1 and shall be in full force and effect on and after July 1, 2022.
6. That there is hereby approved a Fee Compendium which lists all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium provides details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.



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

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

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
Steve Elliott, Budget Division Director



Schedule #3
County of Roanoke, Virginia
FY 2023 - FY 2032 Capital Improvement Program (CIP)
Summary of County and Schools Funding Sources

Roanoke County - Unrestricted Cash	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
General Government Transfer	\$1,400,000	\$2,525,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000	\$24,725,000
Capital Reserves	3,225,059	5,245,394	4,003,945	788,633	759,891	567,358	1,035,584	710,869	2,651,593	708,768	19,697,094
VPSA Refunding Bonds	175,478	157,625	124,750	124,125	125,931	122,831	82,944	82,631	82,631	82,631	1,161,577
Debt Fund - County	279,609	279,609	280,812	276,487	279,309	279,354	143,006	137,366	0	0	1,955,552
Subtotal, Unrestricted Cash	\$5,080,146	\$8,207,628	\$7,009,507	\$3,789,245	\$3,765,131	\$3,569,543	\$3,861,534	\$3,530,866	\$5,334,224	\$3,391,399	\$47,539,223
Roanoke County - Restricted Cash	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Commit Fund Transfer	\$125,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$8,405,000
Subtotal, Restricted Cash	\$125,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$8,405,000
Non-County Funding Sources	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Transfer from Schools	0	500,000	0	0	0	0	0	0	0	0	500,000
Contribution from City of Roanoke	0	0	750,000	0	0	0	0	0	0	0	750,000
Subtotal, Non-County Funding Sources	\$0	\$500,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250,000
Roanoke County - Bonds	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
Lease / Revenue Bonds	\$13,000,000	\$0	\$0	\$21,000,000	\$0	\$0	\$17,000,000	\$0	\$0	\$17,000,000	\$68,000,000
Subtotal, Lease / Revenue Bonds	\$13,000,000	\$0	\$0	\$21,000,000	\$0	\$0	\$17,000,000	\$0	\$0	\$17,000,000	\$68,000,000
Total, All County Funding Sources	\$18,205,146	\$9,627,628	\$8,679,507	\$25,709,245	\$4,685,131	\$4,489,543	\$21,781,534	\$4,450,866	\$6,254,224	\$21,311,399	\$125,194,223
Roanoke County Public Schools (RCPS) - All Funding Sources	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Total
General Fund Transfer (for CMP)	\$794,857	\$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	\$9,794,857
Major Capital Reserves	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,000,000
Debt Fund - Schools	605,164	640,703	676,244	700,833	725,424	752,750	644,694	0	0	0	4,745,812
Grant Funds	0	0	0	0	0	0	0	0	0	0	0
VPSA Refunding Credits	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	4,012	0	788,528
VPSA Bond Issue	0	17,000,000	17,000,000	0	17,000,000	17,000,000	0	17,000,000	17,000,000	0	102,000,000
Total, RCPS Funding Sources	\$2,165,214	\$19,357,453	\$19,392,494	\$2,418,764	\$19,440,255	\$19,427,693	\$2,319,325	\$18,603,987	\$18,604,012	\$1,600,000	\$123,329,197
Total, FY 22-31 County & RCPS Funding Sources	\$20,370,360	\$28,985,081	\$28,072,001	\$28,128,009	\$24,125,386	\$23,917,236	\$24,100,859	\$23,054,853	\$24,858,236	\$12,911,399	\$248,523,420



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Public Safety											
Sheriff											
Sheriff's Office Capital Maintenance Program	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$150,000	\$150,000	\$155,000	\$155,000	\$155,000	\$1,390,000
Sheriff Total	125,000	125,000	125,000	125,000	125,000	150,000	150,000	155,000	155,000	155,000	1,390,000
Police											
Replacement of Firearms	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Police Total	200,000	0	0	0	0	0	0	0	0	0	200,000
Communications & IT											
Digital Microwave Ring Replacement	0	0	0	0	0	0	0	0	0	0	0
Public Safety Communications Infrastructure	0	0	0	0	0	0	0	0	0	0	0
Emergency Medical Dispatch	0	0	0	0	0	0	0	0	0	0	0
Roanoke Valley Radio System Hardware Upgrade	0	0	1,500,000	0	0	0	0	0	0	0	1,500,000
Communications & IT Total	0	0	1,500,000	0	0	0	0	0	0	0	1,500,000
Fire & Rescue											
Fire and Rescue Ballistic Body Armor	0	0	0	0	0	0	0	0	0	0	0
Diesel Exhaust Removal System	0	0	0	0	0	0	0	0	0	0	0
Fire and Rescue Messaging System	0	150,000	0	0	0	0	0	0	0	0	150,000
New Borsack/460 Fire Station	6,825,000	0	0	0	0	0	0	0	0	0	6,825,000
Fire and Rescue Assessment	200,000	0	0	0	0	0	0	0	0	0	200,000
Hollins Fire Station Replacement	0	0	0	0	0	100,000	12,000,000	0	0	0	12,100,000
Fire & Rescue Total	7,025,000	150,000	0	0	0	100,000	12,000,000	0	0	0	19,275,000
Courthouse and Court Services											
Courthouse HVAC Replacement	0	0	2,350,000	0	0	0	0	0	0	0	2,350,000
Courthouse and Court Services Total	0	0	2,350,000	0	0	0	0	0	0	0	2,350,000
Public Safety Total	\$7,350,000	\$275,000	\$3,975,000	\$125,000	\$125,000	\$250,000	\$12,150,000	\$155,000	\$155,000	\$155,000	\$24,715,000
Community Services											
Planning											
Glade Creek Greenway at Vinyard Park West	\$130,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,275
New Zoning Ordinance	50,000	250,000	100,000	0	0	0	0	0	0	0	400,000
VDOT Revenue Sharing Program	200,000	350,000	425,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,475,000



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

All Projects (Continued)
Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project Community Services (Continued)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Planning (Continued)											
419 Town Center Development Standards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Route 460 / Challenger Avenue Study	0	0	0	0	0	0	0	0	0	0	0
Fallowater Lane Extension	0	0	0	0	0	0	0	0	0	0	0
Buck Mountain / Starkey Rd Intersection	0	0	0	0	0	0	0	0	0	0	0
Dry Hollow Rd 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
Plantation Rd Phase II	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 Rd Pedestrian Improvements	0	0	0	0	0	0	0	0	0	0	0
Planning Total	380,275	600,000	525,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,005,275
Stormwater Management											
NPDES - MS4 BMP Construction	150,000	100,000	200,000	100,000	100,000	100,000	200,000	100,000	100,000	200,000	1,350,000
Storm Drainage Maintenance of Effort Program	240,000	245,000	250,000	255,000	260,000	265,000	270,000	275,000	280,000	285,000	2,625,000
Stormwater Management Total	390,000	345,000	450,000	355,000	360,000	365,000	470,000	375,000	380,000	485,000	3,975,000
Economic Development											
Roanoke County Broadband Initiative	384,939	387,149	383,664	383,664	384,983	0	0	0	0	0	1,924,399
Wood Haven Property Acquisition & Improvements	369,932	370,479	370,843	370,581	370,148	369,543	370,534	370,866	369,224	371,399	3,703,549
Economic Development Total	754,871	757,628	754,507	754,245	755,131	369,543	370,534	370,866	369,224	371,399	5,627,948
Communications & IT											
Rural Broadband Initiative	0	0	0	0	0	0	0	0	0	0	0
Communications & IT Total	0	0	0	0	0	0	0	0	0	0	0
Community Services Total	\$1,525,146	\$1,702,628	\$1,729,507	\$1,609,245	\$1,615,131	\$1,234,543	\$1,340,534	\$1,245,866	\$1,249,224	\$1,356,399	\$14,608,223
Human Services											
Library											
Hollins Library Replacement	\$200,000	\$500,000	\$0	\$12,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,700,000
Public Computer Replacement Plan	75,000	75,000	100,000	100,000	80,000	80,000	80,000	80,000	80,000	80,000	880,000
Mount Pleasant Library Repairs	0	0	0	0	0	0	0	0	0	0	0
Library Total	275,000	575,000	100,000	12,100,000	80,000	80,000	80,000	80,000	80,000	80,000	13,530,000



County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

<i>All Projects (Continued)</i>										
<i>Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.</i>										
Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Human Services (Continued)										
Parks and Recreation	1,400,000	0	0	0	0	0	0	0	0	0
Explore Park	55,000	75,000	100,000	100,000	100,000	125,000	125,000	150,000	150,000	150,000
Green Ridge CMP	0	0	250,000	250,000	240,000	0	0	0	0	0
Green Ridge Dehumidification	0	0	0	0	0	0	0	0	0	0
PRT CMP	725,000	725,000	725,000	725,000	725,000	750,000	750,000	750,000	750,000	750,000
Sports Field Lighting Replacement	0	0	0	0	0	250,000	250,000	250,000	150,000	0
East Roanoke River Greenway Extension	0	0	0	0	0	0	0	0	0	0
West Roanoke River Greenway Extension	0	0	0	0	0	0	0	0	0	0
Parks and Recreation Total	2,180,000	800,000	1,075,000	1,075,000	1,085,000	1,125,000	1,125,000	1,150,000	1,050,000	900,000
Elections	0	425,000	0	0	0	0	0	0	0	0
Voting Machine Replacement	0	425,000	0	0	0	0	0	0	0	0
Elections Total	0	425,000	0	0	0	0	0	0	0	0
Human Services Total	\$2,455,000	\$1,800,000	\$1,175,000	\$1,175,000	\$1,145,000	\$1,205,000	\$1,205,000	\$1,230,000	\$1,130,000	\$980,000
Internal Services										
Communications & IT	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000
Computer Replacement Program	0	0	0	0	0	0	266,000	0	0	0
County-Wide Phone Replacement Program	0	1,300,000	0	0	0	0	0	0	1,900,000	0
Enterprise Storage and Data Backup	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
IT Infrastructure Replacement Plan	920,000	2,220,000	920,000	920,000	920,000	920,000	1,186,000	920,000	2,820,000	920,000
Comm/IT Total	1,590,000	4,190,000	2,270,000	2,270,000	2,270,000	2,270,000	2,822,000	2,820,000	5,370,000	12,666,000
Finance/Human Resources	0	1,000,000	0	0	0	0	0	0	0	0
Human Resources and Payroll Modules	0	1,000,000	0	0	0	0	0	0	0	0
Finance/Human Resources Total	0	2,000,000	0	0	0	0	0	0	0	0



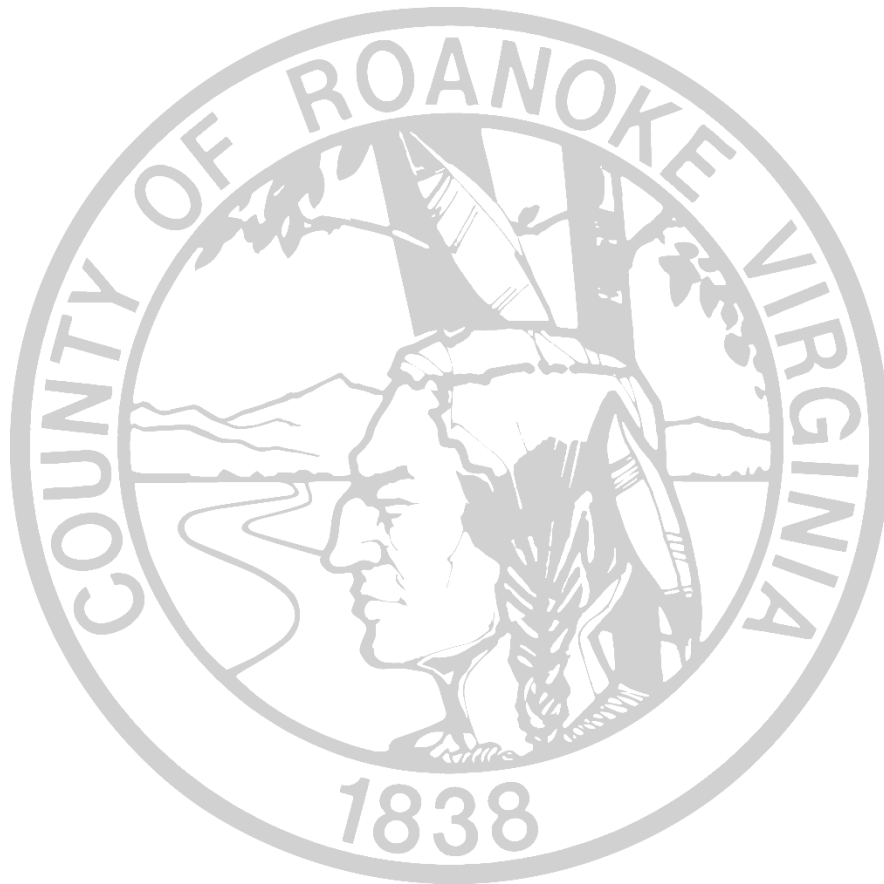
County of Roanoke, Virginia
FY 2023 - FY 2032 Proposed Capital Improvement Program (CIP)
Summary of County and Schools Projects

All Projects (Continued)
Note: Projects with \$0 in FY 2023-2032 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 23-32 Total
Internal Services (Continued)											
General Services											
Bent Mountain Community Center Upgrade	0	0	0	0	0	0	0	0	0	0	0
General Services CMP	880,000	880,000	880,000	880,000	880,000	880,000	900,000	900,000	900,000	900,000	8,880,000
Public Service Center Replacement	4,775,000	0	0	0	0	0	0	0	0	0	4,775,000
Cold Storage Building Renovations	0	250,000	0	0	0	0	0	0	0	0	250,000
RCAC Building Evaluation	100,000	0	0	0	0	0	0	0	0	0	100,000
RCAC HVAC Replacement	0	1,500,000	0	0	0	0	0	0	0	0	1,500,000
Facilities Assessment	200,000	0	0	0	0	0	0	0	0	0	200,000
Future Capital Project	0	0	0	9,000,000	0	0	5,000,000	0	0	17,000,000	31,000,000
General Services Total	5,955,000	2,630,000	880,000	9,880,000	880,000	880,000	5,900,000	900,000	900,000	17,900,000	46,705,000
Internal Services Total	\$6,875,000	\$5,850,000	\$1,800,000	\$10,800,000	\$1,800,000	\$1,800,000	\$7,086,000	\$1,820,000	\$3,720,000	\$18,820,000	\$60,371,000
Subtotal, Roanoke County Projects	\$18,205,146	\$9,627,628	\$8,679,507	\$25,709,245	\$4,685,131	\$4,489,543	\$21,781,534	\$4,450,866	\$6,254,224	\$21,311,399	\$125,194,223
All Projects (Continued)											
Functional Team/Department/Project											
Roanoke County Public Schools											
Schools											
Capital Maintenance Program	\$419,857	\$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	\$9,419,857
HR Payroll and Software System	0	500,000	0	0	0	0	0	0	0	0	\$500,000
WE Cundiff Elementary	685,178	8,928,727	9,196,247	709,381	7,007,894	0	0	0	0	0	\$26,527,427
Glen Cove Elementary	685,179	8,928,726	9,196,247	709,383	3,499,113	0	0	0	0	0	\$23,018,648
Burton Center for the Arts & Technology	0	0	0	0	7,933,248	18,427,693	1,319,325	17,603,987	17,604,012	600,000	\$63,488,265
Turf Field Renovations	150,000	0	0	0	0	0	0	0	0	0	\$150,000
Music Uniforms	25,000	0	0	0	0	0	0	0	0	0	\$25,000
Grant Contingency	200,000	0	0	0	0	0	0	0	0	0	\$200,000
Schools Total	2,165,214	19,357,453	19,392,494	2,418,764	19,440,255	19,427,693	2,319,325	18,603,987	18,604,012	1,600,000	123,329,197
Total, Roanoke County Public Schools Projects	\$2,165,214	\$19,357,453	\$19,392,494	\$2,418,764	\$19,440,255	\$19,427,693	\$2,319,325	\$18,603,987	\$18,604,012	\$1,600,000	\$123,329,197
Total, FY 22-31 County & Schools Projects	\$20,370,360	\$28,985,081	\$28,072,001	\$28,128,009	\$24,125,386	\$23,917,236	\$24,100,859	\$23,054,853	\$24,858,236	\$22,911,399	\$248,523,420



Classification and Pay Plan





Roanoke County Classification Plan

Attachment A – Public Safety Step Structures

In order to recruit and retain employees in critical public safety positions for Police, Fire & Rescue, Sheriff and Emergency Communications, certain positions have been removed from the Classification Plan format which combines all other jobs. Each of these departments will have a step pay structure that identifies the employee pay based on rank and step. The Public Safety pay structures are anchored to the starting rate shown at the lowest level and progress with time in job and promotion in rank. The Public Safety pay structures is being implemented over a period of 3 years. The implementation period began July 2021 and employees will be in their appropriate step as of July 2023, subject to appropriation by the Board of Supervisors.

Attachment B – Classification Plan

The Classification Plan provides a summary of all Roanoke County jobs, the pay range and number of employees assigned to each job. The County transitioned to the attached Classification Plan, which includes step structures for public safety and a Decision Band Method (DBM) based classification for non-public safety employees. The grading hierarchy of the Decision Band Method is illustrated by an alpha-numeric nomenclature and is determined by the level of decision making required for the job.

Attachment C – Pay Bands

The Pay Bands attachment shows the minimum and maximum pay rates assigned to the pay band.



Attachment A

Public Safety Step Structures



Attachment A: Roanoke County Classification Plan - Public Safety Step Structures

POLICE																									
Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25
CHIEF																									
ASST CHIEF																									
COMMANDER																									
SERGEANT																									
PO IV																									
PO III																									
PO II																									
PO I																									
RECRUIT																									
MARKET																									
CHIEF																									
DEPUTY CHIEF																									
BATTAL CHIEF																									
CAPTAIN																									
LIEUTENANT																									
MASTER PARA/FF																									
PARAMEDIC/FF																									
FF/EMT																									
Recruit																									
FIRE & RESCUE																									
CHIEF																									
DEPUTY CHIEF																									
BATTAL CHIEF																									
CAPTAIN																									
LIEUTENANT																									
MASTER PARA/FF																									
PARAMEDIC/FF																									
FF/EMT																									
Recruit																									
SHERIFF																									
CHIEF																									
DEPUTY CHIEF																									
BATTAL CHIEF																									
CAPTAIN																									
LIEUTENANT																									
MASTER DEPUTY IV																									
MASTER DEPUTY III																									
DEPUTY SHERIFF																									
Recruit																									
Emergency Communications																									
CHIEF																									
DEPUTY CHIEF																									
BATTAL CHIEF																									
CAPTAIN																									
LIEUTENANT																									
MASTER DEPUTY IV																									
MASTER DEPUTY III																									
DEPUTY SHERIFF																									
Recruit																									



Attachment B

Classification Plan

Fund Legend:

CAO: Information Technology Fund; CMS: Communications Shop Fund; CON: Constitutional Officer; CP: Career Path; ECC: Emergency Communications Center Fund; FEE: PRT Fee ClassFund; FSF: Fleet Service Center Fund; GGF: General Government Fund; GNT: Grant Fund; RCA: RCACP; SCH: PRT School Ground Maintenance Fund; SHA: Shared Services; UNC: Unclassified

Status Legend:

NOEX: Non-Exempt from FLSA
EXE/Com: Exempt Compensatory
EXE/DISC: Exempt Discretionary



Attachment B: DBM Classification Job Listing

FY 2022 - 2023

DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
A13	GGF	J-1385	1360	COURIER	NOEX	FINANCE & MGMT SERVICES	1	\$27,940	\$34,042	\$40,144
A13	GGF	J-1731	1758	CUSTODIAN	NOEX	GENERAL SERVICES	4	\$27,940	\$34,042	\$40,144
A13	GGF	J-1746	1776	REFUSE COLLECTOR	NOEX	GENERAL SERVICES	5	\$27,940	\$34,042	\$40,144
B21	FEE	J-1806	1856	AQUATICS SPECIALIST (FEE)	NOEX	PARKS, REC & TOURISM	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1732	1759	CUSTOMER SERVICE REP	NOEX	GENERAL SERVICES	2	\$32,334	\$39,396	\$46,457
B21	GGF	J-1962	2066	CUSTOMER SERVICE REP	NOEX	SOCIAL SERVICES	6	\$32,334	\$39,396	\$46,457
B21	GGF	J-1277	1242	DEPUTY CLERK CIRCUIT COURT I	NOEX	CLERK CIRCUIT COURT	1	\$32,334	\$39,396	\$46,457
B21	ECC	J-1459	1432	E-911 CALL TAKER	NOEX	COMMIT	2	\$32,334	\$39,396	\$46,457
B21	GGF	J-1203	1153	INCOME TAX COORDINATOR	NOEX	COMMISSIONER REVENUE	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-2037	2144	LIBRARY ASSISTANT	NOEX	LIBRARY	13	\$32,334	\$39,396	\$46,457
B21	SCH	J-1842	1892	MOTOR EQUIPMENT OPERATOR I (SCHOOL)	NOEX	PARKS, REC & TOURISM	4	\$32,334	\$39,396	\$46,457
B21	CP	J-1661	2388	MOTOR EQUIPMENT OPERATOR I *CP	NOEX	DEVELOPMENT SERVICES	4	\$32,334	\$39,396	\$46,457
B21	CP	J-1841	1891	MOTOR EQUIPMENT OPERATOR I *CP	NOEX	PARKS, REC & TOURISM	13	\$32,334	\$39,396	\$46,457
B21	GGF	J-1590	1584	OFFICE SUPPORT SPECIALIST	NOEX	FIRE & RESCUE	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1743	1773	OFFICE SUPPORT SPECIALIST	NOEX	GENERAL SERVICES	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1845	1899	OFFICE SUPPORT SPECIALIST	NOEX	PARKS, REC & TOURISM	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1535	1537	OFFICE SUPPORT SPECIALIST	NOEX	POLICE	2	\$32,334	\$39,396	\$46,457
B21	GGF	J-1332	1298	OFFICE SUPPORT SPECIALIST	NOEX	REAL ESTATE VALUATION	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1853	1906	PARKS & FACILITY SERVICE TECHNICIAN	NOEX	PARKS, REC & TOURISM	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1851	1904	PARKS CLERK	NOEX	PARKS, REC & TOURISM	1	\$32,334	\$39,396	\$46,457
B21	CP	J-1664	2392	PERMIT TECHNICIAN I *CP	NOEX	DEVELOPMENT SERVICES	3	\$32,334	\$39,396	\$46,457
B21	CP	J-1536	1540	RECORDS TECHNICIAN I *CP	NOEX	POLICE	6	\$32,334	\$39,396	\$46,457
B21	GGF	J-1870	1936	RECREATION TECHNICIAN	NOEX	PARKS, REC & TOURISM	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1179	1124	SECRETARY	NOEX	COMMUNITY ATTORNEY	1	\$32,334	\$39,396	\$46,457
B21	GGF	J-1977	2085	SOCIAL SERVICES AIDE	NOEX	SOCIAL SERVICES	2	\$32,334	\$39,396	\$46,457
B21	GGF	J-1206	1156	TAX CLERK I *CP	NOEX	COMMISSIONER REVENUE	5	\$32,334	\$39,396	\$46,457
B21	GGF	J-1351	1321	TREASURER CLERK I	NOEX	TREASURER	2	\$32,334	\$39,396	\$46,457
B22	GGF	J-1950	2050	ACCOUNTS COORDINATOR	NOEX	SOCIAL SERVICES	2	\$36,715	\$44,733	\$52,751
B22	GGF	J-1379	1354	ACCOUNTS REPRESENTATIVE	NOEX	FINANCE & MGMT SERVICES	2	\$36,715	\$44,733	\$52,751
B22	GGF	J-1239	1192	ACCREDITATION SUPPORT SPECIALIST	NOEX	SHERIFF	1	\$36,715	\$44,733	\$52,751
B22	RCA	J-2150	2233	ANIMAL SUPPORT ATTENDANT	NOEX	RCACP	11	\$36,715	\$44,733	\$52,751
B22	GGF	J-1955	2056	BENEFIT PROGRAMS SPECIALIST	NOEX	SOCIAL SERVICES	28	\$36,715	\$44,733	\$52,751
B22	CP	J-1727	1752	BUILDING MAINTENANCE TECH I *CP	NOEX	GENERAL SERVICES	7	\$36,715	\$44,733	\$52,751
B22	GGF	J-1228	1183	CIVIL PROCESS SUPPORT SPECIALIST	NOEX	SHERIFF	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1357	1327	COLLECTIONS SPECIALIST	NOEX	TREASURER	1	\$36,715	\$44,733	\$52,751
B22	CMS	J-1458	1431	COMMUNICATIONS EQUIPMENT INSTALLER	NOEX	COMMIT	2	\$36,715	\$44,733	\$52,751
B22	GGF	J-1229	1184	CONTROL ROOM OPERATOR	NOEX	SHERIFF	2	\$36,715	\$44,733	\$52,751
B22	GNT	J-1984	2092	CSA COMPLIANCE SPECIALIST	NOEX	SOCIAL SERVICES	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1755	1786	CUSTOMER SERVICE SPECIALIST	NOEX	GENERAL SERVICES	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-2034	2139	DEPARTMENT BUDGET SPECIALIST	NOEX	LIBRARY	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1278	1243	DEPUTY CLERK CIRCUIT COURT II	NOEX	CLERK CIRCUIT COURT	3	\$36,715	\$44,733	\$52,751
B22	GGF	J-1734	1761	EQUIPMENT TECHNICIAN	NOEX	GENERAL SERVICES	1	\$36,715	\$44,733	\$52,751
B22	FSF	J-1739	1767	FLEET MECHANIC I *CP	NOEX	GENERAL SERVICES	8	\$36,715	\$44,733	\$52,751
B22	GGF	J-1832	1882	HUMAN RESOURCES ADMINISTRATIVE ASSISTANT	NOEX	PARKS, REC & TOURISM	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1178	1123	LEGAL SECRETARY	NOEX	COMMUNITY ATTORNEY	3	\$36,715	\$44,733	\$52,751
B22	SCH	J-1842	1894	MOTOR EQUIPMENT OPERATOR II (SCHOOL)	NOEX	PARKS, REC & TOURISM		\$36,715	\$44,733	\$52,751



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
B22	CP	J-1661	2401	MOTOR EQUIPMENT OPERATOR II *CP	NOEX	DEVELOPMENT SERVICES		\$36,715	\$44,733	\$52,751
B22	CP	J-1841	1893	MOTOR EQUIPMENT OPERATOR II *CP	NOEX	PARKS, REC & TOURISM		\$36,715	\$44,733	\$52,751
B22	CAO	J-1476	1457	OFFICE COORD/DEPT BUDGET SPECIALIST	NOEX	COMMIT	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1662	2390	OFFICE COORD/DEPT BUDGET SPECIALIST	NOEX	DEVELOPMENT SERVICES	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-1742	1772	OFFICE COORD/DEPT BUDGET SPECIALIST	NOEX	GENERAL SERVICES	1	\$36,715	\$44,733	\$52,751
B22	FSF	J-1753	1784	OFFICE COORD/DEPT BUDGET SPECIALIST (FLEET)	NOEX	GENERAL SERVICES	1	\$36,715	\$44,733	\$52,751
B22	CP	J-1664	2393	PERMIT TECHNICIAN II *CP	NOEX	DEVELOPMENT SERVICES		\$36,715	\$44,733	\$52,751
B22	GGF	J-1204	1154	REAL ESTATE CLERK II	NOEX	COMMISSIONER REVENUE	1	\$36,715	\$44,733	\$52,751
B22	CP	J-1536	1538	RECORDS TECHNICIAN II *CP	NOEX	POLICE		\$36,715	\$44,733	\$52,751
B22	GGF	J-1895	1961	RECREATION SPECIALIST	NOEX	PARKS, REC & TOURISM	1	\$36,715	\$44,733	\$52,751
B22	GGF	J-2043		SENIOR LIBRARY ASSISTANT	NOEX	LIBRARY	11	\$36,715	\$44,733	\$52,751
B22	GGF	J-1206	1157	TAX CLERK II *CP	NOEX	COMMISSIONER REVENUE		\$36,715	\$44,733	\$52,751
B22	GGF	J-1352	1322	TREASURER CLERK II	NOEX	TREASURER	3	\$36,715	\$44,733	\$52,751
B22	GNT	J-1181	1126	VICTIM/WITNESS ASSISTANT COORD (GRANT)	NOEX	COMMWLTHT ATTORNEY	1	\$36,715	\$44,733	\$52,751
B23	GGF	J-1391	1367	ACCOUNTS REPRESENTATIVE II	NOEX	FINANCE & MGMT SERVICES	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1225	1180	ACCREDITATION SPECIALIST	NOEX	SHERIFF	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1597	1604	ADMINISTRATIVE ASSISTANT	NOEX	FIRE & RESCUE	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1691	2325	ADMINISTRATIVE ASSISTANT	NOEX	PLANNING	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1525	1525	ADMINISTRATIVE ASSISTANT	NOEX	POLICE	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1951	2051	ADMINISTRATIVE ASSISTANT	NOEX	SOCIAL SERVICES	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-2075	2200	ASST GENERAL REGISTRAR	NOEX	REGISTRAR	1	\$41,095	\$50,070	\$59,045
B23	CP	J-1727	1753	BUILDING MAINTENANCE TECH II *CP	NOEX	GENERAL SERVICES		\$41,095	\$50,070	\$59,045
B23	GGF	J-1200	1150	BUSINESS ORDINANCE INSPECTOR	NOEX	COMMISSIONER REVENUE	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1279	1244	DEPUTY CLERK CIRCUIT COURT III	NOEX	CLERK CIRCUIT COURT	6	\$41,095	\$50,070	\$59,045
B23	GGF	J-1965	2069	FAMILY SERVICES SPECIALIST	NOEX	SOCIAL SERVICES	33	\$41,095	\$50,070	\$59,045
B23	FSF	J-1739	1766	FLEET MECHANIC II *CP	NOEX	GENERAL SERVICES		\$41,095	\$50,070	\$59,045
B23	RCA	J-2156	2238	FOSTER COORDINATOR	NOEX	RCACP	1	\$41,095	\$50,070	\$59,045
B23	CP	J-1654	2380	INSPECTOR *CP	NOEX	DEVELOPMENT SERVICES	5	\$41,095	\$50,070	\$59,045
B23	GGF	J-1820	1871	MARKETING & ELECTRONIC SERVICES SPECIALIST	NOEX	PARKS, REC & TOURISM	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1672	2389	MOTOR EQUIPMENT OPERATOR III	NOEX	DEVELOPMENT SERVICES	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1887	1895	MOTOR EQUIPMENT OPERATOR III	NOEX	PARKS, REC & TOURISM	4	\$41,095	\$50,070	\$59,045
B23	GGF	J-1856	1909	PARKS MAINTENANCE SERVICE SPECIALIST	NOEX	PARKS, REC & TOURISM	1	\$41,095	\$50,070	\$59,045
B23	CP	J-1664	2394	PERMIT TECHNICIAN III *CP	NOEX	DEVELOPMENT SERVICES		\$41,095	\$50,070	\$59,045
B23	GGF	J-1396	1372	PURCHASING TECHNICIAN	NOEX	FINANCE & MGMT SERVICES	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1866		RECREATION PROGRAMMER	NOEX	PARKS, REC & TOURISM	6	\$41,095	\$50,070	\$59,045
B23	FEE	J-1867	1928	RECREATION PROGRAMMER (FEE)	NOEX	PARKS, REC & TOURISM	1	\$41,095	\$50,070	\$59,045
B23	RCA	J-2161	2241	RESCUE & VOLUNTEER COORDINATOR	NOEX	RCACP	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1974	2082	SELF SUFFICIENCY SPECIALIST	NOEX	SOCIAL SERVICES	6	\$41,095	\$50,070	\$59,045
B23	GGF	J-1979	2087	SENIOR BENEFIT PROGRAMS SPECIALIST	NOEX	SOCIAL SERVICES	4	\$41,095	\$50,070	\$59,045
B23	GGF	J-1749	1780	SOLID WASTE EQUIPMENT OPERATOR	NOEX	GENERAL SERVICES	23	\$41,095	\$50,070	\$59,045
B23	CP	J-1674	2405	STORMWATER INSPECTOR I *CP	NOEX	DEVELOPMENT SERVICES	5	\$41,095	\$50,070	\$59,045
B23	GGF	J-1206	1158	TAX CLERK III *CP	NOEX	COMMISSIONER REVENUE		\$41,095	\$50,070	\$59,045
B23	GGF	J-1207	1160	TAX COMPLIANCE DEPUTY	NOEX	COMMISSIONER REVENUE	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1970	2078	TECHNICAL ANALYST I	NOEX	SOCIAL SERVICES	1	\$41,095	\$50,070	\$59,045
B23	ECC	J-1487	1473	TECHNICAL ANALYST I (ECC)	NOEX	COMMIT	1	\$41,095	\$50,070	\$59,045
B23	GGF	J-1481	1463	TECHNICAL ANALYST I *CP	NOEX	COMMIT	5	\$41,095	\$50,070	\$59,045
B23	GGF	J-2044	2153	TECHNOLOGY SERVICES COORDINATOR	NOEX	LIBRARY	1	\$41,095	\$50,070	\$59,045
B23	SHA	J-1152	1102	TELEVISION PRODUCER	NOEX	RVTV	3	\$41,095	\$50,070	\$59,045
B23	GGF	J-1353	1323	TREASURER CLERK III	NOEX	TREASURER	3	\$41,095	\$50,070	\$59,045
B23	GNT	J-1182	1127	VICTIM/WITNESS ASST DIRECTOR (GRANT)	NOEX	COMMWLTHT ATTORNEY	1	\$41,095	\$50,070	\$59,045
B23	GNT	J-1301	1271	YOUTH SURVEILLANCE OFFICER (GRANT)	NOEX	SOCIAL SERVICES	2	\$41,095	\$50,070	\$59,045



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
B24	GGF	J-2149	2243	ANIMAL HEALTH ATTENDANT	NOEX	RCACP	2	\$46,581	\$56,754	\$66,926
B24	CP	J-1383	1358	BUYER *CP	NOEX	FINANCE & MGMT SERVICES	3	\$46,581	\$56,754	\$66,926
B24	CP	J-1654	2379	COMBINATION CODE COMPLIANCE INSPECTOR	NOEX	DEVELOPMENT SERVICES		\$46,581	\$56,754	\$66,926
B24	CMS	J-1463	1440	COMMUNICATIONS TECHNICIAN	NOEX	COMMIT	4	\$46,581	\$56,754	\$66,926
B24	RCA	J-2153	2235	CUSTOMER SERVICE SUPERVISOR	NOEX	RCACP	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1589	1598	FIRE LOGISTICS TECHNICIAN	NOEX	FIRE & RESCUE	1	\$46,581	\$56,754	\$66,926
B24	FSF	J-1739	1768	FLEET MECHANIC III *CP	NOEX	GENERAL SERVICES		\$46,581	\$56,754	\$66,926
B24	GGF	J-1968	2076	FRAUD INVESTIGATOR	NOEX	SOCIAL SERVICES	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1658	2385	GIS SPECIALIST	NOEX	DEVELOPMENT SERVICES	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1105	1065	HUMAN RESOURCES SPECIALIST I	NOEX	HUMAN RESOURCES	2	\$46,581	\$56,754	\$66,926
B24	GGF	J-1534	1532	INVESTIGATIVE SUPPORT SPECIALIST	NOEX	POLICE	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1985	2094	JUVENILE INTERVENTION SERVICES SPECIALIST (GRANT)	NOEX	SOCIAL SERVICES	1	\$46,581	\$56,754	\$66,926
B24	RCA	J-2160	2232	MAINTENANCE TECH/CUSTODIAN	NOEX	RCACP	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1852	1905	PARKS CREW LEADER	NOEX	PARKS, REC & TOURISM	4	\$46,581	\$56,754	\$66,926
B24	GGF	J-1393	1369	PAYROLL TECHNICIAN *CP	NOEX	FINANCE & MGMT SERVICES	3	\$46,581	\$56,754	\$66,926
B24	GGF	J-1696	2331	PLANNER I	NOEX	PLANNING	2	\$46,581	\$56,754	\$66,926
B24	GGF	J-1333	1299	REAL ESTATE & LAND USE COORDINATOR	NOEX	REAL ESTATE VALUATION	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1205	1155	REAL ESTATE CLERK SUPERVISOR	NOEX	COMMISSIONER REVENUE	1	\$46,581	\$56,754	\$66,926
B24	GGF	J-1964	2068	SR FAMILY SERVICES SPECIALIST	NOEX	SOCIAL SERVICES	6	\$46,581	\$56,754	\$66,926
B24	GGF	J-1980	2088	SR SELF SUFFICIENCY SPECIALIST	NOEX	SOCIAL SERVICES	1	\$46,581	\$56,754	\$66,926
B24	CP	J-1674	2406	STORMWATER INSPECTOR II *CP	NOEX	DEVELOPMENT SERVICES		\$46,581	\$56,754	\$66,926
B24	GGF	J-1208	1159	TAX CLERK IV	NOEX	COMMISSIONER REVENUE	1	\$46,581	\$56,754	\$66,926
B24	ECC	J-1487	1474	TECHNICAL ANALYST II (ECC)	NOEX	COMMIT		\$46,581	\$56,754	\$66,926
B24	GGF	J-1354	1324	TREASURER CLERK SUPERVISOR	NOEX	COMMIT		\$46,581	\$56,754	\$66,926
B25	GGF	J-1957	2061	BENEFIT PROGRAMS TRAINER	NOEX	TREASURER	2	\$46,581	\$56,754	\$66,926
B25	FSF	J-1739	1769	FLEET MECHANIC IV *CP	NOEX	SOCIAL SERVICES	1	\$53,158	\$64,768	\$76,377
B25	GGF	J-1106	1066	HUMAN RESOURCES SPECIALIST II	NOEX	GENERAL SERVICES		\$53,158	\$64,768	\$76,377
B25	GGF	J-1665	2395	PERMIT TECHNICIAN SUPERVISOR	NOEX	HUMAN RESOURCES	1	\$53,158	\$64,768	\$76,377
B25	CP	J-1383	1376	SENIOR BUYER *CP	NOEX	DEVELOPMENT SERVICES	1	\$53,158	\$64,768	\$76,377
B25	GGF	J-1393	1385	SENIOR PAYROLL TECHNICIAN *CP	NOEX	FINANCE & MGMT SERVICES		\$53,158	\$64,768	\$76,377
B25	GGF	J-1976	2084	SERVICES TRAINER	NOEX	FINANCE & MGMT SERVICES	1	\$53,158	\$64,768	\$76,377
B25	GGF			PUBLIC INFORMATION ANALYST	NOEX	SOCIAL SERVICES	1	\$53,158	\$64,768	\$76,377
B25	GGF			DEPUTY CLERK TO BOS	NOEX	PIO	1	\$53,158	\$64,768	\$76,377
B25	CP	J-1654	2397	SR COMBINATION CODE COMPLIANCE INSPECTOR *CP	NOEX	BOS	1	\$53,158	\$64,768	\$76,377
B25	CP	J-1674	2407	STORMWATER INSPECTOR III *CP	NOEX	DEVELOPMENT SERVICES		\$53,158	\$64,768	\$76,377
B25	GGF	J-1668	2402	STORMWATER MAINTENANCE FOREMAN	NOEX	DEVELOPMENT SERVICES		\$53,158	\$64,768	\$76,377
B25	ECC	J-1487	1475	TECHNICAL ANALYST III (ECC)	NOEX	DEVELOPMENT SERVICES	2	\$53,158	\$64,768	\$76,377
B25	GGF	J-1481	1465	TECHNICAL ANALYST III *CP	NOEX	COMMIT		\$53,158	\$64,768	\$76,377
B31	CP	J-1325	1290	APPRAISER I *CP	EXE/COMP	COMMIT		\$53,158	\$64,768	\$76,377
B31	FEE	J-1825		BUSINESS SERVICES SUPERVISOR (FEE)	EXE/COMP	REAL ESTATE VALUATION	7	\$46,581	\$56,754	\$66,926
B31	GGF	J-1280		DEPUTY CLERK CIRCUIT COURT IV	EXE/COMP	PARKS, REC & TOURISM	2	\$46,581	\$56,754	\$66,926
B31	GGF	J-1656	2383	DEVELOPMENT REVIEW COORDINATOR	EXE/COMP	CLERK CIRCUIT COURT	4	\$46,581	\$56,754	\$66,926
B31	GGF	J-1730	1756	GENERAL SERVICES CREW LEADER	EXE/COMP	DEVELOPMENT SERVICES	1	\$46,581	\$56,754	\$66,926
B31	GGF	J-2039	2146	LIBRARIAN	EXE/COMP	GENERAL SERVICES	2	\$46,581	\$56,754	\$66,926
B31	FEE	J-1840	1890	MEMBERSHIP SUPERVISOR (FEE)	EXE/COMP	LIBRARY	3	\$46,581	\$56,754	\$66,926
B31	GGF	J-1748	1778	SOLID WASTE COLLECTION FOREMAN	EXE/COMP	PARKS, REC & TOURISM	1	\$46,581	\$56,754	\$66,926
B32	GGF	J-1652	2376	CHIEF INSPECTOR/FIELD SUPV	EXE/COMP	GENERAL SERVICES	2	\$46,581	\$56,754	\$66,926
B32	GGF	J-1000	1000	EXECUTIVE ASSISTANT	EXE/COMP	DEVELOPMENT SERVICES	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1075	1040	EXECUTIVE ASSISTANT	EXE/COMP	ADMINISTRATION	1	\$53,158	\$64,768	\$76,377
B32	FSF	J-1754	1785	FLEET SUPERVISOR	EXE/COMP	COUNTY ATTORNEY	1	\$53,158	\$64,768	\$76,377
B32					EXE/COMP	GENERAL SERVICES	1	\$53,158	\$64,768	\$76,377



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
B32	RCA	J-2158	2240	KENNEL MANAGER	EXE/COMP	RCAP	1	\$53,158	\$64,768	\$76,377
B32	FEE	J-1847	1900	OPERATIONS SUPERVISOR (FEE)	EXE/COMP	PARKS, REC & TOURISM	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1854	1907	PARKS MAINTENANCE SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$53,158	\$64,768	\$76,377
B32	SCB	J-1855	1908	PARKS MAINTENANCE SUPERVISOR (SCHOOL)	EXE/COMP	PARKS, REC & TOURISM	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1537	1539	POLICE RECORDS SUPERVISOR	EXE/COMP	POLICE	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1868		RECREATION PROGRAM SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	5	\$53,158	\$64,768	\$76,377
B32	FEE	J-1869		RECREATION PROGRAM SUPERVISOR (FEE)	EXE/COMP	PARKS, REC & TOURISM	3	\$53,158	\$64,768	\$76,377
B32	GGF	J-1741	1771	SOLID WASTE COLLECTION SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1183	1128	VICTIM WITNESS DIRECTOR/EXECUTIVE ASSISTANT	EXE/COMP	COMMUNITY ATTORNEY	1	\$53,158	\$64,768	\$76,377
B32	GGF	J-1752	1782	WELDING SHOP SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$53,158	\$64,768	\$76,377
C41	GGF	J-2026	2131	ADMINISTRATIVE & MARKETING MANAGER	EXE/COMP	LIBRARY	1	\$53,925	\$70,777	\$87,629
C41	CP	J-1325	1300	APPRAISER II *CP	EXE/COMP	REAL ESTATE VALUATION		\$53,925	\$70,777	\$87,629
C41	GGF	J-1005	1003	ASSISTANT TO THE COUNTY ADMINISTRATOR	EXE/COMP	ADMINISTRATION	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-2084	2201	ASST DIRECTOR & ELECTION MANAGER	EXE/COMP	REGISTRAR	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1956		BENEFIT PROGRAMS SUPERVISOR	EXE/COMP	SOCIAL SERVICES	4	\$53,925	\$70,777	\$87,629
C41	GGF	J-2031		BRANCH LIBRARIAN	EXE/COMP	LIBRARY	3	\$53,925	\$70,777	\$87,629
C41	GGF	J-1375	1350	BUDGET ANALYST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$53,925	\$70,777	\$87,629
C41	CAO	J-1455	1428	BUSINESS COORDINATOR	EXE/COMP	COMMIT	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1576	1580	BUSINESS COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1810	1861	BUSINESS COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1528	1528	BUSINESS COORDINATOR	EXE/COMP	POLICE	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1226	1181	BUSINESS COORDINATOR	EXE/COMP	SHERIFF	1	\$53,925	\$70,777	\$87,629
C41	CAO	J-1454	1425	BUSINESS SYSTEMS ANALYST I *CP	EXE/COMP	COMMIT	13	\$53,925	\$70,777	\$87,629
C41	GGF	J-1729	1755	CAPITAL PROJECTS SPECIALIST	EXE/COMP	GENERAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1591	1585	COMMUNITY OUTREACH COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1579	1581	DATA ANALYST - F & R	EXE/COMP	FIRE & RESCUE	1	\$53,925	\$70,777	\$87,629
C41	CAO	J-1466	1443	DATA INTEGRATION SPECIALIST I *CP	EXE/COMP	COMMIT	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-2036		DIVISIONAL LIBRARIAN	EXE/COMP	LIBRARY	3	\$53,925	\$70,777	\$87,629
C41	GGF	J-1135	2305	ECONOMIC DEVELOPMENT SPECIALIST	EXE/COMP	ECONOMIC SERVICES	2	\$53,925	\$70,777	\$87,629
C41	GGF	J-1737	1764	FACILITIES SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	GNT	J-1404	1382	FINANCIAL ANALYST (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES	1	\$53,925	\$70,777	\$87,629
C41	CP	J-1387	1362	FINANCIAL ANALYST *CP	EXE/COMP	FINANCE & MGMT SERVICES	2	\$53,925	\$70,777	\$87,629
C41	GGF	J-1740	1770	HOUSEKEEPING SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	SHA	J-2030	2134	INTEGRATED LIBRARY SYSTEMS/TECHNOLOGY COORDINATOR	EXE/COMP	LIBRARY	1	\$53,925	\$70,777	\$87,629
C41	SHA	J-1151	1101	MANAGER OF CABLE ACCESS	EXE/COMP	RVTV	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1844	1897	MARKETING AND ADMINISTRATIVE COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1126	1091	PIO MANAGER	EXE/COMP	PIO	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1971	2079	PROGRAM COORDINATOR - CORTAN	EXE/COMP	SOCIAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-2041	2147	PUBLIC SERVICES LIBRARIAN	EXE/COMP	LIBRARY	1	\$53,925	\$70,777	\$87,629
C41	GGF	J-1973	2081	RESOURCE COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	CAO	J-1480	1462	SYSTEMS ENGINEER *CP	EXE/COMP	COMMIT	4	\$53,925	\$70,777	\$87,629
C41	CAO	J-1484	1470	TELECOMMUNICATIONS ENGINEER *CP	EXE/COMP	COMMIT	1	\$53,925	\$70,777	\$87,629
C41	GNT	J-1981	2089	UTILIZATION MANAGEMENT SPECIALIST (GRANT)	EXE/COMP	SOCIAL SERVICES	1	\$53,925	\$70,777	\$87,629
C41	CAO	J-1485	1471	WEB SYSTEMS ANALYST I *CP	EXE/COMP	COMMIT	1	\$53,925	\$70,777	\$87,629
C42	CAO	J-1454	1426	BUSINESS SYSTEMS ANALYST II *CP	EXE/COMP	COMMIT		\$57,954	\$76,064	\$94,175
C42	FEE	J-1813	1840	CENTER MANAGER (FEE)	EXE/COMP	PARKS, REC & TOURISM	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1275	1264	CHIEF DEPUTY CLERK OF CIRCUIT COURT	EXE/COMP	CLERK CIRCUIT COURT	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1054	1026	CHIEF DEPUTY CLERK TO BOS	EXE/COMP	BOS	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1201	1151	CHIEF DEPUTY COMMISSIONER OF THE REVENUE	EXE/COMP	COMMISSIONER REVENUE	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1350	1320	CHIEF DEPUTY TREASURER	EXE/COMP	TREASURER	1	\$57,954	\$76,064	\$94,175
C42	CP	J-1653	2377	CIVIL ENGINEER I *CP	EXE/COMP	DEVELOPMENT SERVICES	2	\$57,954	\$76,064	\$94,175



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
C42	ECC	J-1457	1430	COMMUNICATIONS COORDINATOR	EXE/COMP	COMMIT	1	\$57,954	\$76,064	\$94,175
C42	CMS	J-1461	1435	COMMUNICATIONS SHOP SUPERVISOR	EXE/COMP	COMMIT	1	\$57,954	\$76,064	\$94,175
C42	CAO	J-1466	1444	DATA INTEGRATION SPECIALIST II *CP	EXE/COMP	COMMIT	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1750	1781	DEPARTMENT SYSTEMS ANALYST	EXE/COMP	GENERAL SERVICES	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1542	1544	DEPARTMENT SYSTEMS ANALYST	EXE/COMP	POLICE	1	\$57,954	\$76,064	\$94,175
C42	RCA	J-2154	2236	DIRECTOR OF OPERATIONS	EXE/COMP	RCACP	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1966		FAMILY SERVICES SUPERVISOR	EXE/COMP	SOCIAL SERVICES	6	\$57,954	\$76,064	\$94,175
C42	GGF	J-1402	1380	FINANCIAL SYSTEMS ANALYST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$57,954	\$76,064	\$94,175
C42	FSF	J-1738	1765	FLEET/GARAGE MANAGER	EXE/COMP	GENERAL SERVICES	1	\$57,954	\$76,064	\$94,175
C42	CAO	J-1471	1449	GIS ANALYST I *CP	EXE/COMP	COMMIT	4	\$57,954	\$76,064	\$94,175
C42	GGF	J-1848	1901	PARKS ADMINISTRATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1857		PARKS MANAGER	EXE/COMP	PARKS, REC & TOURISM	2	\$57,954	\$76,064	\$94,175
C42	GGF	J-1392	1368	PAYROLL SPECIALIST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1697	2332	PLANNER II	EXE/COMP	PLANNING	3	\$57,954	\$76,064	\$94,175
C42	GGF	J-1975	2083	SELF SUFFICIENCY SUPERVISOR	EXE/COMP	SOCIAL SERVICES	1	\$57,954	\$76,064	\$94,175
C42	CP	J-1325	1297	SENIOR APPRAISER *CP	EXE/COMP	REAL ESTATE VALUATION		\$57,954	\$76,064	\$94,175
C42	GNT	J-1404	1383	SENIOR FINANCIAL ANALYST I (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES		\$57,954	\$76,064	\$94,175
C42	CP	J-1387	1377	SENIOR FINANCIAL ANALYST I *CP	EXE/COMP	FINANCE & MGMT SERVICES		\$57,954	\$76,064	\$94,175
C42	GGF	J-1667	2398	SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1747	1777	SOLID WASTE MANAGER	EXE/COMP	GENERAL SERVICES	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1670	2403	STORMWATER OPERATIONS SUPERVISOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$57,954	\$76,064	\$94,175
C42	CAO	J-1480	1461	SYSTEMS ARCHITECT *CP	EXE/COMP	COMMIT		\$57,954	\$76,064	\$94,175
C42	CAO	J-1484	1469	TELECOMMUNICATIONS ARCHITECT *CP	EXE/COMP	COMMIT		\$57,954	\$76,064	\$94,175
C42	GGF	J-1880	1946	TOURISM/EVENT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$57,954	\$76,064	\$94,175
C42	GGF	J-1700	2335	TRANSPORTATION PLANNER	EXE/COMP	PLANNING	2	\$57,954	\$76,064	\$94,175
C42	CAO	J-1485	1472	WEB SYSTEMS ANALYST II *CP	EXE/COMP	COMMIT		\$57,954	\$76,064	\$94,175
C43	SHA	J-1826	1876	ROANOKE VALLEY GREENWAY PROJECT COORDINATOR	EXE/DISC	PARKS, REC & TOURISM	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-2025	2130	ADMINISTRATIVE LIBRARIAN - MATERIAL MANAGEMENT	EXE/COMP	LIBRARY	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-2027	2132	ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	LIBRARY	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1952	2052	ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1377	1352	BUDGET MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$61,982	\$81,351	\$100,720
C43	CAO	J-1454	1427	BUSINESS SYSTEMS ANALYST III *CP	EXE/COMP	COMMIT		\$61,982	\$81,351	\$100,720
C43	CP	J-1653	2378	CIVIL ENGINEER II *CP	EXE/COMP	DEVELOPMENT SERVICES		\$61,982	\$81,351	\$100,720
C43	GNT	J-1960	2064	COMPREHENSIVE SERVICE ACT COORDINATOR (GRANT)	EXE/COMP	SOCIAL SERVICES	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1532	1531	CRIME ANALYST	EXE/COMP	POLICE	1	\$61,982	\$81,351	\$100,720
C43	CAO	J-1467	1445	DATA SERVICES SUPERVISOR	EXE/COMP	COMMIT	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1389		FINANCE MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	2	\$61,982	\$81,351	\$100,720
C43	CAO	J-1471	1450	GIS ANALYST II *CP	EXE/COMP	COMMIT		\$61,982	\$81,351	\$100,720
C43	CAO	J-1475	1456	NETWORK SERVICES SUPERVISOR	EXE/COMP	COMMIT	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1865		RECREATION PROGRAM MANAGER	EXE/COMP	PARKS, REC & TOURISM	4	\$61,982	\$81,351	\$100,720
C43	GGF	J-2042	2148	SENIOR BRANCH LIBRARIAN	EXE/COMP	LIBRARY	1	\$61,982	\$81,351	\$100,720
C43	GNT	J-1404	1384	SENIOR FINANCIAL ANALYST II (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES		\$61,982	\$81,351	\$100,720
C43	CP	J-1387	1378	SENIOR FINANCIAL ANALYST II *CP	EXE/COMP	FINANCE & MGMT SERVICES		\$61,982	\$81,351	\$100,720
C43	CAO	J-1483	1468	TECHNICAL SERVICES SUPERVISOR	EXE/COMP	COMMIT	1	\$61,982	\$81,351	\$100,720
C43	GGF	J-1699	2334	TRANSPORTATION ENGINEER	EXE/COMP	PLANNING	1	\$61,982	\$81,351	\$100,720
C44	GGF	J-1381	1356	ACCOUNTING MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1376	1351	BUDGET ADMINISTRATOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1890	1957	CAPITAL PROJECT ADMINISTRATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$67,026	\$87,971	\$108,917
C44	CAO	J-1470	1448	ENTERPRISE SERVICES MANAGER	EXE/COMP	COMMIT	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1736	1763	FACILITIES MANAGER	EXE/COMP	GENERAL SERVICES	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1104	1064	HR MANAGER	EXE/COMP	HUMAN RESOURCES	2	\$67,026	\$87,971	\$108,917



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
C44	GGF	J-1003	1001	INTERNAL AUDITOR	EXE/COMP	ADMINISTRATION	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1858	1914	PARKS PLANNING & DEVELOPMENT MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1859	1915	PARKS SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1698	2333	PRINCIPAL PLANNER	EXE/COMP	PLANNING	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1657	2384	PROJECT ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	2	\$67,026	\$87,971	\$108,917
C44	GGF	J-1395	1371	PURCHASING DIVISION DIRECTOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$67,026	\$87,971	\$108,917
C44	FEE	J-1886	1954	RECREATION SUPERINTENDENT (FEE)	EXE/COMP	PARKS, REC & TOURISM	1	\$67,026	\$87,971	\$108,917
C44	GGF	J-1701	2336	ZONING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$67,026	\$87,971	\$108,917
C45	GGF	J-1390	1366	FINANCE MANAGER - SYSTEMS	EXE/COMP	FINANCE & MGMT SERVICES	1	\$73,074	\$95,910	\$118,745
C45	GGF	J-1107	1067	HR MANAGER/SYSTEMS	EXE/COMP	HUMAN RESOURCES	1	\$73,074	\$95,910	\$118,745
C45	GGF	J-1180	1125	SENIOR ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	6	\$73,074	\$95,910	\$118,745
C45	GGF	J-1669	2399	STORMWATER OPERATIONS MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$73,074	\$95,910	\$118,745
C45	GGF	J-1671	2400	STORMWATER PROGRAM MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$73,074	\$95,910	\$118,745
C51	CAO	J-1452	1422	APPLICATION SERVICES MANAGER	EXE/COMP	COMMIT	1	\$67,026	\$87,971	\$108,917
C51	CAO	J-1472	1451	GIS MANAGER	EXE/COMP	COMMIT	1	\$67,026	\$87,971	\$108,917
C51	CAO	J-1473	1454	INFRASTRUCTURE SERVICES MGR	EXE/COMP	COMMIT	1	\$67,026	\$87,971	\$108,917
C52	GGF	J-1176	1121	CHIEF ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$73,074	\$95,910	\$118,745
C52	GGF	J-1693	2328	TRANSPORTATION PLANNING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$73,074	\$95,910	\$118,745
D61	SHA	J-1150	1100	DIRECTOR OF CABLE ACCESS	EXE/DISC	RVTV	1	\$78,118	\$102,530	\$126,942
D61	GGF	J-1080	1044	SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	COUNTY ATTORNEY	3	\$78,118	\$102,530	\$126,942
D61	RCA	J-1162	2242	VETERINARIAN	EXE/COMP	RCAP	1	\$78,118	\$102,530	\$126,942
D62	GGF	J-1131	2301	ASSISTANT DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC SERVICES	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1326	1291	ASSISTANT DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$82,146	\$107,817	\$133,488
D62	ECC	J-1486	1423	ASSISTANT DIRECTOR FOR COMMUNICATIONS	EXE/DISC	COMMIT	1	\$82,146	\$107,817	\$133,488
D62	CAO	J-1453	1424	ASSISTANT DIRECTOR FOR INFORMATION TECH	EXE/DISC	COMMIT	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1382	1357	ASSISTANT DIRECTOR OF FINANCE	EXE/DISC	FINANCE & MGMT SERVICES	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1726	1751	ASSISTANT DIRECTOR OF GENERAL SERVICES	EXE/DISC	GENERAL SERVICES	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1100	1060	ASSISTANT DIRECTOR OF HR	EXE/DISC	HUMAN RESOURCES	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-2028	2133	ASSISTANT DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1807		ASSISTANT DIRECTOR OF PARKS & RECREATION	EXE/DISC	PARKS, REC & TOURISM	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1954		ASSISTANT DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	2	\$82,146	\$107,817	\$133,488
D62	GGF	J-1125	1090	PIO OFFICER	EXE/DISC	PIO	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1651	2375	BUILDING COMMISSIONER	EXE/COMP	DEVELOPMENT SERVICES	1	\$82,146	\$107,817	\$133,488
D62	GGF	J-1655	2381	COUNTY ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	1	\$82,146	\$107,817	\$133,488
E81	GGF	J-2035	2140	DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$102,311	\$134,283	\$166,256
E81	GGF	J-1328	1293	DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$102,311	\$134,283	\$166,256
E81	RCA	J-2155	2237	EXECUTIVE DIRECTOR OF RCAP	EXE/DISC	RCAP	1	\$102,311	\$134,283	\$166,256
E82	CAO	J-1468	1446	DIRECTOR OF COMMUNICATION & INFORMATION TECH	EXE/DISC	COMMIT	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1650	2382	DIRECTOR OF DEV SERV	EXE/DISC	DEVELOPMENT SERVICES	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1133	2303	DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC SERVICES	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1733	1760	DIRECTOR OF GENERAL SERVICES	EXE/DISC	GENERAL SERVICES	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1102	1062	DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1819	1870	DIRECTOR OF PARKS, REC & TOURISM	EXE/DISC	PARKS, REC & TOURISM	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1690	2327	DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$106,339	\$139,570	\$172,801
E82	GGF	J-1963	2067	DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	1	\$106,339	\$139,570	\$172,801
E83	GGF	J-1578	1591	CHIEF OF FIRE AND RESCUE	EXE/DISC	FIRE & RESCUE	1	\$110,367	\$144,857	\$179,347
E83	GGF	J-1529	1529	CHIEF OF POLICE	EXE/DISC	POLICE	1	\$110,367	\$144,857	\$179,347
E83	GGF	J-1386	1361	DIRECTOR OF FINANCE & MANAGEMENT SERVICES	EXE/DISC	FINANCE & MGMT SERVICES	1	\$110,367	\$144,857	\$179,347
F101	GGF	J-1001	1004	ASST COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$126,504	\$166,037	\$205,569
F103	GGF	J-1007	1007	DEPUTY COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$134,560	\$176,610	\$218,661
UNC	GNT	J-1403	1381	WORKER'S COMP REHAB WORKER (GRANT)	NOEX	FINANCE & MGMT SERVICES	2			



DBM	Fund	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	Midpoint	MAXIMUM
UNC	GGF	J-2082	2208	REGISTRAR	EXE/DISC	REGISTRAR	1			
UNC	GGF	J-1053	1030	BOARD OF SPVRS VICE CHAIRMAN		BOS	1			
UNC	GGF	J-1052	1029	BOARD OF SUPERVISORS MEMBER		BOS	3			
UNC	GGF	J-1051	1028	BOS CHAIRMAN		BOS	1			
UNC	GGF	J-1276	1241	CLRK OF CIR CT		CLERK CIRCUIT COURT	1			
UNC	GGF	J-1202	1152	COMMISSIONER OF REVENUE		COMMISSIONER REVENUE	1			
UNC	GGF	J-1177	1122	COMMONWEALTH'S ATTORNEY		COMMONWALTH ATTORNEY	1			
UNC	GGF	J-1002	1006	COUNTY ADMINISTRATOR		ADMINISTRATION	1			
UNC	GGF	J-1077	1041	COUNTY ATTORNEY		COUNTY ATTORNEY	1			
UNC	GGF	J-1244	1196	SHERIFF		SHERIFF	1			
UNC	GGF	J-1356	1326	TREASURER		TREASURER	1			
ECC	J-1460	1433	COMMUNICATIONS OFFICER I *CP		NOEX	COMMIT	23		See Step Plans	
ECC	J-1460	1434	COMMUNICATIONS OFFICER II *CP		NOEX	COMMIT			See Step Plans	
ECC	J-1465	1442	COMMUNICATIONS TRAINING OFFCR		NOEX	COMMIT	8		See Step Plans	
ECC	J-1462	1436	COMMUNICATIONS TEAM SUPERVISOR		NOEX	COMMIT	5		See Step Plans	
ECC	J-1469	1447	EMERGENCY COMMUNICATIONS MANAGER		EXE/COMP	COMMIT	1		See Step Plans	
GGF	J-1243	1203	DEPUTY SHERIFF - SERGEANT		NOEX	SHERIFF	15		See Step Plans	
GGF	J-1236	1202	DEPUTY SHERIFF - LIEUTENANT		NOEX	SHERIFF	7		See Step Plans	
GGF	J-1230	1198	DEPUTY SHERIFF *CP		NOEX	SHERIFF	55		See Step Plans	
GGF	J-1577	1590	FIRE CAPTAIN		NOEX	FIRE & RESCUE	29		See Step Plans	
GGF	J-1586	1596	FIRE INSPECTOR		NOEX	FIRE & RESCUE	2		See Step Plans	
GGF	J-1598	1607	FIRE INSPECTOR CAPTAIN		NOEX	FIRE & RESCUE	1		See Step Plans	
GGF	J-1588	1597	FIRE LIEUTENANT		NOEX	FIRE & RESCUE	26		See Step Plans	
GNT	J-1596	1602	FIREFIGHTER (GRANT)		NOEX	FIRE & RESCUE	15		See Step Plans	
GGF	J-1585	1595	FIREFIGHTER *CP		NOEX	FIRE & RESCUE	113		See Step Plans	
GGF	J-1230	1199	MASTER DEPUTY SHERIFF II *CP		NOEX	SHERIFF			See Step Plans	
GGF	J-1230	1205	MASTER DEPUTY SHERIFF II* CP MEDICAL		NOEX	SHERIFF			See Step Plans	
GGF	J-1230	1200	MASTER DEPUTY SHERIFF III *CP		NOEX	SHERIFF			See Step Plans	
GGF	J-1230	1201	MASTER DEPUTY SHERIFF IV *CP		NOEX	SHERIFF			See Step Plans	
GGF	J-1585	1599	MASTER PARAMEDIC FIREFIGHTER *CP		NOEX	FIRE & RESCUE			See Step Plans	
GNT	J-1596	1606	MASTER PARAMEDIC FIREFIGHTER *CP (GRANT)		NOEX	FIRE & RESCUE			See Step Plans	
GGF	J-1585	1600	PARAMEDIC/FIREFIGHTER *CP		NOEX	FIRE & RESCUE			See Step Plans	
GNT	J-1596	1605	PARAMEDIC/FIREFIGHTER *CP (GRANT)		NOEX	FIRE & RESCUE			See Step Plans	
GGF	J-1540	1542	POLICE OFFICER - SGT		NOEX	POLICE	16		See Step Plans	
GGF	J-1531	1533	POLICE OFFICER - UNIFORM DIV *CP		NOEX	POLICE	114		See Step Plans	
GGF	J-1531	1534	POLICE OFFICER II *CP		NOEX	POLICE			See Step Plans	
GGF	J-1531	1535	POLICE OFFICER III *CP		NOEX	POLICE			See Step Plans	
GGF	J-1531	1536	POLICE OFFICER IV *CP		NOEX	POLICE			See Step Plans	
GGF	J-1526	1526	ASSISTANT CHIEF OF POLICE		EXE/DISC	POLICE	2		See Step Plans	
GGF	J-1580	1592	DEPUTY CHIEF		EXE/DISC	FIRE & RESCUE	2		See Step Plans	
GGF	J-1237	1190	DEPUTY SHERIFF - LT COLONEL		EXE/DISC	SHERIFF	2		See Step Plans	
GGF	J-1227	1182	DEPUTY SHERIFF - CAPTAIN		EXE/DISC	SHERIFF	3		See Step Plans	
GGF	J-1575	1589	BATTALION CHIEF		EXE/COMP	FIRE & RESCUE	8		See Step Plans	
GGF	J-1530	1530	POLICE OFFICER - COMMANDER		EXE/COMP	POLICE	9		See Step Plans	



CLASSIFICATION PLAN FY 2022-2023 CAREER PATHS													
AMENDMENT	GRADE	BAND	DBM	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	MARKET TARGET	MAXIMUM	FUND
	12	B	B21	J-1206	1156	TAX CLERK I *CP	NOEX	COMM OF REV	5	\$ 32,334	\$ 37,166	\$ 46,457	GGF
	14	B	B22	J-1206	1157	TAX CLERK II *CP	NOEX	COMM OF REV	5	\$ 36,715	\$ 42,201	\$ 52,751	GGF
	16	B	B23	J-1206	1158	TAX CLERK III *CP	NOEX	COMM OF REV	5	\$ 41,095	\$ 47,236	\$ 59,045	GGF
	18	B	B22	J-1460	1433	COMMUNICATIONS OFFICER I *CP	NOEX	COMM	23	\$ 36,715	\$ 42,201	\$ 52,751	ECC
	19	B	B23	J-1460	1434	COMMUNICATIONS OFFICER II *CP	NOEX	COMM	23	\$ 41,095	\$ 47,236	\$ 59,045	ECC
	20	B	B23	J-1481	1467	TECHNOLOGY SUPPORT TECHNICIAN *CP	NOEX	COMM	5	\$ 41,095	\$ 47,236	\$ 59,045	GGF
	22	B	B23	J-1481	1463	TECHNICAL ANALYST I *CP	NOEX	COMM	5	\$ 46,581	\$ 53,541	\$ 66,926	GGF
	24	B	B24	J-1481	1464	TECHNICAL ANALYST II *CP	NOEX	COMM	5	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	26	B	B25	J-1481	1465	TECHNICAL ANALYST III *CP	NOEX	COMM	5	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	22	B	B23	J-1487	1473	TECHNICAL ANALYST I (ECC)	NOEX	COMM	1	\$ 41,095	\$ 47,236	\$ 59,045	ECC
	24	B	B24	J-1487	1474	TECHNICAL ANALYST II (ECC)	NOEX	COMM	1	\$ 46,581	\$ 53,541	\$ 66,926	ECC
	26	B	B25	J-1487	1475	TECHNICAL ANALYST III (ECC)	NOEX	COMM	1	\$ 53,158	\$ 61,102	\$ 76,377	ECC
2122-06	24	B	B24	J-1471	1452	GIS SPECIALIST I *CP	EKE/COMP	COMM	4	\$ 46,581	\$ 53,541	\$ 66,926	CAO
2122-06	26	C	C41	J-1471	1453	GIS SPECIALIST II *CP	EKE/COMP	COMM	4	\$ 53,925	\$ 67,407	\$ 87,629	CAO
	27	C	C42	J-1471	1449	GIS ANALYST I *CP	EKE/COMP	COMM	4	\$ 57,954	\$ 72,442	\$ 94,175	CAO
	29	C	C43	J-1471	1450	GIS ANALYST II *CP	EKE/COMP	COMM	4	\$ 61,982	\$ 77,477	\$ 100,720	CAO
	27	C	C41	J-1485	1471	WEB SYSTEMS ANALYST I *CP	EKE/COMP	COMM	1	\$ 53,925	\$ 67,407	\$ 87,629	CAO
	28	C	C42	J-1485	1472	WEB SYSTEMS ANALYST II *CP	EKE/COMP	COMM	1	\$ 57,954	\$ 72,442	\$ 94,175	CAO
	27	C	C41	J-1466	1443	DATA INTEGRATION SPECIALIST I *CP	EKE/COMP	COMM	1	\$ 53,925	\$ 67,407	\$ 87,629	CAO
	28	C	C42	J-1466	1444	DATA INTEGRATION SPECIALIST II *CP	EKE/COMP	COMM	1	\$ 57,954	\$ 72,442	\$ 94,175	CAO
	27	C	C41	J-1480	1462	SYSTEMS ENGINEER *CP	EKE/COMP	COMM	4	\$ 53,925	\$ 67,407	\$ 87,629	CAO
	28	C	C42	J-1480	1461	SYSTEMS ARCHITECT *CP	EKE/COMP	COMM	4	\$ 57,954	\$ 72,442	\$ 94,175	CAO
	13	B	B21	J-1661	2388	MOTOR EQUIPMENT OPERATOR I *CP	NOEX	DEV SERV	4	\$ 32,334	\$ 37,166	\$ 46,457	GGF
	15	B	B22	J-1661	2401	MOTOR EQUIPMENT OPERATOR II *CP	NOEX	DEV SERV	4	\$ 36,715	\$ 42,201	\$ 52,751	GGF
	16	B	B21	J-1664	2392	PERMIT TECHNICIAN I *CP	NOEX	DEV SERV	3	\$ 32,334	\$ 37,166	\$ 46,457	GGF
	17	B	B22	J-1664	2393	PERMIT TECHNICIAN II *CP	NOEX	DEV SERV	3	\$ 36,715	\$ 42,201	\$ 52,751	GGF
	18	B	B23	J-1664	2394	PERMIT TECHNICIAN III *CP	NOEX	DEV SERV	3	\$ 41,095	\$ 47,236	\$ 59,045	GGF
	19	B	B23	J-1654	2380	CONSTRUCTION INSPECTOR *CP	NOEX	DEV SERV	5	\$ 41,095	\$ 47,236	\$ 59,045	GGF
	21	B	B24	J-1654	2379	COMBINATION CODE COMPLIANCE IN	NOEX	DEV SERV	5	\$ 46,581	\$ 53,541	\$ 66,926	GGF
	23	B	B25	J-1654	2397	SENIOR COMBINATION CODE COMPLIANCE INSPECTOR *CP	NOEX	DEV SERV	5	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	21	B	B23	J-1674	2405	STORMWATER INSPECTOR I *CP	NOEX	DEV SERV	5	\$ 41,095	\$ 47,236	\$ 59,045	GGF
	23	B	B24	J-1674	2406	STORMWATER INSPECTOR II *CP	NOEX	DEV SERV	5	\$ 46,581	\$ 53,541	\$ 66,926	GGF
	25	B	B25	J-1674	2407	STORMWATER INSPECTOR III *CP	NOEX	DEV SERV	5	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	26	C	C42	J-1653	2377	CIVIL ENGINEER I *CP	EKE/COMP	DEV SERV	2	\$ 57,954	\$ 72,442	\$ 94,175	GGF
	29	C	C43	J-1653	2378	CIVIL ENGINEER II *CP	EKE/COMP	DEV SERV	2	\$ 61,982	\$ 77,477	\$ 100,720	GGF
	17	B	B24	J-1393	1369	PAYROLL TECHNICIAN *CP	NOEX	FIN&MGMT SERV	3	\$ 46,581	\$ 53,541	\$ 66,926	GGF
	19	B	B25	J-1393	1385	SENIOR PAYROLL TECHNICIAN *CP	NOEX	FIN&MGMT SERV	3	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	21	B	B24	J-1383	1358	BUYER *CP	NOEX	FIN&MGMT SERV	3	\$ 46,581	\$ 53,541	\$ 66,926	GGF
	23	B	B25	J-1383	1376	SENIOR BUYER *CP	NOEX	FIN&MGMT SERV	3	\$ 53,158	\$ 61,102	\$ 76,377	GGF
	25	C	C41	J-1387	1362	FINANCIAL ANALYST *CP	EKE/COMP	FIN&MGMT SERV	2	\$ 53,925	\$ 67,407	\$ 87,629	GGF
	26	C	C42	J-1387	1377	SENIOR FINANCIAL ANALYST I *CP	EKE/COMP	FIN&MGMT SERV	2	\$ 57,954	\$ 72,442	\$ 94,175	GGF
	27	C	C43	J-1387	1378	SENIOR FINANCIAL ANALYST II *CP	EKE/COMP	FIN&MGMT SERV	2	\$ 61,982	\$ 77,477	\$ 100,720	GGF



AMENDMENT	GRADE	BAND	DBM	JOB #	POS #	POSITION	STATUS	DEPARTMENT	NO. EMP	MINIMUM	MARKET TARGET	MAXIMUM	FUND
	25	C	C41	J-1404	1382	FINANCIAL ANALYST (GRANT)	EXE/COMP	FIN&MGMT SERV		\$	53,925	\$	87,629 GNT
	26	C	C42	J-1404	1383	SENIOR FINANCIAL ANALYST I (GRANT)	EXE/COMP	FIN&MGMT SERV	1	\$	57,954	\$	94,175 GNT
	27	C	C43	J-1404	1384	SENIOR FINANCIAL ANALYST II (GRANT)	EXE/COMP	FIN&MGMT SERV		\$	61,982	\$	100,720 GNT
	20	FR STEP	J-1585	1595	1595	FIREFIGHTER *CP	NOEX	FIRE & RESCUE		\$	36,943	\$	59,315 GGF
	23	FR STEP	J-1585	1600	1600	PARAMEDIC/FIREFIGHTER *CP	NOEX	FIRE & RESCUE	113	\$	42,767	\$	68,665 GGF
	24	FR STEP	J-1585	1599	1599	MASTER PARAMEDIC FIREFIGHTER *CP	NOEX	FIRE & RESCUE		\$	44,905	\$	72,097 GGF
	20	FR STEP	J-1596	1602	1602	FIREFIGHTER (GRANT)	NOEX	FIRE & RESCUE		\$	36,943	\$	59,315 GNT
	23	FR STEP	J-1596	1605	1605	PARAMEDIC/FIREFIGHTER *CP (GRANT)	NOEX	FIRE & RESCUE	15	\$	42,767	\$	68,665 GNT
	24	FR STEP	J-1596	1606	1606	MASTER PARAMEDIC FIREFIGHTER *CP (GRANT)	NOEX	FIRE & RESCUE		\$	44,905	\$	72,097 GNT
	16	B	B22	J-1739	1767	FLEET MECHANIC I *CP	NOEX	PRT/GEN SVC		\$	36,715	\$	52,751 FSF
	18	B	B23	J-1739	1766	FLEET MECHANIC II *CP	NOEX	PRT/GEN SVC	8	\$	41,095	\$	59,045 FSF
	20	B	B24	J-1739	1768	FLEET MECHANIC III *CP	NOEX	PRT/GEN SVC		\$	46,581	\$	66,926 FSF
	22	B	B25	J-1739	1769	FLEET MECHANIC IV *CP	NOEX	PRT/GEN SVC		\$	53,158	\$	76,377 FSF
	18	B	B22	J-1727	1752	BUILDING MAINTENANCE TECH I *CP	NOEX	PRT/GEN SVC	7	\$	36,715	\$	52,751 GGF
	19	B	B23	J-1727	1753	BUILDING MAINTENANCE TECH II *CP	NOEX	PRT/GEN SVC		\$	41,095	\$	59,045 GGF
2122-08	12	B	B21	J-1841	1910	PARKS MAINTENANCE WORKER *CP	NOEX	PRT/GEN SVC		\$	32,334	\$	46,457 GGF
	13	B	B21	J-1841	1891	MOTOR EQUIPMENT OPERATOR I *CP	NOEX	PRT/GEN SVC	13	\$	32,334	\$	46,457 GGF
	15	B	B22	J-1841	1893	MOTOR EQUIPMENT OPERATOR II *CP	NOEX	PRT/GEN SVC		\$	36,715	\$	52,751 GGF
2122-08	12	B	B21	J-1842	1911	PARKS MAINTENANCE WORKER (SCHOOL)	NOEX	PRT/GEN SVC		\$	32,334	\$	46,457 SCH
	13	B	B21	J-1842	1892	MOTOR EQUIPMENT OPERATOR I (SCHOOL)	NOEX	PRT/GEN SVC	4	\$	32,334	\$	46,457 SCH
	15	B	B22	J-1842	1894	MOTOR EQUIPMENT OPERATOR II (SCHOOL)	NOEX	PRT/GEN SVC		\$	36,715	\$	52,751 SCH
	14	B	B21	J-1536	1540	RECORDS TECHNICIAN I *CP	NOEX	POLICE	6	\$	32,334	\$	46,457 GGF
	16	B	B22	J-1536	1538	RECORDS TECHNICIAN II *CP	NOEX	POLICE		\$	36,715	\$	52,751 GGF
	20	PD S	J-1531	1533		POLICE OFFICER UNIFORM DIV *CP	NOEX	POLICE		\$	36,943	\$	59,315 GGF
	22	PD S	J-1531	1534		POLICE OFFICER II *CP	NOEX	POLICE	#N/A	\$	40,730	\$	65,395 GGF
	23	PD S	J-1531	1535		POLICE OFFICER III *CP	NOEX	POLICE		\$	42,767	\$	68,665 GGF
	24	PD S	J-1531	1536		POLICE OFFICER IV *CP	NOEX	POLICE		\$	44,905	\$	72,097 GGF
2122-07	22	B	B31	J-1325	1290	APPRAISER I *CP	EXE/COMP	REAL EST VAL		\$	46,581	\$	66,926 GGF
2122-07	24	C	C41	J-1325	1300	APPRAISER II *CP	EXE/COMP	REAL EST VAL	7	\$	53,925	\$	87,629 GGF
	26	C	C42	J-1325	1297	SENIOR APPRAISER *CP	EXE/COMP	REAL EST VAL		\$	57,954	\$	94,175 GGF
	20	SHRE S	J-1230	1198		DEPUTY SHERIFF *CP	NOEX	SHERIFF		\$	36,943	\$	59,315 GGF
	22	SHRE S	J-1230	1199		MASTER DEPUTY SHERIFF II *CP	NOEX	SHERIFF		\$	40,730	\$	65,395 GGF
	22	SHRE S	J-1230	1205		MASTER DEPUTY SHERIFF IIP *CP MEDICAL	NOEX	SHERIFF	55	\$	40,730	\$	65,395 GGF
	23	SHRE S	J-1230	1200		MASTER DEPUTY SHERIFF III *CP	NOEX	SHERIFF		\$	42,767	\$	68,665 GGF
	24	SHRE S	J-1230	1201		MASTER DEPUTY SHERIFF IV *CP	NOEX	SHERIFF		\$	44,905	\$	72,097 GGF



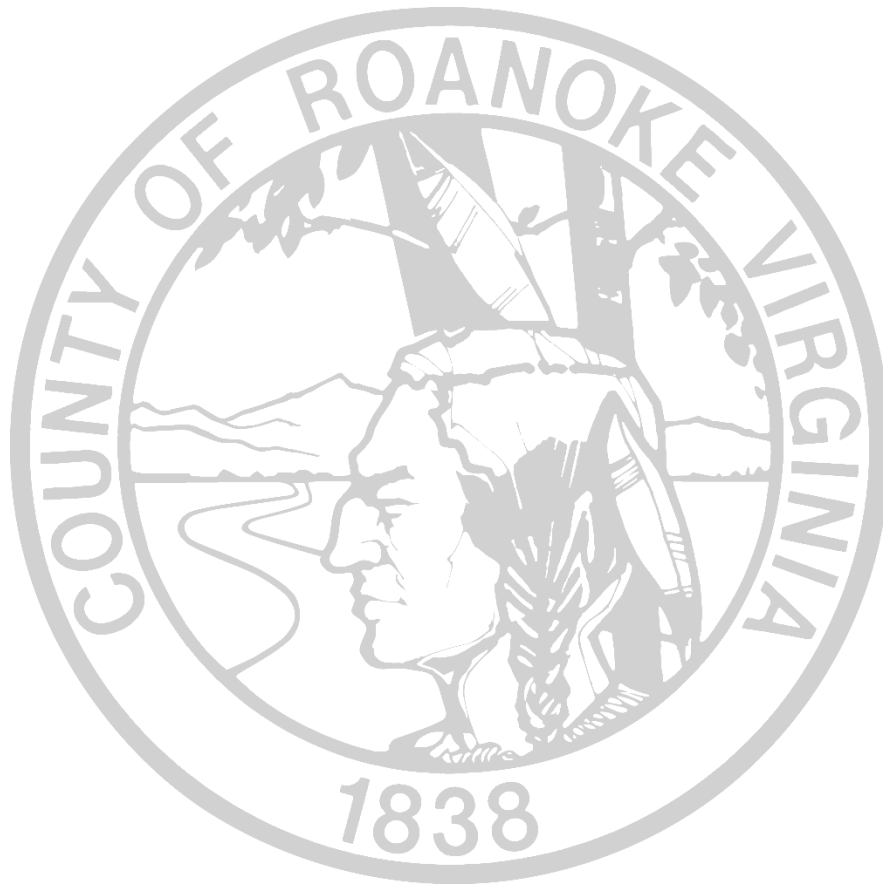
Attachment C

Pay Bands



Attachment C: DBM Pay Bands

DBM	HOURLY			ANNUAL		
	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$13.4329	\$16.3666	\$19.3002	\$27,940	\$34,042	\$40,144
B21	\$15.5453	\$18.9402	\$22.3352	\$32,334	\$39,396	\$46,457
B22	\$17.6513	\$21.5062	\$25.3611	\$36,715	\$44,733	\$52,751
B23	\$19.7573	\$24.0722	\$28.3870	\$41,095	\$50,070	\$59,045
B24	\$22.3946	\$27.2854	\$32.1762	\$46,581	\$56,754	\$66,926
B25	\$25.5569	\$31.1383	\$36.7197	\$53,158	\$64,768	\$76,377
B31	\$22.3946	\$27.2854	\$32.1762	\$46,581	\$56,754	\$66,926
B32	\$25.5569	\$31.1383	\$36.7197	\$53,158	\$64,768	\$76,377
C41	\$25.9257	\$34.0275	\$42.1293	\$53,925	\$70,777	\$87,629
C42	\$27.8623	\$36.5693	\$45.2762	\$57,954	\$76,064	\$94,175
C43	\$29.7989	\$39.1110	\$48.4232	\$61,982	\$81,351	\$100,720
C44	\$32.2240	\$42.2940	\$52.3639	\$67,026	\$87,971	\$108,917
C45	\$35.1317	\$46.1104	\$57.0891	\$73,074	\$95,910	\$118,745
C51	\$32.2240	\$42.2940	\$52.3639	\$67,026	\$87,971	\$108,917
C52	\$35.1317	\$46.1104	\$57.0891	\$73,074	\$95,910	\$118,745
D61	\$37.5569	\$49.2934	\$61.0299	\$78,118	\$102,530	\$126,942
D62	\$39.4934	\$51.8352	\$64.1769	\$82,146	\$107,817	\$133,488
D63	\$41.4301	\$54.3770	\$67.3239	\$86,175	\$113,104	\$140,034
E81	\$49.1881	\$64.5594	\$79.9306	\$102,311	\$134,283	\$166,256
E82	\$51.1247	\$67.1012	\$83.0776	\$106,339	\$139,570	\$172,801
E83	\$53.0612	\$69.6429	\$86.2245	\$110,367	\$144,857	\$179,347
F101	\$60.8193	\$79.8253	\$98.8314	\$126,504	\$166,037	\$205,569
F103	\$64.6925	\$84.9089	\$105.1253	\$134,560	\$176,610	\$218,661





Statistics





Comparison of Various Taxes and Fees for Selected Virginia Localities

		County of Roanoke ⁵	City of Roanoke ⁶	City of Salem ⁷	Town of Vinton ⁸
Real Estate Tax		\$1.09/\$100	\$1.22/\$100	\$1.20/\$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 Water	0.5% GR ² None	0.5% GR None	0.5% GR None	0.5% GR 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		\$0.25/pack	\$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

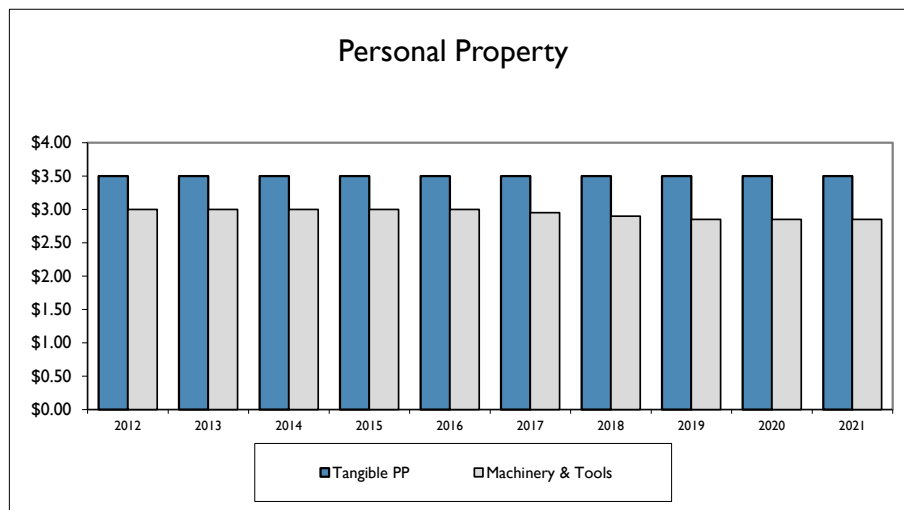
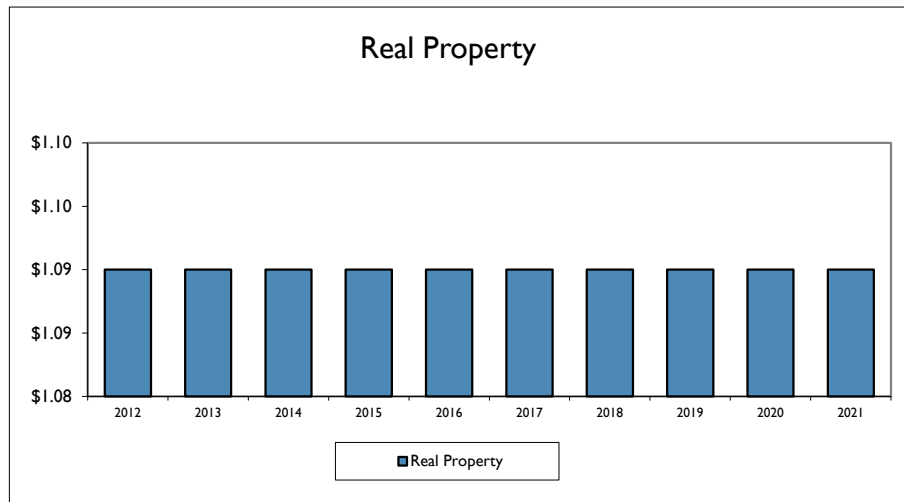
⁶ As of February 15, 2021: www.roanokeva.gov

⁷ As of February 15, 2021: www.salemva.gov

⁸ As of February 15, 2021: www.vintonva.gov



Tax Rates by Fiscal Year

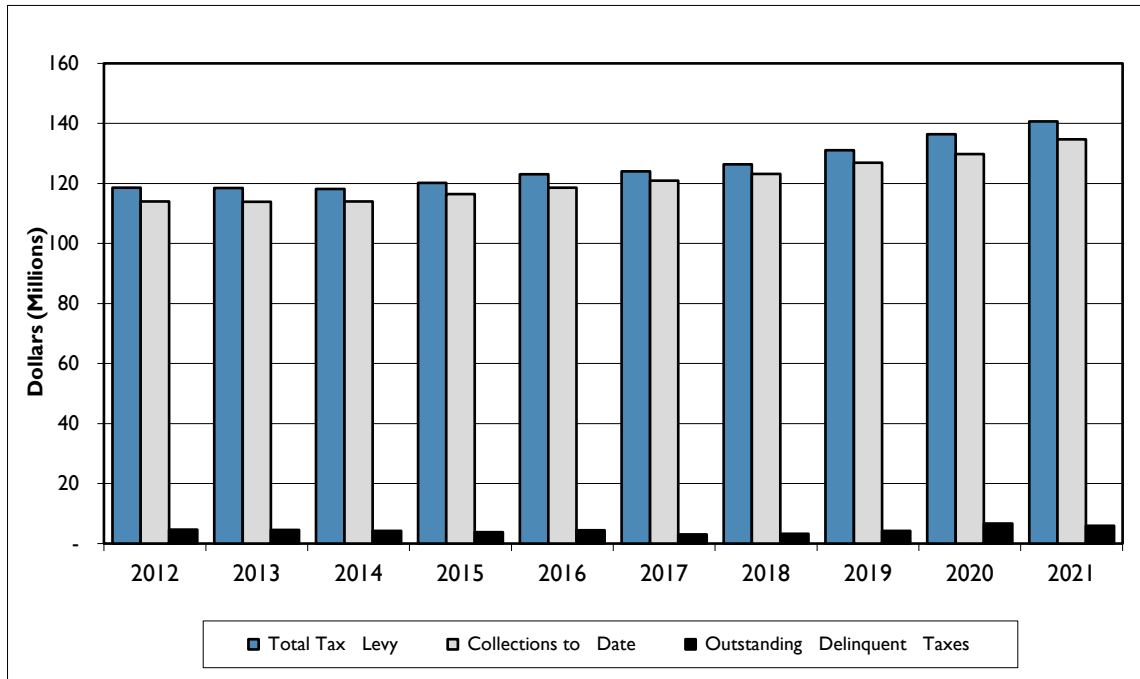


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2012	0.545	0.545	1.09	3.50	3.00
2013	0.545	0.545	1.09	3.50	3.00
2014	0.545	0.545	1.09	3.50	3.00
2015	0.545	0.545	1.09	3.50	3.00
2016	0.545	0.545	1.09	3.50	3.00
2017	0.545	0.545	1.09	3.50	2.95
2018	0.545	0.545	1.09	3.50	2.90
2019	0.545	0.545	1.09	3.50	2.85
2020	0.545	0.545	1.09	3.50	2.85
2021	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

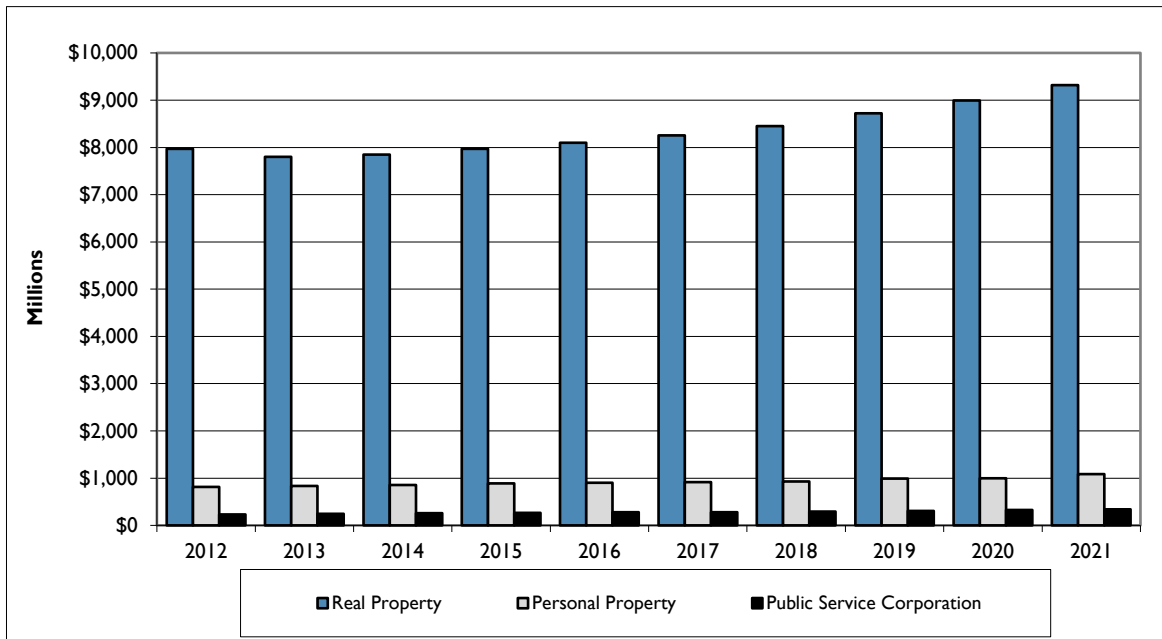


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2012	118,634,364	113,978,854	96.08%	4,655,510	3.92%
2013	118,489,124	113,917,134	96.14%	4,571,990	3.86%
2014	118,192,461	113,964,831	96.42%	4,227,630	3.58%
2015	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%
2020	136,412,657	129,752,896	95.12%	6,659,761	4.88%
2021	140,632,799	134,677,508	95.77%	5,955,291	4.23%

Source: FY 2021 Roanoke County ACAFR, Table 8 page 186



Property Assessment Values

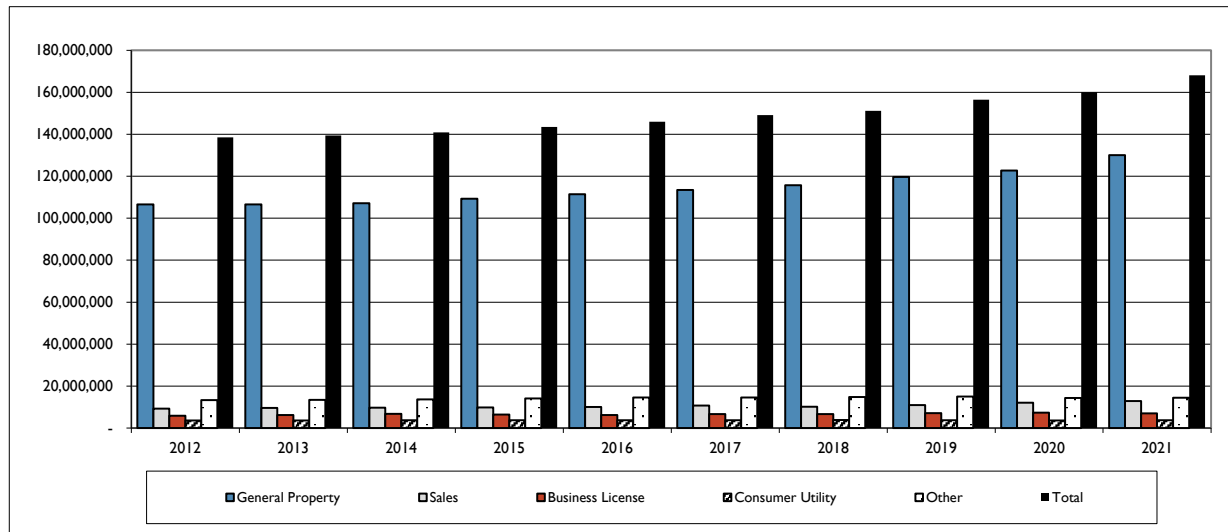


Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2012	7,968,030,200	814,156,400	233,411,860	9,015,598,460
2013	7,798,171,500	835,361,990	247,863,410	8,881,396,900
2014	7,850,267,000	855,450,240	257,490,630	8,963,207,870
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
2020	8,993,754,200	998,431,217	329,478,800	10,321,664,217
2021	9,321,504,400	1,085,989,709	340,427,300	10,747,921,409

Source: FY 2021 Roanoke County ACAFR, Table 5 page 183



Local Tax Revenues

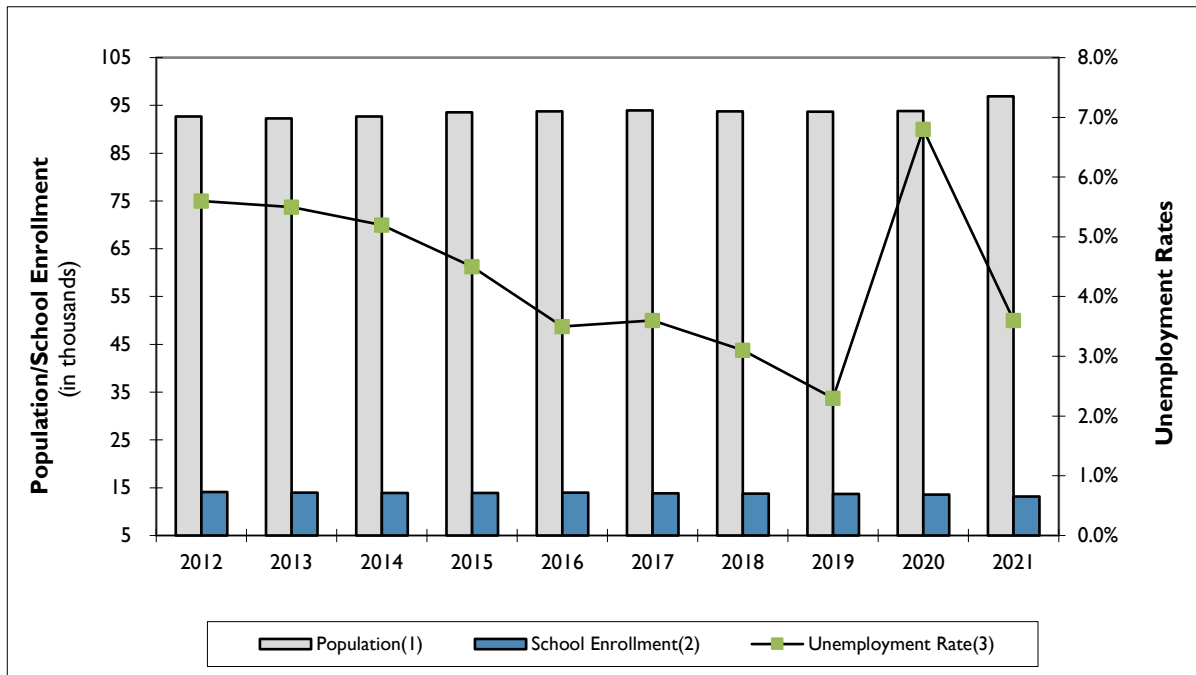


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2011	\$105,757,875	\$8,806,548	\$6,388,966	\$ 3,681,806	\$13,087,845	\$ 137,723,040
2012	106,577,030	9,237,658	5,848,440	3,572,415	13,294,866	138,530,409
2013	106,612,790	9,609,987	6,153,741	3,664,460	13,439,476	139,480,454
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
2020	122,773,860	12,050,233	7,307,262	3,596,614	14,384,489	160,112,458
2021	130,037,598	12,891,876	6,951,809	3,730,296	14,464,128	168,075,707

Source: FY 2021 Totals from FY 2021 Roanoke County ACAFR, Schedule 3 page 149



Population, School Enrollment, & Unemployment



Fiscal Year	Population ⁽¹⁾	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
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%
2020	93,805	13,576	6.8%
2021	96,929	13,184	3.6%

Sources:

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

(2) Roanoke County Public Schools Annual Budget

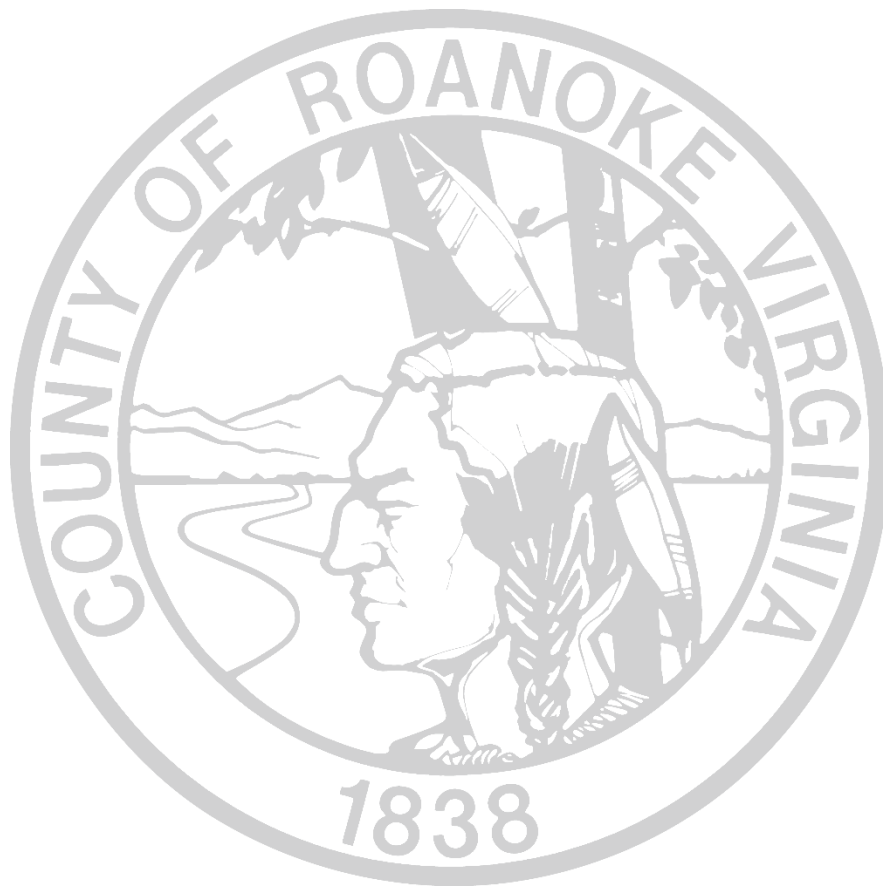
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



Roanoke County's 25 Largest Employers

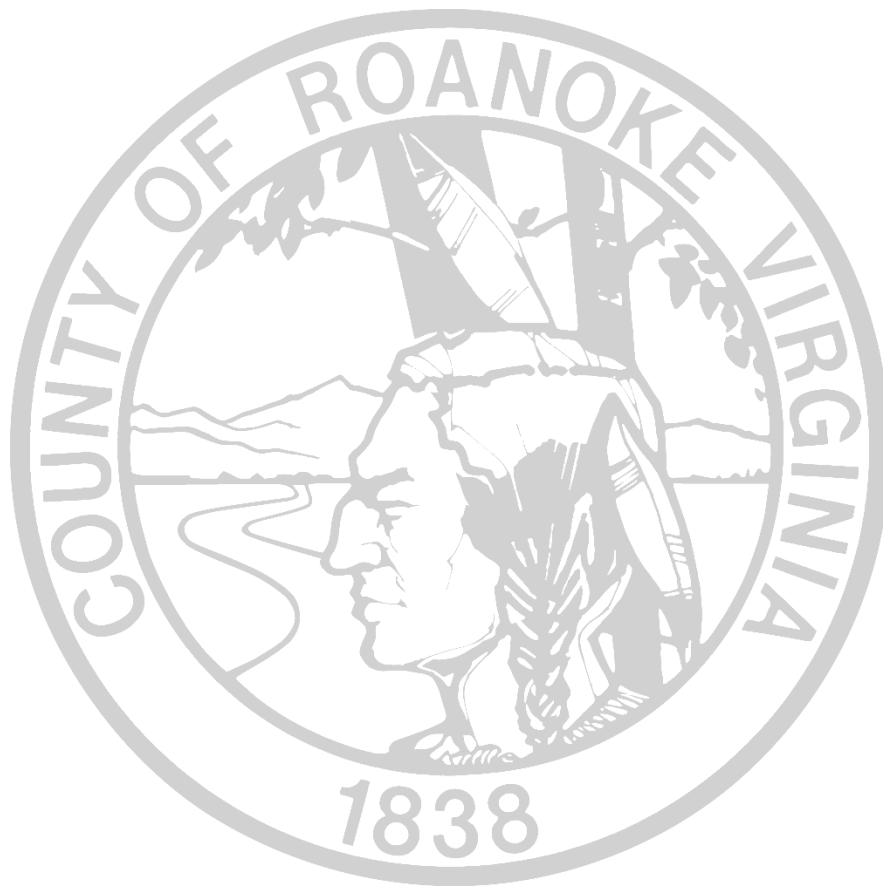
- 1 Roanoke County Schools
- 2 Wells Fargo Operations Center
- 3 County of Roanoke
- 4 Kroger
- 5 Friendship Retirement Community
- 6 Richfield Recovery and Care Center
- 7 Elbit Systems Ltd
- 8 Marvin Windows and Doors
- 9 Allstate Insurance Company
- 10 Walmart
- 11 TMEIC Corp
- 12 PI Technologies
- 13 Hollins University
- 14 Americold Logistics
- 15 Lowe's
- 16 Medeco High Security Locks
- 17 Mack Trucks
- 18 New Millennium
- 19 Catawba Hospital
- 20 Optical Cable Corporation
- 21 Cardinal Glass Industries
- 22 Cox Communications
- 23 Valcom, Inc.
- 24 Delta Dental
- 25 Precision Fabrics Group

Source: Roanoke County Department of Economic Development, January 26, 2022





Undesignated Fund Balance Projections





County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2021, FY2022 and FY2023

<u>FY 2021 Actual</u>	2021 Annual Report
Unaudited Beginning Balance at July 1, 2021	\$ 36,128,599
Actual Revenues FY 2021	253,189,920
Actual Expenditures for FY 2021 ¹	\$ (242,126,247)
	<hr/>
Estimated Balance at June 30, 2021	\$ 47,192,272
	<hr/>
<u>FY 2022 Estimate</u>	
Projected Beginning Fund Balance	\$ 47,192,272
Projected Revenues for FY 2022	232,609,633
Projected Expenditures for FY 2022	\$ (232,609,633)
	<hr/>
Estimated Balance at June 30, 2022	\$ 47,192,272
	<hr/>
<u>FY 2023 Estimate</u>	
Projected Beginning Fund Balance	\$ 47,192,272
Projected Revenues FY 2023	253,620,633
Projected Expenditures for FY 2023	\$ (253,620,633)
	<hr/>
Estimated Balance at June 30, 2023	\$ 47,192,272
	<hr/>

Change in Fund Balance - General Fund

The Beginning Fund Balance of the General Fund for FY 2021 was \$36,128,599 and the ending balance was \$47,192,272, resulting in an increase of \$11,063,673 or 30.6%. This increase is primarily attributed to greater than anticipated revenue growth in the General Fund.

¹ FY 2021 expenditure reflects a decrease of \$35,464 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*.

