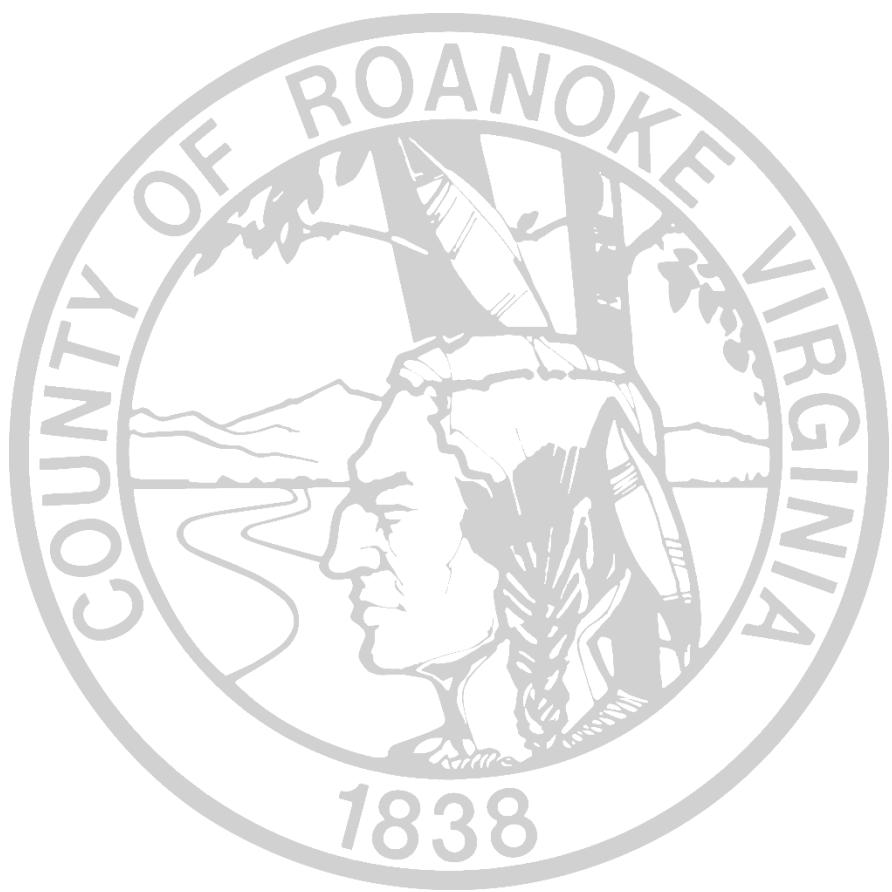




# County of Roanoke, Virginia

## FY 2024-2025 Adopted Budget



# Board of Supervisors

David F. Radford

Martha B. Hooker

Phil C. North

Paul M. Mahoney

Tammy E. Shepherd

*Windson Hills*

*Catawba*

*Hollins*

*Cave Spring*

*Vinton*

*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*

Douglas M. Blount

*Assistant County Administrator*



## Finance and Management Services

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*Director of Finance & Management Services*

Jessica Beemer, CPA  
*Assistant Director of Finance & Management Services*

Steven Elliott, MPA  
*Budget Administrator*

Yen Ha  
*Budget Manager*

### Special Thanks to:

Elijah Daly  
*Director of Human Resources*

Paul Workman, CPA  
*Finance Manager - Accounting*

Shannon Lecas, CPA  
*Finance Manager – Systems*

Amy Meacham  
*Finance Manager – Payroll*

Cindy Kakouras  
*Finance Manager – Accounts Payable*

### Prepared by

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**County of Roanoke  
Virginia**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Monell*

Executive Director

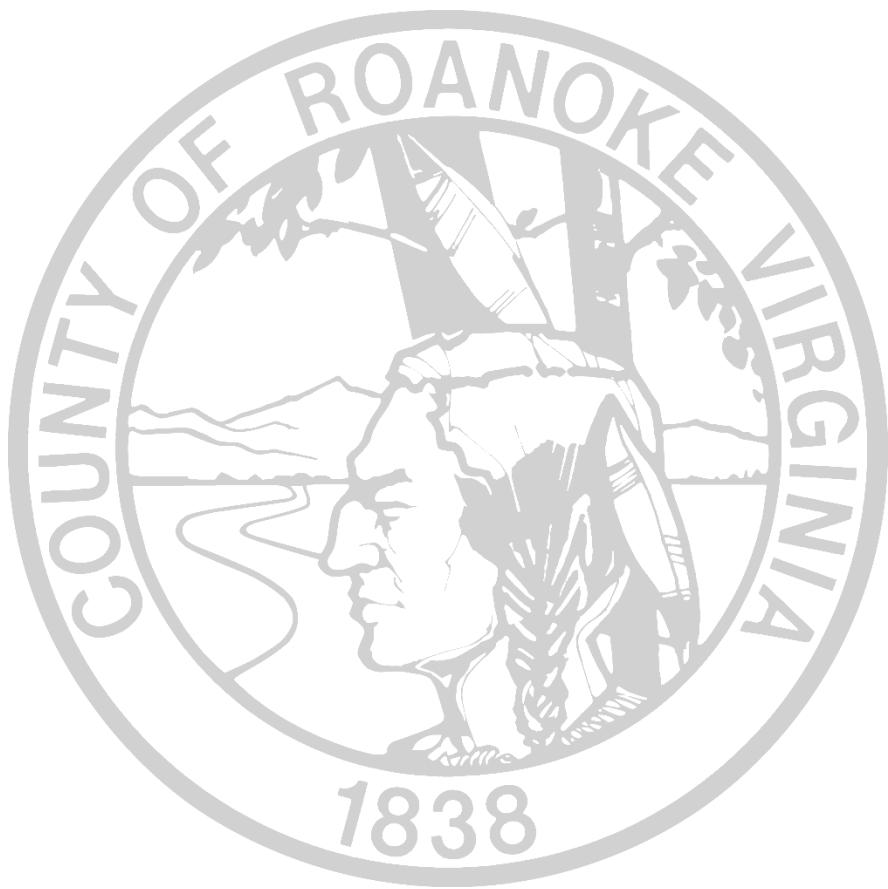
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the County of Roanoke, Virginia for the fiscal year beginning July 1, 2023.

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

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

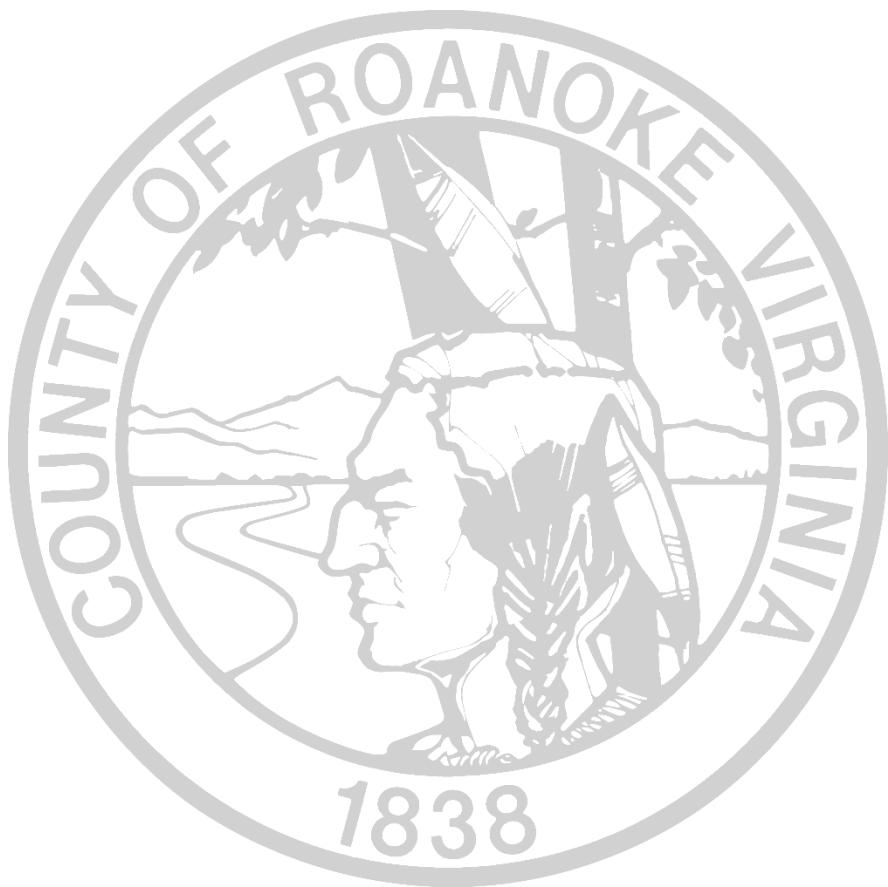
Adopted Budget

FY 2024-2025





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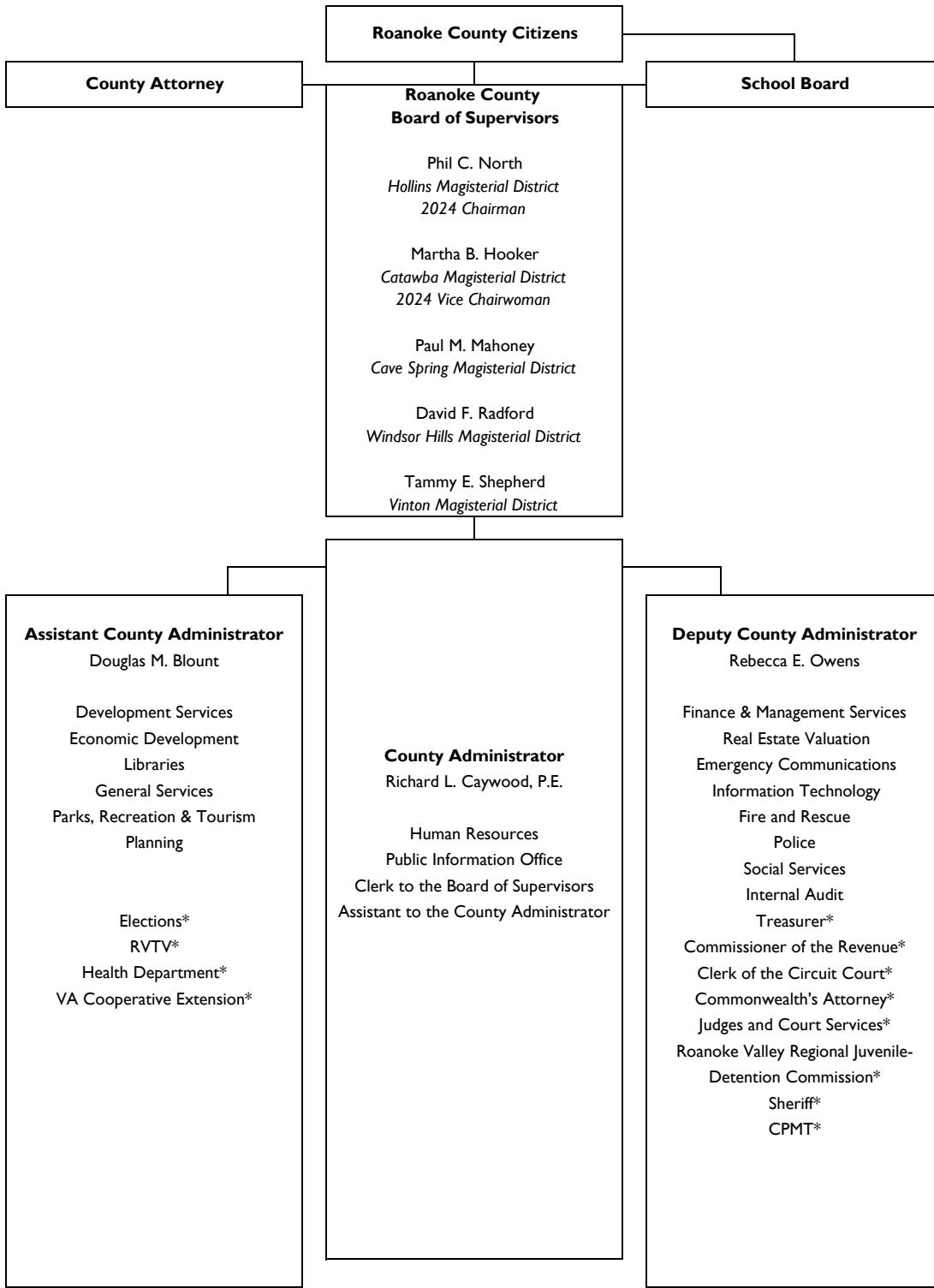
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## Roanoke County Organizational Chart



\*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 96,000 and is a mostly suburban area that surrounds the City of Roanoke. Its 251 square miles include the Town of Vinton; Hollins, home of the prestigious Hollins University for women; and historic Bonsack. A diversified economic base helps to provide security from market fluctuations related to particular products.

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

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

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

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



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

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

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

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

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

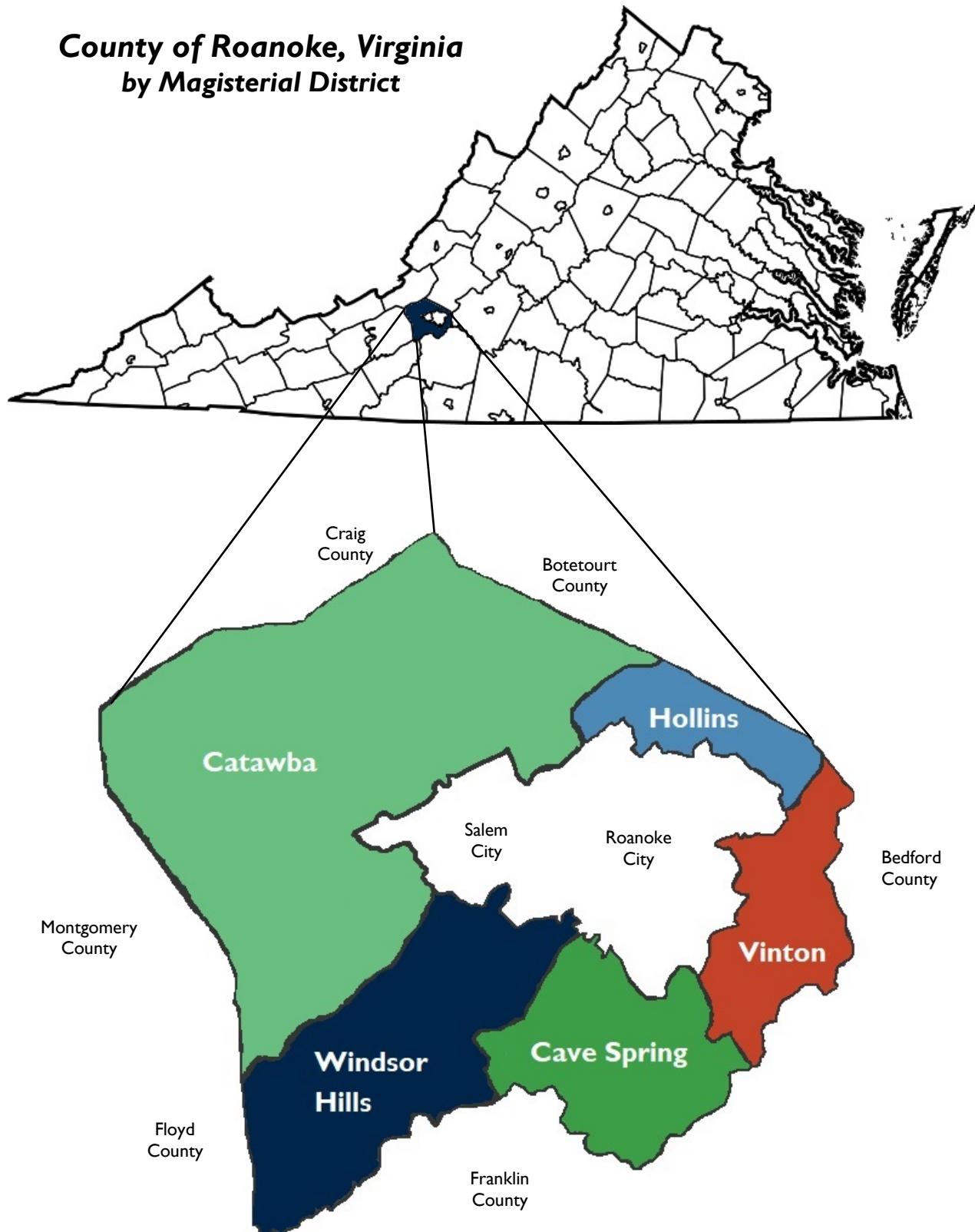
As part of the Strategic Planning Process, the following Vision Statement was developed in 2016.

*“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.

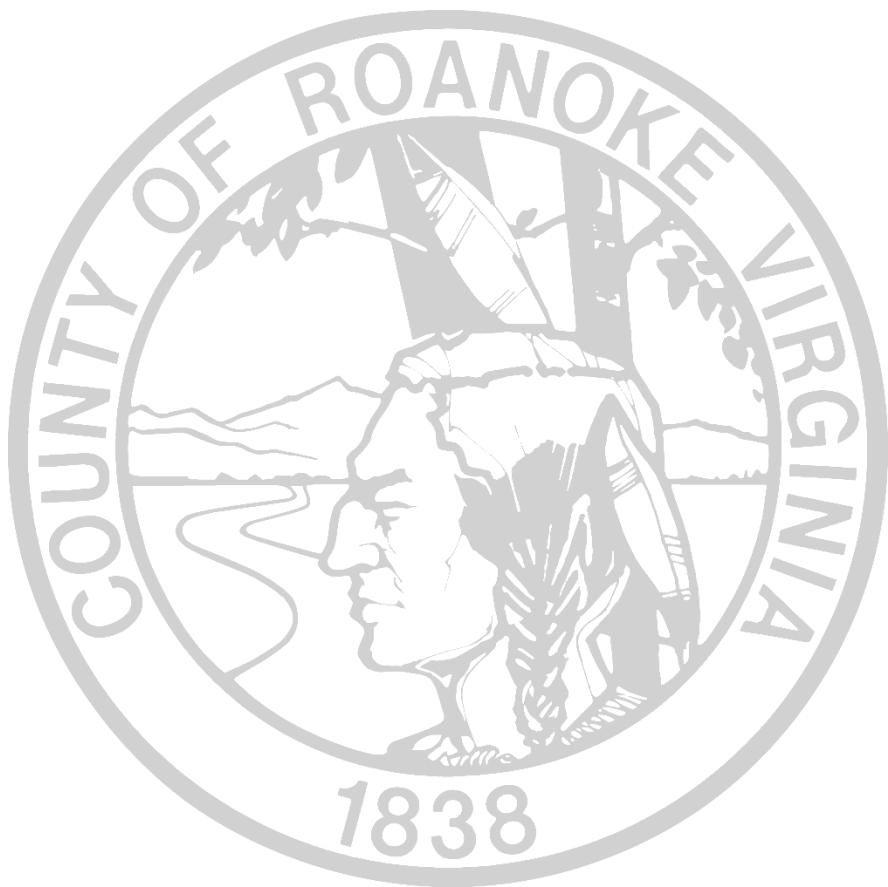


**County of Roanoke, Virginia  
by Magisterial District**





# County Administrator's Transmittal Letter





July 1, 2024

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

On May 28, 2024, the Roanoke County Board of Supervisors adopted the fiscal year 2024-2025 operating budget. On March 26, 2024, the County Administrator proposed the fiscal year 2024-2025 operating budget. Throughout February and March, the Board of Supervisors received information through budget work sessions, which are available at: <https://www.roanokecountyva.gov/592/Budget-Development>.

The County Administrator proposed his budget with a reduction in the Real Estate Tax Rate from \$1.06 to \$1.04 per \$100 of assessed value. The Board of Supervisor's adopted a Real Estate Tax Rate of \$1.04 per \$100 of assessed value on April 9, 2024.

As part of this section of the budget document, the County Administrator's March 26, 2024 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities and initiatives included in the operating budget. There were no changes from the proposed to the adopted operating budget. The entire fiscal year 2024-2025 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



March 26, 2024

Chairman North 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 2024-2025. The proposed fiscal year 2024-2025 General Government Budget revenues total \$260,481,503, which represents 7.08% growth over the current year budget. Current economic conditions are less volatile as inflation has declined over the past year, while home values remain high throughout the country and in Roanoke County. As a result, County revenues continue to increase while the cost of providing services to citizens has correspondingly increased.

The fiscal year 2024-2025 proposed budget continues to observe sound financial planning and budgeting practices. Recent revenue growth has surpassed all expectations and projections. Once again, County staff have worked to project revenues at an accurate but realistic level and expenditure budgets at levels necessary to provide the excellent services to Roanoke County citizens.

The budget is an important process and document to Roanoke County as it provides the foundation of the services we provide to our citizens, businesses, and visitors. The budget process is deliberate to balance the priorities of the County including education, public safety, our support functions, regional programs, and investment in capital needs.

As previous economic uncertainties related to supply chains, labor markets, and inflation have stabilized there is also greater certainty surrounding General Assembly legislation related to the state budget and implications for Virginia localities. We expect no significant impacts that would affect the County prior to our final adoption of the proposed fiscal year 2024-2025 budget scheduled for May 28, 2024.

### **Tax Relief for our Citizens and General Government Revenue**

My proposed fiscal year 2024-2025 operating budget, again, includes efforts to relieve the tax burden experienced by the citizens of Roanoke County. I propose to lower the real estate tax rate from \$1.06 to \$1.04 per \$100 of assessed value. This follows measures taken over the past few years to provide tax relief to the citizens and businesses of Roanoke County while ensuring sufficient funding to continue to provide the services our community needs.

The largest category of revenues, the Real Estate Tax, is budgeted at \$129,080,327, which is an 8.02% or \$9,588,327 increase over the fiscal year 2023-2024 adopted budget. This increase is based on an 8.63% increase in the 2024 real estate assessment largely attributed to growth in existing residential property values. The second largest category, the Personal Property Tax, is budgeted at \$44,500,000, which is no change from the fiscal year 2023-2024 adopted budget. This is based on analysis and research conducted by the National Automobile Dealers Association (NADA), as well as trend information. There continues to be a lot of uncertainty around values of used vehicles making budgeting for this revenue source very difficult.

Several other revenue categories are increasing over the fiscal year 2023-2024 adopted budget including Public Service Corporation Tax (\$1,280,000), Sales Tax (\$1,200,000), Business Professional and Occupational License (BPOL) Tax (\$1,300,000), Hotel/Motel Tax (\$400,000), and Meals Tax (\$350,000).



## Support for Schools

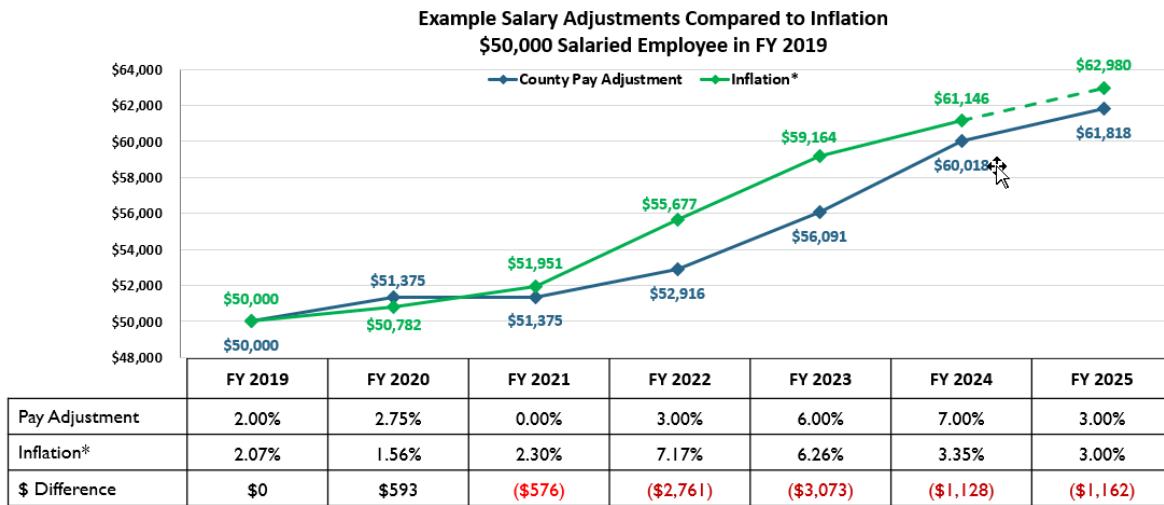
Roanoke County is proud of its extraordinary schools and students. The proposed fiscal year 2024-2025 budget includes an increase to support school operations based on the long-established Revenue Sharing Formula as outlined in the adopted Roanoke County Comprehensive Financial Policy. The transfer to Roanoke County Public Schools (RCPS) for operating uses increases by \$5,761,789 or 6.64% over the fiscal year 2023-2024 adopted budget, for a total of \$92,543,849.

The County will transition to a debt model which will issue \$20 million in debt issuances annually starting in fiscal year 2027. This change provides RCPS with additional borrowing capacity for projects within their Capital Improvement Program (fiscal years 2025-2034).

## Retaining and Recognizing Employees

The most important asset in delivering outstanding services to residents is our employees. Total increases for compensation in this proposal are \$6,494,289, which includes adjustments for employee salaries, part-time wages, health insurance, and other benefits.

Roanoke County implemented Public Safety Step Plans and a Decision Band Method compensation plan for all other employees which was completed as part of the fiscal year 2023-2024 adopted budget. This process increased salaries for all County employees and brought them more in line with inflation growth over the past several years as shown in the graph below. Inflation has decreased to 3.15% as of February 2024 and is projected to remain consistent throughout the remainder of 2024 as outlined in the U.S. Bureau Labor Statistics Consumer Price Index. For fiscal year 2025, the County uses the assumption of a level 3.00% inflation rate. As such, this budget proposal includes a 3.00% Cost of Living Adjustment for employees not in the public safety grade step system. For public safety employees, the anchor salary will increase by 1.75%. This will yield a 4% increase for employees currently in steps one through nine and a 3.0% increase for employees in steps ten through twenty-four. It also includes funding for career paths, competency adjustments, and changes that have occurred in the personnel base.



**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. FY 2024 Inflation rate is as of December 2023. FY 2025 assumes 3% inflation.

Costs for health and retirement benefits have also increased. Premiums for our existing plan, KeyCare 1000, will have to rise as our current pricing and utilization rate is unsustainable. This



year the County will introduce an option for employees called KeyCare 2000, which is a higher deductible lower premium plan. An additional \$605,000 for the Health Insurance fund has been planned to provide funding for the increase in claim costs. The Virginia Retirement System (VRS) has also increased the required contribution rate for employees from 15.97% to 17.11% of salary for all employees in fiscal year 2024-2025. VRS has also required contribution changes for employees enrolled in the VRS Hybrid pension requiring addition contributions from the County. These VRS changes total \$1,230,000.

The proposed fiscal year 2024-2025 budget also includes additional funding of \$275,000 which restores the ability of employees to "cash in" an additional forty hours of flexible leave, for a total of eighty hours each year.

### **Continuing Our Commitment to Public Safety**

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, additional over-time funding is required to support Fire & Rescue staffing. With the ending of the 2021 Staffing for Adequate Fire and Emergency Response (SAFER) Grant, which allowed Roanoke County to add fifteen firefighters, in fiscal year 2024-2025, \$625,000 has been added to the general government budget in Fire & Rescue. The County also intends to apply for the FY2023 SAFER grant for eighteen firefighter positions to staff the new Bonsack Fire Station.

An additional \$225,000 has been added for the Police Department budget. This is for the matching grant funds required for the School Resource Officer grant. Funding in the amount of \$365,000 has been added to the Sheriff's Department budget for the funding of School Resource Officers.

Our Social Services department provides services and programs needed by vulnerable groups in our community. This proposed budget provides an additional \$536,814 to Social Services to add seven new positions. This is largely offset by additional revenue from the Commonwealth.

### **Strengthening Investment in Capital and Technology**

Roanoke County is proud of the services that we offer to our citizens. Ensuring these services are available requires investment in our technology systems and infrastructure. Capital funding in fiscal year 2024-2025 continues to make progress in 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 software maintenance costs for our technology platforms.

The proposed fiscal year 2024-2025 budget includes an increase \$469,246 to the capital transfer to support projects identified in the fiscal year 2025 through fiscal year 2034 Proposed Capital Improvement Plan (CIP). Funding is maintained at \$700,000 for fleet and equipment replacement and an additional \$530,000 is being added for the incremental increase for the debt model.

### **Enhancing Quality of Life**

In the fiscal year 2024-2025 proposed budget, \$339,811 in funding has been included to support initiatives to enhance the quality of life for Roanoke County citizens. This includes increases to the Virginia Cooperative Extension, Blue Ridge Behavioral Health, and the Roanoke County Health Department. This proposed budget provides additional funding of \$30,000 to the Virginia



Cooperative Extension, an increase in the contribution to Blue Ridge Behavioral Health of \$121,573, and an increase of \$188,238 to the Roanoke County Health Department.

#### Continuing Support for Regional Programs

Roanoke County participates in a number of regional programs and initiatives that serve citizens throughout the Roanoke Valley. The fiscal year 2024-2025 operating budget includes an additional \$462,738 to address required increases to support these services.

By agreement with other local governments a portion of hotel/motel tax revenues are shared with Visit Virginia's Blue Ridge. As hotel/motel taxes are projected to increase, the contractual contribution increases by \$171,429 in fiscal year 2024-2025. Other increases related to regional program usage include a \$251,482 increase for debt service at the Western Virginia Regional Jail (WVRJ) and \$150,237 for the Roanoke Valley Juvenile Detention Center.

#### Summary and Acknowledgements

Roanoke County is a wonderful place to live and raise a family. I am proud of this great community and the services we provide to our citizens. Roanoke County will continue to be exceptional, thanks to our citizens, the dedication of our employees, and the thoughtful decision making of you, the Board of Supervisors.

The fiscal year 2024-2025 proposed budget is the culmination of work through collaboration from staff across departments which began in the fall of 2023. 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 Elijah Daly, Budget Administrator Steve Elliott, Budget Analyst Corey White, Department Directors, Constitutional Officers, and supporting staff throughout the organization.

I look forward to discussing the fiscal year 2024-2025 budget in detail with you through budget adoption, planned for May 28, 2024.

Sincerely,

Richard L. Caywood, P.E.  
County Administrator



**Schedule of Sources and Uses of Funds**  
**Proposed Fiscal Year 2024-2025 General Government Budget**  
**General Government Revenues**

Revenue Sources	Notes	Inc./Dec. over FY 2023-2024	Total
<b>FY 2023-2024 Adopted General Government Budget, Net of Beginning Balance</b>			<b>\$ 243,264,999</b>
<b>FY 2024-2025 Proposed General Government Revenue Adjustments</b>			
Real Estate Taxes	FY 2025 increase is based on a CY 2024 increase in assessment of 8.63%, which is largely attributed to growth in existing residential property values. Total FY 2025 Real Estate Tax revenue is budgeted at \$129.1 million.	\$ 9,588,327	
Personal Property Taxes	Personal Property Tax revenue is projected to remain flat based on FY 2024 projected collections and uncertainty of used car values.	\$ -	
Other Property Taxes	Increased revenue from public service corporation taxes and increased payment in lieu of taxes.	\$ 1,515,000	
Sales Tax	Sales tax projected to increase based on increases in consumer spending.	\$ 1,200,000	
Communications Sales & Use Tax	The Communications Sales & Use Tax revenue has dropped steadily for the last several years but current year collections are trending higher than anticipated.	\$ 75,000	
Business License	Business License revenue increased in FY 2024 due to higher inflation and increased consumer spending.	\$ 1,300,000	
Recordation Taxes	Recordation Taxes decreased based on FY 2024 higher interest rates and limited housing stock.	\$ (100,000)	
Hotel/Motel Taxes	Hotel/Motel Taxes are projected to increase based on FY 2024 collections and projected increased prices.	\$ 400,000	
Meals Tax	Meals tax revenue is projected to increase based on FY 2024 collections with new restaurant openings and increased prices.	\$ 350,000	
Other Local Taxes	Increase in Bank Franchise collections with utility license tax decreases continue and cigarette tax collections remain strong and increase slightly.	\$ 60,000	
Use of Money and Property	Increased based on higher interest rates and tower rental collections in FY 2024.	\$ 729,586	
Other Charges for Services	Other Charges for Services revenue increases due to an increase in the use of Roanoke County Jail.	\$ 404,700	
Permits, Fees and Licenses	Increase in ambulance fee collections and increase in development services fees.	\$ 190,915	
Miscellaneous & Other Financing Sources	The City of Salem reimburses Roanoke County for uses of shared programs including Social Services programs. An increase is budget based on FY 2024 collections.	\$ 323,777	



Revenue Sources	Notes	Inc./Dec. over FY 2023-2024	Total
Recovered Costs	The FY 2025 increase is due to increased collections in general recovered costs.	\$ 100,000	
Commonwealth of Virginia	An increase in revenue received from the Commonwealth of Virginia is based on trends in state social services revenues as well as proposed increases to state Compensation Board funding for Constitutional Officers.	\$ 902,199	
Federal	An increase in revenue received from the Federal Government is based on increased expenditures in federal social services programs which are 100% reimbursable.	\$ 177,000	
<b>Total, FY 2024-2025 Proposed General Government Revenue Adjustments</b>			<b>\$ 17,216,504</b>
<b>Proposed FY 2024-2025 General Government Revenue Budget, Net Beginning Balance</b>			<b>\$ 260,481,503</b>
<b>Increase over FY 2023-2024 General Government Revenues</b>			<b>7.08%</b>



**Schedule of Sources and Uses of Funds**  
**Proposed Fiscal Year 2024-2025 General Government Budget**  
**General Government Expenditures**

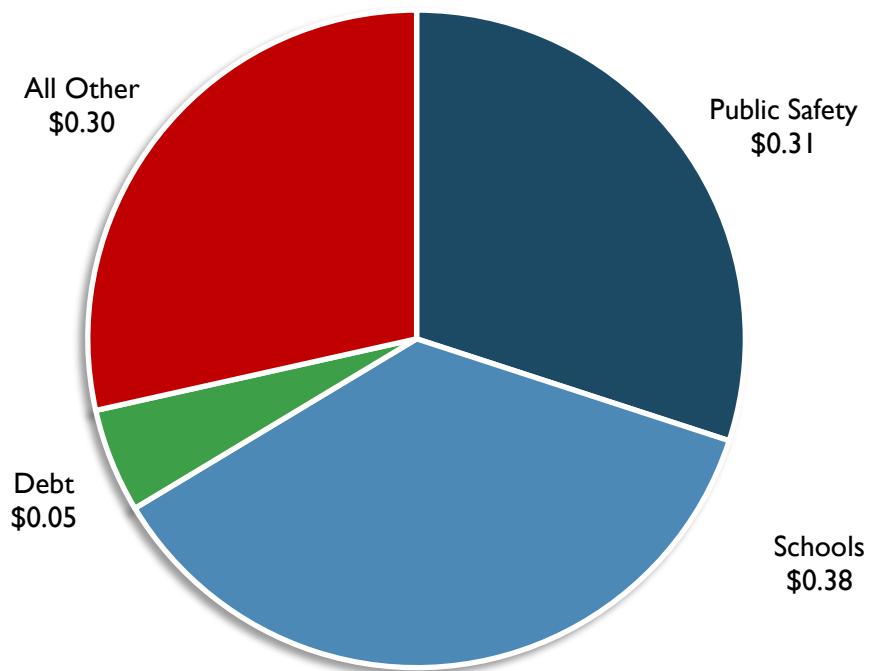
Expenditure/ Department	Notes	Inc./Dec. over FY 2023-2024	Total
<b>FY 2023-2024 Adopted General Government Budget, Net of Beginning Balance</b>			<b>\$ 243,264,999</b>
<b>FY 2024-2025 Proposed General Government Expenditure Adjustments</b>			
<b>Support for Schools</b>			
Schools Transfer	Increase in transfer to Schools based on the Board of Supervisor's adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.	\$ 5,761,789	
<b>Subtotal, Support for Schools</b>			<b>\$ 5,761,789</b>
<b>Retaining and Recognizing Employees</b>			
All Departments	Proposed FY 2024-2025 operating budget includes a 3% Cost of Living Adjustment and benefits for all Roanoke County employees including public safety and emergency communications and includes career paths, competency adjustments, and changes in personnel base.	\$ 4,383,749	
Health and Dental Insurance	Transfer to Health Insurance Fund due to increased claims experience.	\$ 605,000	
Flex Leave Plan Cash-In	Restore additional cash in of forty hours flex leave.	\$ 275,000	
Virginia Retirement System	Increase in bi-annual contribution rate.	\$ 1,230,000	
<b>Subtotal, Retaining and Recognizing Employees</b>			<b>\$ 6,493,749</b>
<b>Continuing our Commitment to Public Safety</b>			
Fire & Rescue	Funding for the ending of 15 FTE's from 2021 SAFER grant.	\$ 625,000	
Police	Grant match for School Resource Officers.	\$ 225,000	
Sheriff	Funding for six part time School Resource Officers.	\$ 365,000	
Social Services	One additional Benefit Program Supervisor, two Senior Benefit Program Specialists, one Benefit Program Specialist, one Customer Service Representative, one Accounts Coordinator and one Social Services Aide to provide enhanced services to citizens and improve efficiency (7 FTEs).	\$ 536,814	
<b>Subtotal, Continuing our Commitment to Public Safety</b>			<b>\$ 1,751,814</b>



Expenditure/ Department	Notes	Inc./Dec. over FY 2023-2024	Total
<b>Strengthening Investment in Capital and Technology</b>			
Capital Transfer	Increase in transfer to capital to fund capital projects.	\$ 469,246	
Debt Service	Incremental increase in annual contribution to debt model for future County & School debt issuances.	\$ 530,000	
<b>Subtotal, Strengthening Investment in Capital and Technology</b>			<b>\$ 999,246</b>
<b>Enhancing Quality of Life</b>			
Virginia Cooperative Extension	Increase funding for Virginia Cooperative Extension services.	\$ 30,000	
Blue Ridge Behavioral Health	Increase in contribution to Blue Ridge Behavioral Health.	\$ 121,573	
Roanoke County Health Department	Increase funding to provide services to Roanoke County citizens.	\$ 188,238	
<b>Subtotal, Enhancing Quality of Life</b>			<b>\$ 339,811</b>
<b>Continuing Support for Regional Programs</b>			
Western Virginia Regional Jail	Increase in debt service for Western Virginia Regional Jail.	\$ 251,482	
Juvenile Detention Center	Increase in costs for the Juvenile Detention Center	\$ 150,237	
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.	\$ 171,429	
Regional Center for Animal Care & Protection (RCACP)	Decrease in percentage of animal population offset by increase in employee compensation and benefits.	\$ (86,740)	
Roanoke Valley Broadband Authority	Elimination of the funding for the Broadband Authority operating expenditures	\$ (100,000)	
Multiple Departments	Other minor budget adjustments for Regional Programs and Memberships.	\$ 76,330	
<b>Subtotal, Continuing Support for Regional Programs</b>			<b>\$ 462,738</b>
<b>Departmental and Other Budget Adjustments</b>			
Children Services Act	Increase in funding due to increase in costs.	\$ 600,000	
Commonwealth Attorney	Position added due to increased workload related to Victim Witness program and administrative duties.	\$ 93,120	
County Administration	Eliminate Deputy Clerk position.	\$ (87,522)	
Multiple Departments	Other operating budget adjustments.	\$ 801,759	
<b>Subtotal, Departmental and Other Budget Adjustments</b>			<b>\$ 1,407,357</b>
<b>Total, FY 2024-2025 Proposed General Government Expenditure Adjustments</b>			<b>\$ 17,216,504</b>
<b>Total, FY 2024-2025 Proposed General Government Operating Budget</b>			<b>\$ 260,481,503</b>
<b>Increase over FY 2023-2024 General Government Expenditures</b>			<b>7.08%</b>



**\$1.04 / \$100 Assessed Value Real Estate Tax Rate  
Distribution for County Services**



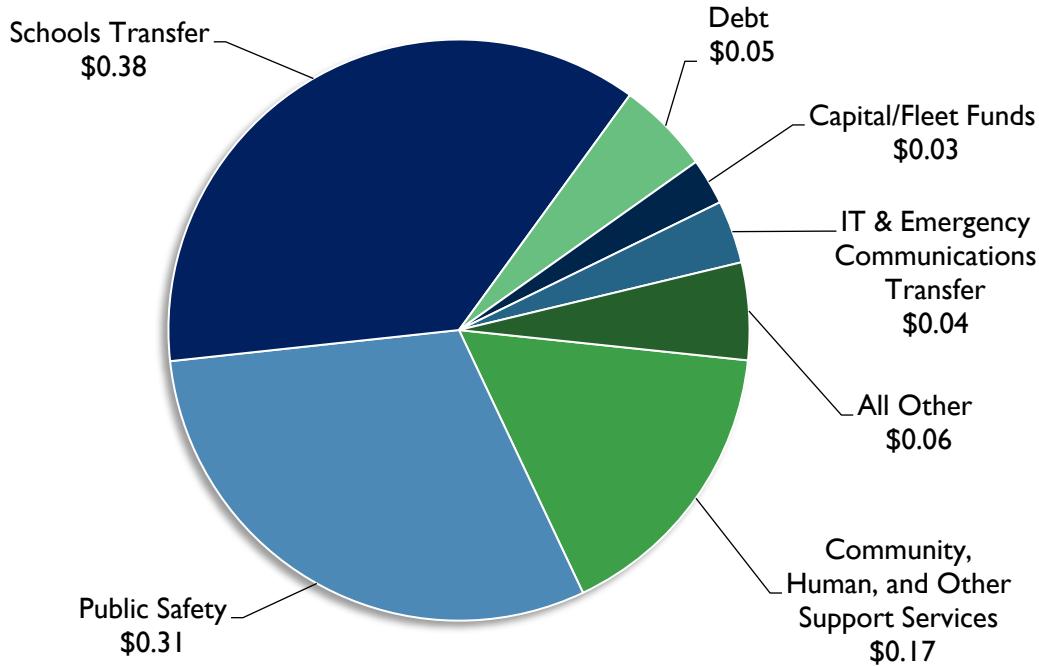
Area	FY 2024-2025 Adopted Budget	Portion of \$1.04 That Supports Area
Public Safety	\$ 78,185,100	\$ 0.31
*Schools	94,722,849	0.38
Debt (County & Schools)	13,346,009	0.05
All Other	74,227,545	0.30
<b>**Total</b>	<b>\$ 260,481,503</b>	<b>\$ 1.04</b>

\*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



**\$1.04 / \$100 Assessed Value Real Estate Tax Rate  
Distribution for County Services**



Area	FY 2024-2025 Adopted Budget	Portion of \$1.04 That Supports Area
Community, Human, and Other Support Services	\$42,090,746	\$0.17
Public Safety	78,185,100	\$0.31
Schools Transfer (incl. CSA)	94,722,849	\$0.38
Debt	13,346,009	\$0.05
Capital/Fleet Funds Transfer	6,638,983	\$0.03
IT & Emergency Communications Transfer	11,528,076	\$0.04
All Other*	13,969,740	\$0.06
<b>Total**</b>	<b>\$ 260,481,503</b>	<b>\$ 1.04</b>

\* All Other includes Transfer to CSA-County (\$2.23 million); Transfer to Public Works (\$0.18 million); Transfer to Internal Services (\$2.15 million); Transfer to Criminal Justice Academy (\$0.21 million); Employee Benefits (\$3.26 million); Contributions (\$2.72 million); Public Health (\$0.77 million); Board Contingency (\$0.05 million); Miscellaneous (\$2.25 million); VA Cooperative Extension (\$0.15 million)

\*\*Total General Government, Net Beginning Balance



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

### Authorized Positions

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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.

In FY 2024, there were position changes between funds but these were planned and budgeted for in advance. Thus, there were no increases in the total position count and no General Fund Impacts.

FY 2025 adjustments are described on the following page.



County of Roanoke, Virginia Analysis of Position Changes Adopted Fiscal Year 2024-2025 Budget					
Position	Position	Position	Rev/Exp.	General Fund	
	Count	Cost	Offset	Impact	
<b>Added Positions</b>					
Board of Supervisors – Vacant Deputy Clerk to the Board of Supervisors position eliminated.	(1.0)	\$ (87,522)	\$ -	\$ (87,522)	
Commonwealth Attorney – Executive Assistant for Victim Witness Program and Administrative Duties	1.0	93,120	-	93,120	
Parks, Recreation, and Tourism – Multimedia Design Specialist	1.0	82,821	(82,821)	-	
Social Services – Benefit Program Supervisor added due to increased demand in Social Services programming needs	1.0	101,847	(86,570)	15,277	
Social Services – Senior Benefit Program Specialists added due to increased demand in Social Services programming needs	2.0	159,932	(135,942)	23,990	
Social Services – Benefit Program Specialist added due to increased demand in Social Services programming needs	1.0	72,495	(61,621)	10,874	
Social Services – Customer Service Representative added due to increased demand in Social Services programming needs	1.0	65,023	(55,270)	9,753	
Social Services – Accounts Coordinator added due to increased demand in Social Services programming needs	1.0	72,495	(61,621)	10,874	
Social Services – Social Services Aide added due to increased demand in Social Services programming needs	1.0	65,023	(55,270)	9,753	
<b>Subtotal – Added Positions</b>	<b>8.0</b>	<b>\$ 625,234</b>	<b>\$ (539,115)</b>	<b>\$ 86,119</b>	

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.



## County of Roanoke Authorized Position Count

FY 2024-2025

This table lists all positions proposed in Budget.

Fund / Subfund / Department	Actual FY 2023	Budget FY 2024	Revised FY 2024	Adopted FY 2025	Adopted to Revised
					Inc/(Dec)
<b>General Fund</b>					
General Government					
Board of Supervisors	7	7	7	6	(1)
Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue	13	13	13	13	-
Commonwealth's Attorney	13	13	13	14	1
County Administrator	5	5	5	5	-
County Attorney	4	4	4	4	-
Development Services	36	36	36	36	-
Economic Development	4	4	4	4	-
Elections	5	5	5	5	-
Finance & Management Services	24	24	24	24	-
Fire & Rescue	188	188	203	203	-
General Services - Admin	5	5	5	5	-
General Services - Building Maintenance	19	19	23	23	-
General Services - 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	15	15	15	-
Planning - CORTRAN	1	-	-	-	-
Police	152	152	152	152	-
Public Information Officer	3	3	3	3	-
Real Estate Valuation	11	11	11	11	-
Sheriff - Administration & Civil	26	26	26	26	-
Sheriff - Care & Confinement	62	63	63	63	-
Social Services	116	122	121	128	7
Treasurer	13	13	13	13	-
<b>Total General Government</b>	<b>877</b>	<b>885</b>	<b>903</b>	<b>910</b>	<b>7</b>



Fund / Subfund / Department	Revised	Budget	Revised	Adopted	Adopted to Revised
	FY 2023	FY 2024	FY 2024	FY 2025	Inc/(Dec)
Children's Services Act					
Finance	1	1	1	1	-
Social Services	3	3	4	4	-
<b>Total Children's Services Act</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>-</b>
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	-
Sheriff	1	1	1	1	-
<b>Total Roanoke County Criminal Justice Academy</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
Fleet Service Center					
General Services	13	13	13	13	-
<b>Total Fleet Service Center</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
Grants					
Commonwealth's Attorney	2	2	2	2	-
Court Service Unit	4	4	4	4	-
Fire SAFER Grant (2021)	15	15	-	-	-
Police DUI Grant	2	2	2	2	-
<b>Total Grants</b>	<b>23</b>	<b>23</b>	<b>8</b>	<b>8</b>	<b>-</b>
Information Technology					
Information Technology	40	40	39	39	-
<b>Total Comm IT Administration &amp; Operations</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>-</b>
Communication Shops					
Emergency Communications	7	7	4	4	-
<b>Total Communication Shops</b>	<b>7</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>-</b>
Emergency Communications					
Emergency Communications	42	42	40	40	-
<b>Total Emergency Communication Center</b>	<b>42</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>-</b>
Fee Classes					
Parks, Recreation & Tourism	12	12	17	18	1
<b>Total Fee Classes</b>	<b>12</b>	<b>12</b>	<b>17</b>	<b>18</b>	<b>1</b>



Fund / Subfund / Department	Revised	Budget	Revised	Adopted	Inc/(Dec)
	FY 2023	FY 2024	FY 2024	FY 2025	
School Grounds Maintenance					-
Parks, Recreation & Tourism	5	5	-	-	-
<b>Total School Ground Maintenance</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Service Fund</b>					
County Risk Management	2	2	2	2	-
<b>Total Internal Service Fund</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>
<b>Other Funds</b>					
Cable Television					
Roanoke Valley Television (RVTV)	5	5	5	5	-
<b>Total Cable Television</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Roanoke Valley Greenways Commission					
Greenways					-
<b>Total Roanoke Valley Greenways Commission</b>	<b> </b>	<b> </b>	<b> </b>	<b> </b>	<b>-</b>
Regional Center for Animal Care & Protection					
Regional Ctr for Animal Care & Protection	21	21	23	23	-
<b>Total Regional Center for Animal Care &amp; Protection</b>	<b>21</b>	<b>21</b>	<b>23</b>	<b>23</b>	<b>-</b>
<b>Total, All County Funds</b>	<b>1,055</b>	<b>1,063</b>	<b>1,063</b>	<b>1,071</b>	<b>8</b>



## County of Roanoke Authorized Position Count

FY 2024-2025

This table lists all positions proposed in Budget.

Department / Fund	Actual	Budget	Revised	Adopted	Adopted to Revised
	FY 2023	FY 2024	FY 2024	FY 2025	Inc/(Dec)
Board of Supervisors					
General Government	7	7	7	6	(1)
<b>Total Board of Supervisors</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>(1)</b>
Clerk of the Circuit Court					
General Government	16	16	16	16	-
<b>Total Clerk of the Circuit Court</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>-</b>
Commissioner of the Revenue					
General Government	13	13	13	13	-
<b>Total Commissioner of the Revenue</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
Commonwealth's Attorney					
General Government	13	13	13	14	1
Grants	2	2	2	2	-
<b>Total Commonwealth's Attorney</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>1</b>
County Administrator					
General Government	5	5	5	5	-
<b>Total County Administrator</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Court Service Unit					
Grants	4	4	4	4	-
<b>Total Court Service Unit</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
County Attorney					
General Government	4	4	4	4	-
<b>Total County Attorney</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
Development Services					
General Government	36	36	36	36	-
<b>Total Development Services</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>-</b>
Economic Development					
General Government	4	4	4	4	-
<b>Total Economic Development</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
Elections					
General Government	5	5	5	5	-
<b>Total Elections</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Emergency Communications					
Communications Shop	7	7	4	4	-
Emergency Communications	42	42	40	40	-
<b>Total Elections</b>	<b>49</b>	<b>49</b>	<b>44</b>	<b>44</b>	<b>-</b>



Department / Fund	Actual FY 2023	Budget FY 2024	Revised FY 2024	Adopted to FY 2025	
				Adopted	Revised Inc/(Dec)
Finance & Management Services					
General Government	24	24	24	24	-
Children's Services Act	1	1	1	1	-
Internal Services (Risk Management)	2	2	2	2	-
<b>Total Finance</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>-</b>
Fire & Rescue					
General Government	188	188	203	203	-
Fire SAFER Grant	15	15	-	-	-
<b>Total Fire &amp; Rescue</b>	<b>203</b>	<b>203</b>	<b>203</b>	<b>203</b>	<b>-</b>
General Services - Admin					
General Government	5	5	5	5	-
<b>Total General Services - Admin</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
General Services - Building Maintenance					
General Government	19	19	23	23	-
<b>Total General Services - Building Maintenance</b>	<b>19</b>	<b>19</b>	<b>23</b>	<b>23</b>	<b>-</b>
General Services - Fleet Service Center					
Fleet Service Center	13	13	13	13	-
<b>Total General Services - Fleet Service Center</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
General Services - Solid Waste					
General Government	34	34	34	34	-
<b>Total General Services - Solid Waste</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>-</b>
Human Resources					
General Government	8	8	8	8	-
<b>Total Human Resources</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>-</b>
Information Technology					
Information Technology	40	40	39	39	-
<b>Total Human Resources</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>-</b>
Internal Auditor					
General Government	1	1	1	1	-
<b>Total Internal Auditor</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
Library					
General Government	43	43	43	43	-
<b>Total Library</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>-</b>
Parks, Recreation & Tourism					
General Government	55	55	55	55	-
Fee Classes	12	12	17	18	1
School Grounds Maintenance	5	5	-	-	-
<b>Total Parks, Recreation &amp; Tourism</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>73</b>	<b>1</b>

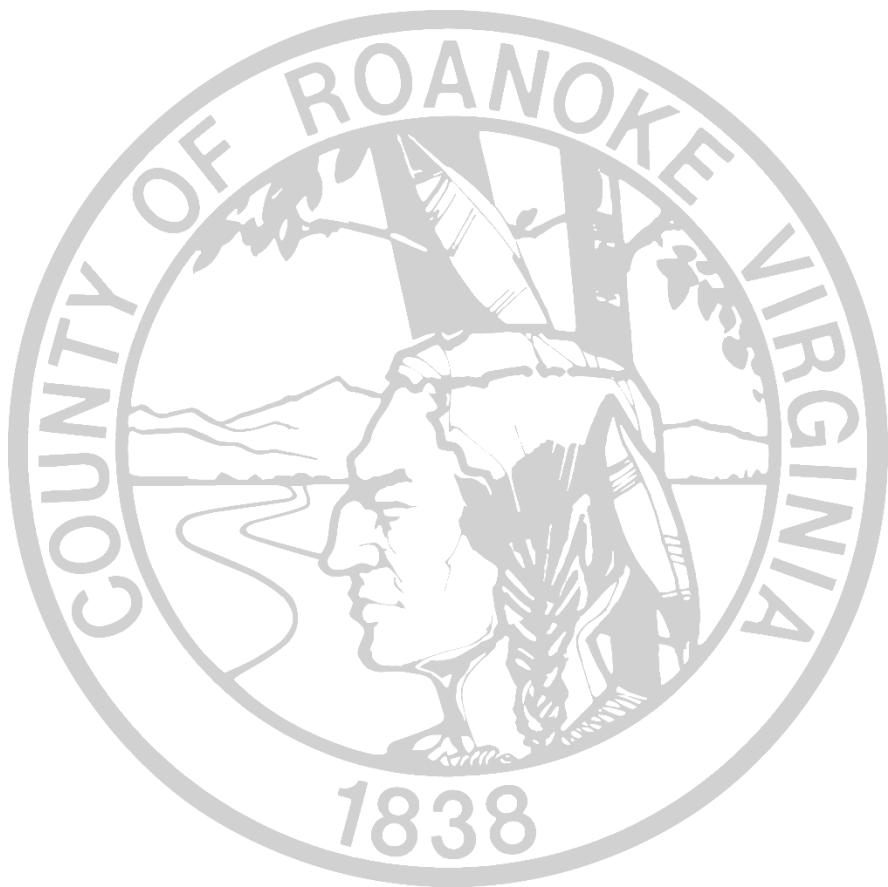
# Adopted Budget

FY 2024-2025



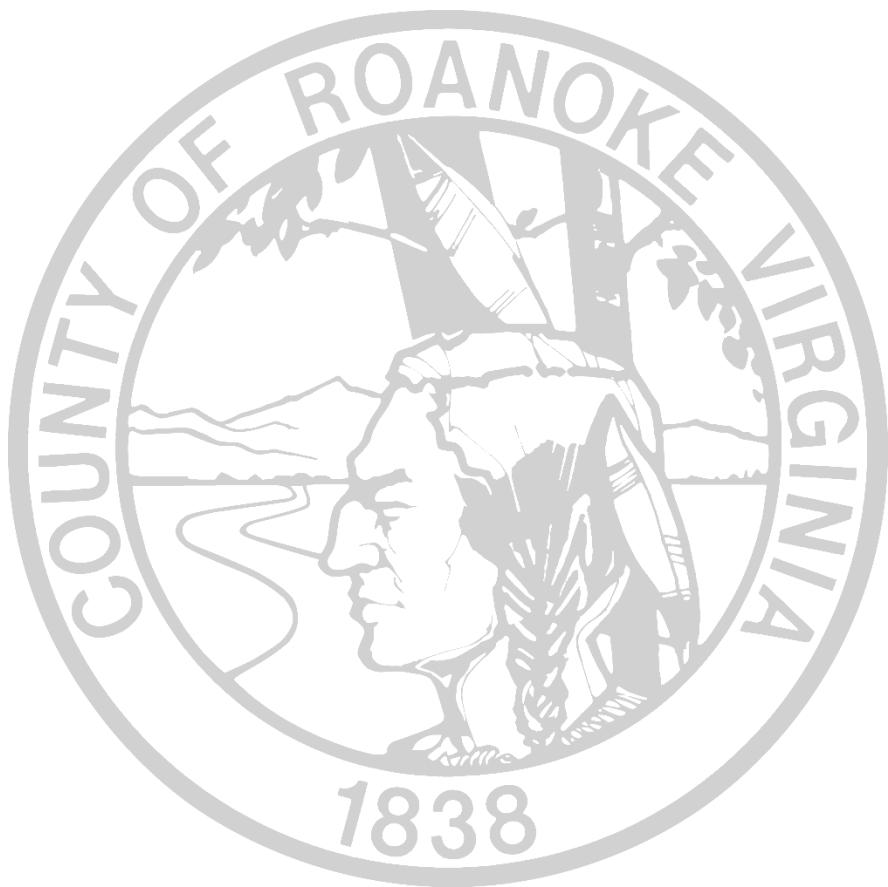
## County Administrator's Transmittal Letter

Department / Fund	Actual FY 2023	Budget FY 2024	Revised FY 2024	Adopted to FY 2025	
				Adopted	Revised Inc/(Dec)
Planning					
General Government	13	15	15	15	-
<b>Total Planning</b>	<b>13</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>-</b>
Planning - CORTRAN					
General Government	1	-	-	-	-
<b>Total Planning - CORTRAN</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Police					
General Government	152	152	152	152	-
Police DUI - Grant	2	2	2	2	-
Roanoke County Criminal Justice Academy	2	2	2	2	-
<b>Total Police</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>-</b>
Public Information Officer					
General Government	3	3	3	3	-
<b>Total Public Information Officer</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
Real Estate Valuation					
General Government	11	11	11	11	-
<b>Total Real Estate Valuation</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	21	21	23	23	-
<b>Total Regional Center for Animal Care &amp; Protection</b>	<b>21</b>	<b>21</b>	<b>23</b>	<b>23</b>	<b>-</b>
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	-
<b>Total Roanoke Valley Greenways Commission</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
Roanoke Valley Television (RVTV)					
Cable Television	5	5	5	5	-
<b>Total Cable Television</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Sheriff - Administration & Civil					
General Government	26	26	26	26	-
<b>Total Sheriff - Administration &amp; Civil</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>-</b>
Sheriff - Care & Confinement					
General Government	62	63	63	63	-
Roanoke County Criminal Justice Academy	1	1	1	1	-
<b>Total Sheriff - Care &amp; Confinement</b>	<b>63</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>-</b>
Social Services - Services					
General Government	116	122	121	128	7
Children's Services Act	3	3	4	4	-
<b>Total Social Services</b>	<b>119</b>	<b>125</b>	<b>125</b>	<b>132</b>	<b>7</b>
Treasurer					
General Government	13	13	13	13	-
<b>Total Treasurer</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
<b>Total County Departments/Funds</b>	<b>1,055</b>	<b>1,063</b>	<b>1,063</b>	<b>1,071</b>	<b>8</b>





# Understanding the Budget





## Understanding the Budget

### Introducing Sections of the Adopted Budget

The County of Roanoke, Virginia's Adopted Budget 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 Budget 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 adopted 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 Adopted Budget.)

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, Information Technology, Emergency Communications, 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 2023 actual data, FY 2024 adopted budget, and FY 2025 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).<sup>1</sup> This section includes: General Government support of capital initiatives and projects, a list of adopted FY 2025 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.

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

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



- 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 Adopted Budget**

In addition to the Adopted Budget, 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 Adopted Budget for more detailed information about the FY 2025 capital year budget. The entire Proposed FY 2025 – FY 2034 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 adopted by the Board of Supervisors.
- *Roanoke County Public Schools Budget*. This document details the School Board operations and funding requests. The School Board budget must be submitted to the County administration no later than April 1 of each year. For a brief overview, see the Component Unit (School Funds) section of this document.
- *Annual Financial Report*. 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 2023 Annual Report can be viewed online at <https://www.roanokecountyva.gov/371/Financial-Reports>.

### **Fiscal Year 2025 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 26, 2024.

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 adopted 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.

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, a final review of priorities 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 and by section within each department. 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 2025 budget appropriation ordinance on May 28, 2024.

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 2025 is included in this section of the document.



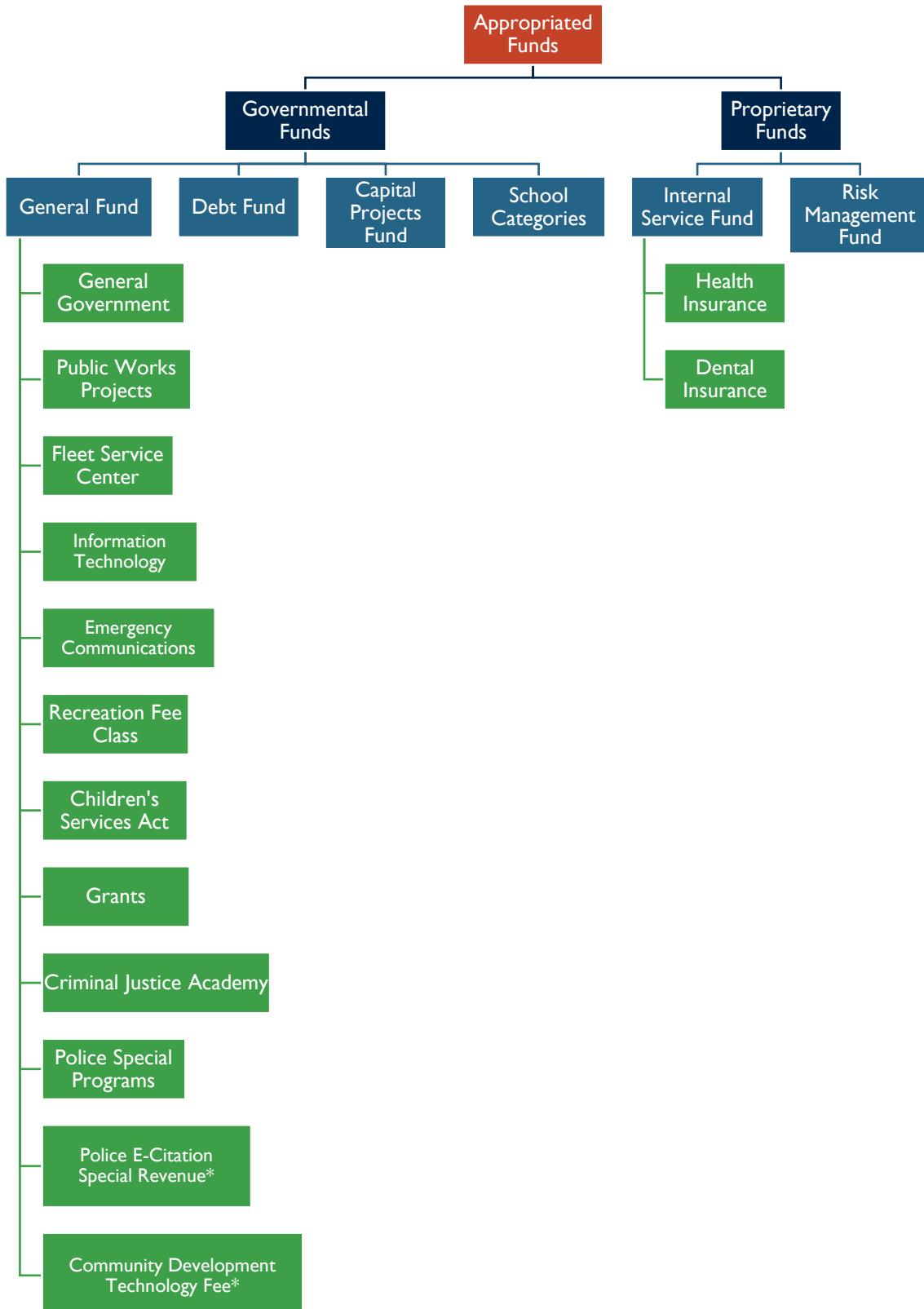
### **Amending the Adopted Budget**

In accordance with state code, Roanoke County may amend its budget to adjust the aggregate amount adopted 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 2024 - FY 2025

<b>September 2023</b>	<ul style="list-style-type: none"><li>• Begin Capital Improvement Program (CIP) process</li><li>• Board of Supervisors Work Session: FY 2022-2023 Preliminary Year-End Overview</li></ul>
<b>October</b>	<ul style="list-style-type: none"><li>• CIP Project Funding Requests due</li><li>• Board of Supervisors Work Session: Capital Project Status Update (October 24)</li></ul>
<b>November</b>	<ul style="list-style-type: none"><li>• Budget Development Kick-Off: Departments begin review of Operating Budget</li><li>• Departmental Operating Allocations Issued</li><li>• Begin Performance Management Plan process</li></ul>
<b>December</b>	<ul style="list-style-type: none"><li>• Briefing to Board of Supervisors on the FY 2022-2023 Audit Results</li><li>• Department submissions, performance management plans, and funding/fee adjustments due</li><li>• Initial review of departmental submissions</li><li>• Outside Agency application process opens (December 4)</li><li>• Prepare preliminary revenue estimates</li></ul>
<b>January 2024</b>	<ul style="list-style-type: none"><li>• Briefing to Board of Supervisors on 2024 Real Estate Assessment</li><li>• Outside Agency Applications due (January 5)</li><li>• Board of Supervisors Work Session: FY 2024 Mid-Year Revenue and Expenditure Update (January 23)</li></ul>
<b>February</b>	<ul style="list-style-type: none"><li>• FY 2024-2025 Revenues Finalized through Revenue Team process</li><li>• Board of Supervisors Work Session: FY 2023-2024 Revenue Outlook and Fees and Charges Compendium (February 13)</li><li>• County Review of Outside Agency Applications complete</li><li>• Board of Supervisors Work Session: FY 2025 Compensation Update and Outside Agency Funding (February 27)</li><li>• Board of Supervisors Work Session: FY 2025 – FY 2034 CIP &amp; Capital Project Status Update (February 27)</li></ul>
<b>March</b>	<ul style="list-style-type: none"><li>• Public Hearing: Effective Tax Rate (March 12)</li><li>• County Administrator proposes FY 2024-2025 Operating Budget and FY 2025 - FY 2034 Capital Improvement Plan to Board of Supervisors (March 26)</li></ul>
<b>April</b>	<ul style="list-style-type: none"><li>• Public Hearing: FY 2024-2025 Tax Rate Adoption (April 9)</li><li>• Resolution to Adopt the FY 2024-2025 Tax Rate (April 9)</li><li>• Public Hearing 1 of 2: General Comment on FY 2024-2025 Budget (April 23)</li></ul>
<b>May</b>	<ul style="list-style-type: none"><li>• First Reading of Budget Ordinances (May 14)</li><li>• Public Hearing 2 of 2: General Comment on FY 2024-2025 Budget (May 14)</li><li>• Second Reading of Budget Ordinances (May 28)</li><li>• Board of Supervisors Adopts FY 2024-2025 Budget and FY 2025 - FY 2034 CIP (May 28) – County</li></ul>
<b>June</b>	<ul style="list-style-type: none"><li>• Board of Supervisors Adopts Schools FY 2024-2025 Budget and FY 2025 - FY 2034 CIP (June 25)</li></ul>



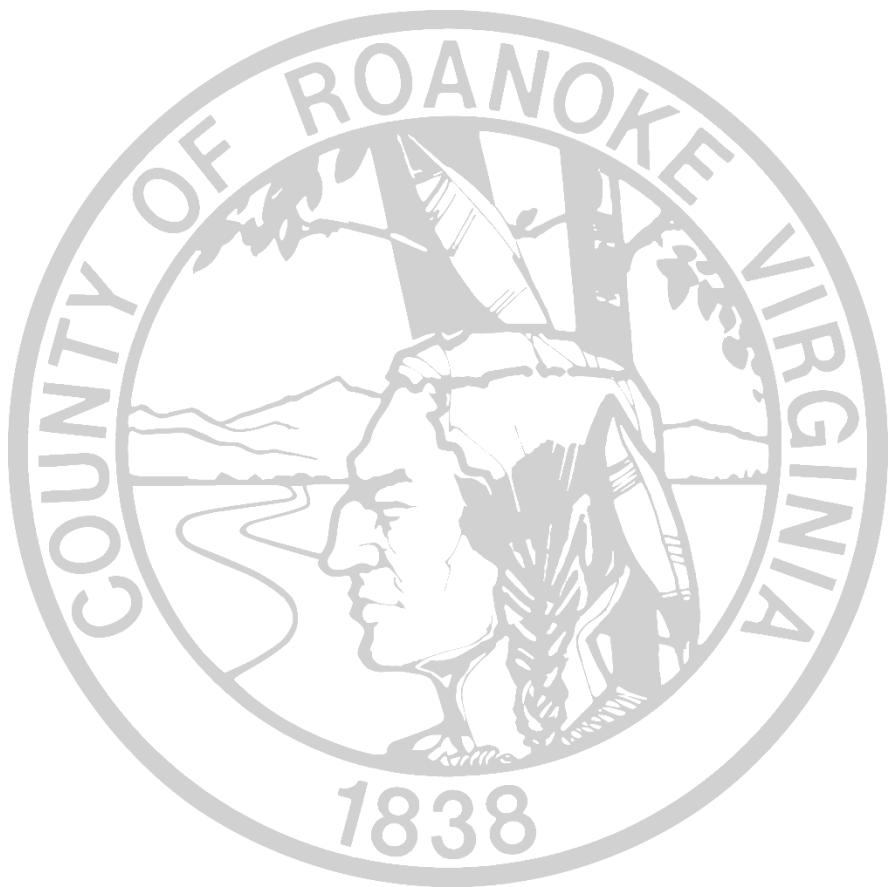
\*While considered part of the General Fund, these funds are accounted within the Capital Fund.



Fund-Department Relationship (Appropriated General Fund)										
	General Government	Public Works Projects	Fleet Service Center	Information Technology	Emergency Communications	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs
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 Mainentance	X									
Management Services										
Real Estate Valuation	X									
Finance and Management Services	X						X			
Public Safety										
Police	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									

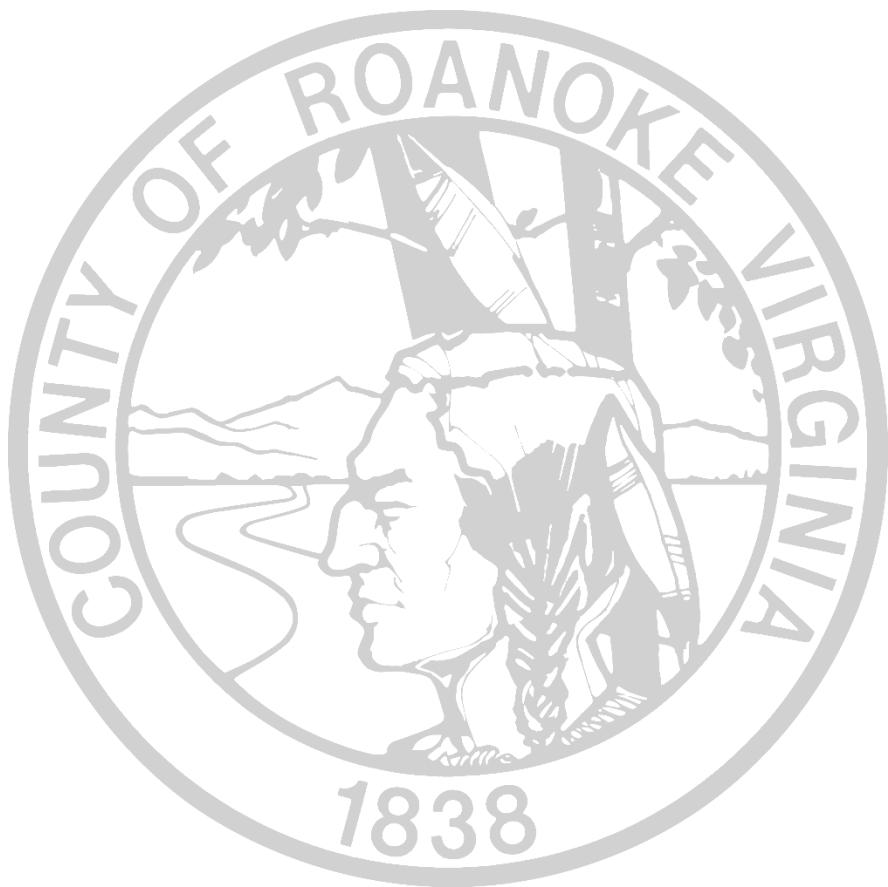


Fund-Department Relationship (Appropriated General Fund)												
	General Government	Public Works Projects	Fleet Service Center	Information Technology	Emergency Communications	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs	Police E-Citation Special Revenue*	Development Services Technology Fee*
Human Services												
Parks, Recreation, and Tourism	X					X						
Public Health	X											
Social Services	X							X				
Public Transportation (CORTTRAN)	X											
Library	X											
Virginia Cooperative Extension	X											
Elections	X											
Information Technology												
Information Technology					X							
Emergency Communications												
Emergency Communications						X						
Communications Shop						X						
Non-Departmental												
Employee Benefits	X											
Contributions	X											
Miscellaneous	X											
Board Contingency	X											
Transfers	X	X	X	X	X		X		X			
Other General Fund												
Fleet Service Center				X								
Children's Services Act (CSA)								X				
Recreation Fee Class						X						
Criminal Justice Academy									X			
Grants & Other								X				
Police Special Programs										X		
Police E-Citation Special Revenue Fund											X	
Development Services Technology Fee Fund												X
Public Works Projects			X									



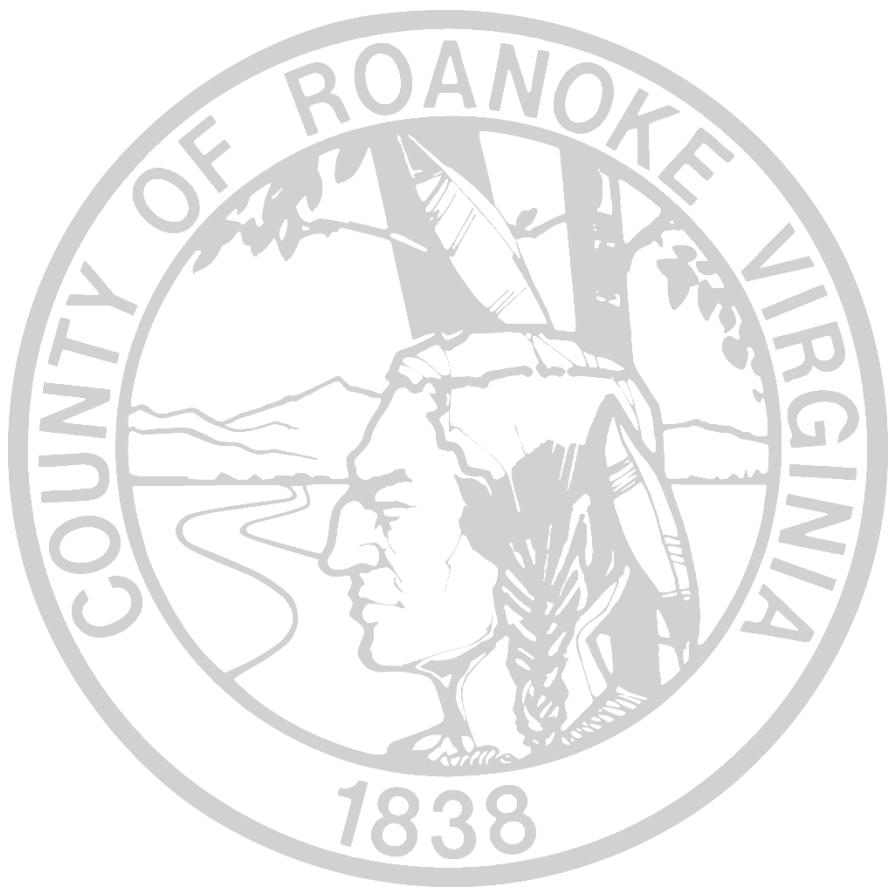


# Organizational Policies, Plans & Analyses





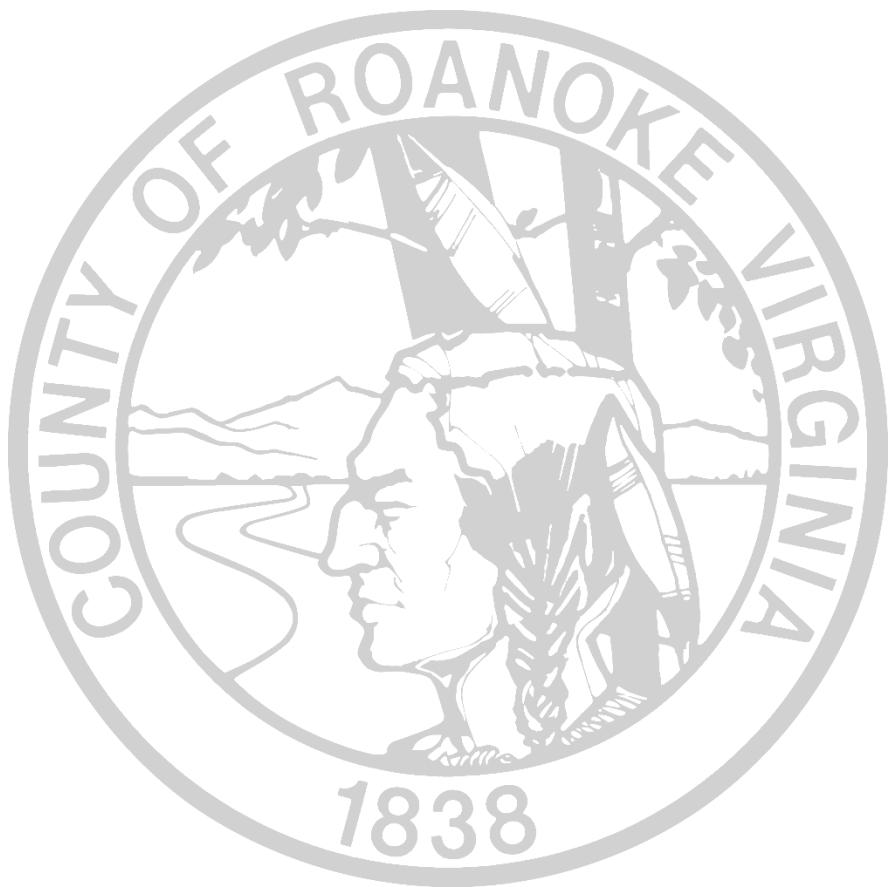
## Financial Policies





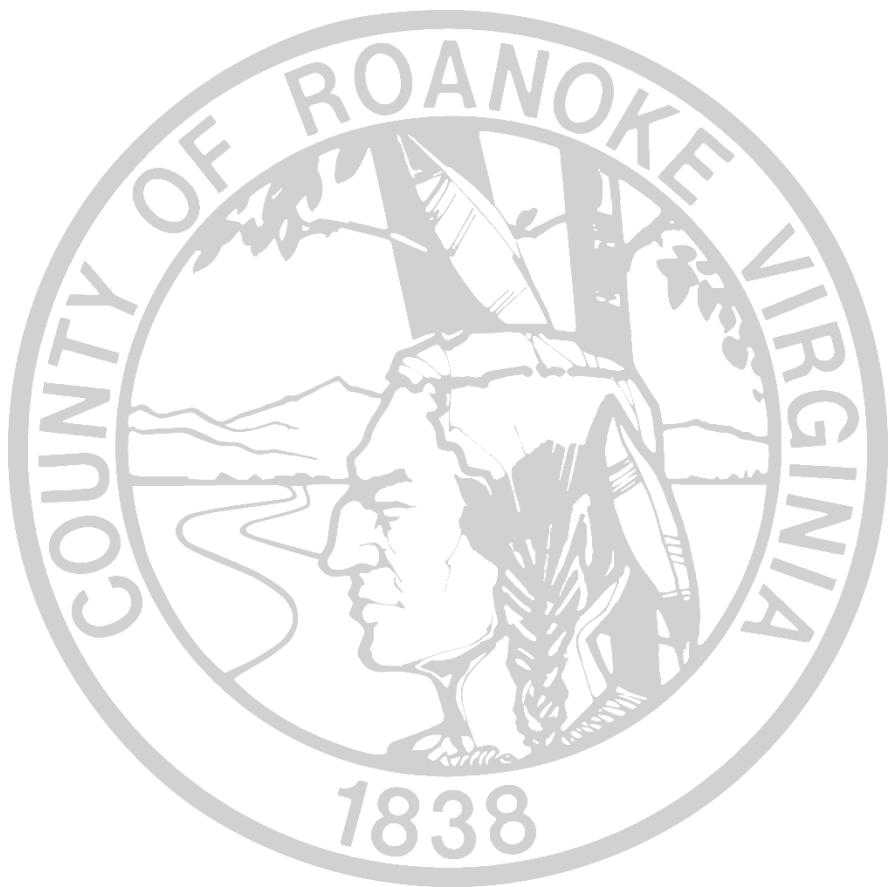
## Financial Policies

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. 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 July 11, 2023, 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. Capital planning, capital maintenance, and vehicle and equipment replacement are developed into a ten-year schedule identifying investment needs and resources. The Board of Supervisors has adopted a Community Strategic Plan, which serves as a guide for the development of the Capital Improvement Plan and Operating Budget.

Departments submit a Performance Management Plan to align department 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 has a Four-Year Financial Plan for the General Government Fund which includes transfers to other funds. 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**

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

This 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**

With the Roanoke County Public Schools, the County of Roanoke engages community leaders and citizens to create a desired future for Roanoke County. The Community Strategic Plan identifies six focus areas: Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation. 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 provides guidance and influences the development of annual budget planning. The County's Operating Budget and CIP development process includes review of the departmental submissions and requests in light of the vision and strategic direction provided by the community. The entire Community Strategic Plan can be viewed at <https://www.roanokecountyva.gov/1676/Community-Strategic-Plan>.

### **Organizational Strategic Planning**

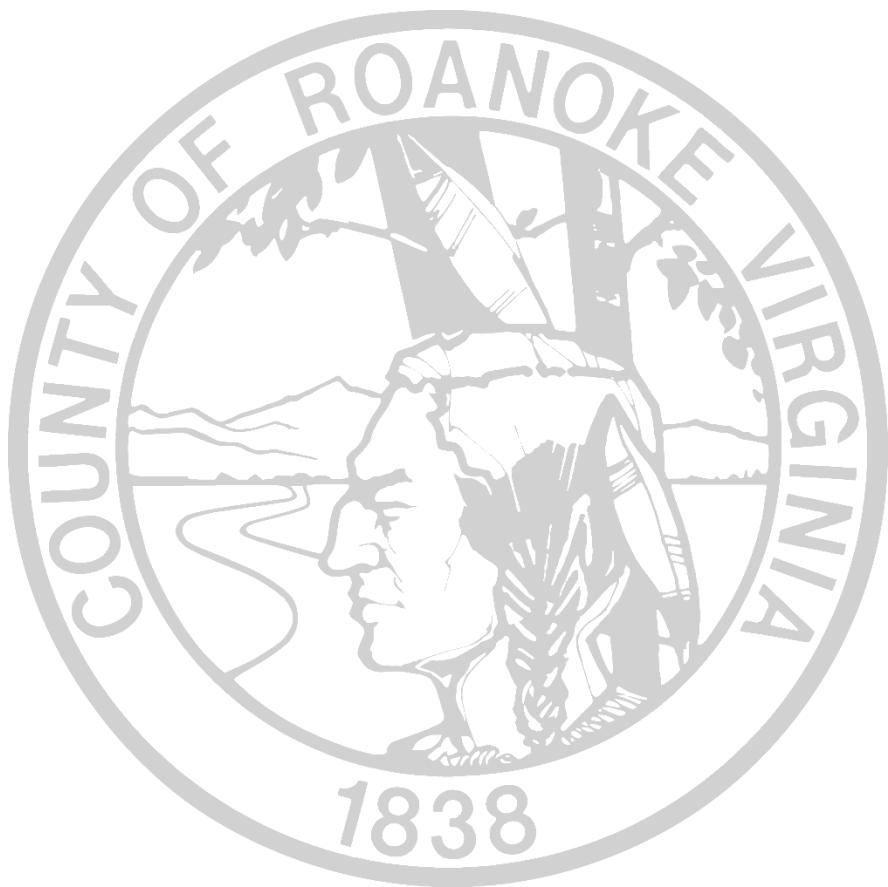
Roanoke County has an internal Organizational Strategic Plan, which identifies strategies to be used by departments and employees to deliver quality services with integrity and distinction. The Organizational Strategic Plan develops goals to support responsive delivery of services to citizens, develops 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 align their goals and outcomes within Performance Management Plans and CIP project submissions to Outcome Areas identified within the plan.

### **Capital Planning**

Capital Improvement Program (CIP) planning and fleet replacements are developed on a ten-year schedule including identified resources. A summary of the FY 2025 capital year budget is contained in this document, while the entire Adopted FY 2025 – FY 2034 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.



# Performance Measurement





## Performance Measurement Introduction

As part of Roanoke County's budget development process, departments submit Performance Management Plans. Departments review their core objectives and subsequent measures of those objectives. 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.roanokecountya.gov/CSP](http://www.roanokecountya.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 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	300	330	335	340
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.					

Public Information					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	2,386,017	2,548,605	2,600,000	2,650,000
	Total "likes," "follows" and "views" on social media channels	357,923	398,934	450,000	500,000
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, YouTube, Instagram, and LinkedIn.					



## Position Roanoke County for Future Economic Growth

### Roanoke County Community Strategic Plan



Economic Development					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 businesses expanded	9	16	10	15
	Amount of new taxable investment secured through business growth	\$65 Million	\$113 Million	\$100 Million	\$90 Million
Growing the business and tax base in Roanoke County is a fundamental function of the Economic Development Department and supports the Community Strategic Plan to position Roanoke County for future economic growth. An enhanced business base results in improved property and increased revenues for the County.					

Economic Development					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	5	5	5	5
	Number of identified and redeveloped underutilized properties.	5	1	5	1
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.					



## Position Roanoke County for Future Economic Growth (Continued)

Economic Development					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	3	3	3	3
	Number of projects connecting students, adults, businesses and the workforce.	0	0	3	3
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.					



## Promote Neighborhood Connections

### Roanoke County Community Strategic Plan



Planning					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 or amended by the BOS to address future growth and development	0	1	1	1
	Continue to expand community outreach through social media for targeted plans and special projects.	35,000	40,000	45,000	50,000
<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, the Hollins Center Plan, the Oak Grove Center Plan, and the Route 460 Land Use &amp; Connectivity Study. The County's Comprehensive Plan that 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, 419 Town Center Design Guidelines, and the Route 460 Land Use Connectivity Study 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, X (formerly Twitter), Instagram etc.) to expand community outreach efforts, with the anticipation of reaching an additional 5,000 citizens this fiscal year through social media in our planning efforts.</p>					

Planning					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	15.0%	1.0&	10.0%	10.0%
	Coordinate and submit grant applications for transportation-related projects.	16	16	8	9
<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 through mostly state and federal sources. 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 including surveying and preliminary design. Match funds also need to be budgeted ahead of application submissions and have been submitted as CIP projects in the recent past. 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)

<b>Parks, Recreation &amp; Tourism</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Establish and maintain an extensive network of greenways and trails.	Maintained Miles of Greenways & Trails	50	51	56	56
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.					



## Ensure Citizen Safety

### Roanoke County Community Strategic Plan



Commonwealth's Attorney					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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)	1,683	1,763	1,848	1,900
	General District Court Cases (Traffic & Criminal Cases)	31,044	18,585	18,450	18,900
	Juvenile & Domestic Court Cases (Traffic & Criminal)	2,526	2,171	2,187	2,200
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 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide services and referrals to appropriate services to victims of crimes under prosecution by the Commonwealth's Attorney Office.	Victim Witness Services Provided	933	934	880	890
	Maintain Confidentiality of All Participants	100%	100%	100%	100%
The Commonwealth Attorney's Office provides Victim Assistance Programming, which serves the most vulnerable of citizens. The Office provides services to those who are victims of crimes being prosecuted by the Commonwealth's Attorney Office. The Program strives to ensure their safety throughout the prosecution process by providing support services and referrals to resources available including counseling and housing resources.					



## Ensure Citizen Safety (Continued)

Sheriff's Office					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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
	Obtain CALEA accreditation by end of 2025	On Target	On Target	On Target	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 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 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. The Sheriff's Office is currently working to obtain a new national CALEA accreditation and is projected to complete this goal in FY 2025.</p>					

Sheriff's Office					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.</p>					



## Ensure Citizen Safety (Continued)

<b>Sheriff's Office</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	195	1000	1000	1100
<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 6 part-time SRO deputy positions that also provide these services. 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.</p>					

<b>Sheriff's Office</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Provide Court security and an efficient Civil Process Section	Annual Court Dockets in Session	1,134	1,083	1,200	1,200
	Civil Process Papers Served	57,523	67,975	75,000	80,000
<p>The Sheriff's Office provides security for multiple court rooms daily 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)

<b>Emergency Communications</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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.	92%	97%	90%	90%
	Exercise alternate center operations.	*0%	**10%	100%	20%
<p>Emergency Communications (EC) ensures that call taking and dispatching services are expedient and appropriate for all public safety scenarios. EC 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 one 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 FY22 were not captured due to the COVID-19 Pandemic. **FY23...10% reflects one month of simulated evacuations of our back up site.</p>					

<b>Emergency Communications – Communications Shop</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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 Communications Shop strives 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>					



## Ensure Citizen Safety (Continued)

<b>Emergency Communications Center – Communications Shop</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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%
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.					

<b>Police</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>	<b>FY 2024 Projected</b>
Provide comprehensive and specialized training for all employees	Enhance officer tactics training to ensure preparedness for critical incidents.	NA	TBD	TBD	TBD
It is imperative for the safety of Roanoke County that officers are highly trained and are prepared to respond to any critical incident in the Roanoke Valley. Through a comprehensive need assessment, the Department will identify training gaps and develop training to meet our needs.					



## Ensure Citizen Safety (Continued)

Police					
Core Objective	Measurement	FY 2021 Actual	FY 2022 Actual	FY 2023 Target	FY 2024 Projected
Maintain and enhance comprehensive program to support employee's emotional and mental health	Create and implement a centralized process for communicating wellness, health, and financial educational programs.	NA	TBD	TBD	TBD
<p>Over the past five years, the Department has taken deliberate steps to improve employee well-being through the implementation of focused wellness programs. Wellness related materials is most commonly shared through email communication but is not archived in an easily accessible format. As these wellness programs continue to grow to meet the employee's needs, it will be essential to create a platform to retain and share resources. Having a single location where employees can review vetted wellness materials provides staff with easy access to resources when they need it.</p>					

Fire & Rescue					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide expedient emergency response to fire and emergency medical service incidents.	Percent of reaction times to all emergency calls within 90 seconds	96%	96%	96%	97%
	Percentage of Advanced Life Support (ALS) responses within 6 minutes	63%	64%	80%	80%
	Fractile response time to all incidents within 12 minutes	95%	95%	96%	96%
<p>Roanoke County Fire &amp; Rescue strives to ensure that appropriate staff respond 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 &amp; Rescue has made an internal goal of reaching 80% of all patients requiring ALS in 6 minutes or less. The Virginia Office of Emergency Medical Services requires each agency to 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 uses actual data to determine where improvements can be made to progress toward target measures.</p>					



## Ensure Citizen Safety (Continued)

Fire & Rescue					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide adequate facilities and equipment for fire and rescue operations	Age of fire apparatus should not exceed 20 years	67%	67%	72%	76%
	Age of ambulance should not exceed 10 years	60%	64%	55%	55%
	Personal Protective Equipment should meet current NFPA standards	100%	100%	100%	100%
<p>The National Fire Protection Association (NFPA) provides the industry's Fire/EMS consensus standards to which RCFRD strives to comply. By meeting this 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 &amp; Rescue Department maintains 12 fire stations throughout the County.</p>					

Fire & Rescue					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	163	186	200	200
	In conjunction with Police Department, Fire Marshals provide unannounced facility safety checks at all county schools	135	164	200	200
<p>When citizens and children are educated and prepared, the outcomes of emergencies can be less severe. By working with the elementary schools through the Firefighters as Role Models (FARM) program, Roanoke County Fire &amp; Rescue helps children and families learn about fire safety. In addition, the Roanoke County Fire &amp; Rescue Community Outreach Coordinator, working with station personnel, provides information about safety and preparedness topics during community and civic events to expand outreach. Staff also provide fire safety and emergency preparedness information to local daycares and students in home school environments. Additionally, Fire Marshals provide unannounced safety and security checks at county schools as part of the Roanoke County Public Safety Schools Task Force, helping ensure the safety of our students.</p>					



Social Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Promote safety, well-being and progress to permanency of children in Foster Care.	Approved caseworkers will complete at least 90% of monthly face-to-face contacts with foster children.	96%	96%	95%	95%
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.					



## Be a Caring & Inclusive Community

### Roanoke County Community Strategic Plan



Social Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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%	97%	97%	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 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	41%	28%	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 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide customer access to a diverse and balanced collection that promotes lifelong learning.	Annual Circulation of All Materials	812,901	912,249	893,620	1,003,000
	Annual Circulation of Electronic & Digital Materials	126,398	173,028	129,390	190,300
	Number of Items Added to Collection	20,446	26,100	21,447	28,700
Circulation of Library materials measures our effectiveness in providing information services and responding to the educational needs of our community. Our staff uses professional tools and resources to acquire and curate a balanced collection that addresses the needs of all residents of Roanoke County. As patrons continue to return to our buildings, the number of items circulating is trending toward pre-pandemic levels. We measure the number of items added to the collection in order to assess our output, ensuring that we are maintaining an appropriately sized collection for our community.					

Library					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide reference assistance, educational services, technology services to promote digital literacy, and instructional assistance and programming.	Number of public computer sessions*	40,825	43,547	47,000	47,500
	Use of library's virtual branch - number of visits to library's homepage and retrieval of electronic information	690,858	573,538	537,000	628,300
	Assistance offered through reference department	51,210	72,987	53,200	80,200
Roanoke County Public Library tracks computer usage as a measure to assess effectiveness in providing online resources for County residents. Computer library access remains an effective way for our patrons to satisfy their information needs. The library also provides a variety of high-quality online databases and electronic resources through our website. All Library locations provide assistance to patrons through answering reference questions, which are tracked by staff. These measures indicate the need for the availability of library services in reference and technology assistance. *Number of public computer sessions includes data collected from PCs available for patron use in the library.					



## Promote Lifelong Learning (Continued)

<b>Library</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	297,197	336,634	325,000	370,300
	Number of contacts during outreach events	1,052	4,601	7,000	5,100
	Attendance at library programs	21,930	40,938	41,670	45,000
<p>The library tracks the number of branch visitors to assess the demand for a variety of needs related to the use of our physical spaces. This includes patron activities such as checking out materials, using computers, booking meeting spaces, and attending library programs and classes. Library programs serve as an opportunity for Roanoke County residents to engage with library staff and make connections with other community residents. Outreach is an important measure that assesses our effectiveness in reaching residents who are unable to visit Library locations or who are unaware of services provided.</p>					

<b>Extension &amp; Continuing Education</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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.	Vacant	Vacant	98%	98%
	Surveyed participants will increase knowledge on food safety and food preservation skills and techniques.	Vacant	Vacant	98%	98%
<p>The FCS (Family &amp; 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. This position was vacant for 2022. New FCS Agent was hired on August 10, 2023.</p>					



## Promote Lifelong Learning (Continued)

Extension & Continuing Education					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Provide nutrition and physical activity education to low-income families and individuals.	Surveyed participants report improved nutrition practices.	Vacant	Vacant	65%	70%
<p>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 and physical activity education to low-income adults and children. Through these programs, participants gain knowledge and develop skills that will then improve their health and make healthier choices over the course of their lifetimes. A new SNAP-Ed agent was hired in March 2023. The new SNAP-Ed agent has trained 23 volunteer teachers to offer nutrition and physical activity curriculum during the 2023-2024 school year. The trained teachers will have an anticipated reach of 350 students from Pre-K up to 12th grade.</p>					

Extension & Continuing Education					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Assist youth in becoming self-directed, contributing, and productive members of the community.	Number of Youth Enrolled in the 4-H Program.	3,232	3,955	3,500	4,000
	Percentage of teachers/parents reporting increased knowledge and skills gained through 4-H programs.	100%	99%	99%	99%
<p>4-H Youth Development serves ages 5-19 with programs offered in the schools, after school programs, community and project clubs, camps, and valley-wide activities. These programs develop community leaders, good citizens, and socially competent individuals with strong life skills. Fueled by university-backed, latest research-based curriculum from Virginia Tech and Virginia State, students from Roanoke County engage in hands-on activities in 10 curriculum areas including Science and Technology, Careers and Economic Education, Citizenship, and Leadership and Personal Development. Local youth involved in 4-H programs also are heavily involved in community service and understand the value of volunteering and making their community a better place to live.</p>					



## Promote Lifelong Learning (Continued)

Extension & Continuing Education					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Strengthen the community food system through educational support of regional agriculture and sustainable gardening.	Number of individuals reached through ANR Agent and Master Gardener Programming	5,038	7,422	5,000	5,100
	Contacts to Extension Master Gardener Help Desk and one-on-one site visits/meetings with ANR Agent	1,180	1,617	1,500	1,600
<p>The ANR (Agriculture &amp; 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 &amp; 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



<b>Development Services</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Ensure compliance with County's regulations to protect the public's health, safety and welfare.	Percent of commercial building permits reviewed on time	75%	87%	90%	90%
	Percent of residential building permits reviewed on time	78%	77%	90%	90%
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.					

<b>Development Services</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	4	3	2
	Number of Best Management Practices (BMP) implemented every 3 years.	0	1	1	1
The Stormwater Division within Development Services provides design, construction, and maintenance services of stormwater facilities. These services improve public safety and also property values. The County's efforts to maintain stormwater facilities also address the County's MS4 permit requirements to reduce the discharge of sediment.					



## Keep Roanoke County Healthy, Clean, and Beautiful (Continued)

Development Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Address existing and future environmental challenges by incorporating collaborative solutions in planning, engineering regulations and compliance.	Percent of Annual Private BMP inspections	32%	37%	30%	30%
	Percent of Annual County BMP inspections	100%	100%	100%	100%
	Percent of Private BMPs in compliance within County's MS4 permit	63%	60%	50%	50%
<p>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 the Virginia Stormwater Management regulations, comply with DEQs Municipal Separate Storm Sewer System (MS4) permit, and comply with the County's Stormwater Management ordinance, all of which require regular inspections of BMPs. Through the County's robust stormwater public education program and by collaborating with Homeowner Associations (HOAs) and Business Owners, the department believes it can reduce the percent of non-compliant BMPs, helping to assure they are properly functioning and regularly maintained.</p>					

Development Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 focusing on sediment, bacteria, and nutrients as pollutants of concern	100%	100%	100%	100%
	Address TMDL MS4 permit requirements for bacteria, sediment, and PCBs	100%	100%	100%	100%
<p>The Department of Development Services 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 ultimately local waterways. Targeted audiences are selected for each pollutant of concern. Various means and methods are used to reach all the targeted audiences with pertinent information regarding ways to minimize stormwater pollution.</p>					



## Keep Roanoke County Healthy, Clean, and Beautiful (Continued)

<b>General Services</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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)	1,454	1,460	1,500	1,500
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.					

<b>Parks, Recreation &amp; Tourism</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Offer a robust Community Recreation program for all citizens that promotes learning, health, and positive competition.	Offer a minimum of 1,450 programs annually	673	698	750	1000
	Host a minimum of 14,000 participants annually	6,164	10,805	12,000	14,000
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.					



## Keep Roanoke County Healthy, Clean, and Beautiful (Continued)

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	1,556	864	1,235	950
	Number of Acres in Public Parks maintained annually for public use	2,662	2,662	2,720	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 Community Strategic Plan



<b>Clerk to the Board of Supervisors</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Prepare, publish and preserve official records of the Board of Supervisors.	Complete Board Actions in accordance with County Code within 4 business days	90%	75%	100%	90%
	Complete Board minutes within 90 days of Board Meeting and maintain 80% no correction rate based on total number of pages produced annually	80%	75%	100%	100%
<p>The Board of Supervisors governs the County of Roanoke through actions made during regularly scheduled meetings. The Clerk to Board completes and posts all Board Actions and Minutes to preserve official records. Completing Board Actions and Minutes within the time frames allows citizens to access information in a timely manner which reflects 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.</p>					

<b>Clerk to the Board of Supervisors</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	90%	50%	100%	100%
	Process solicitation permits for non-profit organizations and volunteer forms within 2 business days from receipt	100%	80%	100%	100%
<p>The Clerk to Board of Supervisors ensures transparency and is responsive to citizen inquiries and requests. The Agendas, Summaries, and Notices are available online via a document repository for County staff and citizens to view. By posting within 10 business days, the Clerk allows citizens transparent access to documentation. The Clerk also processes permit requests from local non-profits and volunteer groups. By quickly processing these requests, citizens can expect a high standard of customer service. Both practices occur regularly within the department, but the timeliness has not been consistently measured.</p>					



## Responsive Service Delivery (Continued)

<b>Clerk to the Board of Supervisors</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Coordinate the Committees, Commissions and Boards process.	Process appointments upon Board approval within ten business days	75%	70%	100%	100%
	Update website within three days of change	75%	70%	100%	100%
The Clerk to the Board of Supervisors processes and posts all appointments to committees, boards, and commissions. By quickly posting appointments, the department allows the citizens of Roanoke County to be aware of changes and also ensures the volunteers serving can be effectively accountable to their position.					

<b>Internal Auditor</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	Yes	No	No	Yes
	Complete engagements in accordance with rolling audit work plan	Yes	Yes	Yes	Yes
The Internal Audit function promotes 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 a rolling basis but revisited for necessary updates at least annually. Due to resource constraints within the function, the risk assessment will not be updated annually, but as needed to support the rolling Audit Plan.					



## Responsive Service Delivery (Continued)

<b>Internal Auditor</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	21%	62%	60%	60%
	Presentations to Audit Committee	3	4	2	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.

<b>Internal Auditor</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	100%	100%
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. During FY 2022, the Department underwent a major re-organization process, and audits were not completed during this time. Engagements being performed in FY2023 and FY2024 will require follow-up in FY2024 and FY2025.					



## Responsive Service Delivery (Continued)

<b>Internal Auditor</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Administer a hotline for reporting fraud, waste, and abuse	Percent of FWA reports received determined to be substantiated or unsubstantiated	100%	100%	100%	100%
	Investigate all reports determined to be substantiated	100%	100%	100%	100%
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. During FY 2022, two reports required investigation which were successfully completed during FY 2023. No reports were received during FY 2023 requiring investigation.					

<b>Internal Auditor</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Comply with Generally Accepted Government Auditing Standards (GAGAS) in all audit work	Percent of audit work performed in conformance with GAGAS	N/A	100 %	100%	100%
	Continuing Professional Education (CPE) hours obtained by internal audit staff	58	40	40	40
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.					



## Responsive Service Delivery (Continued)

<b>Public Information</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	370	295	225	200
	Number of video productions, PSAs, Board of Supervisors meetings	169	153	160	170
	Number of FOIA requests received	70	90	TBD	TBD

The Public Information Office ensures that all online citizen inquiries, requests for service or complaints submitted through the website form receive a timely response. The Office utilizes RVT-3 to produce stand-alone videos and PSAs to ensure the public has access to information regarding County business, issues and services. RVT also televisions Board of Supervisors meetings. 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.

<b>County Attorney</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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)

<b>County Attorney</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Provide legal support to Economic and Community Development.	Review proposals, contracts, real estate deeds and all other associated documents to ensure compliance with Federal, State and local mandates and best practices in Economic Development, Planning, and Development Services.	100%	100%	100%	100%
	Attend and advise at all relevant Community Boards, Zoning, Planning Commission and other governmental or community meetings that affect Economic Development, Planning, and Development Services.	100%	100%	100%	100%
<p>Providing legal services and support to Economic Development, Planning, and Development Services ensures compliance with Federal, State and local mandates and 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.</p>					

<b>County Attorney</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Provide legal support and advice to Department of Social Services.	Appear at all judicial proceedings for which Roanoke County Department of Social Services is a party or ancillary participant.	100%	100%	100%	100%
	Review and advise on all matters related to compliance with Federal, State, and local mandates for Department of Social Services.	100%	100%	100%	100%
<p>Providing legal support and advice to the Department of Social Services ensures that all legal matters are held in compliance with Federal, State, and local mandates. The core measures indicate the actual steps which include the interaction between staff, the courts and attorney involvement. The measures are exact and prescribed by law with strict compliance standards requiring extensive legal expertise and service.</p>					



## Responsive Service Delivery (Continued)

<b>County Attorney</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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.					

<b>Human Resources</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Evaluate Workforce Turnover to create a healthy staffing environment.	This is measured by taking the current number of employees leaving the county divided by the current staffing number. The County measures this monthly to provide a cumulative total at year end.	12.7%	10.5%	8.6%	12.0%
The County's goal is to maintain a percentage of 12% workforce turnover for FY 2025 to create a healthy environment in which there is natural attrition occurring from retiring employees, as well as new employees being brought in. This would also count for the natural progression of employees where the jobs do not align to their personal skill sets. Positive balance in turnover is essential in making us the employer of choice in the area.					



## Responsive Service Delivery (Continued)

<b>Commissioner of Revenue</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Provide accurate assessment and audit of individual and business personal property.	Number of personal property assessed annually	140,685	142,163	144,000	145,000
	Number of business personal property accounts assessed annually	4,203	4,334	4,400	4,500
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 \$46 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.					

<b>Commissioner of Revenue</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Identify and properly issue, renew, and audit business licenses.	Number of Business, Professional, and Occupational (BPOL) Licenses	5,348	5,385	5,500	5,600
	Amount of BPOL fees collected	\$7,628,872	\$8,512,459	\$8,600,000	\$8,700,000
The Commissioner of the Revenue office is responsible for the issuance, renewal, and audit of business licenses in Roanoke County. The office identifies and properly licenses approximately 5,400 businesses that generate approximately \$8,600,000 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.					



## Responsive Service Delivery (Continued)

<b>Commissioner of Revenue</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Provide assistance and process Virginia State Income Tax Returns.	Tax returns prepared and processed	2,754	2,294	2,500	2,500
	Estimate of processed payments	770	537	600	600

The Commissioner of the Revenue office aids citizens in filing and processing Virginia state income tax returns. The office processes approximately 2,500 state income tax returns of which approximately 11% 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 600 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.

<b>Commissioner of Revenue</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Real Estate Transfers/splits/subdivisions and wills. Real Estate freeze/Veteran exemptions.	Number of Real Estate Transfers	4,632	4,076	4,200	4,400
	Number of Real Estate freeze applications and Veteran exemptions	1,545	1,636	1,850	1,950

The Commissioner of the Revenue office is committed to the transfer of approximately 4,400 real estate properties by reading deeds, wills, and plats daily, as well as, updating and qualifying approximately 1,350 tax freeze accounts for the elderly and disabled. To date, 476 disabled Veterans have been qualified for full exemption of real estate taxes.



## Responsive Service Delivery (Continued)

<b>Treasurer</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	95.77%	96.98%	96.00%	96.00%
	Combined current year and delinquent taxes to current Levy	98.68%	98.91%	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.					

<b>Treasurer</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Pursue technological enhancements in treasury management in account presentation and payment solutions.	Payments initiated via our Citizen Self-service portal	12.09%	8.25%	16.00%	12.00%
	Payments initiated via electronic file transfer	43.37%	53.11%	40.00%	45.00%
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.					



## Responsive Service Delivery (Continued)

<b>Treasurer</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Ensure the fiscal integrity of County funds while maximizing investment returns and other uses of monies.	Average annual return on Investments	0.27%	2.42%	4.50%	4.88%
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.					

<b>Clerk of Circuit Court</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Ensure that the clerk's office is "user friendly."	Number of Active Secure Remote Access Users	150	159	165	165
	Number of Officers Court Remote Access Users	136	130	140	140
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.					



## Responsive Service Delivery (Continued)

<b>Clerk of Circuit Court</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Process all civil and criminal cases brought before the circuit court.	Civil Cases Commenced	1,044	1,206	2,000	2,000
	Criminal Cases Commenced	1,681	1,790	2,450	2,450
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.					

<b>Clerk of Circuit Court</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Process certain specific licenses.	Concealed Weapon permits issued	1,511	2,155	2,000	2,200
	Marriage Licenses Issued	411	414	425	425
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.					

<b>Clerk of Circuit Court</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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	16,307	10,871	16,500	16,500
	Wills probated	719	924	800	950
	Judgments docketed	1,656	1,662	2,200	2,200
The Clerk of Circuit Court staff ensure that all public documents are readily available to the public. The Circuit Court Clerk's Office holds records pertaining to actions or filings in the Roanoke County Circuit Court. Citizens may subscribe to view records online through a web-enabled Records Management System or they may request records directly from the Court Clerk's Office.					



## Responsive Service Delivery (Continued)

Real Estate Valuation					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Effectively produce a quality reassessment, which achieves market value, and assures uniformity throughout the different classifications of property assessed in Roanoke County.	Sales Ratio	91%	91%	94%	94%
	Coefficient of Dispersion	7.20	6.22	10.00	10.00
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 91-105% 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: FY 2022 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.					

Real Estate Valuation					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County.	Land Use Parcels	1,704	1,705	1,700	1,700
	Roll Back Collected	\$26,059	\$15,078	\$25,000	\$25,000
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.					



## Responsive Service Delivery (Continued)

Real Estate Valuation					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	9 of 46,950	20 of 46,950	30 of 46,950	30 of 46,950
	Changes suggested by the BOE based on appeals	3	8	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 citizens to have an appeals process.</p>					

Finance & Management Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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 and Management Services 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.</p> <p>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>					



## Responsive Service Delivery (Continued)

Finance & Management Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	99%	85%	95%	95%
<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>					

Finance & Management Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	100%	100%	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)

Finance & Management Services					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	Number of system updates to ensure the application version is current and supported	2	2	2	2
	Number of trainings provided to end users	2	12	6	6
<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 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	6.74%	2.03%	<1.0%	<1.0%
	General Government expenditures are within 1% of year-end budget	0.32%	1.58%	<1.0%	<1.0%
<p>The Budget Division conducts analyses throughout the year, which influence budget recommendations for revenue and expenditures. The revenue projection process is representative of multiple departments, using a Revenue Team approach to reach consensus agreement on projection assumptions. Expenditures are monitored and analyzed throughout the year to identify and project trends for long range budget decisions. When revenues and expenditures are within 1% of budget, the organization is adequately prepared and has strategically distributed resources.</p>					



## Responsive Service Delivery (Continued)

Information Technology					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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.	99%	99%	97%	97%
County departments rely on IT supported core infrastructure services and critical business applications 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.					

Information Technology					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	95%	N/A	90%
	Complete 85% of IT Projects on time	94%	97%	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 returned to use of an organization-wide satisfaction survey in FY23, using the same questions from the last full survey in 2018 for valid comparison, plus several additional narrative questions to gather specific feedback. IT plans to survey again in FY25.					
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)

<b>Information Technology</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Champion and support regional and collaborative programs and projects.	Share Enterprise GIS by implementing Web Applications. Grow by at least 10% per year.	15%	10%	10%	10%
	Allocate 10% of project resources for content and document management solutions.	21%	17%	10%	10%
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.					

<b>Information Technology</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Focus on meaningful development and efficient solutions for future technology services.	Commit minimum of 2% of technology resources to meaningful Research & Development	4%	4%	4%	4%
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 and innovation, which protect County assets and offer greater service to citizens seeking information.					



## Responsive Service Delivery (Continued)

<b>General Services</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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%	94%	90%	90%
<p>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 90% 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.</p>					



## Branding & Marketing

### Roanoke County Community Strategic Plan



Public Information					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 Projected
Establish a distinctive brand identity that is reflective of Roanoke County's amenities and quality of life and develop corporate identification standards.	Maintain Branding Guidelines throughout organization.	Ongoing	Ongoing	Ongoing	Ongoing
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.					

Parks, Recreation & Tourism					
Core Objective	Measurement	FY 2022 Actual	FY 2023 Actual	FY 2024 Target	FY 2025 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	23	40	25	50
	Economic impact from tournaments and events to Virginia's Blue Ridge	\$4,950,000	\$6,850,000	\$7,500,000	\$7,500,000
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.					



## Workplace Culture / Employer of Choice

### Roanoke County Community Strategic Plan

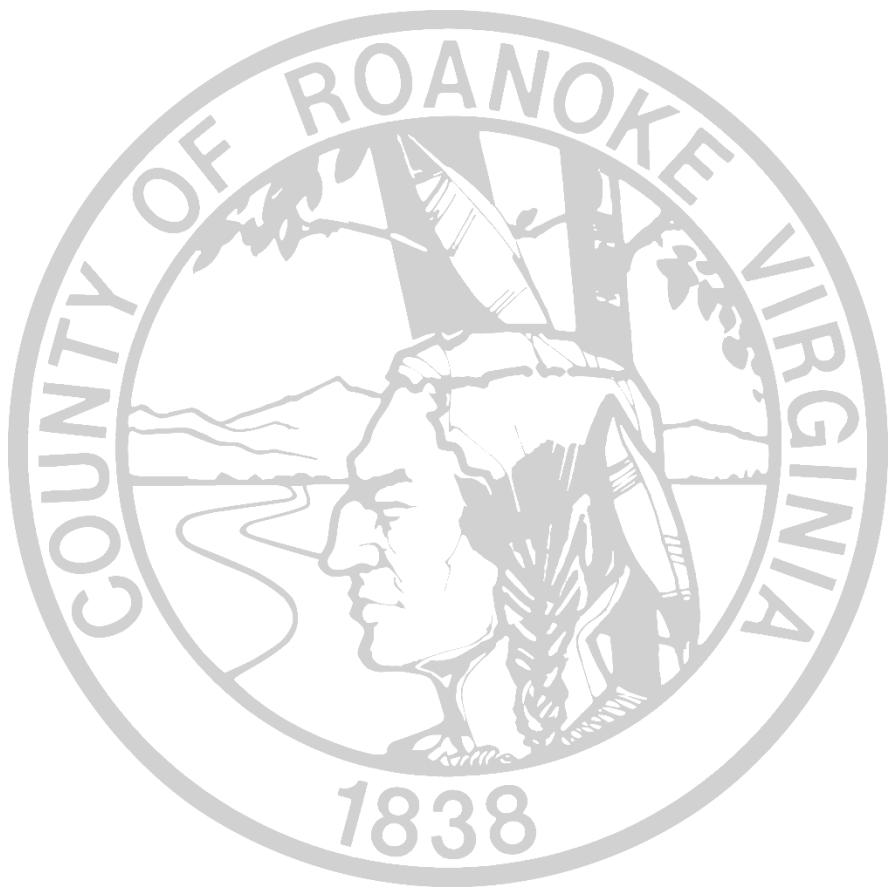


<b>Information Technology</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
Effectively leverage training and career resources in a manner that best serves County business needs.	Certify/Re-certify 100% of County 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%
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.					

<b>Emergency Communications</b>					
<b>Core Objective</b>	<b>Measurement</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Target</b>	<b>FY 2025 Projected</b>
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 (EC) with a process to systematically review and internally assess its operations and procedures. Maintenance of the certification ensures that the staffing, equipment, facilities, and policies of the EC 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 Adopted Budget 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 categories.

### **Economic Outlook**

The nation continues to navigate an economy with higher costs due to inflation. 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 develop a balanced budget. Considering the unknown fiscal impact from each of these factors, the County has taken a pragmatic approach in developing the revenue budget.

#### **GDP**

The U.S. Bureau of Economic Analysis as of June 27, 2024 has reported that GDP is increasing. The GDP increased at an annual rate of 3.4% in the fourth quarter of 2023 calendar year. This growth was the result of increases in consumer spending, housing investment, business investment, and state and local government expenditures that were partly offset by a decrease in inventory investment.

#### **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. 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%. Since then we have seen the unemployment rate improve and fall to historic lows in 2024. Despite somewhat conflicting indicators, the unemployment rate gives reason to be optimistic for a stabilized economy.

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 dropped. As of June 2024, the rate had dropped to 2.8%, based on data from the Virginia Employment Commission, Bureau of Labor Statistics, and US Federal Reserve.

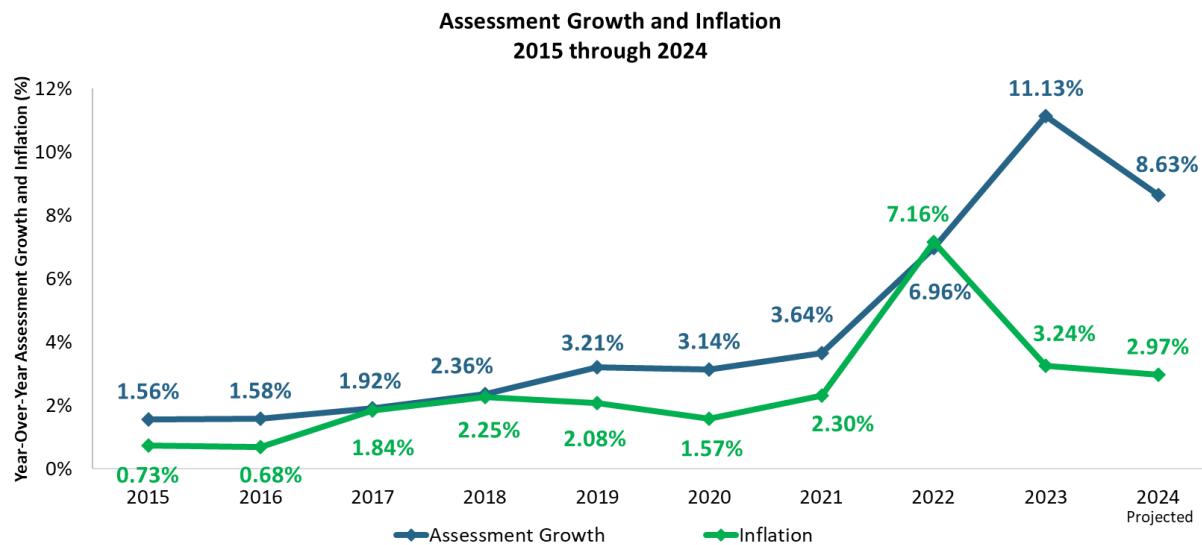
#### **Inflation**

The inflation rate in the United States has seen a surging increase over the past few years reaching a record high 9.0% in the month of June 2023. This drastic increase has caused reason for concern in how the County provides services for citizens. With the rising rate of inflation, the County has seen the rise in costs for Fuel, Repairs and Maintenance, and Other Goods and Services that directly impact the expenses that are incurred. While the inflation rate has slowed, the cumulative impacts over the past few years have



dramatically increased costs for many goods and services. 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 make sure 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 (3.64% in 2021, 6.96% in 2022, 11.13% in 2023). In 2024, the increase in the Real Estate assessment was 8.63%. This is in part due to the expectations of increased demand of real estate in the region, low inventory, and increasing inflation. With current trends in the economy, county staff look for assessment growth to continue for the foreseeable future.



The rate of inflation gives rise to concern for 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. However, inflation rates have decreased in 2024 to 2.97% in June. 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

While inflation has lowered to more normal levels, the cumulative impact of high inflation over the past few years have led to continued increases in costs for goods and services. The Federal Reserve has indicated that interest rates may be lowered in the second half of 2024. Unemployment levels remain at or near historic lows. The upcoming elections in November could lead to some significant policy changes at the federal level that could impact both state and local budgets and the overall economy. Given these variables, the outlook for the economy remains uncertain. Despite this volatility, departments throughout Roanoke County will continue to provide quality services within the available resources.

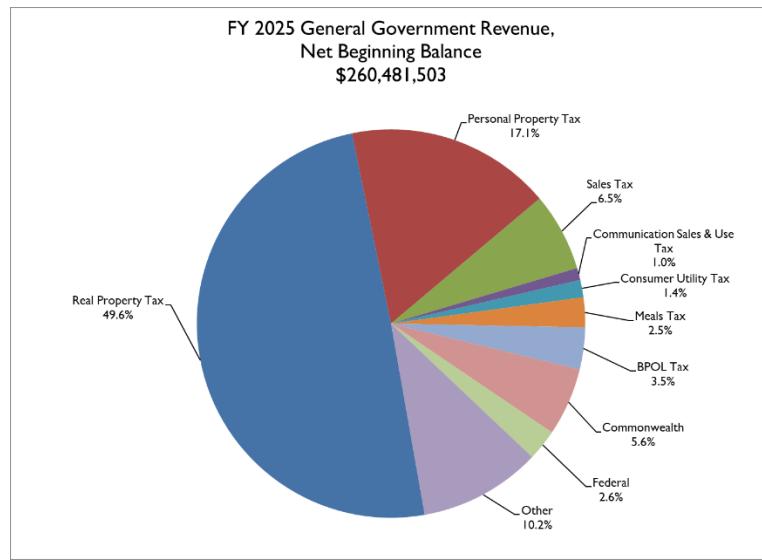


## General Government Revenue Analysis

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 2025 are budgeted to total \$260,481,503. This is an increase of \$17,216,504 or 7.1%, compared to the FY 2024 adopted budget. This large increase is due to conservative budgeting over the previous four fiscal years due to economic uncertainties, increased inflationary pressure on expenditures, and increased real estate assessments. The Roanoke County Board of Supervisors approved a real estate tax rate reduction for FY 2025. The Board approved a reduction in the real estate tax rate to \$1.04 per \$100 of assessed value from \$1.06 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 91.6% or \$238.61 million, of the FY 2025 General Government revenue budget. While this is an increase of \$16.1 million over the prior year, the percent of local sources of revenue to total general government revenue increases slightly from 91.5% in FY 2024 to 91.6% in FY 2025.



Real estate and personal property taxes alone are responsible for 66.7%, or \$173.6 million of the FY 2025 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 6.5%.

Projected increases in areas such as sales tax, hotel/motel tax, meals tax and business license tax account for an increase of \$3.3 million dollars.

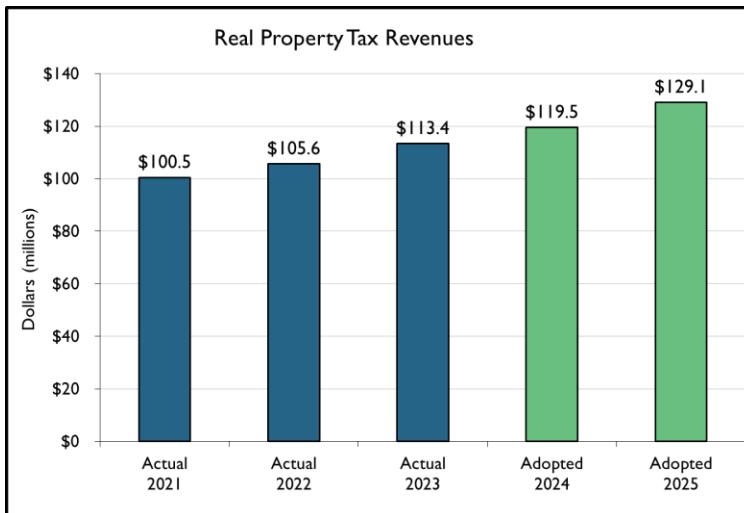
Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget.

While that percentage decreased for several years, the three most recent years of projections anticipate an increased rate of contribution primarily due to revenue received from the Commonwealth for mandated Social Services. In FY 2025, Commonwealth contributions are expected to be \$14.7 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 2021 to FY 2023 and budget amounts (denoted in green) for FY 2024 and FY 2025.



## Real Estate Taxes



The real estate tax rate for FY 2025 decreases to \$1.04 per \$100 assessed value. Real estate taxes are estimated to generate \$129.1 million, or 49.6%, of the County's General Government revenue for FY 2025. This equates to an increase of \$9.6 million or 8.0%, over the prior year adopted budget. However, because the County saw higher than average growth in calendar year 2023, FY 2024 second half real estate collections should exceed the FY 2024 budget even with the decreased tax rate. With the uncertainty of the rapidly changing economy due to inflation

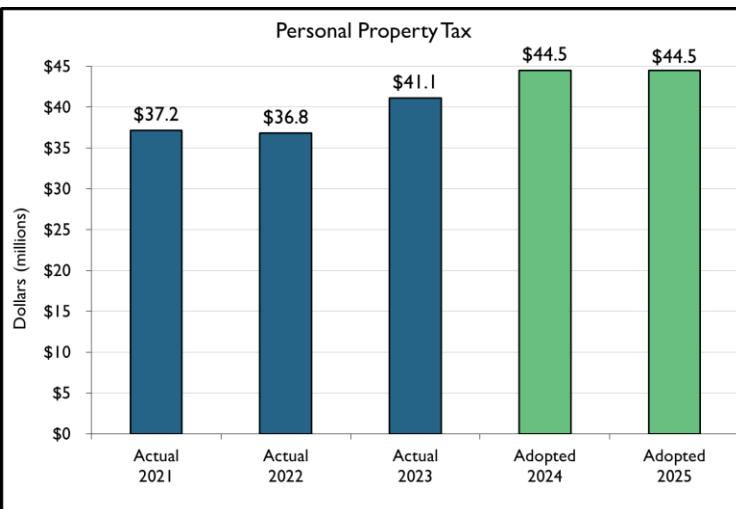
changes, County staff will continue to monitor real estate revenue collections and the real estate market closely in the coming fiscal year.

Real estate tax collection has generally been a stable source of revenue for local governments. Although the County experienced several years of decreased real estate values, the housing market remained fairly strong. Assessments in calendar year 2024 increased by 8.6%, however, growth in the assessment base only accounts for 7.7%, with new construction comprising the remaining 0.9%. 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 and 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.



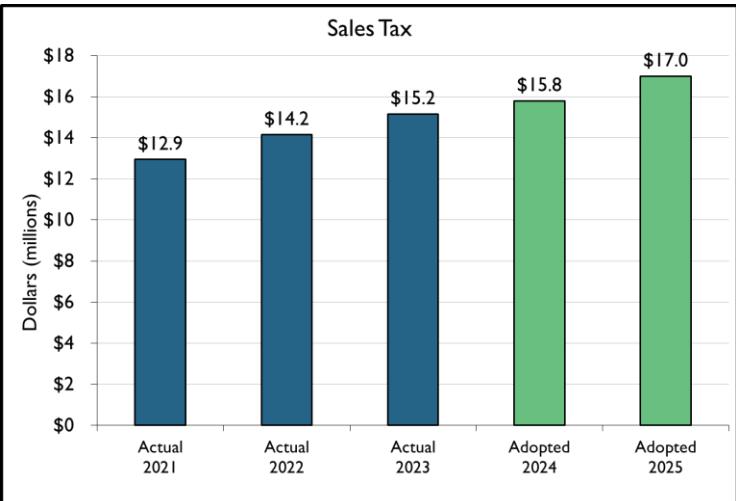
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burden on local governments. Thus, the relief was frozen in 2005 and yields \$12.2 million in revenue. As the County's second largest revenue source, any changes to this legislation may impact tax collection.

Personal property tax revenue is estimated at \$44.5 million or 17.1% of total General Government revenues for

FY 2025. In 2024, used car prices are expected to continue to decrease from historic levels seen in the prior year due to increased production of new cars and increased rates of depreciation.

The Board of Supervisors establishes tax rates during the budget process. The tangible property tax rate in FY 2025 is \$3.40 per \$100 of assessed value. The machinery and tools tax rate is \$2.80 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



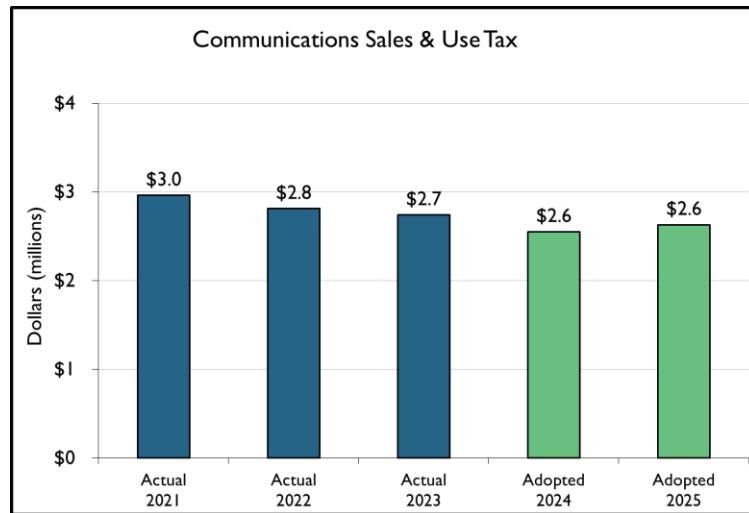
Sales tax in Roanoke County is set at 5.3%. Virginia localities receive 1.0% of the sales tax collected in their jurisdiction. This revenue category is directly related to the strength of the economy, consumer confidence, and retail sales. As noted above, sales tax is more immediately affected by adverse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

Roanoke County's local sales tax revenue projection is \$17.0 million for FY 2025.

This is 7.6% higher than the FY 2024 adopted budget and reflects a projected increase in consumer spending as well as increased costs of goods due to inflation. Sales Tax revenue will provide approximately 6.5% of the County's total General Government Fund revenue in FY 2025.



## Communications Sales and Use Tax

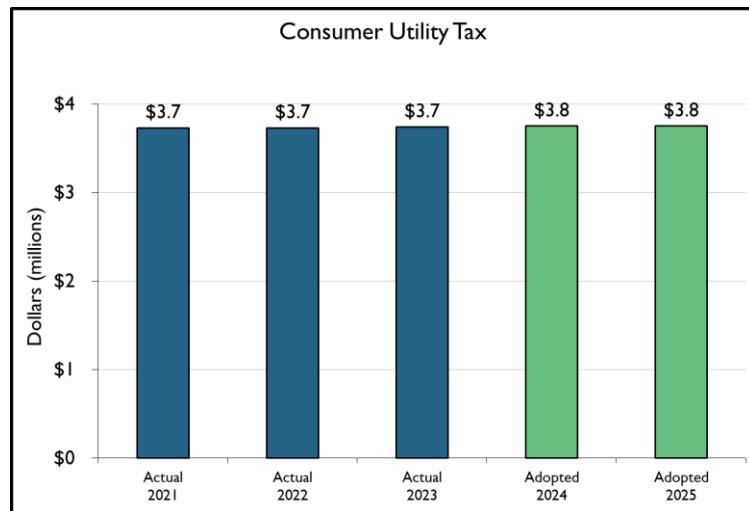


The 2006 Virginia General Assembly enacted the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5.0% and replaced several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on landline telephone service, and the Virginia Relay Center assessment on landline telephone service. This tax also replaced a portion of the local Business, Professional, and Occupational License tax and eliminated 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 is 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 2025 projections of this revenue source represent 1.0%, or \$2.6 million, of the General Fund.

## Consumer Utility Tax

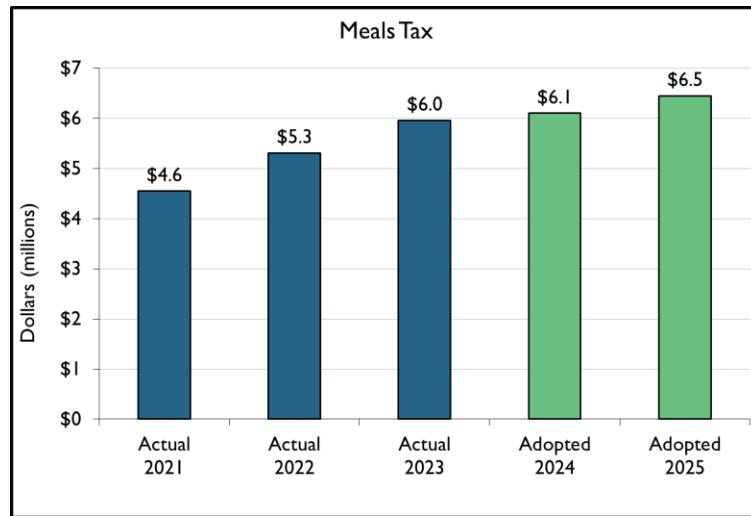


Estimated consumer utility tax revenues of \$3.8 million will provide 1.4% of the County's total General Government revenue in FY 2025. The Consumer Utility tax currently applies only to residential customers of gas and electric services.

This revenue category has proven highly consistent, remaining relatively unchanged for several years. Forecasts in both FY 2024 and FY 2025 continue this trend at \$3.8 million.



### **Tax on Prepared Foods (Meals Tax)**

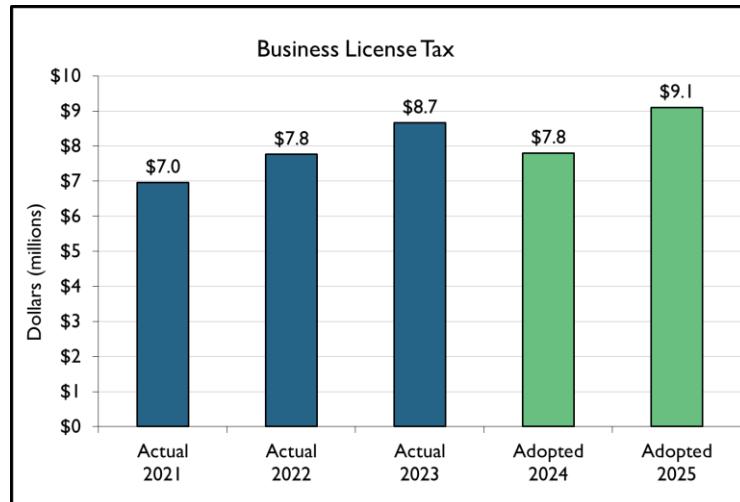


The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages. This law was amended in 2020 to allow a tax not to exceed 6.0% of the amount charged. However, Roanoke County levies a 4.0% tax on these items; the tax was implemented on July 1, 1988. County projections anticipate an increase in meals tax revenue for FY 2025.

Roanoke County has seen several new restaurants open in recent years which is anticipated to increase the tax on

prepared foods revenue for FY 2025. Revenue from the tax on prepared foods is estimated at \$6.5 million in FY 2025, an increase of 5.7% from prior year. It will account for 2.5% of General Government revenue.

### **Business, Professional, and Occupational License Taxes (BPOL)**



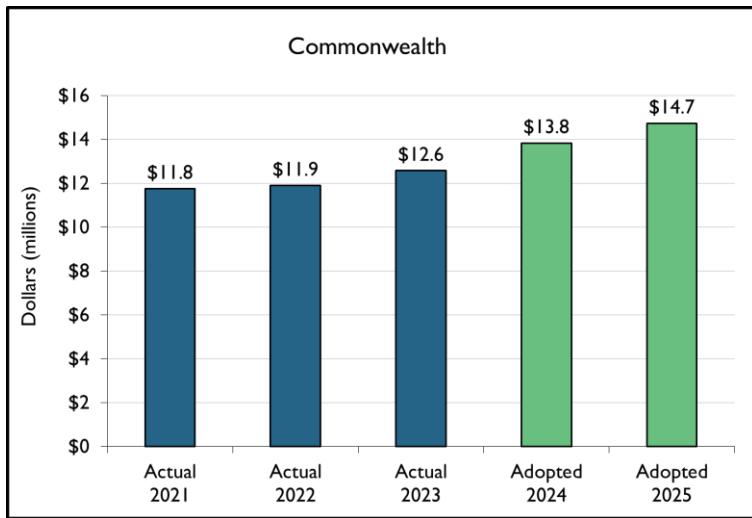
For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Legislation passed in 1996 that (1) allowed businesses with gross receipts of \$100,000 or less to be exempt from paying BPOL tax, (2) set maximum tax rates on 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.

BPOL tax revenue projections for FY 2025 total \$9.1 million and represent 3.5% of General Government revenue.



### Revenue from the Commonwealth

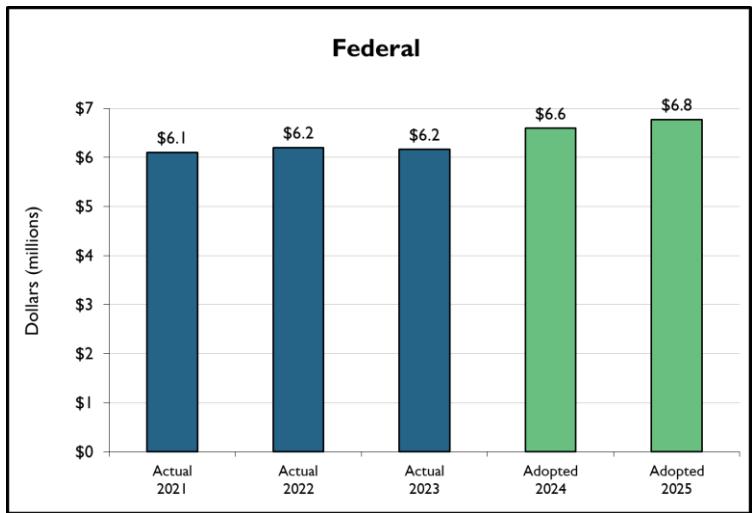


This revenue category consists of funds provided to the County from the State to operate specific programs in such areas as social services, law enforcement, and constitutional offices. Local flexibility is limited in the use of these funds. State funding of the County's school system is reported as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

Historically, revenues from the Commonwealth of Virginia contribute approximately 6% of the total General Government budget. In FY 2025, Commonwealth contributions are anticipated to be \$14.7 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 2025, Federal Revenues are anticipated to be \$6.8 million or 2.6% of General Government revenue.

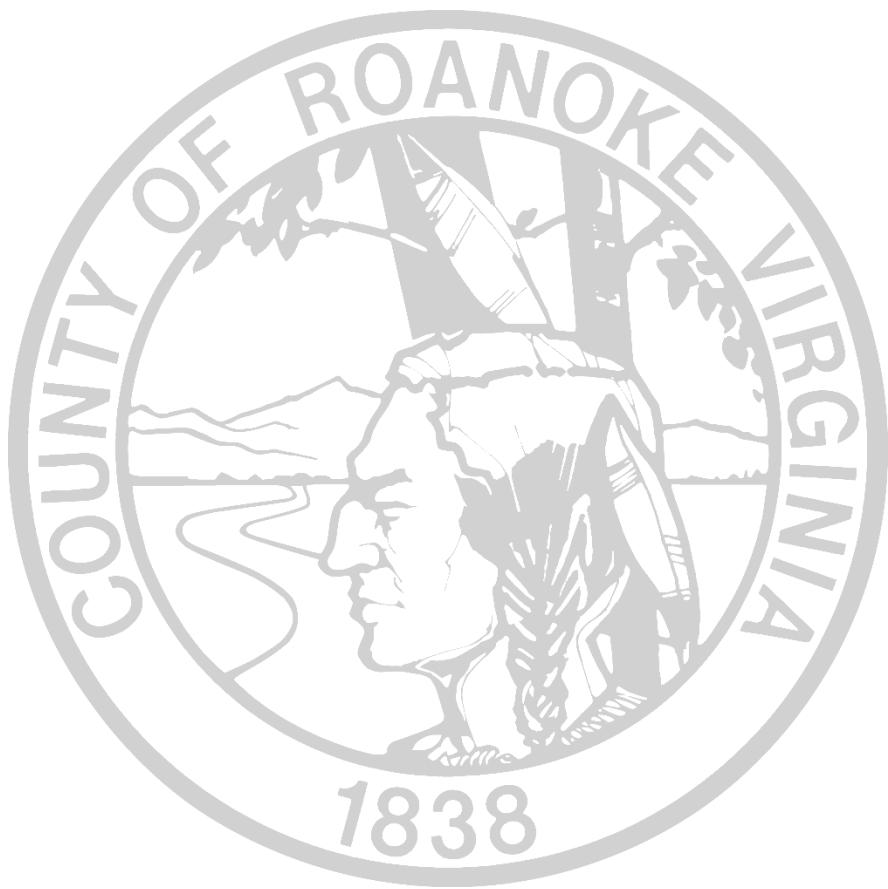


## Multi-Year Financial Planning

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 2025 – FY 2034 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 2025 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 Multi-Year Financial Plan FY 2025 – FY 2028

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

Multi-year financial planning was identified by the County's Board of Supervisors as a priority during an annual Board Retreat and continues to be a priority for the Board. 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 Multi-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 2025 – FY 2028 Revenue Assumptions

This plan continues to forecast growth in our largest revenue sectors of real property and personal property. The Board of Supervisors lowered the real estate tax rate from \$1.06 per \$100 of assessed value to \$1.04 per \$100 of assessed value for FY 2025. No further reductions in tax rates are assumed in these projections. 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 current and projected economic factors. On average, year-over-year growth of revenues in the Multi-Year General Fund Financial Plan is 4.68%.

### General Property Taxes

General property taxes, which include Real Estate and Personal Property taxes, comprise over two-thirds of total Roanoke County revenues. The 2024 Real Estate Assessment increased by 8.63% compared to 2023. The Adopted FY 2025 Real Estate revenue budget increases by 5.42% due to this increased assessment. Revenue projections for FY 2025 are for real estate assessments to increase by 8.02% 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 6.50% in FY 2026, 6.00% in FY 2027, and 5.00% in FY 2028.

Personal Property tax revenue increased significantly in recent years during the COVID-19 pandemic due to global supply chain issues led to decreased availability of new vehicles which has caused vehicle values to remain at higher levels. However, the Adopted FY 2025 Personal Property tax budget is flat over the FY 2024 budget as increased interest rates and depreciation have impacted the used vehicle market. In the near term, used vehicle values are projected to stabilize based on analysis from JD Power and the National Automobile Dealers Association (NADA), national, and local trends. 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, some related to increases in inflation and others due to continued overall economic growth. These other major local taxes include Sales Tax, Business License, Recordation Taxes, Hotel/Motel Tax, and Meals Tax. Cigarette Tax grew quickly following implementation but is expected to decrease slightly over time based on consumer habits and the growth of cigarette alternatives which were not subject to the tax per state code at the time of adoption by Roanoke County.

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. Inflation rates reached a forty-year high in 2022 but have decreased to around 3% and unemployment has returned to the historically low levels seen prior to the pandemic. Though inflation remains a concern, 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 continued high consumer spending but then decrease to more modest growth seen in recent years.

Business License revenue is largely collected based on the gross receipts of businesses in Roanoke County. The Board of Supervisors increased the threshold at which businesses would pay a \$50 fee in lieu of paying the Business License tax from \$135,000 of gross receipts to \$150,000 in FY 2024. This change is reflected in projections for Business License revenue and is projected to increase by 4.00% each year from FY 2026 through FY 2028.

Recordation Taxes have increased based on housing market trends, interest rates, and real estate assessments in recent years but offset by Virginia state code changes in recent years. Therefore, the budget is reduced by -6.06% in FY 2025 and then is projected to increase modestly by 1.13% annually from FY 2026 through FY 2028.

Hotel/Motel Tax has performed well in recent years following the pandemic with increased travel, growth of local events, and the opening of new hotels in Roanoke County. Growth is projected at 24.24% in FY 2025 and then projected to continue between 4% and 5% annually from FY 2026 through FY 2028. As part of an agreement with other localities in the Roanoke Valley, 3/7 of this revenue is shared with Visit Virginia's Blue Ridge.

Meals Tax revenue has increased due to higher costs related to inflation and the addition of several new restaurants in Roanoke County. Meals tax is projected to increase by 5.74% in FY 2025 and 4.00% annually from FY 2026 through FY 2028.



Cigarette Tax was implemented FY 2022 and initially outperformed projections. The adopted FY 2025 budget, however, is flat due to decreased usage of tobacco products and increased demand for cigarette alternatives not subject to this tax. Therefore, staff expect this revenue to slowly decrease each year.

### **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 along with salary increases approved by the Virginia General Assembly. Overall, intergovernmental revenue from the Commonwealth and Federal Government is projected to increase by about 5.28% in FY 2025 due to salary increases for Constitutional Officers staff and Social Services employees. Revenue growth is projected to increase by about 3% annually from FY 2026 through FY 2028.

### **All Other Revenue Sources**

All other revenue sources are projected to increase by about 14.82% in FY 2025 due to increased revenue from interest income and about 8% to 9% annually from FY 2026 through FY 2028. Some growth is expected in Community Development Fees as development and building permits due to an increase in building permit fees in FY 2025 and continued strong real estate market. Other revenue sources including Charges for Services, Recovered Costs, and Miscellaneous Revenue are projected to increase slightly or remain relatively unchanged.

### **FY 2025 – FY 2028 Expenditure Assumptions**

This plan forecasts known and expected increases for personnel, operating, and capital expenditures. 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 2025 Adopted Budget includes additional funding for sworn public safety salary adjustments as part of the step programs and a 3% cost of living adjustment for all non-sworn staff.

Public Safety salaries increase by 3.15% in FY 2025. 3.00% salary growth is projected from FY 2026 through FY 2028.

Non-public safety salaries increase by 3.11% in FY 2025 which includes a 3% cost of living adjustment. Non-public safety salaries are projected to increase by about 3.00% from FY 2026 through FY 2028.

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 based on projected salary increases in FY 2026 and FY 2028 and will increase by a greater amount in FY 2027 due to an anticipated increase in the Roanoke County contribution rate.

Health insurance rates have regularly increased in prior years. The FY 2025 adopted budget included an increase of 13.0% for health insurance rates. A 10% increase in health insurance contributions is projected each year from FY 2026 through FY 2028.



## County Staffing

Additional overtime funding is required due to demands of public safety staff, especially Fire & Rescue personnel. Also, six (6) additional police officers are planned over a three-year period starting in FY 2026 at a cost of \$150,000 annually.

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 2025 budget increased by \$5,761,789 or 6.64% over the transfer in FY 2024.

Projections for FY 2026 through FY 2028 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 \$4,593,670 or 4.96% in FY 2026, by \$5,096,856 or 5.25% in FY 2027, and by \$4,876,728 or 4.77% in FY 2028.

## 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 2025 – FY 2034 CIP and the Fleet Replacement Program. Additionally, this transfer will continue to assume an additional \$530,000 each year to support the debt model which increased to \$20 million in FY 2027. The transfer to Capital increases by \$5,009,833 in FY 2026, by \$4,946,167 in FY 2027, and by \$520,058 in FY 2028. Funding for fleet replacement increases each year by \$500,000 from FY 2026 through FY 2028 as the County seeks to restore funding for necessary fleet and equipment needs.

## Transfer for Debt

The transfer for debt is projected to increase based on the increase in the debt model to 20-20-20 in FY 2027 and the Memorandum of Understanding with Roanoke County Public Schools for school renovations and construction. This transfer is projected to increase by \$10,315,983 in FY 2026, by \$1,761,487 in FY 2027, and decrease by \$520,058 in FY 2028.

## Regional Services and Contractual Agreements

Projections also include increases for contributions to the Western Virginia Regional Jail (WVRJ) for debt and housing of prisoners. These costs are projected to increase by \$86,395 in FY 2026 and by \$55,670 in FY 2027 and by \$25,117 in FY 2028 based on anticipated usage. Contributions to regional agencies including Blue Ridge Behavioral Health, RVT, Greenways, Visit Virginia's Blue Ridge, the Regional Center for Animal Care and Protection (RCACP), and the CCAP Program at Virginia Western Community College are projected to increase by \$283,198 in FY 2026, by \$151,812 in FY 2027, and by \$144,368 in FY 2028.

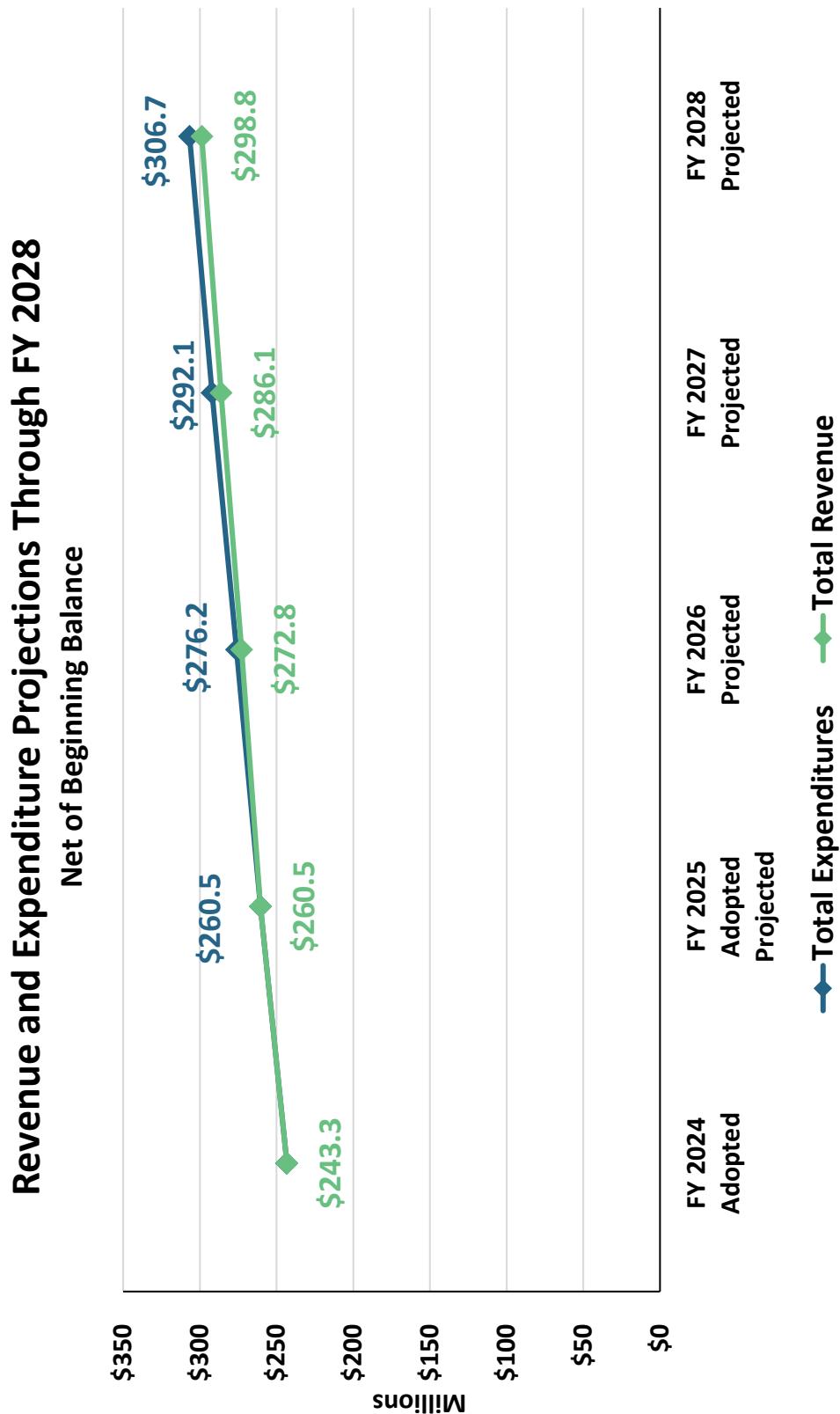


### County Programs and Services

Increases are also projected each year for services provided by Information Technology 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 2024 Adopted	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Real Estate Tax</b> <i>Based on trends and projected annual assessment growth</i>	5.42%	8.02%	6.50%	6.00%	5.00%
<b>Personal Property Tax</b> <i>Based on used vehicle values and new vehicle production</i>	8.27%	0.00%	1.00%	2.00%	2.00%
<b>Sales Tax</b> <i>Based on trends, increased consumer spending, and collection of internet sales tax</i>	4.24%	7.59%	4.00%	4.00%	4.00%
<b>Hotel/Motel Tax</b> <i>Based on trends in local tourism and events</i>	-11.07%	24.24%	5.00%	4.00%	4.00%
<b>Meals Tax</b> <i>Based on trends in local prepared foods industry and consumer spending</i>	2.32%	5.74%	4.00%	4.00%	4.00%
<b>Business License Tax</b> <i>Based on trends in economic development and business community</i>	-9.94%	16.67%	4.00%	4.00%	4.00%
<b>Recordation and Conveyance Tax</b> <i>Based on housing market trends, interest rates, and real estate assessment projections</i>	20.97%	-6.06%	1.13%	1.13%	1.13%
<b>Cigarette Tax</b> <i>Cigarette tax established in FY 2022. Monthly revenue is consistent but expected to begin slow decline annually</i>	-0.03%	0.00%	-0.50%	-0.50%	-0.50%
<b>Permits, Fees &amp; Licenses</b> <i>Based on issuance of building permits along with increased recordation and conveyance taxes</i>	23.07%	16.26%	2.46%	2.47%	2.48%
<b>Commonwealth &amp; Federal</b> <i>Based on trends in Social Services revenue, Compensation Board adjustments, and HB 599 Law Enforcement Funding</i>	8.99%	5.28%	3.35%	3.37%	3.38%
<b>All Other Revenue Sources</b> <i>Based on historical and future trends in all other revenue categories such as penalties and interest revenue, recovered costs, and public service corporation taxes</i>	-1.38%	14.82%	8.20%	9.07%	9.89%

Expenditure Projected Changes and Assumptions					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Personnel</b>					
<b>Salary - Public Safety</b> <i>Based on Public Safety Step Increase plan implemented in FY 2022</i>	12.03%	3.15%	3.00%	3.00%	3.00%
<b>Salary - Non-Public Safety</b> <i>Based on Decision Band Method compensation plan implemented in FY 2022</i>	8.62%	3.11%	3.00%	3.00%	3.00%
<b>VRS Contribution</b> <i>VRS contribution increases assumed bi-annually starting in FY 2025</i>	18.72%	3.71%	3.00%	4.75%	3.00%
<b>Health Insurance Contribution</b> <i>Health Insurance contribution based on historical and future trends</i>	12.46%	13.00%	10.00%	10.00%	10.00%
<b>Operating</b>					
<b>Housing of Prisoners</b> <i>Expenditures based on year-over-year increased usage trends</i>	2.11%	1.55%	1.49%	1.47%	0.72%
<b>RVRA Tipping Fees</b> <i>Expenditures based on year-over-year increased usage trends</i>	0.51%	0.00%	0.00%	0.00%	0.00%
<b>CORTAN</b> <i>Based on historical and future trends in County of Roanoke's transportation program</i>	-60.31%	8.48%	15.03%	13.07%	11.56%
<b>Utilities</b> <i>Expenditures based on year-over-year increased usage trends</i>	5.60%	4.26%	1.00%	1.00%	1.00%
<b>Fuel and Parts</b> <i>Expenditures based on year-over-year increased usage trends</i>	-11.01%	2.24%	1.12%	0.96%	0.89%
<b>Contracted Repairs</b> <i>Expenditures based on year-over-year increased usage trends</i>	17.61%	0.00%	2.50%	1.00%	1.00%
<b>All Other Operating</b> <i>Expenditures based on year-over-year increased usage trends</i>	5.12%	6.85%	5.11%	4.96%	4.74%



	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Transfers:</b>					
<b>Schools</b>	10.48%	6.64%	5.25%	5.64%	5.48%
<i>Transfer to Schools Operating is calculated using the Revenue Sharing formula based on ADM and County Population</i>					
<b>Debt</b>	3.10%	-9.25%	66.63%	14.32%	-2.34%
<i>Transfer for debt is calculated based on projected amortization schedules</i>					
<b>Capital</b>	49.69%	55.11%	-56.04%	-29.12%	104.90%
<i>Transfer to Capital is based on the planned General Government Transfer support for the County's CIP and the Fleet Replacement Program</i>					
<b>Other</b>	10.01%	1.68%	9.43%	8.57%	13.60%
<i>Transfers based on historical and future trends</i>					

\*FY 2024 shows actual budget % change from FY 2023 Actual to FY 2024 Adopted



## Multi-Year Summary of Revenues

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>General Government</b>					
General Property Taxes					
Real Estate Tax	\$ 119,492,000	\$ 129,080,327	\$ 137,470,548	\$ 145,718,781	\$ 153,004,720
Personal Property Tax	44,500,000	44,500,000	44,945,000	45,843,900	46,760,778
Payment In Lieu of Taxes	210,000	225,000	225,000	225,000	225,000
Current Public Service Corp	4,220,000	5,500,000	6,875,000	8,456,250	10,232,063
Penalties and Interest	1,130,000	1,350,000	1,400,000	1,451,975	1,506,008
<b>Total General Property Taxes</b>	<b>169,552,000</b>	<b>180,655,327</b>	<b>190,915,548</b>	<b>201,695,906</b>	<b>211,728,569</b>
Other Local Taxes					
Sales Tax	15,800,000	17,000,000	17,680,000	18,387,200	19,122,688
Communication Sales & Use Tax	2,550,000	2,625,000	2,598,750	2,572,763	2,547,035
Consumer Utility	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Utility License Tax	575,000	565,000	565,000	565,000	565,000
Business License	7,800,000	9,100,000	9,464,000	9,842,560	10,236,262
Motor Vehicle License Fee	2,450,000	2,450,000	2,474,500	2,499,245	2,524,237
Recordation Taxes	1,650,000	1,550,000	1,567,450	1,585,120	1,603,012
Hotel/Motel Room Tax	1,650,000	2,050,000	2,152,500	2,238,600	2,328,144
Meals Tax	6,100,000	6,450,000	6,708,000	6,976,320	7,255,373
Bank Franchise Tax	690,000	750,000	765,000	780,300	795,906
Amusement Tax	70,000	80,000	80,000	80,000	80,000
Cigarette Tax	1,275,000	1,275,000	1,268,625	1,262,282	1,255,970
<b>Total Other Local Taxes</b>	<b>44,360,000</b>	<b>47,645,000</b>	<b>49,073,825</b>	<b>50,539,390</b>	<b>52,063,627</b>
Permits, Licenses, Fees	1,174,267	1,365,182	1,398,712	1,433,261	1,468,860
Fines & Forfeitures	558,500	558,500	558,500	558,500	558,500
Use of Money/Property	685,414	1,415,000	1,467,884	1,510,021	1,546,799
Charges for Services	3,820,000	4,224,700	4,294,700	4,366,100	4,438,928
Miscellaneous Revenue	1,772,620	2,050,000	2,149,864	2,256,555	2,370,548
Recovered Costs	600,000	700,000	740,006	783,619	831,189
Commonwealth Revenue	13,835,595	14,737,794	15,119,746	15,512,707	15,917,003
Federal Revenue	6,588,000	6,765,000	7,103,250	7,458,413	7,831,333
Other Financing Sources/Transfers	318,603	365,000	-	-	-
<b>Total General Government, Net Contingency &amp; Beginning Balance</b>	<b>\$ 243,264,999</b>	<b>\$ 260,481,503</b>	<b>\$ 272,822,035</b>	<b>\$ 286,114,472</b>	<b>\$ 298,755,356</b>
Contingencies and Beginning Balance	\$ 3,582,275	\$ 0	2,572,762	2,640,884	2,221,298
<b>Total General Government</b>	<b>\$ 246,847,274</b>	<b>\$ 260,481,503</b>	<b>\$ 275,394,797</b>	<b>\$ 288,755,356</b>	<b>\$ 300,976,654</b>



## Multi-Year Summary of Expenditures

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>General Government</b>					
<b>General Administration</b>					
Board of Supervisors	\$ 496,434	\$ 409,860	\$ 422,664	\$ 434,895	\$ 447,854
County Administrator	1,059,288	1,177,904	1,217,055	1,256,100	1,296,798
Internal Auditor	194,520	224,743	230,179	235,596	241,244
Public Information	344,133	369,247	381,288	393,323	405,857
County Attorney	752,968	812,690	838,225	863,609	890,100
Human Resources	1,130,173	1,212,530	1,252,004	1,290,721	1,331,330
Total General Administration	3,977,516	4,206,974	4,341,415	4,474,244	4,613,182
<b>Constitutional Officers</b>					
Commissioner of the Revenue	1,054,580	1,150,992	1,194,883	1,237,573	1,282,493
Commonwealth's Attorney	1,567,615	1,819,030	1,885,090	1,950,487	2,018,840
Sheriff - Administration & Civil	3,360,930	3,570,414	3,570,414	3,703,549	3,834,385
Sheriff - Care & Confinement	7,114,108	7,325,196	7,325,196	7,574,827	7,844,901
Sheriff - WVRJA	4,476,395	4,727,877	4,727,877	4,777,877	4,827,877
Treasurer	1,260,683	1,344,417	1,391,416	1,436,948	1,484,931
Clerk of the Circuit Court	1,363,258	1,450,808	1,506,639	1,561,226	1,618,550
Total Constitutional Officers	20,197,569	21,388,734	21,601,515	22,242,487	22,911,977
<b>Judicial Administration</b>					
Circuit Court Judges	257,068	257,068	257,072	257,076	257,080
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	670,144	820,381	970,381	1,020,381	1,070,381
Courthouse Maintenance	60,000	60,000	60,000	60,000	60,000
Total Judicial Administration	1,131,328	1,281,565	1,431,571	1,481,577	1,531,583
<b>Management Services</b>					
Real Estate Valuation	1,057,944	1,145,943	1,189,304	1,231,626	1,276,098
Finance and Management Services	2,831,811	3,058,393	3,172,531	3,433,275	3,700,492
Total Management Services	3,889,755	4,204,336	4,361,835	4,664,901	4,976,590
<b>Public Safety</b>					
Police	17,152,104	18,175,155	18,931,239	19,687,701	20,659,886
Fire and Rescue	23,049,523	25,510,476	26,685,452	28,354,101	30,083,160
Total Public Safety	40,201,627	43,685,631	45,616,692	48,041,802	50,743,046
<b>Community Services</b>					
Economic Development	590,862	680,371	700,102	719,818	740,353
Development Services	3,838,282	4,046,753	4,347,441	4,536,425	4,740,966
Planning	2,384,396	2,432,932	2,570,892	2,643,498	2,784,123
General Services	9,549,321	10,150,355	10,371,147	10,582,699	10,815,253
Total Community Services	16,362,861	17,310,411	17,989,583	18,482,440	19,080,695

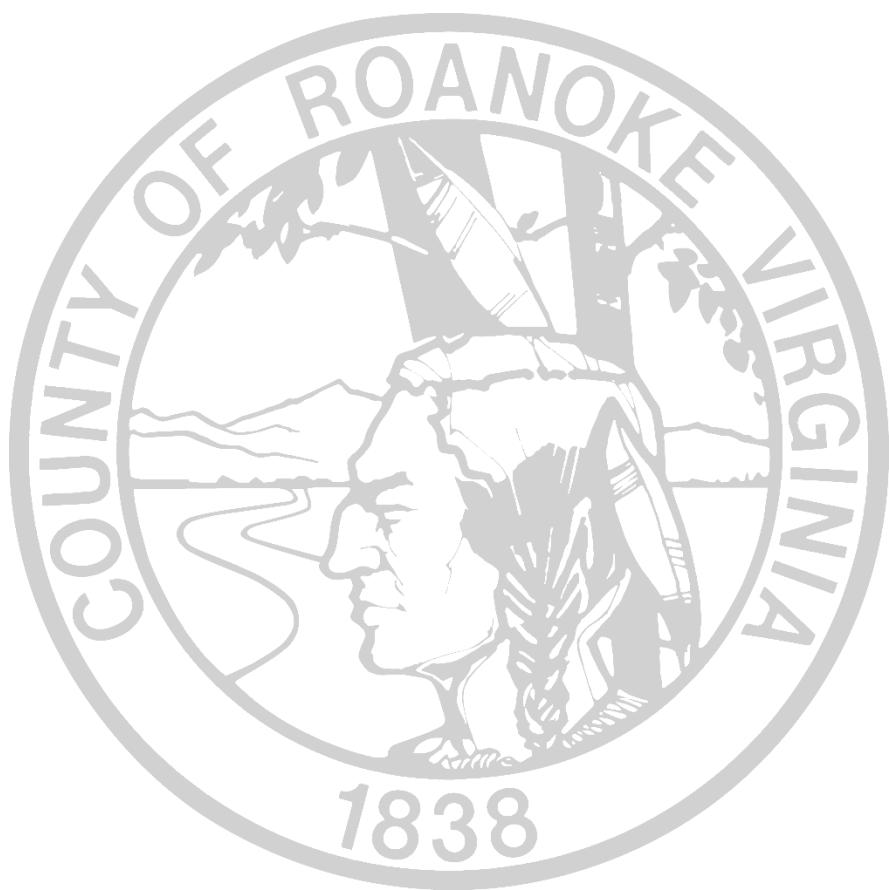
# Adopted Budget

FY 2024-2025



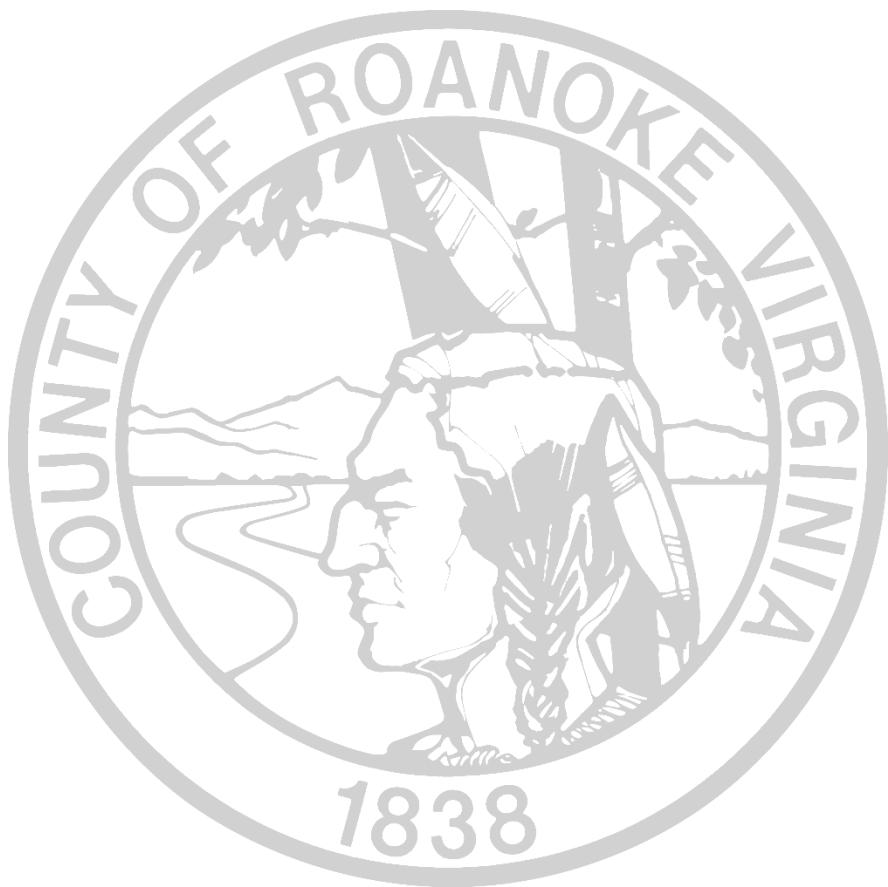
Organizational  
Policies, Plans  
and Analyses

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
<b>Human Services</b>					
Parks, Recreation, and Tourism	5,838,532	6,163,364	6,530,012	7,896,546	8,733,476
Public Health	579,181	767,419	767,419	767,419	767,419
Social Services	14,560,683	15,775,387	16,196,811	16,584,421	17,015,152
Library	4,865,913	5,221,194	5,389,051	5,670,102	5,967,140
VA Cooperative Extension	115,391	145,391	145,391	145,391	145,391
Elections	878,412	1,038,250	1,053,541	1,067,340	1,082,984
<b>Total Human Services</b>	<b>26,838,112</b>	<b>29,111,005</b>	<b>30,082,225</b>	<b>32,131,220</b>	<b>33,711,562</b>
<b>Non-Departmental &amp; Transfers</b>					
Non-Departmental					
Employee Benefits	2,458,302	3,260,820	3,802,651	4,145,635	4,398,807
Transfer to Information Technology	7,327,228	7,062,795	8,015,813	8,690,813	9,315,813
Transfer to Emergency Communications	4,581,249	4,465,281	3,839,244	3,942,007	4,047,852
Miscellaneous <sup>1</sup>	1,646,411	2,247,135	2,333,349	2,480,698	2,539,060
Contributions to Outside Agencies					
Discretionary	203,500	192,672	192,672	192,672	192,672
Contractual	2,223,049	2,474,854	2,608,052	2,709,864	2,804,232
Dues & Memberships	53,808	56,228	56,228	56,228	56,228
<b>Total Non-Departmental</b>	<b>18,493,547</b>	<b>19,759,785</b>	<b>20,848,009</b>	<b>22,217,918</b>	<b>23,354,663</b>
Unappropriated Balance					
Contingent Balance	50,000	50,000	50,000	50,000	50,000
<b>Total Unappropriated Balance</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Transfers to:					
Debt Service	14,705,700	13,346,009	22,238,415	25,423,479	24,828,524
Capital Projects	4,280,046	6,638,983	2,918,672	2,068,708	4,238,879
Schools	86,782,060	92,543,849	97,137,519	102,234,375	107,111,103
Internal Services	2,154,003	2,154,003	2,422,965	3,120,963	3,773,401
Children's Services Act	3,813,000	4,413,000	4,732,711	5,053,408	5,375,140
Criminal Justice Academy	212,143	212,143	220,482	229,071	237,918
Public Works Projects	175,732	175,075	174,087	173,263	172,603
<b>Total Transfers</b>	<b>112,122,684</b>	<b>119,483,062</b>	<b>129,844,851</b>	<b>138,303,267</b>	<b>145,737,568</b>
<b>Total Non-Departmental &amp; Transfers</b>	<b>130,666,231</b>	<b>139,292,847</b>	<b>150,742,860</b>	<b>160,571,185</b>	<b>169,142,231</b>
<b>Total General Government, Net</b>					
<b>Contingency and Beginning Balance</b>	<b>\$ 243,264,999</b>	<b>\$ 260,481,503</b>	<b>\$ 276,167,695</b>	<b>\$ 292,089,857</b>	<b>\$ 306,710,866</b>
Addition to Fund Balance	2,974,113	-	1,882,343	1,910,659	1,754,521
General Government Contingency	608,162	-	690,419	730,225	766,777
<b>Total General Government</b>	<b>\$ 246,847,274</b>	<b>\$ 260,481,503</b>	<b>\$ 278,740,457</b>	<b>\$ 294,730,741</b>	<b>\$ 309,232,164</b>





# Financial Summaries





## Beginning Fund Balances and Revenue Totals FY 2025

Funds	Beginning		Total Available	
	Balances	Revenues	Funds	
<b>Governmental Funds</b>				
General Fund	\$ 45,925,196	\$ 300,618,819	\$ 346,544,015	
Debt Service Fund	266,268	17,596,104	17,862,372	
Capital Fund	46,467,705	17,257,357	63,725,062	
Internal Service Fund	3,231,078	17,367,330	20,598,408	
<b>Total All Funds</b>	<b>\$ 95,890,247</b>	<b>\$ 352,839,610</b>	<b>\$ 448,729,857</b>	
Component Unit - Schools	28,604,938	376,954,726	405,559,664	

## Ending Fund Balances and Expenditure Totals FY 2025

Funds	Ending	
	Expenditures	Balances
<b>Governmental Funds</b>		
General Fund	\$ 300,618,819	\$ 45,925,196
Debt Service Fund	17,596,104	266,268
Capital Fund	17,257,357	46,467,705
Internal Service Fund	17,367,330	3,231,078
<b>Total All Funds</b>	<b>\$ 352,839,610</b>	<b>\$ 95,890,247</b>
Component Unit - Schools	376,954,726	28,604,938

\*Total All Funds excludes Roanoke County Special Revenue Fund.



## Summary of Revenues

## All Funds

## FY 2024 Adopted to FY 2025 Adopted

	Adopted FY 2024	Adopted FY 2025	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government <sup>1</sup>	\$ 246,847,274	\$ 260,481,503	\$ 13,634,229	5.52%
Public Works Projects	175,732	175,075	(657)	-0.37%
Fleet Service Center	4,086,231	4,263,374	177,143	4.34%
Information Technology	7,944,450	9,146,064	1,201,614	15.13%
Emergency Communications	6,008,444	7,046,151	1,037,707	17.27%
Recreation Fee Class	5,198,646	5,415,000	216,354	4.16%
PRT School Operations	418,291	-	(418,291)	-100.00%
Children's Services Act	7,948,166	12,083,175	4,135,009	52.02%
Grants and Other	2,024,936	1,446,903	(578,033)	-28.55%
Criminal Justice Academy	454,152	459,074	4,922	1.08%
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	\$ 281,208,822	\$ 300,618,819	\$ 19,409,997	6.90%
Component Unit Schools	280,939,732	376,954,726	96,014,994	34.18%
Debt Service Fund	19,004,239	17,596,104	(1,408,135)	-7.41%
Capital Fund	15,137,628	17,257,357	2,119,729	14.00%
Internal Service Fund	15,791,194	17,367,330	1,576,136	9.98%
Total All Funds	\$ 612,081,615	\$ 729,794,336	\$ 117,712,721	19.23%
Less: Fund Transfers	(132,026,058)	(136,208,161)	(4,182,103)	3.17%
Total Net of Transfers	<u>\$ 480,055,557</u>	<u>\$ 593,586,175</u>	<u>\$ 113,530,618</u>	<u>23.65%</u>

<sup>1</sup>Includes Beginning Balance



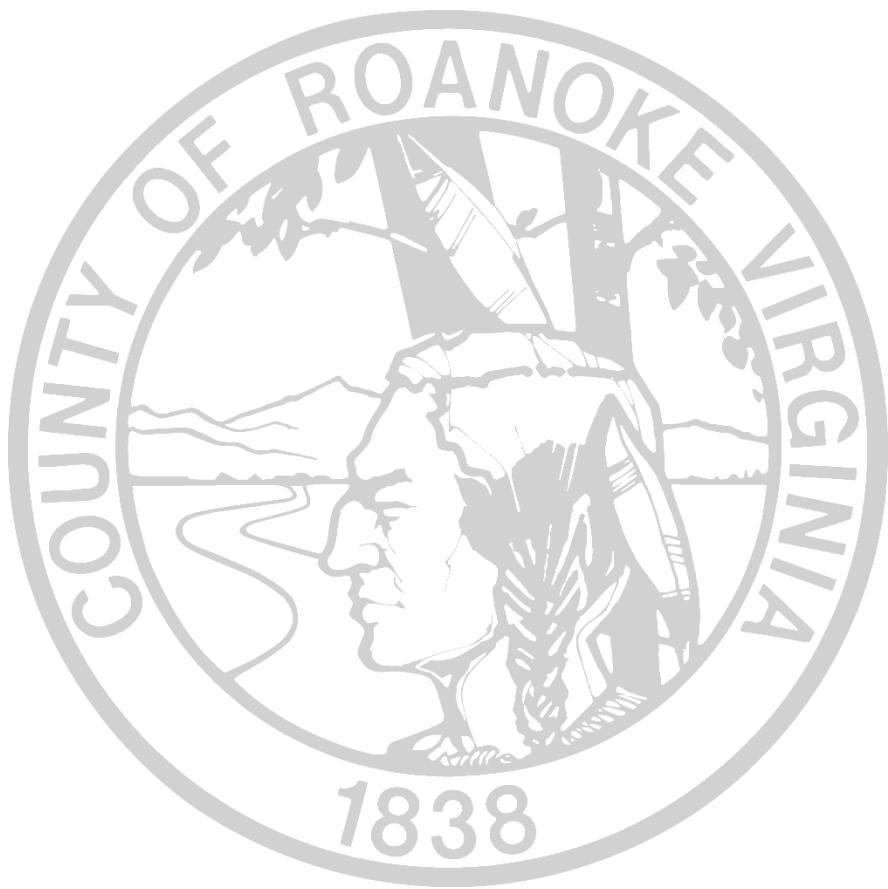
## Summary of Expenditures

## All Funds

## FY 2024 Adopted to FY 2025 Adopted

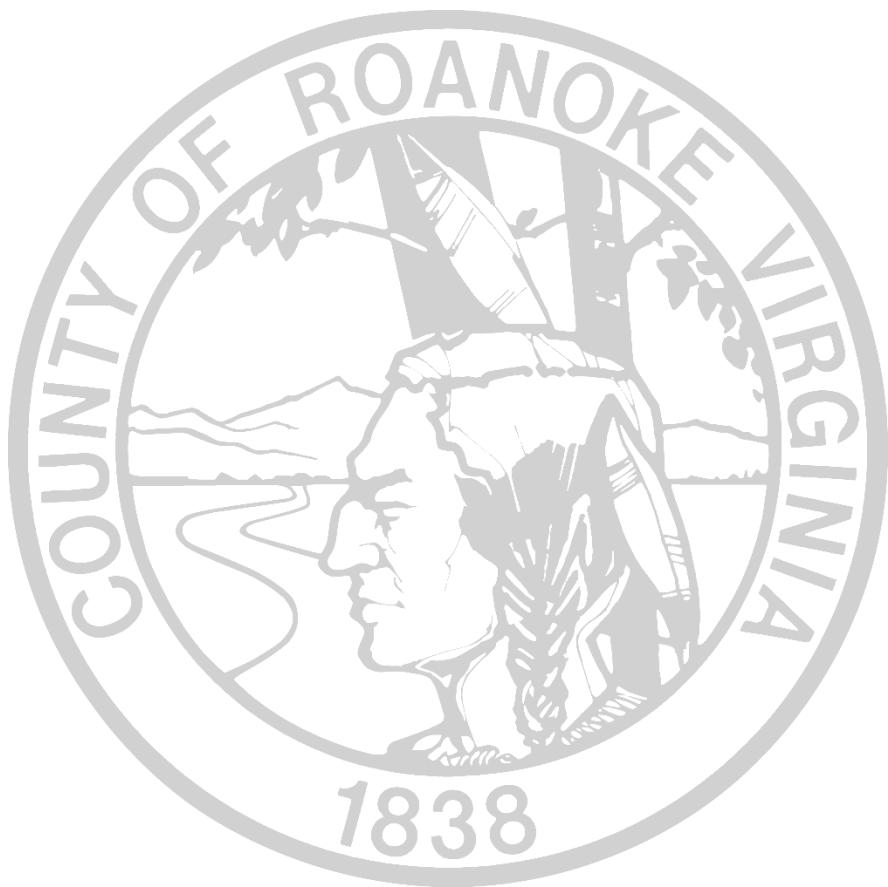
	Adopted FY 2024	Adopted FY 2025	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government <sup>1</sup>	\$ 246,847,274	\$ 260,481,503	\$ 13,634,229	5.52%
Public Works Projects	175,732	175,075	(657)	-0.37%
Fleet Service Center	4,086,231	4,263,374	177,143	4.34%
Information Technology	7,944,450	9,146,064	1,201,614	15.13%
Emergency Communications	6,008,444	7,046,151		
Recreation Fee Class	5,198,646	5,415,000	216,354	4.16%
PRT School Operations	418,291	-	(418,291)	-100.00%
Children's Services Act	7,948,166	12,083,175	4,135,009	52.02%
Grants and Other	2,024,936	1,446,903	(578,033)	-28.55%
Criminal Justice Academy	454,152	459,074	4,922	1.08%
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	\$ 281,208,822	\$ 300,618,819	\$ 18,372,290	6.53%
Component Unit Schools	280,939,732	376,954,726	96,014,994	34.18%
Debt Service Fund	19,004,239	17,596,104	(1,408,135)	-7.41%
Capital Fund	15,137,628	17,257,357	2,119,729	14.00%
Internal Service Fund	15,791,194	17,367,330	1,576,136	9.98%
Total All Funds	\$ 612,081,615	\$ 729,794,336	\$ 117,712,721	19.23%
Less: Fund Transfers	(132,026,058)	(136,208,161)	(4,182,103)	3.17%
Total Net of Transfers	<u>\$ 480,055,557</u>	<u>\$ 593,586,175</u>	<u>\$ 113,530,618</u>	<u>23.65%</u>

<sup>1</sup>Includes Beginning Balance



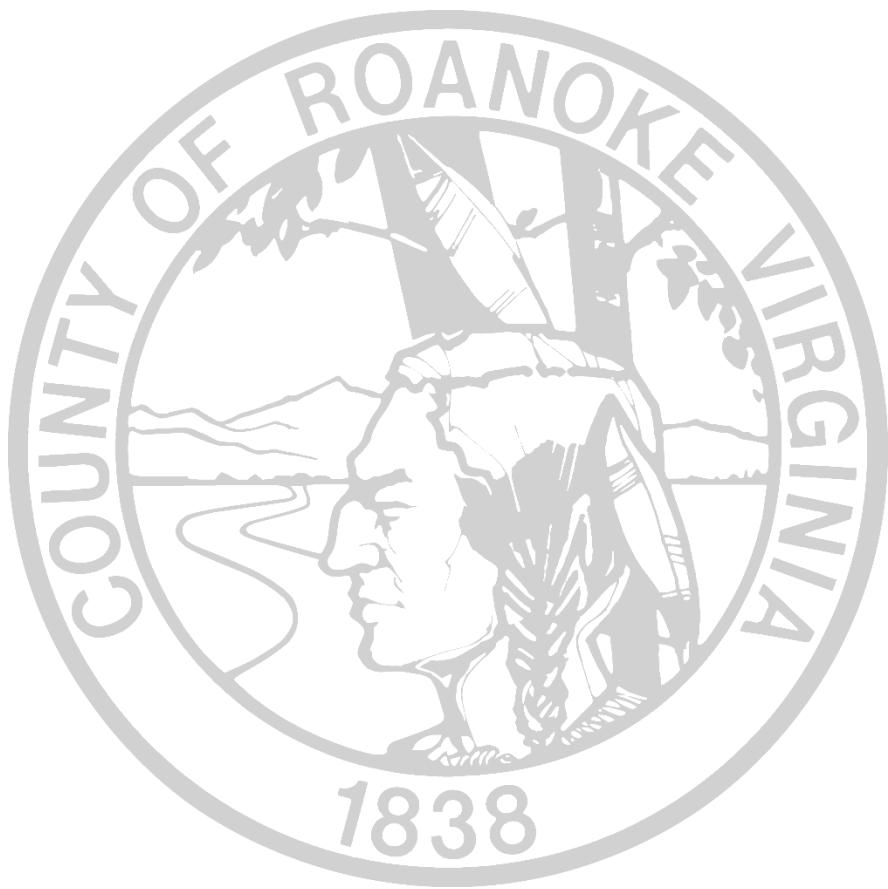


# General Fund



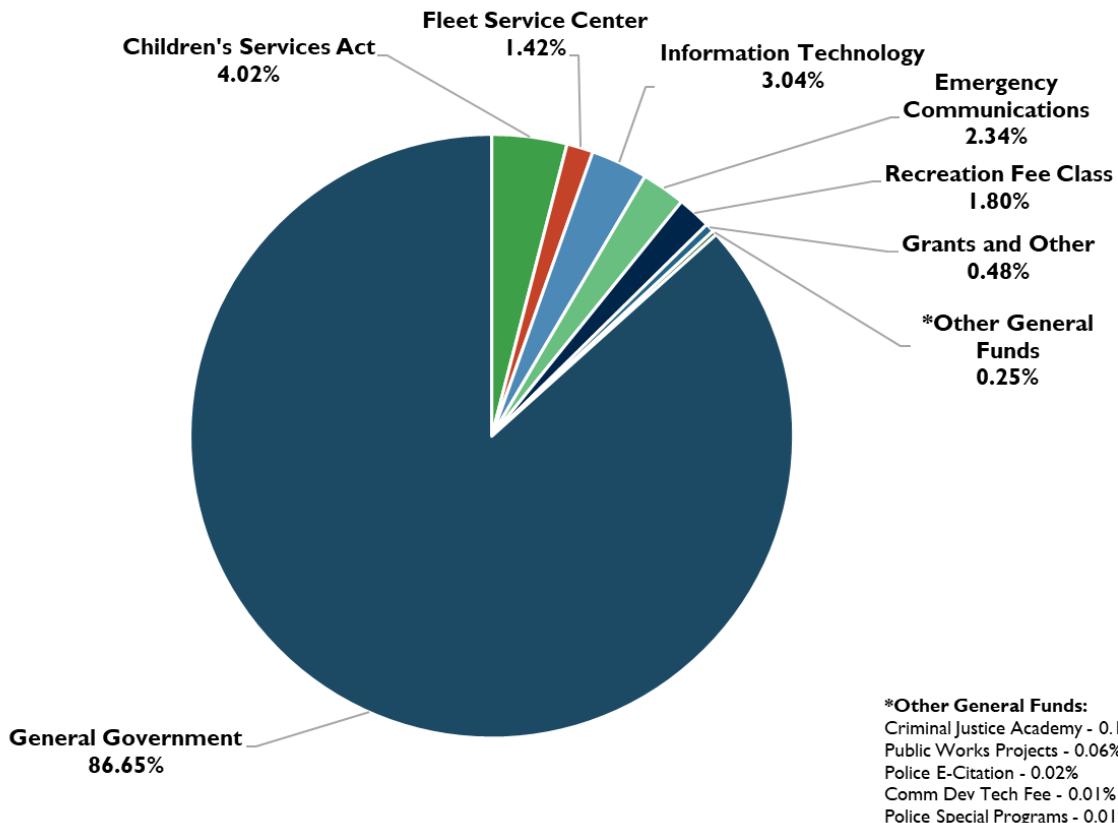


# General Fund Summaries





**FY 2025 General Fund Revenues**  
**\$300,618,819**





## General Fund Summary of Revenues

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 113,353,109	\$ 119,492,000	\$ 129,080,327	\$ 9,588,327
Personal Property Tax	41,099,393	44,500,000	44,500,000	-
Public Service Corporation Tax	3,917,788	4,220,000	5,500,000	1,280,000
Penalties and Interest	1,114,588	1,130,000	1,350,000	220,000
Payment in Lieu of Taxes	210,650	210,000	225,000	15,000
Total General Property Taxes	159,695,528	169,552,000	180,655,327	11,103,327
Other Local Taxes:				
Sales Tax	15,157,823	15,800,000	17,000,000	1,200,000
Communications Sales & Use Tax	2,739,072	2,550,000	2,625,000	75,000
Consumer Utility Tax	3,743,034	3,750,000	3,750,000	-
Business License Tax	8,660,791	7,800,000	9,100,000	1,300,000
Bank Franchise Tax	743,586	690,000	750,000	60,000
Motor Vehicle License Fees	2,474,534	2,450,000	2,450,000	-
Recordation Taxes	1,364,023	1,650,000	1,550,000	(100,000)
Utility License Tax	533,765	575,000	565,000	(10,000)
Hotel and Motel Room Tax	1,855,469	1,650,000	2,050,000	400,000
Tax on Prepared Foods	5,961,799	6,100,000	6,450,000	350,000
Amusement Tax	79,276	70,000	80,000	10,000
Cigarette Tax	1,275,375	1,275,000	1,275,000	-
Total Other Local Taxes	44,588,547	44,360,000	47,645,000	3,285,000
Permits, Fees and Licenses	954,122	1,174,267	1,365,182	190,915
Fines and Forfeitures	460,492	558,500	558,500	-
Use of Money and Property	1,138,026	685,414	1,415,000	729,586
Charges for Services	4,060,602	3,820,000	4,224,700	404,700
Miscellaneous	1,917,393	1,772,620	2,050,000	277,380
Recovered Costs	525,816	600,000	700,000	100,000
Total Local Revenues	213,340,526	222,522,801	238,613,709	16,090,908

# Adopted Budget

FY 2024-2025

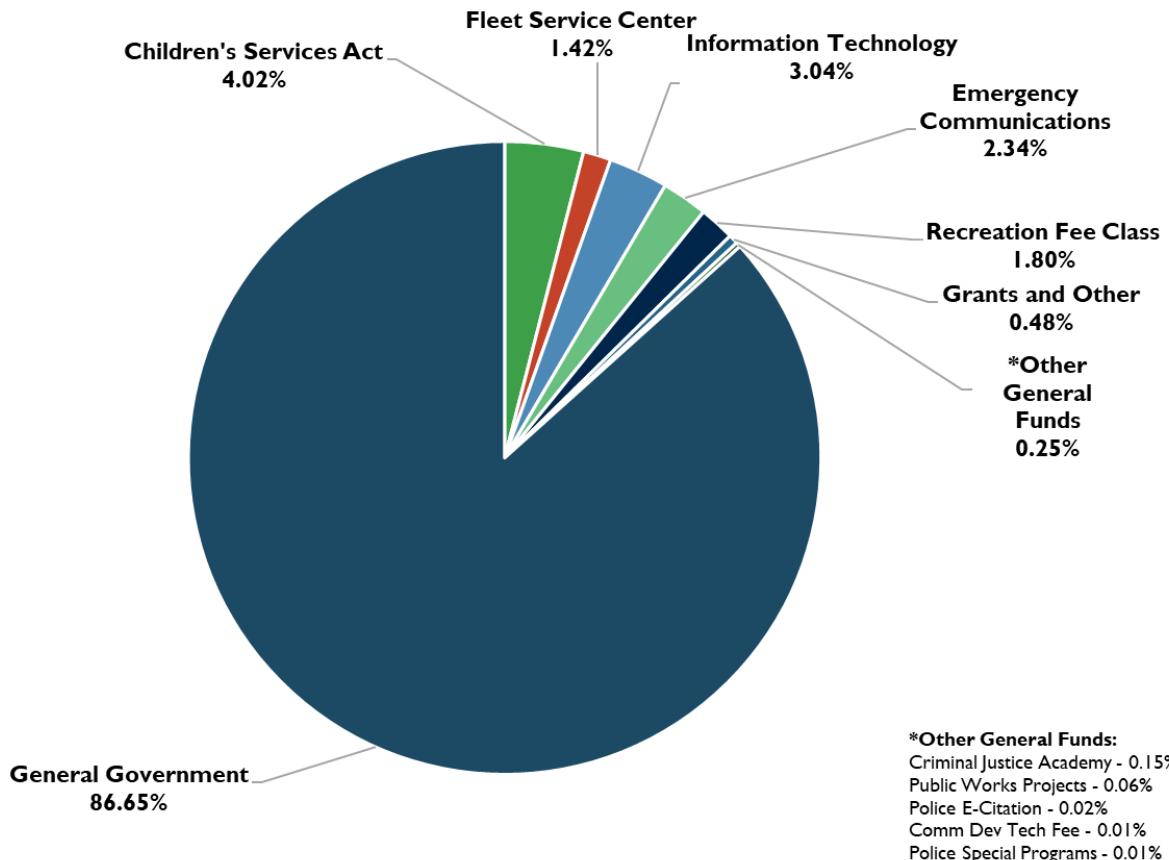


## General Fund Summaries

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
Commonwealth	\$ 12,582,986	\$ 13,835,595	\$ 14,737,794	\$ 902,199
Federal	6,155,989	6,588,000	6,765,000	177,000
Other Financing Sources/Transfers	14,024	318,603	365,000	46,397
Total General Government, Net				
Beginning Balance	232,093,525	243,264,999	260,481,503	17,216,504
Beginning Balance	-	3,582,275	-	(3,582,275)
Total General Government	232,093,525	246,847,274	260,481,503	13,634,229
Public Works Projects	176,054	175,732	175,075	(657)
Fleet Service Center	5,118,467	4,086,231	4,263,374	177,143
Information Technology	7,579,270	7,944,450	9,146,064	1,201,614
Emergency Communications	5,798,541	6,008,444	7,046,151	1,037,707
Recreation Fee Class	4,677,977	5,198,646	5,415,000	216,354
Children's Services Act	10,308,508	7,948,166	12,083,175	4,135,009
Grants and Other	10,123,175	2,024,936	1,446,903	(578,033)
PRT School Operations	173,948	418,291	-	(418,291)
Police E-Citation Special Revenue Fund	47,890	60,000	60,000	-
Comm Dev Tech. Fee Fund	78,824	40,000	40,000	-
Police Special Programs	550	2,500	2,500	-
Criminal Justice Academy	393,354	454,152	459,074	4,922
Total General Fund Revenues	276,570,083	281,208,822	300,618,819	19,409,997
Fund Balance-Beginning	49,976,404	45,925,196	45,925,196	-
<b>Total General Fund Revenues &amp; Fund Balance</b>	<b>\$ 326,546,487</b>	<b>\$ 327,134,018</b>	<b>\$ 346,544,015</b>	<b>\$ 19,409,997</b>



**FY 2025 General Fund Expenditures**  
**\$300,618,819**



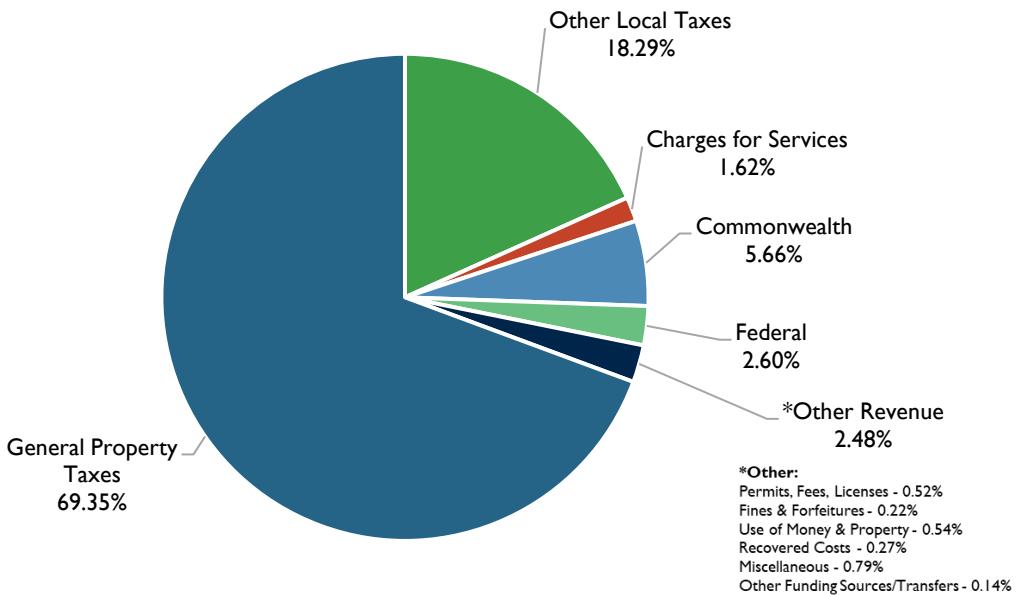


## General Fund Summary of Expenditures

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
General Government				
General Administration	\$ 3,889,287	\$ 3,977,516	\$ 4,206,974	\$ 229,458
Constitutional Officers	18,849,456	20,197,569	21,388,734	1,191,165
Judicial Administration	1,035,646	1,131,328	1,281,565	150,237
Management Services	3,884,193	3,889,755	4,204,336	314,581
Public Safety	39,173,984	40,201,628	43,685,631	3,484,004
Community Services	16,559,417	16,362,861	17,310,411	947,550
Human Services	26,294,912	26,838,112	29,111,005	2,272,893
Non-Departmental & Transfers	126,547,952	130,666,231	139,292,847	8,626,616
Total General Government, Net	236,234,847	243,265,000	260,481,503	17,216,504
Beginning Balance	-	3,582,275	-	(3,582,275)
Total General Government	236,234,847	246,847,275	260,481,503	13,634,229
Public Works Projects	176,058	175,732	175,075	(657)
Fleet Service Center	5,164,763	4,086,231	4,263,374	177,143
Information Technology	6,916,878	7,944,450	9,146,064	1,201,614
Emergency Communications	5,573,479	6,008,444	7,046,151	1,037,707
Recreation Fee Class	4,787,630	5,198,646	5,415,000	216,354
Children's Services Act	11,566,264	7,948,166	12,083,175	4,135,009
Grants and Other	9,611,445	2,024,936	1,446,903	(578,033)
PRT School Operations	276,954	418,291	-	(418,291)
Police E-Citation Special Revenue Fund	12,607	60,000	60,000	-
Development Svcs. Tech. Fee Fund	19,873	40,000	40,000	-
Police Special Programs	23,811	2,500	2,500	-
Criminal Justice Academy	369,832	454,152	459,074	4,922
Total General Fund Expenditures	280,734,441	281,208,823	300,618,819	19,409,997
Fund Balance-Ending	45,925,196	45,925,196	45,925,196	-
<b>Total General Fund Expenditures &amp; Fund Balance</b>	<b>\$ 326,659,637</b>	<b>\$ 327,134,019</b>	<b>\$ 346,544,015</b>	<b>\$ 19,409,997</b>



**FY 2025 General Government Revenue,  
Net Beginning Balance  
\$260,481,503**



## General Government Revenue Notes

### General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 69.35% 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 8.02% compared to the FY 2024 adopted budget due to trends in the assessment growth in the existing base (7.75%) and new construction (0.88%). Personal property tax revenue is expected to be flat compared to the FY 2024 adopted budget. The vehicle market, after a period of increased values driven by supply chain disruptions following the COVID-19 pandemic, has cooled with increased supply of new vehicles, increased rates of depreciation, and reduced borrowing related to higher interest rates and the Federal Reserve seeks to decrease inflation.

### Other Local Taxes

Local taxes make up the second-largest portion of Roanoke County's revenue at 18.29%. 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 increase by 7.59% in FY 2025 compared to the FY 2024



adopted budget, meals taxes are budgeted to increase by 5.74%, hotel and motel room taxes are budgeted to increase by 24.24%, and business license taxes are projected to increase by 16.67% for the same period.

### **Intergovernmental Revenue**

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Funding received from the Commonwealth of Virginia and Federal Government comprises 8.26% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2025 funding is budgeted to increase by \$1,079,199 or 5.28% compared to the FY 2024 adopted budget due to increased funding from the Commonwealth of Virginia and the Federal Government to support the addition of positions in the Department of Social Services, as well as, funding to support increased salaries for Constitutional Offices.



## General Government Sub-Fund Summary of Revenues

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 113,353,109	\$ 119,492,000	\$ 129,080,327	\$ 9,588,327
Personal Property Tax	41,099,393	44,500,000	44,500,000	-
Public Service Corporation Tax	3,917,788	4,220,000	5,500,000	1,280,000
Penalties and Interest	1,114,588	1,130,000	1,350,000	220,000
Payment in Lieu of Taxes	210,650	210,000	225,000	15,000
Total General Property Taxes	159,695,528	169,552,000	180,655,327	11,103,327
Other Local Taxes:				
Sales Tax	15,157,823	15,800,000	17,000,000	1,200,000
Communications Sales & Use Tax	2,739,072	2,550,000	2,625,000	75,000
Consumer Utility Tax	3,743,034	3,750,000	3,750,000	-
Business License Tax	8,660,791	7,800,000	9,100,000	1,300,000
Bank Franchise Tax	743,586	690,000	750,000	60,000
Motor Vehicle License Fees	2,474,534	2,450,000	2,450,000	-
Recordation Taxes	1,364,023	1,650,000	1,550,000	(100,000)
Utility License Tax	533,765	575,000	565,000	(10,000)
Hotel and Motel Room Tax	1,855,469	1,650,000	2,050,000	400,000
Tax on Prepared Foods	5,961,799	6,100,000	6,450,000	350,000
Amusement Tax	79,276	70,000	80,000	10,000
Cigarette Tax	1,275,375	1,275,000	1,275,000	-
Total Other Local Taxes	44,588,547	44,360,000	47,645,000	3,285,000
Permits, Fees and Licenses:				
Animal Control Fees	47,260	42,500	42,500	-
Land Use Fees	1,584	1,000	1,000	-
Land Transfer Fees	2,917	2,850	4,000	1,150
Zoning Filing Fees	15,435	18,100	19,100	1,000
Building Permits	284,878	662,422	805,000	142,578
Electrical, Mechanical, Plumbing Permits	192,626	165,000	206,300	41,300
Certificate of Occupancy	5,987	6,810	7,500	690
Septic Tank Fees	-	3,000	3,000	-
Fire Department Permits	6,400	4,375	4,375	-
Soil Erosion Permits	99,526	40,000	42,000	2,000
Sub-Division Permits	44,525	38,000	40,197	2,197
VSMP	99,425	63,000	63,000	-
Courthouse Maintenance Fees	153,559	127,000	127,000	-
Photocopy Charges	-	210	210	-
Total Permits, Fees, & Licenses	954,122	1,174,267	1,365,182	190,915



## General Government Sub-Fund Summary of Revenues

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
<b>Fines and Forfeitures:</b>				
Fines and Forfeitures	\$ 456,757	\$ 555,000	\$ 555,000	\$ -
Parking Fees	3,735	3,500	3,500	-
<b>Total Fines and Forfeitures</b>	<b>460,492</b>	<b>558,500</b>	<b>558,500</b>	<b>-</b>
 Use of Money and Property	 1,138,026	 685,414	 1,415,000	 729,586
 Charges for Services				
Clerk Fees	101,467	50,000	120,000	70,000
Sheriff Fees	7,376	6,500	10,000	3,500
Court Appointed Attorney Fees	12,446	22,000	22,000	-
Commonwealth Attorney Fees	10,731	10,000	10,000	-
Waste Collection Fees	16,597	17,200	20,700	3,500
Fee for Ambulance Service	3,539,164	3,400,000	3,500,000	100,000
Board of Prisoners-Salem	372,731	235,300	450,000	214,700
Other	90	79,000	92,000	13,000
<b>Total Charges for Services</b>	<b>4,060,602</b>	<b>3,820,000</b>	<b>4,224,700</b>	<b>404,700</b>
 Miscellaneous				
Reimbursements-Shared Programs-Salem	1,171,954	1,107,284	1,396,800	289,516
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	395,439	315,336	303,200	(12,136)
<b>Total Miscellaneous</b>	<b>1,917,393</b>	<b>1,772,620</b>	<b>2,050,000</b>	<b>277,380</b>
 Recovered Costs				
Jail Medical - Co Payment	7,826	5,000	5,000	-
Western VA Regional Jail	130,491	120,940	124,568	3,628
Resource Authority	59,400	55,985	57,665	1,680
Library Recovered Costs	115,259	105,154	157,154	52,000
Other	212,840	312,921	355,613	42,692
<b>Total Recovered Costs</b>	<b>525,816</b>	<b>600,000</b>	<b>700,000</b>	<b>100,000</b>
<b>Total Local Revenues</b>	<b>213,340,526</b>	<b>222,522,801</b>	<b>238,613,709</b>	<b>16,090,908</b>
 From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	18,539	18,000	18,000	-
Other	361,727	400,000	400,000	-
<b>Total Non-Categorical</b>	<b>380,266</b>	<b>418,000</b>	<b>418,000</b>	<b>-</b>

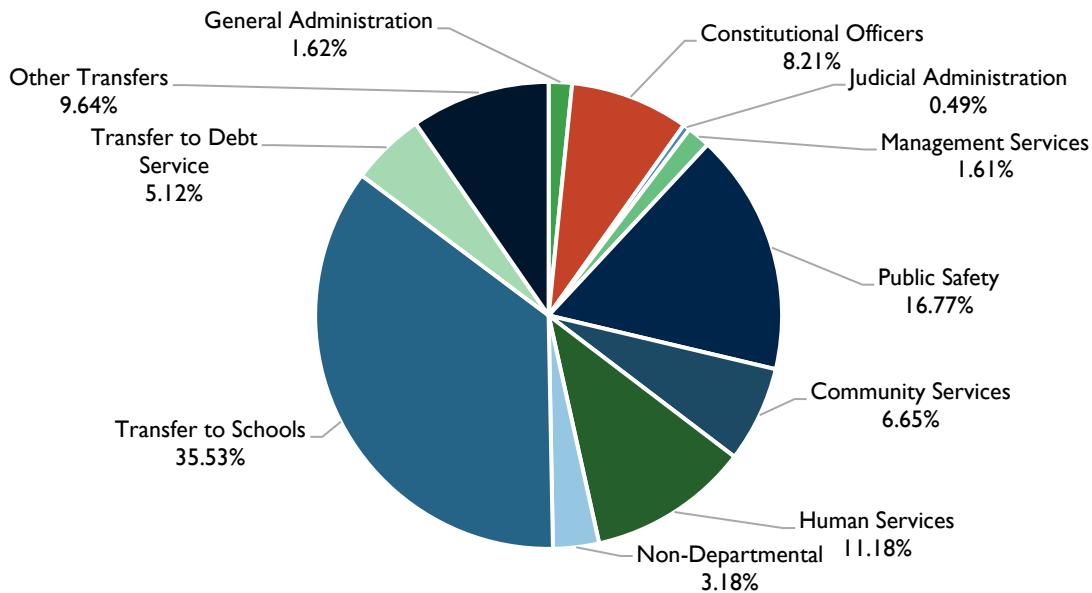


## General Government Sub-Fund Summary of Revenues

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	\$ 860,639	\$ 885,758	\$ 912,332	\$ 26,574
Sheriff	3,916,645	4,017,305	4,137,824	120,519
Commissioner of Revenue	297,479	297,125	306,039	8,914
Treasurer	267,192	256,919	264,627	7,708
Clerk of the Circuit Court	717,790	695,040	701,131	6,091
Board of Elections	92,380	47,700	49,131	1,431
Total Categorical-Shared	6,152,125	6,199,847	6,371,084	171,237
<i>Other Categorical:</i>				
Welfare Grant	3,648,298	4,786,943	5,425,000	638,057
Library Grant	208,842	157,095	250,000	92,905
Police Grant	2,193,455	2,193,263	2,193,263	-
Miscellaneous Grants	-	80,447	80,447	-
Total Other Categorical	6,050,595	7,217,748	7,948,710	730,962
Total From the Commonwealth	12,582,986	13,835,595	14,737,794	902,199
From the Federal Government				
Welfare Grant	6,155,989	6,550,000	6,765,000	215,000
Miscellaneous	-	38,000	-	(38,000)
Total From the Federal Government	6,155,989	6,588,000	6,765,000	177,000
Other Financing Sources/Transfers				
Transfers In	14,024	318,603	365,000	46,397
Other Financing and Transfers	14,024	318,603	365,000	46,397
<b>Total General Government, Net</b>	<b>232,093,525</b>	<b>243,264,999</b>	<b>260,481,503</b>	<b>17,216,504</b>
<b>Beginning Balance</b>	<b>-</b>	<b>3,582,275</b>	<b>-</b>	<b>(3,582,275)</b>
<b>Total General Government</b>	<b>232,093,525</b>	<b>246,847,274</b>	<b>260,481,503</b>	<b>13,634,229</b>
Fund Balance-Beginning	39,426,465	35,285,442	35,285,442	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 271,519,990</b>	<b>\$ 282,132,716</b>	<b>\$ 295,766,945</b>	<b>\$ 13,634,229</b>



## FY 2025 General Government Expenditures, Net Beginning Balance \$260,481,503



### 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 2025 expenditure budget, net use of beginning balance, increases by 7.08% over the FY 2024 Adopted budget, or \$17,216,504. The adopted budget includes an increase for employee compensation as the County will provide a 3% cost of living adjustment for all County employees. 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. This category also includes Roanoke County's budget for contributions to outside agencies which includes an increase of \$121,573 to Blue Ridge Behavioral Health, an increase of \$171,429 to Visit Virginia's Blue Ridge due to an increase in projected Hotel/Motel Tax revenues, and the elimination of \$100,000 funding to the Roanoke Valley Broadband Authority.



#### **Transfers**

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 50.29% of Roanoke County's general government expenditure budget. The single largest transfer item is the County's transfer to Roanoke County Schools, which is 35.53% of the total operating budget. This transfer of \$92,543,849 increased by \$5,761,789 compared to FY 2024 with the application of the revenue sharing formula. Adding in the transfers to Debt Service (\$5,685,719) and Children's Services Act (\$2,179,000), the total transfer on behalf of Roanoke County Schools totals \$100,408,568, or 38.55% of all General Government expenditures. Also included is \$2,409,093 in increased transfers to the capital and debt service funds to cover current capital projects and debt.



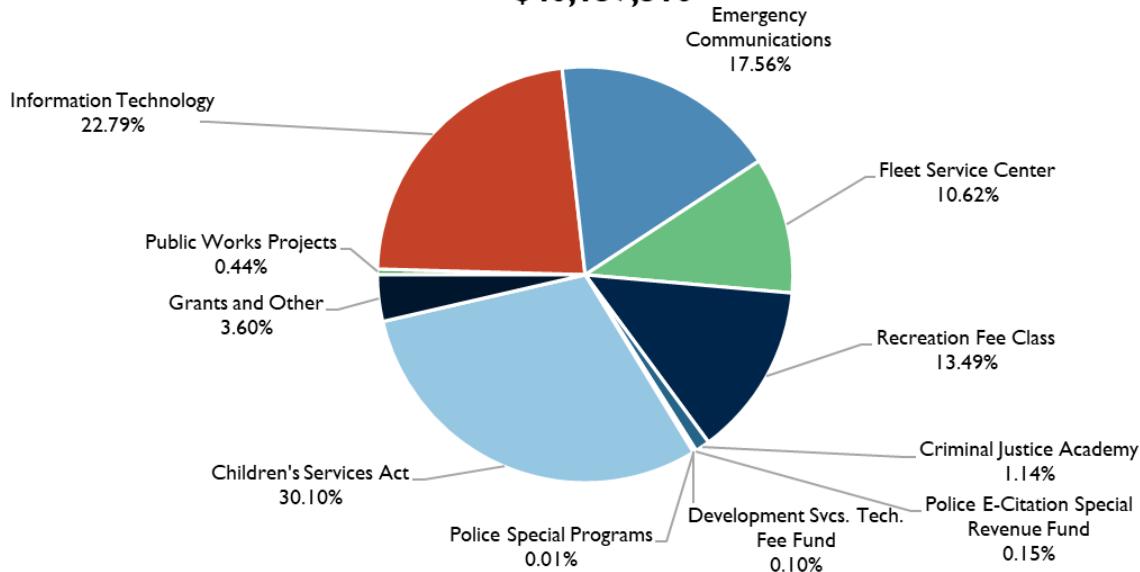
## General Government Sub-Fund Summary of Expenditures

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
<b>General Government</b>				
General Administration				
Board of Supervisors	\$ 427,028	\$ 496,434	\$ 409,860	\$ (86,574)
County Administrator	1,060,706	1,059,288	1,177,904	118,616
Internal Auditor	144,648	194,520	224,743	30,223
Public Information	343,174	344,133	369,247	25,114
County Attorney	769,915	752,968	812,690	59,722
Human Resources	1,143,816	1,130,173	1,212,530	82,357
Total General Administration	3,889,287	3,977,516	4,206,974	229,458
Constitutional Officers				
Commissioner of the Revenue	1,054,237	1,054,580	1,150,992	96,412
Commonwealth's Attorney	1,636,117	1,567,615	1,819,030	251,415
Sheriff - Administration & Civil	3,774,194	3,360,930	3,570,414	209,484
Sheriff - Care & Confinement	6,351,122	7,114,108	7,325,196	211,088
Sheriff - WVRJA	3,572,747	4,476,395	4,727,877	251,482
Treasurer	1,222,377	1,260,683	1,344,417	83,734
Clerk of the Circuit Court	1,238,662	1,363,258	1,450,808	87,550
Total Constitutional Officers	18,849,456	20,197,569	21,388,734	1,191,165
Judicial Administration				
Circuit Court Judges	260,528	257,068	257,068	-
General District Court	57,828	103,440	103,440	-
Magistrate	1,021	1,590	1,590	-
Juvenile/Domestic Relations Court	32,496	39,086	39,086	-
Court Service Unit	603,325	670,144	820,381	150,237
Courthouse Maintenance	80,448	60,000	60,000	-
Total Judicial Administration	1,035,646	1,131,328	1,281,565	150,237
Management Services				
Real Estate Valuation	1,062,086	1,057,944	1,145,943	87,999
Finance and Management Services	2,822,107	2,831,811	3,058,393	226,582
Total Management Services	3,884,193	3,889,755	4,204,336	314,581
Public Safety				
Police	16,721,081	17,152,104	18,175,155	1,023,051
Fire and Rescue	22,452,903	23,049,523	25,510,476	2,460,953
Total Public Safety	39,173,984	40,201,627	43,685,631	3,484,004
Community Services				
Economic Development	554,020	590,862	680,371	89,509
Development Services	3,972,132	3,838,282	4,046,753	208,471
Planning	1,834,744	2,384,396	2,432,932	48,536
General Services	10,198,521	9,549,321	10,150,355	601,034
Total Community Services	16,559,417	16,362,861	17,310,411	947,550



## General Government Sub-Fund Summary of Expenditures

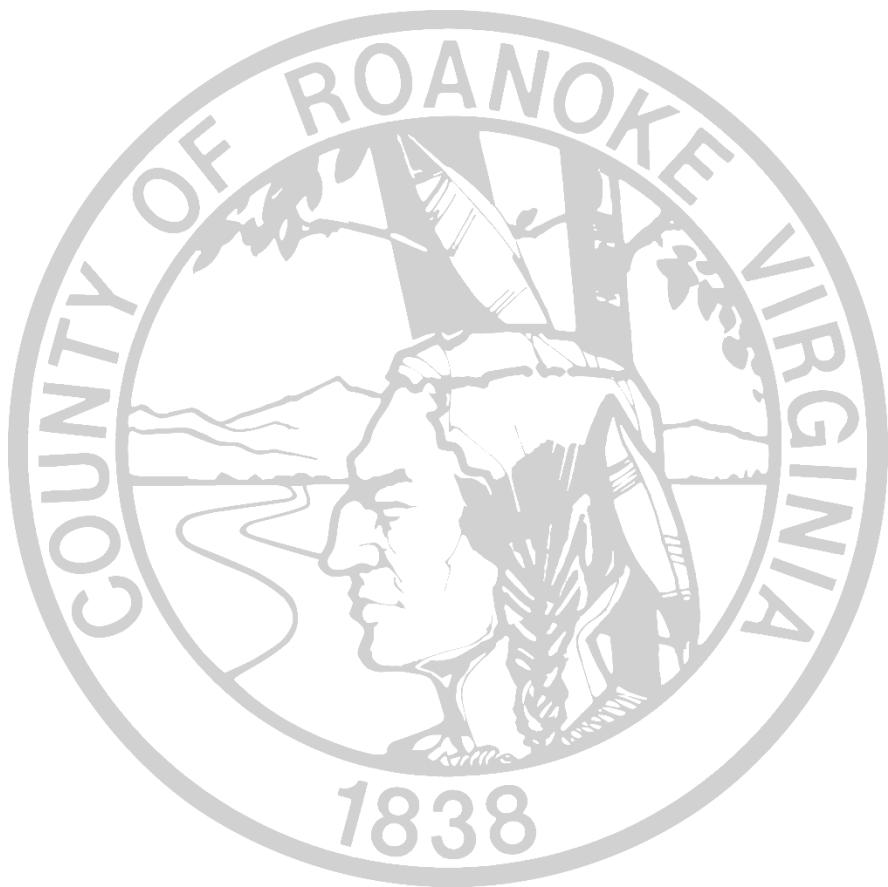
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	Increase (Decrease)
<b>Human Services</b>				
Parks, Recreation, and Tourism	\$ 5,709,793	\$ 5,838,532	\$ 6,163,364	\$ 324,832
Public Health	610,508	579,181	767,419	188,238
Social Services	13,395,151	14,560,683	15,775,387	1,214,704
Library	5,633,325	4,865,913	5,221,194	355,281
VA Cooperative Extension	110,783	115,391	145,391	30,000
Elections	835,352	878,412	1,038,250	159,838
<b>Total Human Services</b>	<b>26,294,912</b>	<b>26,838,112</b>	<b>29,111,005</b>	<b>2,272,893</b>
<b>Non-Departmental &amp; Transfers</b>				
<b>Non-Departmental</b>				
Employee Benefits	769,703	2,458,302	3,260,820	802,518
Transfer to Information Technology	381,815	7,327,228	7,062,795	(264,433)
Transfer to Emergency Communications	3,476,096	4,581,249	4,465,281	(115,968)
Miscellaneous	2,338,481	1,646,411	2,253,407	606,996
<b>Contributions to Outside Agencies</b>				
Discretionary	194,500	203,500	192,672	(10,828)
Contractual	2,184,262	2,223,049	2,468,582	245,533
Dues & Memberships	41,770	53,808	56,228	2,420
<b>Total Non-Departmental</b>	<b>9,386,627</b>	<b>18,493,547</b>	<b>19,759,785</b>	<b>1,266,238</b>
<b>Unappropriated Balance</b>				
Contingent Balance	-	50,000	50,000	-
<b>Total Unappropriated Balance</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Transfers to:</b>				
Debt Service	14,262,853	14,705,700	13,346,009	(1,359,691)
Capital Projects	16,787,064	4,280,046	6,638,983	2,358,937
Schools	78,546,970	86,782,060	92,543,849	5,761,789
Internal Services	2,398,161	2,154,003	2,154,003	-
Children's Services Act	3,813,000	3,813,000	4,413,000	600,000
Criminal Justice Academy	212,143	212,143	212,143	-
Public Works Projects	176,054	175,732	175,075	(657)
Miscellaneous Transfers	965,080	-	-	-
<b>Total Transfers</b>	<b>117,161,325</b>	<b>112,122,684</b>	<b>119,483,062</b>	<b>7,360,378</b>
<b>Total Non-Departmental &amp; Transfers</b>	<b>126,547,952</b>	<b>130,666,231</b>	<b>139,292,847</b>	<b>8,626,616</b>
<b>Total General Government, Net</b>				
<b>Beginning Balance</b>	<b>236,234,847</b>	<b>243,264,999</b>	<b>260,481,503</b>	<b>17,216,504</b>
Addition to Fund Balance	-	2,974,113	-	(2,974,113)
General Government Contingency	-	608,162	-	(608,162)
<b>Total General Government</b>	<b>236,234,847</b>	<b>246,847,274</b>	<b>260,481,503</b>	<b>13,634,229</b>
Fund Balance-Ending	35,285,442	35,285,442	35,285,442	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 271,520,289</b>	<b>\$ 282,132,716</b>	<b>\$ 295,766,945</b>	<b>\$ 13,634,229</b>

**FY 2025 General Other Expenditures & Revenues****\$40,137,316****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 Information Technology and Emergency Communications, depend on a mixture of revenue from localities in addition to recovered costs and charges for service.

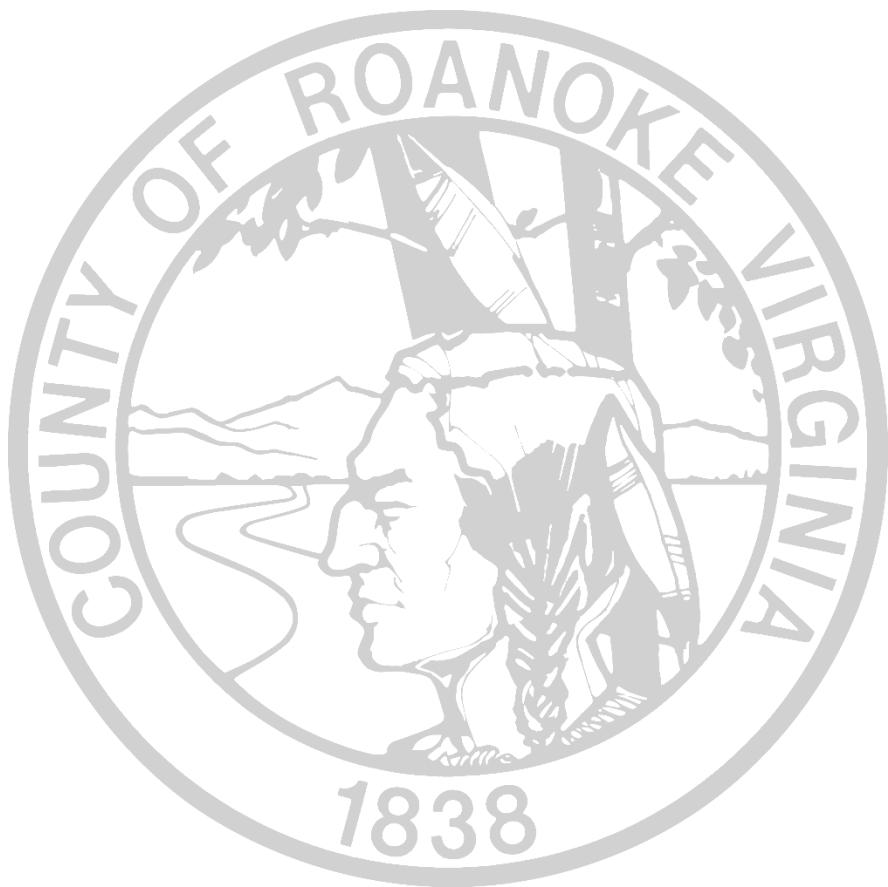
Operational expenditures for these funds are presented individually to accurately reflect their diverse funding sources. Fund descriptions also include Beginning Balances, where appropriate, as part of a fund's revenue source. This allows for full transparency of the condition of certain funds that have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





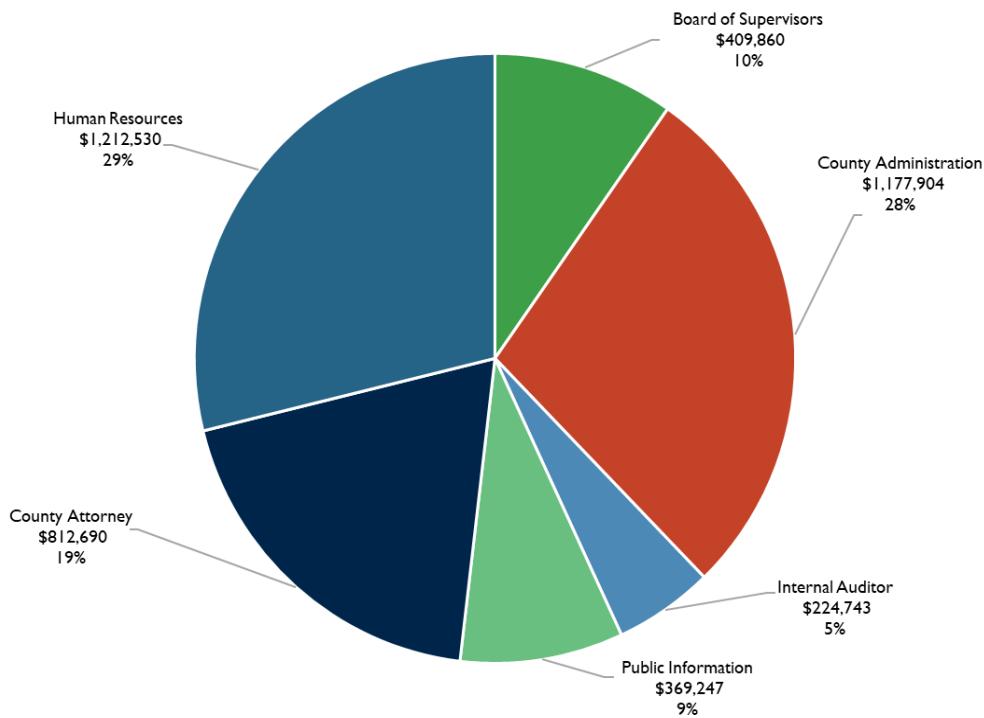
# General Administration





## General Administration

**\$4,206,974**



General Administration Summary						
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Board of Supervisors	\$ 427,028	\$ 496,434	\$ 409,860	\$ (86,574)	-17.4%	
County Administration	1,060,706	1,059,288	1,177,904	118,616	11.2%	
Internal Auditor	144,648	194,520	224,743	30,223	15.5%	
Public Information	343,174	344,133	369,247	25,114	7.3%	
County Attorney	769,915	752,968	812,690	59,722	7.9%	
Human Resources	1,143,816	1,130,173	1,212,530	82,357	7.3%	
<b>Total</b>	<b>\$ 3,889,287</b>	<b>\$ 3,977,516</b>	<b>\$ 4,206,974</b>	<b>\$ 229,458</b>	<b>5.8%</b>	



## 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		Adopted		\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 249,207	\$ 389,524	\$ 275,885	\$ (113,639)		-29.2%
Non-Personnel	177,821	106,910	133,975	27,065		25.3%
Transfers & Other	-	-	-	-		0.0%
<b>Total</b>	<b>\$ 427,028</b>	<b>\$ 496,434</b>	<b>\$ 409,860</b>	<b>\$ (86,574)</b>		<b>-17.4%</b>
<b>Position Count</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>(1)</b>		<b>-14.3%</b>

### Budget Highlights

The Adopted FY 2025 Board of Supervisors budget decreases by \$86,574 or 17.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Board of Supervisors budget include:

- A Deputy Clerk to the Board of Supervisors position was eliminated.
- Increases for special events and various operating costs.

### 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**

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- 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 929,114	\$ 991,799	\$ 1,110,415	\$ 118,616	12.0%	
Non-Personnel	131,592	67,489	67,489	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,060,706</b>	<b>\$ 1,059,288</b>	<b>\$ 1,177,904</b>	<b>\$ 118,616</b>	<b>11.2%</b>	
<b>Position Count</b>	<b>5</b>	<b>5</b>	<b>5</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 County Administration budget increases by \$118,616 or 11.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

### 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 125,225	\$ 132,620	\$ 152,843	\$ 20,223	15.2%	
Non-Personnel	19,423	61,900	71,900	10,000	16.2%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 144,648</b>	<b>\$ 194,520</b>	<b>\$ 224,743</b>	<b>\$ 30,223</b>	<b>15.5%</b>	
<b>Position Count</b>	I	I	I	-	0.0%	

### Budget Highlights

The Adopted FY 2025 Internal Auditor budget increases by \$30,223 or 15.5% and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Internal Auditor budget include:

- Additional \$10,000 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.

Description	Public Information					% Change FY 24-25
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 293,098	\$ 320,046	\$ 345,160	\$ 25,114	7.8%	
Non-Personnel	50,076	24,087	24,087	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 343,174</b>	<b>\$ 344,133</b>	<b>\$ 369,247</b>	<b>\$ 25,114</b>	<b>7.3%</b>	
<b>Position Count</b>	<b>3</b>	<b>3</b>	<b>3</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Public Information budget increases by \$25,114 or 7.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

### 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 613,192	\$ 649,935	\$ 709,657	\$ 59,722	9.2%	
Non-Personnel	156,723	103,033	103,033	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 769,915</b>	<b>\$ 752,968</b>	<b>\$ 812,690</b>	<b>\$ 59,722</b>	<b>7.9%</b>	
<b>Position Count</b>	<b>4</b>	<b>4</b>	<b>4</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 County Attorney budget increases by \$59,722 or 7.9%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. 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.

Description	Human Resources					% Change FY 24-25
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25		
Personnel	\$ 870,001	\$ 921,735	\$ 1,004,092	\$ 82,357		8.9%
Non-Personnel	273,815	208,438	208,438	-		0.0%
Transfers & Other	-	-	-	-		0.0%
<b>Total</b>	<b>\$ 1,143,816</b>	<b>\$ 1,130,173</b>	<b>\$ 1,212,530</b>	<b>\$ 82,357</b>		<b>7.3%</b>
<b>Position Count</b>	<b>8</b>	<b>8</b>	<b>8</b>	-		<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Human Resources budget increases by \$82,357 or 7.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

### Departmental Goals

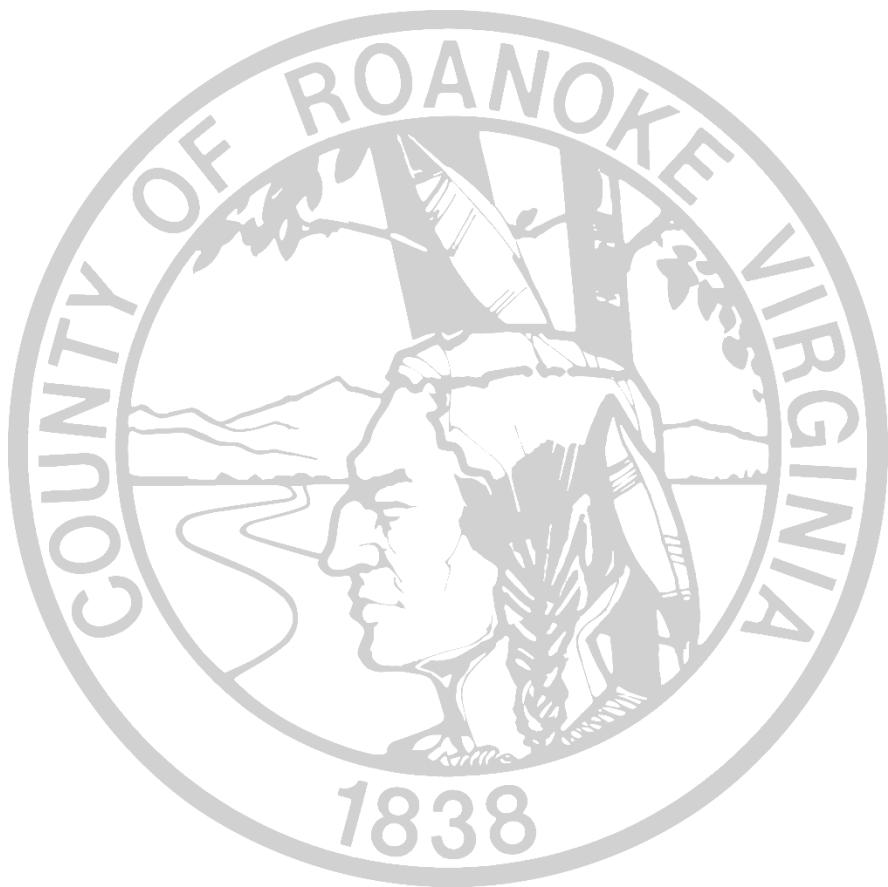
- To develop and maintain a competitive Total Compensation Package that enhances recruitment and retention efforts of a quality workforce.
- Create a continuous learning organization that promotes employee engagement, career development and advancement.
- Leverage HR technology systems to further departmental 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**

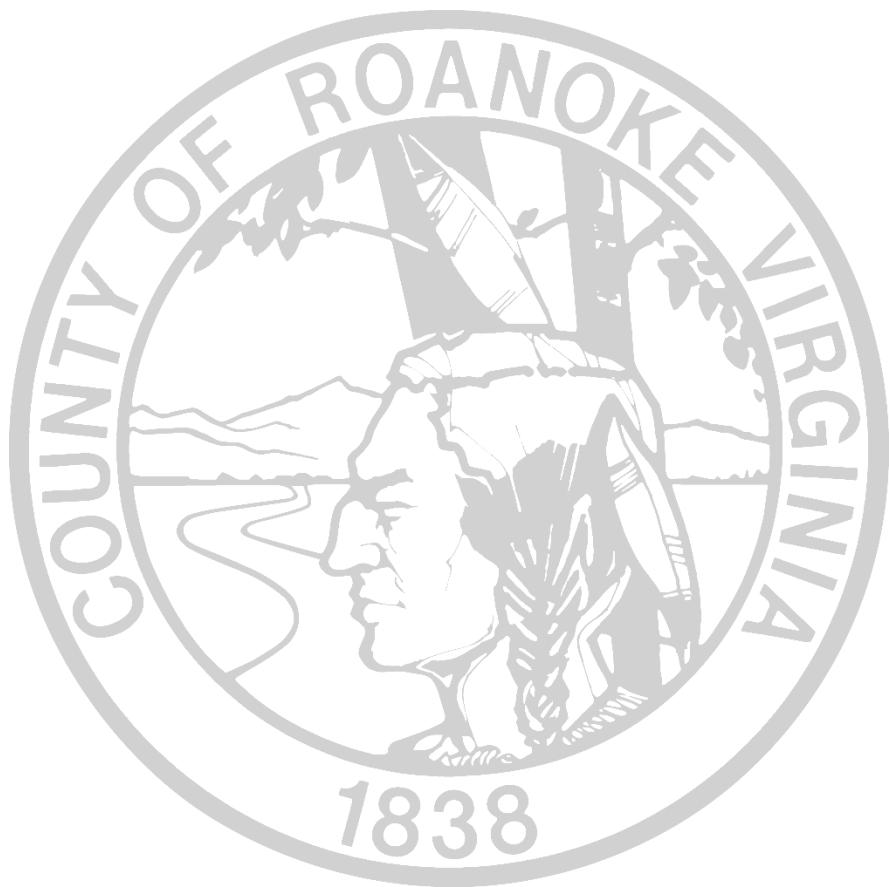
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- Additional information about the Human Resources' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.





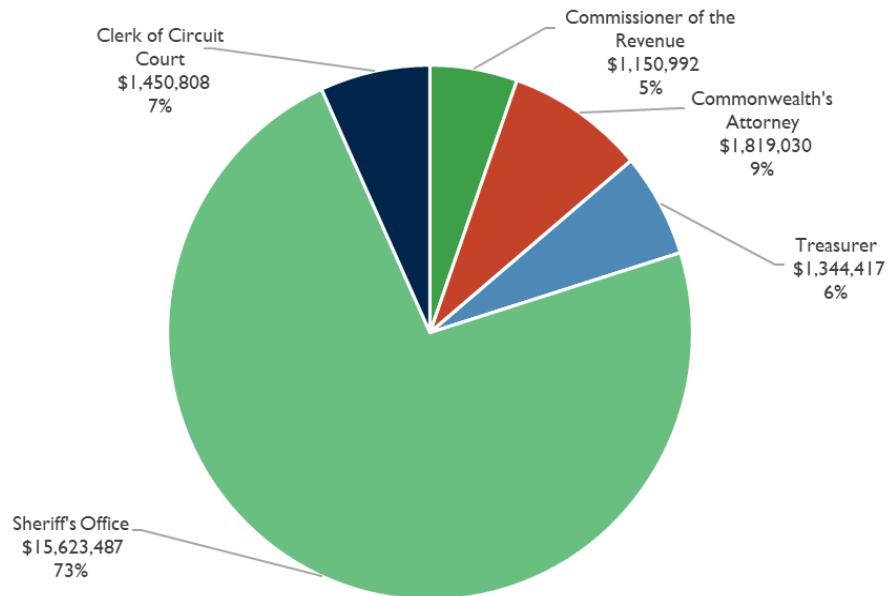
# Constitutional Officers





## Constitutional Officers

**\$21,388,734**



Constitutional Officers Summary						
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Commissioner of the Revenue	\$ 1,054,237	\$ 1,054,580	\$ 1,150,992	\$ 96,412	9.1%	
Commonwealth's Attorney	1,636,117	1,567,615	1,819,030	251,415	16.0%	
Sheriff's Office						
Administration	1,104,357	504,404	648,980	144,576	28.7%	
Civil	2,669,837	2,856,526	2,921,434	64,908	2.3%	
Care & Confinement, Prisoners	6,351,122	7,114,108	7,325,196	211,088	3.0%	
Western VA Regional Jail	3,572,747	4,476,395	4,727,877	251,482	5.6%	
Total Sheriff	13,698,063	14,951,433	15,623,487	672,054	4.5%	
Treasurer	1,222,377	1,260,683	1,344,417	83,734	6.6%	
Clerk of Circuit Court	1,238,662	1,363,258	1,450,808	87,550	6.4%	
<b>Total</b>	<b>\$ 18,849,456</b>	<b>\$ 20,197,569</b>	<b>\$ 21,388,734</b>	<b>\$ 1,191,165</b>	<b>5.9%</b>	



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 893,584	\$ 959,630	\$ 1,053,542	\$ 93,912	9.8%	
Non-Personnel	160,653	94,950	97,450	2,500	2.6%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,054,237</b>	<b>\$ 1,054,580</b>	<b>\$ 1,150,992</b>	<b>\$ 96,412</b>	<b>9.1%</b>	
<b>Position Count</b>	<b>13</b>	<b>13</b>	<b>13</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Commissioner of the Revenue budget increases by \$96,412 or 9.1%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Commissioner of the Revenue budget include:

- An additional \$2,500 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**

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- 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 1,451,881	\$ 1,492,960	\$ 1,744,375	\$ 251,415	16.8%	
Non-Personnel	184,236	74,655	74,655	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,636,117</b>	<b>\$ 1,567,615</b>	<b>\$ 1,819,030</b>	<b>\$ 251,415</b>	<b>16.0%</b>	
<b>Position Count</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>1</b>	<b>7.7%</b>	

### Budget Highlights

The Adopted FY 2025 Commonwealth's Attorney budget increases by \$251,415 or 16.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Commonwealth's Attorney's budget include:

- Addition of an Executive Assistant position.

### 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		Adopted		\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 2,960,792	\$ 3,253,525	\$ 3,463,009	\$ 209,484		6.4%
Non-Personnel	813,402	107,405	107,405		-	0.0%
Transfers & Other	-	-	-		-	0.0%
<b>Total</b>	<b>\$ 3,774,194</b>	<b>\$ 3,360,930</b>	<b>\$ 3,570,414</b>	<b>\$ 209,484</b>		<b>6.2%</b>
<b>Position Count</b>	<b>26</b>	<b>26</b>	<b>26</b>		-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Sheriff's Office – Administration and Civil budget increases by \$209,484 or 6.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. 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**

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- Performance 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ 5,188,374	\$ 6,100,619	\$ 6,411,707	\$ 311,088	5.1%
Non-Personnel	1,162,748	1,013,489	913,489	(100,000)	-9.9%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 6,351,122</b>	<b>\$ 7,114,108</b>	<b>\$ 7,325,196</b>	<b>\$ 211,088</b>	<b>3.0%</b>
<b>Position Count</b>	<b>62</b>	<b>63</b>	<b>63</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Sheriff's Office – Care & Confinement budget increases by \$211,088 or 3.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Sheriff's Office – Care & Confinement budget include:

- A decrease \$100,000 due state legislative changes related to the net profits from telephonic communications systems in local correctional facilities.

### 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

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- 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	2,657,900	3,354,925	3,354,925	-	0.0%
Transfers & Other	914,847	1,121,470	1,372,952	251,482	22.4%
<b>Total</b>	<b>\$ 3,572,747</b>	<b>\$ 4,476,395</b>	<b>\$ 4,727,877</b>	<b>\$ 251,482</b>	<b>5.6%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Sheriff's Office – Western Virginia Regional Jail budget increases by \$251,482 or 5.6% due to an increase in Roanoke County's FY 2025 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.

<b>Treasurer</b>						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
Personnel	\$ 927,442	\$ 1,034,247	\$ 1,110,981	\$ 76,734	7.4%	
Non-Personnel	294,935	226,436	233,436	7,000	3.1%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,222,377</b>	<b>\$ 1,260,683</b>	<b>\$ 1,344,417</b>	<b>\$ 83,734</b>	<b>6.6%</b>	
<b>Position Count</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Treasurer's budget increases by \$83,734 or 6.6%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Treasurer's budget include:

- An additional \$7,000 in non-personnel expenditures for general operating support.

### 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**

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- 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ 1,187,981	\$ 1,310,078	\$ 1,397,628	\$ 87,550	6.7%
Non-Personnel	50,681	53,180	53,180	-	0.0%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 1,238,662</b>	<b>\$ 1,363,258</b>	<b>\$ 1,450,808</b>	<b>\$ 87,550</b>	<b>6.4%</b>
<b>Position Count</b>	<b>16</b>	<b>16</b>	<b>16</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Clerk of Circuit Court budget increases by \$87,550 or 6.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. 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.

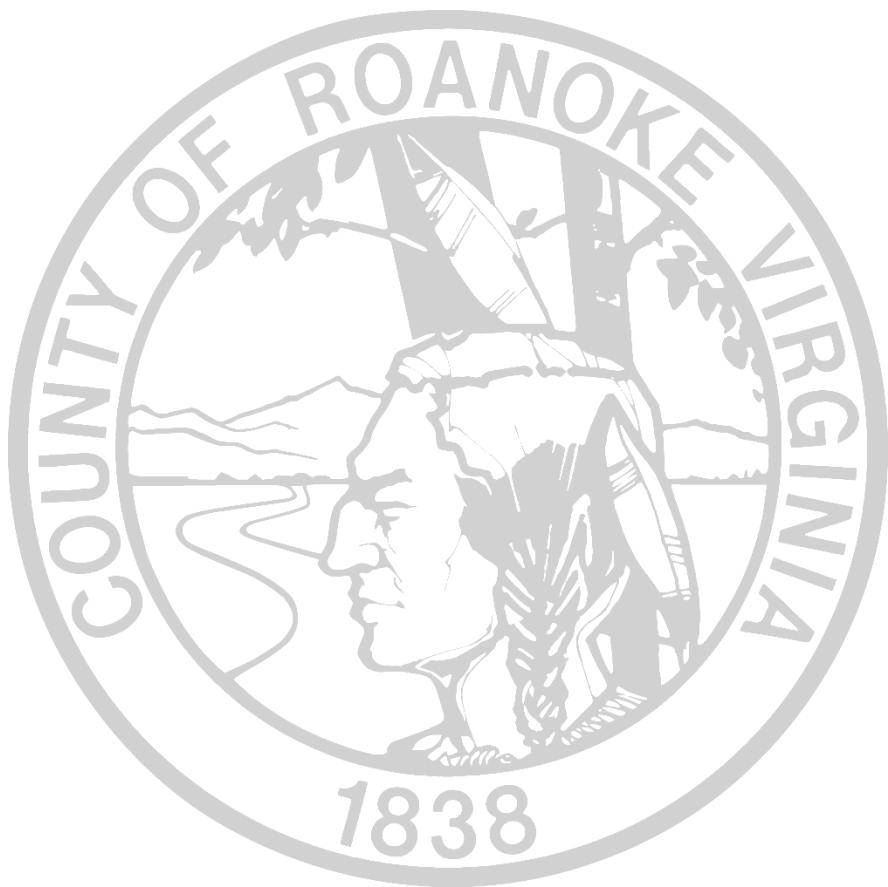


### **Performance Management**

- 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.



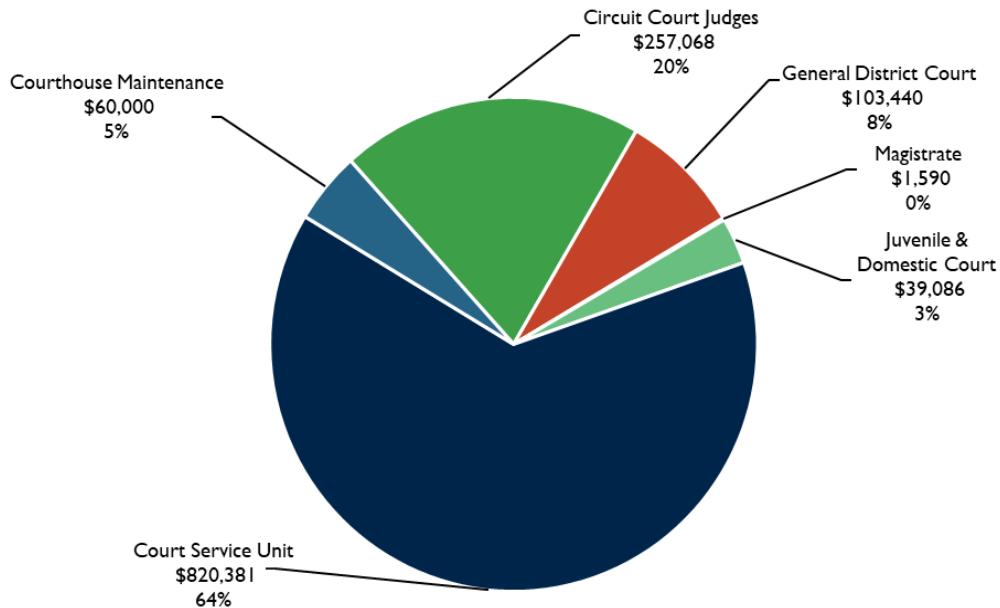
# Judicial Administration





## Judicial Administration

**\$1,281,565**



### Judicial Administration Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Circuit Court Judges	\$ 260,528	\$ 257,068	\$ 257,068	\$ -	0.0%
General District Court	57,828	103,440	103,440	-	0.0%
Magistrate	1,021	1,590	1,590	-	0.0%
Juvenile & Domestic Court	32,496	39,086	39,086	-	0.0%
Court Service Unit	603,325	670,144	820,381	\$ 150,237	22.4%
Courthouse Maintenance	80,448	60,000	60,000	-	0.0%
<b>Total</b>	<b>\$ 1,035,646</b>	<b>\$ 1,131,328</b>	<b>\$ 1,281,565</b>	<b>\$ 150,237</b>	<b>13.3%</b>



## 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						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	260,528	257,068	257,068	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 260,528</b>	<b>\$ 257,068</b>	<b>\$ 257,068</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 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						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	57,828	103,440	103,440	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 57,828</b>	<b>\$ 103,440</b>	<b>\$ 103,440</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 1,021	\$ 1,590	\$ 1,590	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,021</b>	<b>\$ 1,590</b>	<b>\$ 1,590</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 32,496	\$ 39,086	\$ 39,086	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 32,496</b>	<b>\$ 39,086</b>	<b>\$ 39,086</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	578,681	645,500	795,737	150,237	23.3%	
Transfers & Other	24,644	24,644	24,644	-	0.0%	
<b>Total</b>	<b>\$ 603,325</b>	<b>\$ 670,144</b>	<b>\$ 820,381</b>	<b>\$ 150,237</b>	<b>22.4%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

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

### Budget Highlights

The Adopted FY 2025 Court Service Unit budget increases by \$150,237 or 22.4% due to increased costs to 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.

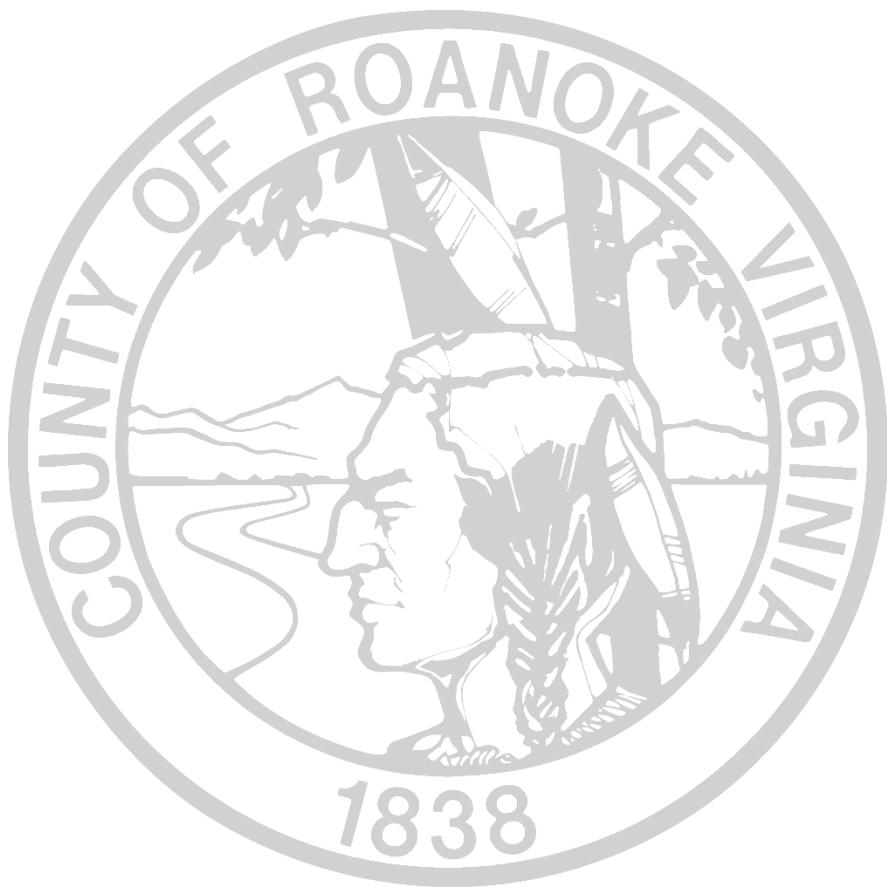
Courthouse Maintenance						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 80,448	\$ 60,000	\$ 60,000	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 80,448</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Courthouse Maintenance budget remains level.

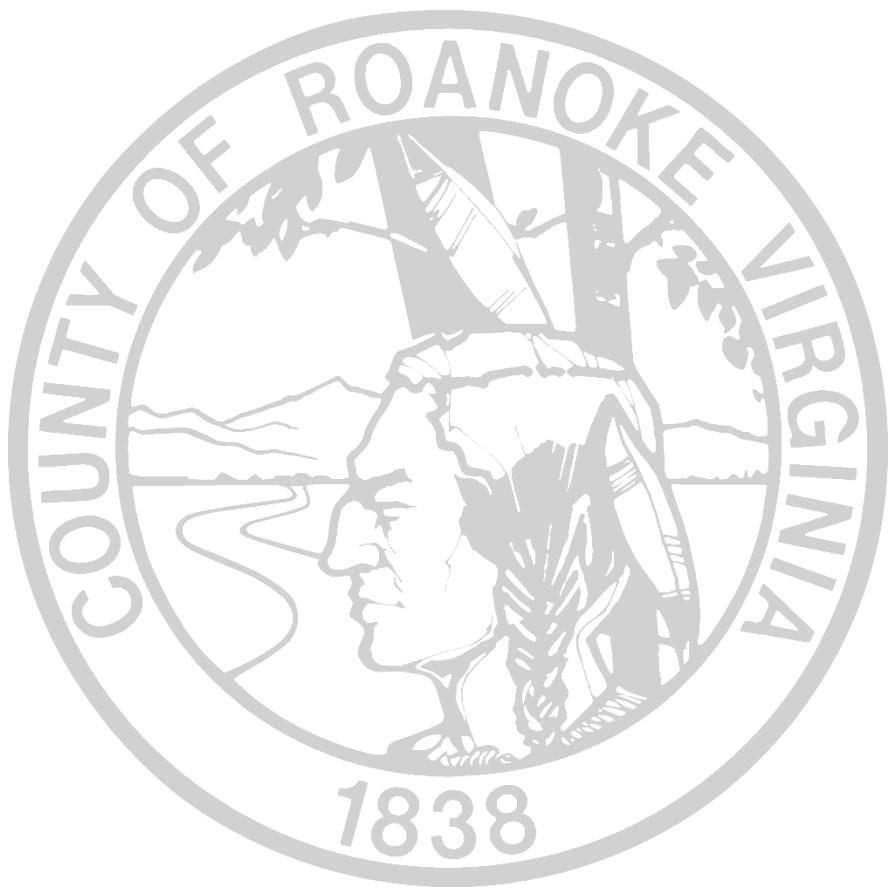
### Departmental Goals

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





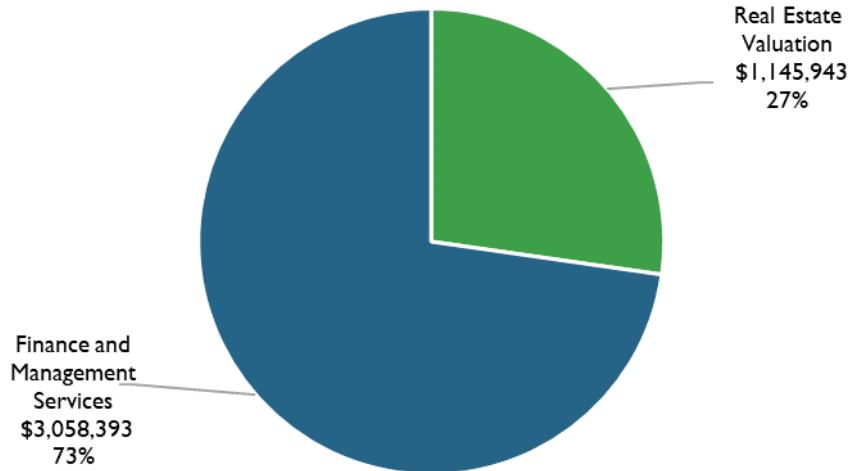
# Management Services





## Management Services

**\$4,204,336**



### Management Services Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Real Estate Valuation	\$ 1,062,086	\$ 1,057,944	\$ 1,145,943	\$ 87,999	8.3%
Finance and Management Services					
Central Accounting	1,601,611	1,565,628	1,710,989	145,361	9.3%
Payroll	409,588	416,815	410,839	(5,976)	-1.4%
Purchasing	529,869	520,296	574,040	53,744	10.3%
Budget Division	281,039	329,072	362,525	33,453	10.2%
Total Finance and Management Services	2,822,107	2,831,811	3,058,393	226,582	8.0%
<b>Total</b>	<b>\$3,884,193</b>	<b>\$3,889,755</b>	<b>\$4,204,336</b>	<b>\$314,581</b>	<b>8.1%</b>



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 922,323	\$ 994,005	\$ 1,079,504	\$ 85,499	8.6%	
Non-Personnel	139,763	63,939	66,439	2,500	3.9%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,062,086</b>	<b>\$ 1,057,944</b>	<b>\$ 1,145,943</b>	<b>\$ 87,999</b>	<b>8.3%</b>	
<b>Position Count</b>	<b>11</b>	<b>11</b>	<b>11</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Real Estate Valuation budget increases by \$87,999 or 8.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ 2,341,124	\$ 2,621,603	\$ 2,848,185	\$ 226,582	8.6%
Non-Personnel	480,983	210,208	210,208	-	0.0%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 2,822,107</b>	<b>\$ 2,831,811</b>	<b>\$ 3,058,393</b>	<b>\$ 226,582</b>	<b>8.0%</b>
<b>Position Count</b>	<b>24</b>	<b>24</b>	<b>24</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2024 Finance and Management Services budget increases by \$226,582 or 8.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

### 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 adopted budget utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes.

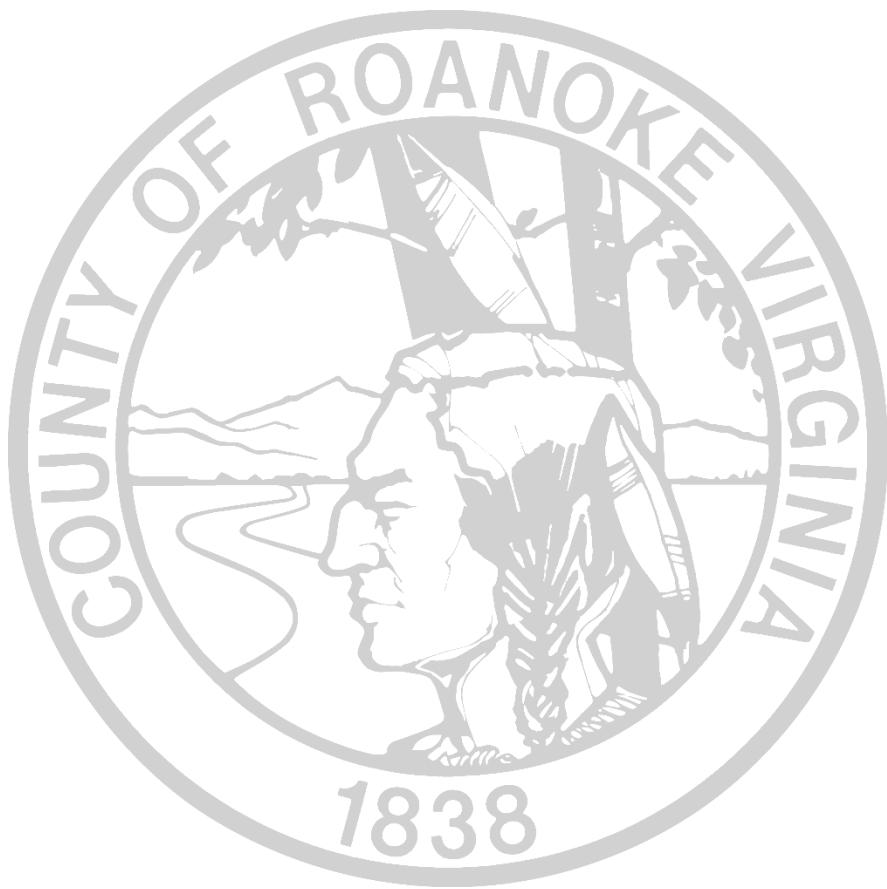
#### **Performance Management**

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- 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.



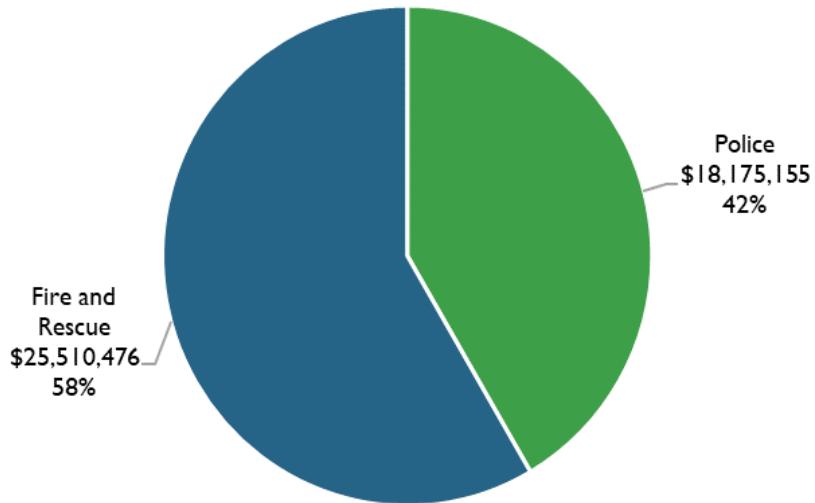
# Public Safety





## Public Safety

# \$43,685,631



### Public Safety Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
<b>Police</b>					
Administration	\$ 2,175,031	\$ 930,112	\$ 932,425	\$ 2,313	0.2%
Uniform	10,078,540	11,012,189	11,394,249	382,060	3.5%
Criminal Investigations	1,790,155	1,876,675	2,438,780	562,105	30.0%
Services	983,152	1,266,555	1,212,003	(54,552)	-4.3%
Community Services	1,028,213	1,365,488	1,305,828	(59,660)	-4.4%
Traffic Division	224,760	287,066	477,530	190,464	66.3%
Professional Standards	387,956	361,405	361,726	321	0.1%
K-9 Unit	29,216	25,500	25,500	-	0.0%
SWAT	23,742	26,664	26,664	-	0.0%
GSA Command Vehicle	316	450	450	-	0.0%
<b>Total Police</b>	<b>16,721,081</b>	<b>17,152,104</b>	<b>18,175,155</b>	<b>1,023,051</b>	<b>6.0%</b>



## Public Safety Summary (Continued)

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
<b>Fire and Rescue</b>					
Operations	22,267,034	22,850,386	25,333,448	2,483,062	10.9%
Volunteer Fire	102,332	111,185	99,000	(12,185)	-11.0%
Volunteer Rescue	83,537	87,952	78,028	(9,924)	-11.3%
Total Fire and Rescue	22,452,903	23,049,523	25,510,476	2,460,953	10.7%
<b>Total</b>	<b>\$ 39,173,984</b>	<b>\$ 40,201,627</b>	<b>\$ 43,685,631</b>	<b>\$3,484,004</b>	<b>8.7%</b>



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ 13,466,461	\$ 14,696,322	\$ 15,746,713	\$ 1,050,391	7.1%
Non-Personnel	3,204,290	2,421,216	2,393,876	(27,340)	-1.1%
Transfers & Other	50,330	34,566	34,566	-	0.0%
<b>Total</b>	<b>\$16,721,081</b>	<b>\$17,152,104</b>	<b>\$18,175,155</b>	<b>\$ 1,023,051</b>	<b>6.0%</b>
<b>Position Count</b>	<b>152</b>	<b>152</b>	<b>152</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Police budget increases by \$1,023,051 or 6.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Police budget include:

- Decreased costs for support for the Regional Center for Animal Care and Protection (RCACP).

### 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**

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- 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ 18,667,995	\$ 20,997,560	\$ 23,335,622	\$ 2,338,062	11.1%
Non-Personnel	3,784,908	\$ 2,051,963	\$ 2,174,854	122,891	6.0%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 22,452,903</b>	<b>\$ 23,049,523</b>	<b>\$ 25,510,476</b>	<b>\$ 2,460,953</b>	<b>10.7%</b>
<b>Position Count</b>	<b>188</b>	<b>203</b>	<b>203</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Fire and Rescue budget increases by \$2,460,953 or 10.7%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Fire & Rescue budget include:

- Increased funding for Firefighter and EMS training and vehicle and equipment maintenance.

### 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.



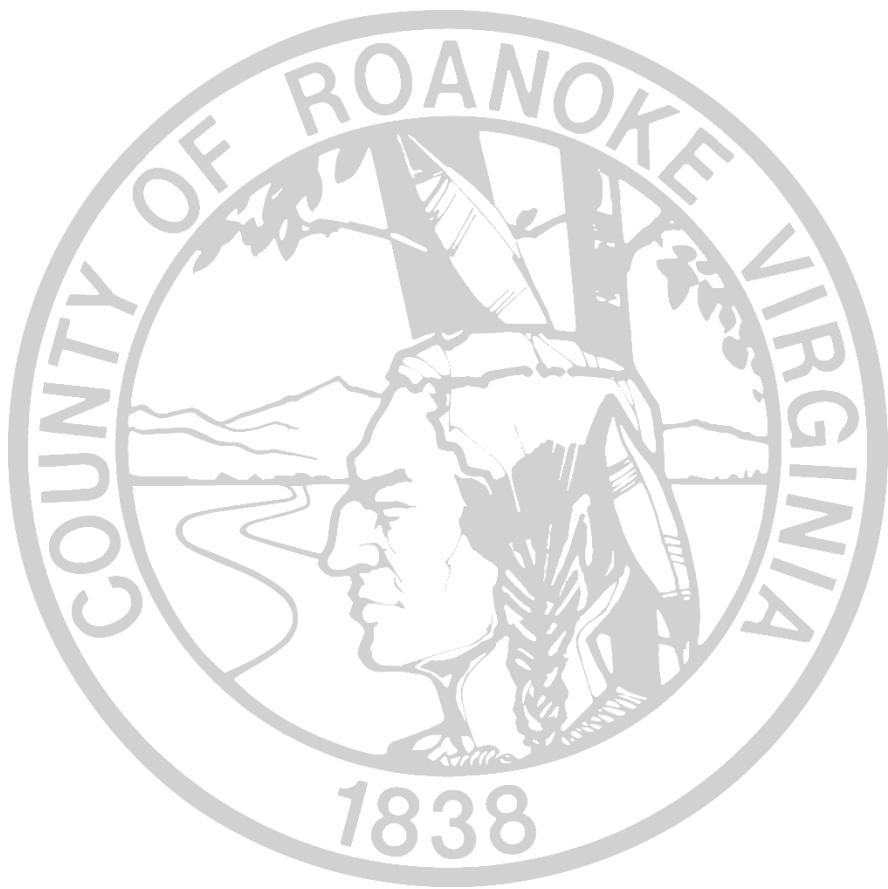
### **Performance Management**

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- 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.



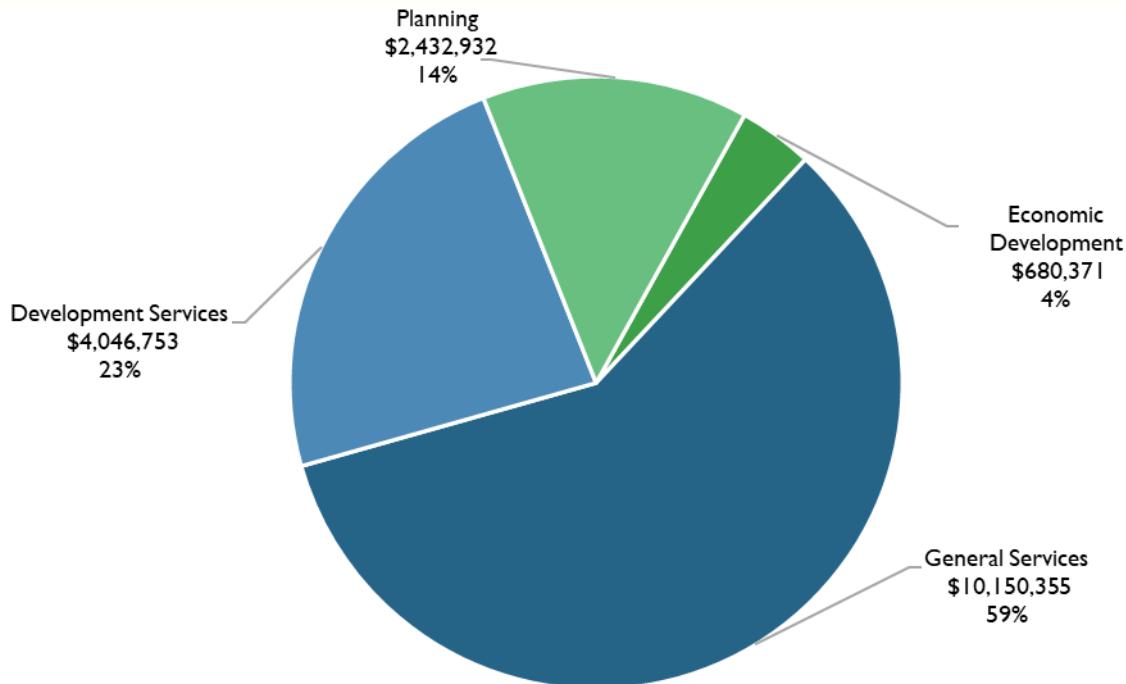
# Community Services and Development





## Community Services and Development

**\$17,310,411**



### Community Services Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
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#### General Services

Administration	\$ 1,091,405	\$ 951,330	\$ 1,026,166	\$ 74,836	7.9%
Solid Waste	6,088,849	5,830,467	6,228,560	398,093	6.8%
Building Maintenance	1,778,941	1,581,651	1,690,873	109,222	6.9%
Welding Shop	125,988	152,895	136,781	(16,114)	-10.5%
Custodial Services	1,113,338	1,032,978	1,067,975	34,997	3.4%
<b>Total General Services</b>	<b>10,198,521</b>	<b>9,549,321</b>	<b>10,150,355</b>	<b>601,034</b>	<b>6.3%</b>

#### Economic Development

Administration	547,047	572,466	661,975	89,509	15.6%
Marketing	2,113	13,536	13,536	-	0.0%
Economic Development Authority (EDA)	4,860	4,860	4,860	-	0.0%
<b>Total Economic Development</b>	<b>554,020</b>	<b>590,862</b>	<b>680,371</b>	<b>89,509</b>	<b>15.1%</b>



## Community Services Summary (continued)

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
<b>Development Services</b>					
Administration	\$ 814,334	\$ 538,756	\$ 350,502	\$ (188,254)	-34.9%
Building Safety	1,080,838	1,193,331	1,132,091	(61,240)	-5.1%
Development Services	874,255	1,015,335	1,248,630	233,295	23.0%
Environmental Services	1,202,705	1,090,860	1,315,530	224,670	20.6%
<b>Total Development Services</b>	<b>3,972,132</b>	<b>3,838,282</b>	<b>4,046,753</b>	<b>208,471</b>	<b>5.4%</b>
<b>Planning</b>					
Planning Administration	291,878	193,842	204,037	10,195	5.3%
Planning and Zoning	1,287,962	1,620,940	1,657,729	36,789	2.3%
Planning Commission	25,797	55,986	57,451	1,465	2.6%
Board of Zoning Appeals	1,801	3,628	3,715	87	2.4%
Public Transportation (CORTTRAN)	227,306	510,000	510,000	-	0.0%
<b>Total Planning</b>	<b>1,834,744</b>	<b>2,384,396</b>	<b>2,432,932</b>	<b>48,536</b>	<b>2.0%</b>
<b>Total</b>	<b>\$ 16,559,417</b>	<b>\$ 16,362,861</b>	<b>\$ 17,310,411</b>	<b>\$ 947,550</b>	<b>5.8%</b>



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ 4,733,620	\$ 4,908,857	\$ 5,119,052	\$ 210,195	4.3%
Non-Personnel	5,464,901	4,640,464	5,031,303	390,839	8.4%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 10,198,521</b>	<b>\$ 9,549,321</b>	<b>\$ 10,150,355</b>	<b>\$ 601,034</b>	<b>6.3%</b>
<b>Position Count</b>	<b>58</b>	<b>62</b>	<b>62</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 General Services budget increases by \$601,034 or 6.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 General Services budget include:

- A \$170,839 increase for utility and fuel costs.
- A \$220,000 increase for Solid Waste vehicle repairs and parts costs.

### 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

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- 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		Adopted			
	FY 2023	FY 2024	FY 2025	FY 24-25	% Change	
Personnel	\$ 416,817	\$ 524,086	\$ 563,595	\$ 39,509	7.5%	
Non-Personnel	137,203	66,776	116,776	50,000	74.9%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 554,020</b>	<b>\$ 590,862</b>	<b>\$ 680,371</b>	<b>\$ 89,509</b>	<b>15.1%</b>	
<b>Position Count</b>	<b>4</b>	<b>4</b>	<b>4</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Economic Development budget increases by \$89,509 or 15.1%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Economic Development budget include:

- A contribution of \$50,000 for Catawba Sustainability.

### 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**

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- 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ 2,963,742	\$ 3,329,001	\$ 3,537,472	\$ 208,471	6.3%
Non-Personnel	1,008,390	509,281	509,281	-	0.0%
<b>Total</b>	<b>\$ 3,972,132</b>	<b>\$ 3,838,282</b>	<b>\$ 4,046,753</b>	<b>\$ 208,471</b>	<b>5.4%</b>
<b>Position Count</b>	<b>36</b>	<b>36</b>	<b>36</b>	-	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Development Services budget increases by \$208,471 or 5.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

### 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**

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- 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. In addition, the department also manages the Public Transportation (CORTTRAN) which provides public para-transit transportation to qualified residents of Roanoke County.

Planning						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 1,346,921	\$ 1,568,033	\$ 1,667,569	\$ 99,536	6.3%	
Non-Personnel	441,823	816,363	765,363	(51,000)	-6.2%	
Transfers & Other	46,000	-	-	-	0.0%	
<b>Total</b>	<b>\$ 1,834,744</b>	<b>\$ 2,384,396</b>	<b>\$ 2,432,932</b>	<b>\$ 48,536</b>	<b>2.0%</b>	
<b>Position Count</b>	<b>13</b>	<b>15</b>	<b>15</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Planning budget increases by \$48,536 or 2.6%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Planning budget include:

- Decrease funding of \$51,000 for a Safe Streets for All grant match.

### 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.
- 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.



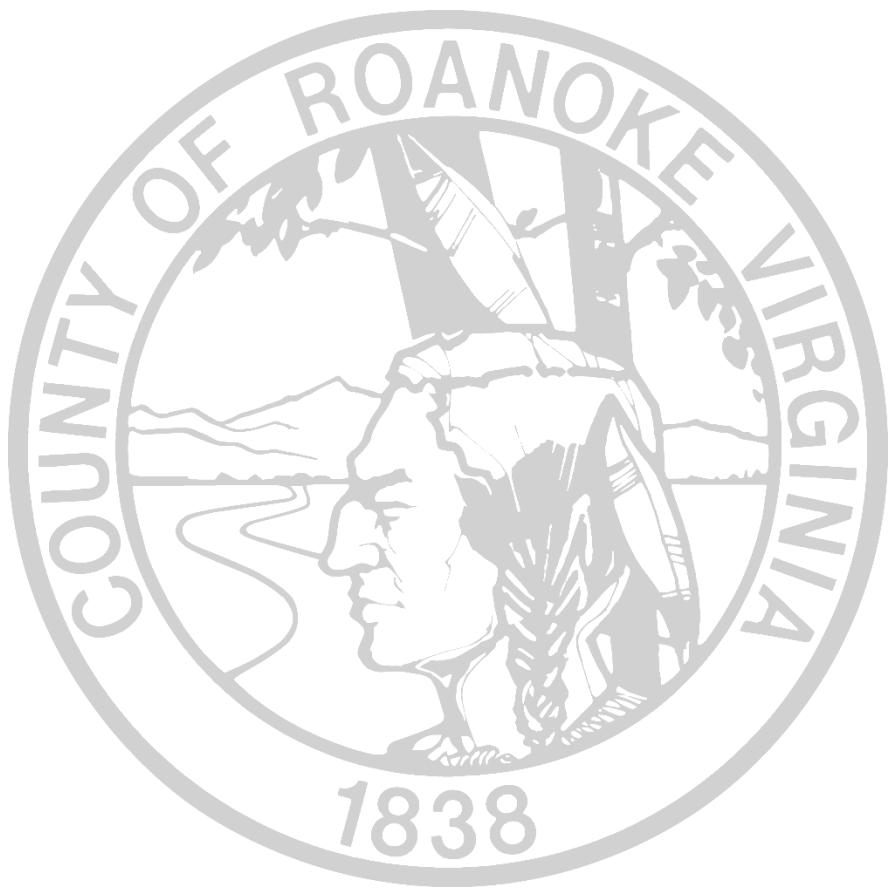
### **Performance Management**

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- 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.



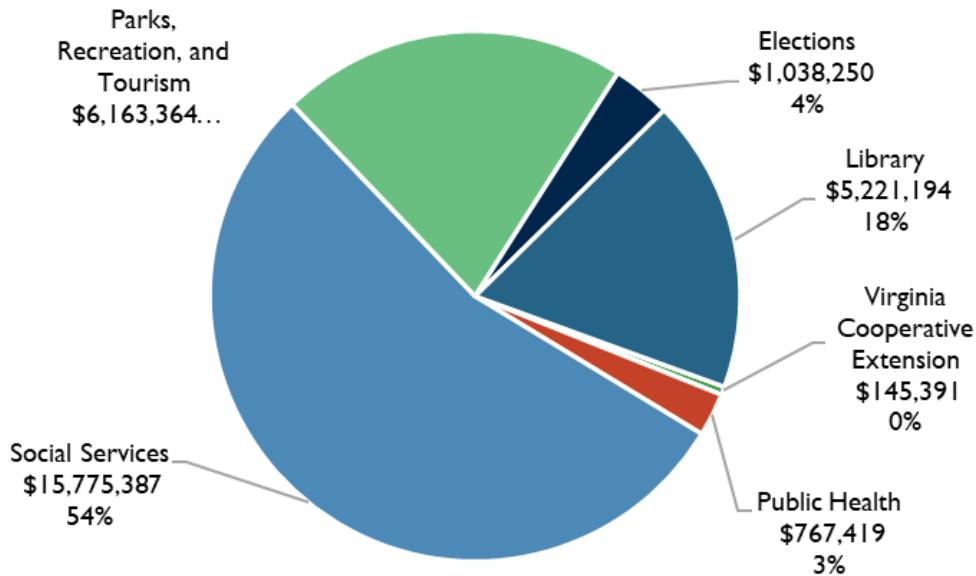
# Human Services





## Human Services

**\$29,111,005**



Human Services Summary						
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>Parks, Recreation, and Tourism</b>						
PRT Administration	\$ 1,389,550	\$ 1,120,899	\$ 1,004,004	\$ (116,895)	-10.4%	
Parks Administration	2,321,022	2,363,611	2,867,883	504,272	21.3%	
Athletics	597,568	645,704	621,495	(24,209)	-3.7%	
Camp Roanoke	282,722	428,102	283,935	(144,167)	-33.7%	
Explore Park	6,528	197,886	67,020	(130,866)	100.0%	
Therapeutics	170,381	69,109	158,346	89,237	129.1%	
After School Kids (ASK)	217,019	261,470	275,133	13,663	5.2%	
Marketing	37,314	34,483	40,000	5,517	16.0%	
Special Events & Tourism	-	23,297	33,648	10,351	44.4%	
Brambleton Center	347,495	385,425	468,354	82,929	21.5%	
Parks Grounds Maintenance	213,504	192,046	227,046	35,000	18.2%	
Parks Projects	126,690	116,500	116,500	-	0.0%	
<b>Total PRT</b>	<b>5,709,793</b>	<b>5,838,532</b>	<b>6,163,364</b>	<b>324,832</b>	<b>5.6%</b>	
<b>Public Health</b>						
	610,508	579,181	767,419	188,238	32.5%	



## Human Services Summary (Continued)

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
<b>Social Services</b>					
Administration	\$ 8,557,813	\$ 8,997,445	\$ 10,212,149	\$ 1,214,704	13.5%
STARS FTC	79,390	137,325	137,325	-	0.0%
Public Assistance	4,449,853	4,918,666	4,918,666	-	0.0%
Purchase of Services	308,095	507,247	507,247	-	0.0%
<b>Total Social Services</b>	<b>13,395,151</b>	<b>14,560,683</b>	<b>15,775,387</b>	<b>1,214,704</b>	<b>8.3%</b>
<b>Library</b>					
Administration	2,018,607	1,112,633	1,122,949	10,316	0.9%
South County Library	1,351,795	1,421,039	1,489,102	68,063	4.8%
Glenvar Library	360,231	352,995	425,971	72,976	20.7%
Hollins Library	492,671	511,633	536,215	24,582	4.8%
Vinton Library	479,068	506,167	541,424	35,257	7.0%
Bent Mountain Library	62,838	53,583	54,849	1,266	2.4%
Mt Pleasant Library	73,665	65,932	67,538	1,606	2.4%
Library Materials Management	794,450	841,931	974,454	132,523	15.7%
Library Outreach	-	-	8,692	8,692	0.0%
<b>Total Library</b>	<b>5,633,325</b>	<b>4,865,913</b>	<b>5,221,194</b>	<b>355,281</b>	<b>7.3%</b>
Virginia Cooperative Extension	110,783	115,391	145,391	30,000	26.0%
Elections	835,352	878,412	1,038,250	159,838	18.2%
<b>Total</b>	<b>\$ 26,294,912</b>	<b>\$ 26,838,112</b>	<b>\$ 29,111,005</b>	<b>\$ 2,272,893</b>	<b>8.5%</b>



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 3,964,899	\$ 4,682,029	\$ 4,991,674	\$ 309,645	6.6%	
Non-Personnel	1,669,894	1,081,503	1,096,690	15,187	1.4%	
Transfers & Other	75,000	75,000	75,000	-	0.0%	
<b>Total</b>	<b>\$ 5,709,793</b>	<b>\$ 5,838,532</b>	<b>\$ 6,163,364</b>	<b>\$ 324,832</b>	<b>5.6%</b>	
<b>Position Count</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Parks, Recreation and Tourism (PRT) budget increases by \$324,832 or 5.6%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Parks, Recreation and Tourism (PRT) budget include:

- Additional \$20,065 in contractual services for countywide mowing and greenway maintenance.

### 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**

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- 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	\$ 610,508	\$ 579,181	\$ 767,419	\$ 188,238	32.5%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 610,508</b>	<b>\$ 579,181</b>	<b>\$ 767,419</b>	<b>\$ 188,238</b>	<b>32.5%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Public Health budget increases by \$188,238 or 32.5% due to increases in costs from the 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 7,387,368	\$ 8,565,879	\$ 9,780,583	\$ 1,214,704	14.2%	
Non-Personnel	6,007,783	5,994,804	5,994,804	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 13,395,151</b>	<b>\$ 14,560,683</b>	<b>\$ 15,775,387</b>	<b>\$ 1,214,704</b>	<b>8.3%</b>	
<b>Position Count</b>	<b>116</b>	<b>121</b>	<b>128</b>	<b>7</b>	<b>5.8%</b>	

### Budget Highlights

The Adopted FY 2025 Social Services budget increases by \$1,214,704 or 8.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Social Services budget include:

- Addition of seven new positions including two Senior Benefit Program Specialists, one Benefit Program Supervisor, one Benefit Program Specialist, one Customer Service Representative, one Social Services Aide, and one Accounts Coordinator.

### 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**

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- 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.



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 3,480,119	\$ 3,725,918	\$ 4,015,699	\$ 289,781	7.8%	
Non-Personnel	2,153,206	1,139,995	1,205,495	65,500	5.7%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 5,633,325</b>	<b>\$ 4,865,913</b>	<b>\$ 5,221,194</b>	<b>\$ 355,281</b>	<b>7.3%</b>	
<b>Position Count</b>	<b>43</b>	<b>43</b>	<b>43</b>		<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Library budget increases by \$355,281 or 7.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Library budget include:

- Additional \$64,000 included for WiFi hotspots program, media resources, and eBooks costs.

### 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**

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- 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	110,783	115,391	145,391	30,000	26.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 110,783</b>	<b>\$ 115,391</b>	<b>\$ 145,391</b>	<b>\$ 30,000</b>	<b>26.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Virginia Cooperative Extension increases by \$30,000 or 26.0%, and reflects the following changes:

- Additional \$30,000 included for increased shared salary costs.

### 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 521,608	\$ 658,872	\$ 702,010	\$ 43,138	6.5%	
Non-Personnel	313,744	219,540	336,240	116,700	53.2%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 835,352</b>	<b>\$ 878,412</b>	<b>\$ 1,038,250</b>	<b>\$ 159,838</b>	<b>18.2%</b>	
<b>Position Count</b>	<b>5</b>	<b>5</b>	<b>5</b>	-	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Elections budget increases by \$159,838 or 18.2%, and reflects the following changes:

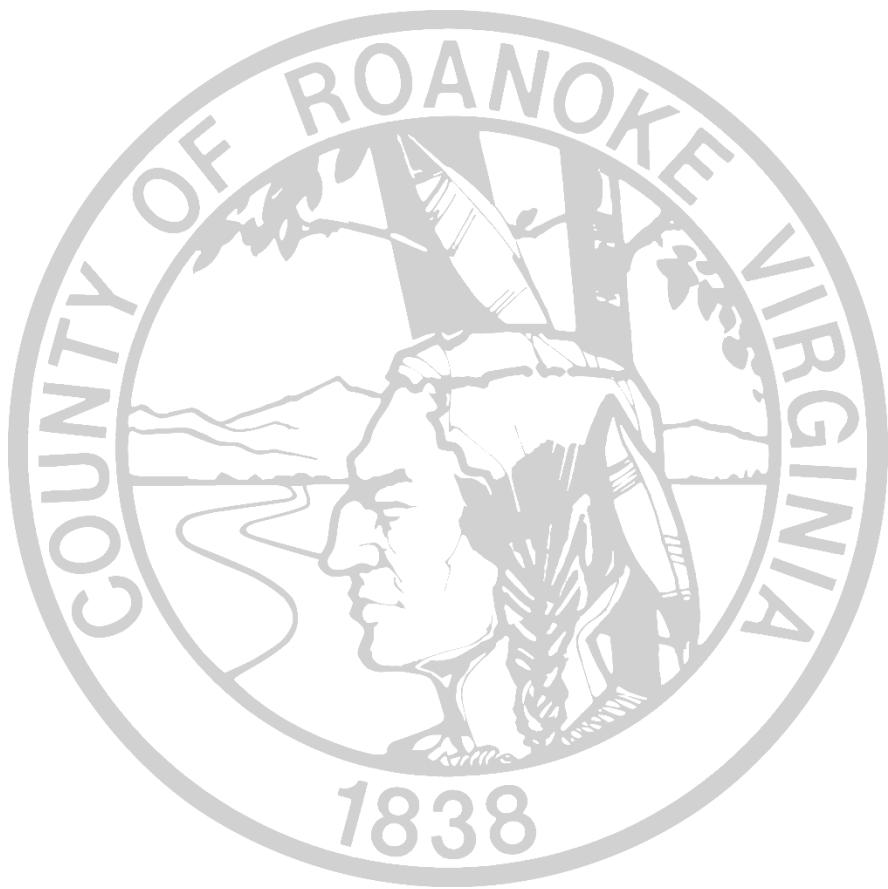
- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Elections budget include:

- Additional \$80,000 for printing, binding, postage and box rental.
- Increased \$36,700 for machinery & equipment and maintenance contract costs.

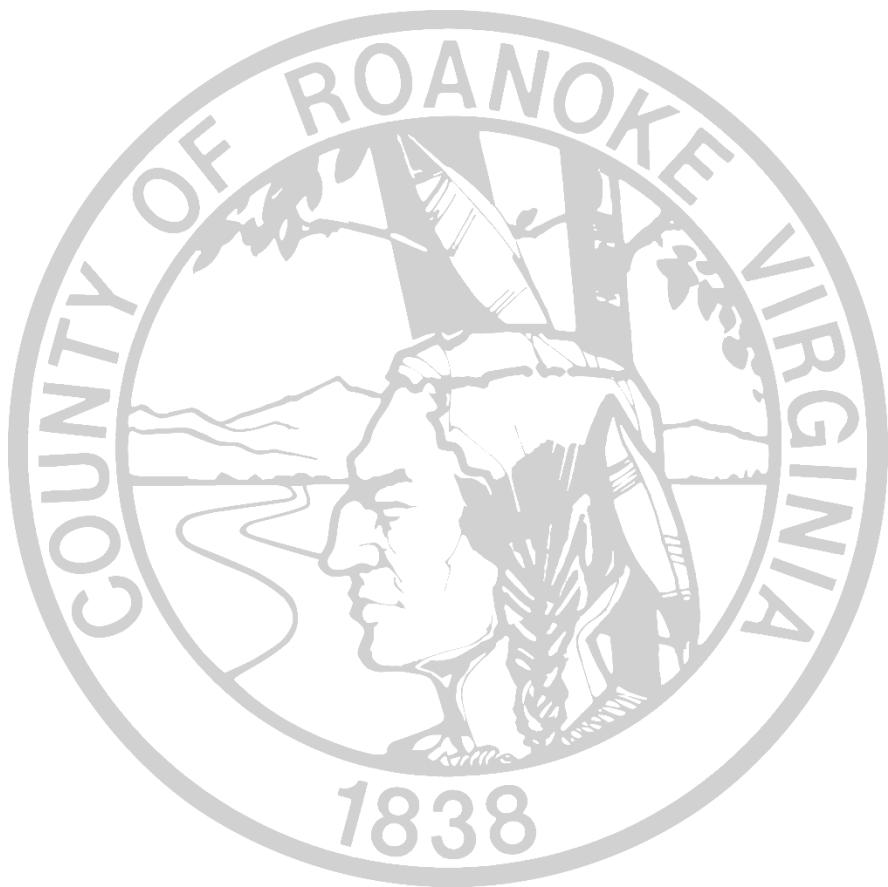
### Departmental Goals

- 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.





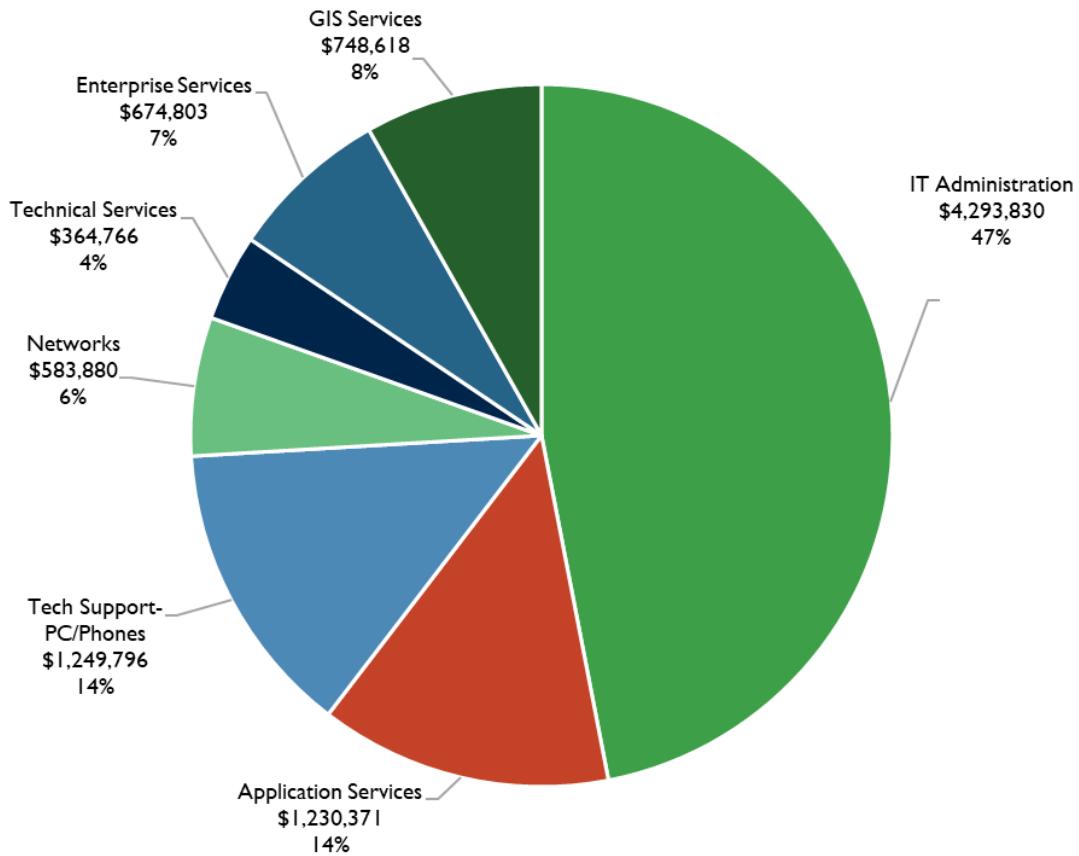
# Information Technology





## Information Technology

**\$9,146,064**



### Information Technology Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
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#### Information Technology

IT Administration	\$ 3,271,654	\$ 3,871,702	\$ 4,293,830	\$ 422,128	10.9%
Application Services	\$937,857	\$1,106,171	\$1,230,371	124,200	11.2%
Tech Support-PC/Phones	\$631,211	\$705,279	\$1,249,796	544,517	77.2%
Networks	\$506,406	\$557,520	\$583,880	26,360	4.7%
Technical Services	\$342,059	\$375,761	\$364,766	(10,995)	-2.9%
Enterprise Services	\$589,978	\$634,607	\$674,803	40,196	6.3%
GIS Services	\$637,713	\$693,410	\$748,618	55,208	8.0%
<b>Total</b>	<b>\$ 6,916,878</b>	<b>\$ 7,944,450</b>	<b>\$ 9,146,064</b>	<b>\$1,201,614</b>	<b>15.1%</b>



## Information Technology Department

### Department Description

Information Technology provides technology services that ensures access to Roanoke County government services and information.

Information Technology					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
<b>Revenues</b>					
Transfer from GF/Charges for Service	\$ 6,991,585	\$ 7,327,228	\$ 7,062,795	\$ (264,433)	-3.6%
Recovered Costs from other localities	18,434	28,400	133,989	105,589	371.8%
Transfer from Schools Fund	526,816	588,822	634,429	45,607	7.7%
Transfer from CommIT	42,435	-	-	-	0.0%
Use of Fund Balance	(662,392)	-	1,314,851	1,314,851	0.0%
<b>Total</b>	<b>\$ 6,916,878</b>	<b>\$ 7,944,450</b>	<b>\$ 9,146,064</b>	<b>\$ 1,201,614</b>	<b>15.1%</b>
<b>Expenditures</b>					
Personnel	\$ 4,041,481	\$ 4,366,423	\$ 4,620,904	\$ 254,481	5.8%
Non-Personnel	2,739,462	3,353,027	3,878,885	525,858	15.7%
Transfers & Other	135,935	225,000	646,275	421,275	187.2%
<b>Total</b>	<b>\$ 6,916,878</b>	<b>\$ 7,944,450</b>	<b>\$ 9,146,064</b>	<b>\$ 1,201,614</b>	<b>15.1%</b>
Beginning Balance	\$ 526,816	\$ 1,189,208	\$ 1,189,208	\$ -	0.0%
(Use of) / Addition to Fund Balance	662,392	-	(1,314,851)	(1,314,851)	0.0%
<b>Ending Balance</b>	<b>\$ 1,189,208</b>	<b>\$ 1,189,208</b>	<b>\$ (125,643)</b>	<b>\$ (1,314,851)</b>	<b>-110.6%</b>

\*FY 2025 Capital Improvement Program plans use of \$125,000 from Information Technology Fund Balance for Infrastructure Replacement Program.



## Information Technology Department: Information Technology Administration Fund

### **Department Description**

The Information Technology 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.

<b>Information Technology</b>						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
Personnel	\$ 4,041,481	\$ 4,366,423	\$ 4,620,904	\$ 254,481	5.8%	
Non-Personnel	2,739,462	3,353,027	3,878,885	525,858	15.7%	
Transfers & Other	135,935	225,000	646,275	421,275	187.2%	
<b>Total</b>	<b>\$ 6,916,878</b>	<b>\$ 7,944,450</b>	<b>\$ 9,146,064</b>	<b>\$ 1,201,614</b>	<b>15.1%</b>	
<b>Position Count</b>	<b>40</b>	<b>39</b>	<b>39</b>	-	0.0%	

### **Budget Highlights**

The Adopted FY 2025 Communications and Information Technology Administration Fund budget increases by \$1,201,614 or 15.1%, and reflects the following changes:

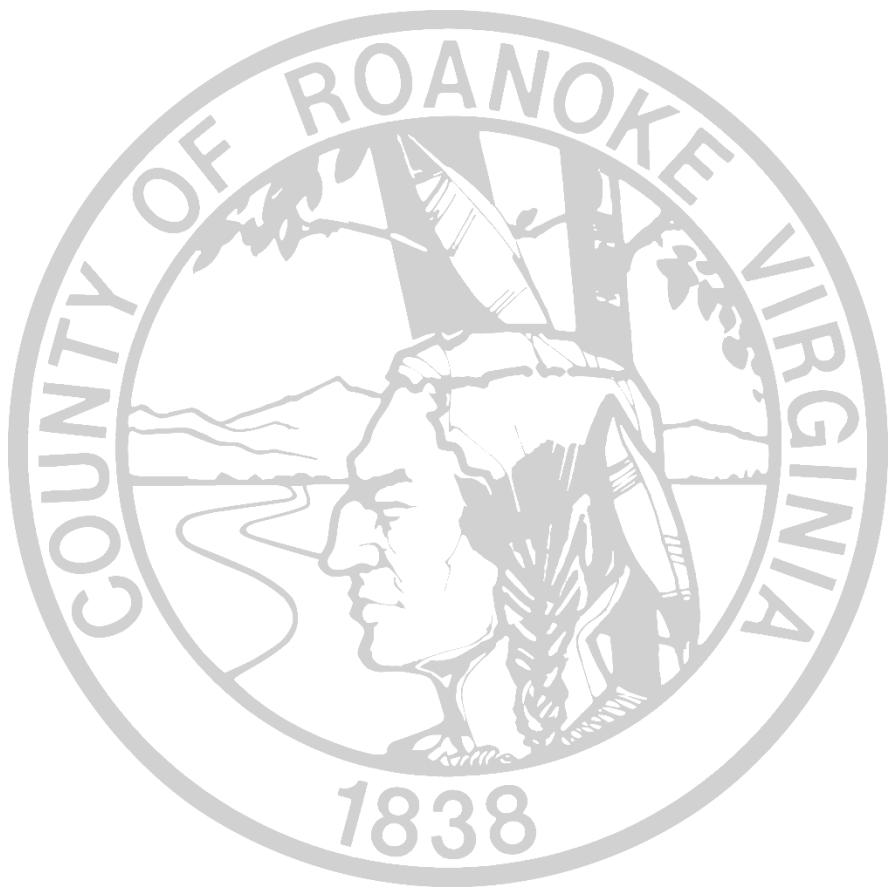
- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Information Technology Fund budget include:

- Additional funding for Software as a Service (SaaS), professional services, and other operating increases.

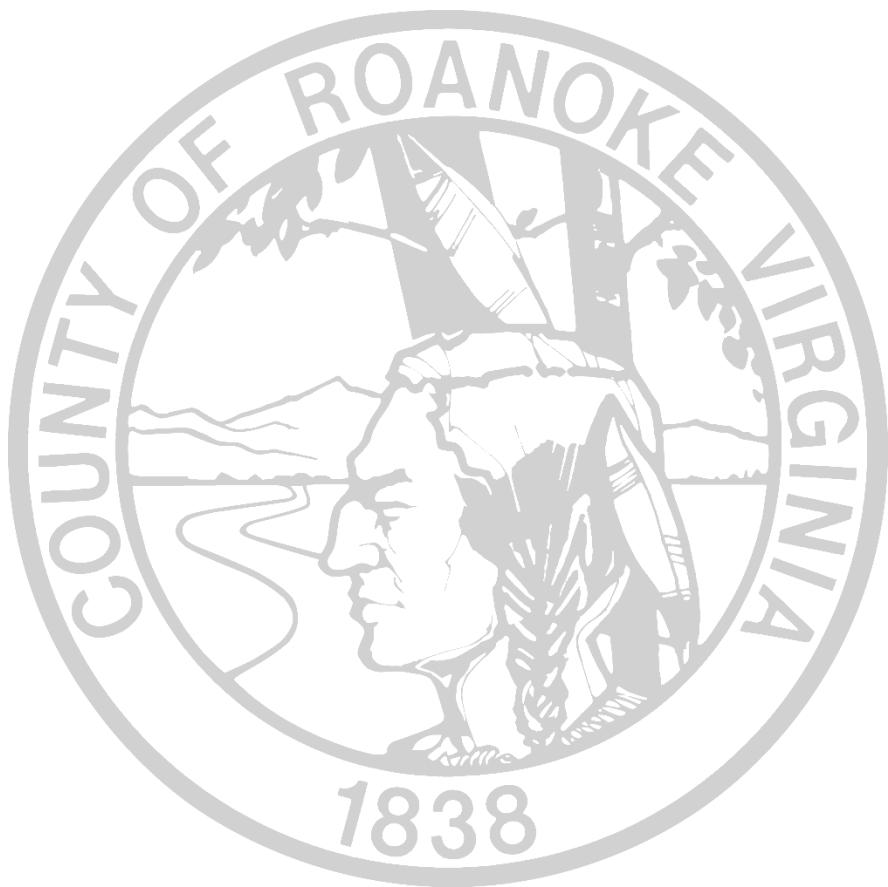
### **Departmental Goals**

- 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





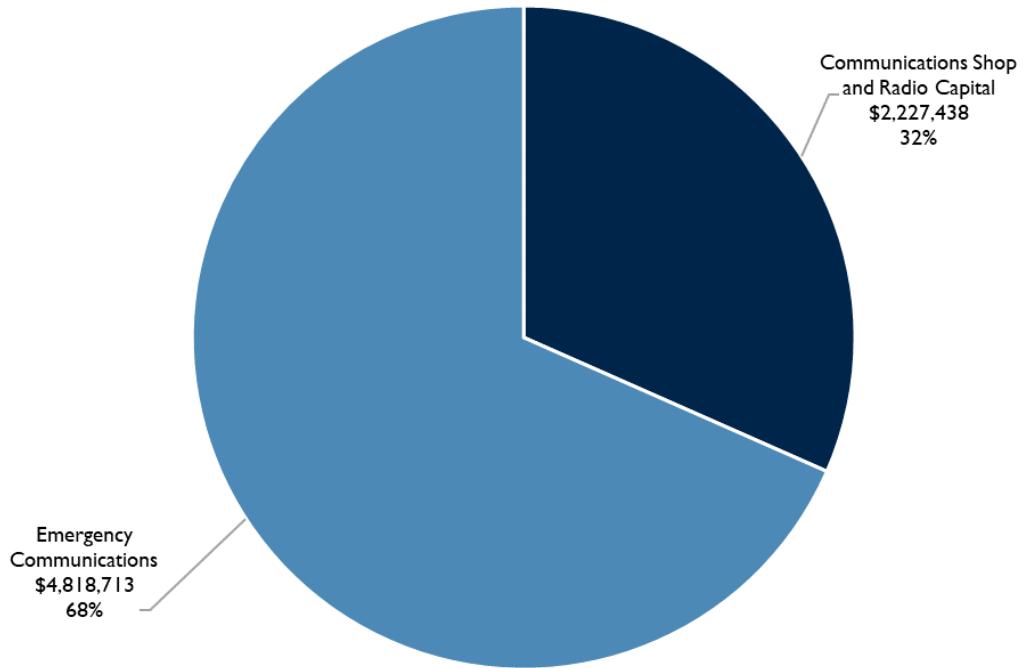
# Emergency Communications





## Emergency Communications

**\$7,046,151**



### Communications and Information Technology Summary

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Total Communication Shops	\$ 1,537,877	\$ 1,679,059	\$ 2,227,438	\$ 548,379	32.7%
Emergency Communications					
Emergency Communications					
Administration	371,019	379,563	404,147	24,584	6.5%
Emergency Communications					
Operations	3,664,583	3,949,822	4,414,566	464,744	11.8%
Total Emergency Communications	4,035,602	4,329,385	4,818,713	489,328	11.3%
<b>Total</b>	<b>\$ 5,573,479</b>	<b>\$ 6,008,444</b>	<b>\$ 7,046,151</b>	<b>\$1,037,707</b>	<b>17.3%</b>



## Emergency Communications Department

### Department Description

The Emergency Communications Departments collaborates with EMS, fire, and law enforcement personnel of Roanoke County and the Town of Vinton to save lives, protect property, and stop crime and provides support to the Roanoke Valley Radio System.

Emergency Communications						
Description	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>Revenues</b>						
Transfer from GF/	\$ 4,269,739	\$ 4,581,249	\$ 4,465,281	\$ (115,968)	-2.5%	
Charges for Service						
Recovered Costs from other localities	1,130,761	1,096,272	1,185,253	88,981	8.1%	
Mobile Phone Utility Tax	397,343	330,923	380,000	49,077	14.8%	
Miscellaneous	698	-	-	-	0.0%	
Transfer from CommIT	-	-	-	-	0.0%	
Use of Fund Balance	(225,062)	-	1,015,617	1,015,617	0.0%	
<b>Total</b>	<b>\$ 5,573,479</b>	<b>\$ 6,008,444</b>	<b>\$ 7,046,151</b>	<b>\$ 1,037,707</b>	<b>17.3%</b>	
<b>Expenditures</b>						
Personnel	\$ 3,745,185	\$ 4,102,946	\$ 4,415,634	\$ 312,688	7.6%	
Non-Personnel	1,828,294	1,905,498	2,215,849	310,351	16.3%	
Transfers & Other	-	-	414,668	414,668	0.0%	
<b>Total</b>	<b>\$ 5,573,479</b>	<b>\$ 6,008,444</b>	<b>\$ 7,046,151</b>	<b>\$ 1,037,707</b>	<b>17.3%</b>	
Communications Shop	7	7	4	(3)	-42.9%	
Emergency						
Communications	42	42	40	(2)	-4.8%	
<b>Total Position Count</b>	<b>49</b>	<b>49</b>	<b>44</b>	<b>(5)</b>	<b>-10.2%</b>	
Beginning Balance	\$ 721,319	\$ 946,381	\$ 946,381	\$ -	0.0%	
(Use of) / Addition to Fund Balance	225,062	-	(1,015,617)	(1,015,617)	0.0%	
<b>Ending Balance</b>	<b>\$ 946,381</b>	<b>\$ 946,381</b>	<b>\$ (69,236)</b>	<b>\$ (1,015,617)</b>	<b>-107.3%</b>	



## Emergency Communications Department: Communications Shop 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ 578,241	\$ 599,928	\$ 712,820	\$ 112,892	18.8%	
Non-Personnel	959,636	1,079,131	1,404,618	325,487	30.2%	
Transfers & Other	-	-	110,000	110,000	0.0%	
<b>Total</b>	<b>\$ 1,537,877</b>	<b>\$ 1,679,059</b>	<b>\$ 2,227,438</b>	<b>\$ 548,379</b>	<b>32.7%</b>	
<b>Position Count</b>	<b>7</b>	<b>7</b>	<b>4</b>	<b>(3)</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Communications Shop and Radio Capital Fund budget increases by \$548,379 or 32.7%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Communications Shop Fund budget include:

- Additional funding for contractual maintenance costs.

### 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



## Emergency Communications Department: Emergency Communications 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ 3,166,944	\$ 3,503,018	\$ 3,702,814	\$ 199,796	5.7%	
Non-Personnel	868,658	826,367	811,231	(15,136)	-1.8%	
Transfers & Other	-	-	304,668	304,668	0.0%	
<b>Total</b>	<b>\$ 4,035,602</b>	<b>\$ 4,329,385</b>	<b>\$ 4,818,713</b>	<b>\$ 489,328</b>	<b>11.3%</b>	
<b>Position Count</b>	<b>42</b>	<b>42</b>	<b>40</b>	<b>(2)</b>	<b>-4.8%</b>	

### Budget Highlights

The Adopted FY 2025 Emergency Communications Center Fund budget increases by \$489,328 or 11.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

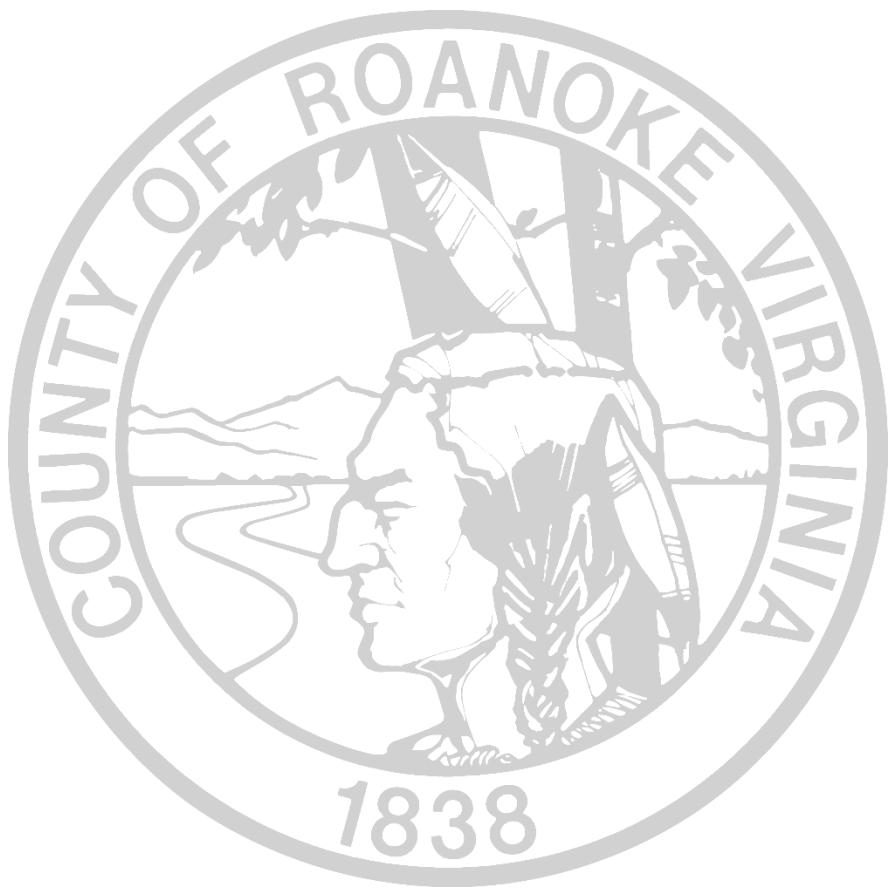
### Departmental Goals

- 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

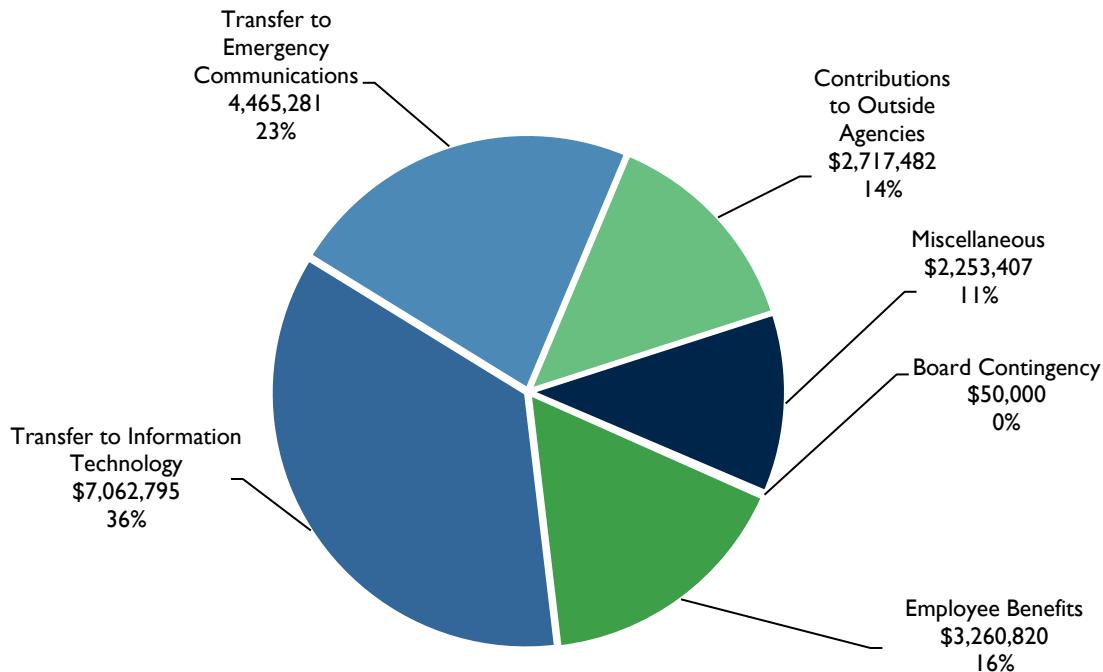
(Included in this section is Employee Benefits, Transfer to Information Technology, Transfer to Emergency Communications, Contributions to Outside Agencies, Board Contingency, General Government Expenditure Contingency, Addition to Fund Balance, and Miscellaneous)





## Non-Departmental

**\$19,809,785**



Non-Departmental Summary					
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Employee Benefits	\$ 769,703	\$ 2,458,302	\$ 3,260,820	\$ 802,518	32.6%
Transfer to Information Technology	381,815	7,327,228	7,062,795	(264,433)	-3.6%
Transfer to Emergency Communications	3,476,096	4,581,249	4,465,281	(115,968)	-2.5%
Contributions to Outside Agencies					
Discretionary	194,500	203,500	192,672	(10,828)	-5.3%
Contractual	2,184,262	2,223,049	2,468,582	245,533	11.0%
Dues & Memberships	41,770	53,808	56,228	2,420	4.5%
Total Contributions	2,420,532	2,480,357	2,717,482	237,125	9.6%
Miscellaneous	2,338,481	1,646,411	2,253,407	606,996	36.9%
Board Contingency	-	50,000	50,000	-	0.0%
General Government Expenditure Contingency	-	608,162	-	(608,162)	-100.0%
Addition to Fund Balance	-	2,974,113	-	(2,974,113)	-100.0%
<b>Total</b>	<b>\$ 9,386,627</b>	<b>\$22,125,822</b>	<b>\$19,809,785</b>	<b>\$ (2,200,069)</b>	<b>-9.9%</b>



## 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, volunteer retirement, part-time leave, and line of duty insurance.

Employee Benefits						
Description	Actual		Adopted		\$ Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	% Change	FY 24-25
Personnel	\$ 242,568	\$ 1,990,302	\$ 2,642,820	\$ 652,518	32.8%	
Non-Personnel	484,700	468,000	393,000	(75,000)	-16.0%	
Transfers & Other	42,435	-	225,000	225,000	0.0%	
<b>Total</b>	<b>\$ 769,703</b>	<b>\$ 2,458,302</b>	<b>\$ 3,260,820</b>	<b>\$ 802,518</b>	<b>32.6%</b>	
<b>Position Count</b>	-	-	-	-	-	<b>0.0%</b>

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

Employee Benefits			
Employee Benefit	FY 2024		FY 2025
	Adopted	Adopted	Adopted
<b>Flexible Leave Payout:</b> Employees are entitled to cash-in up to 80 hours of flexible leave per fiscal year.	\$ 370,000	\$ 645,000	
<b>Termination Pay:</b> Employees who leave County service are entitled to payment for flexible leave up to 400 hours.	435,000	435,000	
<b>Salary Adjustments:</b> Funding allocated for promotions and compensation changes in FY 2025.	133,922	771,440	
<b>Line of Duty:</b> 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	
<b>Retiree Health Insurance:</b> Retired County employees are eligible for health insurance until age 65, with the benefit based on years of service to the County.	765,380	505,380	
<b>Volunteer Retirement:</b> Retirement benefit for Fire and Rescue volunteers.	468,000	393,000	
<b>Transfer to Grants:</b> Transfer to Grant Fund for Part-Time School Resource Officers	-	225,000	
<b>Total, Non-Departmental Employee Benefits</b>	<b>\$ 2,458,302</b>	<b>\$ 3,260,820</b>	



## Transfer to Information Technology

The Transfer to the Information Technology (IT) Account provides funding from the General Government Fund to the County's Information Technology Department. Funding is provided for Information Technology services.

Transfer to Information Technology						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	381,815	7,327,228	7,062,795	(264,433)	-3.6%	
<b>Total</b>	<b>\$ 381,815</b>	<b>\$ 7,327,228</b>	<b>\$ 7,062,795</b>	<b>\$ (264,433)</b>	<b>-3.6%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

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



## Transfer to Emergency Communications

The Transfer to Emergency Communications Account provides funding from the General Government Fund to the County's Emergency Communications Department. Funding is provided for Communications Shop operations, and Emergency Communications operations.

Transfer to Emergency Communications						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	0	0	
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	-	-	-	-	-	0.0%
Transfers & Other	3,476,096	4,581,249	4,465,281	(115,968)	-2.5%	
<b>Total</b>	<b>\$ 3,476,096</b>	<b>\$ 4,581,249</b>	<b>\$ 4,465,281</b>	<b>\$ (115,968)</b>	<b>-2.5%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

Details on the full Emergency Communications budget can be found in the Information Technology 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	2,420,532	2,480,357	2,717,482	237,125	9.6%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 2,420,532</b>	<b>\$ 2,480,357</b>	<b>\$ 2,717,482</b>	<b>\$ 237,125</b>	<b>9.6%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Contributions to Outside Agencies budget increases by \$237,125 or 9.6%, and reflects the following changes:

- An increase of \$121,573 to Blue Ridge Behavioral Health Care to provide additional funding for comprehensive services for individuals who have mental health disorders, intellectual disabilities, or substance abuse disorders.
- Added \$171,429 for Visit Virginia's Blue Ridge due to increased revenues from Hotel/Motel Tax.
- Decrease funding by \$100,000 to Roanoke Valley Broadband Authority.
- Increase funding of \$44,123 in various organizations.



**Adopted Outside Agency Contributions**  
**FY 2024-2025**

Agency/Description	FY 2024 Adopted	FY 2025 Adopted	\$ Change FY 24-25
<b>Discretionary Contributions</b>			
<b>Connect Roanoke County to the World</b>			
<b>Salem/Roanoke County Chamber of Commerce:</b> The Chamber creates, develops, promotes and supports quality business opportunities in the Salem and Roanoke County communities.	\$ 8,800	\$ 8,800	\$ -
<b>Roanoke Valley Sister Cities, Inc.:</b> Roanoke County will celebrate 25 years of signing sister cities with Opole, Poland. Funding requested to continue exchange programs.	1,000	1,000	-
<b>The Advancement Foundation:</b> To create opportunities for community business development by facilitating opportunities that empower citizens.	10,000	10,000	-
<b>Williamson Road Area Business Association:</b> 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.	12,500	12,200	(300)
<b>Friends of the Blue Ridge:</b> Friends of the Blue Ridge 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	-
<b>Subtotal, Connect Roanoke County to the World</b>	<b>\$ 35,300</b>	<b>\$ 35,000</b>	<b>\$ (300)</b>
<b>Position Roanoke County for Future Economic Growth</b>			
<b>VERGE:</b> The Verge Regional Acceleration and Mentoring Program is a business accelerator program to propel high potential startups and create jobs in the science, technology, engineering, mathematics,	\$ 10,000	\$ 10,000	\$ -
<b>Roanoke Higher Education Center:</b> 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	-
<b>Roanoke Regional Small Business Development Center:</b> 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	-
<b>Vinton Area Chamber of Commerce - Business Recruitment:</b> Vinton Area Chamber of Commerce promotes a healthy business environment for the Town of Vinton and East Roanoke County.	9,500	9,260	(240)
<b>Western Virginia Workforce Development Board:</b> 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	-
<b>Subtotal, Position Roanoke County for Future Economic Growth</b>	<b>\$ 49,500</b>	<b>\$ 49,260</b>	<b>\$ (240)</b>
<b>Ensure Citizen Safety</b>			
<b>Adult Care Center of the Roanoke Valley:</b> 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	\$ 4,340	\$ (3,410)
<b>Children's Trust:</b> 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	4,000	(1,000)
<b>Subtotal, Ensure Citizen Safety</b>	<b>\$ 12,750</b>	<b>\$ 8,340</b>	<b>\$ (4,410)</b>



**Adopted Outside Agency Contributions**  
**FY 2024-2025**

<b>Agency/Description</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Adopted</b>	<b>\$ Change FY 24-25</b>
<b>Be a Caring and Inclusive Community</b>			
<b>Blue Ridge Independent Living Center:</b> 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	-
<b>Blue Ridge Legal Services, Inc.:</b> 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	760	(240)
<b>Bradley Free Clinic:</b> 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	3,240	(760)
<b>Brain Injury Services of SWVA:</b> Our mission is to create and sustain an organization that helps brain injury survivors and their families. Our goal is to make a positive, measurable difference in survivors' abilities to fulfill their service potential and optimize their reintegration into their families and communities.	2,700	2,752	52
<b>Child Health Investment Partnership (CHIP):</b> 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	-
<b>The Community Christmas Store:</b> 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	-
<b>Family Service of the Roanoke Valley:</b> 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	-
<b>Feeding America - Southwest Virginia:</b> 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	4,000	(100)
<b>LOA Area Agency on Aging:</b> 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	17,100	(400)
<b>Partnership for Community Wellness:</b> The Partnership for Community Wellness' 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	-
<b>Saint Francis Service Dogs:</b> 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	2,240	(1,760)
<b>Salem/Roanoke County Community Food Pantry:</b> The Food Pantry provides emergency food and financial assistance to residents of Salem and Roanoke County.	4,000	4,000	-
<b>TAP:</b> TAP helps individuals and families achieve economic and personal independence through education, employment, affordable housing, and safe and healthy environments.	34,600	34,600	-
<b>Subtotal, Be a Caring and Inclusive Community</b>	<b>\$ 97,200</b>	<b>\$ 93,992</b>	<b>\$ (3,208)</b>



**Adopted Outside Agency Contributions**  
**FY 2024-2025**

<b>Agency/Description</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Adopted</b>	<b>\$ Change FY 24-25</b>
<b>Promote Lifelong Learning</b>			
<b>Mill Mountain Zoo:</b> 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	\$ 1,500	(500)
<b>Roanoke Valley Speech &amp; Hearing Center:</b> Roanoke Valley Speech and Hearing Center Inc. improves quality of life by helping both children and adults communicate effectively.	250	-	(250)
<b>Science Museum of Western Virginia:</b> 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	1,960	(1,540)
<b>Vinton Historical Society:</b> 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.	1,000	1,500	500
<b>Virginia Museum of Transportation:</b> 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 which is essential to Virginia's history, culture, and economic growth.	2,000	1,120	(880)
<b>Subtotal, Promote Lifelong Learning</b>	<b>\$ 8,750</b>	<b>\$ 6,080</b>	<b>\$ (2,670)</b>
<b>Total, Discretionary</b>	<b>\$ 203,500</b>	<b>\$ 192,672</b>	<b>\$ (10,828)</b>



**Adopted Outside Agency Contributions**  
**FY 2024-2025**

<b>Agency/Description</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Adopted</b>	<b>\$ Change FY 24-25</b>
<b>Contractual Agencies</b>			
<b>Art Museum of Western Virginia (Taubman Museum):</b> 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	\$ -
<b>Art Museum of Western Virginia (Taubman Museum) - Schools Education Program:</b> Provides art experiences and education to students in Roanoke County schools.	41,700	41,700	-
<b>Blue Ridge Behavioral Healthcare:</b> Established under the Code of Virginia to provide comprehensive services for individuals who have mental health disorders, intellectual disability, or substance use disorders.	400,000	521,573	121,573
<b>Greenway Commission:</b> 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.	54,607	46,366	(8,241)
<b>Roanoke Regional Blueway:</b> 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	-
<b>Roanoke Regional Partnership:</b> The Partnership promotes Roanoke businesses and entrepreneurs, as well as living, recreation, and outdoor opportunities in Roanoke.	183,336	183,536	200
<b>Roanoke Valley Alleghany Regional Commission:</b> 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.	88,418	124,238	35,820
<b>Roanoke Valley Broadband Authority:</b> The Roanoke Valley Broadband Authority consists of the Cities of Roanoke and Salem, and the Counties of Botetourt and Roanoke. The primary goal of the Authority is to improve affordable broadband services in the Roanoke Valley by encouraging collaboration, competition, while enhancing economic development opportunities. Funding in FY 2021 includes a 5% reduction.	100,000	-	(100,000)
<b>Roanoke Valley Transportation Planning Organization:</b> Created to plan and budget the use of federal transportation dollars in the Roanoke region.	12,575	12,707	132
<b>RVTV:</b> Provides news, events, and information on Channel 3.	279,361	276,719	(2,642)
<b>Virginia Western Community College - CCAP Program:</b> 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.	250,000	275,000	25,000
<b>Virginia's First Industrial Authority (Contractual Agreement):</b> 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	-
<b>Visit Virginia's Blue Ridge:</b> 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.	707,143	878,572	171,429
<b>Western VA Regional Industrial Facility Authority:</b> To provide a resource for localities to communicate regionally on economic development projects.	27,129	29,391	2,262
<b>Subtotal, Contractual Agencies</b>	<b>\$ 2,223,049</b>	<b>\$ 2,468,582</b>	<b>\$ 245,533</b>



**Adopted Outside Agency Contributions**  
**FY 2024-2025**

Agency/Description	FY 2024 Adopted	FY 2025 Adopted	\$ Change FY 24-25
<b>Dues and Memberships</b>			
<b>Blue Ridge Soil and Water Conservation District:</b> Promotes conservation of our natural resources by coordinating the natural resource interests to achieve our mission by educating and providing technical assistance to citizens.	\$ 3,500	\$ 3,500	\$ -
<b>National Association of Counties:</b> The association works to ensure that counties have the resources, skills, and support they need. Types of services include legislative, education, research, and communications.	2,698	2,698	-
<b>Roanoke Regional Chamber of Commerce - Dues:</b> 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	-
<b>Salem/Roanoke County Chamber of Commerce - Dues:</b> Established to strengthen the business climate of the community.	1,000	1,000	-
<b>Vinton Area Chamber of Commerce - Dues:</b> 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	285	20
<b>Virginia Association of Counties:</b> Exists to support county officials and to effectively represent, promote, and protect the interests of counties to better serve the people of Virginia.	19,699	21,699	2,000
<b>Virginia Institute of Government - Weldon Cooper:</b> The Virginia Institute of Government (VIG) is the leadership development and community engagement arm of the Weldon Cooper Center. Its aim is to assist in building governance capacity and developing dynamic leaders at all levels. VIG offers leadership development through the Senior Executive Institute (SEI) and LEAD, local government equity clinics, certification for Treasurers and Commissioners of the Revenue, and customized training programs. Local governments can access a range of consultation and support services to build more resilient organizations.	5,000	5,000	-
<b>Virginia Municipal League:</b> 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.	13,491	13,691	200
<b>VML/VACO AEP Steering Committee:</b> Steering Committee created to represent the interests of the localities in the Appalachian Power Company (APCo) service area in connection with the purchase of electric power from APCo.	5,455	5,655	200
<b><u>Subtotal, Dues and Memberships</u></b>	<b>\$ 53,808</b>	<b>\$ 56,228</b>	<b>\$ 2,420</b>
<b><u>Total, Contractual Agencies and Dues and Memberships</u></b>	<b>\$ 2,276,857</b>	<b>\$ 2,524,810</b>	<b>\$ 247,953</b>
<b><u>Grand Total, All Outside Agency Contributions</u></b>	<b>\$ 2,480,357</b>	<b>\$ 2,717,482</b>	<b>\$ 237,125</b>



## 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	Adopted	Adopted	\$ Change	% Change
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	2,338,481	1,646,411	2,253,407	606,996	36.9%
Transfers & Other	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 2,338,481</b>	<b>\$ 1,646,411</b>	<b>\$ 2,253,407</b>	<b>\$ 606,996</b>	<b>36.9%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

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

Miscellaneous		
Miscellaneous Item	FY 2024	FY 2025
	Adopted	Adopted

<b>Vinton Business Center Agreement:</b> 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.	\$ 150,000	\$ 170,000
<b>Town of Vinton Refuse Credit:</b> Refuse collection credit provided to the Town of Vinton for not providing refuse service.	225,000	225,000
<b>Vinton Fire and Rescue Station:</b> 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.	161,411	158,075



FY 2024-2025

<b>Miscellaneous (Continued)</b>			
<b>Miscellaneous Item</b>	<b>FY 2024</b>	<b>FY 2025</b>	
	<b>Adopted</b>	<b>Adopted</b>	
<b>Tax Relief for Disabled Veterans:</b> Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled.	\$ 790,000	\$ 1,200,332	
<b>Tax Relief for the Elderly:</b> Roanoke County provides real estate property tax relief for homeowners that are at least 65 years of age and meet income thresholds.	320,000	500,000	
	<b>\$ 1,646,411</b>	<b>\$ 2,253,407</b>	



## 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		Adopted			
	FY 2023	FY 2024	FY 2024	FY 2025	FY 24-25	% Change
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	-	50,000	50,000	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	2,093,025	-	(2,093,025)	-100.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,093,025</b>	<b>\$ -</b>	<b>\$ (2,093,025)</b>	<b>-100.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The budgeted amount meets 12% policy minimum established by the Comprehensive Financial Policy. This amount was addressed with a FY 2024 budget amendment.



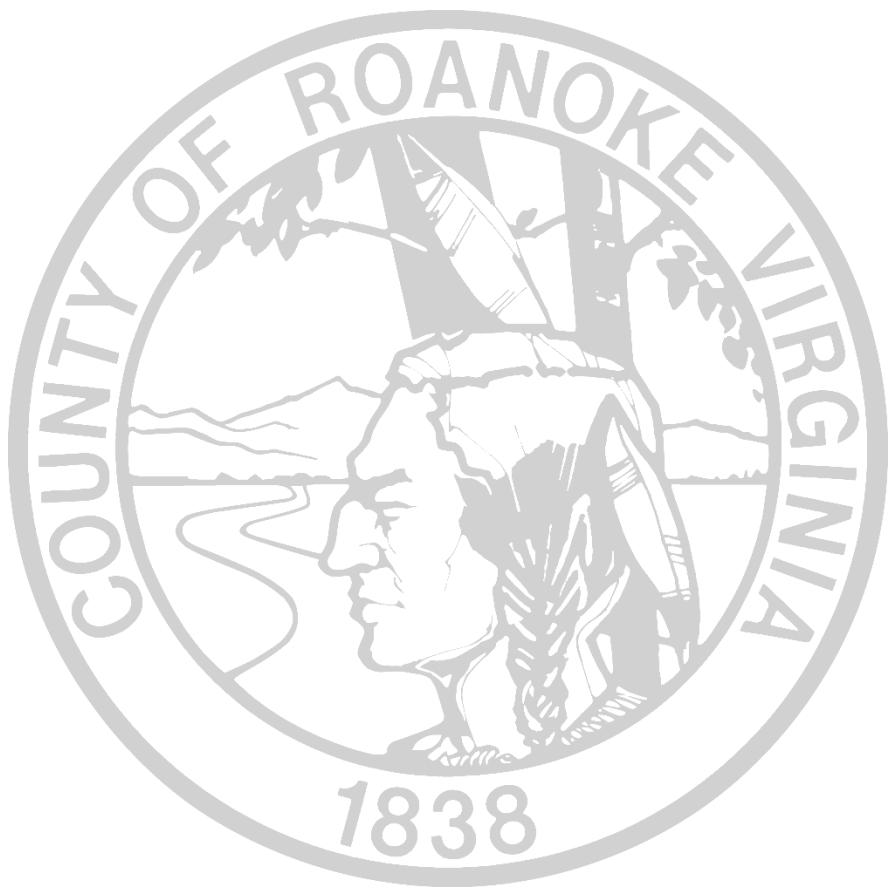
## General Government Expenditure Contingency

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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	608,162	-	(608,162)	-100.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ -</b>	<b>\$ 608,162</b>	<b>\$ -</b>	<b>\$ (608,162)</b>	<b>-100.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

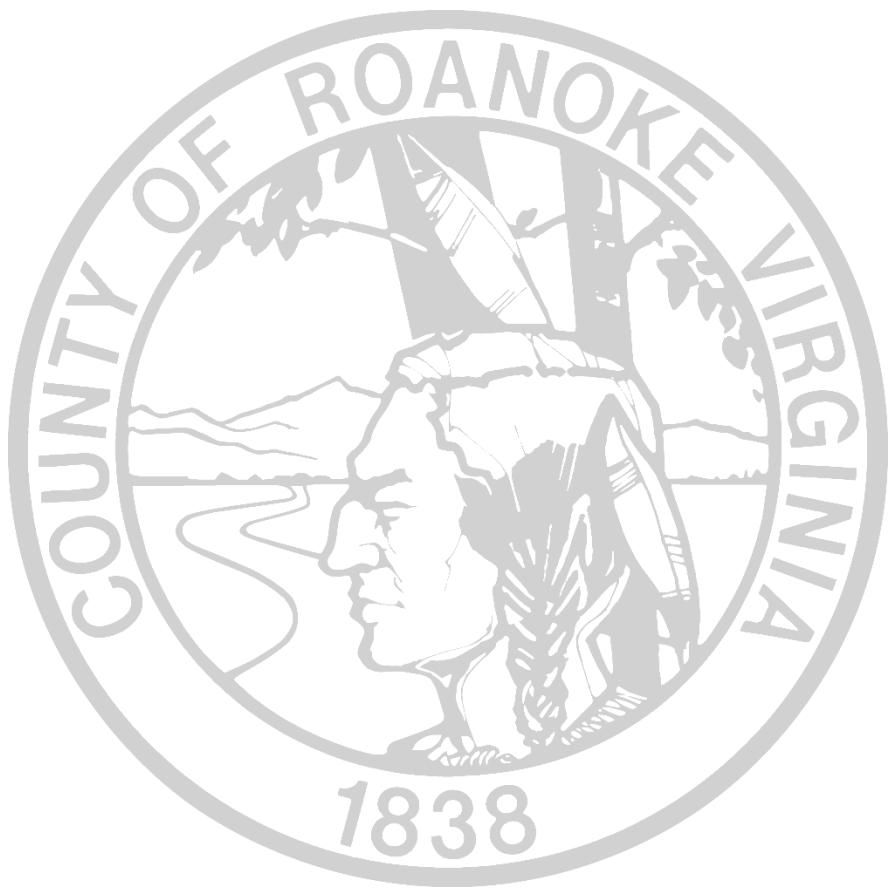
The budgeted amount meets 0.25% policy minimum established by the Comprehensive Financial Policy. This amount was not included in the Adopted FY 2025 budget and was addressed with a FY 2024 budget amendment.





## Transfers

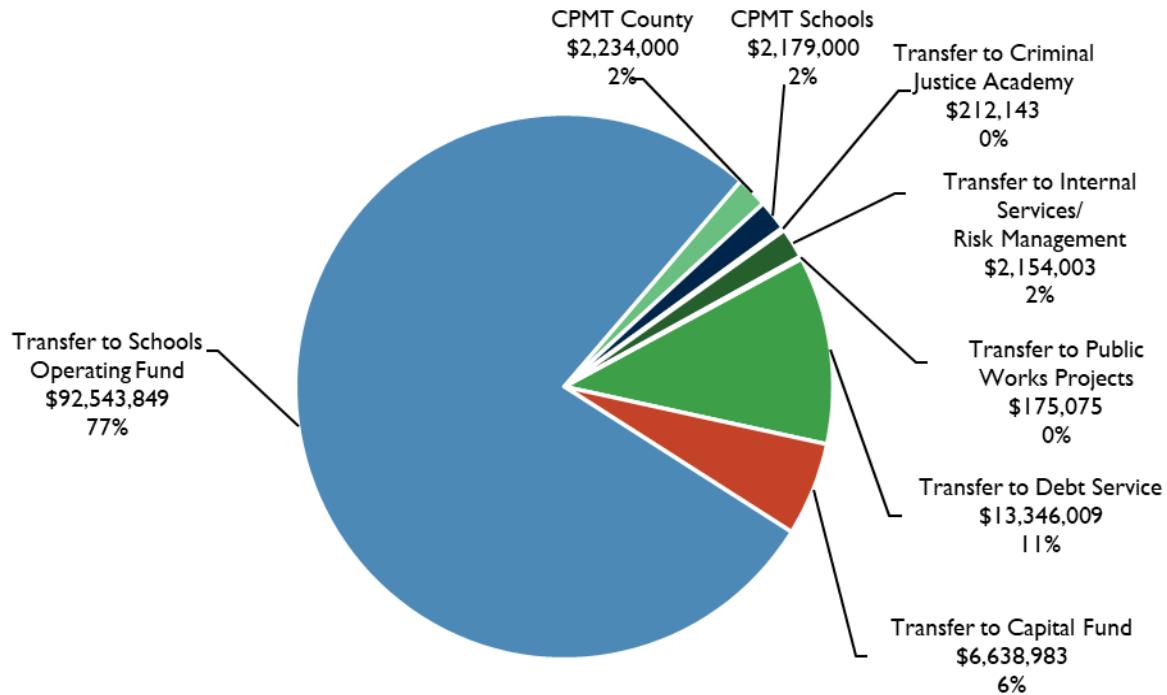
(Included in this section is Transfer to Debt Service, Transfer to Capital Fund, Transfer to Schools, Transfer to Community Policy Management Team, Transfer to Internal Services, and Transfer to Public Works Projects)





## Transfers

# \$119,483,062



Transfers Summary					
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Transfer to Debt Service	\$ 14,262,853	\$ 14,705,700	\$ 13,346,009	\$ (1,359,691)	-9.2%
Transfer to Capital Fund	16,787,064	4,280,046	6,638,983	2,358,937	55.1%
Transfer to Schools Operating Fund	78,546,970	86,782,060	92,543,849	5,761,789	6.6%
Transfer to CPMT - County (Supporting CSA)	1,934,000	1,934,000	2,234,000	300,000	15.5%
Transfer to CPMT - Schools (Supporting CSA)	1,879,000	1,879,000	2,179,000	300,000	16.0%
Transfer to Criminal Justice Academy	212,143	212,143	212,143	-	0.0%
Transfer to Internal Services/ Risk Management	2,398,161	2,154,003	2,154,003	-	0.0%
Transfer to Public Works Projects	176,054	175,732	175,075	(657)	-0.4%
Miscellaneous Transfers	965,080	-	-	-	0.0%
<b>Total</b>	<b>\$117,161,325</b>	<b>\$112,122,684</b>	<b>\$119,483,062</b>	<b>\$ 7,360,378</b>	<b>6.6%</b>



## 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:

Description	Transfer to Debt Service				
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	14,262,853	14,705,700	13,346,009	(1,359,691)	-9.2%
<b>Total</b>	<b>\$ 14,262,853</b>	<b>\$ 14,705,700</b>	<b>\$ 13,346,009</b>	<b>\$ (1,359,691)</b>	<b>-9.2%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## Budget Changes

- The Adopted FY 2025 Transfer to the Debt Service Fund decreases by \$1,359,691 or 9.2% due to decreases 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 2025 Capital Fund, County and Schools FY 2025 Budget as part of the FY 2025 – 2034 CIP, and FY 2025 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	16,787,064	4,280,046	6,638,983	2,358,937	55.1%	
<b>Total</b>	<b>\$ 16,787,064</b>	<b>\$ 4,280,046</b>	<b>\$ 6,638,983</b>	<b>\$ 2,358,937</b>	<b>55.1%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Changes

- The Adopted FY 2024 Transfer to the Capital Fund increases by \$2,358,937 or 55.1%, which includes an additional \$ 530,000 toward capital per the joint County/School 20-20-20 debt model and additional funding for FY 2025 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 2025, the adopted transfer to the Schools Operating Fund is \$92,543,849, which is an increase of \$5,761,789 over FY 2024 Amended Budget.

The transfer to Roanoke County Public Schools is listed below:

Description	Transfer to Schools Operating Fund				
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	78,546,970	86,782,060	92,543,849	5,761,789	6.6%
<b>Total</b>	<b>\$ 78,546,970</b>	<b>\$ 86,782,060</b>	<b>\$ 92,543,849</b>	<b>\$ 5,761,789</b>	<b>6.6%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### 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 is a part of the County's Comprehensive Financial Policy approved by the Board of Supervisors. The Schools Revenue Sharing Calculation establishes the 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

<b>Calculate 3-Year Average:</b>	<b>ADM</b>	<b>Population</b>	<b>ADM/Population</b>
FY 2022 (actual)	13,326	96,546	13.7095
FY 2023 (actual)	13,353	96,605	13.8223
FY 2024 (budgeted, County Population Actual)	13,375	96,519	13.8574
<b>Avg. of FY 2022-24</b>	<b>39,964</b>	<b>290,080</b>	<b>13.7946</b>
FY 2023 (actual)	13,087	96,605	13.8223
FY 2024 (budgeted, County Population Actual)	13,183	96,519	13.574
FY 2025 (projecting)	13,375	96,605	13.8450
<b>Avg. of FY 2022-24</b>	<b>40,103</b>	<b>289,756</b>	<b>13.8416</b>
<b>Calculate Net Allocation Change:</b>			
Difference in the ADM/Population Index			-0.04517
Payroll Factor			62%
Index times Payroll Factor			-0.027784
Divide ADM/Population Index by Average FY 22-24 Index			-0.002007
<b>Net Allocation Change</b>			<b>1.002007</b>
<b>Calculate Increase/(Decrease) in School Transfer:</b>			
	<b>FY 2023-2024 Adopted</b>	<b>FY 2024-2025 Adopted</b>	
Property and Local Taxes	\$213,912,000	\$228,300,327	
CVB Lodging Tax	(707,143)	(878,571)	
CSA Fund Contribution	(1,879,000)	(2,179,000)	
Econ Dev Incentives	(815,000)	(1,205,000)	
<b>Net total taxes</b>	<b>\$210,510,857</b>	<b>\$224,037,756</b>	
Prior FY % to Schools	41.2245%		
New FY % to Schools (Net Allocation Change * Prior FY %)		41.3073%	
Recalculate School Transfer Base	\$86,782,060	\$86,956,258	
Schools' Share of New Revenue		\$5,587,591	
<b>Total Schools Transfer</b>	<b>\$86,782,060</b>	<b>\$92,543,849</b>	
<b>FY 2024-2025 Schools Transfer Increase</b>			<b>\$5,761,789</b>



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	1,934,000	1,934,000	2,234,000	300,000	15.5%	
<b>Total</b>	<b>\$ 1,934,000</b>	<b>\$ 1,934,000</b>	<b>\$ 2,234,000</b>	<b>\$ 300,000</b>	<b>15.5%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

Transfer to CPMT - Schools (Supporting CSA)						
Description	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	1,879,000	1,879,000	2,179,000	300,000	16.0%	
<b>Total</b>	<b>\$ 1,879,000</b>	<b>\$ 1,879,000</b>	<b>\$ 2,179,000</b>	<b>\$ 300,000</b>	<b>16.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Transfer to CPMT budget increases by \$300,000 for both County and Schools.



## Transfer to Criminal Justice Academy

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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	212,143	212,143	212,143	-	0.0%	
<b>Total</b>	<b>\$ 212,143</b>	<b>\$ 212,143</b>	<b>\$ 212,143</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Changes

The Adopted FY 2025 Transfer to the Criminal Justice Academy remains level.



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	176,054	175,732	175,075	(657)	-0.4%	
<b>Total</b>	<b>\$ 176,054</b>	<b>\$ 175,732</b>	<b>\$ 175,075</b>	<b>\$ (657)</b>	<b>-0.4%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Changes

The Adopted FY 2025 Transfer to Public Works Projects decreases by \$657 or 0.4% due to a change in the debt obligation from the prior year.



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	-	-	-	-	-	0.0%
Transfers & Other	2,398,161	2,154,003	2,154,003	-	-	0.0%
<b>Total</b>	<b>\$ 2,398,161</b>	<b>\$ 2,154,003</b>	<b>\$ 2,154,003</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

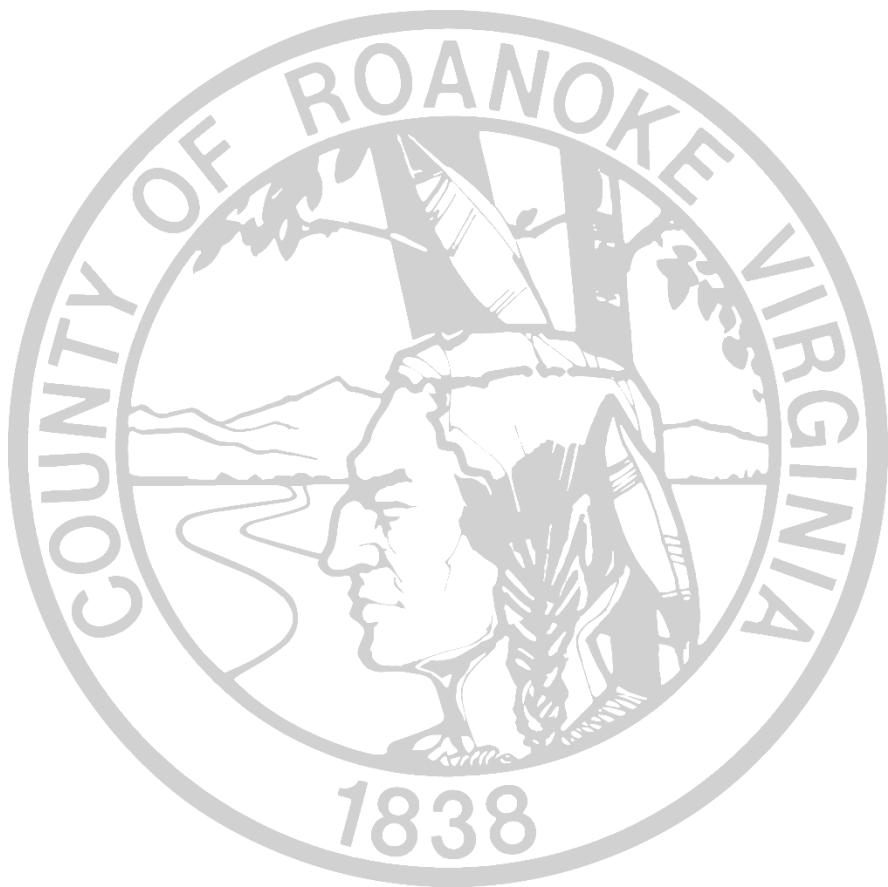
### Budget Changes

The Adopted FY 2025 Transfer to the Risk Management remains level.



## Other General Fund

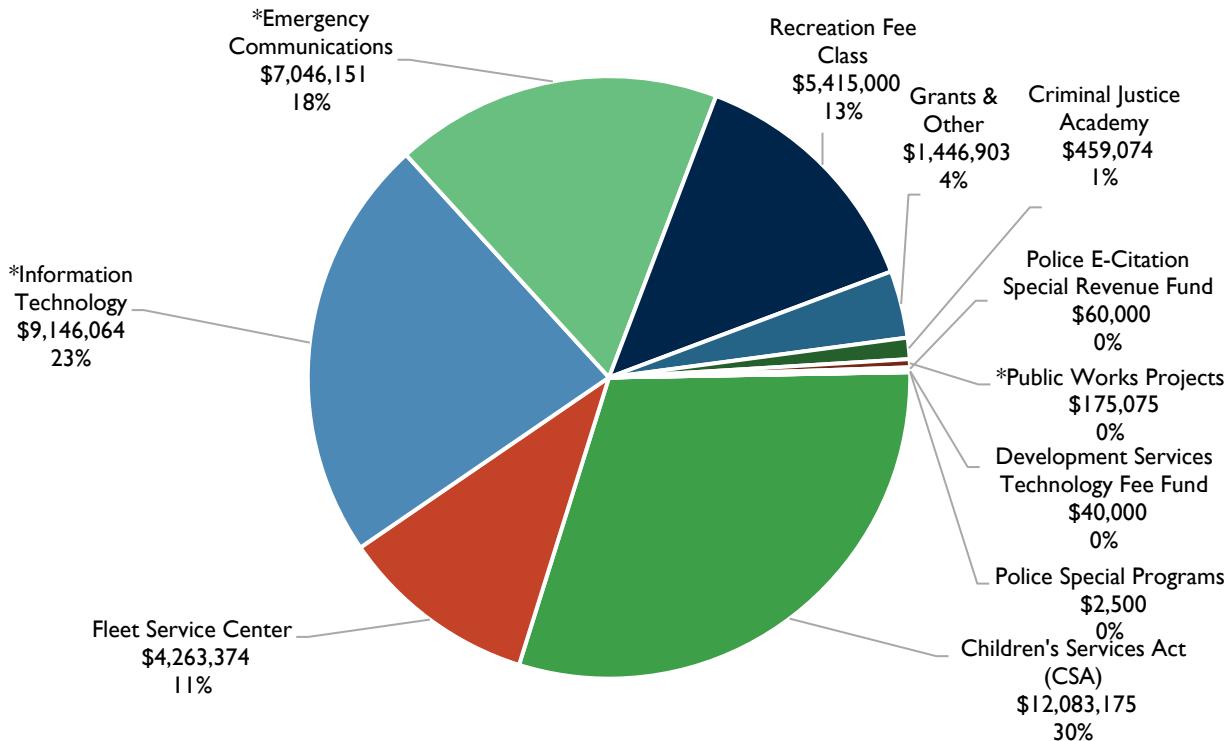
(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Police Special Programs, PRT School Operations, Police E-Citation Special Revenue Fund, and Development Services Technology Fee Special Revenue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





## Other General Fund

**\$40,137,316**



### Other General Fund Summary of Expenditures

	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-
Fleet Service Center	\$ 5,164,763	\$ 4,086,231	\$ 4,263,374	\$ 177,143	4.3%
Children's Services Act (CSA)	11,566,264	7,948,166	12,083,175	4,135,009	52.0%
Recreation Fee Class	4,787,630	5,198,646	5,415,000	216,354	4.2%
Criminal Justice Academy	369,832	454,152	459,074	4,922	1.1%
Grants & Other	9,611,445	2,024,936	1,446,903	(578,033)	-28.5%
Police Special Programs	23,811	2,500	2,500	-	0.0%
PRT - Schools Operation	276,954	418,291	-	(418,291)	-100.0%
Police E-Citation Special Revenue Fund	12,607	60,000	60,000	-	0.0%
Development Services Technology Fee Fund	19,873	40,000	40,000	-	0.0%
*Information Technology	6,916,878	7,944,450	9,146,064	1,201,614	15.1%
*Emergency Communications	5,573,479	6,008,444	7,046,151	1,037,707	17.3%
*Public Works Projects	176,058	175,732	175,075	(657)	-0.4%
<b>Total</b>	<b>\$ 44,499,594</b>	<b>\$ 34,361,548</b>	<b>\$ 40,137,316</b>	<b>\$ 5,775,768</b>	<b>16.8%</b>

\*Details on IT and Emergency Communications Budgets can be found in their respective sections of this document.

\*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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>Revenues</b>						
Recovered Costs	\$ 5,118,466	\$ 4,086,231	\$ 4,263,374	\$ 177,143	4.3%	
Use of Fund Balance	46,297	-	-	-	0.0%	
<b>Total</b>	<b>\$ 5,164,763</b>	<b>\$ 4,086,231</b>	<b>\$ 4,263,374</b>	<b>\$ 177,143</b>	<b>4.3%</b>	
<b>Expenditures</b>						
Personnel	\$ 1,075,046	\$ 1,139,751	\$ 1,202,098	\$ 62,347	5.5%	
Non-Personnel	4,089,717	2,946,480	3,061,276	114,796	3.9%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 5,164,763</b>	<b>\$ 4,086,231</b>	<b>\$ 4,263,374</b>	<b>\$ 177,143</b>	<b>4.3%</b>	
<b>Position Count</b>	<b>13</b>	<b>13</b>	<b>13</b>	-	<b>0.0%</b>	
Beginning Balance	\$ 289,817	\$ 243,520	\$ 243,520	-	0.0%	
Fund Balance	(46,297)	-	-	-	0.0%	
<b>Ending Balance</b>	<b>\$ 243,520</b>	<b>\$ 243,520</b>	<b>\$ 243,520</b>	<b>\$ -</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Fleet Service Center budget increases by \$177,143 or 4.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.



Additionally, other changes to the Adopted FY 2025 Fleet Service Center operating budget include:

- Increases for contracted repairs, parts, and fuel based on operating needs of the Fleet Service Center.

### **Departmental Goals**

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- 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>Revenues</b>						
Commonwealth	\$ 6,223,475	\$ 3,949,092	\$ 7,469,101	\$ 3,520,009	89.1%	
Transfers:	3,813,000	3,813,000	4,413,000	600,000	15.7%	
County/School						
Miscellaneous	272,033	186,074	201,074	15,000	8.1%	
Use of Fund Balance	1,257,756	-	-	-	0.0%	
<b>Total</b>	<b>\$ 11,566,264</b>	<b>\$ 7,948,166</b>	<b>\$ 12,083,175</b>	<b>\$ 4,135,009</b>	<b>52.0%</b>	
<b>Expenditures</b>						
Personnel	\$ 349,032	\$ 353,893	\$ 449,746	\$ 95,853	27.1%	
Non-Personnel	11,217,232	7,594,273	11,633,429	4,039,156	53.2%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total</b>	<b>\$ 11,566,264</b>	<b>\$ 7,948,166</b>	<b>\$ 12,083,175</b>	<b>\$ 4,135,009</b>	<b>52.0%</b>	
<b>Position Count</b>	<b>4</b>	<b>5</b>	<b>5</b>	-	<b>0.0%</b>	
Beginning Balance	\$ 2,000,715	\$ 742,959	\$ 742,959	\$ -	0.0%	
(Use of) / Addition to Fund						
Balance	(1,257,756)	-	-	-	0.0%	
<b>Ending Balance</b>	<b>\$ 742,959</b>	<b>\$ 742,959</b>	<b>\$ 742,959</b>	<b>\$ -</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Children's Services Act (CSA) budget increases by \$4,135,009 or 52.0% and reflects the following changes

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.



- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Children's Services Act (CSA) operating budget include:

- Increases for revenues and expenditures for services based on increased revenues in recent years and increased use of services.

### **Departmental Goals**

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- 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.



## 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.

<b>Recreation Fee Class</b>						
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	
	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 24-25</b>	<b>FY 24-25</b>	
<b>Revenues</b>						
Recreation Fees	\$ 1,765,918	\$ 1,825,146	\$ 2,018,500	\$ 193,354	10.6%	
Memberships/Fees	1,229,030	1,325,500	1,425,000	99,500	7.5%	
Miscellaneous	1,683,029	2,048,000	1,971,500	(76,500)	-3.7%	
Use of Fund Balance	109,653	-	-	-	0.0%	
<b>Total</b>	<b>\$ 4,787,630</b>	<b>\$ 5,198,646</b>	<b>\$ 5,415,000</b>	<b>\$ 216,354</b>	<b>4.2%</b>	
<b>Expenditures</b>						
Personnel	\$ 2,933,682	\$ 3,174,445	\$ 3,552,043	\$ 377,598	11.9%	
Non-Personnel	1,837,285	1,634,837	1,609,976	(24,861)	-1.5%	
Transfers & Other	16,663	389,364	252,981	(136,383)	-35.0%	
<b>Total</b>	<b>\$ 4,787,630</b>	<b>\$ 5,198,646</b>	<b>\$ 5,415,000</b>	<b>\$ 216,354</b>	<b>4.2%</b>	
<b>Position Count</b>	<b>12</b>	<b>17</b>	<b>18</b>	<b>1</b>	<b>5.9%</b>	
Beginning Balance	\$ 721,528	\$ 611,875	\$ 611,875	\$ -	0.0%	
(Use of) / Addition to Fund Balance	(109,653)		-	-	0.0%	
<b>Ending Balance</b>	<b>\$ 611,875</b>	<b>\$ 611,875</b>	<b>\$ 611,875</b>	<b>\$ -</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 Recreation Fee Class budget increases by \$216,354 or 4.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2025 Recreation Fee Class budget include:

- The addition of a Multimedia Design Specialist position.



- Decreases in operating expenses to align with department programs.

### **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. 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
<b>Revenues</b>						
Academy Fees & Other	\$ 181,211	\$ 181,025	\$ 182,525	\$ 1,500	0.8%	
Transfer from General Fund	212,143	212,143	212,143	-	0.0%	
Use of Fund Balance	(23,522)	60,984	64,406	3,422	0.0%	
<b>Total</b>	<b>\$ 369,832</b>	<b>\$ 454,152</b>	<b>\$ 459,074</b>	<b>\$ 4,922</b>	<b>1.1%</b>	
<b>Expenditures</b>						
Personnel	\$ 244,362	\$ 278,296	\$ 281,718	\$ 3,422	1.2%	
Operating	125,470	175,856	177,356	1,500	0.9%	
Transfers & Other	-	-	-	-	-	
<b>Total</b>	<b>\$ 369,832</b>	<b>\$ 454,152</b>	<b>\$ 459,074</b>	<b>\$ 4,922</b>	<b>1.1%</b>	
<b>Position Count</b>	<b>3</b>	<b>3</b>	<b>3</b>	-	<b>0.0%</b>	
Beginning Balance	\$ 204,800	\$ 228,322	\$ 167,338	\$ (60,984)	-26.7%	
(Use of) / Addition to Fund						
Balance	23,522	(60,984)	(64,406)	(3,422)	5.6%	
<b>Ending Balance</b>	<b>\$ 228,322</b>	<b>\$ 167,338</b>	<b>\$ 102,932</b>	<b>\$ (64,406)</b>	<b>-38.5%</b>	

### Budget Highlights

The Adopted FY 2025 Criminal Justice Academy budget increases by \$4,922 or 1.1%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2024, for all County employees.
- The County Contribution for Virginia Retirement System (VRS) rate increases from 15.97% to 17.11% for all employees with additional contributions for employees enrolled in the VRS Hybrid plan.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.



## 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.

Description	Grants & Other				
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Personnel	\$ 1,529,753	\$ 1,280,116	\$ 676,517	\$ (603,599)	-47.2%
Non-Personnel	8,045,587	69,820	95,386	25,566	36.6%
Transfers & Other	36,105	675,000	675,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 9,611,445</b>	<b>\$ 2,024,936</b>	<b>\$ 1,446,903</b>	<b>\$ (578,033)</b>	<b>-28.5%</b>
<b>Position Count:</b>					
Commonwealth Attorney	2	2	2	-	0.0%
Court Service Unit	4	4	4	-	0.0%
Fire & Rescue (SAFER 2021)	15	15	-	(15)	-100.0%
Police (DUI Grant)	2	2	2	-	0.0%
<b>Total Positions</b>	<b>23</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Grants & Other budget decreases by \$578,033 or 28.5% and reflects the following changes:

- The Staffing for Adequate Fire and Emergency Response (SAFER) grant program funding 15 firefighter positions expired in January 2024. Therefore those 15 FTEs became part of the General Government fund in Fire & Rescue.



## Police Special Programs

Police Special Programs							
Description	Actual	Adopted	Adopted	\$ Change	% Change		
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25		
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%	
Non-Personnel		23,811	2,500	2,500	-	0.0%	
Transfers & Other	-	-	-	-	-	0.0%	
<b>Total Expenditures</b>	<b>\$ 23,811</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>	
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	

### Budget Highlights

The Adopted FY 2025 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. This agreement ended in FY 2024.

Parks, Recreation & Tourism - Schools Operations						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
<b>Revenues</b>						
Transfer from Schools	\$ 347,896	\$ 418,291	\$	- \$ (418,291)	-100.0%	
Transfer from General Fund	-	-	-	-	0.0%	
Use of Fund Balance	(12,654)	-	-	-	0.0%	
<b>Total</b>	<b>\$ 335,242</b>	<b>\$ 418,291</b>	<b>\$</b>	<b>- \$ (418,291)</b>	<b>-100.0%</b>	
Personnel	\$ 252,125	\$ 372,691	\$	- \$ (372,691)	-100.0%	
Non-Personnel	24,829	45,600	-	(45,600)	-100.0%	
Transfers & Other	-	-	-	-	0.0%	
<b>Total Expenditures</b>	<b>\$ 276,954</b>	<b>\$ 418,291</b>	<b>\$</b>	<b>- \$ (418,291)</b>	<b>-100.0%</b>	
<b>Position Count</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
Beginning Balance	\$ 141,746	\$ 141,746	\$	- \$ (141,746)	-100.0%	
(Use of) / Addition to Fund						
Balance	12,654	-	-	-	0.0%	
<b>Ending Balance</b>	<b>\$ 154,400</b>	<b>\$ 141,746</b>	<b>\$</b>	<b>- \$ (141,746)</b>	<b>-100.0%</b>	

### Budget Highlights

The Parks, Recreation & Tourism – Schools Operations Fund ended in FY 2024. Positions were transferred to the Parks, Recreation & Tourism Fee Class Fund.



## 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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
<b>Revenues</b>						
Police E-Citation Fee	\$ 47,890	\$ 60,000	\$ 60,000	\$ -	-	0.0%
<b>Total</b>	<b>\$ 47,890</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	12,607	60,000	60,000	-	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 12,607</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2025 Police E-Citation Special Revenue Fund budget remains level.



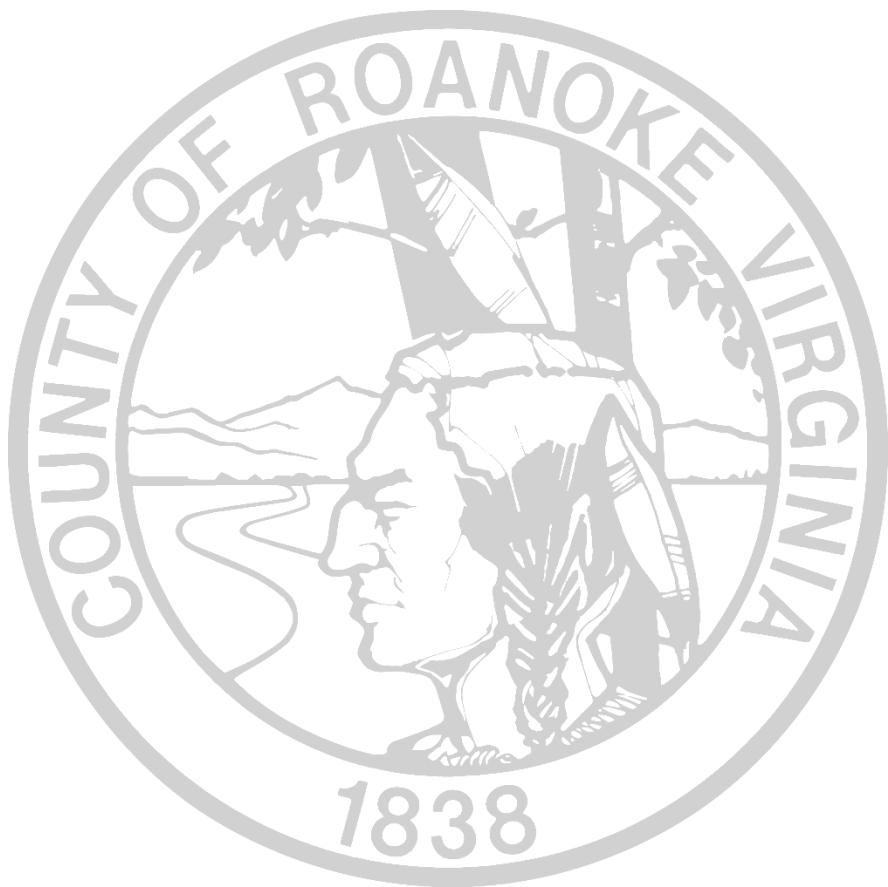
## Development Services Technology Fee Fund

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	Adopted	Adopted	\$ Change	% Change	
	FY 2023	FY 2024	FY 2025	FY 24-25	FY 24-25	
<b>Revenues</b>						
Technology Fee	\$ 78,634	\$ 40,000	\$ 40,000	\$ -	-	0.0%
<b>Total</b>	<b>\$ 78,634</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	\$ 19,873	\$ 40,000	\$ 40,000	\$ -	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 19,873</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>Position Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

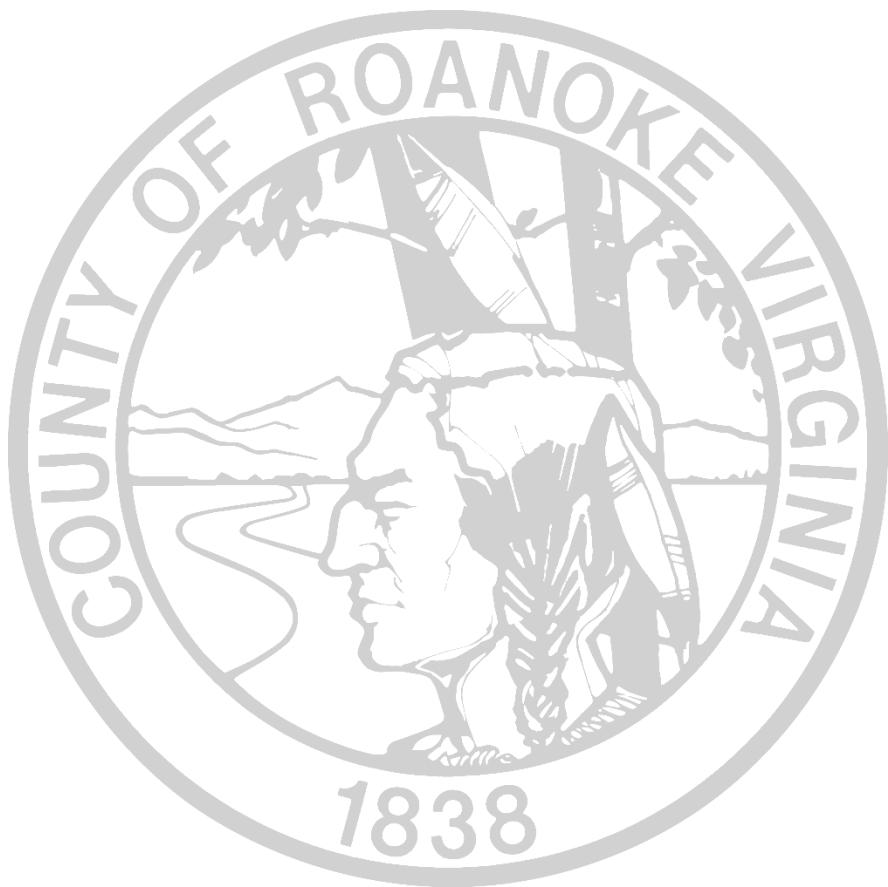
### Budget Highlights

The Adopted FY 2025 Development Services Technology Fee Fund budget remains level.





# Component Unit Schools





July 1, 2024

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

On June 25, 2024, the Roanoke County Board of Supervisors adopted the fiscal year 2024-2025 Roanoke County Public Schools (RCPS) budgets by categories. The ordinances adopting and appropriating the RCPS category budgets can be found in the Appendices section of this document. The RCPS category budgets were approved by the Roanoke County School Board on March 21, 2024, satisfying the state requirement of adopting a budget by April 1 of each year. The Roanoke County School Board amended and re-approved the budget on June 10, 2024 due to the Roanoke County Board of Supervisors approving tax rate reductions on April 9, 2024 and final adoption of the Commonwealth of Virginia budget on May 13, 2024.

In FY 2024-2025, the Roanoke County General Government Fund transfer to the Schools Operating Fund is \$92,543,849, an increase of \$5,761,789 from FY 2023-2024. 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 2023-2024 Adopted to FY 2024-2025 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

Information on the revenue sharing formula transfer, \$92,543,849 in FY 2025, a transfer from the General Government Fund to support RCPS debt service, \$5,685,719 in FY 2025, and a transfer made on behalf of RCPS to the Children's Services Act Fund, \$2,179,000 in FY 2025, 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, which are budgeted to the following categories:

- Instruction
- Administration, Attendance, and Health
- Pupil Transportation
- Operation and Maintenance
- Food Service and Other Non-Instructional Operations
- Facilities
- Debt and Fund Transfers
- Technology
- Contingency Reserves
- Non-Categorical Spending

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

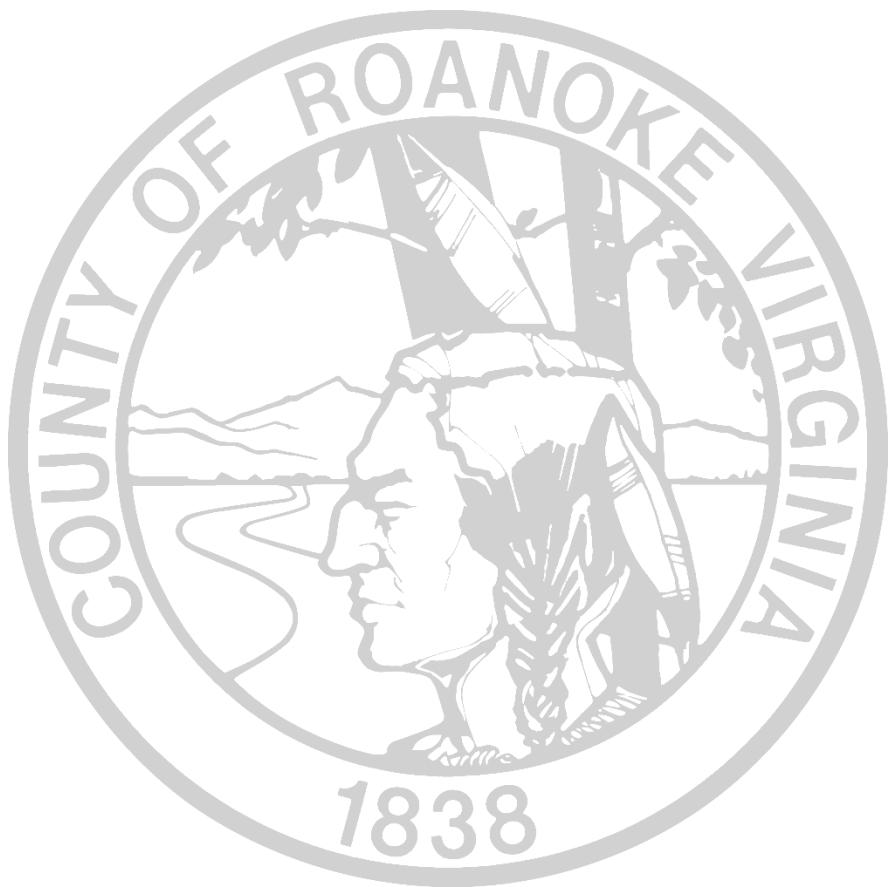
1. The primary government appoints the voting majority of the board of the Component Unit and
  - a. is able to impose its will on the component unit; and/or
  - b. is in a relationship of financial benefit or burden with the Component Unit.
2. The Component Unit is fiscally dependent upon the primary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

For FY 2025, the Roanoke County Board of Supervisors approved the Roanoke County Schools budget by major categories. The following page shows the budget breakdown by category.



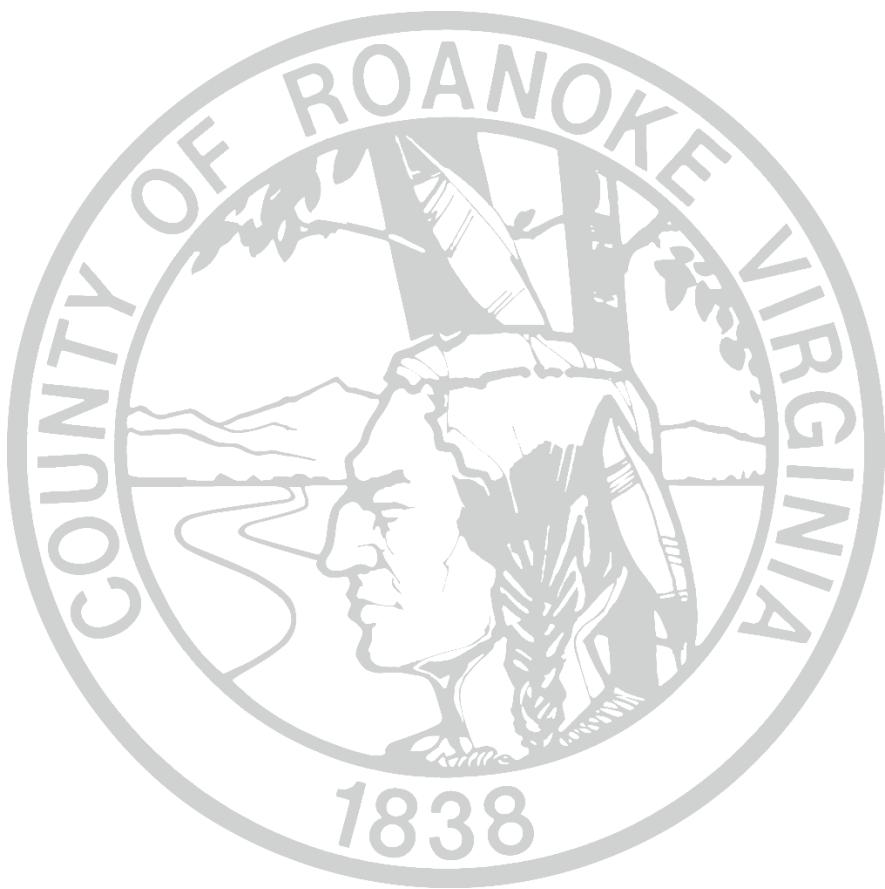
## Component Unit – Schools

Roanoke County Public Schools by Category					
	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Instruction	\$ 141,100,293	\$ 153,554,539	\$ 12,454,246		8.8%
Administration, Attendance, and					
Health	8,937,355	9,849,934	912,579		10.2%
Pupil Transportation	10,790,025	11,543,443	753,418		7.0%
Operation and Maintenance	19,795,233	21,106,680	1,311,447		6.6%
Food Service and Other Non-					
Instructional Operations	8,534,234	8,830,427	296,193		3.5%
Facilities	28,299,221	102,452,176	74,152,955		262.0%
Debt and Fund Transfers	22,605,537	24,453,319	1,847,782		8.2%
Technology	14,015,177	15,275,409	1,260,232		9.0%
Contingency Reserves	-	0	0		0.0%
Non-Categorical Spending	26,862,657	29,888,799	3,026,142		11.3%
<b>Total</b>	<b>\$ 280,939,732</b>	<b>\$ 376,954,726</b>	<b>\$ 96,014,994</b>		<b>34.2%</b>





# Debt Service Fund





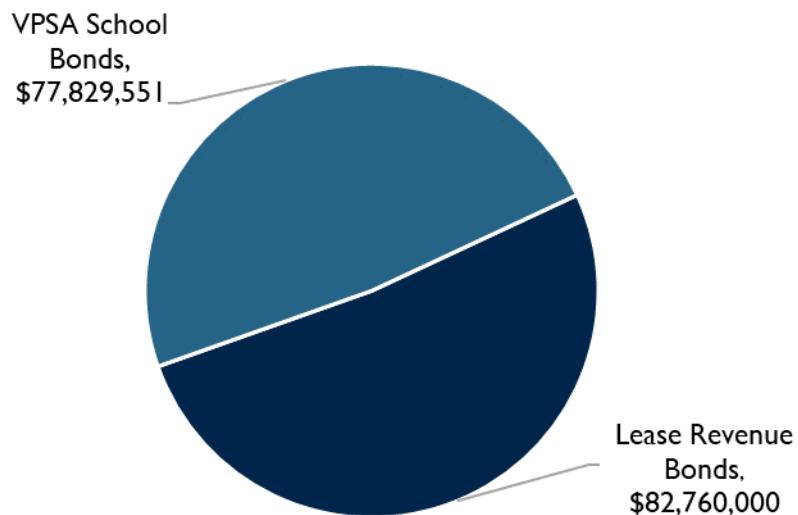
## Debt Service Fund

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, 2023, the County of Roanoke had \$160,589,551 in outstanding long-term debt. This balance is comprised of:

Lease Revenue Bonds	\$ 82,760,000
VPSA School Bonds	77,829,551
<b>Total County Obligations</b>	<b>\$ 160,589,551</b>
Bond Premiums <sup>1</sup> (For Information Only)	\$ 12,147,305



<sup>1</sup> 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 \$17,865,141 in fiscal year 2025. Of that total, the County is responsible for the transfer of \$13,346,009 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 July 11, 2023, the County Board of Supervisors amended 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 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Increase (Decrease)
<b>Revenue</b>				
From Local Sources				
Locality Compensation Payment	\$ 124,663	\$ 124,738	\$ 124,663	\$ (75)
Interest Income	4,603	-	-	-
Miscellaneous	350,956	346,388	249,500	(96,888)
<b>Total</b>	<b>480,222</b>	<b>471,126</b>	<b>374,163</b>	<b>(96,963)</b>
Transfers from Other Funds				
County General Fund	14,262,853	14,705,700	13,346,009	(1,359,691)
School Debt Fund	185,478	173,194	124,750	(48,444)
School Operating Fund	4,125,345	4,125,345	4,125,345	-
<b>Total Transfers</b>	<b>18,573,676</b>	<b>19,004,239</b>	<b>17,596,104</b>	<b>(1,408,135)</b>
<b>Total Revenues</b>	<b>19,053,898</b>	<b>19,475,365</b>	<b>17,970,267</b>	<b>(1,505,098)</b>
Fund Balance - Beginning	261,005	262,465	318,894	56,429
<b>Total Revenues &amp; Fund Balance</b>	<b>\$ 19,314,903</b>	<b>\$ 19,737,830</b>	<b>\$ 18,289,161</b>	<b>\$ (1,448,669)</b>
<b>Expenditures</b>				
County Debt Service Payments				
Lease Revenue Bonds	6,719,159	7,734,872	7,784,954	50,082
Miscellaneous	3,125	15,569	15,569	-
<b>Total Debt Service - County</b>	<b>6,722,284</b>	<b>7,750,441</b>	<b>7,800,523</b>	<b>50,082</b>
School Debt Service Payments				
VPSA Bonds	11,793,702	11,220,911	9,811,063	(1,409,848)
Miscellaneous	6,500	830	4,055	3,225
<b>Total Debt Service - Schools</b>	<b>11,800,202</b>	<b>11,221,741</b>	<b>9,815,118</b>	<b>(1,406,623)</b>
Transfers to Other Funds				
County Capital Fund	175,478	167,625	124,750	(42,875)
School Capital Fund	165,193	-	-	-
County Debt Fund	185,478	173,194	124,750	(48,444)
<b>Total Debt Service - Schools</b>	<b>526,149</b>	<b>340,819</b>	<b>249,500</b>	<b>(91,319)</b>
<b>Total Expenditures</b>	<b>19,048,635</b>	<b>19,313,001</b>	<b>17,865,141</b>	<b>(1,447,860)</b>
Fund Balance - Ending	266,268	424,829	424,020	(809)
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$ 19,314,903</b>	<b>\$ 19,737,830</b>	<b>\$ 18,289,161</b>	<b>\$ (1,448,669)</b>



## 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 2024, each Charter Member's prorated share was as follows: County of Roanoke, 41.7%; City of Roanoke, 43.5%; City of Salem, 11.2%; and the Town of Vinton, 3.6%.

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 2025 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 2025 to the Regional Pound is \$730,289.

### **Western Virginia Water Authority**

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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 2025 is \$175,075.

### **Western Virginia Regional Jail Authority**

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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 2024-2025 Operating Budget is estimated at \$4,727,877 based on current total per diem of \$3,354,925 and debt service of \$1,372,952.



**County of Roanoke, Virginia**  
**Summary Schedule of Net Future Debt Requirements**  
**By Fiscal Year**

Fiscal Year	Total Government Debt	
	Principal	Interest
2024	\$ 19,143,614	\$ 6,818,667
2025	\$ 15,374,453	\$ 6,083,625
2026	\$ 13,738,271	\$ 5,442,258
2027	\$ 13,071,003	\$ 4,811,123
2028	\$ 12,411,160	\$ 4,184,111
2029-2033	\$ 50,405,000	\$ 13,882,126
2034-2038	\$ 38,600,000	\$ 5,258,136
2039-2043	\$ 11,085,000	\$ 803,090
<b>Total</b>	<b>\$ 173,828,501</b>	<b>\$ 47,283,136</b>

The above annual requirements to amortize governmental activities' debt outstanding includes the County's obligations for its Virginia Public School Authority bonds, Lease Revenue bonds, lease obligations, and right-to-use subscription obligations. The above obligations are detailed below:

Fiscal	Virginia Public School Authority Bonds		Lease Revenue Bonds		Lease Obligations		Right-To-Use Subscription	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 8,048,369	\$ 3,172,542	\$ 4,365,000	\$ 3,369,872	\$ 3,504,617	\$ 121,402	\$ 3,225,628	\$ 154,851
2025	7,019,794	2,791,268	4,630,000	3,154,953	2,175,378	82,247	1,549,281	55,157
2026	7,026,556	2,450,980	4,855,000	2,923,463	1,202,295	48,353	654,420	19,462
2027	7,033,672	2,112,613	5,110,000	2,675,444	881,138	20,693	46,193	2,373
2028	7,041,160	1,769,430	5,370,000	2,414,681	-	-	-	-
2029-2033	22,580,000	5,083,028	27,825,000	8,799,098	-	-	-	-
2034-2038	13,710,000	1,677,366	24,890,000	3,580,770	-	-	-	-
2039-2043	5,370,000	207,999	5,715,000	595,091	-	-	-	-
<b>Total</b>	<b>\$ 77,829,551</b>	<b>\$ 19,265,226</b>	<b>\$ 82,760,000</b>	<b>\$ 27,513,372</b>	<b>\$ 7,763,428</b>	<b>\$ 272,695</b>	<b>\$ 5,475,522</b>	<b>\$ 231,843</b>

\*Information above is as presented in the 2023 Annual Comprehensive Financial Report, Footnote 8 pg. 64, Long-Term Debt.



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

Fiscal Year	General Bonded Debt Outstanding						Per Actual Value of Taxable Property	Per Capita Personal Income
	General Obligation Debt	Lease Revenue	VPSA Bonds	School Bonds	Literary Bonds	Bond Premiums		
2023	\$ -	\$ 82,760,000	\$ 77,829,551	\$ -	\$ -	\$ 12,147,305	\$ 172,736,856	1.35 % \$ 1,788
2022	-	73,900,000	85,873,052	-	-	12,384,805	172,157,857	1.46 % 1,783
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	

\*Information above is as presented in the 2023 Annual Comprehensive Financial Report, Table 10.

# Adopted Budget

FY 2024-2025



Debt Service  
Fund

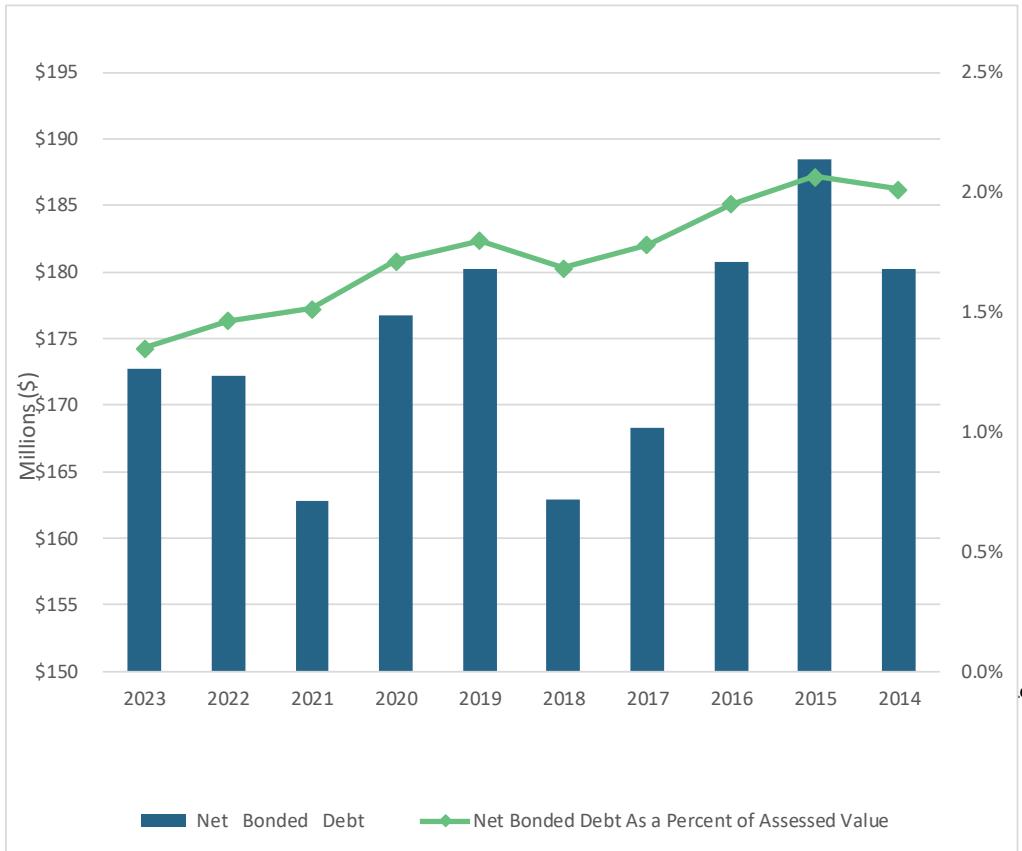
**COUNTY OF ROANOKE, VIRGINIA**  
**Debt Policy Information**  
**(Unaudited)**  
**Last Ten Fiscal Years**

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
General bonded debt outstanding						
General Obligation Bonds	\$ 82,760,000	\$ 73,900,000	\$ 77,530,000	\$ 81,000,000	\$ 75,035,000	\$ 2,765,175
Lease Revenue Bonds	77,829,551	85,873,052	74,515,490	83,061,766	91,947,188	77,970,000
VPSA School Bonds	-	-	-	-	-	74,535,000
State Literary Bonds	-	-	-	-	-	77,275,000
Bond Premiums	12,147,305	12,384,805	10,777,149	11,716,653	11,356,388	9,929,441
Total net debt applicable to debt limits	\$ 172,736,856	\$ 172,157,857	\$ 162,822,639	\$ 176,726,541	\$ 180,205,563	\$ 162,858,659
Ratio of net debt to assessed taxable property value	1.35%	1.46%	1.51%	1.71%	1.80%	1.68%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%
Debt Service to General Government Expenditures	5.17%	5.60%	6.35%	6.76%	6.26%	6.57%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%
					\$168,319,226	\$180,798,215
					\$188,418,542	\$180,245,576

\*Information above is as presented in the 2023 Annual Comprehensive Financial Report, Table 11.



## Net Bonded Debt



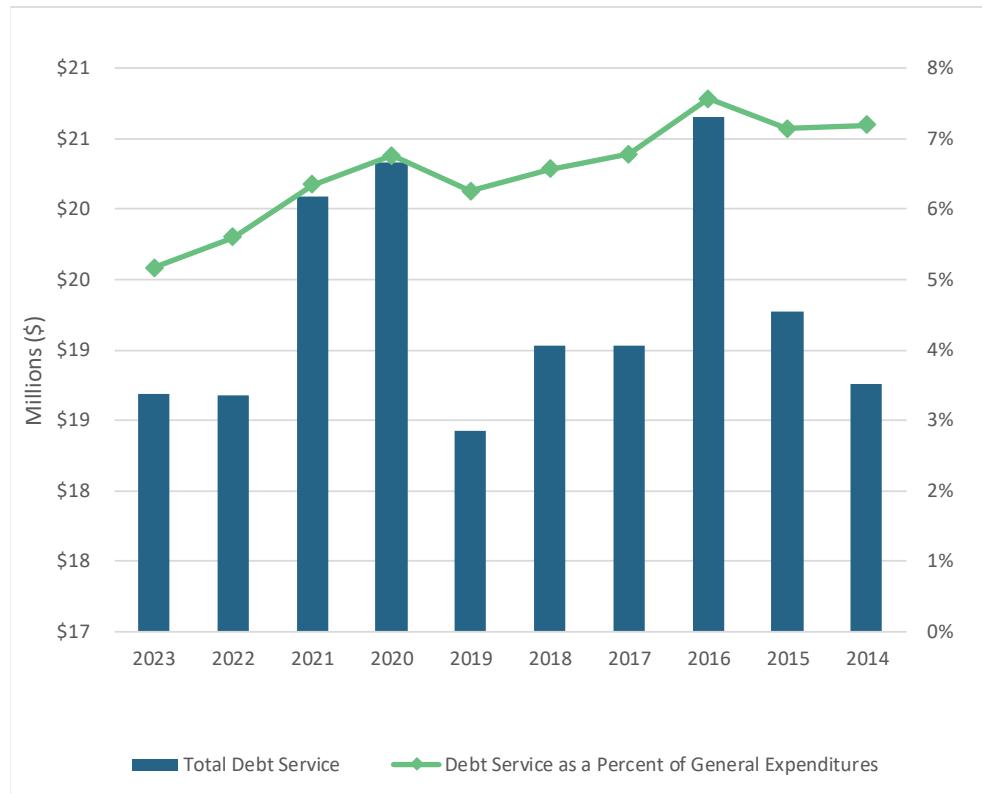
\*Information above is as presented in the 2023 Comprehensive Annual Financial Report, Table II.

Fiscal Year	Net		Net Bonded Debt	
	Bonded Debt	Assessed Value	As a Percent of Assessed Value	
2023	\$ 172,736,856	\$ 12,793,264,824	1.35%	
2022	172,157,857	11,757,810,429	1.46%	
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%	

\*Net bonded debt from the 2023 Annual Comprehensive Financial Report, Table II and assessed value from Table 5.



## Debt Service as a Percent of General Expenditures



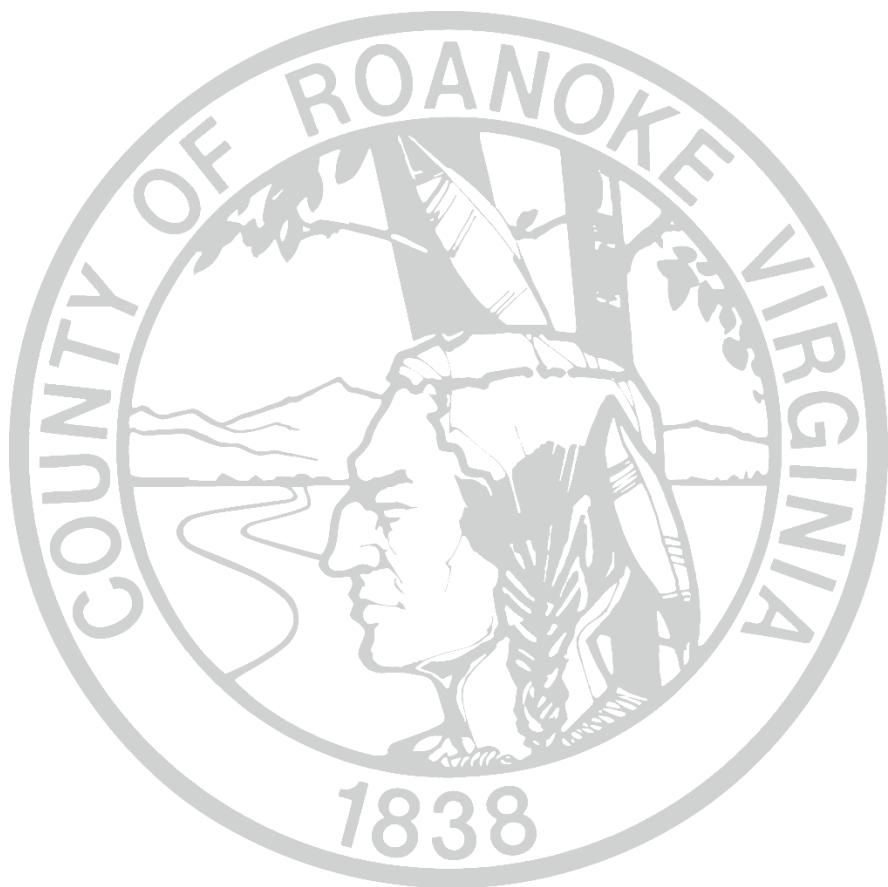
Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2023	\$ 18,687,680	\$ 361,427,640	5.17%
2022	18,678,191	333,665,020	5.60%
2021	20,088,526	316,423,757	6.35%
2020	20,328,729	300,911,274	6.76%
2019	18,425,918	294,441,008	6.26%
2018	19,028,480	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%

## Note:

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

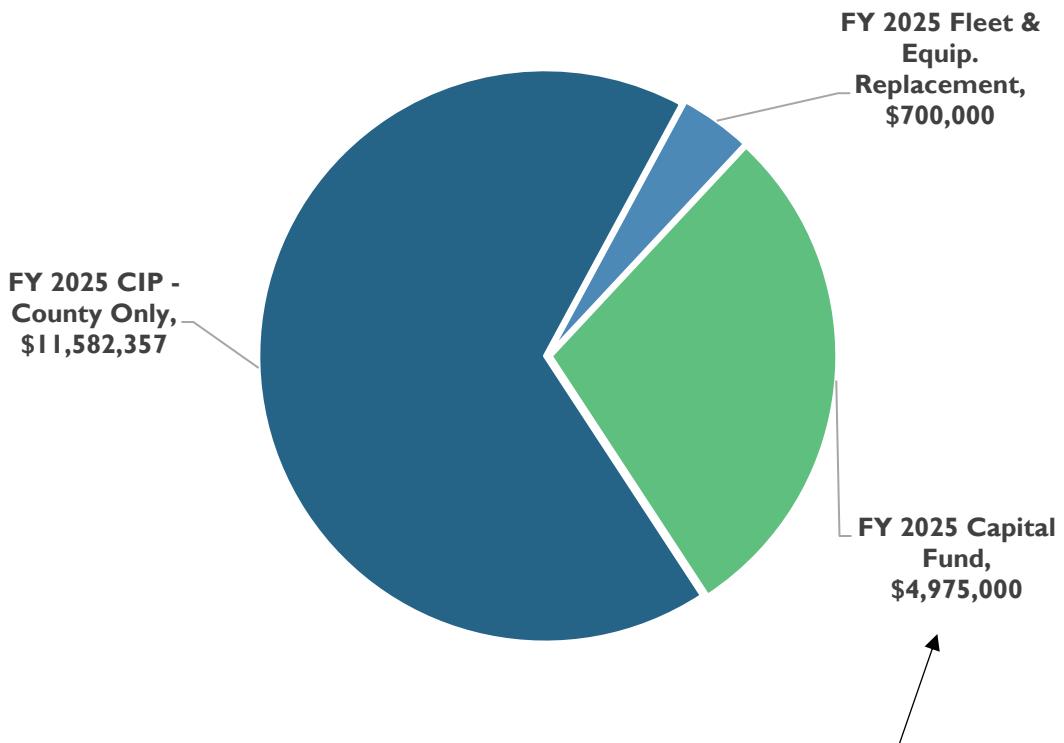


# Capital Fund





## FY 2025 Capital Fund \$17,257,357



*Note: The FY 2025 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						
	Amended FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>FY 2025 Capital Fund</b>	\$ 5,765,000	\$ 7,615,000	\$ 8,575,000	\$ 960,000	12.6%	
* Less General Fund Transfer to CIP	(1,400,000)	(2,900,000)	(2,900,000)	-	0.0%	
* Less General Fund Transfer to Fleet Replacement	(700,000)	(700,000)	(700,000)	-	0.0%	
<b>FY 2025 CIP - County Only</b>	18,205,146	10,422,628	11,582,357	1,159,729	11.1%	
<b>FY 2025 Fleet &amp; Equip. Replacement</b>	700,000	700,000	700,000	-	0.0%	
<b>Total Capital Fund Appropriation</b>	<b>\$ 22,570,146</b>	<b>\$ 15,137,628</b>	<b>\$ 17,257,357</b>	<b>\$ 2,119,729</b>	<b>14.0%</b>	

\* The Capital Fund and Capital Year Budget - FY 2025 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

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 2025 Capital Fund supported by the General Government Fund; the FY 2025 Capital Year Budget of the Fiscal Year 2025 – Fiscal Year 2034 Capital Improvement Program; and the FY 2025 Fleet and Equipment Replacement Program. Each of the sections provides details on the types of proposed capital investments.

The **FY 2025 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 2025 Capital Fund expenditure budget, \$8,575,000 in FY 2025, 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 2024, the offsetting transfer totals \$1,936,017, which reduces the General Government contribution to the Capital Fund. The transfer from the General Government Fund to the FY 2025 Capital Fund is budgeted in the Transfers section of this document. Details of the FY 2025 Capital Fund are found on the next page.

The **FY 2025 Adopted Capital Year Budget** represents the first year of the FY 2025 – FY 2034 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 2025 totals \$11,582,357.

The FY 2025 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 2025 Capital Year Budget funding and project summaries can be found within this section of the document.

The County Administrator's FY 2025 – FY 2034 Capital Improvement Program was originally presented to the Board of Supervisors on March 26, 2024. Included in this document is a summary of the adopted FY 2025 funding sources and projects. The County of Roanoke's adopted FY 2025 - FY 2034 CIP can be found online at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

The **FY 2025 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 2025. The ten-year Fleet Replacement Program is updated annually, with only the first year appropriated.



## FY 2025 Capital Fund Supported by the General Government Fund

Capital Fund Summary				
Project/Transfer	Adopted FY 2024	Adopted FY 2025	\$ Increase (Decrease)	
<b>County Deposit to Future School/County Debt Fund:</b>				
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.	\$ 3,200,000	\$ 3,730,000	\$ 530,000	
<b>Economic Development Incentives:</b>				
Incentives designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County.				
<b>South Peak CDA</b>	600,000	800,000	200,000	
<b>Roland E. Cook Apartments:</b>				
Ten-year economic development incentive agreement, \$15,000 annually.	15,000	15,000	-	
<b>William Byrd Apartments:</b>				
Ten-year economic development incentive agreement, \$100,000 annually.	100,000	100,000	-	
<b>Mack Trucks:</b>				
Seven-year economic development incentive agreement, \$100,000 annually.	100,000	100,000	-	
<b>Vineyard Station:</b>				
Ten-year economic development incentive agreement, \$40,000 annually.	-	40,000	40,000	
<b>Gish Mill:</b>				
Five-year economic development incentive agreement, \$40,000 annually.	-	40,000	40,000	
<b>Vinton Hotel Redevelopment:</b>				
Ten-year economic development incentive agreement, \$150,000 annually.	-	150,000	150,000	
<b>General Fund Transfer to CIP</b>	2,900,000	2,900,000	-	
<b>General Fund Transfer to Fleet Replacement</b>	700,000	700,000	-	
<b>Subtotal, Capital Fund</b>	\$ 7,615,000	\$ 8,575,000	\$ 960,000	
<b>Offsetting Transfer from Future School/County Debt Fund to cover debt service</b>				
	(3,334,954)	(1,936,017)	1,398,937	
<b>Total General Fund Transfer to Capital Fund</b>	\$ 4,280,046	\$ 6,638,983	\$ 2,358,937	



July 1, 2024

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

On May 28, 2024, the Roanoke County Board of Supervisors adopted the fiscal year 2025 – fiscal year 2034 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2025 - fiscal year 2034 CIP and proposed operating budget were presented to the Board of Supervisors on March 26, 2024.

The Board of Supervisors made no changes to the proposed FY 2024-2025 CIP. The debt model, used by Roanoke County and Roanoke County Schools, allows for debt financing of projects for the County in FY 2026, FY 2029, and FY 2032. Use of these funds is planned for improvements to existing fire stations, replacement of the Hollins Library, and redevelopment of the Roanoke County Administration Center.

On June 10, 2024, the Roanoke County School Board approved the Schools fiscal year 2025- fiscal year 2034 CIP. This CIP reflects the Memorandum of Understanding approved by the Roanoke County Board of Supervisors and the Roanoke County School Board which provides \$130 million to fund the construction of the new Roanoke County Career and Technology Center and renovations at WE Cundiff Elementary and Glen Cove Elementary schools. This CIP also provides for improvements at Northside Middle, Hidden Valley Middle, Glenvar Elementary, Burlington Elementary, the Capital Maintenance Plan, and other minor capital expenditures.

As part of this section of the CIP document, the County Administrator's March 26, 2024 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 2025 – fiscal year 2034 CIP as adopted by the Board of Supervisors on May 28, 2024.

Sincerely,

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

Steven R. Elliott  
Budget Administrator



March 26, 2024

Dear Chairman North and Members of the Board of Supervisors:

Attached for your consideration is the Proposed FY 2025 – FY 2034 Capital Improvement Program (CIP). This proposal for the FY 2025 – FY 2034 CIP totals \$208,241,945 in capital projects over the ten-year plan. The proposed FY 2025 – FY 2034 CIP is balanced with funding identified for all projects proposed and meets all criteria set forth within the County's Comprehensive Financial Policy.

The priorities of this 10-year plan include continued funding to support maintenance of facilities and technology infrastructure, funding for replacement/improvements to County facilities, and continuing progress on commitments to promote community and economic development in Roanoke County. Several independent facility studies were finalized in FY 2024 that have guided the strategic direction of the County's CIP priorities. These studies include a Comprehensive Facilities Study, a study for Fire and Rescue facilities, and a study for the Roanoke County Administration Center (RCAC).

In the FY 2025 – FY 2034 CIP, capital projects are once again presented by categories that include Building and Facilities; Capital Maintenance Programs and Recurring Items; Computer, Infrastructure, Software, and Hardware; Transportation; Assessments and Studies, and Specialty Equipment. We believe this organization best serves the County in its ability to review and prioritize projects and funding sources.

Project planning will be funded through various sources, including capital reserves, future bond issuances, general government transfers, and other non-County funding avenues. The FY 2025 use of capital reserve funding for County projects is proposed at \$5.2 million. The County's FY 2025 – 2034 CIP includes bond funding at an increased “20-20-20” borrowing starting in FY 2027. County bond issuances are planned every 3 years, which is included in FY 2026, FY 2029, and FY 2032.

Funding for this plan also includes the transfer from the general government fund in the amount of \$2.9 million. This funding is necessary to continue to fund ongoing capital maintenance programs and yearly increases and assists with creating a sustainable funding model.



## Funding for Replacement/Improvements of County Facilities

### Buildings and Facilities

The Proposed Capital Improvement Program plans for replacement of other County facilities through bond and other funding sources in all three of the County's borrowing years, FY 2026, FY 2029, and FY 2032. Bond funding in FY 2026 of \$15.6 million is planned toward the replacement of the Hollins Library and \$5.0 million towards the Hollins Fire Station renovation. \$20.0 million in bond funding is planned in FY 2029 for renovations to fire and rescue stations and the addition of a multi-generational recreation center at the South County Library. FY 2032 bond funding is slated towards the major renovations for the Roanoke County Administration Center.

In FY 2025, the County plans to fund \$4.0 million towards projects including: the planning and design for the Hollins Library Replacement (\$0.5 million); the extension of sewer services to accommodate additional capacity and further development (\$1.6 million); Courthouse HVAC Replacements (\$1.1 million); the replacement of the concrete apron at the Cave Spring Fire Station (\$0.3 million); and the completion of the Jail Roof Replacement project (\$0.5 million).

Other planned projects have been identified to address building and facility needs in regards to the Regional Fire-EMS Training Center (FY 2027-2029), Commonwealth's Attorney Office Renovations (FY 2026), the Green Ridge Dehumidification System (FY 2027), a Public Safety Building Generator Replacement (FY 2027), Explore Park Enhancements (FY 2026), Athletic Field Lighting (FY 2028 - FY 2030), Bent Mountain and Mount Pleasant Libraries Renovation & Expansion (FY 2030 - FY 2031), and various Fire and Rescue Station additions and renovations resulting from the Fire & Rescue Assessment Study finalized in FY 2024.

## Supporting Maintenance of Facilities and Technology Infrastructure

The FY 2025 – FY 2034 Capital Improvement Program provides 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 & Recurring Items

The FY 2025 – FY 2034 CIP includes \$65.4 million in funding for Capital Maintenance Programs (CMPs) and other recurring capital items over the next ten years. In FY 2025, \$2.1 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.



This category also includes a grant match for Stormwater Local Assistance Fund and required debt payments for the Broadband Authority and Wood Haven Technology Park. Debt payments for the Roanoke County Broadband Authority Infrastructure are proposed to receive funding of \$1.2 million through FY 2027, when the term is complete. Debt payments for the Wood Haven Property Acquisition and Improvements are proposed to receive funding of \$3.7 million in total through the 10-year plan, which will be completed in FY 2037.

#### Computer Infrastructure, Software and Hardware

Maintenance of technology equipment and infrastructure is vital to the ongoing operations of Roanoke County. In FY 2025 – FY 2034, \$21.4 million of funding is allocated for upgrades to computer infrastructure, software, and hardware. Of this amount, annual funding is allocated for both the County-Wide Computer Replacement Program (\$2.7 million) and the IT Infrastructure Replacement Capital Maintenance Program (\$7.2 million).

Additional funding is included for other upgrade and replacement projects for County technology equipment and software utilized throughout the County. In FY 2025, these projects include a Roanoke Valley Radio System Hardware Upgrade (\$1.3 million) which will update voice and data infrastructure to comply with the latest standard; an Enterprise GIS Maps and Apps Upgrade project (\$0.3 million) which will upgrade the GIS Maps & Apps suite of solutions used by the citizens and employees of Roanoke County; and the completion of the Email and Business Productivity Tools Replacement (\$0.2 million) to finish the implementation of Microsoft Outlook and the M365 software suite.

Further projects include a 911 Phone and Radio Console Upgrade (\$0.4 million) which will upgrade the Emergency Communications Center hardware and software configurations to receive and process emergency radio calls. The recurring Public Computer Replacement project (\$0.8 million over the 10-year CIP period) allows the libraries to maintain the technological requirements needed to run current and future software, and security programs.

#### Specialty Equipment

Several projects are slated to receive funding related to specialty equipment in the FY2025 – FY 2034 CIP. This specialty equipment is necessary for the safety and efficiency of first responders. In FY2025, \$0.2 million of funding is allocated for a Digital Vehicle Repeater System (DVRS). This system improves portable radio communication coverage for fire/rescue, police, and other emergency personnel. Also, in FY2025, \$0.2 million of funding is allocated for Air Shore Struts, which are lightweight, aluminum support struts that provide a secure rescue environment for both the victim and firefighter.



Future projects include a second set of turnout gear for Fire & Rescue (\$1.3 million, FY 2029) and the replacement of Self-Contained Breathing Apparatuses (\$2.5 million, FY 2031).

### **Commitments to Promote Community and Economic Development**

The Proposed FY 2025 – FY 2034 Capital Improvement Plan supports various projects that will fulfill the County's commitment to economic development. It's imperative that Roanoke County continues to forge ahead with efforts to create future opportunities for economic and community development.

#### Assessments and Studies

Funding in FY 2025 has been set aside to continue to support staff on a New Zoning Ordinance (\$0.1 million).

#### Transportation

The proposed CIP has set aside funds in FY 2025 – FY 2034 to provide a match for the VDOT Revenue Sharing program. This support totals \$5.3 million over the 10-year CIP.

### **Conclusion**

As presented, the CIP is balanced and reflects the updated Board of Supervisors' "20-20-20" model starting in FY 2027. Each County project proposed for financing through debt issuance meets the approved debt ratios assigned in the financial policy. The Proposed FY 2025 – FY 2034 CIP reflects priorities to provide funding for replacement and improvements of County facilities, support of maintenance of facilities and technology infrastructure, and also continuing Roanoke County's commitment to community and economic development.

We would like to recognize the contributions of Deputy County Administrator Rebecca Owens, Assistant County Administrator Doug Blount; our Finance and Management Services Department staff, including Laurie Gearheart and Jessica Beemer; Budget Division staff, including Steve Elliott and Corey White; and Department Directors, Constitutional Officers and their staff in the development of this 10-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,

Richard L. Caywood, P.E.  
Roanoke County Administrator



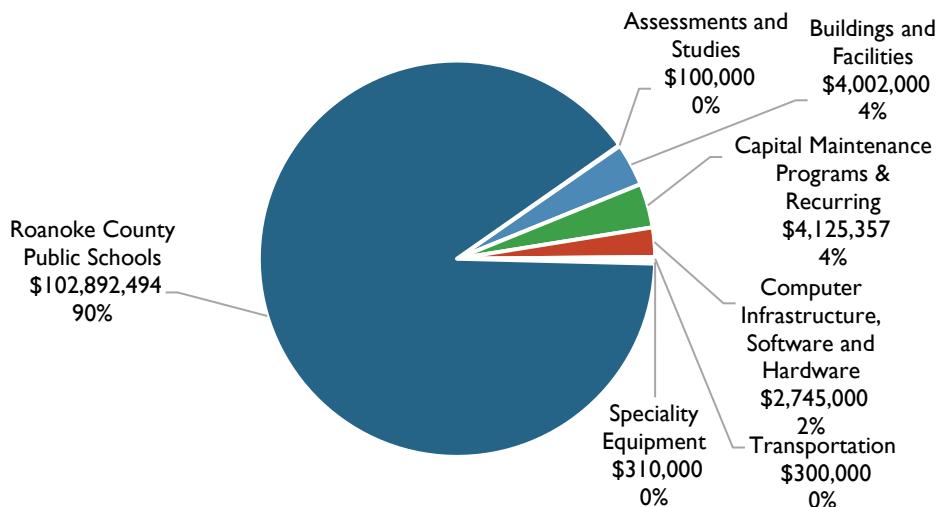
## FY 2025 Capital Year Budget

The FY 2025 Capital Year Budget is the first year of the ten-year Capital Improvement Program (CIP). The County Administrator's Adopted FY 2025 – FY 2034 CIP was presented to the Board of Supervisors on March 26, 2024. The FY 2025 Capital Year Budget was formally appropriated by the Board of Supervisors on May 28, 2024. A summary is provided of all projects as well as funding sources. Information on the Roanoke County Schools FY 2025 Capital Year Budget is also included. The full Roanoke County FY 2025 – FY 2034 CIP can be found at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

### FY 2025 Capital Year Budget Projects

**County & Schools - \$114,474,851**  
**(County Only \$11,582,357)**

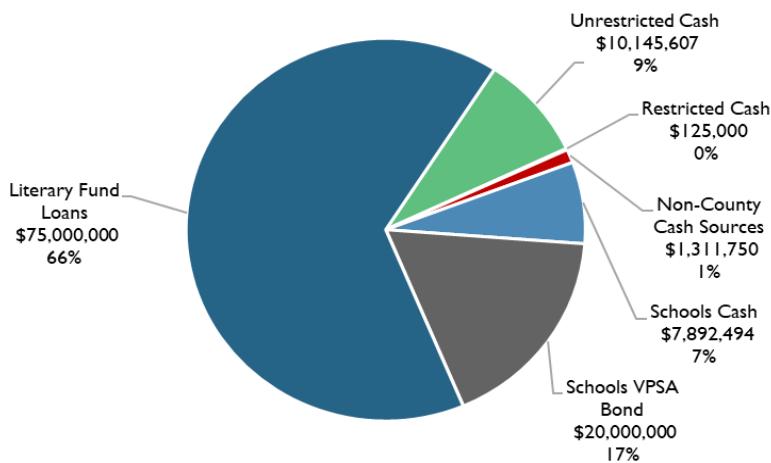
(\$ in millions)



### FY 2025 Capital Year Budget Funding Sources

**County & Schools - \$114,474,851**  
**(County Only \$11,582,357)**

(\$ in millions)





**FY 2025 Capital Year Budget**  
**Summary of Adopted Funding Sources – County & Schools**

<b>FY 2025 Capital Year Budget</b>	<b>FY 2025</b>
<b>Roanoke County Funding Sources</b>	<b>Amount</b>
<b>Roanoke County - Unrestricted Cash</b>	
General Government Transfer	\$ 2,900,000
Capital Reserves	5,159,423
VPSA Refunding Bonds	124,750
Debt Fund - County	280,812
Monsanton Settlement	1,586,975
Reallocation of Completed or Cancelled Projects	93,647
<b>Subtotal, Unrestricted Cash</b>	<b>\$ 10,145,607</b>
<b>Roanoke County - Restricted Cash</b>	
Information Technology Fund Transfer	\$ 125,000
<b>Subtotal, Restricted Cash</b>	<b>\$ 125,000</b>
<b>Non-County Funding Sources</b>	
Stormwater Local Assistance Fund	\$ 625,000
Contribution from Other Localities	686,750
<b>Subtotal, Non-County Funding Sources</b>	<b>\$ 1,311,750</b>
<b>Subtotal, FY 2025 County CIP Funding</b>	<b>\$ 11,582,357</b>

<b>FY 2025 Capital Year Budget</b>	<b>FY 2025</b>
<b>Roanoke County Public Schools Funding Sources</b>	<b>Amount</b>
Transfer from Schools General Fund	\$ 1,500,000
Major Capital Reserves	600,000
Debt Fund - Schools	676,244
County Transfer for Cash in MOU	5,000,000
VPSA Refunding Credits	116,250
VPSA Bond Issue	20,000,000
Literary Fund Loans	75,000,000
<b>Subtotal, FY 2025 Schools CIP Funding</b>	<b>\$ 102,892,494</b>

<b>Total, FY 2025 County &amp; Schools CIP Funding</b>	<b>\$ 114,474,851</b>
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**FY 2025 Capital Year Budget**  
**Summary of Adopted Projects – County & Schools**

<b>FY 2025 Capital Year Budget</b>	<b>FY 2025</b>
<b>Roanoke County Projects</b>	<b>Amount</b>
Category/Department/Budget	
<b>Assessments and Studies</b>	
New Zoning Ordinance	\$ 100,000
<b>Subtotal, Assessments and Studies</b>	<b>\$ 100,000</b>
<b>Buildings and Facilities</b>	
Hollins Library Replacement	\$ 500,000
Extension of Sewer Services	1,635,000
Cave Spring Fire Station Concrete Apron Replacement	312,000
Courthouse HVAC Replacement	1,080,000
Jail Roof Replacement	475,000
<b>Subtotal, Buildings and Facilities</b>	<b>\$ 4,002,000</b>
<b>Capital Maintenance Programs &amp; Recurring</b>	
NPDES-MS4 BMP Construction	\$ 1,010,850
Storm Drainage Maintenance of Effort	310,000
Green Ridge Capital Maintenance Program	100,000
PRT Capital Maintenance Program	725,000
Roanoke County Broadband Authority Infrastructure	383,664
Wood Haven Technology Park	370,843
General Services Capital Maintenance Program	880,000
Roof Replacement Capital Maintenance Program	220,000
Sheriff's Office Capital Maintenance Program	125,000
<b>Subtotal, Capital Maintenance Programs &amp; Recurring</b>	<b>\$ 4,125,357</b>
<b>Computer Infrastructure, Software and Hardware</b>	
Roanoke Valley Radio System Hardware Upgrade	\$ 1,250,000
IT Infrastructure Replacement Plan	200,000
Enterprise GIS Maps and Apps Upgrade	300,000
Email and Business Productivity Tools Replacement	200,000
County-Wide Computer Replacement Program	270,000
911 Phone and Radio Console Upgrade	425,000
Public Computer Replacement	100,000
<b>Subtotal, Computer Infrastructure, Software and Hardware</b>	<b>\$ 2,745,000</b>



**FY 2025 Capital Year Budget**  
**Summary of Adopted Projects – County & Schools**  
**(Continued)**

<b>FY 2025 Capital Year Budget</b>	<b>FY 2025</b>
<b>Roanoke County Projects</b>	<b>Amount</b>
Category/Department/Budget	
<b>Transportation</b>	
VDOT Revenue Sharing Program	\$ 300,000
<b>Subtotal, Transportation</b>	<b>\$ 300,000</b>
<b>Speciality Equipment</b>	
Digital Vehicle Repeater System (DVRS)	\$ 150,000
Airshore Struts	160,000
<b>Subtotal, Speciality Equipment</b>	<b>\$ 310,000</b>
<b>Subtotal, County CIP Projects</b>	<b>\$ 11,582,357</b>

<b>FY 2025 Capital Year Budget</b>	<b>FY 2025</b>
<b>Roanoke County Public Schools</b>	<b>Amount</b>
<b>Roanoke County Public Schools - All Projects</b>	
Roanoke County Career and Technology Center	\$ 53,864,255
Capital Maintenance Program	1,500,000
WE Cundiff Elementary	23,764,119
Glen Cove Elementary	23,764,120
<b>Subtotal, FY 2025 Schools CIP Projects</b>	<b>\$ 102,892,494</b>
<b>Total, FY 2025 County &amp; Schools CIP Projects</b>	<b>\$ 114,474,851</b>



## Capital Improvement Program Expenditures Fiscal Year 2024-2025

Approved County projects from the first year (FY 2025) of the FY 2025-FY 2034 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>.

### Assessments and Studies

#### **New Zoning Ordinance - \$100,000**

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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.

### Buildings and Facilities

#### **Hollins Library Replacement - \$500,000**

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The Hollins Library Replacement Project, with planning and initial design beginning in FY 2023 and construction funding in FY 2026, is slated to renovate or replace the existing Hollins Library. 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 \$16.3 million.

#### **Extension of Sewer Services - \$1,635,000**

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Sewer Improvements have undergone a comprehensive study. This initiative's primary objective is to extend sewer services down Route 221. Furthermore, the existing water and sewer infrastructure demonstrated in the plan possesses the capacity to accommodate future economic development within the Back Creek watershed. This potential expansion takes advantage of the nearby 24" South Loop water transmission main, and the local topography facilitates gravity-based sewage conveyance into the existing WVWA collection system.

#### **Cave Spring Fire Station Concrete Apron Replacement - \$312,000**

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This project includes the complete removal of all concrete aprons and drive lanes around the building, extending the fuel island concrete apron, and removing a portion of a small island at the main entrance to allow an improved turning radius for apparatus.

#### **Courthouse HVAC Replacement - \$1,080,000**

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The Courthouse HVAC Replacement project is planned to replace major HVAC components that are original to the building, which have exceeded the end of their useful life. This project will replace obsolete systems and incorporate suggested component replacements identified in the FY 2022



Mechanical Systems Assessment. The cost estimates for the FY 2025 chiller replacement has been updated to \$1,080,000, and \$5.1 million is planned for FY 2027 to replace the remaining components of the HVAC system. The 2019 Comprehensive Facilities Condition Assessment identified the needs proposed in this project as deficiencies with equipment that is well past service life expectancy. The 2023 Comprehensive Facilities Assessment concurred with the 2019 Assessment.

#### **Jail Roof Replacement - \$475,000**

The Roanoke County Jail Roof Replacement is planned to replace the existing roof comprised of a single-ply roof cover. The 2019 Facilities Condition Assessment identified that a portion of the existing roof needs replacement. Design was done in FY 2024. Replacement is planned for FY 2025. The City of Salem is anticipated to contribute \$61,750 to this project.

### **Capital Maintenance Programs & Recurring**

#### **NPDES-MS4 BMP Construction - \$1,010,850**

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 - \$310,000**

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.

#### **Green Ridge Capital Maintenance Program - \$100,000**

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 Recreation & Tourism 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.

**Roanoke County Broadband Authority Infrastructure - \$383,664**

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.

**Wood Haven Technology Park - \$370,843**

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 and financed through the WVRIFA over 20 years. A total of \$3.7 million in project financing is budgeted in the FY 2025– FY 2034 CIP.

**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, HVAC systems, electrical systems, and plumbing systems. A comprehensive, independent Facility Conditions Assessment was completed in 2019 and was utilized as a resource for developing current and future needs. The 2023 Comprehensive Facilities Assessment was completed in the fall of 2023 and is used for planning of maintenance projects.

**Roof Replacement Capital Maintenance Program - \$220,000**

The Roof Replacement Capital Maintenance Program is the means by which roofs are evaluated and scheduled for replacement. Dedicating yearly funding will support the replacement of partial or complete roof systems and improve watertight building envelopes while reducing maintenance costs for roof repairs and replacing damaged interior finishes caused by roof leaks.

**Sheriff's Office Capital Maintenance Program - \$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.

**Computer Infrastructure, Software and Hardware****Roanoke Valley Radio System Hardware Upgrade - \$1,250,000**

Roanoke County and the City of Roanoke share the voice and data infrastructure referred to as the Roanoke Valley Radio System. The tower site mountain top RF equipment for the P25 voice infrastructure is located in the Public Safety Building in Roanoke County. There are four repeater sites for the P25 voice infrastructure including: Fort Lewis Mountain, Poor Mountain, Crowell's Gap and Mill Mountain. There are 5800 active users on the twenty-two-channel voice-radio system as of today. The City of Roanoke is expanding the current system from 22 to 28 channels by bringing the remaining analog users onto the digital platform. The analog designed TX RX infrastructure is long overdue to be updated and replaced with a design and material to match the newer P25 digital technology that we are using today.

**IT Infrastructure Replacement Plan - \$200,000**

IT Infrastructure Replacement Plan 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 day a week.

**Enterprise GIS Maps and Apps Upgrade - \$300,000**

The Enterprise GIS Maps and Apps Upgrade project will upgrade the GIS Applications used by the citizens and employees of the County of Roanoke. These applications empower end users to make better decisions by accessing the latest data using currently supported technology on any device. The proposed upgrade is dictated by the technical trajectory of the software vendor and a requirement to upgrade to ArcGIS Enterprise 11.0. The suite of applications is built on legacy technology and will not be supported into the future, requiring the applications to be updated.

**Email and Business Productivity Tools Replacement - \$200,000**

Groupwise, Roanoke County's current email platform, is gradually becoming less supported. A move to Microsoft's M365 platform is the preferred option to move forward. Assessment of current business activities and email usage occurred during FY 2022, to provide information for planning time, cost and phase estimates for the interrelated Microsoft modules.

The corporate direction of Microsoft is to move all their products to the continuing revenue stream of Software as a Service (SaaS), in the cloud, forcing customers to move based on feature differences between cloud and on-premises versions, offering shorter or substandard support options, and eventually,



sunsetting on-premises versions.

### **County-Wide Computer Replacement Program - \$270,000**

This program ensures employees have adequate computing power and the latest security measures are always met by maintaining computer systems. With this program, 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.

### **911 Phone and Radio Console Upgrade - \$425,000**

The Phone/Radio Console expansion will extend the Emergency Communications "E911" Motorola MCC7500 Radio and Intradis Vyper 911 Phone Console system. The expansion will allow the communication of all 911 phone and radio traffic into the Astro 25 & Mobile Data networks. The expansion will provide E911 the ability to use external regional agencies and our partners as a backup. This will enable the public safety responders, aiding Roanoke County citizens and adjacent localities. The current hardware, VPM-Voice processing module, is now limited with only hardware support and repair through 2028 or while remaining inventory of parts are available. The newest generation radio & phone consoles do not have an end-of-life date.

### **Public Computer Replacement - \$100,000**

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.

## **Transportation**

### **VDOT Revenue Sharing Program - \$300,000**

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 with the next applications due in Summer 2025.



## **Specialty Equipment**

### **Digital Vehicle Repeater System (DVRS) - \$150,000**

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A digital vehicle repeater system (DVRS) improves portable radio communication coverage for fire/rescue, police, and other emergency personnel by using the higher power of the mobile radio in the vehicle to extend the range of the portable back to the radio system. It allows emergency personnel to drive a transmitter closer to the incident to allow for more penetration than units may have from the mountain-top repeater that is already in place.

In general, radio waves travel in straight lines. They can go around and through things, but this can drastically affect the strength and clarity of the signal. This causes problems when operating a radio system in a built-up, hilly, or mountainous area. Sometimes, even on flatter terrain, the sheer distance between the transmitting radio and the receiving radio weakens the signal to an unacceptable quality, or the signal may be lost altogether. A radio repeater simultaneously receives a radio signal and re-transmits it at a higher power so it can cover greater distances. This enables communication

### **Airshore Struts - \$160,000**

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Airshores are lightweight, positive locking, aluminum support struts which are activated manually or by air power. Designed for vertical, horizontal, and angled support and stabilization, the Airshore struts provide a secure rescue environment for both the victim and the firefighter. Whether supporting the walls of a collapsed trench, stabilizing a wrecked vehicle, providing structural support, or forming a system such as a Tripod or a Raker Rail, Airshores make rescues as simple and efficient as possible.



**County of Roanoke, Virginia**  
**FY 2025 – FY 2034 Adopted Capital Improvement Program**  
**Summary of County & Schools Funding Sources**

Roanoke County - Unrestricted Cash	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total
General Government Transfer	\$ 2,901,000	\$ 7,909,833	\$ 12,856,000	\$ 13,376,058	\$ 13,700,000	\$ 14,050,000	\$ 14,150,000	\$ 14,482,500	\$ 14,732,500	\$ 16,969,713	\$ 125,126,604
Capital Reserves	\$ 5,159,423	-	-	-	-	-	-	-	-	-	5,159,423
VPSA Refunding Bonds	124,750	124,125	125,931	122,831	82,944	82,631	11,988	12,140	-	-	687,340
Debt Fund - County	280,812	276,487	279,309	279,354	280,372	280,372	-	-	-	-	1,676,706
Monsanto Settlement	1,586,975	-	-	-	-	-	-	-	-	-	1,586,975
Reallocation of Completed or Cancelled Projects	93,647	-	-	-	-	-	-	-	-	-	93,647
<b>Subtotal, Unrestricted Cash</b>	<b>\$ 10,145,607</b>	<b">\$ 8,310,445</b">	<b">\$ 13,261,240</b">	<b">\$ 13,778,243</b">	<b>\$ 14,663,316</b>	<b>\$ 14,413,003</b>	<b>\$ 14,161,988</b>	<b>\$ 14,494,640</b>	<b>\$ 14,732,500</b>	<b>\$ 16,969,713</b>	<b>\$ 134,330,695</b>
<b>Roanoke County - Restricted Cash</b>											
Information Technology Fund Transfer	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Subtotal, Restricted Cash</b>	<b">\$ 125,000</b">	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>				
<b>Non-County Funding Sources</b>											
Stormwater Local Assistance Fund	\$ 625,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 575,000	\$ -	\$ 575,000	\$ -	\$ 500,000	\$ 2,200,000
Contribution from Other Localities	686,750	625,000	208,000	3,900,000	4,791,500	-	-	-	-	-	10,211,250
<b>Subtotal, Non-County Funding Sources</b>	<b">\$ 1,311,750</b">	<b">\$ 625,000</b">	<b">\$ 208,000</b">	<b">\$ 4,400,000</b">	<b">\$ 4,791,500</b">	<b">\$ -</b">	<b>\$ 575,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b">\$ 12,411,250</b">
<b>Roanoke County - Lease / Revenue Bonds</b>											
Lease / Revenue Bonds	\$ -	\$ 21,000,000	\$ -	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -	\$ 20,000,000	\$ -	\$ -	\$ 61,000,000
<b>Subtotal, Lease / Revenue Bonds</b>	<b">\$ -</b">	<b>\$ 21,000,000</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,000,000</b>
<b>Total, All County Funding Sources</b>	<b>\$ 11,582,357</b>	<b>\$ 30,060,445</b>	<b>\$ 13,590,240</b>	<b>\$ 18,303,243</b>	<b>\$ 38,954,816</b>	<b>\$ 14,413,003</b>	<b>\$ 14,736,588</b>	<b>\$ 34,494,640</b>	<b>\$ 14,732,500</b>	<b>\$ 16,969,713</b>	<b>\$ 208,241,945</b>



## Summary of County &amp; Schools Funding Sources (Continued)

All Funding Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total
Transfer from Schools General Fund	\$ 1,500,000	\$ 1,750,000	\$ 2,000,000	\$ 2,250,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 22,500,000
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	676,244	700,833	725,424	752,750	644,694	-	-	-	-	-	3,489,945
County transfer for cash in MOU	5,000,000	-	-	-	-	-	-	-	-	-	5,000,000
VPSA Refunding Credits	116,250	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	506,585
VPSA Bond Issue	20,000,000	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	120,000,000
Literary Fund Loans	75,000,000	-	-	-	-	-	-	-	-	-	75,000,000
<b>Total, RCPS Funding Sources</b>	<b>\$ 102,892,994</b>	<b>\$ 3,168,764</b>	<b>\$ 3,440,255</b>	<b>\$ 23,677,693</b>	<b>\$ 3,819,325</b>	<b>\$ 23,103,987</b>	<b>\$ 23,104,012</b>	<b>\$ 3,100,000</b>	<b>\$ 23,100,000</b>	<b>\$ 23,100,000</b>	<b>\$ 232,506,530</b>
<b>Total, FY 25-34 County &amp; RCPS Funding Sources</b>	<b>\$ 114,474,851</b>	<b>\$ 33,229,209</b>	<b>\$ 17,034,495</b>	<b>\$ 41,980,936</b>	<b>\$ 42,674,141</b>	<b>\$ 37,516,990</b>	<b>\$ 37,841,000</b>	<b>\$ 37,594,640</b>	<b>\$ 37,832,500</b>	<b>\$ 40,569,713</b>	<b>\$ 440,748,475</b>



**County of Roanoke, Virginia**  
**FY 2025 – FY 2034 Adopted Capital Improvement Program**  
**All County and Schools Projects**

Note: Projects with \$0 in FY 2025-2034 are active projects that have been fully funded in prior fiscal years.

Category/Department/Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 25-34 Total
Planning	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
New Zoning Ordinance	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Planning Total</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
Assessments and Studies Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Buildings and Facilities</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
Library	\$ 500,000	\$ 15,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000
<b>Library Total</b>	<b>\$ 500,000</b>	<b>\$ 15,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,100,000</b>
Economic Development	\$ 1,635,000	\$ 1,635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,270,000
Extension of Sewer Services	\$ 1,635,000	\$ 1,635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,270,000
<b>Economic Development Total</b>	<b>\$ 1,635,000</b>	<b>\$ 1,635,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,270,000</b>
Commonwealth's Attorney	\$ -	\$ -	\$ 431,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,200
Commonwealth's Attorney Office Renovations	\$ -	\$ -	\$ 431,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,200
<b>Commonwealth's Attorney Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431,200</b>
Fire and Rescue	\$ -	\$ -	\$ -	\$ 400,000	\$ 7,500,000	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ 15,400,000
Regional Fire-EMS Training Center Renovations and Additions	\$ -	\$ -	\$ -	\$ 400,000	\$ 7,500,000	\$ 7,500,000	\$ -	\$ -	\$ -	\$ -	\$ 15,400,000
Vinton Fire and Rescue Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,650,000
Fort Lewis Fire and Rescue Renovations	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 5,900,000
Cave Spring Fire and Rescue Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000
New Bonsack/A60 Fire Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hollins Fire Station Renovation	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,600,000	\$ -	\$ -	\$ 5,000,000
Mt. Pleasant Fire Station Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Bent Mountain Fire Station Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080,000
Catawba Fire Station Additions and Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
Cave Spring Fire Station Concrete Apron Replacement	\$ 312,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,000
<b>Fire and Rescue Total</b>	<b>\$ 312,000</b>	<b>\$ 5,376,000</b>	<b>\$ 400,000</b>	<b>\$ 10,100,000</b>	<b>\$ 18,800,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,600,000</b>	<b>\$ 6,910,000</b>	<b>\$ 4,170,000</b>	<b>\$ 47,768,000</b>

# Adopted Budget

FY 2024-2025



Capital Fund

All Projects (Continued)  
Note: Projects with \$0 in FY 2025-2034 are active projects that have been fully funded in prior fiscal years.

Category/Department/Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 25-34 Total
<b>Buildings and Facilities (Continued)</b>											
<b>General Services</b>											
Public Safety Building Generator Replacement	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
South County Library Multi-generational Recreation Center Addition	\$ -	\$ -	\$ -	\$ 5,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,100,000
Roanoke County Administration Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 25,400,000	\$ -	\$ -	\$ -	\$ 25,800,000
Public Service Center Facility Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Center HVAC and UPS Replacements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Courthouse HVAC Replacement	\$ 1,080,000	\$ -	\$ 5,100,000	\$ -	\$ -	\$ 160,000	\$ 2,150,000	\$ -	\$ -	\$ -	\$ 6,180,000
Bent Mountain & Mount Pleasant Library Renovations & Expansion	\$ -	\$ -	\$ -	\$ 6,600,000	\$ -	\$ 5,100,000	\$ 160,000	\$ 2,550,000	\$ 25,400,000	\$ -	\$ 2,310,000
General Services Total	\$ 1,080,000	\$ -	\$ 6,600,000	\$ -	\$ 5,100,000	\$ 160,000	\$ 2,550,000	\$ 25,400,000	\$ -	\$ -	\$ 40,890,000
<b>Parks and Recreation</b>											
Explore Park (Phase II)	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Green Ridge Dehumidification	\$ -	\$ -	\$ 1,344,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,344,000
Sports Field Lighting Program	\$ -	\$ -	\$ 500,000	\$ 300,000	\$ 300,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000
Parks and Recreation Total	\$ -	\$ 750,000	\$ 1,344,000	\$ 500,000	\$ 300,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 3,044,000
<b>Sheriff's Office</b>											
Jail Roof Replacement	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Sheriff's Office Total	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
<b>Buildings and Facilities Total</b>	\$ 4,002,000	\$ 23,792,200	\$ 8,344,000	\$ 10,600,000	\$ 24,200,000	\$ 310,000	\$ 2,650,000	\$ 27,000,000	\$ 6,910,000	\$ 4,170,000	\$ 111,978,200
<b>Capital Maintenance Programs &amp; Recurring</b>											
<b>Development Services</b>											
NPDES-NSA BMP Construction	\$ 1,010,850	\$ 250,000	\$ 100,000	\$ 650,000	\$ 375,000	\$ 375,000	\$ 236,637	\$ 675,000	\$ 250,000	\$ 200,000	\$ 700,000
Storm Drainage Maintenance of Effort	\$ 310,000	\$ 310,000	\$ 320,000	\$ 320,000	\$ 320,000	\$ 330,000	\$ 340,000	\$ 350,000	\$ 360,000	\$ 300,000	\$ 4,447,487
Development Services Total	\$ 1,320,850	\$ 560,000	\$ 420,000	\$ 970,000	\$ 695,000	\$ 566,637	\$ 1,015,000	\$ 600,000	\$ 560,000	\$ 1,000,000	\$ 3,260,000
<b>Parks and Recreation</b>											
Green Ridge Capital Maintenance Program	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 150,000	\$ 250,000	\$ 400,000	\$ 400,000	\$ 429,352	\$ 275,000	\$ 2,254,352
PRT Capital Maintenance Program	\$ 725,000	\$ 725,000	\$ 750,000	\$ 750,000	\$ 800,000	\$ 950,000	\$ 1,150,000	\$ 1,177,500	\$ 1,177,500	\$ 1,192,500	\$ 9,372,500
Parks and Recreation Total	\$ 825,000	\$ 825,000	\$ 800,000	\$ 825,000	\$ 950,000	\$ 1,200,000	\$ 1,550,000	\$ 1,577,500	\$ 1,606,852	\$ 1,467,500	\$ 11,626,852
<b>Economic Development</b>											
Roanoke County Broadband Authority Infrastructure	\$ 383,664	\$ 383,664	\$ 384,983	\$ -	\$ 369,543	\$ 370,534	\$ 370,866	\$ 369,224	\$ 371,399	\$ 370,648	\$ 369,713
Wood Haven Technology Park	\$ 370,843	\$ 370,581	\$ 370,148	\$ -	\$ 369,543	\$ 370,534	\$ 370,866	\$ 369,224	\$ 371,399	\$ 370,648	\$ 370,713
Economic Development Total	\$ 754,507	\$ 754,245	\$ 755,131	\$ 369,543	\$ 370,534	\$ 370,866	\$ 369,224	\$ 371,399	\$ 370,648	\$ 369,713	\$ 4,855,810
<b>General Services</b>											
General Services Capital Maintenance Program	\$ 880,000	\$ 880,000	\$ 865,109	\$ 914,000	\$ 949,282	\$ 1,192,500	\$ 1,827,764	\$ 2,716,741	\$ 2,800,000	\$ 3,125,000	\$ 16,150,396
Roof Replacement Capital Maintenance Program	\$ 220,000	\$ 304,000	\$ -	\$ 306,400	\$ 307,000	\$ 3,632,000	\$ 1,300,000	\$ 304,000	\$ -	\$ 5,154,000	\$ 11,517,400
HVAC Capital Maintenance Program	\$ -	\$ 850,000	\$ 2,210,000	\$ 3,900,000	\$ 2,576,000	\$ 1,300,000	\$ -	\$ -	\$ 710,000	\$ 408,500	\$ 11,954,500
General Services Total	\$ 1,100,000	\$ 1,184,000	\$ 1,715,109	\$ 3,430,400	\$ 5,156,282	\$ 7,390,500	\$ 4,427,764	\$ 3,020,741	\$ 3,510,000	\$ 8,687,500	\$ 39,672,296



All Projects (Continued)

Note: Projects with \$0 in FY 2025-2034 are active projects that have been fully funded in prior fiscal years.

Category/Department/Project

Capital/Maintenance Programs &amp; Recurring (Continued)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2034 Total
<b>Capital/Maintenance Programs &amp; Recurring (Continued)</b>											
<b>Sheriff's Office</b>											
Sheriff's Office Capital Maintenance Program	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,575,000
<b>Sheriff's Office Total</b>	\$ 125,000	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,575,000
<b>Capital Maintenance Programs &amp; Recurring Total</b>	<b>\$ 4,125,357</b>	<b>\$ 3,448,245</b>	<b>\$ 3,815,240</b>	<b>\$ 5,744,943</b>	<b>\$ 7,346,816</b>	<b>\$ 9,703,003</b>	<b>\$ 7,536,988</b>	<b>\$ 5,744,640</b>	<b>\$ 6,222,500</b>	<b>\$ 11,659,713</b>	<b>\$ 65,387,445</b>
<i>Note: Projects with \$0 in FY 2025-2034 are active projects that have been fully funded in prior fiscal years.</i>											
<b>Computer Infrastructure, Software and Hardware</b>											
<b>Information Technology</b>											
Rural Broadband Initiative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Systems RF Sites Generator Replacement	-	-	-	-	-	-	-	-	-	-	-
Genesis Operations Bridge	-	-	-	-	-	-	-	-	-	-	-
Roanoke Valley Radio System Hardware Upgrade	1,250,000	1,250,000	-	-	-	-	-	-	-	-	-
IT Infrastructure Replacement Plan	200,000	650,000	650,000	650,000	750,000	800,000	1,200,000	750,000	750,000	750,000	2,500,000
Enterprise GIS Maps and Apps Upgrade	300,000	-	-	-	-	-	-	-	-	-	715,000
Email and Business Productivity Tools Replacement	200,000	-	-	-	-	-	-	-	-	-	300,000
County-Wide Phone Replacement Program	-	-	-	-	-	300,000	-	-	-	-	200,000
County-Wide Computer Replacement Program	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	270,000	300,000
<b>Information Technology Total</b>	<b>\$ 2,220,000</b>	<b>\$ 2,170,000</b>	<b>\$ 920,000</b>	<b>\$ 920,000</b>	<b>\$ 1,320,000</b>	<b>\$ 1,070,000</b>	<b>\$ 1,470,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 13,150,000</b>
<b>Emergency Communications Center</b>											
911 Phone and Radio Console Upgrade	\$ 425,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425,000
911 CAD/Genie's Aided Dispatch Interface	-	-	-	-	192,500	-	-	-	-	-	192,500
Public Safety Radio Replacement	-	-	-	-	-	-	2,500,000	-	-	-	2,500,000
Digital Radio and Analog/IP Telephony Roivoice recorder	-	-	-	-	-	225,000	-	-	-	-	225,000
911 All Console Position Retrofit	-	-	-	-	-	320,800	-	-	-	-	320,800
911 Radio Console Replacement	-	-	-	-	-	2,000,000	-	-	-	-	2,000,000
Virtualized Prime Site Upgrade	-	-	-	-	-	1,783,000	-	-	-	-	1,783,000
<b>Emergency Communications Center Total</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 513,300</b>	<b>\$ 4,008,000</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,446,300</b>
<b>Finance/Human Resources</b>											
Global Payroll Module	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Finance/Human Resources Total</b>	<b>\$ -</b>	<b>\$ -</b>									
<b>Library</b>											
Public Computer Replacement	\$ 100,000	\$ 100,000	\$ 65,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 820,000
<b>Library Total</b>	<b>\$ 100,000</b>	<b>\$ 2,745,000</b>	<b>\$ 2,270,000</b>	<b>\$ 985,000</b>	<b>\$ 1,508,300</b>	<b>\$ 5,408,000</b>	<b>\$ 3,650,000</b>	<b>\$ 1,550,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ 21,416,300</b>
<b>Computer Infrastructure, Software and Hardware Total</b>	<b>\$ 4,125,357</b>	<b>\$ 3,448,245</b>	<b>\$ 3,815,240</b>	<b>\$ 5,744,943</b>	<b>\$ 7,346,816</b>	<b>\$ 9,703,003</b>	<b>\$ 7,536,988</b>	<b>\$ 5,744,640</b>	<b>\$ 6,222,500</b>	<b>\$ 11,659,713</b>	<b>\$ 65,387,445</b>



All Projects (Continued)  
Note: Projects with \$0 in FY 2025-2034 are active projects that have been fully funded in prior fiscal years.

Category/Department/Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 25-34 Total
<b>Transportation</b>											
<b>Planning</b>											
VDOT Revenue Sharing Program	\$ 300,000	\$ 550,000	\$ 450,000	\$ 450,000	\$ 650,000	\$ 750,000	\$ 500,000	\$ 650,000	\$ 500,000	\$ 500,000	\$ 5,300,000
Glade Creek Greenway at Vinyard Park West	-	-	-	-	-	-	-	-	-	-	-
Williamson Road Pedestrian Improvements	-	-	-	-	-	-	-	-	-	-	-
<b>Planning Total</b>	<b>\$ 300,000</b>	<b>\$ 550,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 650,000</b>	<b>\$ 750,000</b>	<b>\$ 500,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 5,300,000</b>
<b>Parks and Recreation</b>											
East Roanoke River Greenway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Roanoke River Greenway	-	-	-	-	-	-	-	-	-	-	-
<b>Parks and Recreation Total</b>	<b>\$ -</b>										
<b>Transportation Total</b>	<b>\$ 300,000</b>	<b>\$ 550,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 650,000</b>	<b>\$ 750,000</b>	<b>\$ 500,000</b>	<b>\$ 650,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 5,300,000</b>
<b>Specialty Equipment</b>											
<b>Emergency Communications</b>											
Emergency Medical Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Emergency Communications Total</b>	<b>\$ -</b>										
<b>Fire and Rescue</b>											
Fire and Rescue Second Set of Turnout Gear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Self-Contained Breathing Apparatus (SCBA) Replacement	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000
Digital Vehicle Repeater System (DVRs)	150,000	-	-	-	-	-	-	-	-	-	150,000
Airshore Struts	160,000	-	-	-	-	-	-	-	-	-	160,000
<b>Fire and Rescue Total</b>	<b>\$ 310,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,060,000</b>
<b>Specialty Equipment Total</b>	<b>\$ 310,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,060,000</b>
<b>Total Roanoke County Projects</b>	<b>\$ 11,582,357</b>	<b>\$ 30,060,445</b>	<b>\$ 13,594,240</b>	<b>\$ 18,303,243</b>	<b>\$ 38,854,816</b>	<b>\$ 14,413,003</b>	<b>\$ 14,736,988</b>	<b>\$ 34,494,640</b>	<b>\$ 14,732,500</b>	<b>\$ 17,469,713</b>	<b>\$ 208,241,945</b>



Category/Department/Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 25-34 Total
<b>Roanoke County Public Schools</b>											
<b>Schools</b>											
Roanoke County Career and Technology Center	\$ 53,864,255	\$ 1,750,000	\$ 2,000,000	\$ 2,250,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 53,864,255
Capital Maintenance Program	1,500,000	23,764,119	-	-	-	-	-	-	-	-	22,500,000
WE Cundiff Elementary	23,764,119	-	-	-	-	-	-	-	-	-	23,764,119
Glen Cove Elementary	23,764,120	-	-	-	-	-	-	-	-	-	23,764,120
Northside Middle	-	1,418,764	1,440,255	21,427,693	1,319,325	13,537,963	-	-	-	-	39,144,000
Glenvar Elementary	-	-	-	-	-	7,066,024	10,943,976	-	-	-	18,010,000
Hidden Valley Middle	-	-	-	-	-	-	9,660,036	600,000	20,600,000	13,863,964	44,724,000
Burlington Elementary	-	-	-	-	-	-	-	-	-	-	6,736,036
<b>Schools Total</b>	\$ 102,892,494	\$ 3,168,764	\$ 3,440,255	\$ 23,677,693	\$ 3,819,325	\$ 23,103,987	\$ 23,104,012	\$ 3,100,000	\$ 23,100,000	\$ 23,100,000	\$ 232,506,530
<b>Total Roanoke County Public Schools Projects</b>	<b>\$ 102,892,494</b>	<b>\$ 3,168,764</b>	<b>\$ 3,440,255</b>	<b>\$ 23,677,693</b>	<b>\$ 3,819,325</b>	<b>\$ 23,103,987</b>	<b>\$ 23,104,012</b>	<b>\$ 3,100,000</b>	<b>\$ 23,100,000</b>	<b>\$ 23,100,000</b>	<b>\$ 232,506,530</b>
<b>Total, FY 25-34 County &amp; Schools Projects</b>	<b>\$ 114,474,851</b>	<b>\$ 33,229,209</b>	<b>\$ 17,034,495</b>	<b>\$ 41,980,936</b>	<b>\$ 42,674,141</b>	<b>\$ 37,516,990</b>	<b>\$ 37,841,000</b>	<b>\$ 37,594,640</b>	<b>\$ 37,832,500</b>	<b>\$ 40,569,713</b>	<b>\$ 440,748,475</b>

*All Projects (Continued)*



## County of Roanoke, Virginia

### FY 2025 – FY 2034 Adopted Capital Improvement Program

#### Additional Operating Impacts

The table below provides summary information on the additional operating impacts that are associated with the projects included in the FY 2025 - FY 2034 Adopted Capital Improvement Program. Detailed information on the additional operating impacts can be found on each individual project page in the “Projects by Functional Team” section.

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.

Category/Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total
<b>Buildings and Facilities</b>											
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	\$ 1,828,337	\$ 1,883,187	\$ 16,545,886
Computer Infrastructure, Software and Hardware											
Email and Business Productivity Tools Replacement	553,000	569,590	586,678	604,278	622,406	641,078	660,310	680,119	700,523	721,539	6,339,521
Global Payroll Module	92,882	95,668	98,538	101,494	104,539	107,675	110,905	114,232	117,659	121,189	1,064,781
911 Phone and Radio Console Upgrade	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	54,000
Roanoke Valley Radio System Hardware Upgrade	-	-	TBD								
<b>Transportation</b>											
East Roanoke River Greenway	13,261	13,659	14,069	14,491	14,926	15,374	15,835	16,310	16,799	17,303	152,027
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
<b>Total, FY25-34 Additional Operating Impacts</b>	<b>\$ 2,112,449</b>	<b>\$ 2,181,822</b>	<b>\$ 2,247,097</b>	<b>\$ 2,314,329</b>	<b>\$ 2,383,580</b>	<b>\$ 2,454,907</b>	<b>\$ 2,528,374</b>	<b>\$ 2,604,044</b>	<b>\$ 2,681,986</b>	<b>\$ 2,752,266</b>	<b>\$ 24,270,855</b>



## FY 2025 Fleet Replacement Program

The FY 2025 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 2025 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 2025 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. The Fleet & Equipment Replacement program will receive \$700,000 in FY 2025. Balances remain in these accounts that could be utilized for emergency replacements as needed.

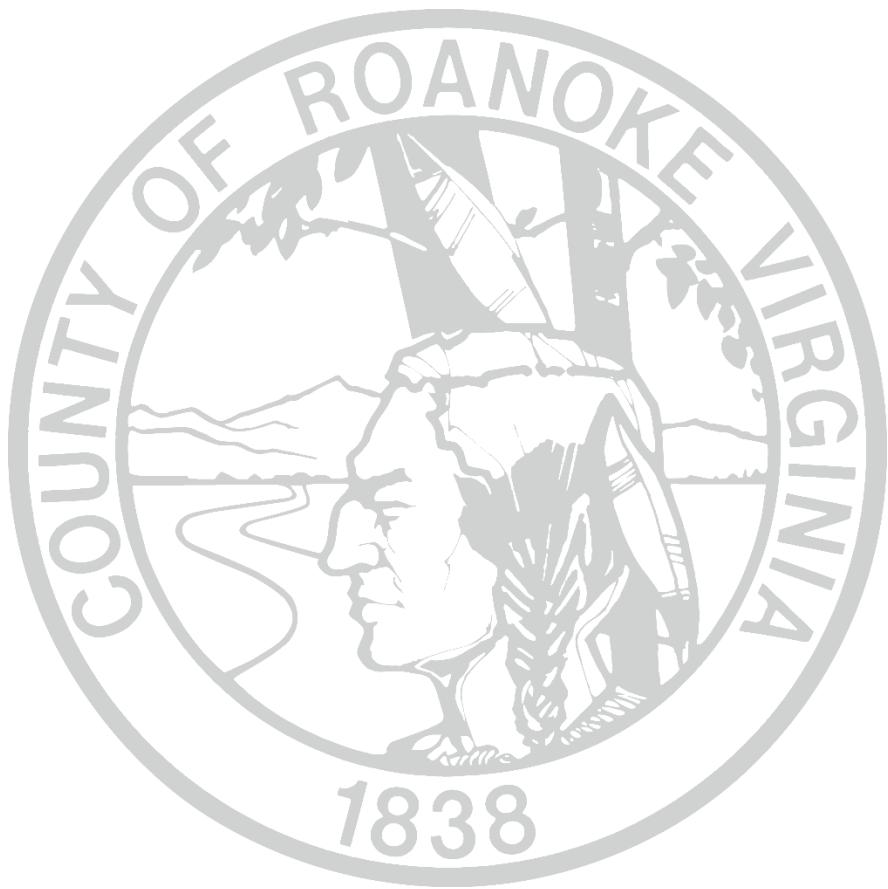


FY 2025 - FY 2034 Adopted Combined Fleet & Equipment Replacement Program						
Replacement Category	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Light & Heavy Fleet - Non-Specialized (NS)	\$ 598,103	\$ 2,463,771	\$ 1,773,263	\$ 2,682,592	\$ 2,535,698	\$ 2,350,982
Heavy Truck - Solid Waste	-	1,241,100	1,065,146	859,210	761,009	781,842
Heavy Fleet - Fire/Rescue	-	3,503,760	2,440,090	2,128,744	3,023,846	2,744,770
Heavy Equipment	101,897	1,455,500	741,500	402,000	393,800	758,500
<b>Total Anticipated Replacement Cost</b>	<b>\$ 700,000</b>	<b>\$ 8,663,931</b>	<b>\$ 6,019,999</b>	<b>\$ 6,072,546</b>	<b>\$ 6,714,353</b>	<b>\$ 6,636,094</b>
<b>Funding Sources</b>						
Proceeds from Surplus	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Fund	700,000	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408
<b>Total Funding Sources</b>	<b>\$ 700,000</b>	<b>\$ 2,808,408</b>				
<b>Annual Funding Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 15,855,524</b>	<b>(\$3,211,591)</b>	<b>(\$3,264,138)</b>	<b>(\$3,905,945)</b>	<b>(\$3,827,686)</b>
<b>Types of Estimated Replacements</b>						
Total Light & Heavy Fleet - NS (Est.)	10	41	33	48	39	39
Total Heavy Truck - Solid Waste (Est.)	-	3	3	2	3	2
Total Heavy Fleet - Fire Apparatus (Est.)	-	6	4	4	4	4
Total Number of Heavy Equipment (Est.)	5	53	15	19	8	23
<b>Total Estimated Replacements</b>	<b>15</b>	<b>103</b>	<b>55</b>	<b>73</b>	<b>54</b>	<b>68</b>

Types of Estimated Replacements	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Total Light & Heavy Fleet - NS (Est.)	10	41	33	48	39	39	35	36	30	41
Total Heavy Truck - Solid Waste (Est.)	-	3	3	2	3	2	2	2	2	2
Total Heavy Fleet - Fire Apparatus (Est.)	-	6	4	4	4	4	4	4	4	4
Total Number of Heavy Equipment (Est.)	5	53	15	19	8	23	18	6	6	10
<b>Total Estimated Replacements</b>	<b>15</b>	<b>103</b>	<b>55</b>	<b>73</b>	<b>54</b>	<b>68</b>	<b>59</b>	<b>48</b>	<b>42</b>	<b>57</b>



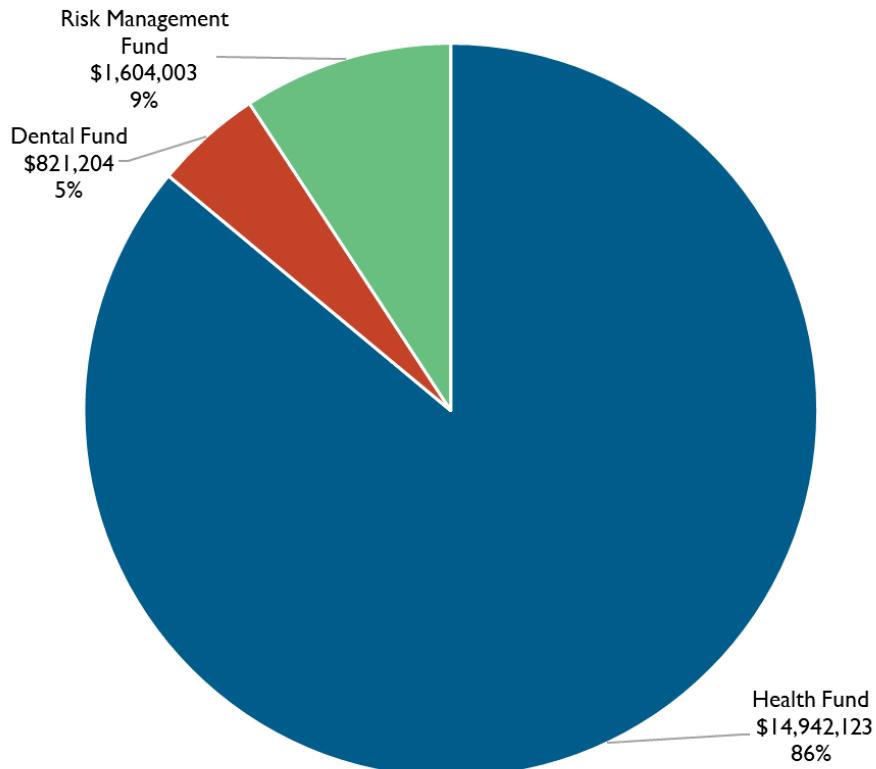
# Internal Service Fund





## Internal Services Funds

**\$17,367,330**



Internal Services Funds Summary					
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
Health Fund	\$ 13,123,493	\$ 13,365,987	\$ 14,942,123	\$ 1,576,136	11.8%
Dental Fund	807,401	821,204	821,204	-	0.0%
Risk Management	1,981,633	1,604,003	1,604,003	-	0.0%
<b>Total</b>	<b>\$ 15,912,527</b>	<b>\$ 15,791,194</b>	<b>\$ 17,367,330</b>	<b>\$ 1,576,136</b>	<b>10.0%</b>



## 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 2025 rates can be found on the next page.

Revenue and Expenditure Summary					
	Actual FY 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25
<b>Revenues:</b>					
Insurance Benefits	\$ 10,992,889	\$ 12,815,987	\$ 14,392,123	\$ 1,576,136	12.3%
Transfer from General Fund	2,386,172	550,000	550,000	-	0.0%
Transfer from Internal Service	10,139	-	-	-	0.0%
Use of/Addition to Fund Balance	(265,707)	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$13,123,493</b>	<b>\$13,365,987</b>	<b>\$14,942,123</b>	<b>\$ 1,576,136</b>	<b>11.8%</b>
<b>Expenditures:</b>					
Health Insurance	\$ 12,614,029	\$ 12,865,987	\$ 14,442,123	\$ 1,576,136	12.3%
Wellness Program	509,464	500,000	500,000	-	-
<b>Total Expenditures</b>	<b>\$13,123,493</b>	<b>\$13,365,987</b>	<b>\$14,942,123</b>	<b>\$ 1,576,136</b>	<b>11.8%</b>
<b>Fund Balance</b>					
Beginning Fund Balance	\$ 1,741,702	\$ 2,007,409	\$ 2,007,409	\$ -	-
Use of/Addition to Fund Balance	265,707	-	-	-	-
<b>Ending Balance</b>	<b>\$ 2,007,409</b>	<b>\$ 2,007,409</b>	<b>\$ 2,007,409</b>	<b>\$ -</b>	<b>-</b>

### Budget Highlights

The FY 2025 Health Fund increases by \$1,576,136 or 11.8% due to an anticipated increase in contractual services.



## Adopted FY 2025 Health Insurance Rates

Current Plan - KeyCare 1000*							
*With Wellness	FY 2024 Monthly Rates			FY 2025 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 24 - FY 25
KC1000 Employee Only	\$ 729.23	\$ 635.25	\$ 93.98	\$ 802.15	\$ 682.74	\$ 119.42	\$ 25.44
KC1000 Employee + Child	\$ 1,055.42	\$ 806.06	\$ 249.36	\$ 1,160.96	\$ 863.88	\$ 297.08	\$ 47.72
KC1000 Employee + Spouse	\$ 1,458.48	\$ 1,019.90	\$ 438.58	\$ 1,604.33	\$ 1,094.83	\$ 509.50	\$ 70.92
KC1000 Employee + Family	\$ 1,831.66	\$ 1,280.86	\$ 550.80	\$ 2,014.83	\$ 1,376.66	\$ 638.16	\$ 87.36

New Plan - KeyCare 2000*							
**Without Wellness	FY 2024 Monthly Rates			FY 2025 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 24 - FY 25
KC1000 Employee Only	\$ -	\$ -	\$ 0.00	\$ 737.98	\$ 682.74	\$ 55.24	\$ 55.24
KC1000 Employee + Child	\$ -	\$ -	\$ 0.00	\$ 1,068.08	\$ 863.88	\$ 204.20	\$ 204.20
KC1000 Employee + Spouse	\$ -	\$ -	\$ 0.00	\$ 1,475.98	\$ 1,094.83	\$ 381.15	\$ 381.15
KC1000 Employee + Family	\$ -	\$ -	\$ 0.00	\$ 1,853.64	\$ 1,376.66	\$ 476.98	\$ 476.98

\*For FY 2025, there is a single rate structure with a wellness incentive being the HRA of \$500/\$1,000 which will be contributed by the County, dependent on plan.

Retirees (20 + Years of Service)							
***Without Wellness	FY 2024 Monthly Rates			FY 2025 Monthly Rates			Retiree Share Difference
	Total	County	Retiree	Total	County	Retiree	FY 24 - FY 25
KC1000 Retiree Only	\$ 874.36	\$ 500.00	\$ 374.36	\$ 874.36	\$ 500.00	\$ 374.36	\$ -
KC1000 Retiree + Child	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ -
KC1000 Retiree + Spouse	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ -
KC1000 Retiree + Family	\$ 2,228.14	\$ 759.22	\$ 1,468.92	\$ 2,228.14	\$ 759.22	\$ 1,468.92	\$ -

\*\*\*Eligible for HRA if completing wellness incentive.



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
<b>Revenues:</b>						
Insurance Benefits	\$ 824,357	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Transfer from Other Funds	12,785	-	-	-	-	0.0%
Use of/Addition to Fund Balance	(29,741)	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 807,401</b>	<b>\$ 821,204</b>	<b>\$ 821,204</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures:</b>						
Dental Insurance	\$ 807,401	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Transfer to General Fund	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 807,401</b>	<b>\$ 821,204</b>	<b>\$ 821,204</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
Beginning Fund Balance	\$ 83,280	\$ 113,021	\$ 113,021	\$ -	-	0.0%
Use of/Addition to Fund Balance	29,741	-	-	-	-	0.0%
<b>Ending Balance</b>	<b>\$ 113,021</b>	<b>\$ 113,021</b>	<b>\$ 113,021</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

There is no change to the Adopted FY 2025 Dental Insurance budget from the FY 2024 Adopted Budget.



## Adopted FY 2025 Dental Insurance Rates

Monthly Rates						
Dental Plan	Total Premium	FY 25 County Portion	FY 25 Employee Rate	FY 24 Employee % of Premium	FY 24 Employee Rate	\$ Increase FY 24 to FY 25
Subscriber	\$ 34.02	\$ 25.38	\$ 8.64	25.4%	\$8.64	\$ -
Subscriber + 1	\$ 55.32	\$ 32.38	\$ 22.94	41.5%	\$22.94	\$ -
Family	\$ 95.70	\$ 48.06	\$ 47.64	49.8%	\$47.64	\$ -



## 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 2023	Adopted FY 2024	Adopted FY 2025	\$ Change FY 24-25	% Change FY 24-25	
Revenues:						
Transfer from						
General Fund	\$ 1,604,003	\$ 1,604,003	\$ 1,604,003	\$ -	-	0.0%
Investment Income	120,267	-	-	-	-	0.0%
Use of/Addition to Fund Balance	257,363	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 1,981,633</b>	<b>\$ 1,604,003</b>	<b>\$ 1,604,003</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
Expenditures:						
Personnel	\$ 3,472	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	1,978,161	1,604,003	1,604,003	-	-	0.0%
Transfer to Capital	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 1,981,633</b>	<b>\$ 1,604,003</b>	<b>\$ 1,604,003</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>
<b>Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Beginning Fund Balance	\$ 1,368,011	\$ 1,110,648	\$ 1,110,648	\$ -	-	0.0%
Use of/Addition to Fund Balance	(257,363)	-	-	-	-	0.0%
<b>Ending Balance</b>	<b>\$ 1,110,648</b>	<b>\$ 1,110,648</b>	<b>\$ 1,110,648</b>	<b>\$ -</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

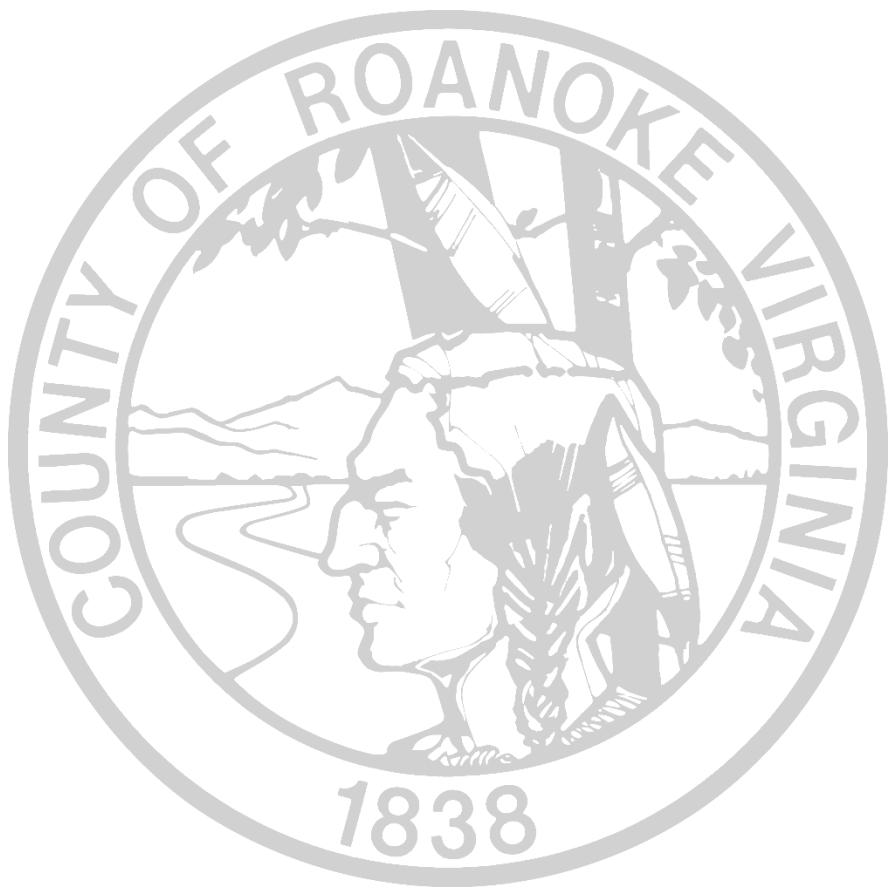
The Adopted FY 2025 Risk and Safety Management budget remains level.

### Departmental Goals

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

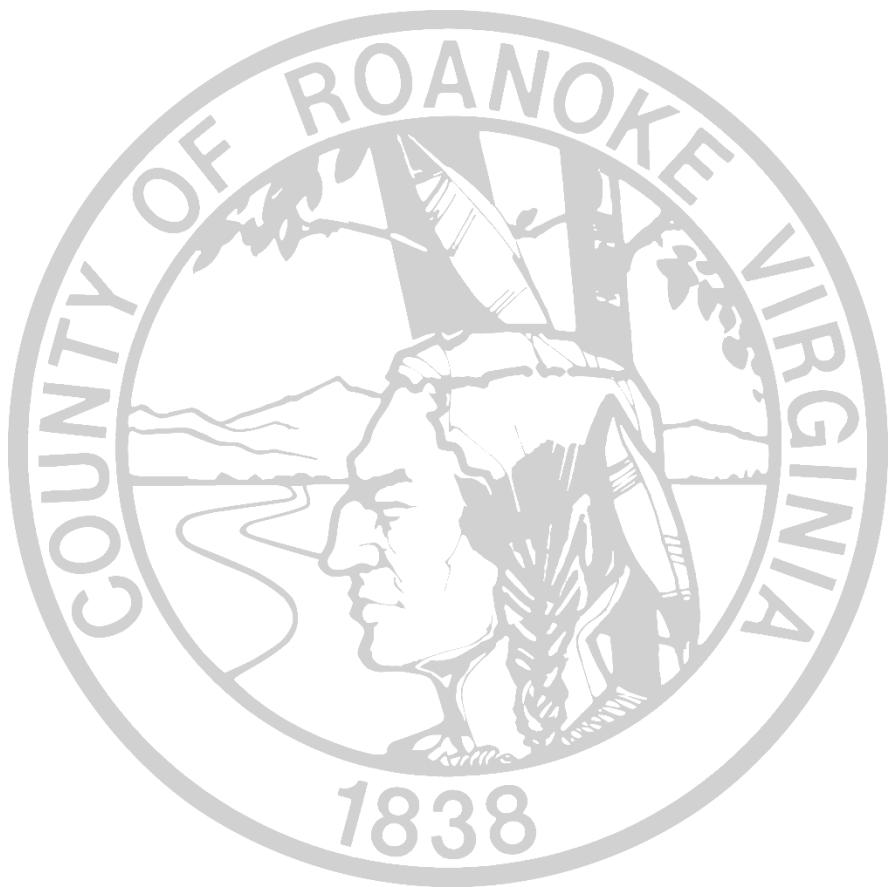


# Appendices





# Financial Policies





 <p><b>COUNTY OF ROANOKE</b> Roanoke, Virginia <b>COMPREHENSIVE FINANCIAL POLICY</b></p>	Policy Number	PAGE 1 OF 19
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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, Internal Service Funds, and Schools categories shall have legally adopted budgets through the annual budget ordinances.
- C. County staff shall provide for approval by the Board three ordinances providing appropriations for County operating and capital, and Schools categories. 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 Schools' fiscal year categories.
- 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 operating and capital 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 the County and the categories for the Schools for appropriations effective July 1 of the next fiscal year.

## 3. Budgeting Philosophy

The budget will provide for current expenditures balanced with current revenues. It will address the adequate maintenance and orderly replacement of capital assets, and the adequate funding of all retirement systems and other post-employment benefits (OPEB). Funding shall be identified for incremental operating costs associated with capital projects in the operating budget after being identified and approved in the Capital Improvement Program.

## 4. Budget Monitoring

The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to budget and/or prior year-to-date reports. The County Administrator will propose recommendations to the Board for adjustments as needed.



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## Section 4 – Revenues and Expenditures

### 1. Revenues

- A. The County will strive to maintain a diversified and stable revenue system to shelter the organization from fluctuations in any single revenue source and ensure its ability to provide ongoing service.
- B. The County's annual revenue streams consist of local, state, federal and other financing sources. It is the County's policy for one-time revenues to be used to fund capital projects or other non-recurring expenditures. County staff will provide revenue estimates for the next fiscal year by using historical data, current economic conditions, and future economic projections.
- C. Revenue estimates are monitored on a regular basis to identify any potential trends that would significantly impact the revenue sources. In January of each year, County staff will provide for information to the Board a mid-year update of current year revenues as relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end revenue estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual revenues for the previous fiscal year.

### 2. Revenue Team

- A. A Revenue Team composed of County staff and appropriate Constitutional Officers meets to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data which impact Real Estate Tax revenue collections.
- B. In addition, the Revenue Team uses statistical models to estimate revenue categories including but not limited to: the Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax; Consumer Utility Tax; Hotel and Motel Tax; Meals Tax; and Recordation Tax.

### 3. Fees and Charges

- A. Roanoke County, where possible, institutes user fees and charges for providing specialized programs and services. Established rates recover operational costs, indirect costs, and capital or debt service costs. The County will regularly review user fee charges and related expenditures to determine if it is meeting pre-established recovery goals.
- B. As part of the budget development process, County staff shall produce an annual Fee Compendium to be adopted by the Board of Supervisors at the same time as adoption of the Annual Budget Ordinances. The Fee Compendium will list all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium will provide details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.



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#### 4. Revenue Sharing Formula with Schools

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

A. Calculate Three-Year Average:

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

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

B. Calculate Net Allocation Change:

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

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

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



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- D. The Schools Revenue Sharing formula calculation shall be included in the County's annual financial plan.
- E. Other:
  - 1. During each annual budget preparation cycle, County staff and School staff shall work collaboratively to determine the increase or decrease in the operating allocation to the schools from the County.
  - 2. The allocation of revenues are subject to annual appropriations by the Board of Supervisors.

#### 5. **Expenditures**

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

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

#### 6. **Board of Supervisors Contingency Expenditure Budget**

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

#### 7. **Expenditure Budget Transfers**

Language is included in the annual Operating and Capital Budget Ordinances providing the County Administrator, or his/her designee, the authority to transfer funds within and between appropriation functions. Amendments impacting the level of budget authority established by fund through the Annual Operating and Capital Budget Ordinances must be approved by the Board as a supplemental budget appropriation. Language governing expenditure budget transfers will be reviewed by staff and approved by the Board on an annual basis.

#### 8. **Revenue and Expenditure Forecasting**

A forecast of General Fund expenditures and revenues is developed as part of each year's budget process and is periodically updated. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates,



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economic assumptions and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions. Forecasts of revenues and expenditures are also developed for the County's Capital Improvement Program. Information regarding those forecasts can be found in the section entitled "Capital Improvement Planning".

#### 9. **Fiscal Impact Review**

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

#### 10. **End of Year Designations**

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

### Section 5 – Capital Improvement Planning

#### 1. **Ten-Year Capital Improvement Program (CIP)**

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

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

#### 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.



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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-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



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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. A Memorandum of Understanding (MOU) between the Roanoke County Board of Supervisors and the Roanoke County School Board regarding the Joint Capital Funding was finalized on April 11, 2023. This MOU outlines the debt issuances allowed each year for the Schools for FY 2024 through FY 2027. The Schools are allowed to issue \$25 million in FY 2024, \$95 million in FY 2025. No debt issuance is allowed for the Schools in FY 2027 as this bonding authority was advanced to FY 2025.
- B. The County is allowed a debt issuance in FY 2026 of \$17 million along with any "banked" bond funding from previous years.
- C. Beginning in FY 2028, debt issuances are limited to \$20 million annually with one year designated for County capital projects and two years designated for School Capital projects included in the adopted Capital Improvement Program (CIP). Bond funding shall be allocated to the County in FY 2029, and FY 2032; to the Schools, FY 2028, FY 2030, FY 2031, and FY 2033. Effective with capital projects appropriated on or after July 1, 2027 (FY 2028), bond funding may be "banked" for purposes of accumulating bonding capacity where project costs exceed the \$20 million limit. The following chart illustrates the planned issuances and applicable fiscal year:



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Fiscal Year	Schools*	County*
2024	\$ 25,000,000	\$ -
2025	95,000,000	-
2026	-	17,000,000 **
2027	-	-
2028	20,000,000	-
2029	-	20,000,000
2030	20,000,000	-
2031	20,000,000	-
2032	-	20,000,000
2033	20,000,000	-
	<u>\$ 200,000,000</u>	<u>\$ 57,000,000</u>

\* Amounts subject to change based on future economy, needs and market changes

\*\*Plus any remaining "banked" bond funding from previous years

- D. The County will not use short-term borrowing to finance operating needs, except in instances as described under "Revenue Anticipation Notes".
- E. Long-term debt will be used in compliance with all aspects of the debt policy.
- F. 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 thirty (30) years will be issued.
- G. 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".
- H. 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 Future Capital Projects Fund

- A. Annual contributions to the Future Capital Projects Fund shall total \$10.2 million from the following sources: \$5.2 million from County sources, \$3.2 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 \$300,000 for fiscal year 2023-2024 and the amount will increase to \$530,000 starting July 1, 2024. The incremental increase will be evaluated annually in an effort to maintain positive cash in the fund. This evaluation is necessitated as a result of whether debt is issued at a premium or discount, actual interest rates versus assumptions and overall timing in the market. Changes in debt service payments beneficial to the fund will be retained by the Fund. Contributions will be accounted for in the Future Capital Projects Fund.



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Schools and County Incremental Contribution\*:

Budget Year	Increase*	Schools Total Transfer*	County Total Transfer*
2023-2024	\$ 300,000	\$ 3,200,000	\$ 3,200,000
2024-2025	530,000	3,730,000	3,730,000
2025-2026	530,000	4,260,000	4,260,000
2026-2027	530,000	4,790,000	4,790,000
2027-2028	530,000	5,320,000	5,320,000
2028-2029	530,000	5,850,000	5,850,000
2029-2030	530,000	6,380,000	6,380,000
2030-2031	530,000	6,910,000	6,910,000
2031-2032	530,000	7,440,000	7,440,000
2032-2033	530,000	7,970,000	7,970,000

\* Amounts subject to change based on future economy, needs and market changes

B. The Future Capital Projects 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.

**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 Annual Comprehensive Financial Report (ACFR).
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.



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## 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..
- 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.

### 3. Virginia Public School Authority (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.
- 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.

### 4. Lease/Revenue Bonds

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



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**5. Capital Acquisition Notes and Leases**

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

**6. Moral Obligation Debt**

- A. The County may enter into leases, contracts, or other agreements with other public bodies, which provide for the payment of debt when revenues of such agencies may prove insufficient to cover debt service.
- B. Payment of such moral obligation debt service will be done when the best interest of the County is clearly demonstrated.
- C. While such moral obligation support does not affect the debt limit of the County, the amount of bonds issued with the County's moral obligation should be controlled in order to limit potential demands on the County. There is no legal obligation, but the County is placing its good name and reputation on the line and there is every expectation that the County would make good any deficiencies when a default exists.

**7. Credit Objectives**

The County of Roanoke will strive to maintain or improve its current bond ratings. The County will also maintain relationships with the rating agencies that assign ratings to the County's various debt obligations. The rating agencies will be kept abreast of the County's financial condition by providing them with the County's Annual Comprehensive Financial Report (ACFR) 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 which may include, but not limited to, the financial advisor, bond counsel and the underwriter. The finance professionals will assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors. The length of the contracts will be determined by the County. The selection process will require experience in the following: municipal debt, diverse financial structuring, and pricing municipal securities.



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#### 10. Post-Issuance Compliance

- A. The Director of Finance and Management Services 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 and Management Services may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

#### Section 10 – Reserves

##### 1. General Government Fund

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

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

- D. In the event that the General Government Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Government Fund Unassigned Fund Balance in a timely manner.



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

## 2. General Government Fund Expenditure Contingency

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

B. The General Government Fund's Expenditure Contingency Balance will be as follows:

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

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

## 3. Other General Funds

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

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



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5.	C142	Communications Shop	Ten percent (10%) of budgeted annual expenditures
6.	C144	Emergency Communications Center (ECC)	Five percent (5%) of budgeted annual expenditures
7.	C150	Recreation Fee Class	Five percent (5%) of budgeted annual expenditures

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

#### 4. Capital Reserve Funds

The County will maintain funds for the specific use of providing "pay-as-you-go" funding for capital projects as detailed in the approved Capital Improvement Program. Contributions to the Capital Reserve Fund will primarily be made with year-end expenditure savings and revenue surplus balances. On an 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:



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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.

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



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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 County of Roanoke which are unexpended in any year in any school division shall revert back to the funds of the County of Roanoke. 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 Schools.
    - 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;
    - c. For the remaining balance of all unexpended School Categories, 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.



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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 is responsible for the administration of this policy.

##### **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.



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JULY 11, 2023

**RESOLUTION 071123-5.c ACCEPTING AND APPROVING RECOMMENDED CHANGES TO THE COMPREHENSIVE FINANCIAL POLICY**

WHEREAS, the County adopted a Comprehensive Financial Policy effective July 1, 2018; and

WHEREAS, the policy is to be reviewed and any changes recommended annually.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That language has been updated for the Schools from "Funds" to "Categories" due to the recent change for approving their budget; and
2. That language has been changed from "Comprehensive Annual Financial Report" to "Annual Comprehensive Financial Report" due to reporting guideline changes required by the Government Finance Officers Association; and
3. That language has been updated to reflect the newly adopted memorandum of understanding between the County and School Boards; and
4. That formatting changes and additional detailed language has been added for improved clarification; and
5. The effective date of the Comprehensive Financial Policy has been changed from October 19, 2021 to July 11, 2023.



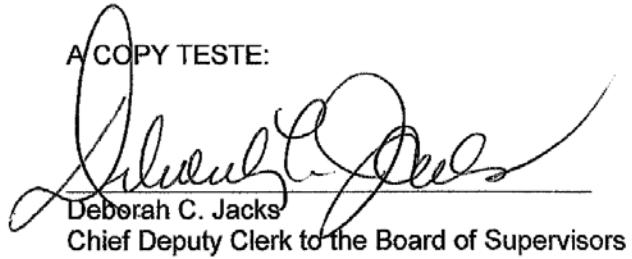
On motion of Supervisor North to adopt the resolution, seconded by Supervisor

Mahoney and carried by the following recorded vote:

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

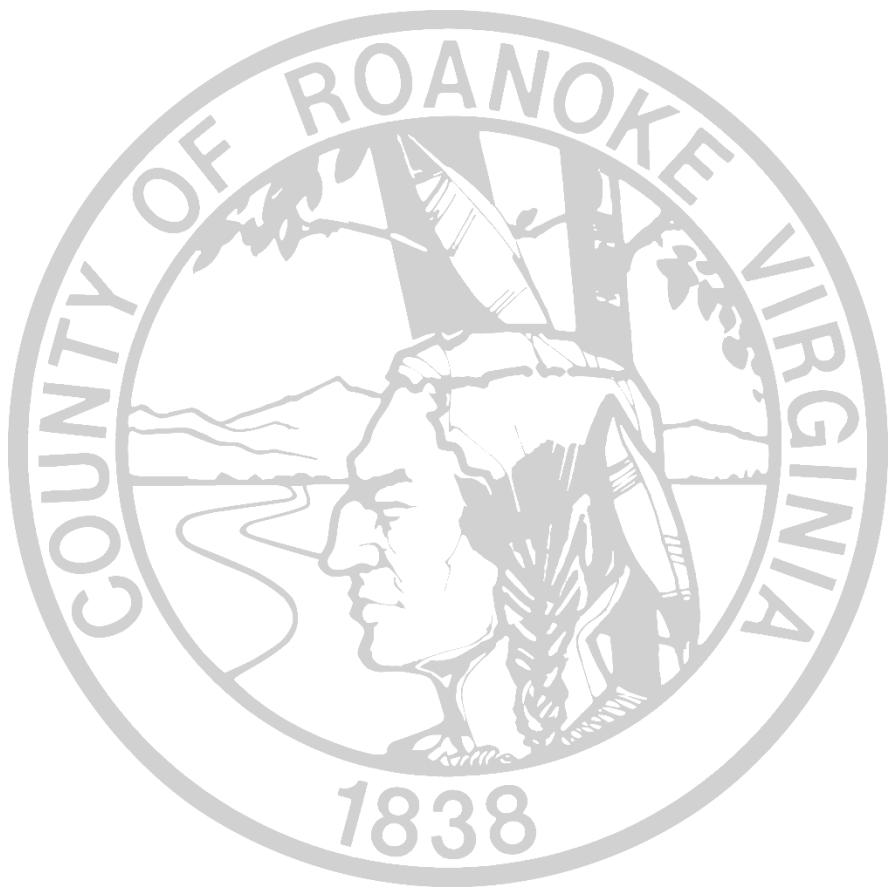
NAYS: None

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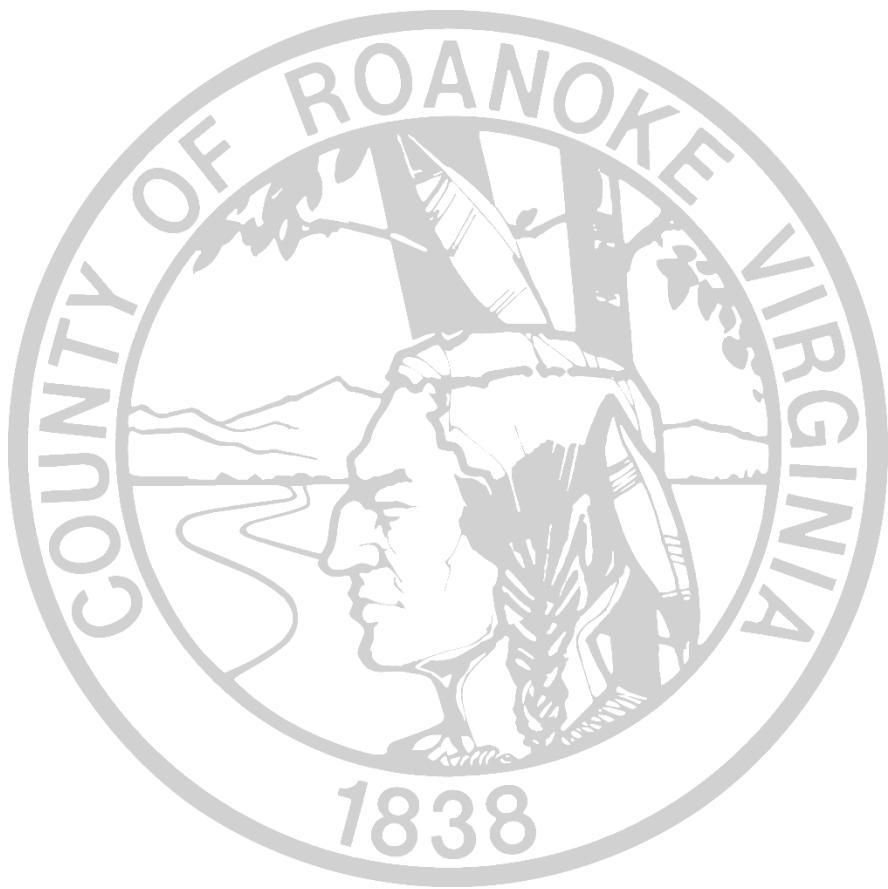
Deborah C. Jacks  
Chief Deputy Clerk to the Board of Supervisors

cc: 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.

**Bond Premium:** The difference between the value of a bond at a particular time and its lower value when it is paid back on the agreed date.

**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).

**Full-Time Equivalent:** is defined by the Government Accountability Office (GAO) as the number of total hours worked divided by the maximum number of compensable hours in a full-time schedule as defined by law.

**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

**ADA** – Americans with Disabilities Act

**AFP** – Annual Fiscal Plan (Budget Publication)

**ALS** – Advanced Life Support

**ANR** – Agriculture and Natural Resources

**APA** – Auditor of Public Accounts

**APC** – Annual Population Change (%)

**AVR** – Assessed Value of Real Estate

**BAN** – Bond anticipation note

**BLS** – Basic Life Support

**BOS** – Board of Supervisors

**BPOL** – Business, Professional, and Occupational License Tax

**CAD** – Computer Aided Dispatch

**CALEA** – Commission on Accreditation for Law Enforcement Agencies

**CDA** – Community Development Authority

**CIIF** – Capital Incentive Improvement Fund

**CIP** – Capital Improvements Program

**CMP** – Capital Maintenance Program

**COLA** – Cost of Living Adjustment

**CORTTRAN** – County of Roanoke Transportation

**CPI** – Consumer Price Index

**CPMT** – Community Policy Management Team

**CPR** – Cardiopulmonary Resuscitation

**CRR** – Collection Rate Real Estate

**CSA** – Children's Services Act

**CSR** – Customer Service Representative

**CY** – Calendar Year

**DBM** – Decision Band Method

**DMV** – Division of Motor Vehicles

**ECC** – Emergency Communication Center

**EDA** – Economic Development Authority

**EEOC** – Equal Employment Opportunity Commission

**EMS** – Emergency Medical Service

**EOC** – Emergency Operations Center

**FICA** – Federal Insurance Contributions Act

**FLSA** – Fair Labor Standards Act

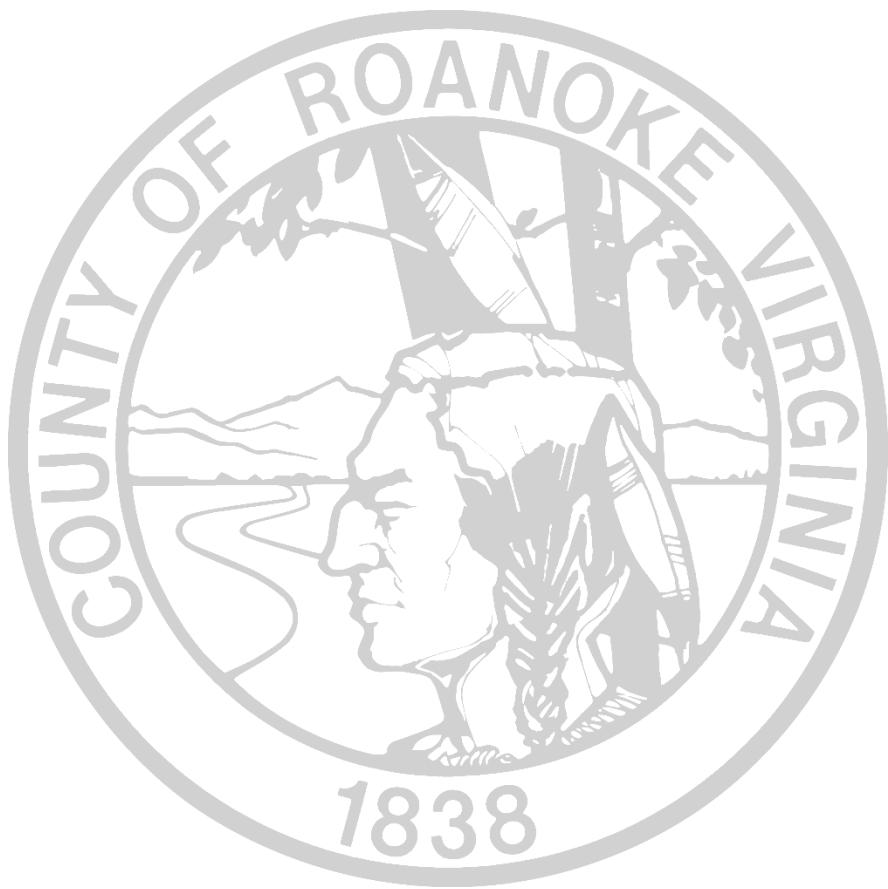
**FMLA** – Family Medical Leave Act

**FOIA** – Freedom of Information Act

**FT** – Full Time

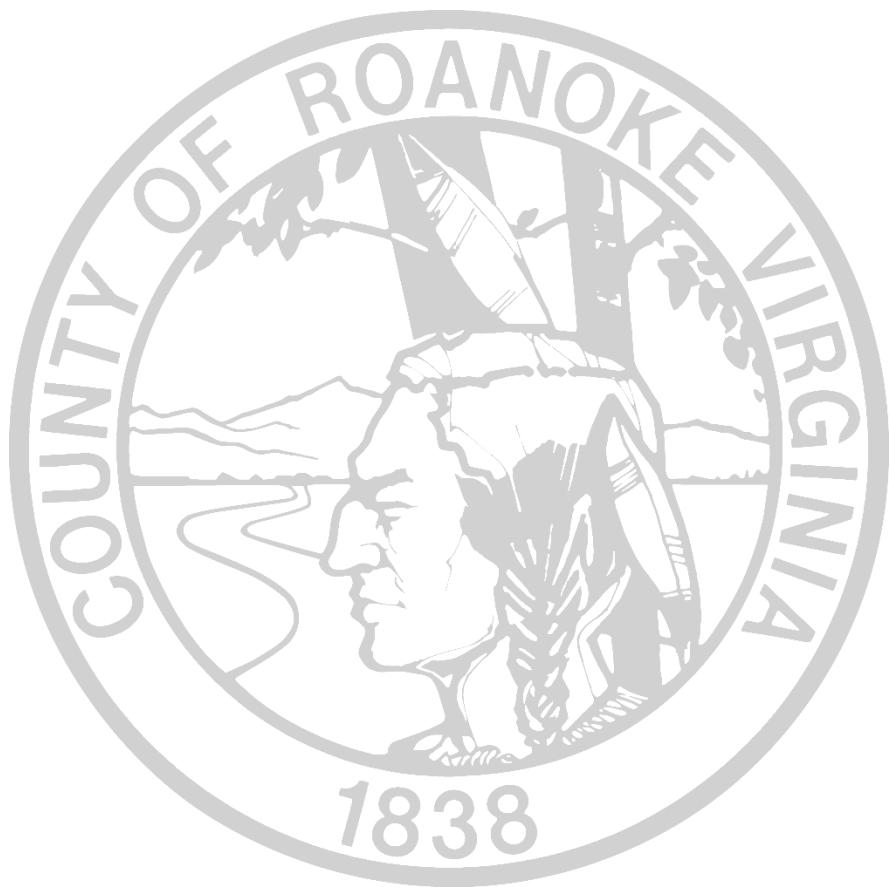
**FTE** – Full-Time Equivalent

**FY** – Fiscal Year**GAAP** – Generally Accepted Accounting Principles**GASB** – Governmental Accounting Standards Board**GDC** – General District Court**GFOA** – Government Finance Officers Association**GIS** – Geographic Information System**HRA** – Health Reimbursement Account**HVAC** – Heating, Ventilation, and Air Conditioning**ISDN** – Integrated Services Digital Network**MDT** – Mobile Data Terminal**MGD** – million gallons per day**MHz** – Megahertz**MYFP** – Multi-Year Financial Planning**NADA** – National Automobile Dealers Association**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**SAFER** – Staffing For Adequate Fire and Emergency Response**SCADA** – System Control and Data Acquisition**TANF** – Temporary Aid to Needy Families**VDOT** – Virginia Department of Transportation**VJCCA** – 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 14, 2024

**ORDINANCE 052824-3.a APPROPRIATING FUNDS FOR THE FISCAL YEAR  
2024-2025 OPERATIONS BUDGET AND APPROVAL OF THE  
CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2024-2025 FOR  
ROANOKE COUNTY, VIRGINIA**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 23, 2024 and May 14, 2024 concerning the adoption of the annual budget for Roanoke County for fiscal year 2024-2025; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 28, 2024, 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 May 14, 2024, and the second reading of this ordinance was held on May 28, 2024, 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, 2024, and ending June 30, 2025, for the functions and purposes indicated:



**County of Roanoke, Virginia**  
**Fiscal Year 2024-2025**  
**County Operations**  
**First Reading May 14, 2024; Second Reading May 28, 2024**

	Appropriation Amount
<b>Revenues:</b>	
General Fund - County:	
General Government	\$ 260,481,503
Public Works Projects	175,075
Fleet Service Center	4,263,374
Information Technology	9,146,064
Emergency Communications	7,046,151
Recreation Fee Class	5,415,000
Children's Services Act	12,083,175
Grants & Other Funds	1,446,903
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	459,074
Subtotal, General Fund	<u>300,618,819</u>
Debt Service Fund - from County	13,470,759
Debt Service Fund - from Schools	<u>4,125,345</u>
Subtotal, Debt Service Fund	<u>17,596,104</u>
Internal Service Fund - Health Insurance	14,942,123
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	<u>1,604,003</u>
Subtotal, Internal Service Funds	<u>17,367,330</u>
Total Revenue - County Operations Funds	<u>\$ 335,582,253</u>
<b>Expenditures:</b>	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 409,860
County Administration	1,177,904
Internal Auditor	224,743
Public Information	369,247
County Attorney	812,690
Human Resources	<u>1,212,530</u>
Subtotal, General Administration	<u>4,206,974</u>
Constitutional Officers	
Commissioner of the Revenue	1,150,992
Commonwealth's Attorney	1,819,030
Sheriff's Office	15,623,487
Treasurer	1,344,417
Clerk of the Circuit Court	<u>1,450,808</u>
Subtotal, Constitutional Officers	<u>21,388,734</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	820,381
Courthouse Maintenance	60,000
Subtotal, Judicial Administration	<u>1,281,565</u>
Management Services	
Real Estate Valuation (Assessor)	1,145,943
Finance & Management Services	<u>3,058,393</u>
Subtotal, Management Services	<u>4,204,336</u>
Public Safety	
Police	18,175,155
Fire & Rescue	<u>25,510,476</u>
Subtotal, Public Safety	<u>43,685,631</u>
Community Services	
Economic Development	680,371
Development Services	4,046,753
Planning	2,432,932
General Services	<u>10,150,355</u>
Subtotal, Community Services	<u>17,310,411</u>
Human Services	
Parks, Recreation, & Tourism	6,163,364
Public Health	767,419
Social Services	15,775,387
Library	5,221,194
Virginia Cooperative Extension	145,391
Elections (Registrar)	<u>1,038,250</u>
Subtotal, Human Services	<u>29,111,005</u>
Non-Departmental	
Employee Benefits	3,260,820
Transfer to Information Technology	7,840,813
Transfer to Emergency Communications	3,687,263
Contributions - Discretionary, Contractual, Dues & Memberships	2,717,482
Miscellaneous	2,253,407
Board Contingency	50,000
Subtotal, Non-Departmental	<u>19,809,785</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to School Operating Fund	\$ 92,543,849
Transfer to Debt Service - County & Schools	13,346,009
Transfer to County Capital	6,638,983
Transfer to Children's Services Act - County	2,234,000
Transfer to Children's Services Act - Schools	2,179,000
Transfer to Internal Services - Risk Management	2,154,003
Transfer to Criminal Justice Academy	212,143
Transfer to Public Works Projects	175,075
Subtotal, Transfers to Other Funds	<u>119,483,062</u>
 Total, General Government - County Operations	 <u>\$ 260,481,503</u>
 Public Works Projects	 \$ 175,075
 Fleet Service Center	 4,263,374
 Information Technology	 9,146,064
 Emergency Communications	 7,046,151
 Recreation Fee Class	 5,415,000
 Children's Services Act	 12,083,175
 Grants & Other Funds	 1,446,903
 Police E-Citation	 60,000
 Community Development Technology Fee	 40,000
 Police Special Programs	 2,500
 Criminal Justice Academy	 459,074
 Total, General Fund - County Operations	 <u>300,618,819</u>
 Debt Service Fund	 <u>17,596,104</u>
 Internal Service Fund - Health Insurance	 14,942,123
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	<u>1,604,003</u>
Total, Internal Service Funds	<u>17,367,330</u>
 Total Expenditures - All County Operations Funds	 <u>\$ 335,582,253</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, 2024, are re-appropriated to the 2024-2025 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), Grants (C135), Opioid Abatement Settlement Fund (C136), Information Technology (C141), Emergency Communications (C142-



C144), Fee Class (C150), 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, 2024. 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, 2024.

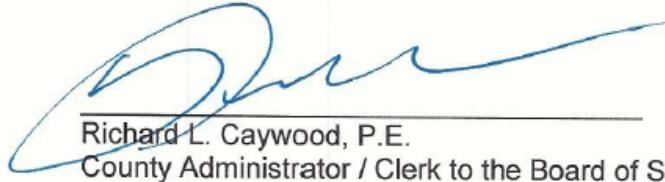


On motion of Supervisor Hooker to approve the proposed ordinance appropriating funds for the fiscal year 2024-2025; seconded by Supervisor Radford and carried by the following roll call and recorded vote:

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

NAYS: None

A COPY TESTE:



Richard L. Caywood, P.E.  
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services  
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF  
ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY  
ADMINISTRATION CENTER ON TUESDAY, MAY 14, 2024

**ORDINANCE 052824-3.b APPROPRIATING FUNDS FOR THE FISCAL YEAR  
2024-2025 CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 23, 2024 and May 14, 2024 concerning the adoption of the annual budget for Roanoke County for fiscal year 2024-2025; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 28, 2024, 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 May 14, 2024 and the second reading of this ordinance was held on May 28, 2024, 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, 2024, and ending June 30, 2025, for the functions and purposes indicated:



**County of Roanoke, Virginia**  
**Fiscal Year 2024-2025**  
**County Capital**  
**First Reading May 14, 2024; Second Reading May 28, 2024**

	Appropriation Amount
<b>Revenues:</b>	
<b>County Capital:</b>	
Transfer from General Government Fund	\$ 8,575,000
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	7,245,607
County Restricted Cash	125,000
Non-County Funding Sources	<u>1,311,750</u>
<b>Total Revenue - County Capital</b>	<u><u>\$ 17,257,357</u></u>
<b>Expenditures:</b>	
<b>County Capital:</b>	
FY 2025 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	<u>\$ 4,975,000</u>
FY 2025 Capital Year Budget - Assessments and Studies	100,000
FY 2025 Capital Year Budget - Buildings and Facilities	4,002,000
FY 2025 Capital Year Budget - Computer Infrastructure, Software and Hardware	2,745,000
FY 2025 Capital Year Budget - Capital Maintenance Programs and Recurring	4,125,357
FY 2025 Capital Year Budget - Transportation	300,000
FY 2025 Capital Year Budget - Speciality Equipment	<u>310,000</u>
Subtotal, FY 2025 Capital Year Budget	<u>11,582,357</u>
<b>FY 2025 Fleet Replacement Budget</b>	<u>700,000</u>
<b>Total Expenditures - County Capital</b>	<u><u>\$ 17,257,357</u></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, 2024, are re-appropriated to the 2024-2025 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, 2024, and appropriations in the 2024-2025 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, 2024.



On motion of Supervisor Mahoney to approve the proposed ordinance appropriating funds for the fiscal year 2024-2025 capital budget; seconded by Supervisor Hooker and carried by the following roll call and recorded vote:

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

NAYS: None

A COPY TESTE:

Richard L. Caywood, P.E.  
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services  
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 28, 2024

**RESOLUTION 052824-1 ADOPTING**

**1) THE FISCAL YEAR 2024-2025 OPERATING AND CAPITAL BUDGET REVENUES AND EXPENDITURES FOR THE COUNTY OF ROANOKE, VIRGINIA AND 2) THE FISCAL YEARS 2025-2034 CAPITAL IMPROVEMENT PROGRAM FOR ROANOKE COUNTY, VIRGINIA AND 3) THE FISCAL YEAR 2024-2025 FEE COMPENDIUM**

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 23, 2024 and May 14, 2024; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Roanoke County, Virginia:

1. That there is hereby approved the annual operating and capital budget revenues and expenditures for fiscal year 2024-2025 for Roanoke County, Virginia as shown on the attached Schedules 1 and 2.



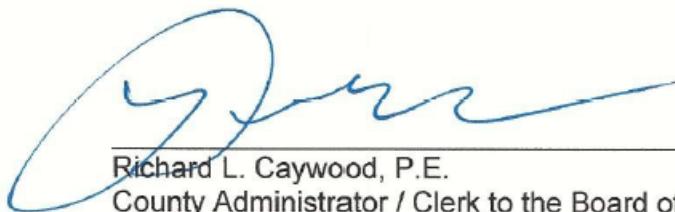
2. That there is hereby approved the Capital Improvement Program for fiscal years 2025-2034 for Roanoke County, Virginia as shown on the attached Schedule 3.
3. That the preparation and approval of these budgets is for informative and fiscal planning purposes only.
4. That there is hereby approved a 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.

Supervisor Mahoney moved to approve the proposed resolution adopting 1) the fiscal year 2024-2025 Operating and Capital Budget Revenues and Expenditures for the County of Roanoke, Virginia, and 2) the fiscal years 2025-2034 Capital Improvement Program for the County of Roanoke, Virginia and 3) the fiscal year 2024-2025 Fee Compendium. Supervisor Hooker seconded the motion. Motion Approved.

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

NAYS: None

A COPY TESTE:



Richard L. Caywood, P.E.  
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services  
Steve Elliott, Budget Administrator  
Peter Lubeck, County Attorney



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 25, 2024

**RESOLUTION 062524-1 APPROVING THE ROANOKE COUNTY PUBLIC SCHOOLS BUDGET FOR FISCAL YEAR 2024-2025 UPON CERTAIN TERMS AND CONDITIONS**

WHEREAS, State Code 22.1-93 requires the governing body of a County to prepare and approve an annual budget for education purposes by May 15 or within thirty (30) days of the receipt by the County of the estimates of state funds, whichever shall later occur; and

WHEREAS, the Roanoke County School Board approved their fiscal year 2024-2025 budget on June 10, 2024 both by fund and state categories.

THEREFORE, BE IT RESOLVED by the Board of Supervisors of Roanoke County, Virginia that the fiscal year 2024-2025 Roanoke County Public Schools budget as set forth by the School Board's adoption on June 10, 2024, a copy of which is incorporated by reference herein, is hereby APPROVED, and the County Administrator and the Clerk are authorized to execute and attest, respectively, on behalf of the County, any documentation, in form approved by the County Attorney, necessary to evidence said approval.

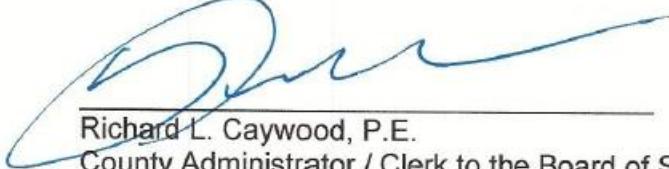
On motion of Supervisor Radford to approve the resolution adopting the Roanoke County Public Schools Budget for fiscal year 2024-2025; seconded by Supervisor Mahoney and carried by the following roll call and recorded vote:



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

NAYS: None

A COPY TESTE:

  
Richard L. Caywood, P.E.  
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services  
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, JUNE 25, 2024

**EMERGENCY ORDINANCE TO APPROPRIATE FUNDS FOR THE FISCAL YEAR 2024-2025 ROANOKE COUNTY PUBLIC SCHOOLS CATEGORIES**

WHEREAS, upon notice duly published in the newspaper, a public hearing was held on April 23, 2024 concerning the adoption of the annual budget for Roanoke County which included the Roanoke County Public Schools categories for fiscal year 2024-2025; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said categories on June 25, 2024, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on June 25, 2024, and the second reading of this ordinance was waived after a four-fifths vote, 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 categories for the period beginning July 1, 2024, and ending June 30, 2025, for the functions and purposes indicated:



## County of Roanoke, Virginia

Fiscal Year 2024-2025

## Roanoke County Public Schools Categories

First Reading June 25, 2024; Second Reading Waived

	Appropriation Amount
<b>Revenues:</b>	
Schools Instruction	\$ 153,554,539
Schools Administration, Attendance, and Health	\$ 9,849,934
Schools Pupil Transportation	\$ 11,543,443
Schools Operation and Maintenance	\$ 21,106,680
Schools Food Service and Other Noninstructional Operations	\$ 8,830,427
Schools Facilities	\$ 102,452,176
Schools Debt and Fund Transfers	\$ 24,453,319
Schools Technology	\$ 15,275,409
Schools Non-Categorical Spending	<u>\$ 29,888,799</u>
 Total Revenue - Schools Categories	 <u>\$ 376,954,726</u>
 <b>Expenditures:</b>	
Schools Instruction	\$ 153,554,539
Schools Administration, Attendance, and Health	\$ 9,849,934
Schools Pupil Transportation	\$ 11,543,443
Schools Operation and Maintenance	\$ 21,106,680
Schools Food Service and Other Noninstructional Operations	\$ 8,830,427
Schools Facilities	\$ 102,452,176
Schools Debt and Fund Transfers	\$ 24,453,319
Schools Technology	\$ 15,275,409
Schools Non-Categorical Spending	<u>\$ 29,888,799</u>
 Total Expenditures - Schools Categories	 <u>\$ 376,954,726</u>

2. That the Non-Categorical Spending represents \$23,584,888 for the Schools Health Insurance Fund, \$1,714,101 for the Schools Dental Insurance Fund, \$408,203 for the Schools Risk Management Fund, \$142,790 for the Schools Other Post-Employment Benefits Trust Fund, and \$4,038,817 in Student Activity Funds.



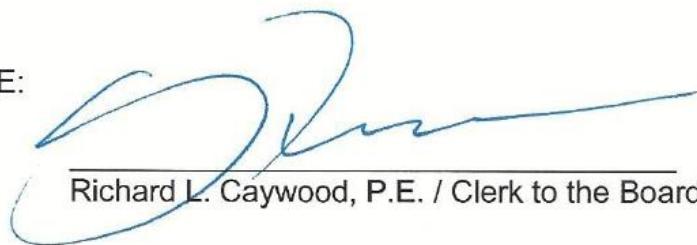
3. That all funded outstanding categorical encumbrances at June 30, 2024, are re-appropriated to the 2024-2025 fiscal year to the same category for which they are encumbered in the previous year.
4. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 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.
5. This ordinance shall take effect July 1, 2024.

On motion of Supervisor Radford to approve the ordinance as an emergency ordinance, due to time constraints, and to dispense the second reading upon an affirmative vote of 4/5ths of the members of the board; seconded by Supervisor Mahoney and carried by the following roll call and recorded vote:

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

NAYS: None

A COPY TESTE:

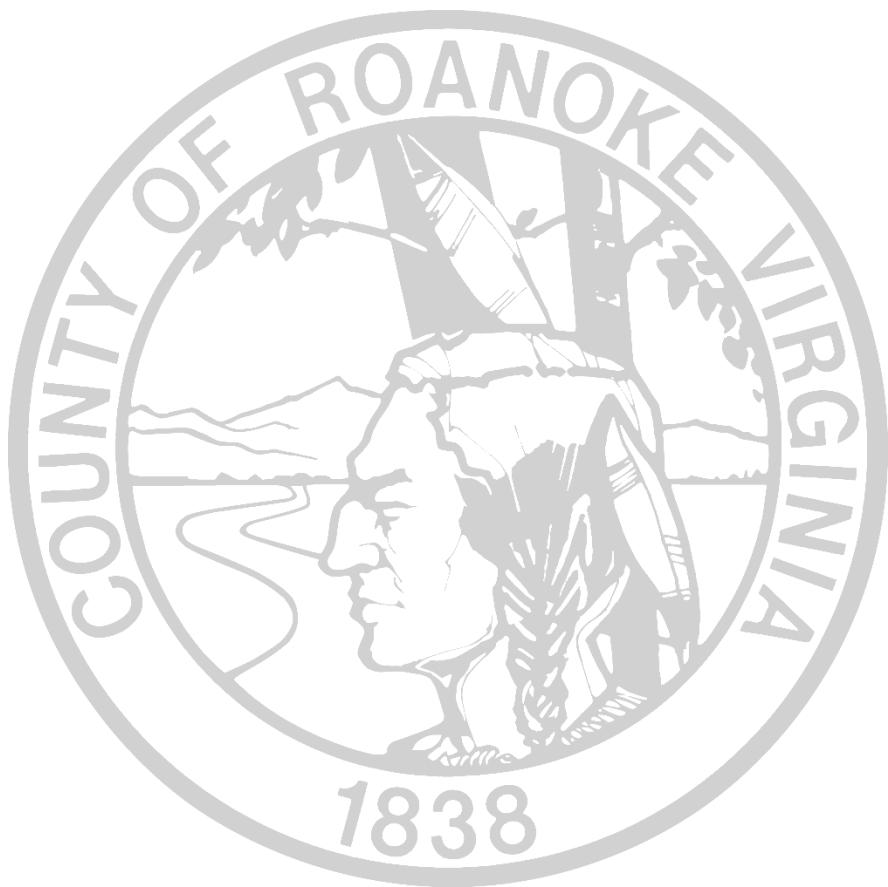


Richard L. Caywood, P.E. / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services  
Susan Peterson, RCPS



# 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 combined all 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.

### **Attachment B – Classification Plan**

The Classification Plan provides a summary of all Roanoke County jobs, the pay range, the number of employees assigned to each job and identifies the individual departments. The County has moved to 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. The Roanoke County handbook chapter 6 section B outlines the grievance procedure and identifies positions including Department Heads that serve at the pleasure of the County Administrator and may not use the grievance procedure. The following positions are considered Department Heads irrespective of title and include: Chief of Fire and Rescue, Chief of Police, Director of Planning, Director of Development Services, Director of Economic Development, Director of Finance and Management Services, Director of General Services, Director of Human Resources, Director of Parks, Recreation and Tourism, Director of Emergency Communications, Director of Information Technology, Director of Library Services, Director of Real Estate Valuation, Director of Social Services, Public Information Officer, Internal Auditor, and any additional departmental units that may be created by organizational changes approved by the County Administrator. The County Administrator and the County Attorney are unclassified positions and the employment arrangement is by contract and approved by the Board of Supervisors.

### **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

# Adopted Budget

FY 2024-2025



## Classification and Pay Plan

POLICE																									
Rank	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
ASST CHIEF																									
COMMANDER	\$ 91,327	\$ 93,381	\$ 95,482	\$ 96,765	\$ 97,884	\$ 99,108	\$ 100,347	\$ 101,601	\$ 102,871	\$ 104,157	\$ 105,459	\$ 106,777	\$ 108,112	\$ 109,463	\$ 110,831	\$ 112,217	\$ 113,620	\$ 115,040	\$ 116,478						
SERGEANT	\$ 75,958	\$ 77,667	\$ 79,444	\$ 81,201	\$ 83,028	\$ 84,666	\$ 85,117	\$ 86,181	\$ 87,258	\$ 88,349	\$ 89,453	\$ 90,572	\$ 91,704	\$ 92,950	\$ 95,186	\$ 96,376	\$ 97,580	\$ 98,800	\$ 100,035	\$ 101,286					
10 IV																									
10 III																									
10 II																									
10 I	\$ 52,198	\$ 53,372	\$ 54,573	\$ 55,801	\$ 57,056	\$ 58,340	\$ 59,653	\$ 60,955	\$ 62,367																
RECRUIT	\$ 50,190																								

FIRE AND RESCUE																									
Rank	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
DEPUTY CHIEF																									
ASSISTANT CHIEF																									
CAPTAIN																									
LIEUTENANT																									
MASTER R/FF																									
PARAMedic	\$ 55,661	\$ 56,914	\$ 58,194	\$ 59,503	\$ 59,802	\$ 62,211	\$ 63,611	\$ 65,042	\$ 66,506	\$ 67,337															
EMT	\$ 51,065	\$ 52,214	\$ 53,389	\$ 54,591	\$ 55,819	\$ 57,075	\$ 58,359																		
RECRUIT	\$ 49,101																								

SHERIFF																									
Rank	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
LT COLONEL	\$ 96,025	\$ 98,185	\$ 100,335	\$ 102,653	\$ 104,963	\$ 107,325	\$ 110,740	\$ 114,209	\$ 117,620	\$ 119,680	\$ 120,579	\$ 122,086	\$ 123,600	\$ 125,145	\$ 126,710	\$ 128,293	\$ 129,887	\$ 131,521	\$ 133,165	\$ 134,830	\$ 136,515	\$ 138,221			
CAPTAIN	\$ 76,820	\$ 78,548	\$ 80,316	\$ 82,123	\$ 83,970	\$ 85,850	\$ 87,792	\$ 90,767	\$ 92,787	\$ 94,806	\$ 95,772	\$ 96,463	\$ 97,669	\$ 98,889	\$ 100,126	\$ 101,377	\$ 102,644	\$ 103,927	\$ 105,226	\$ 106,542	\$ 107,874	\$ 109,222	\$ 110,587	\$ 113,962	
LIEUTENANT																									
SERGEANT	\$ 66,429	\$ 67,924	\$ 69,452	\$ 71,014	\$ 72,612	\$ 74,246	\$ 75,744	\$ 76,114	\$ 77,065	\$ 78,029	\$ 79,004	\$ 79,991	\$ 80,991	\$ 82,094	\$ 83,029	\$ 84,067	\$ 85,117	\$ 86,181	\$ 87,259	\$ 88,349	\$ 89,454	\$ 90,572			
DEP IV																									
DEP III	\$ 58,852	\$ 60,176	\$ 61,530	\$ 62,914	\$ 64,330	\$ 65,777	\$ 66,999	\$ 67,422	\$ 68,275	\$ 69,128	\$ 69,992	\$ 70,867													
DEP III	\$ 52,430	\$ 53,610	\$ 54,816	\$ 56,049	\$ 57,310	\$ 58,600	\$ 59,918	\$ 61,266	\$ 62,645	\$ 64,221	\$ 65,024	\$ 65,836													
DEP I	\$ 49,933	\$ 51,057	\$ 52,206	\$ 53,380	\$ 54,581	\$ 55,809	\$ 57,065	\$ 58,349	\$ 59,662	\$ 60,408	\$ 61,163														
RECRUIT	\$ 48,033																								

ECC																									
Rank	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
ECO MANAGER																									
SUPERVISOR	\$ 65,691	\$ 67,169	\$ 68,680	\$ 70,225	\$ 71,806	\$ 73,421	\$ 75,073	\$ 76,612	\$ 77,962	\$ 77,924	\$ 78,889	\$ 79,884	\$ 80,883	\$ 81,894	\$ 82,893	\$ 83,954	\$ 84,917	\$ 85,986	\$ 86,066	\$ 87,142	\$ 88,231	\$ 89,334	\$ 90,450	\$ 91,581	
TRAINING OFFICER	\$ 57,624	\$ 58,920	\$ 60,601	\$ 62,987	\$ 64,405	\$ 65,854	\$ 66,777	\$ 67,510	\$ 68,354	\$ 69,209	\$ 70,074	\$ 70,950	\$ 71,836	\$ 72,734	\$ 73,644	\$ 74,564	\$ 75,486	\$ 76,440	\$ 77,395	\$ 78,363	\$ 79,342	\$ 80,334			
CO I	\$ 48,775	\$ 49,872	\$ 50,994	\$ 52,142	\$ 53,315	\$ 54,514	\$ 55,741	\$ 56,995	\$ 58,278	\$ 59,006	\$ 59,744	\$ 60,990	\$ 61,247	\$ 62,012	\$ 62,787	\$ 63,572	\$ 64,357	\$ 65,171	\$ 65,986	\$ 66,811	\$ 67,646	\$ 68,492	\$ 69,348	\$ 70,215	\$ 71,092
CO I	43,549	44,529																							



## Attachment B

## Classification Plan

### **Fund Legend:**

- C100: General Government Fund
- C111: Children's Services Act Fund
- C126: Criminal Justice Academy Fund
- C130: Fleet Service Center Fund
- C135: Grant Fund
- C141: Information Technology Fund
- C142: Communications Shop Fund
- C144: Emergency Communications Fund
- C150: Recreation Fee Class Fund
- C710: Risk Management Fund
- C817: Roanoke Valley Television Fund
- C819: Roanoke Valley Greenway Commission Fund
- C891: Regional Center for Animal Control and Protection Fund

### **Status Legend:**

- NOEX: Non-Exempt from FLSA
- EXE/Comp: Exempt Compensatory
- EXE/DISC: Exempt Discretionary



Grade	Fund	Comp	Job ID	Title	Status	Department	Count	Min	Midpoint	Max
A13	C100	DBM	1731	GS-CUSTODIAN	NON-EXEMPT	GENERAL SERVICES	4	\$ 31,086	\$ 37,875	\$ 44,664
A13	C100	DBM	1746	GS-REFUSE COLLECTOR	NON-EXEMPT	GENERAL SERVICES	5	\$ 31,086	\$ 37,875	\$ 44,664
B21	C100	DBM	1277	CIRCT-DEPUTY CLERK CIRCUIT COURT I	NON-EXEMPT	CLERK OF CIRCUIT COURT	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1203	REV-INCOME TAX COORDINATOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1206*	REV-TAX CLERK *CP	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1179	COMATT-SECRETARY	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1661*	DEV-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1664*	DEV-PERMIT TECHNICIAN *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1590	FR-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	FIREF & RESCUE	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1732	GS-CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	GENERAL SERVICES	2	\$ 35,975	\$ 43,832	\$ 51,688
B21	C130	DBM	1743	GS-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C130	DBM	2172	GS-CUSTOMER SERVICE REPRESENTATIVE (FLEET)	NON-EXEMPT	GENERAL SERVICES	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	2037	LIB-LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	13	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1841*	PRT-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	PARKS, REC & TOURISM	17	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1851	PRT-PARKS CLERK	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1870	PRT-RECREATION TECHNICIAN	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1853	PRT-PARKS & FACILITY SERVICE TECHNICIAN	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C150	DBM	1806	PRT-AQUATICS SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C150	DBM	1842*	PRT-MOTOR EQUIPMENT OPERATOR *CP (SCHOOL)	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1535	PO-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1536*	PO-RECORDS TECHNICIAN *CP	NON-EXEMPT	POLICE	6	\$ 35,975	\$ 43,832	\$ 51,688
B21	C126	DBM	2170	PO-OFFICE SUPPORT SPECIALIST (ACADEMY)	NON-EXEMPT	POLICE	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1332	REAL-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	2081	REG-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REGISTRAR/ELECTIONS	3	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1962	SS-CUSTOMER SERVICE REP	NON-EXEMPT	SOCIAL SERVICES	7	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1977	SS-SOCIAL SERVICES AIDE	NON-EXEMPT	SOCIAL SERVICES	3	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1351	TREAS-TREASURER CLERK I	NON-EXEMPT	TREASURER	2	\$ 35,975	\$ 43,832	\$ 51,688
B21	C100	DBM	1278	CIRCT-DEPUTY CLERK CIRCUIT COURT II	NON-EXEMPT	CLERK OF CIRCUIT COURT	3	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1204	REV-REAL ESTATE CLERK II	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1178	COMATT-LEGAL SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	3	\$ 40,849	\$ 49,770	\$ 58,691
B22	C135	DBM	1181	COMATT-VICTIM/WITNESS ASSISTANT COORDINATOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C142	DBM	1458	ED COMMUNICATIONS EQUIPMENT INSTALLER	NON-EXEMPT	EMERGENCY COMMUNICATIONS	3	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1379	FIN-ACCOUNTS REPRESENTATIVE I	NON-EXEMPT	FINANCE	2	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1722*	GS-BUILDING MAINTENANCE TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	7	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1755	GS-CUSTOMER SERVICE SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1757*	GS-FLEET MECHANIC *CP	NON-EXEMPT	GENERAL SERVICES	2	\$ 40,849	\$ 49,770	\$ 58,691
B22	C130	DBM	1739*	GS-FLEET MECHANIC (FLEET)	NON-EXEMPT	GENERAL SERVICES	8	\$ 40,849	\$ 49,770	\$ 58,691
B22	C141	DBM	1476	IT-OFFICE COORDINATOR/DEPT BUDGET SPECIALIST	NON-EXEMPT	INFORMATION TECHNOLOGY	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	2034	LIB-DEPARTMENT BUDGET SPECIALIST	NON-EXEMPT	LIBRARY	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	2043*	LIB-SENIOR LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	11	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1895	PRT-RECREATION SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C891	DBM	2150	RCACP-ANIMAL SUPPORT ATTENDANT	NON-EXEMPT	RCACP	12	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1239	SHR-ACCREDITATION SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1228	SHR-CIVIL PROCESS SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	2	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1229	SHR-CONTROL ROOM OPERATOR	NON-EXEMPT	SOCIAL SERVICES	33	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1955	SS-BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C111	DBM	1984	SS-CSA COMPLIANCE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1352	TREAS-TREASURER CLERK II	NON-EXEMPT	TREASURER	3	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1357	TREAS-COLLECTIONS SPECIALIST	NON-EXEMPT	CLERK OF CIRCUIT COURT	1	\$ 40,849	\$ 49,770	\$ 58,691
B22	C100	DBM	1279	CIRCT-DEPUTY CLERK CIRCUIT COURT III	NON-EXEMPT	COMMISSIONER OF REVENUE	6	\$ 45,723	\$ 55,708	\$ 65,693
B22	C100	DBM	1200	REV-BUSINESS/ORDINANCE INSPECTOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 45,723	\$ 55,708	\$ 65,693
B22	C100	DBM	1207	REV-TAX COMPLIANCE DEPUTY	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 45,723	\$ 55,708	\$ 65,693
B22	C135	DBM	1182	DEV-INVESTIGATOR/WITNESS ASSISTANT DIRECTOR	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 45,723	\$ 55,708	\$ 65,693
B22	C100	DBM	1654*	DEV-INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 45,723	\$ 55,708	\$ 65,693
B22	C100	DBM	1674*	DEV-STORMWATER INSPECTOR *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 45,723	\$ 55,708	\$ 65,693
B22	C44	DBM	1487*	ECG-TECHNICAL ANALYST E&C * CP	NON-EXEMPT	FIN-ACCOUNTS REPRESENTATIVE II	1	\$ 45,723	\$ 55,708	\$ 65,693
B22	C100	DBM	1391	FIN-PURCHASING TECHNICIAN	NON-EXEMPT	FIN-PURCHASING	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1396				1	\$ 45,723	\$ 55,708	\$ 65,693

# Adopted Budget

FY 2024-2025



Classification  
and Pay Plan

Grade	Fund	Comp	Job ID	Title	Status	Department	Count	Min	Midpoint	Max
B23	C100	DBM	1597	FR-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	FIRE & RESCUE	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1749	GS-SOLID WASTE EQUIPMENT OPERATOR	NON-EXEMPT	GENERAL SERVICES	23	\$ 45,723	\$ 55,708	\$ 65,693
B23	C141	DBM	1481*	IT-TECHNICAL ANALYST * CP	NON-EXEMPT	INFORMATION TECHNOLOGY	5	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	2044	LIB-TECHNOLOGY SERVICES COORDINATOR	NON-EXEMPT	LIBRARY	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1820	PR-T-MARKETING & ELECTRONIC SERVICES SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1856	PR-T-PARKS MAINTENANCE SERVICE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1866*	PR-T-RECREATION PROGRAMMER	NON-EXEMPT	PARKS, REC & TOURISM	6	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1867*	PR-T-RECREATION PROGRAMMER (FEE)	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1691	PLAN-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	PLANNING	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1525	PO-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	POLICE	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C891	DBM	2165	RCACP-ANALYST SUPPORT COORDINATOR	NON-EXEMPT	RCACP	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C891	DBM	2156	RCACP-FOSTER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C891	DBM	2161	RCACP-RESCUE & VOLUNTEER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	2085	REG-ABSENTEE VOTING AND ELECTION ADMINISTRATION ASSISTANT	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	2075	REG-ASSISTANT GENERAL REGISTRAR	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C817	DBM	1152	RIVY-MULTIMEDIA PRODUCER I	NON-EXEMPT	RIVTV	2	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1225	SHR-ACCREDITATION SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1951	SS-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	SOCIAL SERVICES	34	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1965	SS-FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1974	SS-SELF SUFFICIENCY SERVICE INTAKE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1987	SS-SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1988	SS-SENIOR ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1979	SS-SENIOR BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1970	SS-TECHNICAL ANALYST I	NON-EXEMPT	SOCIAL SERVICES	1	\$ 45,723	\$ 55,708	\$ 65,693
B23	C135	DBM	1301	SS-YOUTH SURVEILLANCE OFFICER	NON-EXEMPT	SOCIAL SERVICES	3	\$ 45,723	\$ 55,708	\$ 65,693
B23	C100	DBM	1353	TREAS-TREASURER CLERK III	NON-EXEMPT	TREASURER	3	\$ 45,723	\$ 55,708	\$ 65,693
B24	C100	DBM	1280	CIRCT-DEPUTY CLERK CIRCUIT COURT IV	NON-EXEMPT	CLERK OF CIRCUIT COURT	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1205	REV-REAL ESTATE CLERK SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1208	REV-TAX CLERK IV	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1558	DEV-DEVELOPMENT GIS SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C142	DBM	1463	ECD-COMMUNICATIONS TECHNICIAN	NON-EXEMPT	EMERGENCY COMMUNICATIONS	3	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1383*	FIN-BUYER * CP	NON-EXEMPT	FINANCE	3	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1393*	FIN-PAYOUT TECHNICIAN * CP	NON-EXEMPT	FINANCE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1589	FR-FIRE LOGISTICS TECHNICIAN	NON-EXEMPT	FIRE & RESCUE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1105	HR-HUMAN RESOURCES SPECIALIST	NON-EXEMPT	HUMAN RESOURCES	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1897	PRT-HUMAN RESOURCES ADMINISTRATIVE SPECIALIST	NON-EXEMPT	HUMAN RESOURCES	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1852	PRT-PARKS CREW LEADER	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1696	PLAN-PLANNER I	NON-EXEMPT	PLANNING	4	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1534	PO-INVESTIGATIVE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C891	DBM	2149	RCACP-ANIMAL HEALTH ATTENDANT	NON-EXEMPT	RCACP	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C891	DBM	2153	RCACP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCACP	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C891	DBM	2160	RCACP-MAINTENANCE TECHNICIAN/CUSTODIAN	NON-EXEMPT	REAL-ESTATE VALUATION	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1333	REAL-REAL ESTATE AND LAND USE COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1968	SS-FRAUD INVESTIGATOR	NON-EXEMPT	TREASURER	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1964	SS-SENIOR FAMILY SERVICES SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	10	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1980	SS-SENIOR SELF-SUFFICIENCY SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1986	SS-FAMILY ASSESSMENT AND PLANNING TEAM FACILITATOR	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C111	DBM	1748	PR-T-MARKETING SPECIALIST	NON-EXEMPT	FIRE & RESCUE	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C135	DBM	1985	SS-JUVENILE INTERVENTION SERVICES SPECIALIST	NON-EXEMPT	GENERAL SERVICES	2	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1127	TREAS-TREASURER CLERK SUPERVISOR	NON-EXEMPT	PUBLIC INFORMATION	1	\$ 51,826	\$ 63,144	\$ 74,462
B24	C100	DBM	1354*	SS-BENEFIT PROGRAMS TRAINER	NON-EXEMPT	SOCIAL SERVICES	1	\$ 51,826	\$ 63,144	\$ 74,462
B25	C100	DBM	1665	DEV-PERMIT TECHNICIAN SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 59,144	\$ 72,060	\$ 84,977
B25	C100	DBM	1668	DEV-STORMWATER MAINTENANCE FOREMAN	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 51,826	\$ 63,144	\$ 74,462
B25	C142	DBM	1488	ECD-COMMUNICATIONS INSTALLATION FOREMAN	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 59,144	\$ 72,060	\$ 84,977
B25	C150	DBM	2168	GS-SOLID WASTE COLLECTION FOREMAN	NON-EXEMPT	FIRE & RESCUE	2	\$ 51,826	\$ 63,144	\$ 74,462
B25	C130	DBM	2166	GS-FLEET INVENTORY SUPERVISOR	NON-EXEMPT	GENERAL SERVICES	1	\$ 51,826	\$ 63,144	\$ 74,462
B25	C100	DBM	2039	LIB-LIBRARIAN	NON-EXEMPT	LIBRARY	3	\$ 51,826	\$ 63,144	\$ 74,462
B25	C150	DBM	1825*	PR-T-BUSINESS SERVICES SUPERVISOR	NON-EXEMPT	PARKS, REC & TOURISM	2	\$ 51,826	\$ 63,144	\$ 74,462
B25	C150	DBM	1840	PR-T-MEMBERSHIP SUPERVISOR	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 51,826	\$ 63,144	\$ 74,462
B25	C100	DBM	1325*	REAL-APPRAISER * CP	NON-EXEMPT	REAL-ESTATE VALUATION	7	\$ 51,826	\$ 63,144	\$ 74,462

# Adopted Budget

FY 2024-2025



## Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	Status	Department	Count	Min	Midpoint	Max
B32	C100	DBM	1000	ADM-EXECUTIVE ASSISTANT COM-ACT/VICTIM/WITNESS DIRECTOR	1	EXE/COMP	ADMINISTRATION	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1183	COM-ACT/EXECUTIVE ASSISTANT	1	EXE/COMP	COMMONWEALTH ATTORNEY	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1075	COATT-EXECUTIVE ASSISTANT	1	EXE/COMP	COUNTY ATTORNEY	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1652	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	1	EXE/COMP	DEVELOPMENT SERVICES	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1656	DEV-DEVELOPMENT REVIEW COORDINATOR	1	EXE/COMP	DEVELOPMENT SERVICES	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1741	GS-SOLID WASTE COLLECTION SUPERVISOR	1	EXE/COMP	GENERAL SERVICES	\$ 59,144	\$ 72,060	\$ 84,977
B32	C130	DBM	1754	GS-FLEET SUPERVISOR	1	EXE/COMP	GENERAL SERVICES	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1854*	PRT-PARKS MAINTENANCE SUPERVISOR	2	EXE/COMP	PARKS, REC & TOURISM	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1868*	PRT-RECREATION PROGRAM SUPERVISOR	4	EXE/COMP	PARKS, REC & TOURISM	\$ 59,144	\$ 72,060	\$ 84,977
B32	C150	DBM	1847	PRT-OPERATIONS SUPERVISOR	1	EXE/COMP	PARKS, REC & TOURISM	\$ 59,144	\$ 72,060	\$ 84,977
B32	C150	DBM	1855	PRT-PARKS MAINTENANCE SUPERVISOR (SCHOOL)	1	EXE/COMP	PARKS, REC & TOURISM	\$ 59,144	\$ 72,060	\$ 84,977
B32	C150	DBM	1869*	PRT-RECREATION PROGRAM SUPERVISOR (SCHOOL)	4	EXE/COMP	PARKS, REC & TOURISM	\$ 59,144	\$ 72,060	\$ 84,977
B32	C100	DBM	1537	PO-POLICE RECORDS SUPERVISOR	1	EXE/COMP	POLICE	\$ 59,144	\$ 72,060	\$ 84,977
B32	C891	DBM	2158	RCACP-KENNEL MANAGER	1	EXE/COMP	RCACP	\$ 59,144	\$ 72,060	\$ 84,977
C41	C100	DBM	1675	DEV-BUSINESS COORDINATOR	1	EXE/COMP	DEVELOPMENT SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1135	ECON-ECONOMIC DEVELOPMENT SPECIALIST	2	EXE/COMP	ECONOMIC DEVELOPMENT	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1375	FIN-BUDGET ANALYST	4	EXE/COMP	FIN-BUDGET ANALYST	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1387*	FIN-FINANCIAL ANALYST *CP	2	EXE/COMP	FINANCIAL ANALYST	\$ 59,997	\$ 78,746	\$ 97,495
C41	C111	DBM	1404*	FIN-FINANCIAL ANALYST (GRANT)	1	EXE/COMP	FINANCIAL ANALYST	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1576	FR-BUSINESS COORDINATOR	1	EXE/COMP	FR & RESCUE	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1579	FR-DATA ANALYST	1	EXE/COMP	FR & RESCUE	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1591	FR-COMMUNITY OUTREACH COORDINATOR	1	EXE/COMP	FR & RESCUE	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1728	GS-BUSINESS COORDINATOR	1	EXE/COMP	GENERAL SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1737	GS-FACILITIES SUPERVISOR	1	EXE/COMP	GENERAL SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1740	GS-HOUSEKEEPING SUPERVISOR	1	EXE/COMP	GENERAL SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1454	IT-BUSINESS SYSTEMS ANALYST *CP	12	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1455	IT-BUSINESS COORDINATOR	1	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1466*	IT-DATA INTEGRATION SPECIALIST *CP	1	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1480*	IT-SYSTEMS ENGINEER CP	4	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1484*	IT-TELECOMMUNICATIONS ENGINEER *CP	1	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C141	DBM	1485*	IT-WEB SYSTEMS ANALYST *CP	1	EXE/COMP	INFORMATION TECHNOLOGY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2026	LIB-ADMINISTRATIVE & MARKETING MANAGER	1	EXE/COMP	LIBRARY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2031*	LIB-BRANCH LIBRARIAN	3	EXE/COMP	LIBRARY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2041	LIB-COMMUNITY ENGAGEMENT LIBRARIAN	1	EXE/COMP	LIBRARY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2036*	LIB-DIVISIONAL LIBRARIAN	3	EXE/COMP	LIBRARY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2030	LIB-INTEGRATED LIBRARY SYSTEMS/TECHNOLOGY COORDINATOR	1	EXE/COMP	LIBRARY	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1810	PRT-BUSINESS COORDINATOR	1	EXE/COMP	PARKS, REC & TOURISM	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1844	PRT-MARKETING AND ADMINISTRATION COORDINATOR	1	EXE/COMP	PARKS, REC & TOURISM	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1528	PO-BUSINESS COORDINATOR	1	EXE/COMP	POLICE	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1126	PIO-PUBLIC INFORMATION MANAGER	1	EXE/COMP	PUBLIC INFORMATION	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	2084	REG-ASSISTANT DIRECTOR AND ELECTIONS MANAGER	1	EXE/COMP	REGISTRAR/ELECTIONS	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1226	SHR-BUSINESS COORDINATOR	1	EXE/COMP	SHERIFF	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1956*	SS-BENEFIT PROGRAMS SUPERVISOR	5	EXE/COMP	SOCIAL SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1973	SS-RESOURCE COORDINATOR	1	EXE/COMP	SOCIAL SERVICES	\$ 59,997	\$ 78,746	\$ 97,495
C41	C111	DBM	1981	SS-UTILIZATION MANAGEMENT SPECIALIST	1	EXE/COMP	ADMINISTRATION	\$ 59,997	\$ 78,746	\$ 97,495
C41	C100	DBM	1054	ADM-CHIEF DEPUTY CLERK TO BOARD OF SUPERVISORS	1	EXE/COMP	CLERK OF CIRCUIT COURT	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1275	CIRCT-CHIEF DEPUTY CLERK OF CIRCUIT COURT	1	EXE/COMP	COMMISSIONER OF REVENUE	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1201	REV-CHIEF DEPUTY COMMISSIONER OF THE REVENUE	1	EXE/COMP	DEVELOPMENT SERVICES	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1653*	DEV-CIVIL ENGINEER *CP	2	EXE/COMP	EMERGENCY COMMUNICATIONS	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1667	DEV-SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	1	EXE/COMP	FIN-FINANCIAL SYSTEMS ANALYST	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1402	DEV-STORMWATER OPERATIONS SUPERVISOR	1	EXE/COMP	GENERAL SERVICES	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1759	ED-COMMUNICATIONS SYSTEMS SHOP MANAGER	1	EXE/COMP	EMERGENCY COMMUNICATIONS	\$ 64,479	\$ 84,628	\$ 104,778
C41	C142	DBM	1461	ED-COMMUNICATIONS SYSTEMS MANAGER	1	EXE/COMP	GENERAL SERVICES	\$ 64,479	\$ 84,628	\$ 104,778
C41	C144	DBM	1457	ED-COMMUNICATIONS SYSTEMS SHOP MANAGER	1	EXE/COMP	GENERAL SERVICES	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1392	FIN-PAYROLL SPECIALIST	1	EXE/COMP	HUMAN RESOURCES	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1402	FIN-FINANCIAL SYSTEMS ANALYST	4	EXE/COMP	INFORMATION TECHNOLOGY	\$ 64,479	\$ 84,628	\$ 104,778
C41	C141	DBM	1471*	IT-GIS ANALYST *CP	2	EXE/COMP	PARKS, REC & TOURISM	\$ 64,479	\$ 84,628	\$ 104,778
C41	C100	DBM	1857*	PR-T-PARKS MANAGER	1	EXE/COMP	PARKS, REC & TOURISM	\$ 64,479	\$ 84,628	\$ 104,778

# Adopted Budget

FY 2024-2025



## Classification and Pay Plan

Grade	Fund	Comp	Job ID	Title	Status	Department	Count	Min	Midpoint	Max
C42	C100	DBM	1880	PRT-SPECIAL EVENT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C150	DBM	1813	PLAN-CENTER MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1704	PLAN-ZONING AND CODE ENFORCEMENT SUPERVISOR	EXE/COMP	PLANNING	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1697	PLAN-PLANNER II	EXE/COMP	PLANNING	3	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1700	PLAN-TRANSPORTATION PLANNER	EXE/COMP	PLANNING	2	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1542	PO-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	POLICE	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C891	DBM	2154	RCACP-DIRECTOR OF OPERATIONS	EXE/COMP	RCACP	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1966*	SS-FAMILY SERVICES SUPERVISOR	EXE/COMP	SOCIAL SERVICES	7	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1975	SS-SELF SUFFICIENCY SUPERVISOR	EXE/COMP	SOCIAL SERVICES	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1350	TREAS-CHIEF DEPUTY TREASURER	EXE/COMP	TREASURER	1	\$ 64,479	\$ 84,628	\$ 104,778
C42	C100	DBM	1377	FIN-BUDGET MANAGER	EXE/COMP	FINANCE	1	\$ 68,961	\$ 90,511	\$ 112,061
C42	C100	DBM	1389	FIN-FINANCE MANAGER ACCOUNTS PAYABLE	EXE/COMP	FINANCE	1	\$ 68,961	\$ 90,511	\$ 112,061
C42	C100	DBM	1110	HR-HR MANAGER ADMINISTRATIVE SERVICES	EXE/COMP	HUMAN RESOURCES	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C141	DBM	1467	IT-DATA SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C141	DBM	1475	IT-NETWORK SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C141	DBM	1483	IT-TECHNICAL SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	2025	LIB-ADMINISTRATIVE LIBRARIAN MATERIAL MANAGEMENT	EXE/COMP	LIBRARY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	2027	LIB-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	LIBRARY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	2042	LIB-Senior Branch Librarian	EXE/COMP	LIBRARY	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	1865*	PR-T-RECREATION PROGRAM MANAGER	EXE/COMP	PARKS, REC & TOURISM	4	\$ 68,961	\$ 90,511	\$ 112,061
C43	C819	DBM	1826	PRT-ROANOKE VALLEY GREENWAY PROJECT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	1703	PLAN-TRANSIT PLANNER	EXE/COMP	PLANNING	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	1699	PLAN-TRANSPORTATION ENGINEER	EXE/COMP	PLANNING	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	1532	PO-CRIME ANALYST	EXE/COMP	POLICE	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C817	DBM	1151	RV/T-MULTIMEDIA PRODUCER II	EXE/COMP	RTV	2	\$ 68,961	\$ 90,511	\$ 112,061
C43	C100	DBM	1952	SS-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 68,961	\$ 90,511	\$ 112,061
C43	C111	DBM	1960	SS-COMPREHENSIVE SERVICES ACT COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 68,961	\$ 90,511	\$ 112,061
C44	C100	DBM	1381	FIN-ACCOUNTING MANAGER	EXE/COMP	FINANCE	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1376	FIN-BUDGET ADMINISTRATOR	EXE/COMP	FINANCE	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1406	FIN-FINANCE MANAGER PAYROLL AND RISK	EXE/COMP	FINANCE	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1395	FIN-PURCHASING DIVISION DIRECTOR	EXE/COMP	FINANCE	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1890	GS-CAPITAL PROJECT ADMINISTRATOR	EXE/COMP	GENERAL SERVICES	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1736	GS-FACILITIES MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1104	HR-HR MANAGER GENERALIST	EXE/COMP	HUMAN RESOURCES	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C141	DBM	1470	IT-ENTERPRISE SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1858	PRT-PARKS PLANNING & DEVELOPMENT MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1859	PRT-PARKS SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C150	DBM	1886	PRT-RECREATION SUPERINTENDENT	EXE/COMP	PLANNING	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1698	PLAN-PRINCIPAL PLANNER	EXE/COMP	PLANNING	1	\$ 74,573	\$ 97,877	\$ 121,181
C44	C100	DBM	1701	PLAN-ZONING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$ 74,573	\$ 97,877	\$ 121,181
C45	C100	DBM	1180	COMWAT-SENIOR ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	6	\$ 81,302	\$ 106,709	\$ 132,116
C45	C100	DBM	1657	DEV-PROJECT ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	2	\$ 81,302	\$ 106,709	\$ 132,116
C45	C100	DBM	1669	DEV-STORMWATER OPERATIONS MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 81,302	\$ 106,709	\$ 132,116
C45	C100	DBM	1671	DEV-STORMWATER PROGRAM MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 81,302	\$ 106,709	\$ 132,116
C45	C100	DBM	1390	FIN-FINANCE MANAGER SYSTEMS	EXE/COMP	FINANCE	1	\$ 81,302	\$ 106,709	\$ 132,116
C45	C100	DBM	1107	HR-HR MANAGER SYSTEMS	EXE/COMP	HUMAN RESOURCES	1	\$ 81,302	\$ 106,709	\$ 132,116
C51	C141	DBM	1452	IT-APPLICATION SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 74,573	\$ 97,877	\$ 121,181
C51	C141	DBM	1472	IT-GIS MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 74,573	\$ 97,877	\$ 121,181
C51	C141	DBM	1473	IT-INFRASTRUCTURE SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 74,573	\$ 97,877	\$ 121,181
C51	C100	DBM	1176	COMWAT-CHIEF ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 81,302	\$ 106,709	\$ 132,116
C52	C141	DBM	2167	IT- INFORMATION SECURITY MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 81,302	\$ 106,709	\$ 132,116
D61	C100	DBM	1005	ADM-COMM AND ENGAGEMENT OFFICER/ASSISTANT TO COUNTY ADMIN	EXE/DISC	ADMINISTRATION	1	\$ 86,914	\$ 114,075	\$ 141,235
D61	C100	DBM	1080	COAT-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1	\$ 86,914	\$ 114,075	\$ 141,235
D61	C100	DBM	2162	RCACP-VETERINARIAN	EXE/DISC	FCACP	1	\$ 86,914	\$ 114,075	\$ 141,235
D61	C100	DBM	1150	RV/T-DIRECTOR OF CABLE ACCESS	EXE/DISC	RTV	1	\$ 86,914	\$ 114,075	\$ 141,235
D62	C100	DBM	1978	SS-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/DISC	SOCIAL SERVICES	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1651	DEV-BUILDING COMMISSIONER	EXE/DISC	DEVELOPMENT SERVICES	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1655	DEV-COUNTY ENGINEER	EXE/DISC	DEVELOPMENT SERVICES	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1131	ECON-ASSISTANT DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1382	FIN-ASSISTANT DIRECTOR OF FINANCE	EXE/DISC	FINANCE	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1100	HR-ASSISTANT DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C141	DBM	1453	IT-ASSISTANT DIRECTOR FOR INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1003	AUD-INTERNAL AUDITOR	EXE/DISC	INTERNAL AUDIT	1	\$ 91,396	\$ 119,957	\$ 148,518



Grade	Fund	Comp	Job ID	Title	Status	Department	Count	Min	Midpoint	Max
D62	C100	DBM	2028	LIB-ASSISTANT DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1807*	PRT-ASSISTANT DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM PLANNING	3	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1702	PLAN-ASSISTANT DIRECTOR OF PLANNING	EXE/DISC	PUBLIC INFORMATION	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1125	PIO-PUBLIC INFORMATION OFFICER	EXE/DISC	REAL ESTATE VALUATION	1	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1326	REAL-ASSISTANT DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	SOCIAL SERVICES	2	\$ 91,396	\$ 119,957	\$ 148,518
D62	C100	DBM	1954*	SS-ASSISTANT DIRECTOR OF SOCIAL SERVICES	EXE/DISC	COUNTY ATTORNEY	1	\$ 95,877	\$ 125,839	\$ 155,801
D63	C100	DBM	1082	COAT-DEPUTY COUNTY ATTORNEY	EXE/DISC	LIBRARY	1	\$ 113,831	\$ 149,403	\$ 184,975
E81	C100	DBM	2035	LIB-DIRECTOR OF LIBRARY SERVICES	EXE/DISC	RCACP	1	\$ 113,831	\$ 149,403	\$ 184,975
E81	C891	DBM	2155	RCACP-EXECUTIVE DIRECTOR OF RCACP	EXE/DISC	REAL ESTATE VALUATION	1	\$ 113,831	\$ 149,403	\$ 184,975
E81	C100	DBM	1328	REAL-DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	DEVELOPMENT SERVICES	1	\$ 113,831	\$ 149,403	\$ 184,975
E82	C100	DBM	1650	DEV-DIRECTOR OF DEVELOPMENT SERVICES	EXE/DISC	ECONOMIC DEVELOPMENT	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1133	ECON-DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C144	DBM	1489	ECD-DIRECTOR OF EMERGENCY COMMUNICATIONS	EXE/DISC	GENERAL SERVICES	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1733	GS-DIRECTOR OF GENERAL SERVICES	EXE/DISC	HUMAN RESOURCES	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1102	HR-DIRECTOR OF HUMAN RESOURCES	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C141	DBM	1449	IT-DIRECTOR OF INFORMATION TECHNOLOGY	EXE/DISC	PARKS, REC & TOURISM	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1819	PTT-DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PLANNING	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1690	PLAN-DIRECTOR OF PLANNING	EXE/DISC	SOCIAL SERVICES	1	\$ 118,313	\$ 155,285	\$ 192,258
E82	C100	DBM	1963	SS-DIRECTOR OF SOCIAL SERVICES	EXE/DISC	FINANCE	1	\$ 122,794	\$ 161,168	\$ 199,541
E83	C100	DBM	1386	FIN-DIRECTOR OF FINANCE & MANAGEMENT SERVICES	EXE/DISC	FIRE & RESCUE	1	\$ 122,794	\$ 161,168	\$ 199,541
E83	C100	DBM	1578	FR-CHIEF OF FIRE AND RESCUE	EXE/DISC	POLICE	1	\$ 122,794	\$ 161,168	\$ 199,541
E83	C100	DBM	1529	PO-CHIEF OF POLICE	EXE/DISC	BOARD OF SUPERVISORS	1	\$ 122,794	\$ 161,168	\$ 199,541
F101	C100	DBM	1001	ADM-ASSISTANT COUNTY ADMINISTRATOR	EXE/DISC	BOARD OF SUPERVISORS	3	\$ 140,748	\$ 184,732	\$ 228,716
F103	C100	DBM	1007	ADM-DEPUTY COUNTY ADMINISTRATOR	EXE/DISC	BOARD OF SUPERVISORS	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1002	ADM-COUNTY ADMINISTRATOR	EXE/DISC	CLERK OF CIRCUIT COURT	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1051	BOS-BOARD OF SUPERVISORS CHAIRMAN	EXE/DISC	COMMISSIONER OF REVENUE	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1053	BOS-BOARD OF SUPERVISORS VICE CHAIRMAN	EXE/DISC	COMMONWEALTH ATTORNEY	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1052	BOS-BOARD OF SUPERVISORS MEMBER	EXE/DISC	COUNTY ATTORNEY	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1276	CIRCL-CLERK OF CIRCUIT COURT	EXE/DISC	REG-DIRECTOR OF ELECTIONS AND GENERAL REGISTRAR	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1202	REC-REVENUE COMMISSIONER OF REVENUE	EXE/DISC	SHERIFF	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1177	COMATT-COMMONWEALTH'S ATTORNEY	EXE/DISC	TREAS-TREASURER	1	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1077	COATT-COUNTY ATTORNEY	EXE/DISC	FIN-NON-EXEMPT	2	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	2082	REG-DIRECTOR OF ELECTIONS AND GENERAL REGISTRAR	EXE/DISC	EMERGENCY COMMUNICATIONS	21	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1244	SHR-SHERIFF	EXE/DISC	EMERGENCY COMMUNICATIONS	4	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C100	UNC	1356	TREAS-TREASURER	EXE/DISC	EMERGENCY COMMUNICATIONS	4	\$ 149,711	\$ 196,496	\$ 243,281
Unclassified	C710	UNC	1403	FIN-WORKER'S COMP REHAB WORKER	EXE/DISC	EMERGENCY COMMUNICATIONS	5	\$ 149,711	\$ 196,496	\$ 243,281
CO I	C144	EC	1460*	ECD-COMMUNICATIONS OFFICER *CP	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
TRAIN/COII	C144	EC	1490	ECD-COMMUNICATIONS OFFICER *CP (GRANT)	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
TRAIN/COIII	C144	EC	1465	ECD-COMMUNICATIONS TRAINING OFFICER	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
Supervisor	C144	EC	1462	ECD-COMMUNICATIONS TEAM SUPERVISOR	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
ECC MANAGER	C144	EC	1469*	ECD-EMERGENCY COMMUNICATIONS MANAGER	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
RECRUIT	C100	FR8	1585*	FR-FIREFIGHTER *CP	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
LIEUTENANT	C100	FR8	1588	FR-FIRE LIEUTENANT	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
CAPTAIN	C100	FR8	1577	FR-FIRE CAPTAIN	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
BATTALION CHIEF	C100	FR8	1575	FR-BATTALION CHIEF	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
DEPUTY CHIEF	C100	FR8	1580	FR-DEPUTY CHIEF	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
RECRUIT	PO	1531*	PO-POLICE OFFICER - CP	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281	
RECRUIT	C135	PO	1544*	PO-POLICE OFFICER *CP (GRANT)	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
SERGEANT	C100	PO	1540	PO-POLICE OFFICER - SERGEANT	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
SERGEANT	C135	PO	1541	PO-POLICE OFFICER - SERGEANT (GRANT)	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
COMMANDER	C100	PO	1530	PO-POLICE OFFICER - COMMANDER	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
AST CHIEF	C126	PO	2171	PO-POLICE OFFICER - COMMANDER (ACADEMY)	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
RECRUIT	C100	SHR	1526	PO-ASSISTANT CHIEF OF POLICE	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
RECRUIT	C100	SHR	1230*	SHR-DEPUTY SHERIFF *CP	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
SERGEANT	C100	SHR	2169	SHR-DEPUTY SHERIFF SERGEANT	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
LIEUTENANT	C100	SHR	1243	SHR-DEPUTY SHERIFF LIEUTENANT	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
CAPTAIN	C100	SHR	1227	SHR-DEPUTY SHERIFF CAPTAIN	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281
LTC COLONEL	C100	SHR	1237	SHR-DEPUTY SHERIFF LTC COLONEL	EXE/DISC	EMERGENCY COMMUNICATIONS	2	\$ 149,711	\$ 196,496	\$ 243,281

\* Job contains multiple positions listed on Career Path or Supervisor tabs.

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Career Path Jobs and Associated Positions						
Grade	Fund	Comp	Job ID	Position ID	Title	Department
B21		DBM	1206	1156	REV-TAX CLERK I *CP	COMMISSIONER OF REVENUE
B22	C100	DBM		1157	REV-TAX CLERK II *CP	
B23		DBM		1158	REV-TAX CLERK III *CP	
B21		DBM	1661	2388	DEV-MOTOR EQUIPMENT OPERATOR I *CP	DEVELOPMENT SERVICES
B22	C100	DBM		2401	DEV-MOTOR EQUIPMENT OPERATOR II *CP	
B23		DBM		2389	DEV-MOTOR EQUIPMENT OPERATOR III *CP	
B21		DBM		2392	DEV-PERMIT TECHNICIAN I *CP	DEVELOPMENT SERVICES
B22	C100	DBM	1664	2393	DEV-PERMIT TECHNICIAN II *CP	
B23		DBM		2394	DEV-PERMIT TECHNICIAN III *CP	
B23		DBM		2380	DEV-CONSTRUCTION INSPECTOR *CP	DEVELOPMENT SERVICES
B24	C100	DBM	1654	2379	DEV-COMBINATION CODE COMPLIANCE INSPECTOR	
B25		DBM		2397	DEV-SENIOR COMBINATION CODE COMPLIANCE INSPECTOR *CP	
B23		DBM	1674	2405	DEV-STORMWATER INSPECTOR I *CP	DEVELOPMENT SERVICES
B24	C100	DBM		2406	DEV-STORMWATER INSPECTOR II *CP	
B25		DBM		2407	DEV-STORMWATER INSPECTOR III *CP	
C42	C100	DBM	1653	2377	DEV-CIVIL ENGINEER I *CP	DEVELOPMENT SERVICES
C44		DBM		2378	DEV-CIVIL ENGINEER II *CP	
B23		DBM	1487	1473	ECO-TECHNICAL ANALYST I (ECC)	EMERGENCY COMMUNICATIONS
B24	C144	DBM		1474	ECO-TECHNICAL ANALYST II (ECC)	
B25		DBM		1475	ECO-TECHNICAL ANALYST III (ECC)	
CO I	C144	ECC	1460	1433	ECO-COMMUNICATIONS OFFICER I *CP	EMERGENCY COMMUNICATIONS
CO II				1434	ECO-COMMUNICATIONS OFFICER II *CP	
B24	C100	DBM	1383	1358	FIN-BUYER *CP	FINANCE
B25		DBM		1376	FIN-SENIOR BUYER *CP	
B24	C100	DBM	1393	1369	FIN-PAYROLL TECHNICIAN *CP	FINANCE
B25		DBM		1385	FIN-SENIOR PAYROLL TECHNICIAN *CP	
C41		DBM		1362	FIN-FINANCIAL ANALYST *CP	
C42	C100	DBM	1387	1377	FIN-SENIOR FINANCIAL ANALYST I *CP	
C43		DBM		1378	FIN-SENIOR FINANCIAL ANALYST II *CP	
C41		DBM	1404	1382	FIN-Senior FINANCIAL ANALYST (GRANT)	
C42	C111	DBM		1383	FIN-Senior FINANCIAL ANALYST I (GRANT)	
C43		DBM		1384	FIN-Senior FINANCIAL ANALYST II (GRANT)	
RECRUIT		FR8		1608	FR-FIRE RECRUIT	
FF/EMT		FR8		1595	FR-FIREFIGHTER *CP	
PARA/FF	C100	FR8	1585	1600	FR-PARAMEDIC/FIREFIGHTER *CP	FIRE & RESCUE
MASTER P/FF		FR8		1599	FR-MASTER PARAMEDIC FIREFIGHTER *CP	
B22	C100	DBM	1727	1752	GS-BUILDING MAINTENANCE TECHNICIAN I *CP	GENERAL SERVICES
B23		DBM		1753	GS-BUILDING MAINTENANCE TECHNICIAN II *CP	
B22		DBM		1788	GS-FLEET MECHANIC I *CP	GENERAL SERVICES
B23	C100	DBM	1757	1789	GS-FLEET MECHANIC II *CP	
B24		DBM		1790	GS-FLEET MECHANIC III *CP	
B25		DBM		1791	GS-FLEET MECHANIC IV *CP	



Career Path Jobs and Associated Positions						
Grade	Fund	Comp	Job ID	Position ID	Title	Department
B22		DBM		1167	GS-FLEET MECHANIC I (FSF)	
B23	DBM	DBM	1739	1766	GS-FLEET MECHANIC II (FSF)	
B24	DBM	DBM		1768	GS-FLEET MECHANIC III (FSF)	
B25	DBM	DBM		1769	GS-FLEET MECHANIC IV (FSF)	
B23	DBM	DBM	1481	1463	IT-TECHNICAL ANALYST I * CP	GENERAL SERVICES
B24	DBM	DBM		1464	IT-TECHNICAL ANALYST II * CP	INFORMATION TECHNOLOGY
B25	DBM	DBM		1465	IT-TECHNICAL ANALYST III * CP	
C41	DBM	DBM	1454	1425	IT-BUSINESS SYSTEMS ANALYST I * CP	INFORMATION TECHNOLOGY
C42	DBM	DBM		1426	IT-BUSINESS SYSTEMS ANALYST II * CP	
C43	DBM	DBM		1427	IT-BUSINESS SYSTEMS ANALYST III * CP	
C41	DBM	DBM	1466	1443	IT-DATA INTEGRATION SPECIALIST I * CP	INFORMATION TECHNOLOGY
C42	DBM	DBM		1444	IT-DATA INTEGRATION SPECIALIST II * CP	
C41	DBM	DBM	1480	1462	IT-SYSTEMS ENGINEER * CP	INFORMATION TECHNOLOGY
C42	DBM	DBM		1461	IT-SYSTEMS ARCHITECT * CP	
C41	DBM	DBM	1484	1470	IT-TELECOMMUNICATIONS ENGINEER * CP	INFORMATION TECHNOLOGY
C42	DBM	DBM	1485	1469	IT-TELECOMMUNICATIONS ARCHITECT * CP	
C41	DBM	DBM	1471	1471	IT-WEB SYSTEMS ANALYST I * CP	INFORMATION TECHNOLOGY
C42	DBM	DBM		1472	IT-WEB SYSTEMS ANALYST II * CP	
C41	DBM	DBM		1449	IT-GIS ANALYST I * CP	INFORMATION TECHNOLOGY
C43	DBM	DBM	1471	1450	IT-GIS ANALYST II * CP	
B21	DBM	DBM	1891	1891	PRT-MOTOR EQUIPMENT OPERATOR I * CP	PARKS, REC & TOURISM
B22	DBM	DBM	1841	1893	PRT-MOTOR EQUIPMENT OPERATOR II * CP	
B23	DBM	DBM		1895	PRT-MOTOR EQUIPMENT OPERATOR III * CP	
B21	DBM	DBM	1842	1892	PRT-MOTOR EQUIPMENT OPERATOR (SCHOOL)	
B22	DBM	DBM		1894	PRT-MOTOR EQUIPMENT OPERATOR II (SCHOOL)	
B23	DBM	DBM		1963	PRT-MOTOR EQUIPMENT OPERATOR III (SCHOOL)	
B21	DBM	DBM	1536	1540	PO-RECORDS TECHNICIAN I * CP	POLICE
B22	DBM	DBM		1538	PO-RECORDS TECHNICIAN II * CP	
RECRUIT	PO			1550	PO-POLICE RECRUIT	
PO I	PO			1533	PO-POLICE OFFICER I * CP	
PO II	C100	PO	1531	1534	PO-POLICE OFFICER II * CP	POLICE
PO III	PO			1535	PO-POLICE OFFICER III * CP	
PO IV	PO			1536	PO-POLICE OFFICER IV * CP	
B31	DBM	DBM	1325	1290	REAL-APPRAISER I * CP	REAL ESTATE VALUATION
C41	C100	DBM		1300	REAL-APPRAISER II * CP	
C42	DBM	DBM		1297	REAL-SENIOR APPRAISER * CP	



Career Path Jobs and Associated Positions						
Grade	Fund	Comp	Job ID	Position ID	Title	Department
RECRUIT	SHR	SHR	1206	1206	SHR-SHERIFF RECRUIT	
DS I	SHR	SHR	1198	1198	SHR-DEPUTY SHERIFF *CP	
DS II	C1.00	SHR	1230	1199	SHR-MASTER DEPUTY SHERIFF II *CP	
DS II	SHR	SHR	1205	1205	SHR-MASTER DEPUTY SHERIFF II * CP MEDICAL	
DS III	SHR	SHR	1200	1200	SHR-MASTER DEPUTY SHERIFF III *CP	
DS IV	SHR	SHR	1201	1201	SHR-MASTER DEPUTY SHERIFF IV *CP	
RECRUIT	SHR	SHR	2417	2417	SHR-SHERIFF RECRUIT (ACADEMY)	
DS I	SHR	SHR	2418	2418	SHR-DEPUTY SHERIFF I * CP (ACADEMY)	
DS II	C1.26	SHR	2169	2419	SHR-MASTER DEPUTY SHERIFF II *CP (ACADEMY)	
DS III	SHR	SHR	2420	2420	SHR-MASTER DEPUTY SHERIFF III *CP (ACADEMY)	
DS IV	SHR	SHR	2421	2421	SHR-MASTER DEPUTY SHERIFF IV *CP (ACADEMY)	



## Attachment C

## Pay Bands

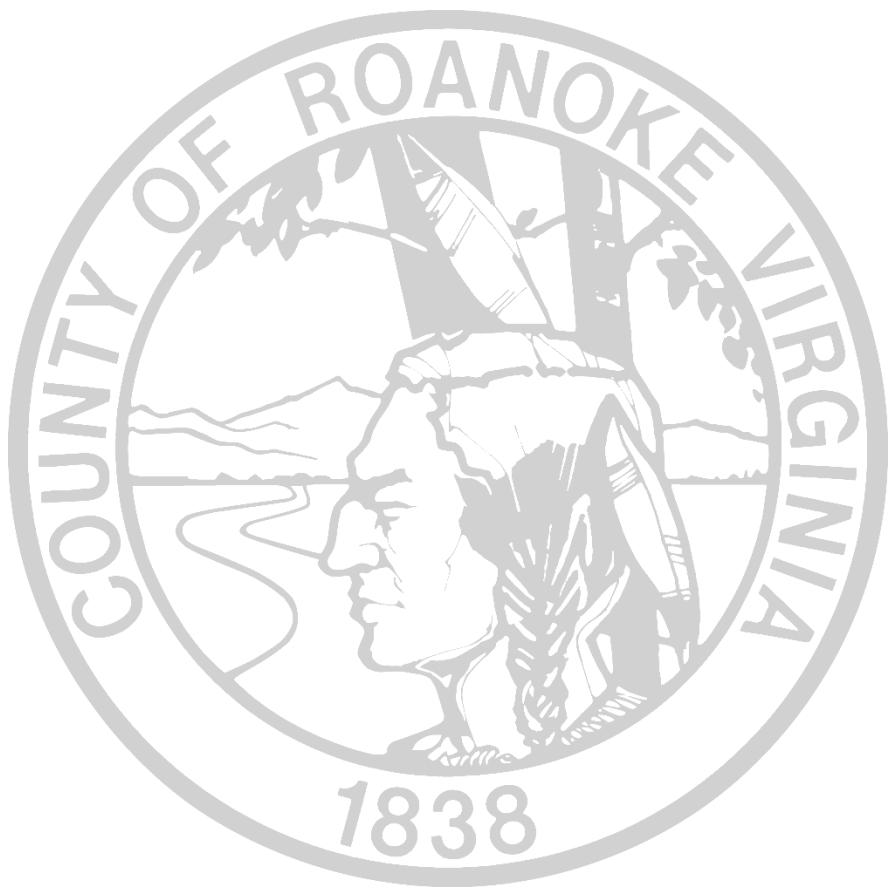


## Attachment C: Decision Band Method (DBM) Pay Bands

HOURLY				ANNUAL		
DBM	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$14.9454	\$18.2094	\$21.4733	\$31,086	\$37,875	\$44,664
B21	\$17.2956	\$21.0729	\$24.8501	\$35,975	\$43,832	\$51,688
B22	\$19.6388	\$23.9277	\$28.2166	\$40,849	\$49,770	\$58,691
B23	\$21.9820	\$26.7826	\$31.5832	\$45,723	\$55,708	\$65,693
B24	\$24.9162	\$30.3577	\$35.7991	\$51,826	\$63,144	\$74,462
B25	\$28.4345	\$34.6444	\$40.8542	\$59,144	\$72,060	\$84,977
B31	\$24.9162	\$30.3577	\$35.7991	\$51,826	\$63,144	\$74,462
B32	\$28.4345	\$34.6444	\$40.8542	\$59,144	\$72,060	\$84,977
C41	\$28.8448	\$37.8588	\$46.8728	\$59,997	\$78,746	\$97,495
C42	\$30.9994	\$40.6868	\$50.3741	\$64,479	\$84,628	\$104,778
C43	\$33.1542	\$43.5148	\$53.8754	\$68,961	\$90,511	\$112,061
C44	\$35.8523	\$47.0561	\$58.2599	\$74,573	\$97,877	\$121,181
C45	\$39.0874	\$51.3023	\$63.5171	\$81,302	\$106,709	\$132,116
C51	\$35.8523	\$47.0561	\$58.2599	\$74,573	\$97,877	\$121,181
C52	\$39.0874	\$51.3023	\$63.5171	\$81,302	\$106,709	\$132,116
D61	\$41.7857	\$54.8437	\$67.9016	\$86,914	\$114,075	\$141,235
D62	\$43.9403	\$57.6717	\$71.4031	\$91,396	\$119,957	\$148,518
D63	\$46.0949	\$60.4997	\$74.9044	\$95,877	\$125,839	\$155,801
E81	\$54.7265	\$71.8285	\$88.9305	\$113,831	\$149,403	\$184,975
E82	\$56.8811	\$74.6565	\$92.4318	\$118,313	\$155,285	\$192,258
E83	\$59.0358	\$77.4845	\$95.9331	\$122,794	\$161,168	\$199,541
F101	\$67.6673	\$88.8134	\$109.9594	\$140,748	\$184,732	\$228,716
F103	\$71.9766	\$94.4694	\$116.9621	\$149,711	\$196,496	\$243,281



# Statistics





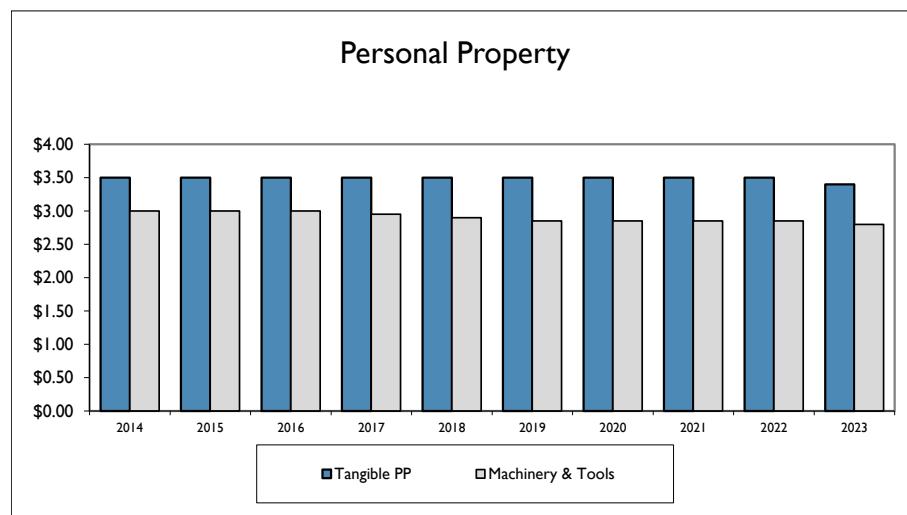
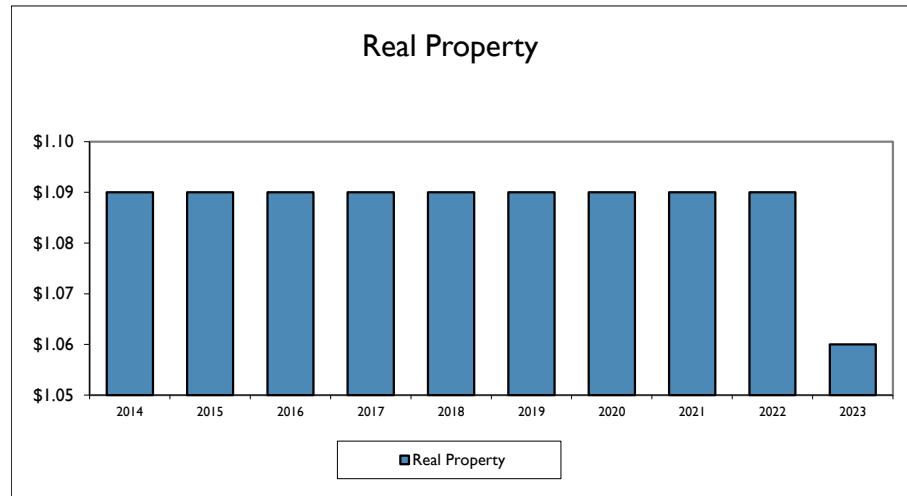
## Comparison of Various Taxes and Fees for Selected Virginia Localities

Item		County of Roanoke <sup>5</sup>	City of Roanoke <sup>6</sup>	City of Salem <sup>7</sup>	Town of Vinton <sup>8</sup>
Real Estate Tax		\$1.04/\$100	\$1.22/\$100	\$1.20/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.40/\$100	\$3.45/\$100	\$3.40/\$100	\$1.00/\$100
	Machinery & Tools	\$2.80/\$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 <sup>st</sup> 1,000 kwh; >of \$0.00450/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 \$.12183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax <sup>1</sup>	Telephone Water	0.5% GR <sup>2</sup> 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 <sup>3,4</sup>	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

<sup>1</sup> Tax is now added to consumer utility bills; provider pays the locality.<sup>2</sup> GR = Gross Receipts<sup>3</sup> Roanoke County: businesses with gross receipts under \$150,000 pay \$50. Rates apply to business with gross receipts over \$150,000.<sup>4</sup> City of Roanoke: businesses with gross receipts under \$100,000 pay \$50. Rates apply to business with gross receipts over \$100,000.<sup>5</sup> [www.roanokecountyva.gov](http://www.roanokecountyva.gov)<sup>6</sup> As of April 19, 2023: [www.roanokeva.gov](http://www.roanokeva.gov)<sup>7</sup> As of April 19, 2023: [www.roanokeva.gov](http://www.roanokeva.gov)<sup>8</sup> As of April 19, 2023: [www.roanokeva.gov](http://www.roanokeva.gov)



### Tax Rates by Fiscal Year

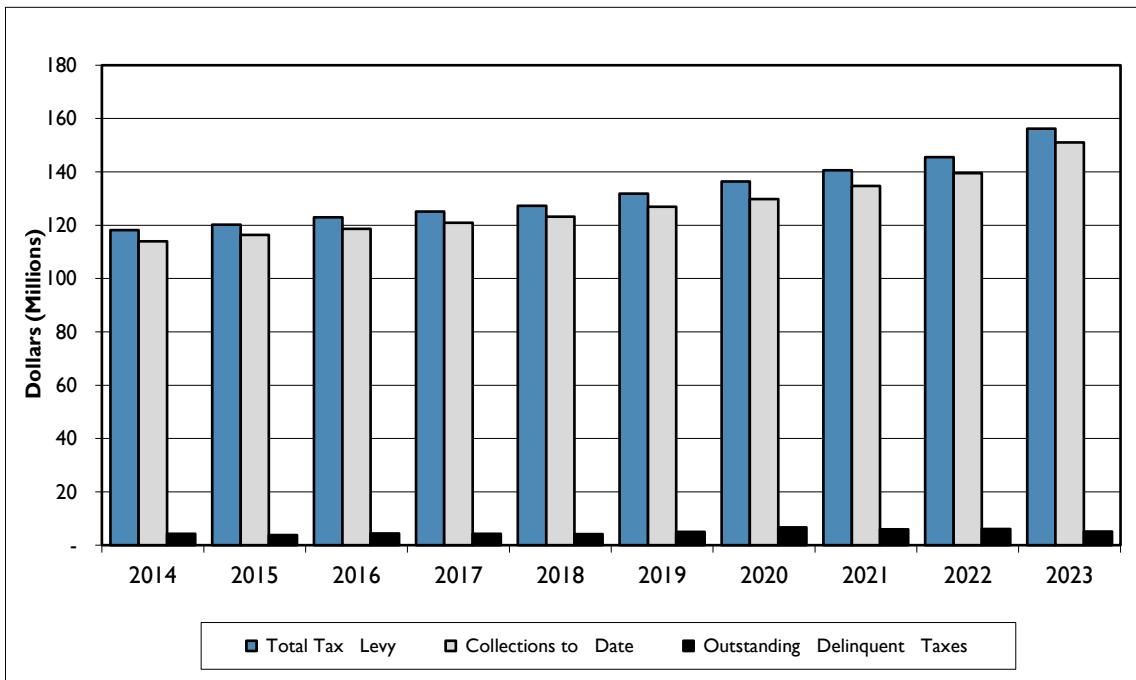


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2014	0.545	0.545	1.09	3.50	3.00
2015	0.545	0.545	1.09	3.50	3.00
2016	0.545	0.545	1.09	3.50	3.00
2017	0.545	0.545	1.09	3.50	2.95
2018	0.545	0.545	1.09	3.50	2.90
2019	0.545	0.545	1.09	3.50	2.85
2020	0.545	0.545	1.09	3.50	2.85
2021	0.545	0.545	1.09	3.50	2.85
2022	0.545	0.545	1.09	3.50	2.85
2023	0.530	0.530	1.06	3.40	2.80

Note: All tax rates are per \$100 of assessed value.



## Tax Levies and Collections by Fiscal Year

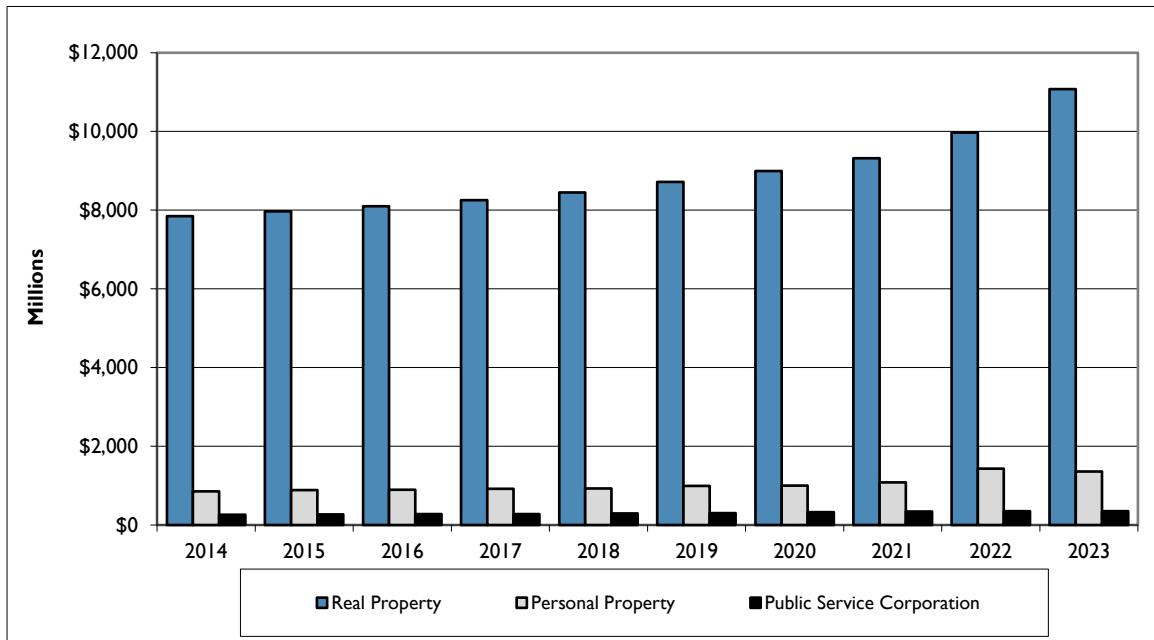


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2014	118,192,461	113,964,831	96.42%	4,227,630	3.58%
2015	120,224,376	116,398,283	96.82%	3,826,093	3.18%
2016	123,023,949	118,615,971	96.42%	4,407,978	3.58%
2017	125,144,056	120,899,417	96.61%	4,244,639	3.39%
2018	127,332,705	123,195,790	96.75%	4,136,915	3.25%
2019	131,812,099	126,869,715	96.25%	4,942,384	3.75%
2020	136,412,657	129,752,896	95.12%	6,659,761	4.88%
2021	140,649,604	134,677,508	95.75%	5,972,096	4.25%
2022	145,560,336	139,498,315	95.84%	6,062,021	4.16%
2023	156,189,953	151,059,235	96.72%	5,130,718	3.28%

Source: FY 2023 Roanoke County ACFR, Table 8 page 187



## Property Assessment Values

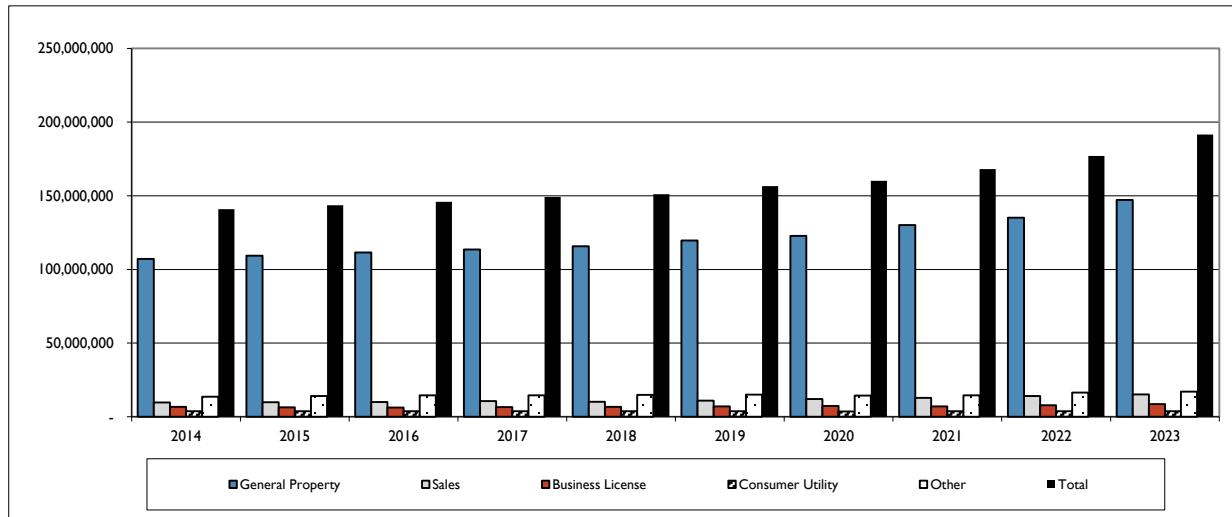


Fiscal Year	Real Property		Personal Property Assessed	Public Service Corporation Assessed	Total Assessed Value
	Assessed Value	Value	Assessed Value	Value	
2014	7,850,267,000	855,450,240	257,490,630		8,963,207,870
2015	7,972,937,500	889,550,760	267,613,790		9,130,102,050
2016	8,098,986,500	899,232,061	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
2022	9,970,489,000	1,434,678,329	352,643,100		11,757,810,429
2023	11,077,450,150	1,361,223,414	354,591,260		12,793,264,824

Source: FY 2023 Roanoke County ACFR, Table 5 page 184



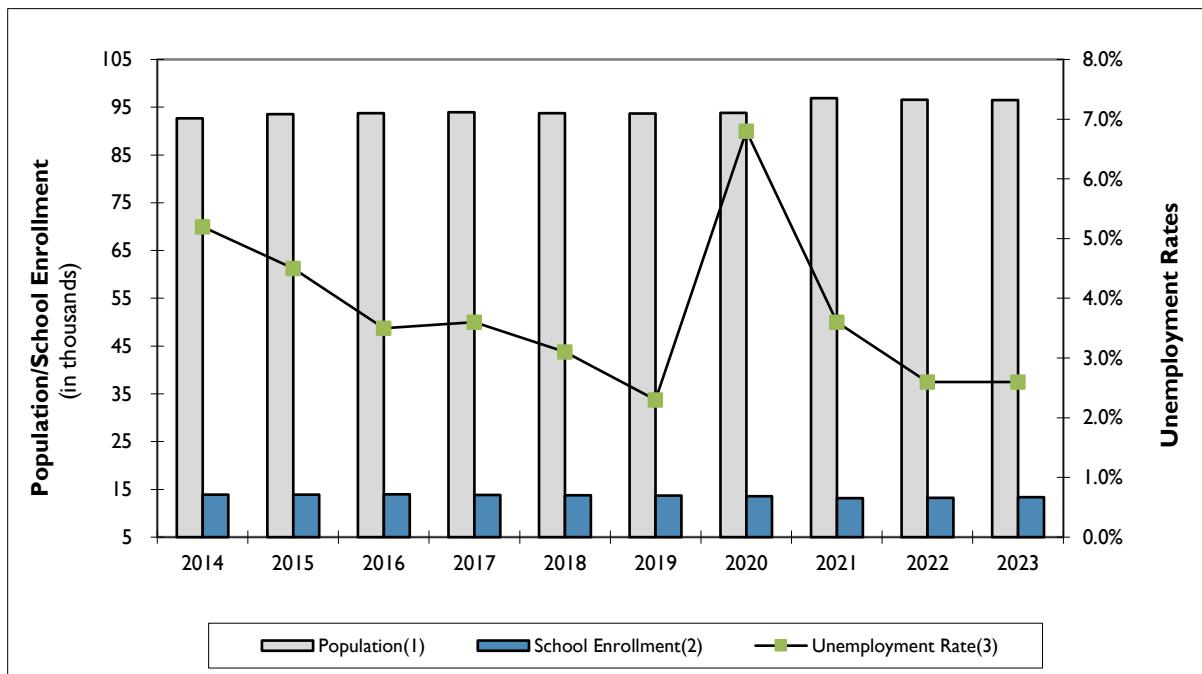
## Local Tax Revenues



Source: FY 2023 Totals from FY 2023 Roanoke County ACFR, Schedule 3 page 153



## Population, School Enrollment, & Unemployment



Fiscal Year	Population <sup>(1)</sup>	School Enrollment <sup>(2)</sup>	Unemployment Rate <sup>(3)</sup>
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%
2022	96,546	13,236	2.6%
2023	96,519	13,353	2.6%

### Sources:

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

(2) Roanoke County Public Schools Annual Budget

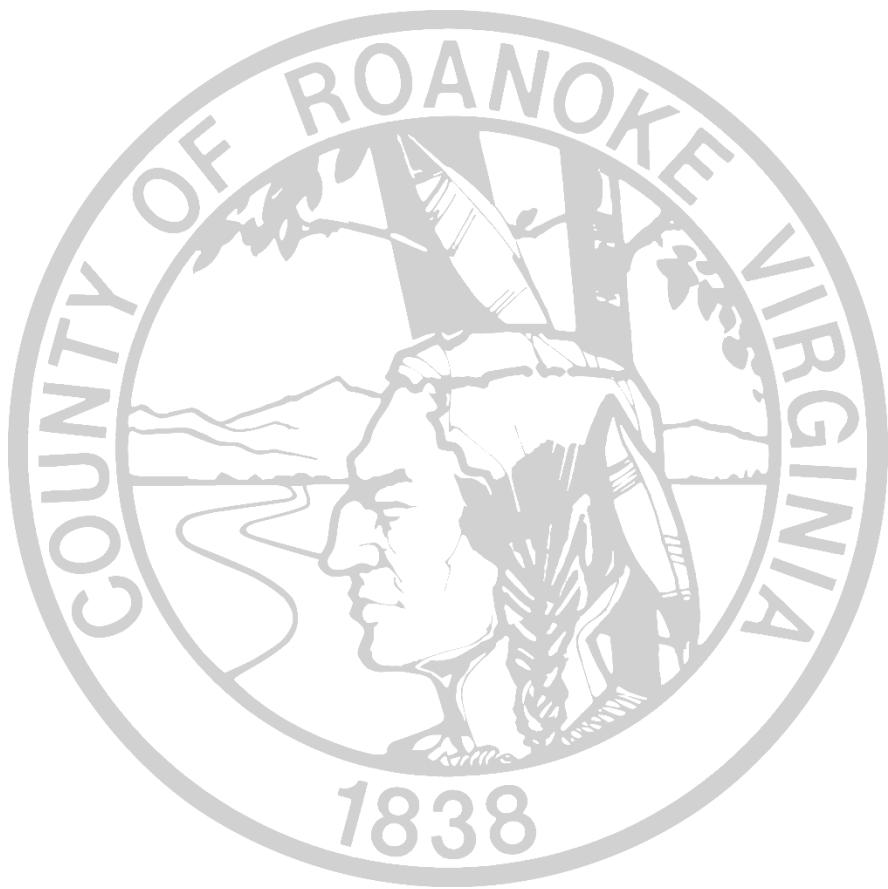
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



## Roanoke County's 25 Largest Employers

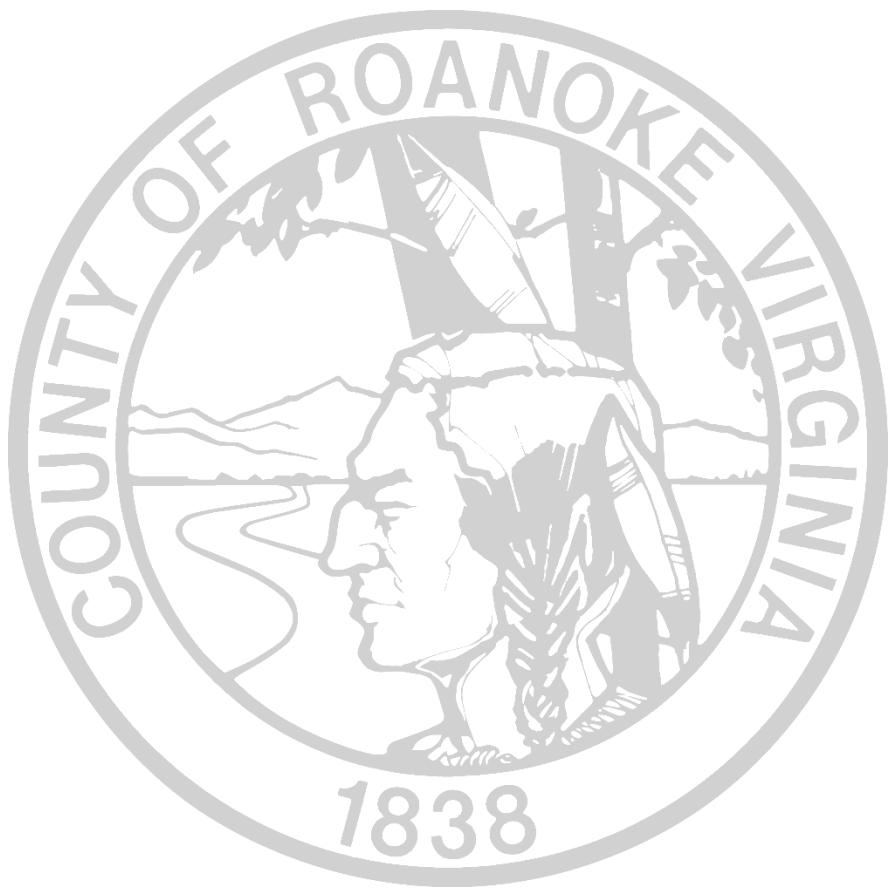
- 1 Wells Fargo Operations Center
- 2 Roanoke County Schools
- 3 Friendship Retirement Community
- 4 County of Roanoke
- 5 Kroger
- 6 Elbit Systems Ltd
- 7 Marvin Windows and Doors
- 8 Allstate Insurance Company
- 9 Walmart
- 10 TMEIC Corp
- 11 PI Technologies
- 12 Americold Logistics
- 13 Delta Dental
- 14 Hollins University
- 15 Catawba Hospital
- 16 Lowe's
- 17 New Millennium
- 18 Medeco High Security Locks
- 19 Mack Trucks
- 20 Coca Cola
- 21 Cardinal Glass Industries
- 22 Cox Communications
- 23 Valcom, Inc.
- 24 Precision Fabrics Group
- 25 BCS Ventures

Source: Roanoke County Department of Economic Development, June 30, 2024





# Undesignated Fund Balance Projections





## County of Roanoke

## Undesignated Fund Balance Projections - General Fund

## FY2023, FY2024 and FY2025

FY 2023 Actual

	2023 Annual Report
Unaudited Beginning Balance at July 1, 2023	\$ 49,976,404
Actual Revenues FY 2023	276,475,851
Actual Expenditures for FY 2023 <sup>1</sup>	<u>\$ (280,527,059)</u>
Balance at June 30, 2023	<u><u>\$ 45,925,196</u></u>

FY 2024 Estimate

Projected Beginning Fund Balance	\$ 45,925,196
Projected Revenues for FY 2024	281,208,222
Projected Expenditures for FY 2024	<u>\$ (281,208,222)</u>
Estimated Balance at June 30, 2024	<u><u>\$ 45,925,196</u></u>

FY 2025 Estimate

Projected Beginning Fund Balance	\$ 45,925,196
Projected Revenues FY 2025	300,618,819
Projected Expenditures for FY 2025	<u>\$ (300,618,819)</u>
Estimated Balance at June 30, 2025	<u><u>\$ 45,925,196</u></u>

## Change in Fund Balance - General Fund

The Beginning Fund Balance of the General Fund for FY 2023 was \$49,976,404 and the ending balance was \$45,925,196, resulting in a decrease of \$4,051,208 or 8.1%. This decrease is primarily attributed to greater than anticipated expenditure growth in the General Fund.

<sup>1</sup> FY 2023 expenditure reflects a increase of \$207,383 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*.

