

*County of Roanoke
2014-2015
Annual Fiscal Plan*



Board of Supervisors

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TAB

Table of Contents

Guiding Principles	9
Organization Chart.....	10
Map	11
History.....	12
County Administrator's Message	17
Understanding the Budget.....	35
Understanding the Budget.....	37
Fund Structure.....	37
Basis of Budgeting	39
FY 2015 Budget Process	40
Amending the Annual Fiscal Plan.....	42
Budget Calendar	44
Fund Structure Chart.....	45
Organizational Policies, Plans, and Analyses.....	49
Financial Policies.....	51
Financial Planning Processes	57
Financial Analyses	63
Financial Trend Analysis	65
Revenue Analysis	76
Multi-Year Financial Planning Analysis	83
Financial Summaries	89
Total Gross Operating Budget.....	91
Summaries of Revenues, All Funds	92
Summary of Expenditures, All Funds	93
Beginning Fund Balances and Revenue Totals by Fund	94
Ending Fund Balances and Expenditure Totals by Fund	94
Summary of Budgeted Revenues, Expenditures, & Changes in Fund Balance.....	95
Analysis of Authorized Positions and Changes in Services Levels	97
Authorized Position Count.....	98
General Fund.....	101
Summary of Revenues.....	102
Summary of Expenditures	105
General Government Sub-Fund	109
Summary of Revenues	110
Summary of Expenditures	114

General Administration.....	119
Clerk of the Board of Supervisors.....	122
County Administration	124
Public Information.....	125
County Attorney.....	128
Human Resources.....	130
Economic Development.....	133
Constitutional Officers	141
Commissioner of the Revenue	144
Commonwealth's Attorney.....	146
Sheriff – Administration & Civil	148
Sheriff – Care & Confinement.....	151
Treasurer.....	155
Clerk of Circuit Court	158
Judicial Administration.....	163
Circuit Court.....	166
General District Court	167
Magistrate	168
Juvenile and Domestic Relations Court.....	170
Court Service Unit	171
Management Services.....	175
Real Estate Valuation	178
Finance.....	181
Public Transportation.....	186
Management and Budget	188
Public Safety	193
Police.....	196
Fire and Rescue	202
Community Services and Development	209
Community Development	212
General Services	215
Human Services	221
Parks – Recreation Division	225
Parks – Parks Division (Grounds Maintenance).....	231
Public Health	236
Social Services	238
Library.....	240
Virginia Cooperative Extension	243
Elections	247
Contributions to Social Service, Human Service, and Cultural Agencies	249
Communications and Information Technology	253
Communications and Information Technology	256

Other	265
Non-Departmental and Transfers.....	267
Employee Benefits.....	268
Internal Service Charges	269
Contingent Balance	269
Miscellaneous.....	270
Transfers	271
Comprehensive Services for Youth and Families	273
Fleet Service Center (County Garage).....	279
Law Library	285
Recreation Fee Class	291
Component Unit Schools	297
Board Report – FY14-15 School Budget.....	298
School Budget Calendar	301
School Basis of Presentation	302
School Budget Summary – All Funds.....	303
School General (Operating) Fund Revenues Per Pupil	304
School General (Operating) Fund Revenue Summary	305
School General (Operating) Fund Expenditures by Budget Categories.....	307
School General (Operating) Fund Expenditures Per Pupil.....	308
School General (Operating) Fund Expenditures Summary by Department	309
School Grant Fund	310
School Nutrition Fund.....	312
School Instructional Resources Fund.....	313
School Capital Fund	314
School Debt Fund.....	315
School Laptop Insurance Reserve Fund	316
School Bus Fund	317
Debt Service Fund.....	321
Debt Issuance	322
Revenue and Expenditure Summary	323
Other Long-Term Obligations.....	324
Future Debt Requirements Schedule	326
Debt Policy and Projected Debt Ratios	327
Capital Fund	337
Capital Fund Summary of Approved Capital Projects FY2014-2015	338
Capital Improvement Program FY2015-2019.....	339
Capital Improvement Program Summary of Funded Projects FY2015-2019	343
Capital Improvement Program Summary of Unfunded (Deferred) Projects	344
Internal Service Fund.....	349
Risk Management	353

Appendices.....	357
Appendix I - Appropriation Ordinance	359
Appendix II - Contributions to Local Service Agencies.....	367
Appendix III - General Fund Undesignated Fund Balance Projection.....	369
Glossary.....	373
Classification and Pay Plan	385
Statistics	403
Index.....	417

Guiding Principles



◆ Regionalism

The County must take the lead in finding new and innovative ways to look beyond its political boundaries for solutions to the challenges of the next century.

◆ Sustainability

The County must meet the needs of the present generation without compromising the ability of future generations to meet their own needs.

◆ Community Identity

The County must preserve elements of community identity that provide gathering places for the exchange of information and support.

◆ Scenic Beauty

The County must take steps to develop sound conservation policies for the farmlands, mountainsides and ridges, rivers and streams, soil and air that characterize the region.

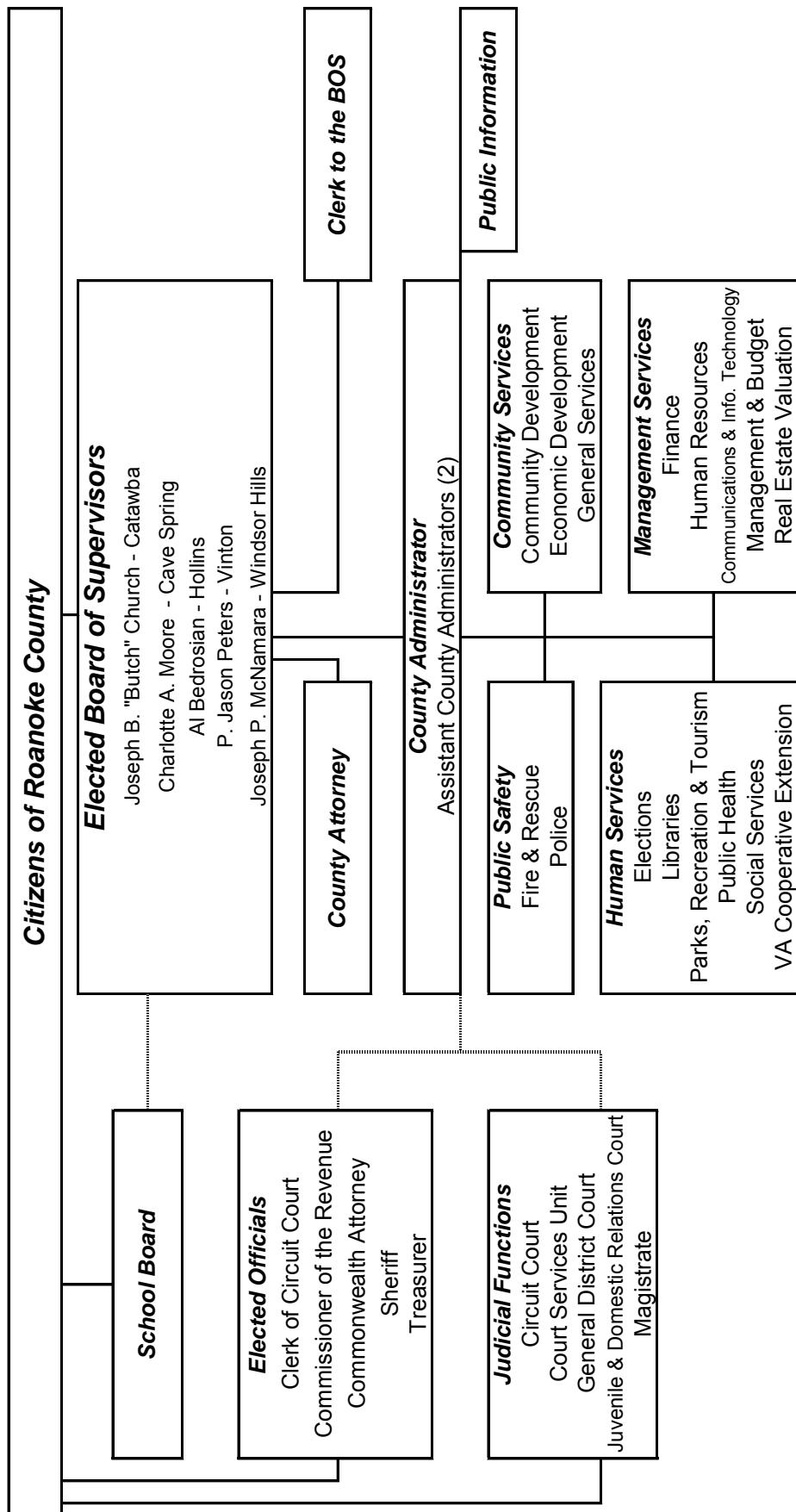
◆ Quality of Life

The County must balance economic growth and quality of life by proactively managing growth and preserving a way of life cherished by many.

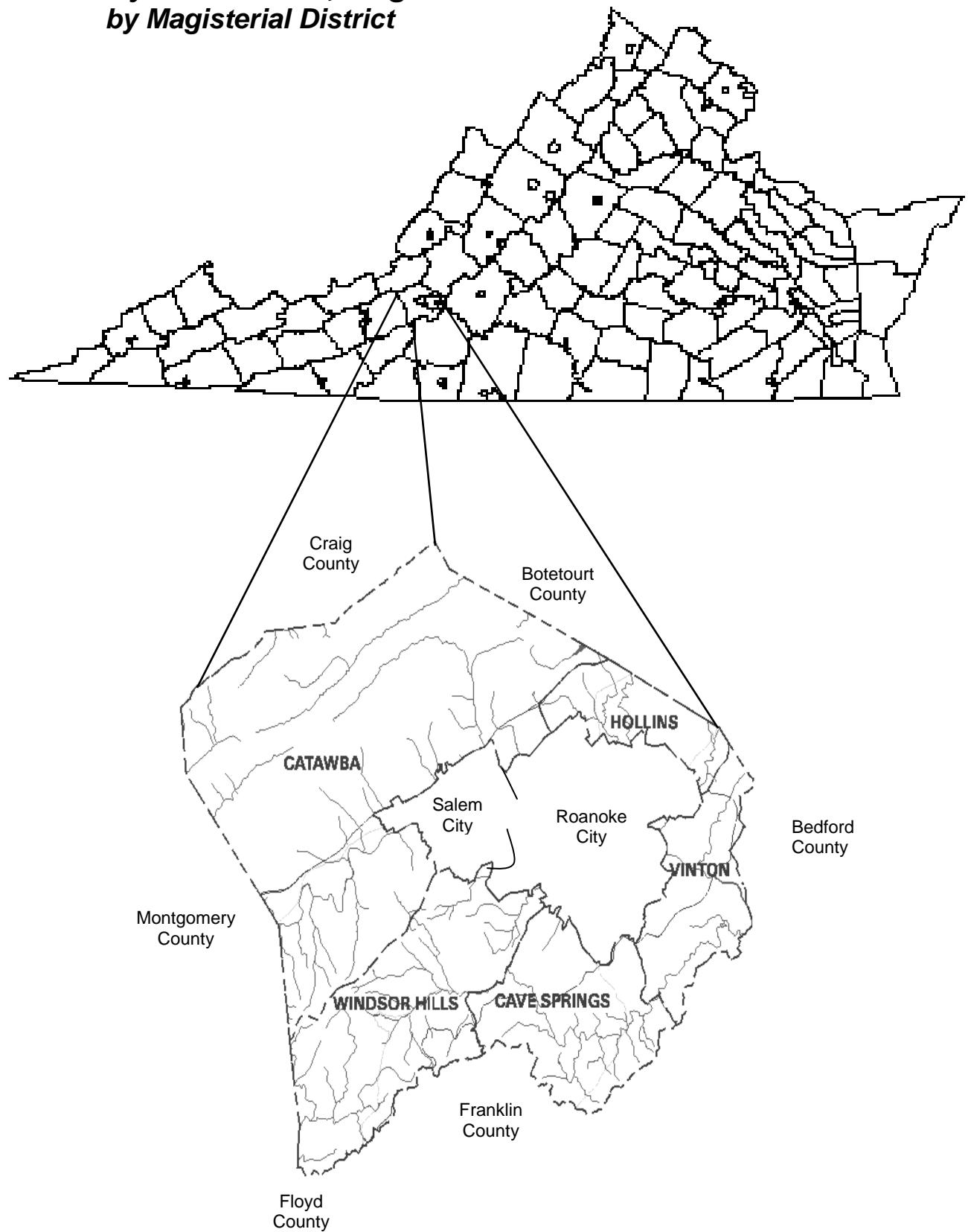


Adapted from the Roanoke County Community Plan (1998) and developed by citizen committees during the 1996 Visioning Process.

County of Roanoke Organizational Chart



County of Roanoke, Virginia
by Magisterial District



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, which had boundaries extending west to the Mississippi River. Roanoke County's name comes from the Indian 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 Albermarle 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 was in transition from farm to factory, but the County's rural population was still relatively large in 1920.

According to the United States Census Bureau, Roanoke County now has an approximate population of 93,524 that occupies a 251 square mile, mostly suburban, area surrounding the City of Roanoke. Roanoke County is divided into five magisterial districts: Catawba, Cave Spring, Hollins, Vinton, and Windsor Hills. These areas provide a diversified economic base, which helps mitigate market fluctuations and keep unemployment under the State and National averages.

Roanoke County's pioneering spirit extends to modern times. In 1989, Roanoke County was named an All-American City. Regional cooperation, public-private partnerships, citizen involvement, innovation, and quality services provide the foundation for Roanoke County's strength. The County was the first in the state to have curbside recycling, and in 1996, the library system began offering free public access to the Internet.

The County participates in the Roanoke Regional Airport Commission, formed in 1987. Mutual concern for valley air service and growth resulted in a two million-dollar contribution from the County over a ten-year period. Projects like this represent a new cooperative spirit that is emerging between local governments in the Roanoke Valley. In fact, today the airport is referred to as the Roanoke-Blacksburg Regional Airport. Additionally, the County received national recognition for governmental cooperation with Botetourt County.

The Roanoke Valley Resource Authority 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. A seven-member board appointed by the governing bodies of the Charter Members presently governs the Authority. The County has control over the budget and financing of the Authority only to the extent of representation by board members appointed.

Through its pioneering spirit, Roanoke County has positioned itself well to face emerging challenges. Early in 1996, the County began supplying residents with fresh water from the new Spring Hollow Reservoir Water System. The system consists of a dam, reservoir, water treatment facility, and pump station as well as distribution storage and transmission lines. The system is the culmination of a 20-year search for a new water supply for the Roanoke Valley, and is located at the foot of Poor Mountain in West Roanoke County.

Access to abundant fresh, clean water is an essential service to County citizens. Roanoke County took that serious responsibility to another level in 2004 by collaborating with Roanoke City to establish the Western Virginia Water Authority (WVWA). Realizing the benefits of collaboration, Franklin County joined the WVWA in 2009. The WVWA has helped mitigate spillover effects associated with water flowing beyond local borders, and has lowered cost to citizens. The Western Virginia Water Authority is a legacy to Roanoke County's cooperative spirit and an example of what can happen when localities work together.

Between 2009 and 2014, the County completed a number of significant capital projects that have served to enhance the safety, cultural appeal, and recreational opportunities available in Roanoke County. In terms of public safety, the county expanded its fire station infrastructure with a new north county fire station and upgraded to a digital public safety radio system that will allow for digital radio transmissions between public safety personnel. Additionally, an environmentally friendly fleet service center was constructed to maintain the county's fleet. The Green Ridge Recreation Center, a 76,000 square foot facility, offers a variety of recreation opportunities. Finally, the County opened three state-of-the-art libraries in Cave Spring, Glenvar, and Vinton to provide cultural enrichment for Roanoke Valley citizens.

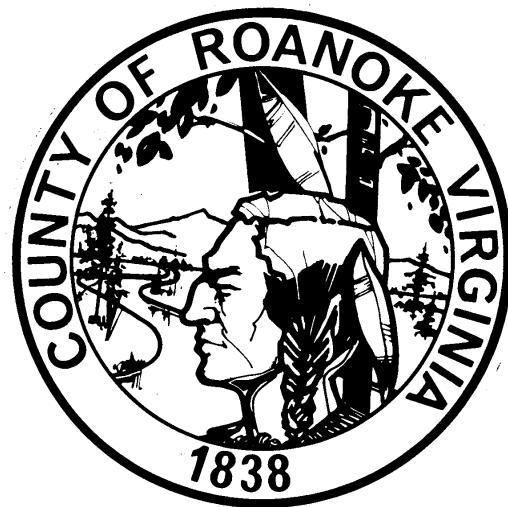
From its beginning, Roanoke County has served as a catalyst for growth and unity in the Roanoke Valley. The County continues to support this cooperative spirit with its citizens, businesses, non-profit organizations, and neighboring localities. In conclusion, national and state economic conditions may fluctuate, but Roanoke County has prepared itself to confront these challenges while prospering and maintaining a high quality of life for its citizens.



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*County
Administrator's
Message*







County of Roanoke

County Administrator's Budget

FY2014-2015

I am pleased to present to the Board of Supervisors and citizens of Roanoke County the County Administrator's Adopted Budget for Fiscal Year 2014-2015. While the current fiscal environment has shown improvements over the last year or so, persistent economic uncertainty, federal and state mandates, stagnant operating budgets, and increasing demands for government services continues to present its share of difficulties for local governments.

This budget is balanced within existing tax rates and provides for the essential needs of Roanoke County residents by concentrating on the strategic priorities of public safety, economic vitality, livability, educational opportunity, and effective government. In developing this expenditure plan, staff developed the above mentioned strategic priorities as part of the budget process as a method of considering the wants and needs of the community in relation to allocating resources to specific services and desired outcomes. In the future, these priorities can

serve as a starting point for strategic planning discussions with the Board.

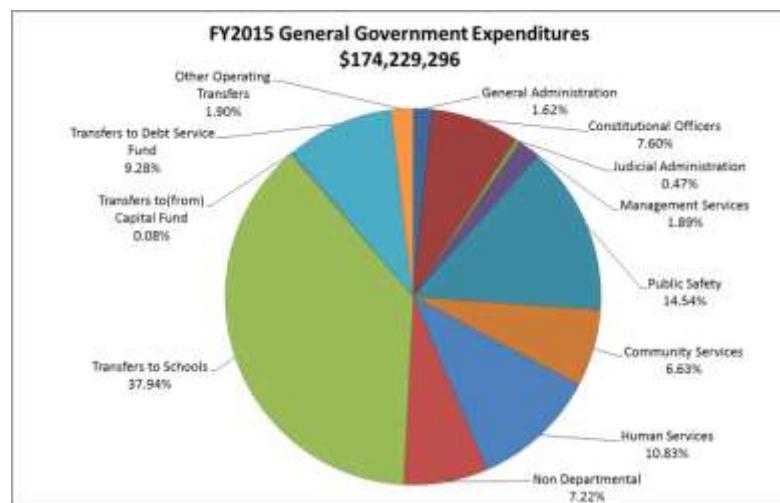
Strategic Priorities

- Public Safety
- Economic Vitality
- Livability
- Educational Opportunity
- Effective Government

Budget At-A-Glance

The FY2014-15 budget for the General Government Fund totals \$174,229,296, an increase of \$3,260,208 or 1.9% over the FY2014 adopted budget. This increase is the result of marginal improvement in key revenue categories such as real estate, personal property, utility taxes, and business license taxes. While modest growth in these categories

is cause for optimism for improving economic health, other key revenue categories such as sales taxes, meals taxes, bank franchise taxes, and intergovernmental revenues continue to lag; therefore, uncertainty is still a major concern in developing expenditure plans for the provision of citizen services over the next year and beyond.



As required by state law, the budget is balanced within available resources projected for July 1, 2014 through June 30, 2015. Budget development continues to reflect the enduring challenges of the post-recession economy. Throughout the recession and sluggish economic recovery over the last 5 years, the Board of Supervisors has directed staff to develop annual budgets that attempt to satisfy the following guidelines:

- No tax increases
- Minimize direct service impact to citizens
- Maintain the County's commitment to Public Safety and Education
- Avoid layoffs of existing personnel if at all possible

While staff remains committed to following the Board's direction, key challenges exist that test not only our ability to continue providing the high level of services directed by the Board and expected by our citizens, but also the sustainability of fiscal practices and policies essential to maintain the County's strong financial position. Many ongoing and one-time expenditure reductions have been implemented since FY 2009; therefore, the opportunity to reduce further costs without negatively impacting current service levels is unlikely. Specific issues of note impacting FY14-15 budget development include, but are not limited to, the following:

- Federal and state mandates associated with storm water regulations
- Public safety staffing needs regarding emergency response
- Declining operational budgets in the face of rising demand for services
- Employee hiring, retention, and morale issues related to market competitiveness
- Compensation concerns linked to employee pay-grade compression
- Increasing complexity of mandates and costs of benefits administration, including health insurance, VRS retirement, worker's compensation, and employee disability

This budget substantially complies with the Board's guidelines and tackles a number of important issues. General Fund dollars are in this budget to begin addressing long-term storm water mandates required by state and federal regulations (*It is important to note that no implementation of a fee or additional tax has been factored into this budget in order to begin meeting the required storm water mandates*). An allocation for additional staffing has been included for Fire and Rescue to address emergency response concerns. As a top priority,

the County continues its support of K-12 education by increasing our transfer for Roanoke County Schools operations, as well as maintaining in-kind support of key school functions by providing services in accounting, purchasing, library services, and athletic field availability. In addition, the final increase in funding for the joint County-Schools CIP program has been included, which underscores the Board's commitment to the School system. The budget also includes important compensation and benefits adjustments by providing increased funding for modest pay raises for County employees, increased costs for VRS retirement contributions, and supplemental funds to make compensation adjustments to the classification pay plan for jobs that have fallen notably below market competitiveness during the economic downturn.

Given the fiscal uncertainty that is expected to continue into the near future, we are fortunate that this budget addresses a number of critical issues; however, projected revenue growth is not sufficient to cover all identified needs so it was necessary to reallocate existing expenditures to higher priority demands. Even so, there are still many needs that have gone unmet and our ability to maintain existing service levels remains at risk. Requests for establishing new services or enhancing existing services were once again given low priority in relation to the difficult task of trying to maintain the services we currently offer and reflects the changing and uncertain environment in which we operate.

Budget Strategy: It's About Priorities

Over the last several years, Roanoke County has shifted its budget process philosophy from an incremental orientation to a priority-based orientation. The traditional incremental approach to budgeting is not up to the

challenges of the “new normal.” Incremental budgeting is (somewhat) workable when revenues are growing because new revenue can be allocated to various needs with little controversy; however, decisions are much more difficult when revenues are stagnant or in decline. This explains the popularity of across-the-board cuts, which seem equitable and thus reduces conflict. In reality, the opposite is often true because across-the-board cuts are arbitrary, do not create value for stakeholders, and can have significant unintended consequences.

Priority-based budgeting (PBB) is about how government should invest its resources to meet its stated objectives. In its simplest form, strategic community priorities are identified and resources are directed to the programs that create the greatest value for the public. The principles associated with this budgeting approach are as follows:

• Prioritize Services	• Do the Important Things Well
• Question Past Patterns of Spending	• Spend Within Your Means
• Know the True Cost of Doing Business	• Provide Transparency of Priorities
• Provide Transparency of Service Impact	• Demand Accountability

PBB focuses on achieving results through the budget process rather just focusing on spending. It is a formal process that improves decision-making by shifting the conversations to the appropriate types and levels of services provided, how effective it is in accomplishing its stated priorities, and how focused it is on allocating resources to achieve its desired results.

As stated above, the last several annual budgets have been developed using a strategic

budgeting approach utilizing the priority-based principles identified above. Strategic priority areas have been identified and defined, our fiscal environment has been assessed, long-range financial projections have been developed, services have been inventoried, service cost models have been constructed, and a budget has been developed allocating available resources to towards the goals most important to our community.

Current Economic Conditions and Assessment

Economic and Budgetary Assessment

Although national, state and local economic recovery has been sustained over the last several years, the growth is far short of pre-recessionary levels and the County is struggling to meet the expectations of its constituents and the mandates required by the federal and state governments. Revenue growth has been spotty and inconsistent and is anticipated to remain so at all levels of government over the next several years. While the housing market and select economic indicators are showing some signs of life, other significant economic indicators such as job growth, retail activity, commercial development, and consumer confidence continue to underperform when compared to economic recoveries associated with prior recessions. Our new reality is that annual economic growth, in both the near and long-term, will only amount to a fraction of what it was before the structural change in our global economy.

Roanoke County’s service delivery standards have long been based around the philosophy of full-service government providing high-quality services to its citizens. These standards have been successful and are well received by our citizens; however, this approach

Public Safety Service Level Increases – 2008-2012						
Area	FY08	FY09	FY10	FY11	FY12	Chg.
Fire and Rescue – Incident Response	11,417	11,431	12,690	13,458	14,014	23%
Fire and Rescue – ALS Response 6 minutes; 80%	42%	40%	42%	46%	44%	N/A
Police – Calls for Service	83,023	86,486	91,195	97,921	93,025	12%

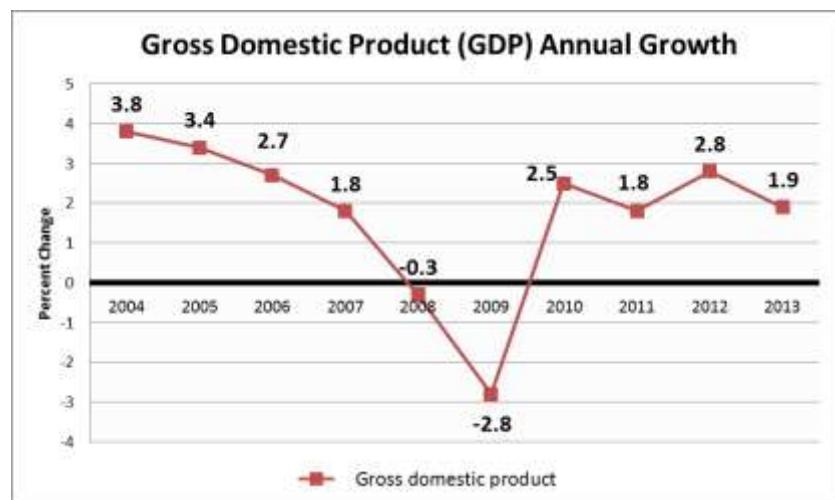
requires recurring funding increases for operations to keep pace with inflation and citizen demand. In most cases consumer demand for goods and services decreases during a recession; however, the opposite is true in the public sector as demand for many governmental services increase during times of economic stress—a situation Roanoke County finds itself in currently as demonstrated in the above table

While inflation has increased an average of 2% per year during the recession, demand for many services (both externally and internally) has risen steadily, and significant federal and state mandates have been imposed on operations, the County's growth in revenue to pay for these demands has remained virtually stagnant since 2008. When adjusted for inflation, the County's current purchasing power is equal to 2006 levels.

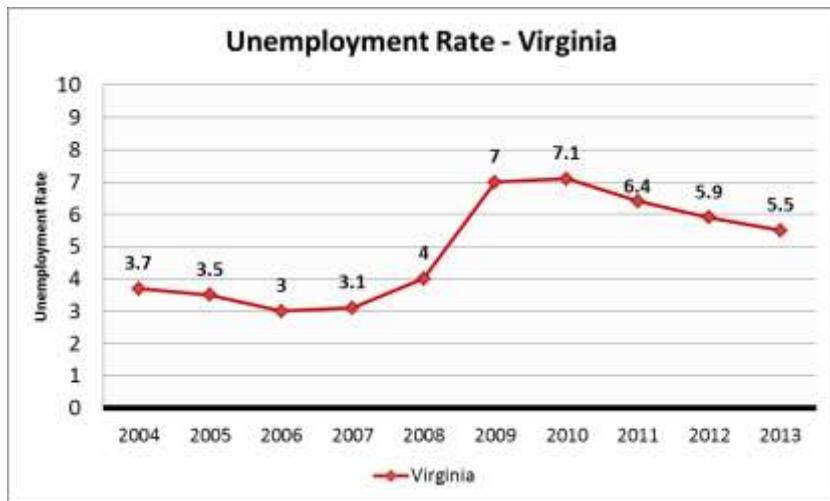
National and State Indicators

The national economy continues on its path of slow recovery and is forecast to continue growing at a very modest pace for at least the next several years. Gross Domestic Product (GDP) grew at a rate of 1.8% and 2.8% for calendar years 2011 and 2012, respectively and economic expansion is likely to continue in the near future with growth of 1.9% for 2013 and projected growth of 2.7% for 2014. While growth has been sustained over the 4 years since the “Great Recession” officially ended in 2009, the growth has been restrained and uneven, especially when compared to pre-recession GDP growth in the 3-4% range. The

residential real estate market has begun its expected rebound; however, tight credit markets and increasing interest rates are seen as a credible threat to a robust housing recovery. While interest rates have increased as of late, the forecast is for them to remain low over the next several years when compared to historical standards. Interest rates, along with relatively stable predictions of CPI in the 2% range remain positive factors for economic prospects in the near future; however, overall, economic recovery is expected to remain tepid over the foreseeable future due to expected across-the-board government spending cuts coupled with tax increases, a labor market that continues to struggle to gain momentum, weak global growth, and unstable political environments in developing countries



Virginia's economic recovery remains modest to slow, comparable to the sluggish nature of the national recovery. While the Commonwealth has a lower unemployment rate and has recovered a larger % of jobs lost due to



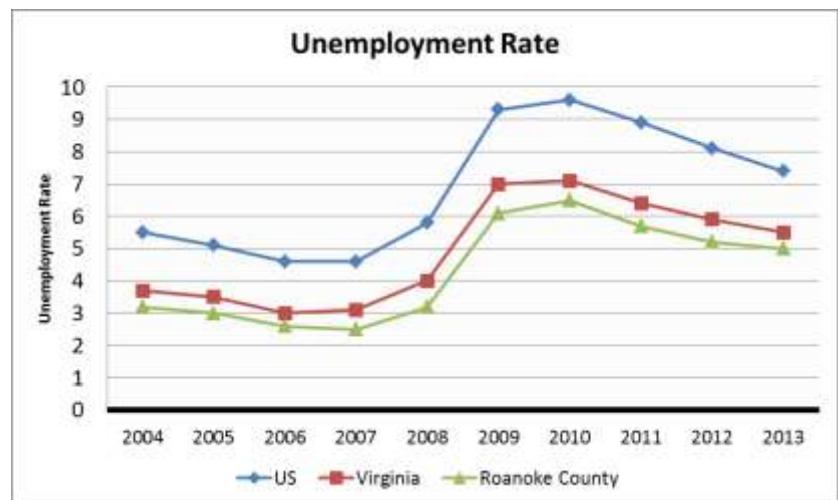
the recession than the national average, there are still many concerns regarding employment and its impact on economic growth. Among the metropolitan areas of Virginia, there is wide variation in the recovery of recession job losses. While Charlottesville and Northern VA have exceeded their pre-recession peak levels as of March 2013, many others are well short of this mark, including the Roanoke MSA which has recovered only 62% of employment losses since the recession began. In the near-term, Virginia's job growth is expected to slow due in part to the federal government's budget reductions from sequestration.

While employment is a significant driver of economic recovery in Virginia and remains a concern for future prospects, housing appears to be making a sustained recovery. For 2012, home sales were up 8.2% and the median sales price in the 4th quarter was up 9.5% when compared to a year earlier. According to the Federal Housing Finance Agency's (FHFA) House Price Index, home prices increased 4.4% in Virginia in the 4th quarter of 2012—marking the fourth consecutive quarter of year-over-year gains. The rebound in the housing market is underscored by residential building permit activity, growing by 20.8% in

2012 and projected to increase by 16.1% and 13.2% in 2013 and 2014, respectively.

Local and Regional Indicators

Roanoke County's overall revenue growth has been correlated to national trends in economic activity; therefore, macroeconomic trends in gross domestic product (GDP), housing, automobile sales, retail activity and employment can be used as a general predictor of local trends for revenue activity in Roanoke County and the surrounding Roanoke Valley.



Roanoke County continues to show relative stability during this economic recovery; however, there are reasons for concern. Roanoke County's unemployment rate for 2013 was 5.0%. While still considerably below the national mark of 7.4% for 2013, it is higher than the County's traditional unemployment rate of 3-4%. In addition, while real estate activity has shown improvement over the last 6-8 months in the region, appreciation in home values in the County continue to languish at less than 1% annually—a far cry from pre-recession

appreciation averaging 6-8%. Long-term projections of home values should see continued appreciation over time; however, growth in the 2-3% range is anticipated to be the new norm.

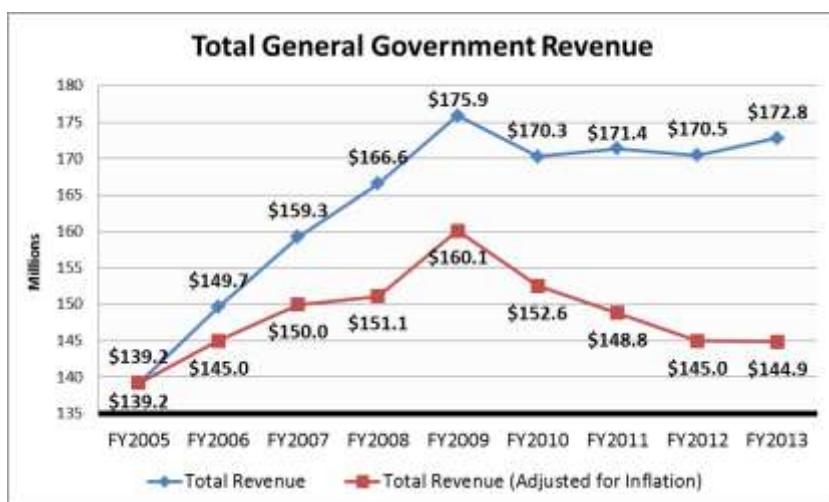
Local Revenue Outlook

Prior to the Great Recession, Roanoke County's annual General Government revenue growth reached 6.4% for FY06-07, down slightly from 7.4% growth in FY05-06. The robust growth in general revenues was primarily fueled by continual increases in home values, brisk real estate construction and consumer retail activity and served as a catalyst for Roanoke County to develop and implement a service delivery model intended to promote a high level of services to the community. As the recession took hold and deepened in early-to-mid 2008, the county's major revenue categories that had driven funding for essential services began to slow, stagnate and, in some cases, decline when compared to previous years collections. Unlike some localities, Roanoke County has not suffered extensive declines in overall revenues, with only FY09-10 (-0.4%) and FY11-12 (-0.3%) collections being less than the previous year; however, stagnant growth has had a detrimental impact on service provision as operational budgets have been reduced while

demand for services and commodity costs have continued to rise.

When subtracting internal transfers from the chart below, revenue growth from FY09 through FY13 totals approximately \$3.38 million, or roughly 2%. This 2% growth rate over the 5 year period equates to an annual growth rate of 0.4%--a rate of growth that doesn't keep pace with an average rate of inflation of 2.06% for the same period. Although FY13 revenues grew by 1.1% and recent economic indicators suggest continued improvement in the housing market, new car sales and used car values, there is little evidence to suggest that overall revenue growth for Roanoke County will extend beyond an annual growth rate of 2-3% in the foreseeable future. Sales tax, meals tax, and business license tax collections continue to be inconsistent.

Roanoke County employs a team-based, consensus-driven approach to revenue projections. Current and future year revenue projections are developed by a team of County stakeholders who have a stake in the revenue process and include the County Administrator, Assistant County Administrators, Budget Director, Finance Director, Treasurer, Commissioner of Revenue, Director of Real Estate Valuation, Director of Economic Development, Assistant Director of Community Development, and Director of Human Resources. The team discusses fiscal activities relevant to their areas of expertise and then reaches consensus on the assumptions that will be used as the basis for revenue projections. As a result of this process and the current economic outlook outlined above, the Revenue Team developed the following assumptions for the major revenue categories for FY2014-2015:



Assumptions for FY14-15 Revenue Projections

- The real estate market has reached bottom and will improve during 2014 and will continue to grow in 2015. Both new construction and existing values are expected to recover, with reassessment values to grow on average by 1.5%
- New car sales are anticipated to remain strong through 2014 and 2015; however, some moderation in used car values is expected as new car sales results in increased inventories of used vehicles.
- Moderate growth in Retail sales, lodging tax, utility taxes, and recordation taxes are projected to grow moderately due to improving economic conditions
- Business License taxes are expected to recognize moderate growth as business receipts are projected to improve as the economy continues its expansion
- State revenues are expected to remain flat as increases in state revenue will not be directed toward increasing aid to localities in the Commonwealth.

While the overall revenue picture shows promising signs of growth, Roanoke County must continue to monitor revenue throughout the fiscal year as economic conditions can change quickly. The assumptions used in projecting revenue will need to be updated throughout the fiscal year as the ebb and flow of the global, national, and local economies could cause a degree of instability.

Overall, revenue growth for FY14-15 is expected to be a modest 1.9% over the FY13-14

budget. While this level of growth is still far below pre-recessionary levels, it is an improvement when compared to the last year's projected growth of 0.72%. In the current economic environment, any increase in overall revenue is a positive sign. A more detailed breakdown of the County's major revenue categories can be found as follows:

Major Revenue Changes - FY14 to FY15			
Category	FY13-14	FY14-15	% Change
Real Estate	\$85,000,000	\$86,200,000	1.4%
Personal Property	\$28,845,000	\$30,431,350	5.5%
Other Property Taxes	\$3,975,000	\$3,908,000	-1.7%
Sales	\$9,950,000	\$10,000,000	0.5%
Business License	6,250,000	6,400,000	2.4%
Meals	4,050,000	4,025,000	-0.6%
Other Local Taxes	13,189,000	13,469,000	2.1%
Intergovernmental	12,539,932	12,647,358	0.9%
Other	\$7,170,156	\$7,148,588	-0.3%
Total	\$170,969,088	\$174,229,296	1.9%

Operating Budget Highlights

Sustaining Public Services – Departmental Operations

Over the last 6 budget development cycles, the majority of departmental operating budgets have been level-funded or reduced to bring expenditures in line with available revenues. While budgets have been static and/or reduced, several factors have combined to negatively impact departments' ability to sustain existing services levels:

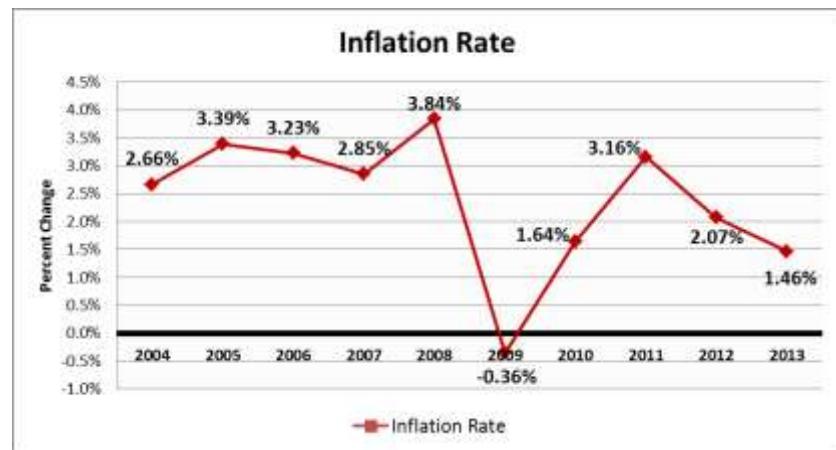
First, cost increases (*inflation*) have greatly reduced the departments' ability to purchase the commodities needed to provide services. Based on an average inflation factor of 2%/year, operating departments have lost approximately 12% of their purchasing power since the recession began in 2007.

Second, departmental operating budgets were reduced during 3 separate budget develop cycles in order to balance the overall budget. While departmental reductions varied, the cumulative impact of the reductions ranged from between 7-12% of operating funds. When combined with inflationary impacts, some operating departments have seen effective reductions in their budgets of 20%.

Third, in many instances of County operations, *demands for service have increase during the economic downturn*. Calls for services in Fire and Rescue and Police continuously rise, Social Services caseloads have seen dramatic increases, Solid Waste tonnages continue to grow and Parks and Recreation programs have seen increased participation.

Finally, in addition to operational reductions, numerous positions have been eliminated via attrition and redirected to priority needs of the community such as Fire and Rescue and Social Services, resulting in decreased manpower in many service areas. In the budget for FY15, positions were once again critically examined and the following 8 are being propped for elimination:

- General Services – Custodian (3)
- Libraries - Library Assistant (2)
- Economic Development – Assistant Director



- Commissioner of Revenue – Tax Clerk III
- County Attorney – Legal Assistant (converted to PT)

Operational Expenditure Considerations

Personnel and Benefits Costs

The budget includes a general 2% pay raise for employees. While this raise is needed to keep a competitive workforce, it does not address the additional underlying issue of the compensation plan being behind our local and regional market for specific positions within the County; therefore, market adjustments have also been funded to ensure we can hire key positions when needed and we remain competitive in the region.

Dedicated employees provide the foundation of Roanoke County's mission to provide effective, efficient, and successful services to the community. Without question, our employees are our most vital assets and most have remained loyal to the County and have stuck with us during difficult times when raises were not possible; however, if we are to succeed in attracting new talent and more importantly, keeping our existing talent, it is prudent to make this investment in our employees.

- *Employee Pay Raise – 2%*
 - The budget includes \$973,703 for an across-the-board pay increase for an average increase of 2% of current pay.
- *Market Adjustments - for Competitive Pay Scales*
 - The Department of Human Resources has prepared a market study of the positions in county government. Positions were compared to local and regional competitors in county and municipal government (and some in the private sector, where applicable) who often hire county employees thus reaping the benefits of the training and experience provided by Roanoke County. The results of the survey indicated that, for the most part, the County's classification pay plan was reasonably competitive with our peer jurisdictions and other entities; however, there were several key areas—primarily in public safety—where we were at a competitive disadvantage in hiring because of lagging starting pay. To fully implement these changes staff estimated that the annual cost would total approximately \$1.2 million.
- *Employee Benefits Adjustments*
 - VRS Rate Increase: For FY15, the budget includes additional funding of \$475,000 to cover the biennial increase in the Employer's contribution rate to the Virginia Retirement System for employee's retirement cost. The rate increased to 11.21% of employee pay from a rate of 10.05% in FY14. Based on the County's prior election to phase-in rate increases over 6 years, the rate will increase every 2 years until FY18-19, with the next increase scheduled for FY16-17 (from 11.21% to 12.61%).
 - Health Insurance: Our health insurance is a self-funded joint program for County, Schools, WVRJA, and RVRA, with an enrollment of 3,016. Experience during the past year saw overall medical claim payments increase by 7.1%. Compared to prior year, inpatient facility costs are 21% higher, outpatient facility costs are 5% higher, and pharmacy costs are .3% higher. Outpatient prescription drugs claims comprise 21.8% of total claims expense (slightly higher than industry of 20%) with strong utilization of prescription drugs. Anthem's original renewal called for an increase of 9.4%, which compares favorably to market increases of 14%-20%. Fortunately, this increase was negotiated down.

Staff recognizes that it is not possible to fully implement the entire cost of the pay study due to fiscal constraints; however, the budget includes \$795,000 to implement pay inequities for positions that are below market by the greatest margins. If financial conditions permit, the remainder of the market survey will be included in the FY16 budget.

Since the 2007 recession, increases in health care costs have been primarily funded by utilizing excess health insurance reserves totaling \$835,942 in FY14 and the same amount is

included for FY15 ; however, the practice of using the reserves for annual increases are not sustainable in the long-term and these costs will have to be shared with the employees. Summary of health insurance changes are as follows:

- Employees will pick up the entire share of the 5% increase for Key Care 200. This will allow for a re-calibration of rates to get the percent that an employee pays toward the premium back closer to a time before the employer was picking up the increase
- No change to the Key Care 1000 Wellness rate
- Current rates include a wellness surcharge rather than a wellness credit applied to the rate for those employees not participating in the wellness program

○ Workers Compensation: At current budget levels, the workers compensation program is underfunded based on actual experience over the last several fiscal years. The annual operating deficit is quickly diminishing the fund balance of this fund; therefore, \$200,000 has been added to the program to raise the annual contribution to \$706,167. If overall costs continue at the current level, additional funding may be needed in future budgets.

Support for K-12 Education

Support of Roanoke County Schools has always been, and is still, a top priority of the Board of Supervisors. While the Board of Supervisors and the Roanoke County School Board have utilized a long-standing revenue-sharing formula in the past to determine the County's financial support for education, it was determined that economic, social, and demographic changes over the last 10-12 years had made the formula ineffective for the equitable sharing of revenue. In 2 of the last 4 years County revenues in recent years did not allow the Board of Supervisors to honor the revenue sharing formula. As a result, staffs were asked to research other municipality formulas, review the existing formula, and identify revisions to the formula to include changes in population and enrollment. County and School staffs worked together to develop a new approach to allocating revenues that includes growth/decline in enrollment and population and a payroll factor that reflects the overall personnel cost ratio for the schools as compared to the County.

“Support for Roanoke County Schools has always been, and is still, a top priority of the Board of Supervisors.”

At the conclusion of this study and after a thorough review, the County and School boards recently approved a memorandum of understanding documenting the revised approach on February 25, 2014. Based on the new formula, the county will increase its operating transfer to the schools for FY15 by \$1,052,107 increasing the County's support of Roanoke County Schools to \$65,620,627. In addition to operating support, Roanoke County

also transfers \$9,445,428 for the annual payments for Schools debt related to construction projects and \$477,299 for the School's dental program.

Public Safety Staffing – Fire & Rescue

Roanoke County is a growing, aging community. This fact and the development of medical research and care facilities in the region combined with the scenic beauty of the area make the Roanoke Valley a retirement destination. Fire and Rescue staffing is a particular concern as the gap between target and actual response times have widened over the last several years as call volume continues to grow and staffing levels remain static.

Fire and Rescue has been able to stabilize performance related to its goal of responding to ALS calls in 6 minutes or less 80% of the time; however, the response time over the last 5 years is nearly half of the stated target and has been done so with significant increases in part-time and overtime expenditures. Increases in incident responses of nearly 5%/year and a dwindling volunteer base are key contributing factors regarding the issues of response times and budgeted overtime.

Given the magnitude of the challenges identified above, it is financially unrealistic to solve the problem in a single year; therefore, we must develop a long-range plan, identify the most pressing needs, and then implement the plan in a fiscally responsible manner. With this in mind, the budget includes full-year funding of \$300,000 for 5 additional Fire and Rescue positions targeted for the Vinton station. These additions should improve response times in the eastern part of the county.

To further address several immediate concerns, additional part-time funds have been

allocated as well. \$30,000 was added to supplement personnel availability at Read Mountain on weekends and \$23,000 was added to cover the cost of replacing the department's Operational Medical Director, who had previously provided the mandated service at no charge for many years.

Federal and State Mandates: Storm Water Management

The budget includes \$400,000 in funding from the General Fund to supplement current budget allocations already included in the Department of Community Development for storm water management. While the Board of Supervisors has not yet approved final plans for implementing the mandated program, initial estimates of the annual cost have been estimated at between \$2.5 and \$3.0 million, with \$1.7 million already allocated in current funding. The \$400,000 allocation (along with current funding) will allow the county to begin implementation of the program while still meeting the federal and state requirements.

The federal Clean Water Act was originally passed in 1972. This legislation, along with subsequent amendments, requires the U.S. Environmental Protection Agency (USEPA) to enact regulations to permit and eliminate pollutants discharged into the nation's waterways. These efforts have been largely effective in eliminating and minimizing discharges from industries and water treatment plants. However, many streams still do not meet Virginia's water quality standards. The largest remaining source of pollutants is stormwater runoff, which washes sediment, nutrients, and bacteria into area waterways.

Roanoke County is involved in many state requirement programs, in order to lessen the adverse impacts from stormwater runoff

from land disturbing activities and from previous development. These programs include: a) Erosion and Sediment Control; b) Virginia Stormwater Management Program (VSMP); c) Municipal Separate Storm Sewer System (MS4) permit; and, d) Total Maximum Daily Load (TMDL) program. All of these programs are overseen by DEQ, with federal oversight by the USEPA.

The County is required to implement these programs. The requirements under the VSMP program and the MS4 permit are changing and increasing, the VSMP program changes will have significant impacts on the development community and minor to moderate impacts on County costs. The MS4 permit compliance will have significant cost to the County, particularly in addressing its TMDL waste-load allocations.

Capital Improvements

Prior to the economic downturn Roanoke County approved and issued bonds for several significant capital projects; therefore, funding was already in-hand (bonds had been already sold) and the projects proceeded as planned. These projects included the Green Ridge Recreation Center, A new North County Fire Station, upgrades to the 800 MHz radio system, a new Fleet Service Center. In addition, accumulated cash balances and savings to original budget estimates from the above capital projects utilized to fund an additional capital project that had been a priority for some time—a new Glenvar Library, which opened in spring of 2013.

- Vinton Branch Library Replacement
 - This project replaces the existing Vinton Branch Library with a 20,000 sq.ft. facility and will be built on a site in the downtown area which was

purchased by the Town of Vinton and Roanoke County. When the current Vinton Branch Library opened in 1969 it was the first branch of the Roanoke County Public Library system. It is now its oldest building and is essentially unchanged since its dedication. Located next to the War Memorial, it serves as an outer hub for the Town of Vinton's community festivals and is the County's public face to the town residents. This project is funded through a 2013 Bond Issue, lease proceeds, and additional funding from the Town of Vinton and has an estimated cost of \$9.2 million.

A modern library could anchor the downtown redevelopment project, as conceived by the Town of Vinton and Roanoke County. The steady stream of citizens and visitors that are already drawn to the existing library (217,454 in the last fiscal year) could provide a significant increase in traffic to area businesses if library operations were moved into the heart of the town. Construction is scheduled to begin this spring with completion and opening scheduled for fall of 2015.

- *Joint CIP Program w/ Schools*
 - \$300,000 in additional funding has once again been included in the budget to fund CIP projects with Roanoke County Schools. Under this agreement, the County and School each allocate an additional \$300,000 to this fund that allows annual funding to service up to \$10 million in debt for capital projects. As part of this agreement, Schools fund

projects for 2 consecutive years, then the County funds 1 year of projects. With this allocation, the total annual contribution to this fund for FY15 will be \$3,200,000 and represents the final installment to bring this program to full-funding. The County will utilize this fund to leverage \$10-13 million for capital needs in the FY16-17 fiscal year.

the best managed localities in the state. While our adopted policies and conservative approach to financial management has created a healthy, fiscally-sound community within which to live, work and play it is necessary that we expand our long-range planning efforts to create an organizational “roadmap” to help guide our decision-making in meeting our future challenges.

Conclusion

The FY2014-2015 Budget has been developed with no tax or fee increases and resources have been allocated to investments that are connected to the County's strategic priorities of 1) public safety; 2) economic vitality; 3) livability; 4) educational opportunity; and 5) effective government. The budget is balanced with available resources and represents a results-oriented approach to delivering essential services to the public. Our focus will remain on providing the citizens of Roanoke County with the most efficient and effective government possible while continuing to make necessary investments in human capital and physical infrastructure.

I am appreciative of the Board of Supervisors' guidance and support during this extended period of financial distress and want to give a special “thank you” to the employees of Roanoke County and the Roanoke County School Board who have continued to provide high quality services as we all struggle to meet the demands and expectations of our citizens during these difficult economic times.

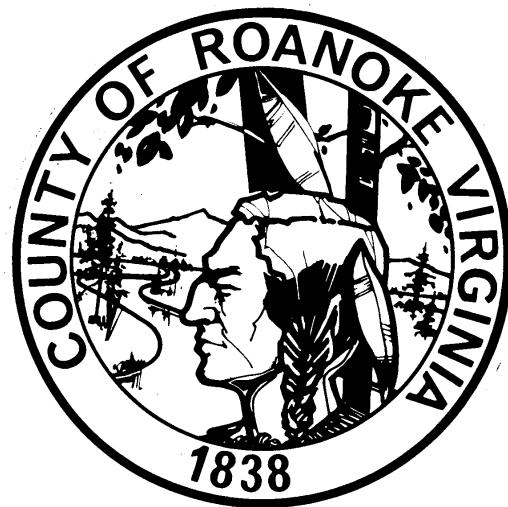
The County must maintain a prudent and sustainable long-range budgeting strategy in order to continue to meet the needs of our citizens and to ensure our reputation as one of



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Understanding
the
Budget





Understanding the Budget

Introducing Sections of the Annual Fiscal Plan

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

Comparative graphs and spreadsheets located in the "***Financial Summaries***" section show prior vs. current year budget data.

Following "*Financial Summaries*," each remaining section represents a fund that requires annual budget appropriations, which are approved by the Board of Supervisors.

Fund Structure

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

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

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

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

The General Fund is comprised of several sub-funds, which are combined for purposes of financial statement reporting. These sub-funds include *General Government, Comprehensive Services, County Garage, Internal Services, Recreation Fee Class, the Law Library, Emergency Communication Center, 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)

The “General Fund” section also provides a summary business plan that outlines major goals and objectives for each County department included in the appropriate sub-fund (e.g. Police & Fire and Rescue constitute the Public Safety sub-fund). A chart at the end of each department’s business plan shows the number of regular full-time positions in addition to three years of data: actual, current year budget, and adopted budget for the upcoming year.

The “**Component Unit Schools**” section contains a fiscal overview of the public schools system, as reported by the Roanoke County Public Schools’ Department of Finance.

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.

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

School Funds

- General
- Grants
- Nutrition
- Instructional Resources
- Capital
- Debt
- Laptop Insurance Reserve
- Bus

The primary sources of revenue in the “*School General Fund*,” exclusive of transfers from the *County General Fund*, are basic school aid payments from the Commonwealth, state sales tax and educational program grants. Major expenditure categories are as follows:

School Expenditure Categories

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

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

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

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

“Capital Fund” - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).² This section includes a list of guiding principles to Capital Project Evaluation and concludes with an examination of approved capital projects outside of the Capital Improvement Program.

The “*Internal Service Fund*” accounts for financing services from one department to other departments within Roanoke County. Examples include risk management and the medical insurance fund.

Basis of Budgeting

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

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

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

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

advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are continued 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.
- Operating - funds routine office expenditures such as pens, paper, and telephones.
- Capital - funds larger departmental purchases such as technology equipment, furniture, and other needs that are deemed appropriate by each department's director.

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

Other Documents Related to the Annual Fiscal Plan

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

- Capital Improvement Program (CIP). The CIP details those capital improvement or construction projects needed by County departments and schools over the next five years. In addition, the CIP prescribes a funding method for those projects. Financial resources used to meet those priority projects funded each fiscal year are accounted for through the Capital Fund. See the Capital Fund section of the Annual Fiscal Plan for more detailed information about the CIP, its contents, and its incorporation into the budget process. Roanoke County Schools develop and publish their own capital improvement program that is adopted by the School Board and approved by the Board of Supervisors.
- Roanoke County Public Schools Budget. This document details the School Board operations and funding requests. The School Board budget must be submitted to the County administration no later than April 1 of each year. The Board of Supervisors must adopt the school budget by May 1. For a synopsis of the School Board budget as adopted, see the Component Unit (School Funds) section of this document.
- Comprehensive Annual Financial Report (CAFR). This document is the final report on the examination of the County's financial statements at June 30 of each year. An independent auditing firm reviews this report, in accordance with Generally Accepted Auditing Principles.

FY 2015 Budget Process

This section is a brief overview of the ideal budget process that Roanoke County, Virginia strives to achieve each year on behalf of its citizens.

The County of Roanoke, Virginia utilizes a Strategic Budgeting Process that involves Program Inventories and Cost Modeling. The first step, under the Roanoke County Board of Supervisors' leadership, is to establish strategic priorities. Strategic priorities are determined to be essential for meeting community needs. *It should be noted that strategic priorities will change over time, as the community evolves.* Current Roanoke County strategic priorities are

- Ensuring public safety
- Promoting economic vitality
- Providing a quality education
- Striving for a “livable community” with a high quality of life
- Continuing to operate an effective government that provides first rate services

These strategic priorities translate into community goals for each Roanoke County department to achieve.

These goals feed into long-range financial planning through each department's annual Business Plan. Annual Business Plans outline each department's:

- mission statement
- goals and objectives
- benchmarks to determine appropriate performance
- resource strategies³ to achieve goals

The Department Business Plans, in conjunction with the Roanoke County Capital Improvement Plan (CIP), help to determine overall resource allocation at the program and activity levels. Program Inventories break down a department's services into broad-based programs with more detailed subsets, referred to as activities.

Through use of a spreadsheet based Resource Allocation Model, these programs and activities have their associated costs identified (both personnel and non-personnel). This provides staff with a listing of all services performed by County departments and the corresponding cost information. *It is worth noting that while the identification of program areas has merely tweaked the county's process, the identification of expenditures at the program level is relatively new.*

The above activity allows departments to examine the services provided, as well as issues and challenges to be faced, in the upcoming fiscal year. Prioritization is essential to align departmental programs and activities with strategic priorities and upcoming challenges. The goal of prioritization is to preserve services deemed most important and to identify areas where the cost/benefit ratio was too large to justify continuation of activities that do not align with, or do not significantly impact, strategic priorities.

³ Resources include monetary *and* human capital.

Once prioritization occurs, and is approved by the County Administrator, a budget is drafted. Budget work sessions are then conducted with the Board of Supervisors and the School Board. Advertisements are published in the local newspaper and copies of the proposed budget are placed in local libraries to allow Roanoke County residents to become familiar with the proposed budget before public hearings.

Public hearings are held to obtain taxpayer feedback regarding resource allocations and tax rates. It is vital for Roanoke County officials to understand how funding and service provision will affect various community stakeholders.

After making appropriate adjustments in response to community feedback, the County Administrator presents a proposed balanced budget to the Board of Supervisors. The budget document provided for Board review includes proposed resource allocation by fund, by department within each fund, by section within each department, and by expenditure category within each section. There are three types of expenditure categories for this purpose: personnel, operating, and capital. The budget document also includes a Catalog of Programs and Activities, which provides descriptions and costs for every program and activity identified by departments during the budget development process. Supplementary data is also provided, such as a summary of capital and economic development incentives and details regarding unfunded department budget requests.

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 FY2015 budget appropriation ordinance on May 27, 2014.

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

A calendar of events for budget development activities for FY2015 is included in this section of the document.

Amending the Annual Fiscal Plan

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

Appendices

A glossary of terms used throughout the Annual Fiscal Plan can be found in the Appendices, which also includes a pay classification plan and miscellaneous statistical data. Please see the Table of Contents or the Index to locate other items within this document.

Conclusion

Thank you for your interest in the County of Roanoke, Virginia's Annual Fiscal Plan. This document exists to ensure transparency and provide the fiscal information that those associated with Roanoke County desire.

**County of Roanoke
Budget Calendar
FY 2014-2015**

August 2013

- Requests for re-appropriation of unencumbered operating balances into the next fiscal year

September

- Begin Capital Improvement Program (CIP) process

October

- Begin Business Planning process
- Capital Improvement Program (CIP) Project Funding Requests due

November

- Prepare preliminary revenue estimates
- Program Inventories due

December

- Budget Kick-Off: Departments and Schools
- Departmental Operating Allocations Issued
- Functional Budget Team Process Meetings begin
- Resource Allocation Models due

January 2014

- Business Plans and Additional Funding Requests due
- Work Session: FY2014-2015 Budget Development Discussion with Board of Supervisors

February

- Work Session: Joint County Board of Supervisors/School Board
- Work Session: FY2014-2015 Budget Development Update with Board of Supervisors
- Functional Budget Team Presentations
- Public Hearing: General Comment on FY2014-2015 budget

March

- Programs and Activities prioritized
- Revenue projections finalized
- Public Hearing: Tax rates and tax assessments
- Tax Rates Adopted by Board of Supervisors
- Work Session: FY2014-2015 Budget Development Update with Board of Supervisors
- Work Session: Contributions to human services, cultural and tourism agencies

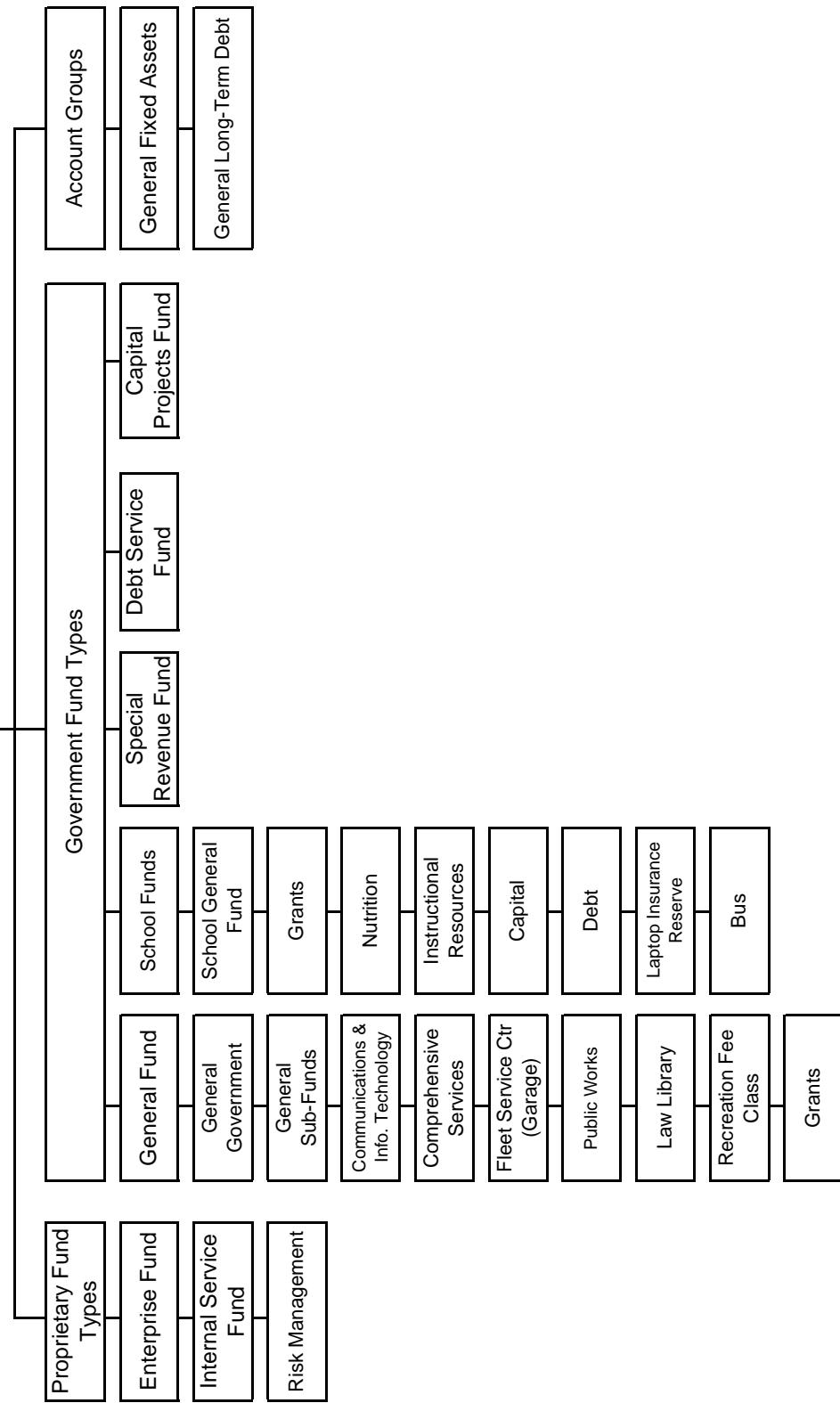
April

- County Administrator presents FY2014-2015 Budget to Board of Supervisors
- Public Hearing: FY2014-2015 Proposed Budget and FY2015-2019 CIP

May

- School Budget Adopted by Board of Supervisors
- First reading of Appropriation Ordinance
- Second reading of Appropriation Ordinance/approval of Class Plan
- Board Adopts FY2014-2015 Budget and FY2015-2019 CIP

Fund Structure

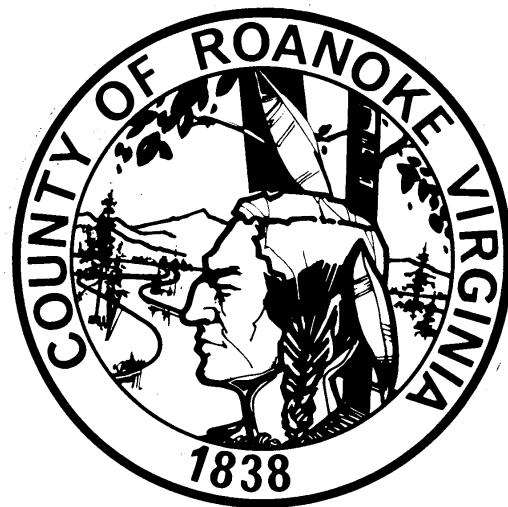




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*Organizational
Policies, Plans &
Analyses*





Financial Policies



Financial Policies

Financial management policies assist in providing a basic framework for the overall fiscal management of a federal, state, or local government. These policies allow changing circumstances and conditions to be addressed and act as an aid in the decision-making process. Financial policies represent guidelines for evaluating current activities, establishing priorities, setting directions, and managing and channeling growth. Policy development should underscore organizational strengths and mitigate organizational weaknesses.

Roanoke County has 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. This section provides a brief overview of each policy used by Roanoke County, which includes:

- Balanced Budget
- Financial Improvement Policy
- Debt Policy
- General Fund Unappropriated Balance
- General Fund Revenues in Excess of Budget
- Unexpended Appropriations Policy
- Capital Reserves
- Fees and Charges
- Use of One-Time Revenues
- Reserve or Stabilization Accounts

Balanced Budget

The County's Annual Budget Ordinance will be balanced, adopted and administered in accordance with the Local Government Budget and Fiscal Control Act (N.C.G.S.159-8[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.

The County of Roanoke will develop balanced budgets in which current resources (current revenues plus fund balance) will equal or exceed current expenditures. The County will avoid budgetary procedures that balance the budget at the expense of meeting future years expenses, such as: postponing expenditures, accruing future years revenues, or rolling over short-term debt.

Financial Improvement Policy

This policy's objective is to reduce or eliminate short-term borrowing and improve the County's bond rating to AA+ or AAA. The policy offers a number of strategies to achieve these goals, including:

- Limiting lease/purchase financing
- Analyzing the potential for - and implementing user fees in order to achieve - a timelier match of revenues and expenditures
- Aggressively pursuing delinquent accounts
- Improving the economic mix to increase the commercial tax base
- Continue annual reassessment of real estate

Debt Policy

This policy establishes guidelines and limits for issuing debt. Debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its financial position and to ensure government efficacy.

As with any public policy, debt policy is not one singular policy. It is, in fact, a combination of many similar policies. Debt policy is to be used in conjunction with the Operating and Capital Improvements Budget and other financial policies. The County will measure its level of debt and abide by the following debt targets, set by the Board of Supervisors:

- **Net Bonded Debt Per Capita** – This is the outstanding debt principal¹ divided by the population. The debt policy states that Roanoke County's net debt per capita should not exceed \$2,500. Current net debt per capita is \$1,947.
- **Net Debt to Assessments** – This is the outstanding debt principal¹ divided by the market value assessment of all the property (real and personal) and located in the County. Debt policy states that the net debt to assessments ratio should not exceed 3%. Currently, the County's ratio is 2.04%.
- **Debt Service to General Fund Expenditures** – This is the debt service (principal and interest) paid in a year divided by the total general and school expenditures. The debt policy states that the debt service to general fund expenditures ratio should not exceed 10%. The current County ratio is 8.51%.

General Fund Unappropriated Balance

Adopted in 1989, this policy maintains the general fund unappropriated balance at a prudent level to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. In December 2004, the policy was revised to increase the general fund unappropriated balance gradually to a minimum of 10% and a maximum of 11%.

General Fund Revenues in Excess of Budget

When the County's accounts close at the end of each fiscal year, the revenues in excess of budget will be allocated first to the General Fund Unappropriated Balance, until the maximum amount for the current year is met. Any remaining amount will then be allocated to the County Capital Fund (discussed below under Capital Reserves) for financing future capital projects approved by the Board of Supervisors. If, in any year, the general fund revenues are less than the budget, the difference will be removed from the General Fund Unappropriated Balance.

Unexpended Appropriations Policy

This policy establishes directives for the disposition of unspent expenditure appropriations at the conclusion of each fiscal year. A portion of these unspent funds will be set aside for departmental requests for investment in items that will assist them in meeting service delivery objectives. The remaining portion of these year-end savings will revert to the Minor County Capital Fund (discussed below under Capital Reserves).

¹ This includes debt to be paid from general tax dollars.

A performance standard is included in the policy that prevents departments from saving funds at the expense of the quality of services provided. The policy itself establishes the following:

- 55% of unencumbered funds from each department are returned to the department for identified non-recurring items.
- 35% reverts to the County Capital Fund.
- 10% goes into the Technology Reserve.

The intent of this policy is to encourage frugal management of resources while providing innovative financial strategies to enable future capital projects.

Capital Reserves

Adopted by the Board of Supervisors in December 2004, this policy establishes guidelines to set aside reserves to fund necessary capital projects.

A Major County Capital Reserve Fund was established to accumulate funds for projects identified in the Capital Improvements Plan (CIP) and adopted by the Board of Supervisors. The fund can also be used for debt payments to expedite projects identified in the CIP, as well as for land purchase opportunities - even if they are not included in the CIP. Revenues in excess of budget at year-end will be allocated to the Major County Capital Reserve after the General Fund Unappropriated Balance guideline is met.

A Minor County Capital Reserve Fund has been established to fund minor capital projects not normally included in the Capital Improvements Plan and that are less than \$500,000. This fund can also be used for architectural and engineering services for capital projects, as well as for Major County Capital Projects as necessary. Unencumbered expenditure savings at year-end, and proceeds from the sale of land and fixed assets, are allocated to the Minor County Capital Reserve.

Fees and Charges

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.

Use of One-Time Revenues

The County's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for nonrecurring expenditures. The County will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.

Reserve or Stabilization Accounts

The General Fund undesignated fund balance will be maintained at a sufficient level to provide the necessary resources to 1) meet operating costs, 2) fund emergency expenditures, and 3) permit orderly adjustment to revenue source fluctuations.



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.

STRATEGIC PLANNING

The strategic planning phase of Roanoke County's long-range planning process includes Community Master Planning, Departmental Business Planning, and Capital Planning. These planning components identify the County's development goals as well as the departmental strategies and capital investments needed to accomplish those goals.

Community Master Planning

The Roanoke County Community Plan is a blueprint for future growth and development within the County. This planning document is developed with a great deal of citizen participation and presents a snapshot of the County's long-range goals, policies and strategies to the community.

The Community Plan provides decision-making guidance about land development, public services, and resource protection. It ensures citizens that decisions based on the Plan are thoughtfully made in the best interests of the entire County. Additionally, the Plan is used by County departments to create business plans and prioritize Capital Improvement Projects. In order to keep this Plan up to date, the County is committed to reviewing, and revising where necessary, the plan every five years.

Departmental Business Planning

This component of the long-range planning process emerges during development of the annual budget. Each department's Annual Business Plan outlines the following:

- mission statement
- goals and objectives
- benchmarks to determine appropriate performance
- resource strategies² to achieve goals

Each department's annual Business Plan, in conjunction with the Roanoke County Capital Improvement Plan (CIP), help to determine overall resource allocation at the program and activity levels. Program Inventories break down a department's services into broad-based programs with more detailed subsets, referred to as activities.

Through use of a spreadsheet based Resource Allocation Model, these programs and activities have their associated costs identified (both personnel and non-personnel). This provides staff with a listing of all services performed by county departments and associated costs.

² Resources include monetary *and* human capital.

The above activity allows departments to examine the services provided, as well as issues and challenges to be faced, in the upcoming fiscal year. Prioritization aligns departmental programs and activities with countywide strategic priorities and upcoming challenges. The goal of prioritization is to preserve departmental services deemed most important and to identify areas where the cost/benefit ratio was too large to justify continuation of activities that do not align with, or do not significantly affect, strategic priorities.

Once prioritization occurs, and is approved by the County Administrator, a budget is drafted. Budget work sessions are then conducted with the Board of Supervisors during the annual budget review process and are used to facilitate the development of Resource Allocation Plans. The departmental business plans are reproduced in this Annual Fiscal Plan.

Capital Planning

As part of the intensive strategic planning initiative, Roanoke County also maintains a five-year Capital Improvements Program. The underlying strategy for the Capital Improvements Program (CIP) 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.

Roanoke County citizens involved in the Capital Improvements Program (CIP) Review Committee facilitate the prioritization of projects within the CIP and identify the most pressing capital needs from a community perspective. Based on their evaluations, the committee members objectively rank each capital project and submit their results to the Board of Supervisors, for consideration when developing the annual budget. This capital planning phase emphasizes citizen participation in the strategic planning process.

OPERATIONAL PLANNING

The Operational Planning phase of the County's long-range planning process includes Resource Allocation Planning, Budget Planning, and Evaluation. These operational planning components promote successful implementation of countywide goals identified in the strategic planning phase by ensuring departments are appropriately organized to respond to priorities.

Resource Allocation Planning

Resource allocation planning involves the matching of service level priorities with available human and financial resources. The allocation of scarce resources must consider all potential demands and the impact of providing one project, service or function over another. As part of this planning process Roanoke County, prioritizes services, determines service levels, and evaluates alternative service delivery mechanisms. Resource allocation plans are established based on guidance from Community Master Planning, Strategic Planning, and Departmental Business Planning.

Performance measures are an effective way to ensure efficient resource allocation. The County continues to refine and integrate departmental performance measures into formal planning processes.

Budget Planning

The annual budget provides detailed plans for the upcoming year. The budget process continues to focus on Business Planning and Investment Budgeting. The Investment Budgeting concept is based on the idea that, by choosing to live in this community, Roanoke County citizens are investing their tax dollars in local government services. Each department must critically analyze service provision by answering the question, "what is the return on investment for Roanoke County citizens?" The County's budget development process relies on this investment concept by using performance measures to ensure that expenditures provide high quality services to its residents.

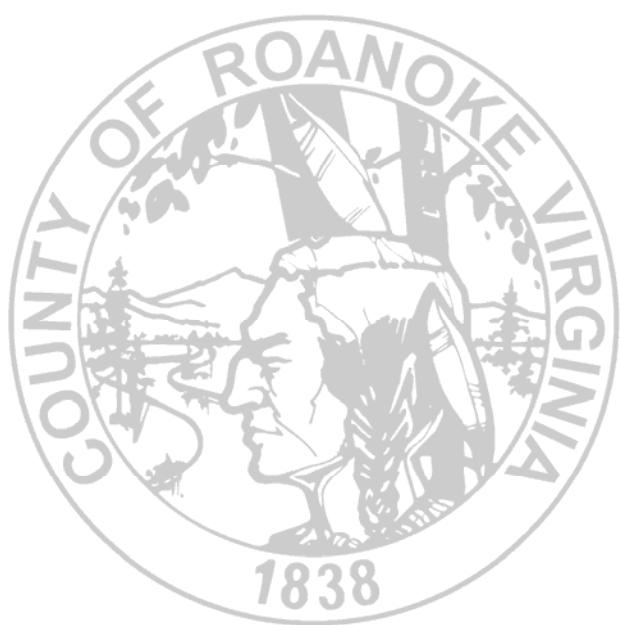
Evaluation

One of the most important, and often overlooked, components of any planning process is evaluation. There are two levels currently considered under Roanoke County's model:

- *Evaluation of the Organization's Long-Range Plan* - The County Administrator and Assistant County Administrators will annually review the County's long range planning strategy and process to determine if it is accomplishing established goals and objectives within acceptable resource limits.

Department Evaluations - At the close of each fiscal year, each department prepares a report describing its mission, notable accomplishments, and any significant challenges encountered in pursuit of stated objectives. The Department of Management and Budget accumulates these reports and publishes them in a document entitled *The Departmental Annual Report*. This document is distributed to the Board of Supervisors, County Administration, and all department directors for review and comment. This report is used for planning purposes during departmental evaluations to adjust or change goals and objectives as needed. Measuring success on the fulfillment of goals, objectives and performance measures outlined in the departmental business plans focuses governmental activities and leads to more effective business planning.

These strategic and operational long-range planning components are individually important and collectively vital to ensuring Roanoke County maintains a strong foundation for future growth. The County will continually develop meaningful performance measures, refine business plans, and update the Board of Supervisors' priorities to ensure a bright financial future.



Financial Analyses

Financial Analyses

Financial and economic analyses are the building blocks of any fiscally well-managed government. These analyses help address changing circumstances and conditions, and act as an aid in the budgetary process. Analyses are used to augment revenue forecasts and relevant economic trends that have financial ramifications for governments.

Roanoke County has recognized the need to perform financial analyses to maintain its sound financial position. The County currently performs three essential analyses each year. They are:

- Financial Trend Analysis
- General Fund Revenue Analysis
- Statistical Economic Modeling

Each of these analyses helps government officials maintain or improve the County's financial position. The financial trend and revenue analyses are included within this section. Statistical economic modeling entails the budget staff's effort to assess current economic conditions. It involves review of relevant sources (e.g., *Blue Chip Economic Indicators*, *Kiplinger's Letter*, etc.) that assess local economic conditions to facilitate revenue projections and determine available resources.

Financial Trend Analysis

Local, state, and national economic conditions influence the complex fiscal environment in which the County of Roanoke, Virginia operates. This Financial Trend Analysis is an attempt to quantify and explain the volatile factors that affect Roanoke County's ability to provide high quality services to its citizens. Results of this analysis describe the financial strengths and weaknesses of Roanoke County to its residents, elected officials, administrators, businesses, charities, credit rating firms and other interested parties. The results will also assist the Board of Supervisors in setting priorities, establishing policies, and providing a logical way of introducing long-range considerations into the annual budget process. The County of Roanoke uses the International City Management Association's (ICMA) Financial Trend Indicator Monitoring System as a basis for analysis.

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

Economic Outlook

The national economy continues on its path of slow recovery and is forecast to continue growing at a very modest pace for at least the next several years. According to the U.S. Bureau of Economic Analysis, real Gross Domestic Product (GDP) saw a growth rate of 2.8% for the 2012 calendar year and 1.9% for 2013.

GDP

Unfortunately, the first quarter of 2014 saw a contraction of growth with GDP dropping by 2.9% compared to the previous quarter. While this drop is alarming, there is evidence that Q1 GDP contraction is a statistical outlier. Several factors aligned at the right time to contribute to the 2014 Q1 contraction. The winter months were very difficult – even achieving record colds in many localities nationwide. This difficult winter caused consumers to postpone spending, making fewer shopping trips. Winter weather also disrupted production and shipping. As a result, many businesses held off on investment, which caused construction delays. With the weather warming, there is cautious optimism for second quarter GDP growth.

Unemployment Rate

While GDP growth is arguably the best indicator of overall economic strength, one of the primary strains on the economy at both the national and local level is the unemployment rate. Unemployment hit its post-recession peak in 2010 at an annual average of 9.6%. Much like GDP growth, the unemployment rate has seen moderate improvement ever since and was down to 8.1% for 2012. In 2013, national unemployment dropped to 7.35%. While this is still an abnormally high level of unemployment, its consistent improvement coupled with moderate GDP growth is indicative of a national economy that is emerging steadily from a stark and painful recession.

When compared to national statistics, Roanoke County has consistently experienced a lower unemployment rate. This bodes well for a gradual job recovery, but there are reasons to be cautious. While the Roanoke County unemployment rate of 5% (for May 2014) is less than state and

national indicators, it is higher than the typical 3-4% range seen prior to the “Great Recession.” While this relatively low unemployment rate is a great sign for local economic recovery, it is worth noting that the number of jobs recovered in Roanoke County has still not equaled pre-recession figures.

Revenue Streams

Like most localities, the major concern facing the county is its housing market. Roanoke County has been fortunate that its housing market has held up well during the recession. Unfortunately, the County has experienced several years of annual decrease in real estate values. This decrease in housing values is significant because real estate taxes make up more than half of the County’s general government revenue. It does appear that the rate of decline is slowing, however, which could be a sign that real estate values have bottomed out and will bounce back slightly moving into 2014 and beyond.

While revenue from real estate taxes is expected to decrease, other revenue categories such as personal property, meals tax, and sales tax are projected to increase going forward. Personal property, sales tax, and meals tax revenues are projected to increase slightly. These increased projections offset some of the reduction in real estate revenue and, coupled with an increase in intergovernmental revenue, indicate a small, but meaningful, increase in revenue compared to the prior year.

Inflation

Another area of concern is inflation. Over the last five years, revenue growth has increased by \$3.38 million, or approximately 2%. This means an annual growth rate of approximately 0.4% annually. Unfortunately, the slow rate of revenue growth is outpaced by inflation, which has increased by approximately 2% annually during this same five-year period. Inflation growth effectively decreases Roanoke County’s purchasing power and is an economic indicator that should be closely monitored.

Reasons for Cautious Optimism

The housing market and GDP are improving, but threats (e.g. rising interest rates) exist to potentially slow growth in these areas. The unemployment rate in Roanoke County is below the national average, but not near the average seen before the “Great Recession.” Various revenue streams provide some concern, due to their elastic nature (e.g. the Sales Tax), but are slowly improving.

Areas of Concern

The most pressing concern for Roanoke County’s revenue sufficiency is the rate of inflation. Inflation is far outpacing economic growth, leading to an effective reduction in departmental purchasing power. The value of departmental budgets, after adjusting for inflation, is near 2006 levels. This means that public administrators in all departments throughout Roanoke County are doing more with less to provide continually high levels of service quality.

Revenue Indicators

Revenue indicators demonstrate the County’s capacity to provide and finance services. Important issues to consider are growth, diversity, reliability, flexibility and administration. Under ideal circumstances, revenues would increase at a rate equal to or greater than the pace that expenditures grow because of inflation and adjustments in service. They would be sufficiently

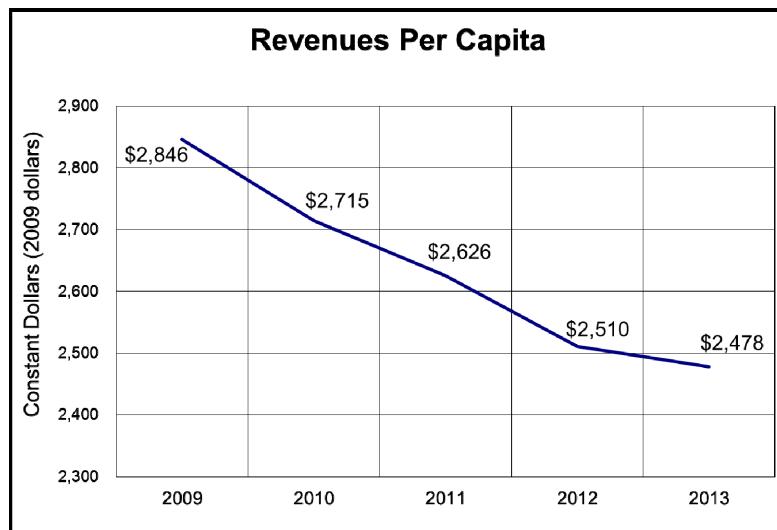
flexible to allow necessary adjustments to changing conditions. Some revenue sources would be stable under negative market conditions and others would expand with a growing economy. The revenues would come from diverse sources eliminating dependence on any one particular source. User fees would be reevaluated regularly to cover the full cost of service provision.

Maintaining this preferred financial climate makes it easier to achieve a balanced budget. By examining revenue indicators, problem areas can be identified and corrective actions developed to avoid future financial difficulties. Problem areas might include:

- Deterioration of the revenue base.
- Major changes in the size or distribution of the tax burden.
- Over-dependence on obsolete or external revenue sources.
- Lack of cost controls or poor revenue estimating practices.
- User fees that do not cover the cost of service provision.
- Inefficiency in the collection or administration of revenues.

Roanoke County has attempted to analyze its revenue structure by examining the following revenue indicators: 1) revenue per capita, 2) property tax revenue, 3) uncollected property taxes, 4) intergovernmental revenues, and 5) revenue shortfalls.

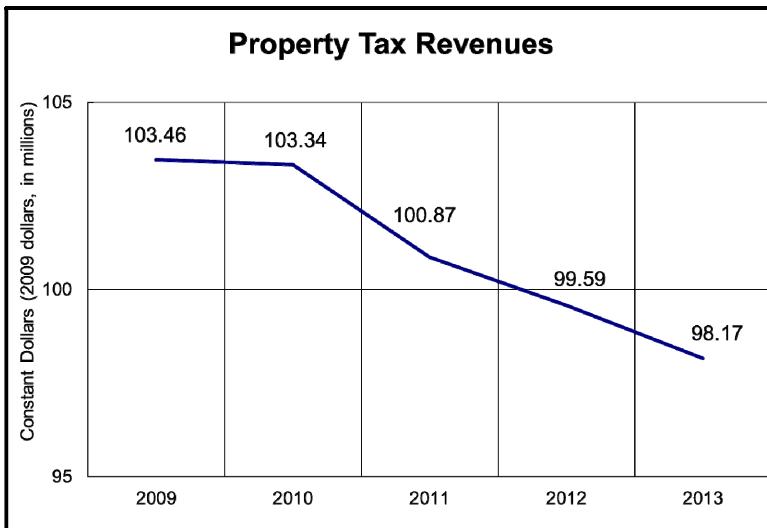
Revenues Per Capita



This trend is monitored by comparing net operating revenues (excluding interfund transfers and beginning balances) to the County's population. In theory, as the County population increases, the need for services increases proportionately. Therefore, the level of per capita revenues should remain at least constant in real terms. Total per capita revenues (in 2009 constant dollars) for FY2012 and FY2013 were

\$2,510 and \$2,478, respectively. This decrease in revenues per capita indicates that the county does not have the revenue to support previous service levels. While the County experienced significant growth in revenues per capita from FY2006 through FY2009, there have been year-over-year decreases every year since. This trend could eventually lead to a structural imbalance and is a cause for concern. Revenues per capita will be monitored regularly in upcoming fiscal years.

Property Tax Revenues



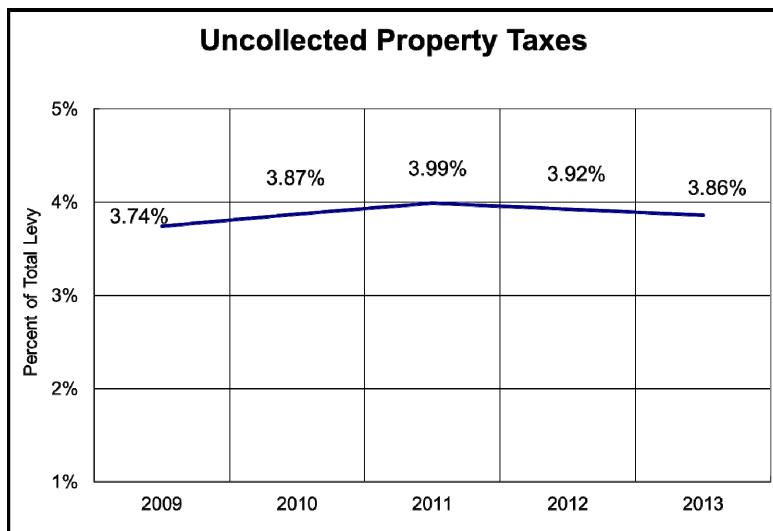
Property tax revenue indexed to the CPI is one of the more important indicators. Revenue from property taxes is the County's primary source of revenue. A decline in property tax revenue could result from any of the following:

- Declining property values due to building stock deterioration or adverse economic conditions.
- Inability or unwillingness of property owners to pay taxes.
- Inefficient assessment or appraisal practices.
- Infrequent reassessments.
- Changes in the tax rate.
- Structural changes in the administration of the tax.

Annual reassessment, instituted in 1987, assures that property is taxed at its present value. During 1998 there was a major change in the administration of personal property taxation (and reporting of the related revenue). The Virginia Personal Property Tax Relief Act of 1998 enacted a phase-out of local personal property taxes over a 5-year period. The state would then reimburse localities for the lost revenue. As shown on the graph, property tax decreased 2.7% (in 2009 dollars) from FY2011 to FY2013. While nominal property tax revenues saw a slight increase, this decrease in constant dollars is indicative of a housing market that is still being affected by recessionary forces.

Property tax revenues are particularly important during slow economic times. When revenue from other sources declines, property tax revenues have traditionally remained relatively stable. This consistency has allowed Roanoke County to maintain high quality service delivery to its citizens.

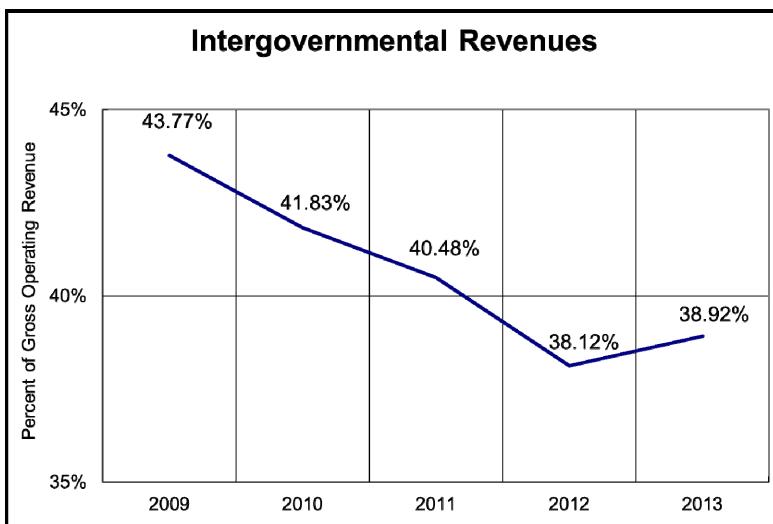
General property tax revenues comprised 67.4% of General Fund revenues in FY2013. This revenue category is critical to the operations of Roanoke County government, especially when compared to other major revenue units in the General Fund. Sales tax revenue contributed only 5.6% to General Fund revenues for FY2013; revenues from the Commonwealth of Virginia were approximately 5.8%.



Uncollected property taxes, expressed as a percent of the total tax levy, have seen a slight decrease to 3.86% in FY2013. This percentage has been decreasing since FY2011. As a rule, rating agencies consider 5-8% of uncollected taxes or two years or more of increasing rates of delinquency as negative factors. Currently, the County is using the State Department of Taxation debt set-off collection procedure,

an automated delinquent tax collection system. Higher interest rates on unpaid balances are also being used to discourage delinquency.

Intergovernmental Revenues



Intergovernmental revenues are those funds received from another governmental entity. For Roanoke County, these sources have included recovery of indirect costs and other revenue from the Commonwealth for schools and constitutional officers and general revenue sharing. Intergovernmental revenues are compared to total revenues to show the degree to which Roanoke County relies on state and federal

funding sources. Excessive dependence on these types of revenues can result in local financial instability. If external revenue sources are withdrawn, the municipality must either eliminate services or finance the program from the General Fund.

Though intergovernmental revenues are, by nature, contingent upon economic conditions, political factors determine the size and types of transfer payments. Trends for most revenue items can be predicted by analyzing historical data and the presiding economic environment. Intergovernmental revenues, however, are not easily ascertained. Total intergovernmental revenues accounted for 38.92% of the county's gross operating revenue for FY2013. As shown in the graph, intergovernmental revenues have gradually decreased. This is based largely on economic activity, political initiatives, and state revenue projections. The slight increase in FY2013 intergovernmental revenue can be explained by a growing need to fund social services within the Commonwealth of Virginia. Increasing demand for social services, such as SNAP and child protective services, is a ramification of the "Great Recession."

Revenue Shortfalls



Revenue shortfalls represent the percent difference between budgeted and realized net operating revenue. Positive shortfalls indicate overestimation of the County's revenue; negative shortfalls indicate that revenues exceeded budgeted revenue forecasts. Larger shortfalls may indicate a declining economy, inefficient or ineffective collection procedures, or overly optimistic budget estimates.

As indicated in the graph, budgeted revenue closely matched realized net operating revenue each year. This trend indicates budget estimates are generally accurate, thus creating a stable environment to develop expenditure budgets. Budgeted revenue estimates for FY2013 were 1.72% lower than actual revenue. This indicates an overestimation of County revenue in FY2013, primarily due to a slowly recovering economy and reduced intergovernmental support in the area of education.

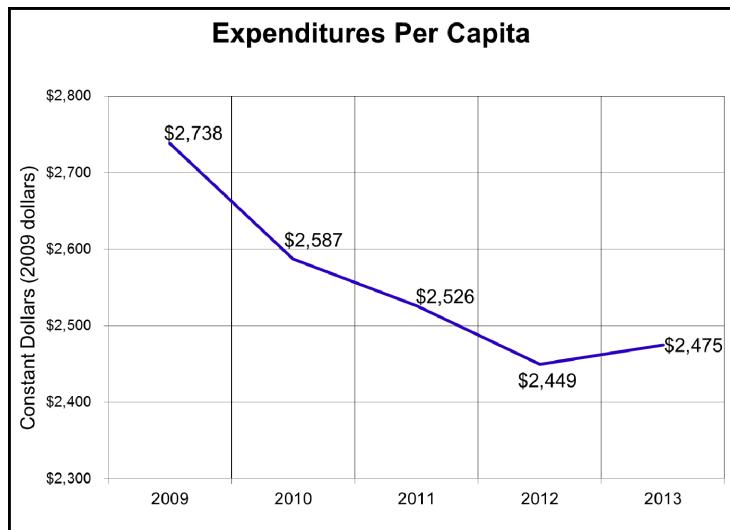
Expenditure Indicators

Expenditure indicators quantify the County's service provision activities. The indicators monitor whether or not the local government operates within its revenue base. Even though the County is required by law to have a balanced budget, a budget may be balanced in such a manner that expenditure outlays and commitments increase more than revenues. This can occur if there is excessive reliance on intergovernmental grants, reserves are depleted, maintenance on infrastructure and equipment is deferred, or financing of future liabilities is delayed. In each of these cases, the annual budget remains balanced, but the long-run budget develops a deficit.

Analyzing the County's expenditure profile will help identify the following types of problems:

- Expenditure growth above revenue growth.
- Undesired increase in fixed costs.
- Ineffective budgetary controls.
- Declining productivity.
- Excessive growth in programs that create future expenditure liabilities.

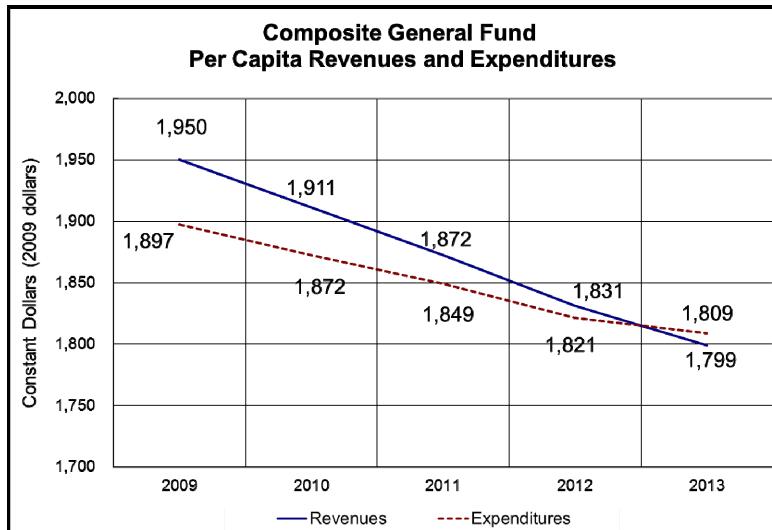
Expenditures Per Capita



then declining productivity may be to blame.

Total expenditures per capita should be reasonably constant unless service levels change, the scope of service is modified or other identifiable causes exist. The data reflects a decreasing trend in per capita expenditures for the general fund since FY 2009. This trend coincides with previously addressed decrease in revenues per capita and represents cost cutting to adapt to ramifications associated with the “Great Recession.” In FY 2013, there was a \$26 per citizen increase caused, in large part, by spending increases to maintain service levels throughout the County.

General Fund Per Capita Revenues and Expenditures



troubling trend emerges. The composite graph depicts disparity between the County's ability to generate revenue and historical spending patterns. A decline can be seen in General Fund only revenues and expenditures per capita. This shows that the County has had to adjust its spending levels in accordance with declining revenues influenced by a weak economy. Most importantly, this graph shows that Roanoke County has reached a tipping point in which general fund expenditures

Expenditures per capita reflect changes in government spending, taking into account changes in the population served. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, particularly if spending is increasing faster than the community's personal income, or other relevant tax bases. Additionally, if expenditures increase at a rate greater than inflation and cannot be explained by the addition of new services,

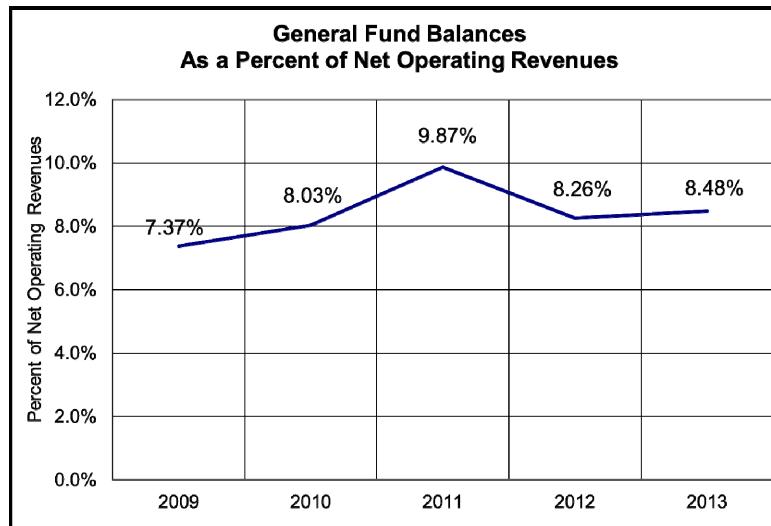
It is worthwhile to analyze per capita data even further. The general fund exists for daily general government operational costs and associated revenues that are not required to be accounted for in another fund. Hence, the General Fund excludes daily operation of Roanoke County Public Schools and funding of mandated intergovernmental services (e.g. social services). When comparing general fund revenue and expenditures, a

now outpace general fund revenue. This trend is leading to a structural imbalance that will be closely monitored and must be addressed by County policymakers.

Operating Position Indicators

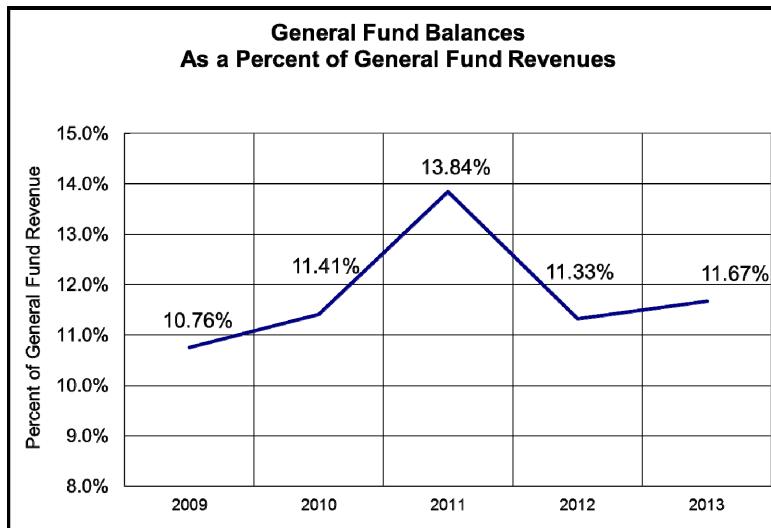
Operating position refers to the County's ability to: 1) balance the budget using current revenues, 2) maintain reserves for emergencies, and 3) maintain sufficient cash to pay expenses in a timely manner.

General Fund Balances



The first operating position indicator compares the General Fund Unrestricted Fund Balance to net operating revenues; the second compares the General Fund Unrestricted Fund Balance to General Fund revenues only. The amount of the County's fund balance gauges the ability to survive unexpected financial emergencies, such as revenue shortfalls, natural disasters, higher-than-anticipated inflation, and

other unplanned expenditure requirements. Also demonstrated through these indicators is the County's ability to save funds for major capital purchases.



As is evidenced by the two charts, the County has been able to maintain a strong fund balance despite the recession. This has been primarily the result of conservative financial practices and a willingness of County departments to reduce expenditures during the year.

In the distant past, Roanoke County used fund balances to finance operating expenditures instead of adjusting tax rates and fees to balance the budget. As a

result, the General Fund balance fell to an unacceptable level. Bond rating agencies now suggest that Unrestricted Fund Balances be maintained at a *minimum* of 7-10% of operating revenues.

Unrestricted Fund Balance	Amount	Percent of Revenue
June 30, 2003	\$10,461,285	7.99%
June 30, 2004	\$11,788,285	8.51%
June 30, 2005	\$12,911,742	8.84%
June 30, 2006	\$14,784,424	9.46%
June 30, 2007	\$16,727,464	9.98%
June 30, 2008	\$17,649,809	9.97%
June 30, 2009	\$19,059,122	10.76%
June 30, 2010	\$20,172,322	11.41%
June 30, 2011	\$25,105,706	13.84%
June 30, 2012	\$20,572,318	11.33%
June 30, 2013	\$21,266,557	11.67%

The table to the left shows year-end balances in the Unrestricted General Fund. The Unrestricted General Fund Balance as a percentage of General Fund revenues has fluctuated between 7.99% and 13.84% during the period of analysis. The challenge facing Roanoke County in coming years continues to be maintaining the Unrestricted Fund Balance during less favorable economic times.

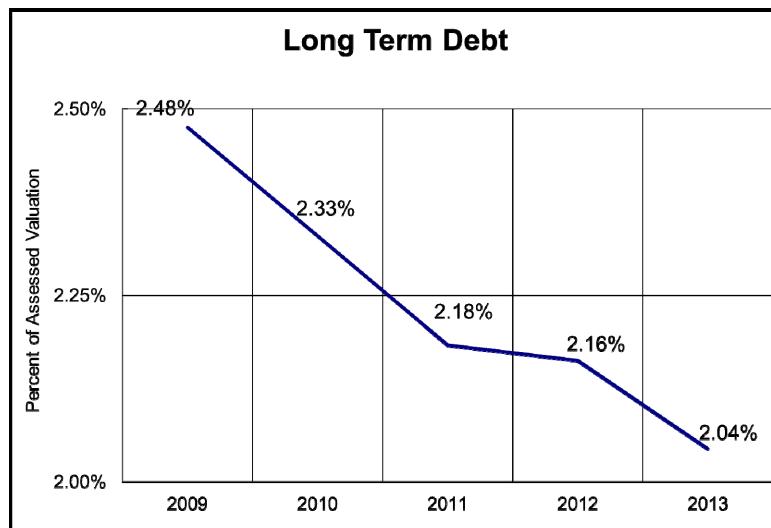
The Board of Supervisors adopted and implemented a

Financial Improvement Plan for Roanoke County on February 14, 1989. The Board hoped to achieve two things through the adoption of this Plan: 1) to reduce or eliminate short-term borrowing and 2) to improve or maintain a bond rating of AA+ or AAA. To accomplish these objectives, the County has established a goal of increasing the Unrestricted General Fund Balance gradually to a minimum of 10% of General Fund revenues by FY2010-2011. As of June 30, 2013, it appears that this goal has been comfortably achieved.

Debt Indicators

Debt is an explicit expenditure obligation that must be satisfied when due. Short-term debt is generally used to balance cash flow. Long-term debt, most commonly issued as general obligation or revenue bonds, is used for capital projects and construction. Misuse of debt can create serious financial problems, because even a temporary inability to pay can result in lower bond ratings. A lower bond rating results in higher interest rates for future bond issues. The County's debt is closely monitored to ensure that outstanding debt does not exceed the ability to pay. Under favorable circumstances, the County's debt should be proportionate in size to its tax base. Debt repayment schedules should not extend beyond the expected life of the financed asset. Debt should not be used to balance the operating budget, nor should payments put excessive burdens on the operating budget.

Long-Term Debt

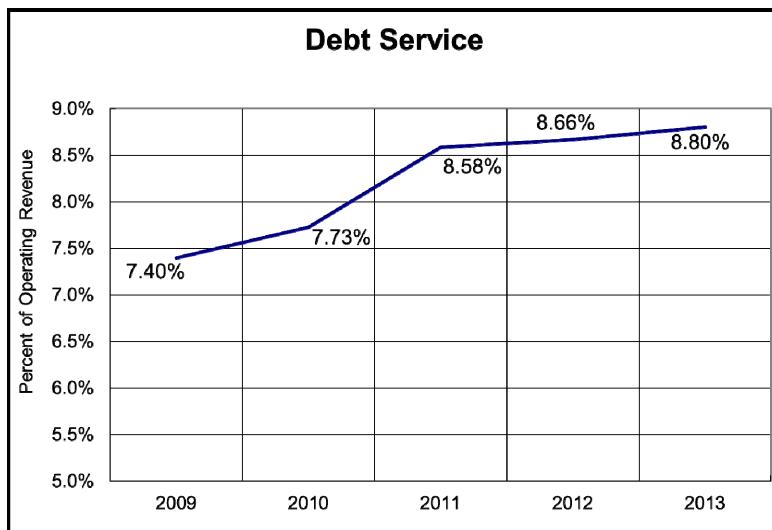


The County's ability to repay its debt is determined by comparing net direct long-term debt to assessed valuations. Direct debt is debt for which the County has pledged its "full faith and credit." Net direct long-term debt is direct debt minus self-supporting debt, such as revenue bonds. In general, an

unfavorable trend occurs when net direct long-term debt increases as a percentage of assessed valuations. An increasing debt ratio indicates that long-term debt may exceed the County's resources for financing the debt. This could lead to numerous problems that include making it difficult for the County to obtain future financing, receive low interest rates, or fulfill current debt obligations. Bond rating agencies recommend that net direct long-term debt not exceed 5% of assessed valuations. Roanoke County abides by a formal Debt Policy and Unappropriated Balance Policy to address maximum debt ratios, capital funding needs and other debt concerns.

Roanoke County's long-term debt indicator is favorable. The percentage of net direct long-term debt compared to assessed valuations remains well below the 5% level at 2.04% for FY2013, continuing its decline from the 2.48% high in FY2009.

Debt Service



Debt service is the amount of principal and interest that the County is obligated to pay each year on net direct long-term debt, plus the interest it must pay on direct short-term debt. As debt increases, two issues emerge. First, the County's debt repayment obligations are increased; second, the County's expenditure flexibility is decreased. This reduces discretionary spending, thereby diminishing fiscal policy options for Roanoke

County.

Debt service is analyzed by comparing debt service to net operating revenues. Bond rating agencies recommend localities keep debt service at or below 10% of net operating revenues.

In FY 2002, the implementation of the new GASB 34 reporting standards required the County of Roanoke to include Roanoke County School's debt. The FY2012 debt service was 8.66% of net operating revenue and rose to 8.8% in FY2013. This multi-year increase is due to the addition of a number of bond financed capital projects in FY2009. To date, debt service, as a percent of net operating revenue, remains substantially below the recommended maximum.

The County Board of Supervisors acted to address school capital needs as recommended in an intensive study. Major renovations at several sites and the construction of a new high school require additional long-term financing. These commitments require careful planning and review to ensure that the County does not exceed acceptable debt ratios.

Summary

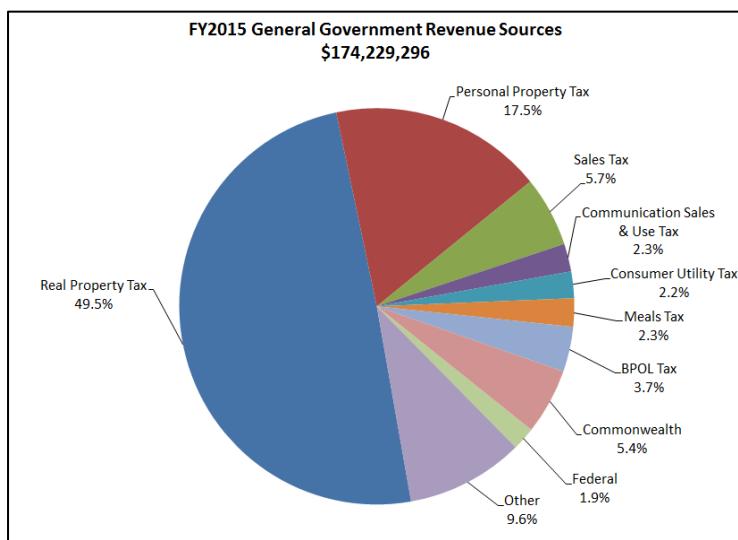
This Financial Trend Analysis indicates that the County of Roanoke enjoys a stable, but less than optimal, financial position. Thus far, the relative resiliency of the County's real estate market, its strong local economy, and its relatively low unemployment rate place the County in a strong position moving forward. Continuing concerns regarding the housing market and relatively weak national economic growth are issues that will need to be monitored carefully.

A primary objective of Roanoke County administration is to maintain the Unrestricted Fund Balance without decreasing service levels during times of slow economic growth. The County has been sufficiently growing this balance since FY2001 under the advisement of the Roanoke County Board of Supervisors. This balance should act as a shield against any future deficit spending should the national economic recovery reverse its path in the near future. Sound management will ensure that this reserve is not used as a passive method of balancing future budgets.

Revenue Analysis

To begin this section, it is important to know which County officials have responsibilities associated with General Fund revenues. This list includes the County Assessor, Commissioner of Revenue, and Treasurer. The County Assessor appraises all real estate, and the elected Commissioner of Revenue assesses all personal property. 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 for FY2015 are estimated to be \$174,229,296. This is a projected increase of \$3,26,208, or 1.9%, compared to the FY2014 budget. A significant portion of this increase comes from projected growth in areas such as the real estate tax, personal property tax, and sales tax, amongst others.



Roanoke County's principal source of operating funds is locally generated revenue. The County expects local revenues to account for approximately 92.7% or \$161.6 million, of the FY2015 General Government revenue budget. As a percentage, this is virtually identical compared to FY2013, where local revenues accounted for 92.8% of General Government revenues.

Real estate and personal property taxes alone are responsible for 66.9%, or \$116.6 million, of the

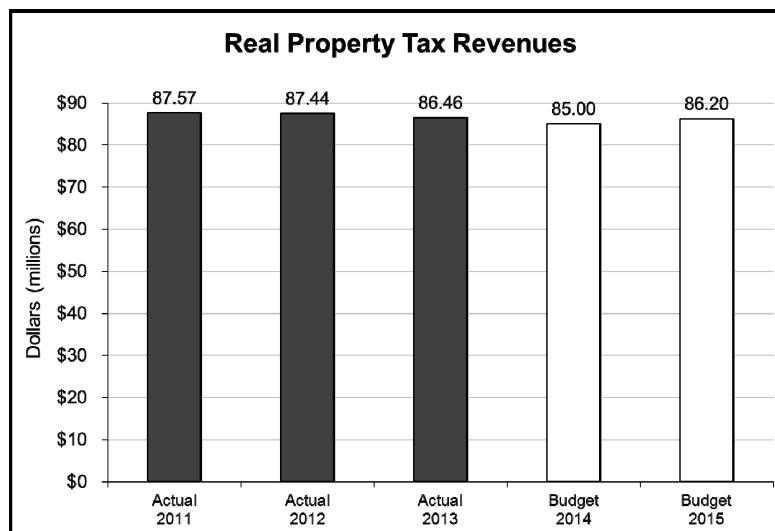
FY2015 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 5.7%.

Historically, the Commonwealth contributes approximately 6% of the total General Government budget. That percentage has decreased, however, since the "Great Recession." The FY2015 projections for this revenue category represent 5.4%, or \$9.37 million of the overall general government budget. This is an increase of \$7,426 compared to FY2014.

Federal funding remains virtually unchanged compared to FY2014 and represents only 1.92% of the General Government revenue budget for FY2015 in the amount of \$3.3 million.

The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY2011 to FY2013 and forecasts (denoted in white) for fiscal years 2014 and 2015.

Real Estate Taxes



The real estate tax rate for FY15 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$86.2 million, or 49.5%, of the County's General Government revenue for FY2015. This equates to an increase of \$1,200,000, or 1.4%, over the FY2014 budget.

Until the housing bubble burst in 2008, real estate taxes were considered a stable source of revenue for local governments. Roanoke County

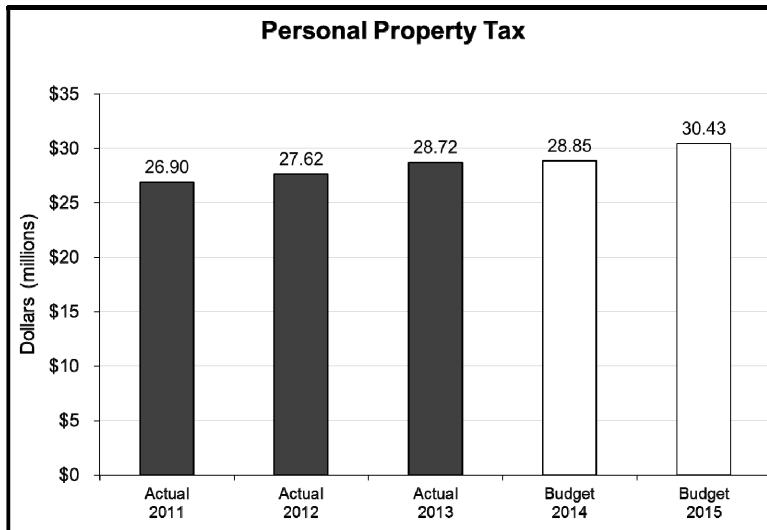
had been insulated from the negative effects of the declining housing market until FY 2013. It should be noted, however, that with a 1.41% increase over FY2014, the County's housing market - while not at pre-recession levels - is still faring better than most Virginia localities.

An increase in new construction lessens the reliance on market value assessments. In periods of unfavorable economic conditions, market value assessments of existing property can decline. New construction helps stabilize assessments during such periods and can raise them further during periods of favorable economic conditions. Due to national economic woes, Roanoke County has seen its level of new construction decrease substantially during the period after October 2008. New construction does show some positive signs, such as an uptick in residential building permit activity, but it is clear that the County will not be realizing levels of construction equal to its historical averages. This limited new construction acts as a downward force on the growth rate of market value assessments and could result in slow growth in upcoming fiscal years.

The real estate tax rate is set on a calendar year basis with payments due on June 5 and December 5. Property is assessed at 100% of market value and the current assessment to sales ratio as of 2013 was 98%. Roanoke County has a successful annual reassessment program, first used in January 1987. Roanoke County anticipates collecting in excess of 92% of the total property tax levy each year, and regularly exceeds 99.5% collection when analysis includes subsequently paid delinquent taxes.

Personal Property Tax

The personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily automobiles and mobile homes. For businesses, personal property includes motor vehicles, machines, furniture, fixtures, and tools. Personal property taxes are due on May 31 of each year. The current tax rate is set at \$3.50 per \$100 of assessed value for tangible personal property and \$3.00 per \$100 of assessed value for machinery and tools. The Board of Supervisors establishes tax rates during the budget process. Personal property tax rates have remained at their current level since 1982. Roanoke County has operated under a proration program since 1987.



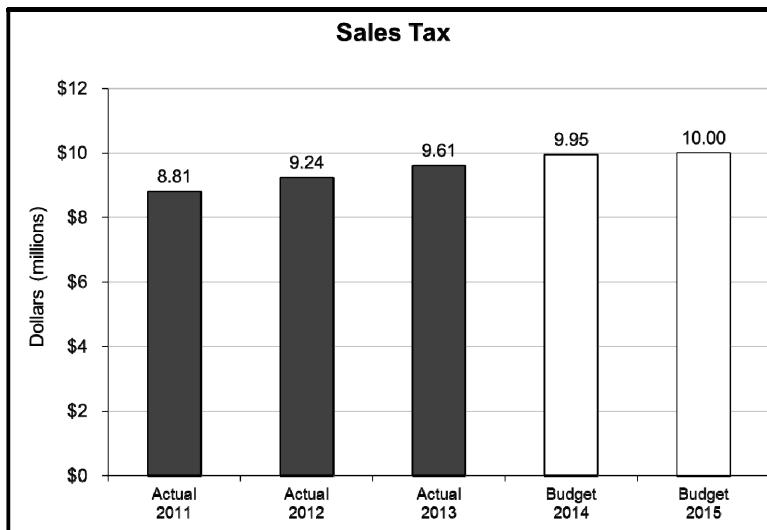
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The costs of this program soared and put an extreme burden upon local governments. Thus, the relief percentage was frozen at 70% in 2001. The 2004 Virginia General Assembly Session passed legislation effective in FY2006 that changed the way

the Commonwealth reimburses localities. Because personal property taxes are the County's second largest revenue source, this legislation continues to threaten General Fund revenues and amounts to a mandated local reliance on state appropriations. In addition, personal property tax collections have been historically difficult to project.

Personal property taxes are on items that typically reflect a long-term purchase such as a vehicle. As such, they respond slower to poor economic conditions when compared to sales taxes, which immediately reflect a decrease in buying power. Similarly, personal property tax revenues may decline as fewer consumers purchase these expensive items, allowing depreciation to decrease the value on current property, thereby decreasing property tax revenues.

Personal property tax revenue is estimated at \$30.43 million or 17.5% of total General Government revenues for FY2015. This represents a 5.48% increase over the FY2014 budget due to the continual rebounding of automobile sales since the 2013 calendar year. Though revenues from personal property taxes are increasing, changes in the property taxes for automobiles will remain a concern as long as the County relies on the state for reimbursement.

Local Sales Tax

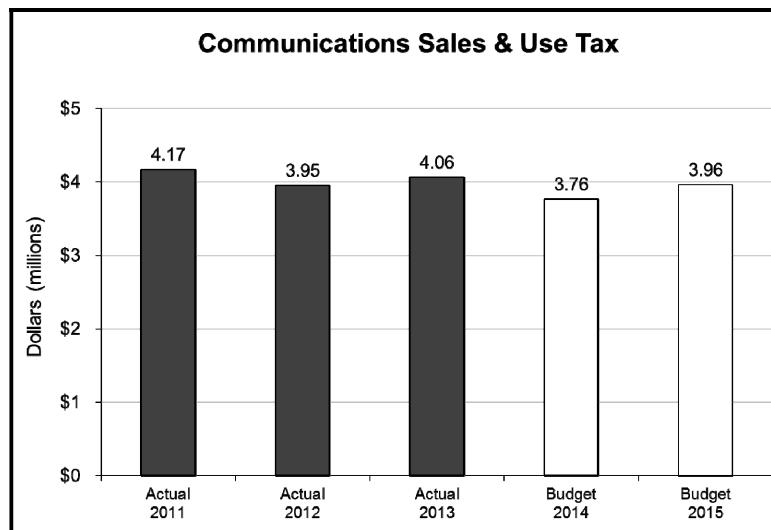


As of September 1, 2004, Virginia's combined state and local tax rate was increased from 4.5% to 5%. Virginia localities will continue to receive 1% of the sales tax collected in their jurisdiction. Roanoke County's local sales tax revenue estimate is \$10 million for FY2015. Retail sales are expected to increase modestly as the national economic recovery continues its slow and steady pace.

Sales Tax revenue will provide approximately 5.7% of the County's total General Government Fund revenue in FY2015.

This revenue category is directly related to the strength of the economy, consumer confidence, and retail sales. The recent economic recession resulted in significant decreases in retail sales and consumer confidence. Since this revenue projection is so dependent on external factors, this projection of sales tax revenue for FY2015 will be examined carefully during the fiscal year and amended as appropriate.

Communications Sales and Use Tax

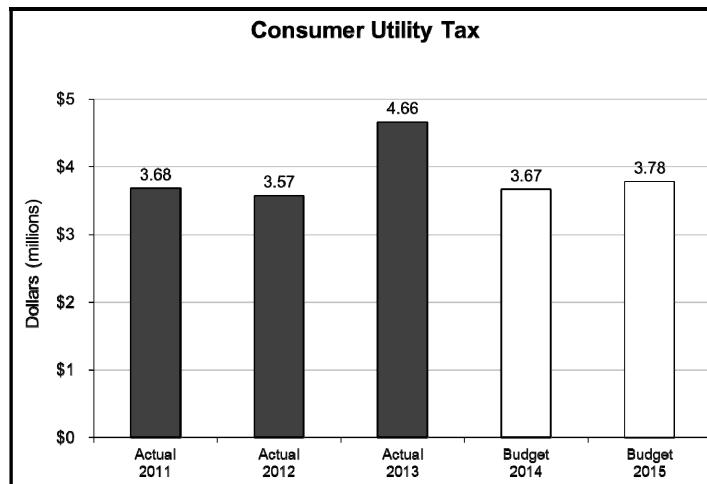


The 2006 Virginia General Assembly enacted House Bill 568, which is the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5% and replaces several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on landline telephone service, and the Virginia Relay Center assessment on landline

telephone service. This tax also replaces a portion of the local Business, Professional, and Occupational License tax and it eliminates the local video programming excise tax as well the local consumer utility tax on cable television services.

The Commonwealth of Virginia collects these taxes and uses them for administrative costs and for payments to the Virginia Relay Center. The remaining revenue will be distributed to counties, cities, and towns according to a distribution percentage determined by the Auditor of Public Accounts. While Roanoke County has generally received approximately \$4.2 million in revenue from the Commonwealth for its share of the Communications Sales and Use Tax, formula adjustments and other changes have the FY2015 budget projecting \$3.96 million, which is slightly under the longitudinal average.

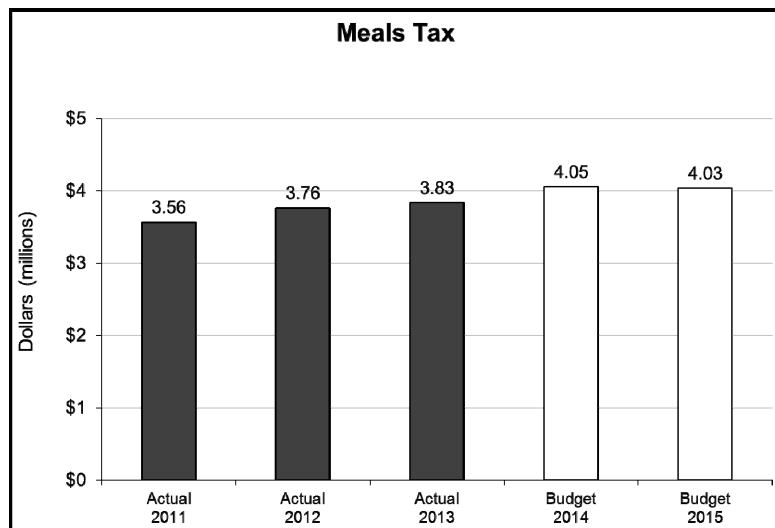
Consumer Utility Tax



Estimated consumer utility tax revenues of \$3.78 million will provide 2.2% of the County's total General Government revenue in FY2015. The Consumer Utility tax currently applies only to residential customers of gas, and electric services. This revenue category has proven highly consistent over the past five years with collections

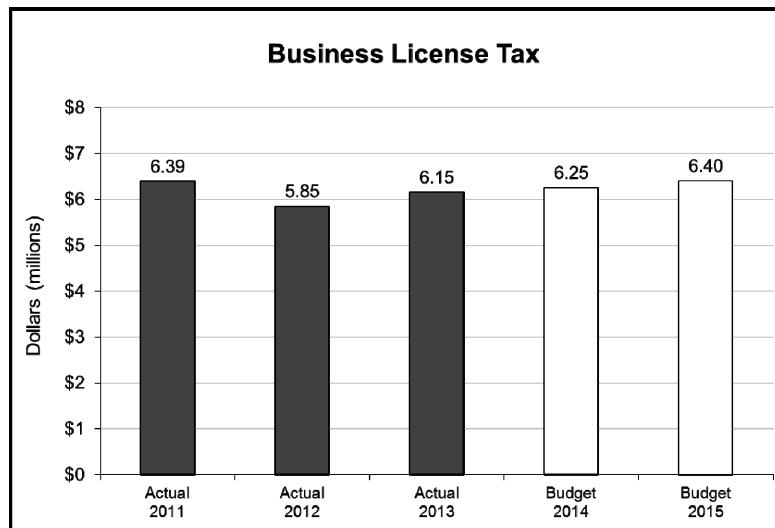
generally between \$3.6 and \$3.7 million.

Tax on Prepared Foods (Meals Tax)



Revenue from the tax on prepared foods is estimated at \$4.03 million in FY2015 and will account for 2.3% of General Government revenue. Much like the county's projections for sales tax, it is anticipated that a gradually improving economy will provide a modest boost to meals tax revenue collections in coming years.

Business and Professional License Taxes (BPOL)



of the General Assembly, House Bill 293 was passed and signed into law. The bill exempted businesses with gross receipts of \$100,000 or less from paying BPOL taxes; however, the bill contained provisions allowing localities to impose a filing fee of up to \$100 for all businesses. The bill set maximum limits (tax rates) on the various categories of BPOL administration. The County projected a revenue loss of \$460,000 because of the exemption of businesses with less than \$100,000 of gross receipts.

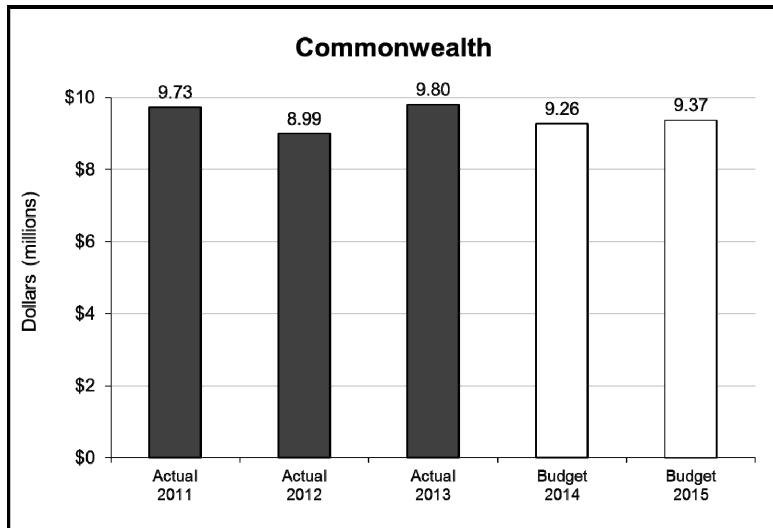
The 1988 session of the Virginia General Assembly enacted *Section 58.1-3833* of the Code of Virginia. This law allowed Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages, not to exceed 4% of the amount charged. The Roanoke County Board of Supervisors unanimously voted to levy a 4% tax on these items; the tax was implemented on July 1, 1988.

Revenue from the tax on

For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Future political activity undertaken by the Virginia General Assembly will influence legal authorization of, and restrictions to, this revenue stream. In fact, tax rates for business and professional taxes experienced some significant changes in 1996. During the 1996 session

Similarly, BPOL taxes came under fire during the 2006 General Assembly Session. 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. Localities now can only collect up to 0.5%. Projections of BPOL tax revenue for FY2015 amount to \$6.4 million. Roanoke County expects BPOL tax revenue to comprise 3.7% of General Government revenue for FY2015.

Revenue from the Commonwealth

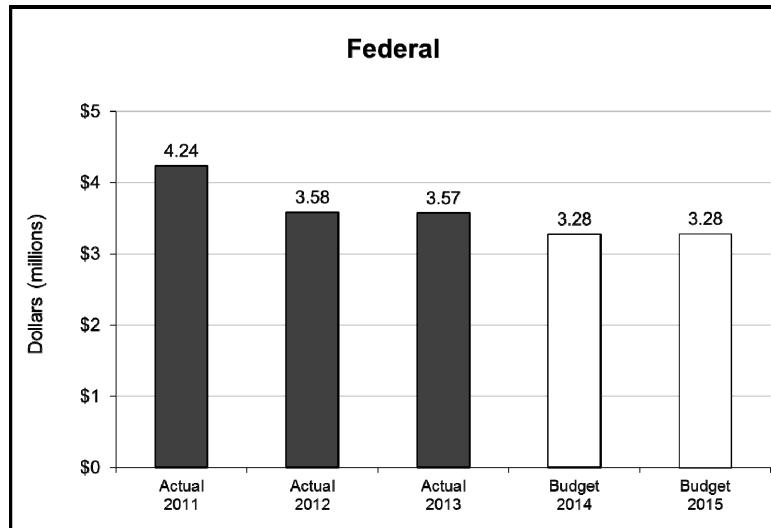


graph, state funding has generally decreased from FY 2011 levels based on economic activity, political initiatives, and state revenue projections.

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.

Revenues from the Commonwealth of Virginia are expected to total \$9.37 million in FY2015. As shown in the

Federal Revenue



The majority of federal revenues for Roanoke County are pass-through funds, which are allocated specifically for social services. Federal revenues for FY2015 are projected to remain unchanged at \$3.28 million.



Multi-Year Financial Planning Analysis

There are numerous features of a good budget process. Some of the key features include stakeholder communication, incentives for governmental managers and employees, focusing budget decisions on results and outcomes, and establishing linkages to broad organizational goals. In addition to the aforementioned features, an essential element of good budgeting is to incorporate a long-term perspective. A multi-year view is very important to elected officials and administrators when formulating operating and capital policies, determining service level needs, assessing intergenerational equity concerns, and other strategic initiatives used to govern effectively. A long-term perspective is also vital for financial planning and, thus, essential to good budgeting.

During the course of daily operations, it is easy for local government officials to fail to recognize how current decisions can have long-term fiscal impacts; many of which could adversely affect the entire organization. Therefore, elected officials and administrators must consider the long-term implications of everyday decisions on future operations. Multi-year financial planning assists government officials in dealing with these challenges.

Multi-year financial planning (MYFP) is a strategic process that uses trends in current operations to forecast future financial conditions. This enables government officials to outline steps (decisions) needed to preserve fiscal health. MYFP should provide a “reasonable, educated” prediction about future financial conditions to give financial managers “structural deficit/surplus” targets to guide tax and expenditure policy. The focus is on achieving goals and addressing identified long-term issues. MYFP provides the basis for evaluating maintenance of existing services, ability to meet future needs, debt capacity, prioritizing budget issues, and linking budget priorities to available resources.

Roanoke County has developed a 5-year financial forecast that has been incorporated into the annual budget deliberation process. During FY2014-2015 budget development, this financial forecast was used to evaluate different scenarios related to capital projects, future School funding issues, and future service needs connected to specific initiatives.

Presently, this forecast is not intended to require current action in order to balance revenues and expenditures in future years. As illustrated in the financial summary below, FY2014-2015 shows a moderate deficit. This deficit could change by modifying one or more assumptions of the model; but that is not the intent of the model at this time. As this forecasting model evolves as a formal budgeting tool, however, a financial policy may be considered to require current action for balancing future years’ budgets.

County of Roanoke, Virginia
5 Year Revenue Projection
FY2014-2015 through FY2018-2019

<u>Revenue</u>	<u>Adopted FY14-15</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>Estimated FY17-18</u>	<u>FY18-19</u>
Real Estate Taxes	\$86,200,000	\$87,493,000	\$89,242,860	\$91,027,717	\$93,303,410
Personal Property Taxes	30,431,350	31,192,134	31,971,937	32,771,236	33,590,516
Other Property Taxes	3,908,000	4,025,240	4,145,997	4,270,377	4,398,488
Local Sales Tax	10,000,000	10,250,000	10,506,250	10,768,906	11,038,129
Telecommunications Tax	3,960,000	4,039,200	4,119,984	4,202,384	4,286,431
Utility Consumer Tax	3,775,000	3,888,250	4,004,898	4,125,044	4,248,796
Business License Tax	6,400,000	6,624,000	6,855,840	7,095,794	7,308,668
Bank Franchise Tax	450,000	454,500	459,045	463,635	468,272
Motor Vehicle License Tax	2,150,000	2,193,000	2,236,860	2,281,597	2,327,229
Recordation and Conveyance Tax	1,425,000	1,460,625	1,504,444	1,564,622	1,627,206
Hotel/Motel Tax	1,075,000	1,107,250	1,140,468	1,174,682	1,209,922
Meals Tax	4,025,000	4,165,875	4,311,681	4,462,589	4,618,780
Other Local Taxes	634,000	646,680	659,614	672,806	686,262
Permits, Fees & Licenses	526,560	531,826	542,462	553,311	564,378
Fines and Forfeitures	681,500	688,315	702,081	716,123	730,445
Use of Money and Property	124,100	124,721	125,968	127,227	128,500
Charges for Services	898,200	916,164	934,487	953,177	972,241
Fire & Rescue Fee for Service	2,792,233	2,862,039	2,933,590	3,006,930	3,082,103
Miscellaneous Revenue	994,336	1,004,279	1,014,322	1,024,465	1,034,710
Recovered Costs	285,785	291,500.7	297,330.714	303,277.3283	309,342.8748
Commonwealth	9,372,358	9,466,082	9,560,742	9,656,350	9,752,913
Federal	3,275,000	3,275,000	3,275,000	3,275,000	3,275,000
Transfer from Other Funds	845,874	-	-	-	-
Total Revenue	\$174,229,296	\$176,699,679	\$180,545,860	\$184,497,250	\$188,961,743
Annual Increase(\$)	\$2,470,383	\$3,846,180	\$3,951,391	\$4,464,492	
Annual Increase(%)	1.42%	2.18%	2.19%	2.42%	

County of Roanoke, Virginia
5 Year Expenditure Projection
FY2014-2014 through FY2018-2019

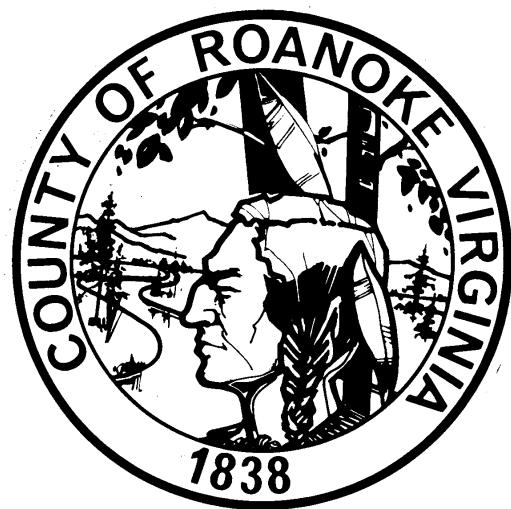
<u>Expenditures</u>	Adopted	<i>Estimated</i>			
	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
General Administration	\$2,829,852	\$2,865,225	\$2,901,040	\$2,937,303	\$2,974,020
Constitutional Officers	13,238,735	13,503,510	13,773,580	14,049,051	14,330,033
Judicial Officers	810,732	826,947	843,486	860,355	877,562
Management Services	3,295,385	3,361,293	3,428,519	3,497,089	3,567,031
Public Safety	25,338,062	25,971,514	26,620,801	27,286,321	27,968,479
Community Services	11,557,911	11,789,069	12,024,851	12,265,348	12,510,655
Human Services	18,829,385	19,300,120	19,782,623	20,277,188	20,784,118
Non-Departmental					
Employee Benefits	3,179,013	3,210,803	3,242,911	3,275,340	3,308,094
Communications & Info. Tech.	7,511,341	7,624,011	7,738,371	7,854,447	7,972,264
Miscellaneous	1,834,432	1,852,776	1,871,304	1,890,017	1,908,917
Transfers					
Debt-County	6,719,995	7,745,793	7,745,793	7,745,793	7,745,793
Debt-Schools	9,445,428	9,987,078	9,987,078	9,987,078	9,987,078
Schools-Operating	65,620,127	66,604,429	67,603,495	68,617,548	69,646,811
Public Works Projects	183,433	183,215	183,215	183,215	183,215
Capital	4,764,486	4,218,947	4,218,947	4,218,947	4,218,947
Transfer from Capital Fund	(4,626,439)	(5,850,128)	(5,850,128)	(5,850,128)	(5,850,128)
Schools-Dental	477,299	477,299	477,299	477,299	477,299
Internal Services	1,267,119	1,286,126	1,305,418	1,324,999	1,344,874
Comprehensive Services	1,853,000	1,880,795	1,909,007	1,937,642	1,966,707
Board Contingency	100,000	100,000	100,000	100,000	100,000
Total General Government Expenditure	\$174,229,296	\$176,938,821	\$179,907,609	\$182,934,853	\$186,021,767
Total General Government Revenue	\$174,229,296	\$176,699,679	\$180,545,860	\$184,497,250	\$188,961,743
Projected Surplus/(Deficit)	\$0	(\$239,141)	\$638,250	\$1,562,397	\$2,939,976



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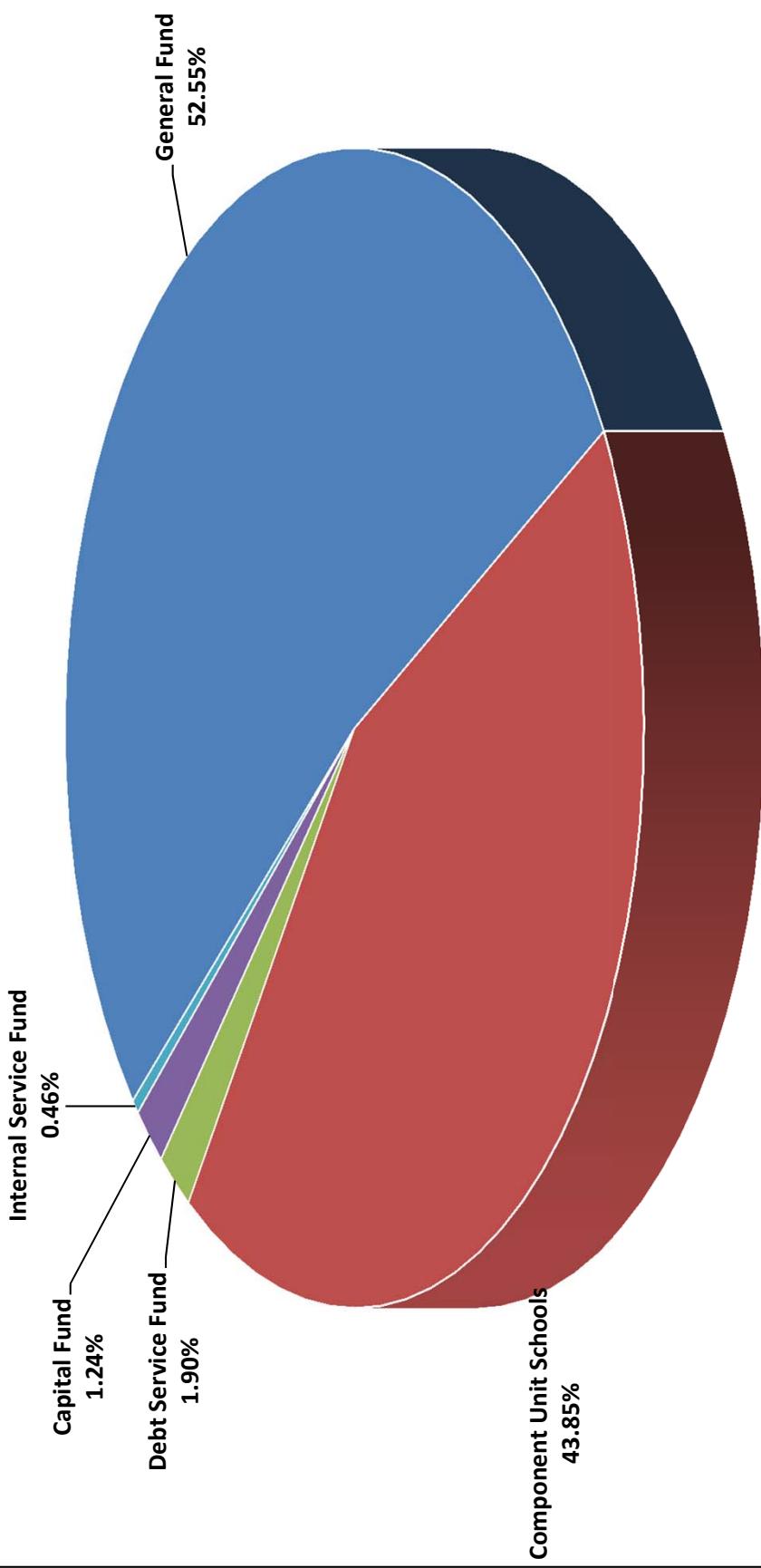
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Financial Summaries





**FY2015 Total Gross Operating Budget
\$377,004,234**



Summary of Revenues All Funds

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec)	
				\$	%
General Fund:					
General Government	\$ 172,814,424	\$ 170,969,088	\$ 174,229,296	\$ 3,260,208	1.91%
Public Works Projects	184,465	184,481	183,433	(1,048)	-0.57%
Fleet Service Center	2,943,943	2,770,000	2,837,382	67,382	2.43%
Comm & Info Technology	8,445,359	8,179,339	8,465,123	285,784	3.49%
Recreation Fee Class	5,665,957	5,379,462	5,425,455	45,993	0.85%
Law Library	16,200	27,175	27,175	-	0.00%
Comprehensive Services	5,027,829	5,227,799	5,237,945	10,146	0.19%
S B & T Building	578,247	444,580	486,510	41,930	9.43%
Grants and Other	1,805,468	-	1,041,895	1,041,895	-
Criminal Justice Academy	237,607	149,410	239,285	89,875	60.15%
Police Special Programs	135	1,000	1,000	-	0.00%
Total General Fund	\$ 197,719,634	\$ 193,332,334	\$ 198,174,499	\$ 4,842,165	2.50%
Component Unit Schools	146,787,221	161,329,631	163,137,473	1,807,842	1.12%
Debt Service Fund	7,958,167	6,999,924	7,261,146	261,222	3.73%
Capital Fund	6,263,103	4,553,856	6,797,195	2,243,339	49.26%
Internal Service Fund	11,583,471	1,702,631	1,633,921	(68,710)	-4.04%
Total All Funds	\$ 370,311,596	\$ 367,918,376	\$ 377,004,234	\$ 9,085,858	2.47%
Less: Fund Transfers	(81,488,744)	(108,516,047)	(109,026,015)	(509,968)	0.47%
Total Net of Transfers	\$ 288,822,852	\$ 259,402,329	\$ 267,978,219	\$ 8,575,890	3.31%

Note: This schedule does not include beginning balances. Therefore, total actual revenues will not correspond with total actual expenditures for FY2013.

Summary of Expenditures All Funds

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec) \$	%
General Fund					
General Government	\$ 171,809,112	\$ 170,969,088	\$ 174,229,296	\$ 3,260,208	1.91%
Public Works Projects	183,214	184,481	183,433	(1,048)	-0.57%
Fleet Service Center	2,919,289	2,770,000	2,837,382	67,382	2.43%
Comm & Info Technology	8,830,126	8,179,339	8,465,123	285,784	3.49%
Recreation Fee Class	4,412,480	5,379,462	5,425,455	45,993	0.85%
Law Library	20,920	27,175	27,175	-	0.00%
Comprehensive Services	5,176,661	5,227,799	5,237,945	10,146	0.19%
S B & T Building	445,745	444,580	486,510	41,930	9.43%
Grants and Other	2,104,932	-	1,041,895	1,041,895	-
Criminal Justice Academy	233,570	149,410	239,285	89,875	60.15%
Police Special Programs	-	1,000	1,000	-	0.00%
Total General Fund	<u>\$ 196,136,049</u>	<u>\$ 193,332,334</u>	<u>\$ 198,174,499</u>	<u>\$ 4,842,165</u>	<u>2.50%</u>
Component Unit Schools	148,857,906	161,329,631	163,137,473	\$ 1,807,842	1.12%
Debt Service Fund	7,962,279	6,999,924	7,261,146	261,222	3.73%
Capital Fund	8,660,211	4,553,856	6,797,195	2,243,339	49.26%
Internal Service Fund	12,572,429	1,702,631	1,633,921	(68,710)	-4.04%
Total All Funds	<u>\$ 374,188,874</u>	<u>\$ 367,918,376</u>	<u>\$ 377,004,234</u>	<u>\$ 9,085,858</u>	<u>2.47%</u>
Less: Fund Transfers	(81,488,744)	(108,516,047)	(109,026,015)	(509,968)	0.47%
Total Net of Transfers	<u><u>\$ 292,700,130</u></u>	<u><u>\$ 259,402,329</u></u>	<u><u>\$ 267,978,219</u></u>	<u><u>\$ 8,575,890</u></u>	<u><u>3.31%</u></u>

Note: This schedule does not include ending balances. Therefore, total actual expenditures will not correspond with total actual revenues for FY 2013.

**Beginning Fund Balances and Revenue Totals
FY 2015**

Funds	<u>Beginning Balances</u>	<u>Revenues</u>	<u>Total Available Funds</u>
Governmental Funds			
General Fund	\$ 43,711,492	\$ 198,174,499	\$ 241,885,991
Debt Service Fund	245,626	7,261,146	7,506,772
Capital Fund	22,929,219	6,797,195	29,726,414
Component Unit - Schools	21,548,202	163,137,473	184,685,675
Internal Service Fund	<u>6,525,703</u>	<u>1,633,921</u>	<u>8,159,624</u>
Total All Funds	<u>\$ 94,960,242</u>	<u>\$ 377,004,234</u>	<u>\$ 471,964,476</u>

**Ending Fund Balances and Expenditure Totals
FY 2015**

Funds	<u>Expenditures</u>	<u>Ending Balances</u>
Governmental Funds		
General Fund	\$ 198,174,499	\$ 43,711,492
Debt Service Fund	7,261,146	245,626
Capital Fund	6,797,195	22,929,219
Component Unit - Schools	163,137,473	21,548,202
Internal Service Fund	<u>1,633,921</u>	<u>6,525,703</u>
Total All Funds	<u>\$ 377,004,234</u>	<u>\$ 94,960,242</u>

County of Roanoke, Virginia
Budgeted Revenues, Expenditures and Changes in Fund Balances
For Fiscal Year Beginning July 1, 2014 with Comparative Totals for July 1, 2013

Governmental Fund Types		Proprietary Fund Types		Total Primary Government		Component Unit - Schools		Total Reporting Entity	
General	Debt Service	Capital Projects	Internal Service	Primary Government	Government	Primary Government	Unit - Schools	July 1, 2014	July 1, 2013
Revenues:									
From Local Sources									
General Property Taxes	\$ 120,539,350	\$ -	\$ -	\$ -	\$ -	\$ 120,539,350	\$ -	\$ 117,820,000	
Other Local Taxes	33,894,000					33,894,000		33,439,000	
Permits and Licenses	526,560					526,560		476,560	
Fines and Forfeitures	681,500					681,500		810,400	
Interest and Rental Income	124,100					124,100		229,100	
Charges for Services	3,690,433					3,690,433		4,083,218	
Miscellaneous	994,336					994,336		997,936	
Recovered Costs	285,785					285,785		88,600	
From the Commonwealth	9,372,358					9,372,358		68,149,792	
From Federal Government	3,275,000					3,275,000		256,448	
Other Financing Sources/Transfe	845,874					845,874		435,214	
Total Revenues	\$ 174,229,296	\$ -	\$ -	\$ -	\$ -	174,229,296	\$ 69,376,439	\$ 243,605,735	\$ 237,857,706
Expenditures:									
General Administration	\$ 2,829,852	\$ -	\$ -	\$ -	\$ -	\$ 2,829,852	\$ -	\$ 2,829,852	\$ 2,961,923
Constitutional Officers	13,238,735					13,238,735		13,238,735	
Judicial Administration	810,732					810,732		810,732	
Management Services	3,295,385					3,295,385		3,295,385	
Public Safety	25,338,062					25,338,062		25,338,062	
Community Services	11,557,911					11,557,911		11,557,911	
Human Services	18,829,385					18,829,385		18,829,385	
Education	12,624,786					12,624,786		135,738,864	
Non-Departmental								12,624,786	
Capital Outlay									
Debt Service									
General Fund Obligations									
School Fund Obligations									
Internal Services									
Risk Management									
Total Expenditures	\$ 88,524,848	\$ 20,878,637	\$ 6,797,195	\$ -	\$ 6,797,195	\$ -	\$ 6,797,195	\$ 4,553,856	\$ 1,702,631
Excess (Deficiency) of Revenues Over Expenditures									
	\$ 85,704,448	\$ (20,878,637)	\$ (6,797,195)	\$ (1,633,921)	\$ 56,394,695	\$ (66,362,425)	\$ (9,967,730)	\$ (10,102,873)	
	\$ 117,834,601	\$ 1,633,921	\$ 1,633,921	\$ 1,633,921	\$ 135,738,864	\$ 135,738,864	\$ 253,573,465	\$ 247,960,579	

	Governmental Fund Types General	Debt Service	Capital Projects	Proprietary Fund Types Internal Service	Total Primary Government	Component Unit - Schools	Total Reporting Entity July 1, 2014	Total Reporting Entity July 1, 2013
Other Financing Sources/Uses								
Proceeds From -								
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds (Net)	-	-	-	-	-	-	-	-
Sale of Land and Equipment	-	-	-	-	-	-	-	-
Transfers From -								
Governmental Fund Types	-	7,261,146	6,797,195	-	14,058,341	-	14,058,341	11,553,780
Primary Government	-	-	-	-	-	66,097,425	66,097,425	66,910,434
Proprietary Fund Types	-	-	-	-	-	265,000	265,000	-
Component Unit - Schools	-	13,617,491	-	13,617,491	-	13,617,491	13,617,491	14,177,897
Transfers To -								
Governmental Fund Types	(17,754,022)	-	-	-	(17,754,022)	-	(17,754,022)	(17,343,550)
Primary Government	(1,853,000)	-	-	-	(1,853,000)	-	(1,853,000)	(1,853,000)
Proprietary Fund Types	-	-	-	1,633,921	1,633,921	-	1,633,921	1,702,631
Component Unit - Schools	(66,097,426)	-	6,797,195	-	(66,097,426)	-	(66,097,426)	(65,045,319)
Total Other Financing Sources/Uses	<u>\$ (85,704,448)</u>	<u>\$ 20,878,637</u>	<u>\$ 6,797,195</u>	<u>\$ 1,633,921</u>	<u>\$ (56,394,695)</u>	<u>\$ 66,362,425</u>	<u>\$ 9,967,730</u>	<u>\$ 10,102,873</u>
Excess/(Deficiency): Revenues & Other Financing Sources Over Expenses & Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balances	<u>\$ 43,711,492</u>	<u>\$ 245,626</u>	<u>\$ 22,929,219</u>	<u>\$ 6,525,703</u>	<u>\$ 73,412,040</u>	<u>\$ 21,548,202</u>	<u>\$ 94,960,242</u>	<u>\$ 102,267,552</u>
Ending Fund Balances	<u>\$ 43,711,492</u>	<u>\$ 245,626</u>	<u>\$ 22,929,219</u>	<u>\$ 6,525,703</u>	<u>\$ 73,412,040</u>	<u>\$ 21,548,202</u>	<u>\$ 94,960,242</u>	<u>\$ 102,267,552</u>

*Does not include Component Unit Proprietary Type Funds (i.e., Textbook, Grants and Cafeteria Funds)

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

Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Adjustments for FY2015 are described below.

Service Level Changes

- *Commissioner of the Revenue* – Eliminated two Tax Clerk III positions; added one Tax Clerk IV
- *Communications and Information Technology* – Added Business Analyst and Communication Equipment Installer positions
- *Community Development* – Added two Principal Development Engineer positions; eliminated one Civil Engineer position
- *County Attorney* – Eliminated Legal Assistant position
- *Finance* – Added one Financial Analyst position
- *Fire and Rescue* – Added one Public Education Specialist position and five Paramedic/Firefighter positions
- *General Services* – Eliminated three Custodian positions
- *Library* – Eliminated two Library Assistant Positions
- *Parks, Recreation, and Tourism* – Moved Recreation Marketing Assistant position out of General Fund and into Recreation Fee Class fund
- *Regional Center for Animal Control and Protection (RCACP)* – Full assumption of fiscal agent responsibilities for regional effort requires listing all 19 full-time positions as part of the county's Classification Plan
- *Sheriff* – Added one Office Support Specialist position
- *Social Services* – Added one Benefit Programs Specialist position
- *Schools* - 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 2014-2015**

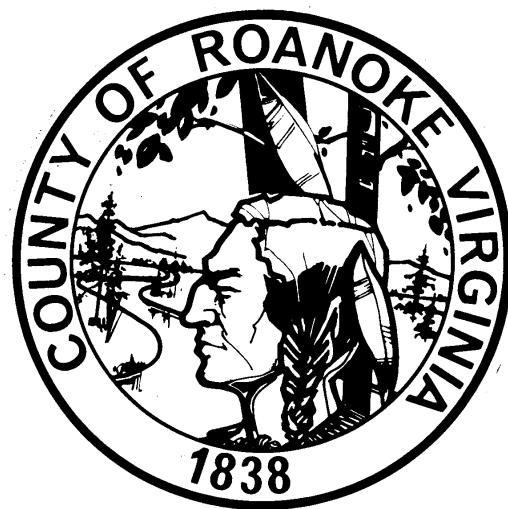
Fund/Department	Actual FY 2013	Budget FY 2014	Budget FY 2015	Inc/(Dec)
General Fund				
General Government				
Asst. County Administrators	2	2	2	-
Board of Supervisors	7	7	7	-
Clerk of the Circuit Court	16	16	16	-
Commissioner of the Revenue	14	14	13	(1)
Commonwealth's Attorney	14	14	14	-
Community Development	50	46	47	1
County Administrator	2	2	2	-
County Attorney	5	5	4	(1)
Court Service Unit	4	4	4	-
Economic Development	5	5	4	(1)
Elections	3	3	3	-
Finance	21	21	22	1
Fire and Rescue	153	153	159	6
General Services - Admin	3	3	3	-
General Services - Building Maintenance	21	21	18	(3)
General Services - Solid Waste	34	34	34	-
Human Resources	8	8	8	-
Library	40	41	39	(2)
Management and Budget	3	3	3	-
Parks & Rec Grounds Maintenance	32	32	32	-
Parks, Recreation & Tourism	23	25	24	(1)
Police	154	154	154	-
Public Information Officer	2	2	2	-
Real Estate Valuation	11	11	11	-
Sheriff - Administration & Civil	25	25	26	1
Sheriff - Care & Confinement	59	59	59	-
Social Services	94	94	95	1
Treasurer	12	12	12	-
Total General Government	817	816	817	1
Communications & Information Technology	81	85	87	2
Fleet Service Center	11	11	11	-
Green Ridge Recreation Center	12	12	13	1
Greenways	1	1	1	-
Regional Ctr for Animal Control and Protection	-	1	19	18
Roanoke Valley Television (RVTV)	5	5	5	-
Total General Fund	927	931	953	22
Internal Service Fund				
Risk Management*	4	4	4	-
Total County Funds	931	935	957	22

* Includes two (2) classified Finance positions and two (2) unclassified Risk Management positions

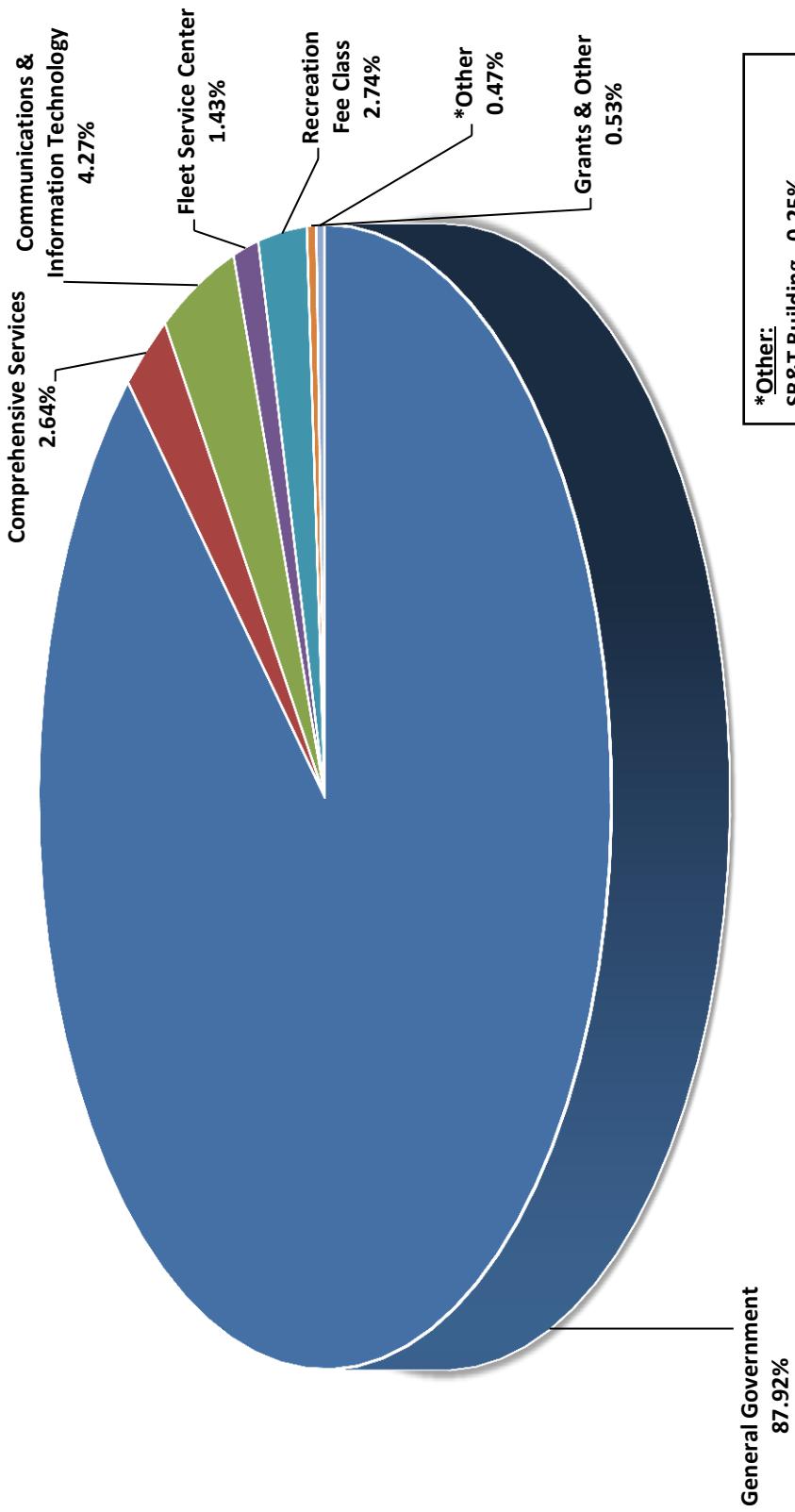
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General Fund



FY2015 General Fund Revenue \$198,174,499



General Government
87.92%

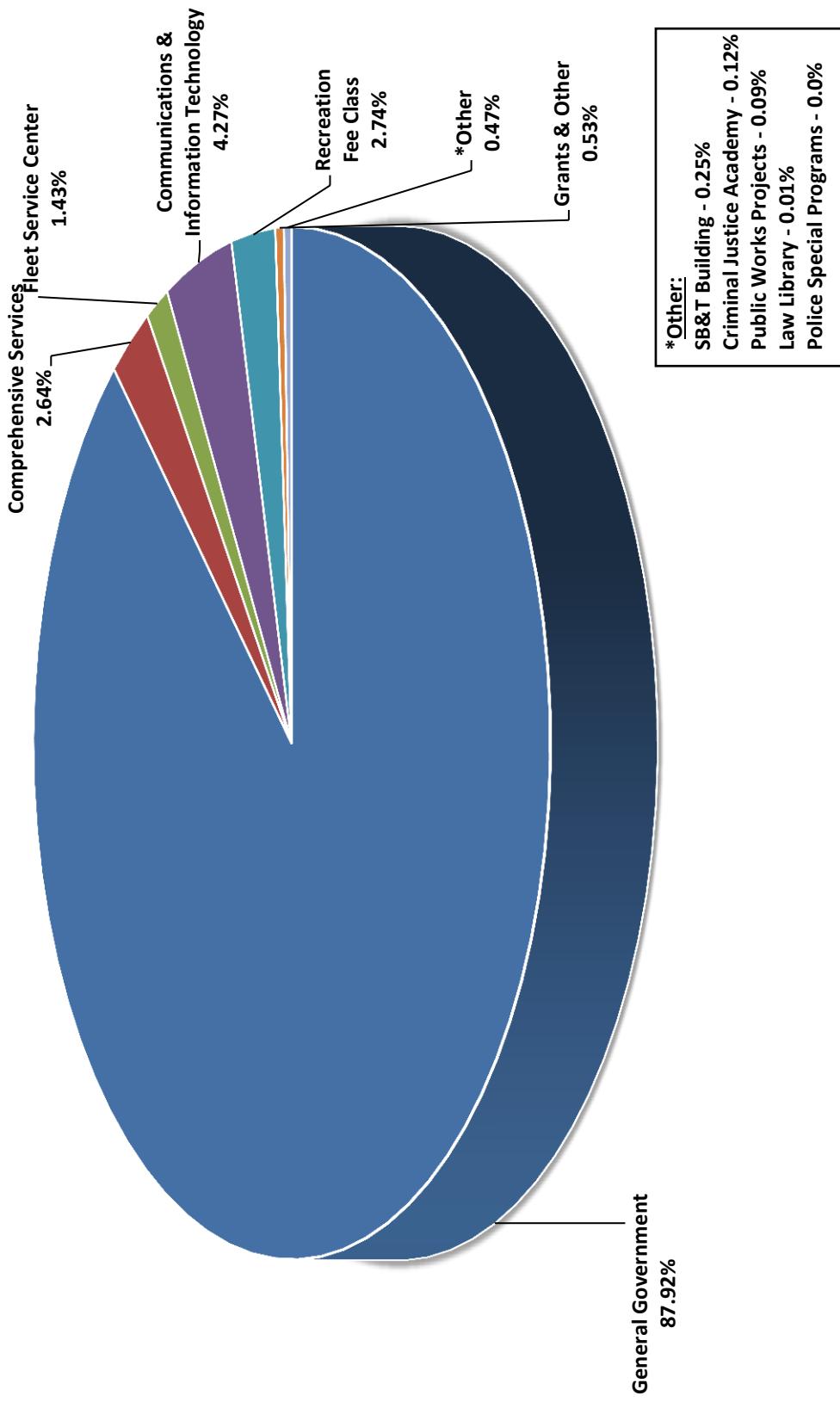
***Other:**
SB&T Building - 0.25%
Criminal Justice Academy - 0.12%
Public Works Projects - 0.09%
Law Library - 0.01%
Police Special Programs - 0.0%

General Fund Summary of Revenues

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	86,201,288	85,000,000	86,200,000	1,200,000
Personal Property Tax	28,721,780	28,845,000	30,431,350	1,586,350
Public Service Corporation Tax	2,944,281	3,005,000	2,950,000	(55,000)
Penalties and Interest	792,794	780,000	790,000	10,000
Payment in Lieu of Taxes	166,781	190,000	168,000	(22,000)
Total General Property Taxes	118,826,923	117,820,000	120,539,350	2,719,350
Other Local Taxes:				
Sales Tax	9,609,987	9,950,000	10,000,000	50,000
Communications Sales & Use Tax	4,056,283	3,763,000	3,960,000	197,000
Consumer Utility Tax	3,664,460	3,665,000	3,775,000	110,000
Business License Tax	6,153,741	6,250,000	6,400,000	150,000
Bank Franchise Tax	416,918	525,000	450,000	(75,000)
Motor Vehicle License Fees	2,126,212	2,215,000	2,150,000	(65,000)
Recordation Taxes	1,379,699	1,300,000	1,425,000	125,000
Utility License Tax	518,669	575,000	540,000	(35,000)
Hotel and Motel Room Tax	866,157	1,055,000	1,075,000	20,000
Tax on Prepared Foods	3,825,958	4,050,000	4,025,000	(25,000)
Amusement Tax	93,136	91,000	94,000	3,000
Total Other Local Taxes	32,711,219	33,439,000	33,894,000	455,000
Permits, Fees and Licenses	690,377	476,560	526,560	50,000
Fines and Forfeitures	803,636	810,400	681,500	(128,900)
Use of Money and Property	136,972	164,100	124,100	(40,000)
Charges for Services	3,573,128	3,722,433	3,690,433	(32,000)
Miscellaneous	1,134,455	994,336	994,336	-
Recovered Costs	224,782	166,385	285,785	119,400
Total Local Revenues	158,101,492	157,593,214	160,736,064	3,142,850
Commonwealth	9,800,284	9,264,932	9,372,358	107,426
Federal	3,565,915	3,275,000	3,275,000	-
Other Financing Sources/Transfers	1,346,733	835,942	845,874	9,932
Total General Government	\$ 172,814,424	\$ 170,969,088	\$ 174,229,296	\$ 3,260,208
Public Works Projects	184,465	184,481	183,433	(1,048)
Fleet Service Center	2,943,943	2,770,000	2,837,382	67,382

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Communications & Info Technology	8,445,359	8,179,339	8,465,123	285,784
Recreation Fee Class	5,665,957	5,379,462	5,425,455	45,993
Law Library	16,200	27,175	27,175	-
SB&T Building	578,247	444,580	486,510	41,930
Comprehensive Services	5,027,829	5,227,799	5,237,945	10,146
Grants and Other	1,805,468	-	1,041,895	1,041,895
Police Special Programs	135	1,000	1,000	-
Criminal Justice Academy	237,607	149,410	239,285	89,875
Total General Fund Revenues	\$ 197,719,634	\$ 193,332,334	\$ 198,174,499	\$ 4,842,165
Fund Balance-Beginning	42,127,907	43,711,492	43,711,492	-
Total General Fund Revenues & Fund Balance	\$ 239,847,541	\$ 237,043,826	\$ 241,885,991	\$ 4,842,165

FY2015 General Fund Expenditures
\$198,174,499



General Fund Summary of Expenditures

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
General Government				
General Administration	2,871,258	2,961,923	2,829,852	\$ (132,071)
Constitutional Officers	13,875,846	13,415,184	13,238,735	(176,449)
Judicial Administration	770,201	810,732	810,732	-
Management Services	3,431,872	3,178,502	3,295,385	116,883
Public Safety	27,675,054	24,815,893	25,338,062	522,169
Community Services	12,117,339	10,962,574	11,557,911	595,337
Human Services	19,888,108	18,817,536	18,829,385	11,849
Non-Departmental & Transfers	91,179,434	96,006,744	98,329,234	2,322,490
Total General Government	\$ 171,809,112	\$ 170,969,088	\$ 174,229,296	3,260,208
Public Works Projects				
Public Works Projects	183,214	184,481	183,433	(1,048)
Fleet Service Center	2,919,289	2,770,000	2,837,382	67,382
Communications & Information Tech	8,830,126	8,179,339	8,465,123	285,784
Recreation Fee Class	4,412,480	5,379,462	5,425,455	45,993
Law Library	20,920	27,175	27,175	-
S B & T Building	445,745	444,580	486,510	41,930
Comprehensive Services	5,176,661	5,227,799	5,237,945	10,146
Grants and Other	2,104,932	-	1,041,895	1,041,895
Criminal Justice Academy	233,570	149,410	239,285	89,875
Police Special Programs	-	1,000	1,000	-
Total General Fund Expenditures	\$ 196,136,049	\$ 193,332,334	\$ 198,174,499	4,842,165
Fund Balance-Ending	43,711,492	43,711,492	43,711,492	-
Total General Fund Expenditures & Fund Balance	\$ 239,847,541	\$ 237,043,826	\$ 241,885,991	4,842,165

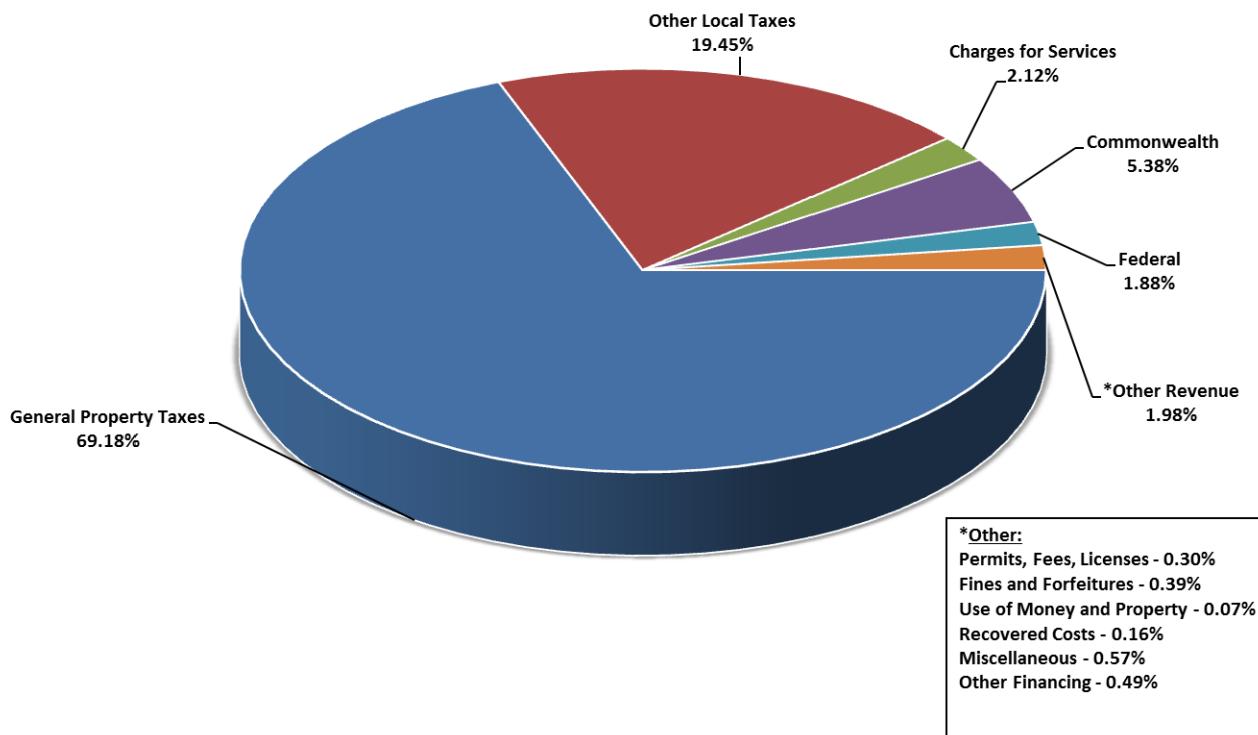
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General Government

FY2015 General Government Revenue

\$174,229,296



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 69.18% 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 1.4% compared to the FY14 budget due to a modest assessment increase. Personal property tax revenue is expected to increase by 5.5% compared to the FY14 budget based primarily on the strength of new and used car values.

Other Local Taxes

Local taxes make up the second-largest portion of Roanoke County's revenue at 19.45%. Local taxes include sales, business license, meals, 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. While both categories are projected to be flat in FY15 compared to the FY14 budget, this is primarily a budget correction as the two categories underperformed significantly in FY14. Real growth in both categories is expected to be around 3%.

Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and federal government comprises 7.26% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY15 funding is expected to remain virtually flat compared to the FY14 budget.

General Government Sub-Fund Summary of Revenues

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 86,201,288	\$ 85,000,000	\$ 86,200,000	\$ 1,200,000
Personal Property Tax	28,721,780	28,845,000	30,431,350	1,586,350
Public Service Corporation Tax	2,944,281	3,005,000	2,950,000	(55,000)
Penalties and Interest	792,794	780,000	790,000	10,000
Payment in Lieu of Taxes	166,781	190,000	168,000	(22,000)
Total General Property Taxes	118,826,923	117,820,000	120,539,350	2,719,350
Other Local Taxes:				
Sales Tax	9,609,987	9,950,000	10,000,000	50,000
Communications Sales & Use Tax	4,056,283	3,763,000	3,960,000	197,000
Consumer Utility Tax	3,664,460	3,665,000	3,775,000	110,000
Business License Tax	6,153,741	6,250,000	6,400,000	150,000
Bank Franchise Tax	416,918	525,000	450,000	(75,000)
Motor Vehicle License Fees	2,126,212	2,215,000	2,150,000	(65,000)
Recordation Taxes	1,379,699	1,300,000	1,425,000	125,000
Utility License Tax	518,669	575,000	540,000	(35,000)
Hotel and Motel Room Tax	866,157	1,055,000	1,075,000	20,000
Tax on Prepared Foods	3,825,958	4,050,000	4,025,000	(25,000)
Amusement Tax	93,136	91,000	94,000	3,000
Total Other Local Taxes	32,711,219	33,439,000	33,894,000	455,000
Permits, Fees and Licenses				
Animal Control Fees	45,840	35,000	35,000	-
Land Use Fees	2,835	5,000	5,000	-
Land Transfer Fees	2,656	2,450	2,450	-
Zoning Filing Fees	14,000	11,525	11,525	-
Building Permits	269,856	250,000	285,000	35,000
Electrical, Mechanical, Plumbing Permit	103,692	110,000	110,000	-
Certificate of Occupancy	3,861	5,350	5,350	-
Septic Tank Fees	3,650	5,050	5,050	-
Fire Department Permits	3,350	3,375	3,375	-
Soil Erosion Permits	24,094	45,000	45,000	-
Sub-Division Permits	12,018	3,600	18,600	15,000
Courthouse Maintenance Fees	204,330	-	-	-
Photocopy Charges	195	210	210	-
Total Permits, Fees, & Licenses	690,377	476,560	526,560	50,000
Fines and Forfeitures				
Fines and Forfeitures	803,636	810,400	681,500	(128,900)
Parking Fees	798,141	800,000	675,000	(125,000)
Total Fines and Forfeitures	5,495	10,400	6,500	(3,900)
Use of Money and Property	803,636	810,400	681,500	(128,900)
	136,972	164,100	124,100	(40,000)

General Government Sub-Fund Summary of Revenues

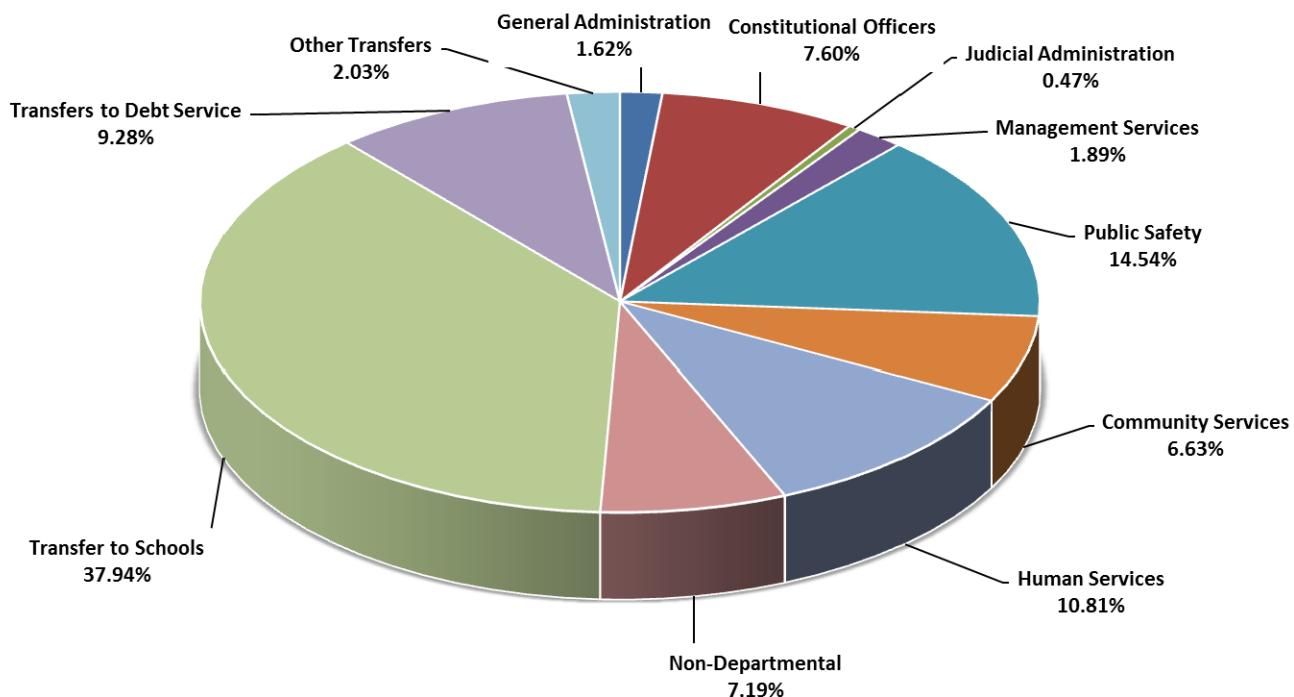
	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Charges for Services				
Clerk Fees	71,946	90,500	76,500	(14,000)
Sheriff Fees	1,406	6,500	6,500	-
Court Appointed Attorney Fees	34,402	22,000	22,000	-
Commonwealth Attorney Fees	10,316	4,000	6,000	2,000
Waste Collection Fees	14,261	14,200	14,200	-
Fee for Ambulance Service	2,727,108	2,792,233	2,792,233	-
Payloader Service	9,925	20,000	10,000	-
Sale of Books and Maps	649,607	725,000	725,000	-
Board of Prisoners-Salem	57,651	48,000	48,000	-
Total Charges for Services	<u>3,583,053</u>	<u>3,722,433</u>	<u>3,700,433</u>	<u>(22,000)</u>
Miscellaneous				
Reimbursements-Shared Programs-Sal	634,987	555,800	555,800	-
Host Locality Fee-Landfill	300,000	300,000	300,000	-
Other	199,468	138,536	138,536	-
Total Miscellaneous	<u>1,134,455</u>	<u>994,336</u>	<u>994,336</u>	<u>-</u>
Recovered Costs				
Jail Medical - Co Payment	3,962	3,700	3,700	-
Roanoke City Automation	-	200	200	-
Western VA Regional Jail	124,986	100,000	124,000	24,000
Resource Authority	74,989	50,985	85,985	35,000
Other	10,920	11,500	61,900	50,400
Total Recovered Costs	<u>214,857</u>	<u>166,385</u>	<u>275,785</u>	<u>109,400</u>
Total Local Revenues	<u>158,101,492</u>	<u>157,593,214</u>	<u>160,736,064</u>	<u>3,142,850</u>
From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	656,865	109,000	159,000	50,000
Other	10,226	19,000	19,000	-
Total Non-Categorical	<u>667,091</u>	<u>128,000</u>	<u>178,000</u>	<u>50,000</u>
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	590,919	633,597	633,597	-
Sheriff	3,019,284	3,128,219	3,128,219	-
Commissioner of Revenue	228,010	239,342	239,342	-
Treasurer	192,046	205,939	205,939	-
Clerk of the Circuit Court	599,074	512,500	512,500	-
Board of Elections	44,658	47,700	47,700	-
Total Categorical-Shared	<u>4,673,990</u>	<u>4,767,297</u>	<u>4,767,297</u>	<u>-</u>

General Government Sub-Fund Summary of Revenues

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
<i>Other Categorical:</i>				
Welfare Grant	2,893,407	2,418,666	2,476,092	57,426
Library Grant	153,300	157,095	157,095	-
Police Grant	1,793,874	1,793,874	1,793,874	-
Miscellaneous Grants	(381,378)	-	-	-
Total Other Categorical	<u>4,459,203</u>	<u>4,369,635</u>	<u>4,427,061</u>	<u>57,426</u>
Total From the Commonwealth	9,800,284	9,264,932	9,372,358	107,426
 From the Federal Government				
Welfare Grant	3,344,252	3,275,000	3,275,000	-
Drug Enforcement Grant	216,663	-	-	-
Miscellaneous	5,000	-	-	-
Total From the Federal Government	<u>3,565,915</u>	<u>3,275,000</u>	<u>3,275,000</u>	<u>-</u>
 Other Financing Sources/Transfers				
Transfers In	1,346,733	835,942	845,874	9,932
Other Financing and Transfers	<u>1,346,733</u>	<u>835,942</u>	<u>845,874</u>	<u>9,932</u>
 Total General Government	<u>\$ 172,814,424</u>	<u>\$ 170,969,088</u>	<u>\$ 174,229,296</u>	<u>\$ 3,260,208</u>
 Fund Balance-Beginning	24,711,432	25,716,744	25,716,744	-
 Total General Government & Fund Balance	<u>\$ 197,525,856</u>	<u>\$ 196,685,832</u>	<u>\$ 199,946,040</u>	<u>\$ 3,260,208</u>

FY2015 General Government Expenditures

\$174,229,296



General Government Expenditure Notes

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

1. Operating department divisions (General Administration, Judicial Administration, Constitutional Officers, Management Services, Public Safety, Community Services, and Human Services)
2. Non-departmental expenditures
3. Transfers to and from funds

Operating Departments

The overall FY15 expenditure budget increased a modest 1.9% over the FY14 budget. The divisions of General Administration and Constitutional Officers actually decreased compared to FY14 by -4.5% and -1.3%, respectively. The largest budget increases over FY14 are found in Management Services (3.7%), Public Safety (2.1%), and Community Services (5.4%). Judicial Administration and Human Services remained virtually flat compared to FY15.

Non-Departmental Expenditures

The FY15 budget includes a 2% raise and market-based salary adjustments for a number of positions. The funding for these items is found in the Employee Benefits line of the expenditure budget. In addition, Roanoke County categorizes its funding of Communications and Information Technology in this category and shows an increase of 3.7% over FY14.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up 49% of Roanoke County's expenditure budget. The single largest transfer item is the county's transfer to Roanoke County Schools, which is nearly 38% of the total operating budget. This transfer increased \$1,052,107, or 1.6%, compared to FY14.

General Government Sub-Fund
Summary of Expenditures

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 279,163	\$ 293,582	\$ 301,713	\$ 8,131
County Administrator	316,277	291,306	294,324	3,018
Public Information	177,898	181,566	174,347	(7,219)
Asst. County Administrators	330,109	361,754	354,759	(6,995)
County Attorney	563,319	550,776	514,346	(36,430)
Human Resources	769,320	758,820	764,639	5,819
Economic Development	435,172	524,119	425,724	(98,395)
Total General Administration	<u>2,871,258</u>	<u>2,961,923</u>	<u>2,829,852</u>	<u>(132,071)</u>
Constitutional Officers				
Commissioner of the Revenue	871,216	793,362	747,558	(45,804)
Commonwealth's Attorney	1,098,157	1,071,134	1,076,015	4,881
Sheriff - Administration & Civil	2,255,986	1,882,812	2,027,079	144,267
Sheriff - Care & Confinement	4,599,240	4,437,308	4,338,858	(98,450)
Sheriff - WVRJA	3,166,187	3,395,011	3,195,011	(200,000)
Treasurer	834,649	769,261	776,612	7,351
Clerk of the Circuit Court	1,050,411	1,066,296	1,077,602	11,306
Total Constitutional Officers	<u>13,875,846</u>	<u>13,415,184</u>	<u>13,238,735</u>	<u>(176,449)</u>
Judicial Administration				
Circuit Court Judges	250,904	237,972	237,972	-
General District Court	59,562	69,940	69,940	-
Magistrate	819	1,590	1,590	-
Juvenile/Domestic Relations Court	20,574	21,086	21,086	-
Court Service Unit	380,022	480,144	480,144	-
Courthouse Maintenance	58,320	-	-	-
Total Judicial Administration	<u>770,201</u>	<u>810,732</u>	<u>810,732</u>	<u>-</u>
Management Services				
Real Estate Valuation	926,135	847,625	850,744	3,119
Finance	1,764,812	1,619,211	1,733,932	114,721
Public Transportation	425,331	420,000	420,000	-
Management and Budget	315,594	291,666	290,709	(957)
Total Management Services	<u>3,431,872</u>	<u>3,178,502</u>	<u>3,295,385</u>	<u>116,883</u>
Public Safety				
Police	12,301,452	11,278,325	11,301,887	23,562
Fire and Rescue	15,373,602	13,537,568	14,036,175	498,607
Total Public Safety	<u>27,675,054</u>	<u>24,815,893</u>	<u>25,338,062</u>	<u>522,169</u>
Community Services				
Community Development	4,690,034	3,978,282	4,552,883	574,601
General Services	7,427,305	6,984,292	7,005,028	20,736
Total Community Services	<u>12,117,339</u>	<u>10,962,574</u>	<u>11,557,911</u>	<u>595,337</u>

General Government Sub-Fund
Summary of Expenditures

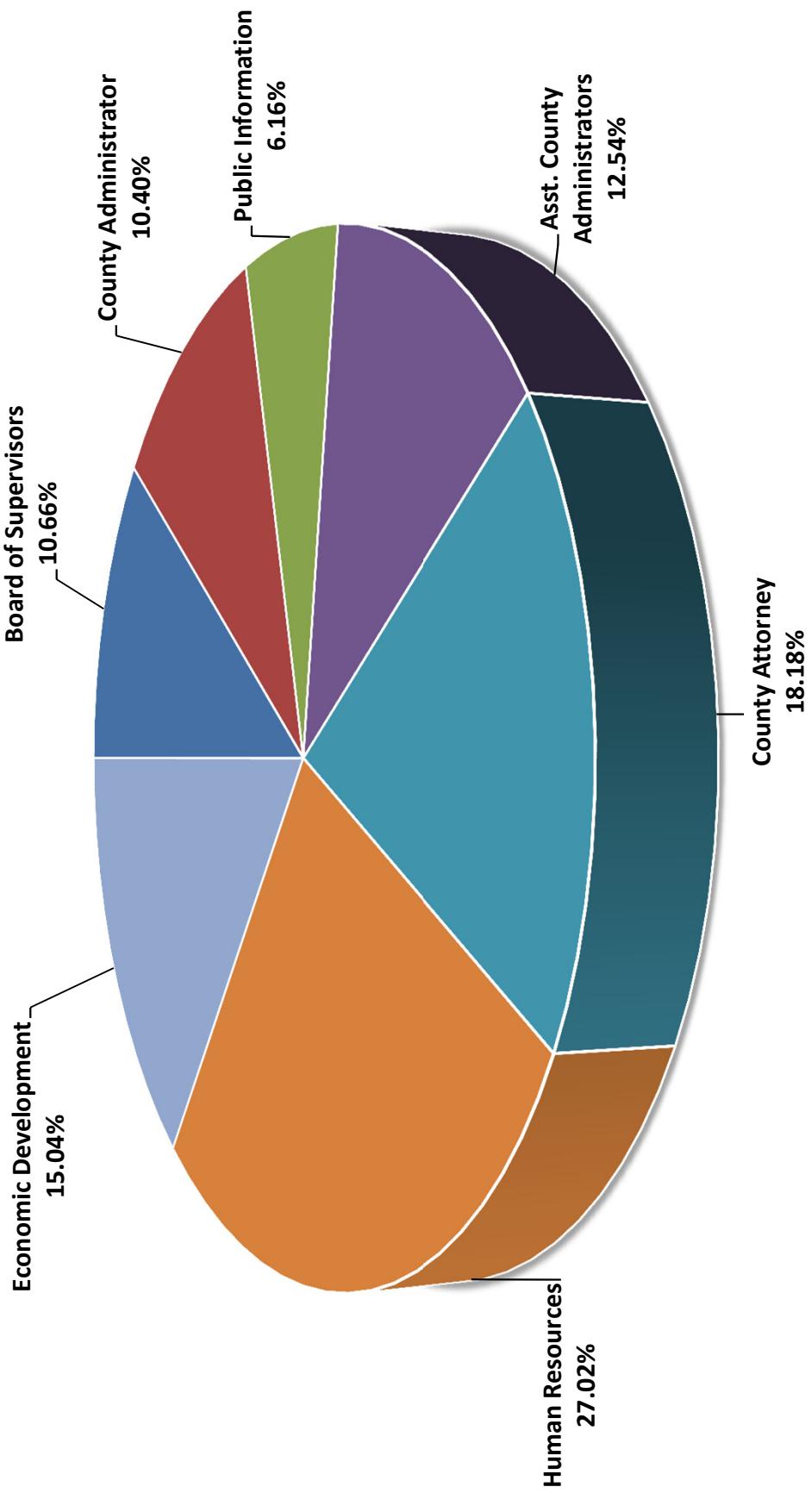
	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Human Services				
Parks, Recreation, and Tourism	2,459,477	2,152,085	2,214,457	62,372
Grounds Maintenance	2,463,288	2,267,553	2,259,887	(7,666)
Public Health	453,685	500,358	500,358	-
Social Services	9,122,888	8,420,785	8,470,857	50,072
Library	3,403,328	3,385,129	3,330,403	(54,726)
VA Cooperative Extension	70,100	87,097	87,097	-
Elections	361,209	314,064	316,203	2,139
Social Service Agencies	195,900	211,900	211,900	-
Human Service Agencies	110,300	118,500	112,400	(6,100)
Dues and Memberships	968,533	1,084,865	1,080,323	(4,542)
Cultural Agencies	279,400	275,200	245,500	(29,700)
Total Human Services	19,888,108	18,817,536	18,829,385	11,849
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	1,245,349	2,584,997	3,179,013	594,016
Internal Service Charges	2,921,093	7,245,446	7,511,341	265,895
Miscellaneous	1,547,892	1,834,432	1,834,432	-
Total Non-Departmental	5,714,334	11,664,875	12,524,786	859,911
Unappropriated Balance				
Contingent Balance	-	100,000	100,000	-
Total Unappropriated Balance	-	100,000	100,000	-
Transfers to:				
Debt Service	17,434,406	16,294,134	16,165,423	(128,711)
Capital Projects	614,964	(202,184)	138,047	340,231
Schools	64,493,324	65,045,319	66,097,426	1,052,107
Fleet Service Center	13,244	-	-	-
Emergency Communication Center	3,164	-	-	-
Internal Services	346,275	1,067,119	1,267,119	200,000
Comprehensive Services	2,253,000	1,853,000	1,853,000	-
Public Works Projects	183,215	184,481	183,433	(1,048)
Criminal Justice Training Academy	2,325	-	-	-
Police Training Facilities	10,000	-	-	-
Fee Class Account	14,005	-	-	-
Miscellaneous	97,178	-	-	-
Total Transfers	85,465,100	84,241,869	85,704,448	
Total Non-Departmental & Transfers	91,179,434	96,006,744	98,329,234	2,322,490
Total General Government	\$ 171,809,112	\$ 170,969,088	\$ 174,229,296	\$ 3,260,208
Fund Balance-Ending	25,716,744	25,716,744	25,716,744	-
Total General Government & Fund Balance	\$ 197,525,856	\$ 196,685,832	\$ 199,946,040	\$ 3,260,208

TAB

TAB

General Administration

General Administration \$2,829,852



General Administration

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Board of Supervisors	\$ 279,163	\$ 293,582	\$ 301,713	\$ 8,131
County Administrator	316,277	291,306	294,324	3,018
Public Information	177,898	181,566	174,347	(7,219)
Assistant County Administrators	330,109	361,754	354,759	(6,995)
County Attorney	563,319	550,776	514,346	(36,430)
Human Resources	769,320	758,820	764,639	5,819
 Economic Development:				
Administration	419,486	501,723	403,328	(98,395)
Marketing	10,826	17,536	17,536	-
IDA	4,860	4,860	4,860	-
Total Economic Development	<u>435,172</u>	<u>524,119</u>	<u>425,724</u>	<u>(98,395)</u>
Total General Administration	<u>\$ 2,871,258</u>	<u>\$ 2,961,923</u>	<u>\$ 2,829,852</u>	<u>\$ (132,071)</u>

Clerk to the Board of Supervisors

Mission Statement

The office of the Clerk to the Board will provide prompt and efficient administrative and communication support to the Board of Supervisors, the staff and public; prepare, maintain and preserve all Board official documents and records in an accurate, safe, 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.

Departmental Goals and Objectives

Prepare, publish and preserve official records of the Board of Supervisors

- Maintain timely and accurate production and retrieval of records by:
 - a. Complete Board actions 100% of the time within 3 days of Board meeting
- Retain records in accordance with retention guidelines established by the Library of Virginia
- Ensure safety and security of historical records

Maintain high standards of customer service to citizens

- Publish Board agendas, Board actions, minutes and special notices on the Board of Supervisors website through Laserfiche
- Complete minutes 95% of the time within 30 days of the Board meeting
- Maintain 95% no-correction rate of minutes based on the total number of pages produced annually
- Provide for on-line submission of requests to address the Board, solicitation permits and citizen volunteer forms
- Maintain Board of Supervisors website page for timeliness and relevance of information

Serve as liaison between Board members, staff and citizens

- Communicate information through the following outlets: Board of Supervisors website, RVTB Channel 3 (Government Access) and posting of notices within the County Administration Center
- Ensure that communications are forwarded to the Board within 24 hours of receipt
- Provide prompt, courteous responses to requests for information from Board members, citizens and staff

Performance Measures

	2012-13 Actual	2013-2014 Adopted	2014-2015 Adopted
Percentage of Board actions completed within three business days of Board meeting	100%	100%	100%
Percentage of minutes for regularly scheduled Board meetings completed within 30 business days or within two meeting cycles	100%	95%	95%
Percentage of minutes requiring no corrections based on total number of pages produced annually	100%	95%	95%

Budget Strategies

Due to the continued economic downturn, this fiscal year will again create opportunities for the Clerk's office to find cost-effective and creative methods for achieving its goals in a continued professional manner.

Board of Supervisors Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 199,109	\$ 247,183	\$ 255,161	3.2%	
Operating	75,155	42,114	41,703	-1.0%	
Capital	4,899	4,285	4,849	13.2%	
Transfers	-	-	-	-	
Total	\$ 279,163	\$ 293,582	\$ 301,713	2.8%	
Positions	7	7	7	0.0%	

County Administration

Mission Statement

The County Administrator, Assistant County Administrators' manages the daily operations of Roanoke County government and serves in an advisory capacity to the Board of Supervisors.

Departmental Goals and Objectives

Effectively and efficiently implement policy and directives as deemed by the Board of Supervisors.

Ensure smooth delivery of services to County residents.

- Promote a high quality of services and facilities
- Identify and respond to customer issues and concerns in a timely manner
- Maintain citizen satisfaction with County service delivery
- Present a balanced annual budget for consideration by the Board of Supervisors

Identify challenges facing Roanoke County and provide the Board of Supervisors with accurate, timely information on which to base its decisions.

- Offer recommended solutions to the Board that further the interests of County residents and businesses
- Remain up-to-date on community events and citizen perceptions of County projects and services
- Make recommendations for long-range issues
- Support Countywide strategic goals and provide direction to the County
- Promote the vision and mission of the County

Budget Strategies

FY2014-15 strategic plan is reflected in the County Administrator's Message.

County Administration Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 560,950	\$ 603,945	\$ 599,968		-0.7%
Operating	79,410	46,162	46,162		0.0%
Capital	6,026	2,953	2,953		0.0%
Transfers	-	-	-		-
Total	\$ 646,386	\$ 653,060	\$ 649,083		-0.6%
Positions	4	4	4	0.0%	

Public Information

Mission Statement

To promote meaningful, timely, and accurate information for the public and Roanoke County employees.

Departmental Goals and Objectives

To facilitate, enhance and maintain relationships and communications between Roanoke County and the media so that a better understanding of County issues is achieved

- To provide the media with open access to all County staff
- To notify the media of County issues in a timely, accurate, and reasonable manner
- To be responsive to media inquiries in a timely, accurate, and reasonable manner
- To develop media relationships that are open, fair, and forthright
 - Prepare timely news advisories and press releases for the media
 - Serve as a liaison between County staff and the media
 - Maximize the effectiveness of the Public Information page of the County website
 - Initiate positive relationships with the print and broadcast media

To facilitate, enhance, and maintain relationships between the County and the community that allow for the dissemination of accurate and timely information

- To produce and host 12 Roanoke County Today segments per year
- To update social media sites multiple times a week
- To be responsive to all citizen inquiries, concerns and suggestions in a timely, accurate, and reasonable manner
- To notify citizens about issues in a timely, accurate, and reasonable manner
- To ensure that the citizenry is knowledgeable about important County issues
- Update County website to include information for citizen usage

To encourage, facilitate, and assist in the development of technology-based tools to help customers have access to County government on a 24/7 basis

- To advise and support the provision of tools that will enable customers to access County information at their convenience
- To promote the usage of technology by citizens to access County information at their convenience
- To advise and support the development of an e-Government strategy within the County's administrative infrastructure
- To maximize technology usage in the development and dissemination of information to the County's external and internal customers
- To ensure accuracy of website content within the parameters of a content management role
- Encourage viewers of RVTY to utilize the County's website for additional information

To promote public awareness of special events and announcements within Roanoke County through collaboration with County departments and staff

- To ensure County events are well attended through effective communication and promotion of special activities and occasions
- To provide assistance to internal customers in the area of event planning and coordination
- To encourage the planning of special events by County departments that enhance and expand customer knowledge about specific projects that are in development, completed or being maintained
- Regularly attend Agenda and ETEAM meetings to develop relationships with County staff and departments
- Attend Board of Supervisors meetings and work sessions to stay abreast of upcoming events
- Offer staff assistance in generating positive publicity for County events

To promote public awareness about Roanoke County services and other pertinent information through use of all media forms,

- To disseminate accurate, timely and useful information to all customers of the County
- To reflect the mission and goals of the County
- To provide contact information to customers interested in learning more about a specific department or service
- To inform, enhance and expand the knowledge of citizens in the community
- To inform citizens about the value received relative to tax dollars expended
 - Will utilize RVTV as a tool to disseminate timely information
 - Will utilize homepage of the County website to promote the positive accomplishments of County staff, employees and residents

To promote and maintain Roanoke County's uniquely distinctive reputation among national, state and local government entities through participation in various award programs

- To raise the level of awareness among other government entities regarding Roanoke County's innovative and talented approach to government
- To increase the opportunities for Roanoke County's recognition in the area of innovative government practices
- To raise Roanoke County's profile nationally to encourage growth in all areas of the County system
 - Will encourage staff to let the County administration and PIO know of any upcoming awards that the County may be eligible to apply for
 - Will update the County website's homepage to reflect our image

To promote and maintain quality community relations between Roanoke County and other localities through participation in various committees, organizations, programs and events

- To promote and maintain Roanoke County's image as a government eager to cooperate with other localities in the promotion of the region
- To increase opportunities for Roanoke County to cooperate with other localities in the region in efforts benefiting the Roanoke Valley as a whole
- To raise the level of awareness about Roanoke County's efforts to assist and guide community programs that benefit not only County citizens but citizens throughout the Roanoke Valley region
- To create, promote, and maintain strategic partnerships within the private and government sectors for the improvement of services to the region's citizenry

- Regularly attend meetings with leaders of other jurisdictions
- Work to encourage positive relationships with PIOs in other jurisdictions

To facilitate, enhance and maintain relationships and communications between Roanoke County and its employees so that a better understanding of issues is achieved

- Work with Administration to identify topics and/or information that should be shared with all employees
- Utilize the County intranet, website and County email to share information whenever possible

Performance Measures

	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
Total Visits to Roanoke County's Website	1,474,909	1,622,400	1,700,000

Budget Strategies

The Public Information Office is comprised of two staff members – the Public Information Director and Web Content Manager – who provide support and assistance to the County's internal departments with communication efforts, content development for the website and intranet, and event planning. In light of the current budget situation, the staff in the Public Information Office will continue to look for cost effective ways to communicate information to the public and employees. Some, but not all, of the methods used to communicate information to the public and Roanoke County employees include use of the County website, RVT, email, media advisories, press releases, annual reports, awards and recognitions, and presentations at civic league meetings.

The County's website and intranet are two of the communication mechanisms that Public Information staff will continue to utilize. Staff will also continue to explore expanded use of Web 2.0 technologies; some of the Web 2.0 tools already in use by the County include Twitter, Facebook, Google, and YouTube. The public's response to these tools continues to grow. In addition, the department will be looking at ways to further maximize use of Roanoke Valley Television (RVT) through additional Public Service Announcements (PSA's) and stand-alone videos.

Public Information Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 147,660	\$ 160,978	\$ 153,606	-4.6%	
Operating	25,751	16,838	16,991	0.9%	
Capital	4,487	3,750	3,750	0.0%	
Transfers	-	-	-	-	
Total	\$ 177,898	\$ 181,566	\$ 174,347	-4.0%	
Positions	2	2	2	0.0%	

County Attorney

Mission Statement

To provide 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.

Departmental Goals and Objectives

To focus on our client, the Board of Supervisors

- Attendance at Board meetings; timely preparation of agenda reports, ordinances, and resolutions; implementation of Board decisions
- Respond to requests for opinions and information from Board members
- Draft County Code amendments and maintain Code with annual supplements
- Represent the County's interests before the General Assembly

To provide legal services to County boards, commissions, departments, officers and employees

- Draft, review and/or negotiate legal documents in a timely manner
- Provide legal opinions and guidance to County officers and employees in a timely manner
- Provide representation in legal proceedings
- Provide guidance to various boards and commissions (Planning Commission, Board of Zoning Appeals)
- Provide guidance to the Roanoke County Economic Development Authority

To provide direct support to the Commissioner of the Revenue and the Treasurer in the collection of delinquent accounts

- Collect current delinquent accounts (taxes, fines, liens, fees)
- Eliminate the backlog of delinquent BPOL taxes
- Represent the County in bankruptcy proceedings

To practice preventive law

- Conduct two training sessions annually for County staff with respect to legal issues
- Maintain searchable "opinion file"
- Coordinate calendars so as to always have one attorney in the office

Budget Strategies

Implementation of the various initiatives of the Board of Supervisors and the Planning Commission including negotiation and drafting of performance agreements with Economic Development prospects, South Peak Community Development Authority, the various corridor planning studies, litigation commenced by or against the County, representation of the County's interests before the General Assembly, County Code review and amendment, and the resolution of personnel matters.

Representation of the Department of Social Services continues to demand an ever-increasing amount of staff time in both Juvenile and Circuit Court on matters pertaining to foster care, child

protective orders, domestic violence, emergency removal, custody, visitation, and involuntary termination of residual parental rights.

Debt collection efforts have been enhanced with staff collecting money owed to the County for delinquent taxes, emergency response flat fee, nuisance abatement and demolition liens, library materials, bad checks, animal boarding fees, overpayments to the Department of Social Services, probate matters, and sediment and erosion fines.

The members of this office are actively involved in a variety of projects with other County departments, and provide internal training sessions for County employees. Continuing legal education for all members of this office is our ongoing commitment to improvement. Finally, we respond to citizen inquiries and complaints.

County Attorney Appropriations					
Description	Actual	Adopted	Adopted	% Change	
	FY 2013	FY 2014	FY 2015	14-15	
Personnel	\$ 464,039	\$ 522,343	\$ 485,913	-7.0%	
Operating	94,898	26,933	26,933	0.0%	
Capital	4,382	1,500	1,500	0.0%	
Transfers	-	-	-	-	
Total	\$ 563,319	\$ 550,776	\$ 514,346	-6.6%	
Positions	5	5	4	-20.0%	

Human Resources

Mission Statement

To help create and sustain organizational design and culture for Roanoke County that continually improves cooperation, well-being, and human effectiveness through optimum use of employees' skills and talents.

Departmental Goals and Objectives

To enhance and maintain HR partnering and consulting with management and supervision on legal issues, performance and productivity issues and organizational health. Work with management and employees to resolve employment issues and conflicts and ensure compliance with equal opportunity laws.

- To continue support of a Performance Management System that strives for 100% completion each fiscal year with an overall average County rating of 3.7 on a 5 point scale.
- To work with management and employees to effectively resolve issues thereby minimizing the necessity of grievances or discrimination charges to less than 3 per year.
- To work with County departments strategizing ways to reduce labor costs and create efficiencies through the use of restructuring, resource allocation and innovative staffing.

To ensure the County's compensation and benefit package is competitive with the market, cost effective and aligned with the County's ability to pay.

- To insure that high demand public safety jobs in the County are competitively priced to make the County as an employer a preferred choice in the local market because of limited supply and high demand for these skill sets.
- To manage a Wellness program that encourages high participation, results in improved health and works to ensure affordable healthcare remains available to employees and the County.
- Using a team approach, annually review and customize benefit programs that remain sound and competitive and serve to benefit employees when utilized.
- Partner with departments to assist in restructuring where needed due to manage budget and service delivery constraints.

To ensure County HR practices are efficient and within ever changing legal requirements.

- To effectively administer the varying federal/state labor laws through daily transactions with employees and management relative to FMLA, Cobra, ADA, ADAAA, etc.
- To provide an employment process that is timely, legal and easy to use NeoGov software.
- To manage the County's Affirmative Action Plan.

To sustain and manage organizational health and productivity in the current economic downtown and budget constraints.

- To provide information through various communication methods that educates, informs and trains management and employees to effectively deal with the constraints and contractions of the County budget.
- To demonstrate that the management development and employee training programs coordinated through Human Resources is the best value added programs the County can provide with 40% of the County workforce participating in training, and 33% of management/supervisory personnel trained on legal issues.

Performance Measures

	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Minimize grievances or discrimination charges to less than 3 per year	2	<3	<3
Public Safety County jobs benchmarked annually	75%	100%	100%
Support change in at least three departments to better manage changing budget constraints and service delivery	7	>3	>3
98% of employee performance reviews conducted annually	98%	98%	98%
33% of management/supervisory personnel trained on legal issues	33%	33%	33%
40% of the workforce participating in HR sponsored training	40%	40%	40%

Budget Strategies

With the continuing economic slump and belt tightening of the Roanoke County budget, the HR goals continue to be very demanding and challenging to meet. HR has made another round of cuts to its budget and will strive to make the most of the situation through the following strategies:

- Focus on managing vacancies through the strategic job bank process and restructuring jobs through innovative service delivery options
- Continue implementation of HR/Payroll modules to upgrade the system in order to save paper and improve the product for employees and managers.
- Continue to refine the web-based application system to better serve applicants and internal departments
- Manage the Wellness Program Initiative, in partnership with the chosen vendor, to provide cost effective health care to county employees by expanding options for increased participation.
- Continue workforce development through an innovative and less expensive in-house approach to management development. HR will accomplish training of mid-level managers and supervisors that is greatly needed and critical during these times of retraction through: 1) continue to utilize the internationally recognized program, Leadership Effectiveness Training, as a core development series, 2) continue to utilize the Supervisory Series – an in house 8-week program designed to create learning of the fundamentals of management.

Human Resources Appropriations					
<u>Description</u>	Actual	Adopted	Adopted	% Change	
	FY 2013	FY 2014	FY 2015	14-15	
Personnel	\$ 621,363	\$ 643,223	\$ 649,042	0.9%	
Operating	147,901	111,997	111,997	0.0%	
Capital	56	3,600	3,600	0.0%	
Transfers	-	-	-	-	
Total	\$ 769,320	\$ 758,820	\$ 764,639	0.8%	
Positions	8	8	8	0.0%	

Economic Development

Mission Statement

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

Departmental Goals and Objectives

To grow the tax base through new businesses attraction and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.

- To facilitate the recruitment of three (3) new businesses, the creation of 150 new jobs and the commitment of \$20 million in new capital investment per year over the next 5 years.
- To facilitate the expansion of at least six (6) companies per year over the next 5 years.
- To identify “at-risk” businesses and take appropriate action to ensure that they remain viable County enterprises.
- To enhance communication between the business community and the local government such that the needs of the businesses can be recognized and incorporated into public policy.
- To actively participate in the marketing and recruitment activities of the Roanoke Regional Partnership and the Virginia Economic Development Partnership.
- To reduce barriers and serve as an advocate to business on all matters related to government relations.

To create a marketable inventory of quality industrial and commercial property so that the County is prepared to accommodate the needs of growing businesses and can maintain its competitive position for business growth and success.

- To continue improvements within the Center for Research and Technology and the Vinton Business Center such that each property is adequately prepared for new business development. Include the grading of sites in each park in the County’s 5 year Capital Improvement Plan.
- To encourage and facilitate the development of Valleypointe phase 2 into a premiere Business Park. Establish long range partnerships to adequately position this property for future development.
- To actively participate in the Western Virginia Regional Industrial Facility Authority to include the identification, acquisition and development of new industrial property within the region.
- To research, identify and catalog marketable commercial and industrial sites and buildings, while promoting them for new business development.
- To identify and develop, with relevant property owners, businesses and institutions, partnership opportunities for the establishment of new real estate for industrial/commercial development purposes.
- To enhance and revitalize primary entrance corridors throughout the County through partnerships with the business community, and state and federal agencies.
- To promote sustainable development by encouraging developers to use green building practices, in addition to supporting strategies that are conducive to this effort.
- To maintain an ongoing dialogue and relationship with realtors, property owners, businesses and institutions that can potentially affect the County’s ability to create new property for development.

To enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to locate and grow a business

- To market the County's desirable business climate, exceptional services and varied industrial/commercial property to prospective businesses.
- To publish and maintain a marketable inventory of available industrial and commercial sites and buildings in both print and electronic format for placement on the County's website, and distribution to prospective businesses.
- To create, maintain and enhance the County's demographic, employment, and quality of life data in both print and electronic format for publication of the County's website and distribution to prospective businesses.
- To design and publish advertisements and feature stories in relevant regional and national business and industry publications.
- To establish and promote new initiatives that demonstrate the County's competitive position, such as site certification programs and special interest zones offering customized incentives for businesses.

To collaborate with local, regional and state organizations to maximize economic development opportunities minimize risk and promote efficient utilization of resources.

- To actively participate with the Roanoke Valley-Alleghany Regional Commission in Regional Economic Development initiatives such as the Roanoke Valley Broadband Authority and the Roanoke Regional Intermodal Freight Facility Study.
- To continue a working involvement in the Virginia's First Regional Industrial Development Authority with the New River Valley, to include marketing and development of the New River Commerce Park.
- To partner with area utilities in marketing and business recruitment activities geared towards the region's target industries.
- To partner with Virginia Tech in the development of the Catawba Sustainability Center to serve as a research and demonstration project for sustainability practices.
- To maintain communications and strengthen the County's productive business relationship with higher education institutions such as Virginia Tech, Roanoke College, Hollins University and Virginia Western Community College.
- To participate with the County Parks, Recreation and Tourism Department in the creation of tourism-related infrastructure/amenities and the marketing of tourism assets, programs and events including the future development of Explore Park.
- To facilitate productive dialogue, projects and programs with key regional organizations including the Roanoke Blacksburg Technology Council (RBTC), the Roanoke Regional Small Business Development Center (SBDC) and the Roanoke Regional Chamber of Commerce.

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.

- To inform, educate and involve the business community in available workforce programs and services, and facilitate their participation in these initiatives.
- To participate with Roanoke County Schools in educational activities and programs geared towards connecting secondary and higher education with the workforce training needs of County businesses.
- To actively participate in the programs of the Western Virginia Workforce Development Board, the Virginia Employment Commission, Total Action for Progress (TAP) and the Goodwill Industries Workforce Center.
- To partner with the Virginia Department of Business Assistance in sponsoring skills enhancing workshops for entrepreneurs, individuals and businesses.
- Support and utilize the workforce training programs offered through the Burton Center for Arts and Technology, the Roanoke Higher Education Center and Virginia Western Community College.
- Sponsor and actively participate in regional career fairs designed to connect job seekers with employers.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Business locations	4	3	3
Business Expansions	9	6	6
Companies Visited	92	75	75
Prospect Inquiries	40	20	20
New Jobs Created	411	150	150
Total New Investment in Roanoke County	\$53.2 million	\$20 million	\$20 million

*This data represents projects that the Department of Economic Development directly assisted during the fiscal year.

Budget Strategies

The Roanoke County Economic Development Department works as an independent unit to accomplish the goals set forth in the Business Plan and frequently utilizes partnerships to achieve results with its initiatives. Numerous long range projects are either underway, or identified within the department's five primary target areas, which build upon the County's strengths and address weaknesses. Many new initiatives were created in 2013, which will be implemented over the next 5-10 years.

Business Attraction and Retention

The department maintains active participation in marketing activities with state and regional partners including the Roanoke Regional Partnership, the Virginia Economic Development Partnership and utility providers to showcase the County's commercial and industrial property to prospective businesses. The department leverages its financial investment in the Roanoke Regional Partnership to the Counties' benefit by assisting with the implementation of their annual work plan

which includes industrial and retail recruitment, outdoor branding, tourism development and sports marketing.

The department implements an aggressive existing business visitation program through a full time Existing Business Program Manager dedicated to working with County businesses. This multi-faceted program includes coordinating the department's quarterly e-newsletter, the Roanoke County Business Partner's TV show, ribbon cuttings and business training programs. Economic Development staff also serves as an advocate and a liaison to the business community to mitigate the impact of the regulatory process on businesses.

The Economic Development Authority (EDA) is an important and active partner in providing financial incentives for qualified business. Staff coordinates the EDA agenda, and provides oversight in the management of three grant programs; the Commercial Corridor grant, the Change of Use grant and the downtown Vinton façade grant to assist with business expansions and revitalization efforts.

The department serves as a liaison to businesses when putting Corridor Improvement plans into action. These Plans have a positive impact on businesses and busy corridors throughout the County and often include the management of complex grant programs. Staff continues to implement the Plantation Road Enhancement Grant.

Real Estate Development

Current trends in Virginia indicate a move towards larger projects with an increasing demand for ready-to-go sites and buildings. Roanoke County and the Roanoke Region have identified the need to establish larger tracts of ready-to-go sites in the 100+ acre range, industrial shell buildings and rail served sites. To respond to this need, the region recently created the Western Virginia Regional Industrial Facility Authority to identify larger tracts of land, while leveraging multi-government resources to acquire and prepare sites for future development.

In 2013, Roanoke County entered into a 99-year lease of the 1,100 acre Explore Park, with the goal of developing an outdoor adventure and recreation facility with access to the Roanoke River and the Blue Ridge Parkway. This opportunity will allow Roanoke County to market the property to outdoor related businesses and create a tourist destination for the region. County staff works to market this property for future economic development opportunities.

The Economic Development Department seeks to facilitate the sale of two abandoned school properties owned by Roanoke County and located in the Town of Vinton. Staff markets and showcases these properties to potential developers that may be interested in converting the properties into a productive reuse consistent with the goals of the Town and the County. This may include the possibility of entering into a public-private partnership agreement that will allow for historic property rehabilitation and tax credits.

Roanoke County is a 50/50 partner with the Town of Vinton in the ownership of the Vinton Business Center. The department collaborates with the Town to jointly market this property for new businesses development.

The department participates in the oversight of the South Peak Community Development Authority and actively assists with their marketing and development plans.

Marketing and Promotion

The department maintains an economic development website, which is used to promote the County's goals and initiatives, and the advantages of doing business in Roanoke County. Real estate listings and demographic data are routinely updated and enhanced on this website to include major commercial corridors and retail centers.

The department frequently markets its programs and services through the Roanoke County Business Partners television show and electronic newsletter, in addition to brokering key information to companies and individuals needing technical assistance.

The department leverages relationships with utility partners to implement strategic programs for target industries. A new marketing initiative geared towards data center projects was launched with AEP, and the department continues to market the Center for Research and Technology for data center projects.

Regional Collaboration

The County has established a partnership with Virginia Tech in the development of the 377-acre Catawba Sustainability Property. The Department continues to collaborate with Virginia Tech to create a center for education and research, and the development of sustainability related business opportunities. This includes the promotion of small agribusiness initiatives such as the Catawba Farmers Market and community based farm to table business practices.

Roanoke County is a participant in the Virginia's First Industrial Facilities Authority and the ownership of the New River Commerce Park. This has resulted in the recruitment of a new industrial project to this multi-jurisdictional industrial park. The Economic Development Department continues to participate in the marketing of this property for future development.

The department partners with the Town of Vinton on downtown revitalization initiatives including implementing the CDBG grant for streetscape improvements, façade and corridor enhancements projects and vacant property disposition. Staff provides technical assistance, as needed to support the Town's economic development efforts.

The department participates in the Roanoke Valley Broadband Authority and will continue to provide input into the strategic deployment of this initiative. Staff is also working with the Alleghany Regional Commission to complete an Intermodal Freight Study.

Workforce Development

Partnerships with County schools, workforce service agencies and institutions of higher learning plays an increasingly important role in advancing the County's workforce development initiatives. Ongoing collaboration with these agencies is critical to effectively utilize the services and benefits of these agencies in response to recent reductions in force and career development/placement needs of citizens and businesses.

The Virginia Department of Business Assistance has become a strong partner of Roanoke County, and we continue to utilize this agency to provide both group and customized training and assistance to the County's existing businesses. Working with local, regional and statewide partners will continue to produce positive results for the department.

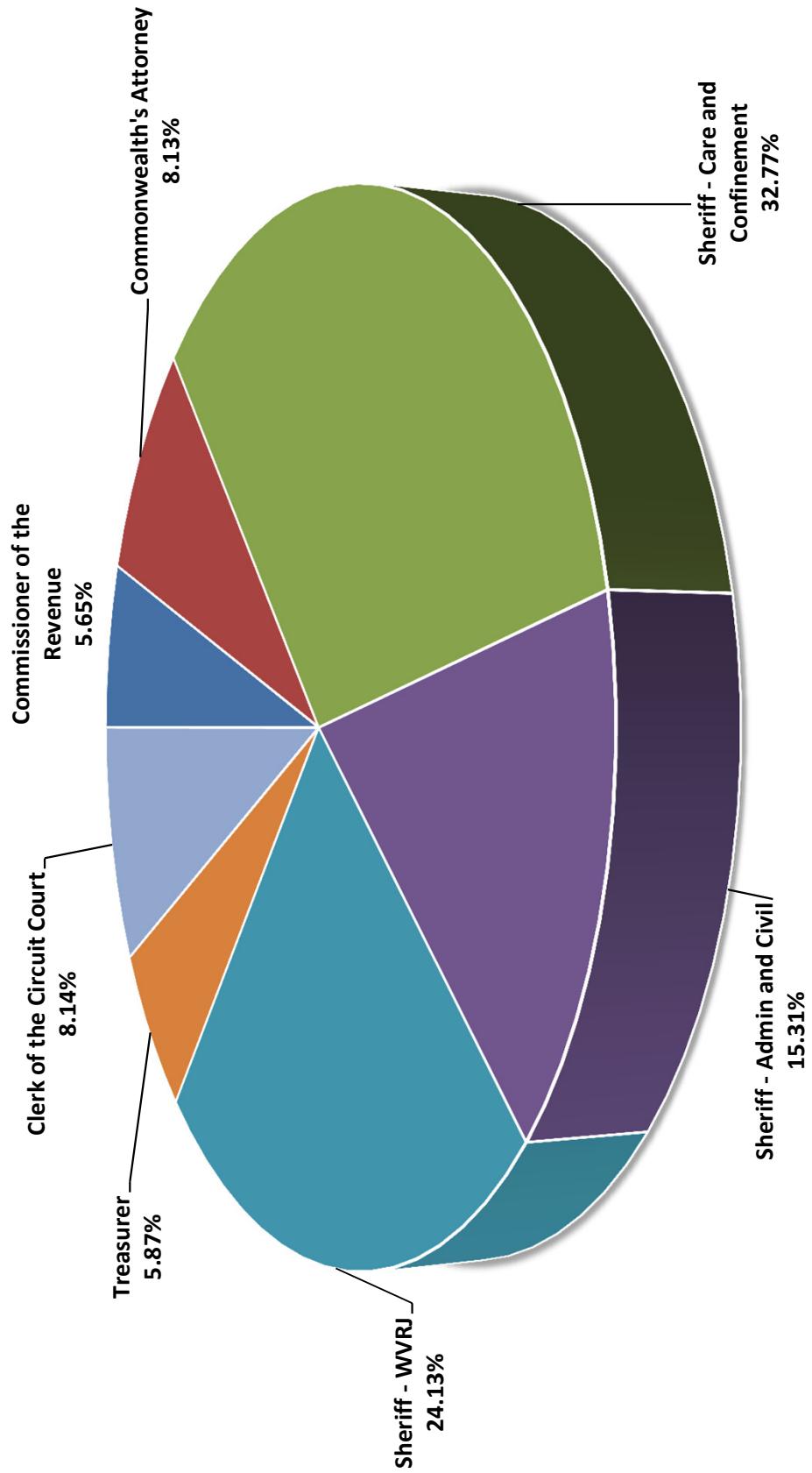
Economic Development Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 356,837	\$ 462,984	\$ 364,589	-21.3%	
Operating	78,335	59,535	59,535	0.0%	
Capital	-	1,600	1,600	0.0%	
Transfers	-	-	-	-	
Total	\$ 435,172	\$ 524,119	\$ 425,724	-18.8%	
Positions	5	5	4	-20.0%	

TAB

TAB

Constitutional Officers

Constitutional Officers \$13,238,735



Constitutional Officers

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Commissioner of the Revenue	\$ 871,216	\$ 793,362	\$ 747,558	\$ (45,804)
Commonwealth's Attorney	1,098,157	1,071,134	1,076,015	4,881
Sheriff:				
Administration	1,031,428	421,268	356,699	(64,569)
Civil	1,224,558	1,461,544	1,670,380	208,836
Care & Confinement, Prisoners	4,599,240	4,437,308	4,338,858	(98,450)
Western VA Regional Jail	3,166,187	3,395,011	3,195,011	(200,000)
Total Sheriff	<u>10,021,413</u>	<u>9,715,131</u>	<u>9,560,948</u>	<u>(154,183)</u>
Treasurer	834,649	769,261	776,612	7,351
Clerk of the Circuit Court	<u>1,050,411</u>	<u>1,066,296</u>	<u>1,077,602</u>	<u>11,306</u>
Total Constitutional Officers	<u>\$ 13,875,846</u>	<u>\$ 13,415,184</u>	<u>\$ 13,238,735</u>	<u>\$ (176,449)</u>

Commissioner of the Revenue

Mission Statement

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.

Departmental Goals and Objectives

Assessment and audit of individual and business personal property

- Accurately assess approximately 120, 000 tangible person property items and 3888 business personal property accounts in Roanoke County and 525 accounts in the Town of Vinton. This office utilizes NADA with staff verification and correction of records for assurance of accuracy.
- Utilize all available information to daily update records and verify code compliance, including weekly live DMV imports and the use of Income Tax data to assess business use of vehicles.
- Increase the number of accounts audited to 5%

Issuance, renewal and audit of business license

- Identify and properly license approximately 5700 businesses
- Discovery of new businesses, compliance enforcement and audit for accurate tax assessments
- Increase the number of accounts audited by 5%

Real estate transfers and Real Estate Tax Relief

- Transfer approximately 3670 real estate properties by reading deeds, wills, and plats on a daily basis
- Update and qualify approximately 2150 tax relief accounts for the elderly and disabled

Assistance and processing of VA State Income Tax Returns

- Processing of approximately 6100 State Income Tax Returns and establish 1340 estimated payment accounts as mandated by VA State Code 58.1-305.
- Return processing numbers decrease yearly due to electronic filing, while daily assistance to citizens increases with request for information, correction, and requesting that we speak with the Department of Taxation on their behalf.

Administration of excise (trust) taxes

- Properly recognize and address discrepancies to enhance monthly reporting relating to the Prepared Food and Beverage Tax, Transient Tax, Admissions Tax, Utility License Tax, Consumption Tax and Consumer Utility Tax of approximately 250 accounts.
- Desk and field audits of all accounts on a rotating basis.

Assessment of Bank Franchise and Public Service Corporation taxes

- Accurate assessment for taxation
- Audit of accounts

Maintain and improve skills, education and professionalism of staff for increased service to the citizens

- The Commissioner of the Revenue has received Master Commissioner Certification along with 7 staff members who have obtained Master Deputy Commissioner of the Revenue Certification. Continuing educational opportunities offered by the University of Virginia's Weldon Cooper Center to retain certification and on-going training through the County of Roanoke's Human Resources Department, maintaining a friendly attitude and Departmental culture of excellent customer service.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Property Tax Assessments	120,218	121,000	121,100
Business Personal Property	8,571	8,600	8,625
Real Estate Transfers & Tax Relief	3,453	3,500	3,500
Business License	5,649	5,700	5,800
Accounts Audited	30%	30%	30%

Budget Strategies

The Commissioner of the Revenue's office will continue to focus on timely and accurate assessments for local taxation as well as customer service. The department continues aggressive investigation and discovery techniques enabling us to increase compliance and elimination of omitted assessments. We will make every effort to ensure proper staffing to fulfill this obligation and responsibility to the citizens and government of the County of Roanoke.

Commissioner of the Revenue Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ 723,978	\$ 741,412	\$ 695,608	-6.2%	
Operating	141,569	51,950	51,950	0.0%	
Capital	5,669	-	-	-	
Transfers	-	-	-	-	
Total	\$ 871,216	\$ 793,362	\$ 747,558	-5.8%	
Positions	14	14	13	-7.1%	

Commonwealth's Attorney

Mission Statement

To protect and represent 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 all Local and State law enforcement personnel.

Departmental Goals and Objectives

To foster a more uniform working relationship with both the Roanoke County Police Department and the Town of Vinton Police Department to ensure the most successful prosecutions.

- To establish a routine of regular meetings between the police departments and the commonwealth attorney's office to address issues and concerns. By determining what problems exist and creating solutions for such, we will hopefully improve prosecution of cases.
- To provide a high level of competence while promoting fair and sensitive treatment to citizens and victims of crime as well as services to the public.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Circuit Court Cases (Felonies & Appeals)	3,435	3,600	3,600
General District Criminal Cases	10,786	11,000	11,000
General District Traffic Cases	27,649	30,000	34,500
Juvenile Cases (Criminal & Traffic)	3,174	3,800	3,800
Adult Domestic Cases (Criminal)	5,773	4,500	6,000
Victim Witness Services (Direct)	420	600	625

Budget Strategies

The Commonwealth's Attorney's Office will continue to provide effective legal representation in the prosecution of criminal and traffic cases as well as ensure all cases are treated fairly and prosecuted as required by law.

The Commonwealth's Attorney's Office will continue to provide quality services while attempting to remain within our adopted budget. This office will periodically review our budget expenses and review ways to limit expenses.

Commonwealth's Attorney Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ 968,696	\$ 1,027,905	\$ 1,033,618	0.6%	
Operating	122,641	42,629	42,138	-1.2%	
Capital	6,820	600	259	-56.8%	
Transfers	-	-	-	-	
Total	\$ 1,098,157	\$ 1,071,134	\$ 1,076,015	0.5%	
Positions	14	14	14	0.0%	

Sheriff's Office – Administration and Civil

Mission Statement

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.

Departmental Goals and Objectives

To provide a secure environment, and maintain order in all courtrooms, and the courthouse complex for members of the judiciary staff and the public.

- Maintain an adequate level of staffing for the protection of the citizens, courthouse employees, judges, and prisoners.

To 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.

- Continually research, evaluate, procure and maintain, as circumstances dictate, the latest courtroom security equipment, CCTV equipment, contraband detection equipment for the courthouse complex, and body armor for the staff.
 - To provide up to date training to all court service personnel and provide deputies required equipment, to assist them with perform their jobs.

To provide historical and current information concerning the Roanoke County's Sheriff's Office.

- Maintain an Internet site that provides statistical data and current events for the Sheriff's Office.
 - Identify an effective and streamlined method for publishing and maintaining a website for the Sheriff's Office.

To serve civil process in a timely and efficient manner, in accordance with the Code of Virginia.

- Provide adequate staffing to serve civil process to the residents of Roanoke County.

To maintain accreditation through the Virginia Law Enforcement Professional Standards Commission (VLEPSC).

- VLEPSC accreditation, with recognized standards enhances our operations to allow us to provide superior service to the County of Roanoke and its citizens.

To assist the Roanoke County Criminal Justice Academy in providing training to Sheriff's Office and Regional Jail personnel.

- Assign Sheriff's Office staff to the Academy as an assistant director.
- Assign Sheriff's Office staff as instructors.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Obtain Compliance with 108 VLEPSC Standards	100%	100%	100%
Civil Process Papers Served	42,791	44,931	44,931
Number of Security Screenings	145,632	147,088	147,088
Number of Security Court Dates	1,143	1,486	1,486

Budget Highlights

The RCSO uses CCTV's, x-ray machines, and metal detectors to enhance the security within the Roanoke County Courthouse. The CCTV's are monitored by the Deputies, and are used to view the interior and exterior areas of two Courthouses and parking lots. The x-ray machines and metal detectors are located at the two public entrances, and are used to screen approximately 12,136, persons per month entering the Courthouses for weapons, and other contraband. The Sheriff's Office continually seeks grant funding which allows us to provide the latest and most effective security equipment possible.

Court Service deputies are also responsible for searches of the Courthouses, opening and closing of the courts, providing assistance to the judges, clerks and citizens; maintaining an appropriate number of jurors for jury trials; serving arrest warrants; transporting inmates to and from jail; monitoring the Courthouse parking facilities, and providing after hour security for Courthouse cleaning crews. Deputies frequently provide security for as many as seven courtrooms at the same time. An additional court day has been added to the docket in the Juvenile & Domestic Court, for civil cases, and two court days have been added to General District Court for an additional Traffic Court and Therapeutic Court. In addition, deputies provide security for the Virginia Court of Appeals, which is held in the Roanoke County Courthouse, several times each year.

Civil Process Deputies not only serve civil process generated in Roanoke County, but also serve process from jurisdictions around the state. Civil Process Deputies perform evictions, levies on personal property, perform Sheriff's Sales, collect money from court judgments, and collect delinquent taxes for the Roanoke County Treasurer. In FY 12-13, Deputies collected \$2,245.20 in delinquent taxes. In the 1st quarter of FY 13-14, the Sheriff's Office has not collected any back taxes for the Treasurer's Office. The Sheriff's Office served 42,791 civil process papers, and this number is expected to increase 5% in FY13-14.

The Sheriff's Office assigns a full-time deputy to the Roanoke County Criminal Justice Academy to manage the Jail Basic Corrections Academy, which provides training to Sheriff's Office and regional jail personnel. In addition, the Sheriff Office provides approximately 17 deputies who serve as Criminal Justice instructors for the academy.

Each Court Services Deputy is issued a bulletproof vest. These vests are funded through a Bulletproof Vest Grant through the Department of Justice Assistance. The Bulletproof Vest Partnership Grant now pays 43% of the cost of each vest, due to reduced government funding, while the Roanoke County Sheriff's Office is responsible to pay the other 57% of the cost. Because of this grant, we are able to provide vests for all of the court personnel; thus providing increased security and personal protection for our court personnel.

The Roanoke County Sheriff's Office provides additional security items within the courtroom by issuing a Taser to the deputies. This additional equipment provides the deputies with the advantage of maintaining a safe distance between themselves and an unruly individual, and would not disrupt the courtroom as much as the use of OC sprays. Furthermore, this less than lethal weapon increases the safety of the deputies when they are moving prisoners to/from the courtrooms.

Also, Deputies assigned to Courthouse security have been issued an earphone device which allows the deputy to hear vital radio information, without disturbing the Judge, the courtroom, and does not allow the sensitive information to be heard by the public.

The RCSO received accreditation by the Virginia Law Enforcement Professional Standards Commission (VLEPSC) on November 17, 2010. The VLEPSC's goals are to increase the effectiveness

and efficiency of law enforcement agencies in the Commonwealth, through the delivery of services; to promote cooperation among all components in the criminal justice system; to insure the appropriate level of training for law enforcement personnel; and to promote public confidence in law enforcement. We are responsible for, and must comply with, 108 standards. These standards are divided into 4 categories; Administration, Operations, Personnel, and Training.

Sheriff Administration & Civil Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 1,774,528	\$ 1,753,777	\$ 1,902,167	8.5%
Operating	473,681	128,988	124,873	-3.2%
Capital	7,777	47	39	-17.0%
Transfers	-	-	-	-
Total	\$ 2,255,986	\$ 1,882,812	\$ 2,027,079	7.7%
Positions	25	25	26	4.0%

Sheriff's Office - Care & Confinement

Mission Statement

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.

Departmental Goals and Objectives

Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both the inmates and staff.

- Continually research, evaluate, and procure, as circumstances dictate, the latest surveillance, security, and safety equipment, in an overall effort to create an orderly, safe and secure jail.
 - Research and upgrade security systems for the Jail facility; upgrade and enhance data collections with automated software using bar code reading, and continue to seek enhancements for our Jail Management System.
 - Continued renovation of the jail's interior, to complete the replacement of ceiling tile, and seek light fixtures and generator replacement.
 - Continue our weekender work program.
 - Promote employee health and wellness.
 - To participate in community events.
 - Establish and maintain PREA standards.
 - Maintain accreditation by the American Correctional Association, Department of Corrections and establish P.R.E.A.
 - Maintain the Citizen Volunteer Program.

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 avenues for mandatory annual in-service training, as well as additional training that is conducive to staff performing their assigned duties and responsibilities.
 - Provide ample training to meet mandatory requirements and career development training.
 - Schedule training without adversely impacting staffing levels.
 - Provide specialized training for the Emergency Response Team, Medical Staff, Supervisory Staff, and Home Electronic Monitoring Staff.

Provide a forum that educates citizens and the Board of Supervisor members on issues affecting the management of a correctional facility.

- Attend job fairs and other speaking engagements in the community to educate citizens and promote employment with the Roanoke County Sheriff's Office.
- Conduct citizen tours of the Roanoke County/Salem Jail facility.

Continue to attract and hire the best qualified applicants.

- The Sheriff's Office will continue to advertise in local mediums and on the Internet to attract the best qualified applicants. A written testing procedure is patterned around actual situations faced by a deputy sheriff during the course of his/her duties. A physical agility test

is also conducted to ensure that applicants possess the necessary physical skills to perform tasks unique to a correctional/court services deputy sheriff. Continue to represent the Sheriff's Office at area job fairs and college job fairs.

- Continue to offer internships to local criminal justice college students to provide them first-hand experience of working in the field of corrections.

Maintain accreditation by the American Correctional Association, the Virginia Law Enforcement Professional Standards Commission, and the Minimum Standards for Local Jails as established by the Virginia Board of Corrections.

- Demonstrate compliance and effectively manage accreditation standards through supervision, training, and performance.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Total Inmates Committed to Jail	4,236	4,261	4,300
Average Daily Inmate Population	128	131	135
Inmate Meals Served	164,963	150,287	155,000
Inmates Receiving Medical Care and/ or Medications	23,420	28,833	29,500
Attend 3 College/job Fairs	-	-	3
Maintain Compliance with ACA, VLEPSC and BOC Standards	100%	100%	100%

Budget Strategies

The Roanoke County Sheriff's Office (RCSO) will continue to provide professional service to the inmates, and the citizens of Roanoke County, as demonstrated by our continual compliance with the regulations of the American Correctional Association. The RCSO is one **(1)** of thirteen **(13)** jails in the state of Virginia to be accredited nationally and one **(1)** of one hundred and forty seven **(147)** jails to be accredited nationwide. The RCSO is one **(1)** of three **(3)** agencies statewide to be accredited both by the ACA and VLEPSC. The Roanoke County/Salem Jail must comply with mandatory ACA standards which are necessary for accreditation. ACA standards address inmate records, administrative operations, budget/fiscal management, staff training, food service, safety and sanitation, health care and physical plant. Compliance with the standards is imperative to maintain continued accreditation.

The Sheriff's Office will continue to stay active in the community by participating in activities such as the Law Enforcement Special Olympics. Our deputies volunteer their time and resources in such events as the Polar Plunge, Poker Ride, Torch Run, Train Pull, Tug for Tots, Rugby, golf tournaments, and pistol matches. Many Special Olympian families are touched each year by the funds that are raised by these events, which provide Special Olympian athletes an opportunity to participate each year. In addition, deputies volunteer their time to work at a local food bank, visit some nursing homes and VA Hospital patients. Staff will also continue to participate in the Easter Bunny Foundation event. Members of our staff volunteer their time to wear the Easter Bunny costume at many local hospitals and nursing homes. The Easter Bunny program provides stuffed animals to children and the elderly in these facilities.

An inmate work program, used to pick up trash along the County's highways, was made possible due to the Sheriff's Office receiving a grant. This program is operated each Saturday and Sunday with a team of inmates, supervised by a deputy, who pick up trash along County highways, which help keep Roanoke County clean and beautiful. This inmate labor is also used for painting, and landscaping on county property. The inmate program also provides assistance to St. Francis of Assisi in the months of September and October by setting up and taking down tents, tables, and chairs used at their Annual Fundraising Event. During FY 2012/13, the Sheriff's Office received grant funding which allowed us to continue the weekend inmate work program. A Community inmate Work Program has also been established, as partnership with Roanoke County Parks and Recreation Department, to help maintain and improve the grounds, landscaping and outdoor structures at County facilities. A full-time Deputy Sheriff is assigned to supervise up to five inmate workers. The program was funded by budget savings and later with the assistance from the Parks and Recreation Department. This program will be continued in FY2013/14.

The RCSO will continue to update our Jail Management System, so that it is more user friendly for staff members. RCSO and RCPD will continue to work together to train new recruits through the Roanoke County Criminal Justice Academy.

We will continue to operate a Home Electronic Monitoring Program. This program provides eligible inmates with the opportunity to keep their jobs, pay their bills, provide financial support to their families, and still be held accountable for serving their sentences. This program saves the cost of incarceration by diverting persons from jail to the Home Electronic Monitoring Program. This program requires inmates to pay for all equipment and other costs, for monitoring their limited activities, while outside of the jail facility.

Sheriff Care & Confinement Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 3,706,989	\$ 3,585,283	\$ 3,483,833	-2.8%
Operating	860,751	851,525	854,525	0.4%
Capital	-	500	500	0.0%
Transfers	31,500	-	-	-
Total	\$ 4,599,240	\$ 4,437,308	\$ 4,338,858	-2.2%
Positions	59	59	59	0.0%

Beginning in FY 2011, the amount payable to the Western Virginia Regional Jail Authority for the housing of inmates and the County's portion of the debt service are shown separately in the table below.

Sheriff - Western Virginia Regional Jail

<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ -	\$ -	\$ -	-
Operating	2,156,279	2,494,553	2,304,507	-7.6%
Capital	1,009,908	900,458	890,504	-1.1%
Transfers	-	-	-	-
Total	\$ 3,166,187	\$ 3,395,011	\$ 3,195,011	-5.9%
Positions	-	-	-	-

Treasurer

Mission Statement

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 partnering qualities. 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.

Departmental Goals and Objectives

Provide premier customer service

- Remain committed to serving the needs of the Roanoke County Residents
- Handle customer requests within 24 hours
- Explore new technologies that will enable us to meet or exceed customer expectations of convenience and efficiency

Maintain a top tier collection rate

- Utilize the powers authorized to this office by the State Code of Virginia to maximize collection efforts and maintain a collection rate of 96% or higher based upon current VGFOA calculation methods
- Continue to capitalize and refine state collections programs such as DMV Stops and Tax Set Off in the pursuit of delinquent funds
- Increase the usage of Tax Liens, Distress Warrants, and Judicial sales in delinquent collections were warranted

Ensure fiscal integrity as Chief Investment Officer

- Uphold the County Investment Policy, and the Virginia Security of Public Funds Act
- Achieve the highest possible safety of depository accounts, maximize investment returns, and maintain integrity of investment principal
- Utilize cash flow modeling to maximize returns
- Maintain nominal returns during prolonged periods of low interest rate environments when the Federal Reserve Committee is engaged tightening monetary programs

Technological automated improvements

- Find alternative mechanization enhancements that will offer convenience oriented services to residents of Roanoke County
- To utilize new technologies for repeated work processes allowing for maximization of employee time for delinquent identification and collection
- Pursue additional payment method options for our citizens in conjunction with on line bill presentment

Additional collectables

- Focus on non-core revenue producing collectables for the overall County financial strength
- Identify other collection possibilities as adopted by the Virginia General Assembly

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Tax collection rate	96.14%	96.00%	96.00%
Average Return on Investment	0.31%	0.40%	0.40%

Budget Strategies

The Treasurer's Office has 5 main departmental goal oriented subsets within our business model. While we have been able to exceed expectations in maintaining customer service, asset protection, and technological enhancement, our core operations have been impacted substantially in collections and return on investments due to the unprecedented decline in the US Economy and fiscal strength during the past 5 years.

Delinquencies mirrored the economic downturn with increasing deficiencies. This precipitous change was in no part correlated with collection processes, just hard decisions that the citizenry had to face. In order for this department to achieve our stated collection goals we had to adhere to our basic principles of customer service and personalized empathy. Utilizing this mentality, we felt that the more delinquent processing information distributed to these individuals, the more informed decisions they could make with their funds. We must be available to our citizenry in order to help resolve their concerns and bring about an advantageous resolution before more unfavorable collection actions are utilized. After 4 years, we have finally seen stabilization in the delinquent percentages, with an increase in collection results.

Revenue enhancement through other uses and investment of funds, unfortunately, has not seen the same kind of rebound. Investment returns have plummeted in the past 4 years and leveled off at unprecedented low levels. While we anticipated this plight would occur and dramatically lowered our projections it has still placed a hardship on annual budget earnings. We cautiously projected some moderate increases by 2014; however, it appears that we may not see any movement from the Federal Reserve committee until 2015 or 2016. We will continue to maximize our returns within the constraints of the market place but it may be several years before "other uses of money" can contribute to ailing budgets.

While we have been able to achieve our budgeted goals with additional effort, we look forward to some new developments within the US economy to provide some relief here in the Roanoke Valley. Until then, the residents and County Government can continue to count on the Treasurer's Office for the highest standards Treasury Management in revenue collection, account reconciliation, and asset protection.

Treasurer Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ 624,529	\$ 629,240	\$ 636,591	1.2%	
Operating	208,337	138,021	138,021	0.0%	
Capital	1,783	1,000	1,000	0.0%	
Transfers	-	1,000	1,000	0.0%	
Total	\$ 834,649	\$ 769,261	\$ 776,612	1.0%	
Positions	12	12	12	0.0%	

Clerk of Circuit Court

Mission Statement

To manage all civil and criminal cases which are brought before the circuit court, to provide assistance to judges in the performance of their judicial functions, to file and record all appropriate real estate and personal property documents including deeds, deeds of trust, surveys, financing statements and judgments, to issue marriage licenses and concealed handgun permits, to process adoptions, divorces and name changes, to maintain court records and certain specific county records, and to make available for inspection and reproduction all such public documents in order to assist in the fair administration of justice according to existing law, and to do so in a courteous, effective and efficient manner.

Departmental Goals and Objectives

To ensure that the clerk's office is "user friendly"

- Be responsive to the public and to the judiciary

To process all civil and criminal cases brought before the circuit court

- Ensure that the public is properly served by the judiciary

To issue certain specific licenses

- Ensure that marriage licenses and concealed weapons permits are issued to the citizenry according to law

To file, process, record and make available for inspection and duplication all public documents that are retained and maintained by the clerk's office

- Ensure that all public documents are readily available to the public

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Deeds Recorded	16,452	14,000	18,000
Civil Cases Commenced	911	1,100	1,000
Criminal Cases Commenced	1,888	1,900	1,900
Concealed Weapon Permits Issued	2,002	900	2,000
Judgments Docketed	2,498	2,700	2,500
Marriage Licenses Issued	379	450	400
Wills Probated	733	600	700

Budget Strategies

Through the end of June, 2013 our office recorded 16,452 real estate-related documents. Thus, considering the current rate of recordings and the improving economy, we believe that we will record approximately 18,000 such documents in this coming fiscal year.

For the previous fiscal year, our office commenced and concluded more than 900 civil cases. (Some of the concluded cases could have been commenced within this fiscal year, but each such action is a separate process.) Therefore, we expect to commence and conclude approximately 1,000 civil cases within this fiscal year and next year.

For this same period of time, our office commenced and concluded nearly 1,900 criminal cases. (Some of these concluded cases could have been initiated within the previous fiscal year, but the same consideration applies to them.) Therefore, we expect to commence and conclude approximately 1,900 criminal cases in fiscal year 2014-15. In addition, within the past three years, we have continued to assume from the Roanoke County Sheriff's Dept. most of the responsibilities for contacting and helping to qualify and/or excuse all jurists, and all related software programs are now in place.

For the past fiscal year, our office issued 379 marriage licenses and expects to process approximately 400 of them in the coming fiscal year. In addition, we issued over 2,000 concealed weapons permits and expect to process approximately 2,000 of them in this coming fiscal year. (Please note that each concealed weapon permitting process constitutes a civil case, and these numbers are not reflected in the total of civil cases commenced and/or concluded as indicated above.) Also, we have docketed nearly 2,500 judgments and processed more than 700 wills, and we anticipate handling similar numbers in the coming fiscal year.

Certain miscellaneous activities exceeded 3,000 actions including judgments amended and/or terminated, financing statements filed and other miscellaneous filings not mentioned above, and including but not limited to processing fictitious names, applications for orders of publication, sealed orders, oaths of office, terminations of deputy sheriffs, bonds, subpoenas duces tecum, marriage rites and trust order book entries, all expected to remain steady.

As mentioned in previous reports, our office has continued to improve its record keeping and duplicating processes, primarily via the Supreme Court of Virginia's (SCV) "Reflections" computerized imaging/indexing system. Seven years ago, our office digitized - and has available for copying in a full 18" X 24" format via a wide-format printer/scanner/copier - all survey plats recorded here from the date of Roanoke County's inception in 1838 to the present. During the past three fiscal years, our office staff converted all marriage licenses from microfilm and/or hard copy to digitized images, and we now have all these documents from 1838 to the present available in that format. In addition, we have continued to make our real estate-related records available on the Internet via subscriber-only secure remote access, and approximately thirty such subscribers each pay \$50/month for this service.

Also, our office has been utilizing the SCV's Computerized Information System (CIS) for the past six years and, within this past fiscal year, has begun using its web-based JAVA case management system (CMS), combined with CIS, and its new subscriber-only Officer of the Court Records Administration (OCRA) system, which allows remote access to our more recent civil and criminal cases - also at a cost of \$50/month, with about ten such paid subscribers currently. The goal is to achieve a totally integrated, truly "fileless" environment for all such functions, and we just initiated this effort at the first of this calendar year.

We have continued to back scan various records – and last year we acquired three special machines to do so - via the use of our accumulated "Technology Trust Fund" (TTF) fee account, toward the

long-term goal of achieving digitized records of all such documents from 1838 to present over the next few years.

All components of the SCV's Reflections, CIS, JAVA and OCRA systems and other such improvements were installed - and have been maintained and updated – using our office's various fee accounts, thus continuing to cost Roanoke County's taxpayers nothing.

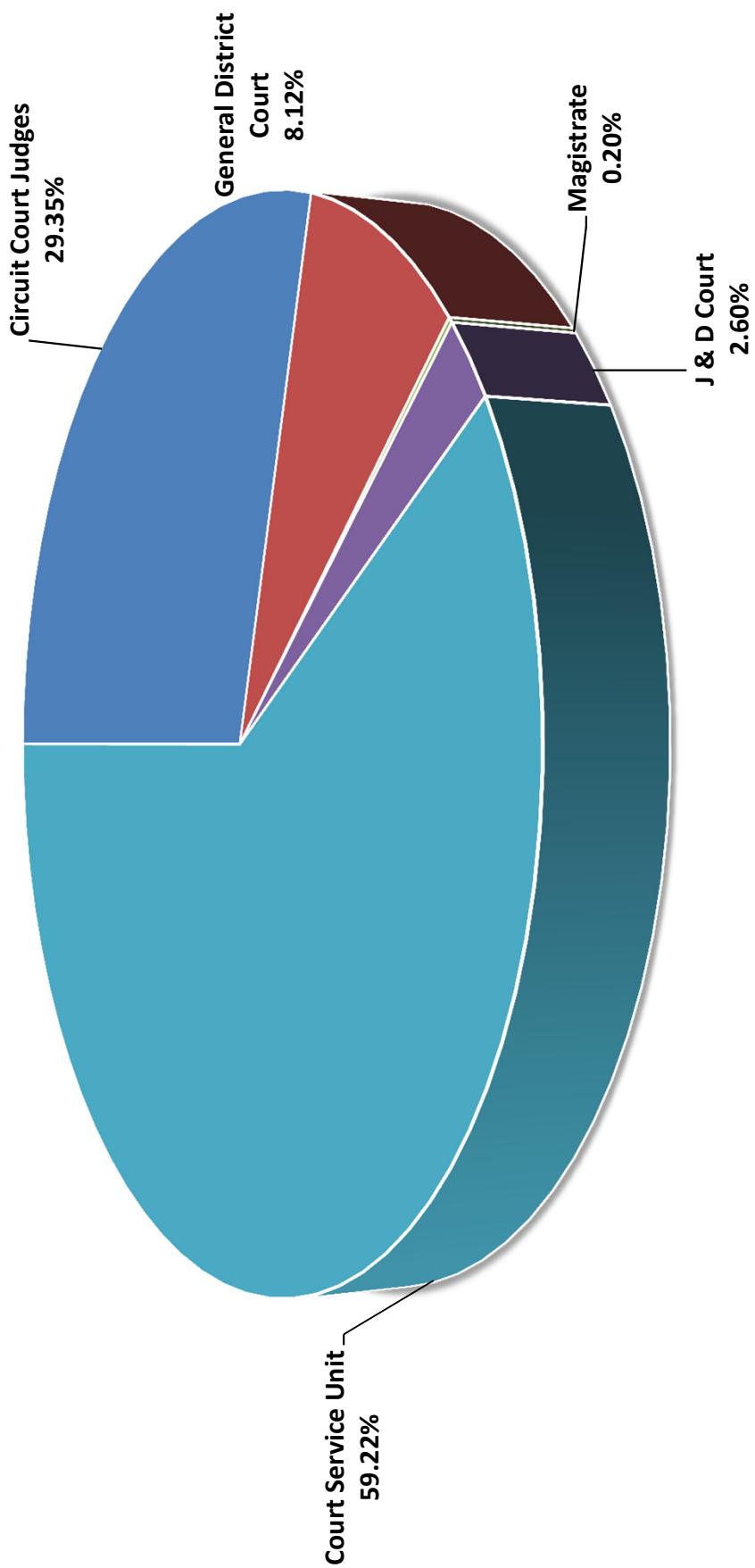
Clerk of Circuit Court Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 981,827	\$ 994,942	\$ 1,006,248	1.1%	
Operating	68,584	71,354	71,354	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 1,050,411	\$ 1,066,296	\$ 1,077,602	1.1%	
Positions	16	16	16	0.0%	

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Judicial Administration

Judicial Administration
\$810,732



Judicial Administration

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec)
Circuit Court Judges	\$ 250,904	\$ 237,972	\$ 237,972	\$ -
General District Court	59,562	69,940	69,940	-
Magistrate	819	1,590	1,590	-
J & D Court	20,574	21,086	21,086	-
Court Service Unit	438,342	480,144	480,144	-
Total Judicial Administration	\$ 770,201	\$ 810,732	\$ 810,732	\$ -

Circuit Court

Mission Statement

To process all criminal cases (felonies and misdemeanors) and all civil cases coming before the Circuit Court, provide assistance to the judges in the performance of their judicial functions, and maintain County records. Administer justice fairly according to existing laws and operate an efficient and effectively run court.

Departmental Goals and Objectives

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

- Administer justice fairly according to existing laws and in a timely manner
- Operate an efficient and effectively run court
- Protect and compensate innocent parties who are victims of criminal or civil wrongs
- Continue to schedule and efficiently resolve family disputes
- Maintain an open record of matters before this court

Circuit Court Judges Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -		
Operating	250,904	237,972	237,972	0.0%	
Capital	-	-	-		
Transfers	-	-	-		
Total	\$ 250,904	\$ 237,972	\$ 237,972	0.0%	
Positions	-	-	-		

General District Court

Mission Statement

The Court provides judicial administration over matters before the General District of 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 and Town of Vinton codes.

Departmental Goals and Objectives

Adjudicate all cases swiftly and impartially.

- Maintain accurately all court records by statute and guidelines set forth by the Supreme Court of Virginia.
- Responsiveness to the public in all matters coming before the General District Court in an efficient and effective manner.

General District Court Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	59,562	69,940	69,940	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 59,562	\$ 69,940	\$ 69,940	0.0%	
Positions	-	-	-	-	

Magistrate

Mission Statement

To provide an independent, unbiased review of complaints brought to the office by victims/witnesses and law enforcement in a timely, courteous, and professional manner.

Departmental Goals and Objectives

- To 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.
- Provide proper administration and assistance by the Magistrate's Office in the performance of its duties to all case participants, to all citizens, the courts and agencies it serves.
- Provide an independent, unbiased review of all complaints brought to the Magistrate's Office
- Conduct unbiased, impartial, bail hearings for those arrested or in custody.
- Perform such duties as issuing:
 - Search warrants
 - Arrest warrants
 - Summons & Subpoenas
 - Emergency Protective Orders
 - Mental Health processes including, but not limited to: Emergency Custody Orders and Temporary Detention Orders.
 - Admit to bail or commit to jail.
- In addition, assist the public by providing information on the judicial system processes and procedures.

Magistrates have no power to take any action unless authority has been expressly conferred by statute. Magistrates have the following powers:

- To issue arrest warrants.
- To issue search warrants.
- To admit to bail or commit to jail.
- To issue warrants and subpoenas.
- To issue civil processes.
- To administer oaths and take acknowledgements.
- To act as a conservator of the peace.
- To accept prepayment for traffic and certain minor misdemeanor offense.
- To issue emergency custody orders.
- To issue temporary mental detention orders.
- To issue medical emergency temporary detention orders.
- To issue emergency protective orders.
- To issue out of service orders.

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.

Performance Measures

	2012-13 Adopted	2013-14 Adopted	2014-15 Adopted
Approximate Number of Bail Hearings	15,000	15,000	17,000
Approximate Number of Emergency Protective Orders	1,700	1,700	2350

Budget Strategies

The Magistrate's Office will continue with meeting Legal Educational requirements through regional and statewide programs.

The 23rd Judicial District Office of the Magistrate will be aided in its Mission by the renovation of the current office space in the Roanoke County/Salem Jail. The direct result from this renovation will be the capacity to have a physical magistrate working the Roanoke County/Salem Office 24 hours a day and 7 days a week.

Magistrate Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	819	1,590	1,590	0.0%	
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 819	\$ 1,590	\$ 1,590	0.0%	
Positions	-	-	-	-	-

Juvenile and Domestic Relations Court

Mission Statement

The Juvenile and Domestic Relations Court will carry 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.

Departmental Goals and Objectives

Administer justice fairly and efficiently in cases under the jurisdiction of the Court.

- Fulfill legal responsibilities by fairly administering appropriate statutes in all juvenile cases before the Court.
- Fulfill legal responsibilities by fairly administering appropriate statutes in all domestic cases before the Court.

Maintain open communications with the public regarding matters involving the Court.

- Ensure awareness of public matters involving the Court.
- Ensure all matters handled in a courteous, effective and efficient manner.

Juvenile & Domestic Relations Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	20,574	21,086	21,086	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 20,574	\$ 21,086	\$ 21,086	0.0%	
Positions	-	-	-	-	

Court Service Unit

Mission Statement

To assure 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.

Departmental Goals and Objectives

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

- Provide an alternative to secure and/or residential placement in a lesser restrictive environment that is conducive for treatment and social modifications
- Develop social skills and enhance personal development through individual, group and family counseling
- Provide client assessments, diagnostic and classification services which will include psychological evaluations when deemed necessary
- Provide resources and assistance to youth by creating a network of community support
- Reduce recidivism and return the individual to the community as a productive citizen able to cope with the stresses of living in the community

Court Service Unit Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 2,940	\$ -	\$ -	-	
Operating	408,907	455,500	455,500	0.0%	
Capital	1,851	-	-	-	
Transfers	24,644	24,644	24,644	0.0%	
Total	\$ 438,342	\$ 480,144	\$ 480,144	0.0%	
Positions	4	4	4	0.0%	

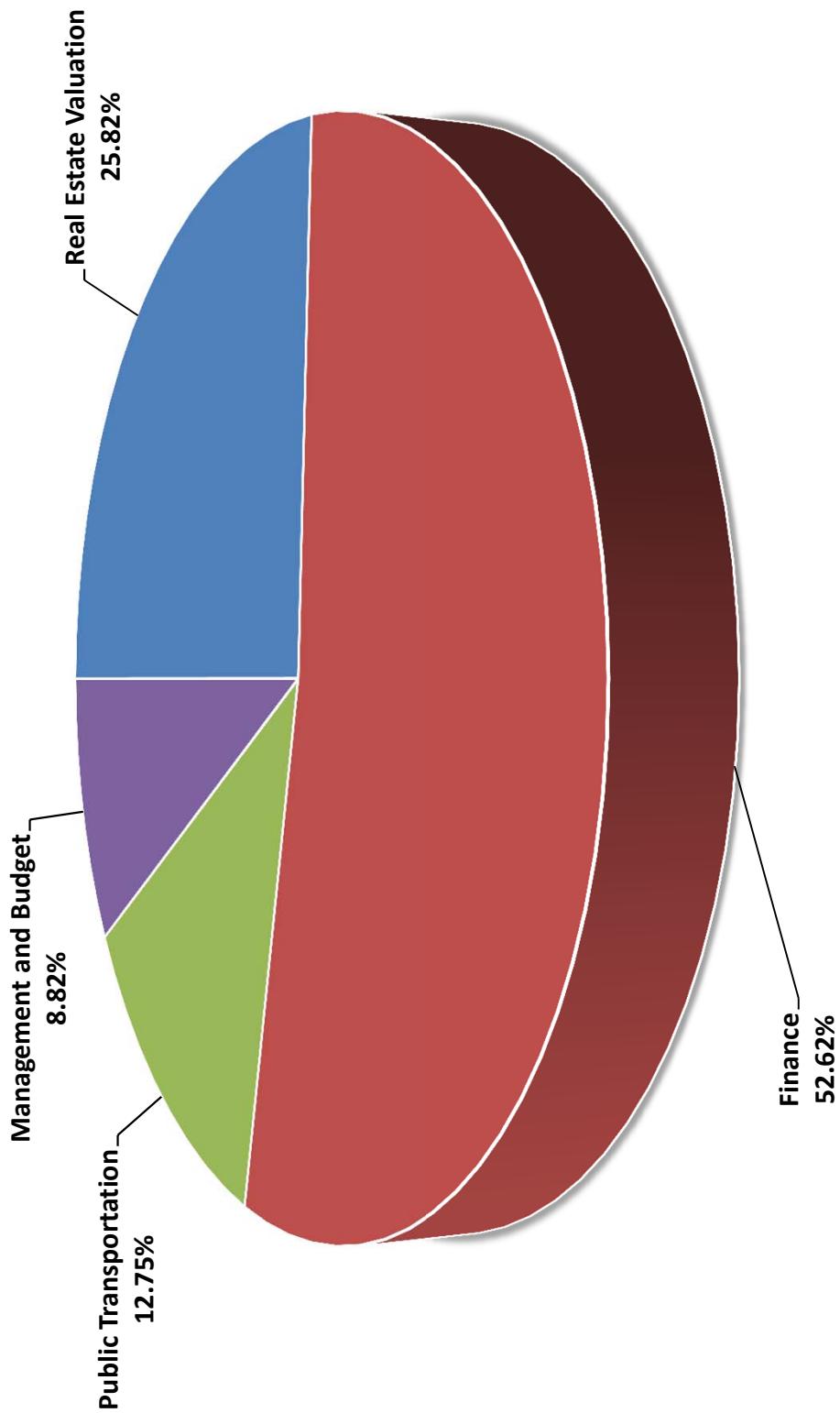


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Management Services

Management Services \$ 3,295,385



Management Services

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Real Estate Valuation	\$ 926,135	\$ 847,625	\$ 850,744	\$ 3,119
Finance:				
Central Accounting	1,035,204	938,167	1,044,462	106,295
Payroll	308,832	284,943	289,602	4,659
Purchasing	420,776	396,101	399,868	3,767
Total Finance	<u>1,764,812</u>	<u>1,619,211</u>	<u>1,733,932</u>	<u>114,721</u>
Public Transportation	425,331	420,000	420,000	-
Management and Budget	<u>315,594</u>	<u>291,666</u>	<u>290,709</u>	<u>(957)</u>
Total Management Services	<u>\$ 3,431,872</u>	<u>\$ 3,178,502</u>	<u>\$ 3,295,385</u>	<u>\$ 116,883</u>

Real Estate Valuation

Mission Statement

To equalize assessments of all real property in Roanoke County, provide excellent information, administer the County's Land Use Program, and ensure an effective Board of Equalization.

Departmental Goals and Objectives

Effectively produce a quality reassessment, which achieves market value, assures equalization and uniformity.

- Use statistical measurements to measure market value and uniformity for Residential, Multi-Family, Commercial/Industrial and Agricultural classes of property in Roanoke County.
- The inspection of properties new and existing to promote quality information and goodwill for our citizens.

Efficiently develop and provide excellent information to all citizens and all Roanoke County departments.

- Process all specialized requests to Real Estate Valuation Office and collect fees for these requests.
- Provide the Department of Management and Budget revenue increases/decreases from the real estate values and provide quarterly building permit values.
- Provide information through web site community meetings, RVT, and brochures.

Ensure a land use program that promotes continued agricultural, horticultural, and forested practices within Roanoke County.

- Land Use Coordinator will ensure through inspections that property owners participating in the program are adhering to their revalidation forms.
- The Land Use Coordinator will continue processing rollbacks (difference between market value and land use values), and collection of fees for new applicants.

To provide for a Board of Equalization for citizens appeals that may occur due to annual reassessment.

- Ensure that all citizens are notified through media as to dates and times of meetings as well as making sure all BOE members meet the criteria to serve as required from state code.
- Provide end of year report on formal appeals made to the Board of Equalization.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Sales Ratio	98%	92%	92%
Coefficient of Dispersion	7.37	10	10
Price Related Differential	1.01	1.00	1.00
Appraisal of Properties/Inspected	45,363/13,124	45700/15071	45700/15071
Land Use Parcels/Roll Back Collected	1,686/\$26,155	1,670/\$100,000	1670/15071
BOE Appointments/Changes	14/14	50/15	40/15
Requests/Fees Collected	5/\$382	10/4750	8/\$500

Budget Strategies

Technology is certainly an avenue that this office has tried to embrace and we hope to continue, as we take steps to add another module to our current CAMA system. This GIS module will help our appraisal staff to distinguish characteristics of each sale that will help with appeals, help identify properties with different levels of damage during disasters, and in helping appraisal staff make changes within their neighborhoods for the general reassessment. The Real Estate Valuation Office, IT and Patriot our CAMA vendor will be working together to integrate this module into Assess Pro. We will begin to research tablet technology for the appraisal staff. More and more CAMA systems are providing mobile devices that will give appraisal staff information for property including characteristics of building, zoning, building permit information, and pictures of the building. Testing will be on a very limited scale.

The uncertain economic indicators appear to be taking somewhat of a back seat to slow to moderate growth within the real estate market in Roanoke County. The indicators in our local market include sales, days on market, median sales price, building permit values and foreclosures which all are pointing to positive growth signs. It is very important that we maintain our current statistical data from each reassessment, along with maintaining uniformity among all classes of property with the county. It is imperative that new construction quarterly reports and updates on 2014 general reassessment continue for the budget office and revenue team meetings.

The Land Use Coordinator is required to monitor all parcels with the Land Use Program for any change in use, transfer, or land split. Any of these changes listed could subject the property to a rollback tax which continues to bring in extra revenue. The larger rollbacks are due to the downward trend of most SLEAC values in Roanoke County, while most market values tend to be of much greater value. Several jurisdictions have begun to look at values based on capitalized rental rate for farm land to use for land use values. Our office will continue to monitor information as it pertains to the methodology for land use values.

The current number of Board of Equalization members will remain the same with no new costs projected currently for the next fiscal year. We will also monitor new legislation as it pertains to the board during the next General Assembly session.

Real Estate Valuations Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ 795,744	\$ 795,777	\$ 798,896	0.4%	
Operating	112,647	48,498	48,498	0.0%	
Capital	17,744	3,350	3,350	0.0%	
Transfers	-	-	-	-	
Total	\$ 926,135	\$ 847,625	\$ 850,744	0.4%	
Positions	11	11	11	0.0%	

Mission Statement

Promote the County's best interest by providing professional financial services of quality and integrity that include systems for accounts payable, accounting, payroll, purchasing and risk management whereby fair and equitable treatment is the norm, the value of public funds is maximized, and the public trust is maintained and valued.

Departmental Goals and Objectives

Accounting

Administer and properly account for all County, School, and fiscal agency funds following generally accepted accounting principles in the application of all accounting policies and procedures.

- Interpret and apply pronouncements and interpretations from the Governmental Accounting Standards Board (GASB) by the applicable deadline.
- Follow recommendations of the Government Finance Officers Association (GFOA) and continue to receive the certificate for excellence in financial reporting.
- Coordinate the annual independent audit and the preparation of the Comprehensive Annual Financial Report for the County, School, Roanoke Valley Resource Authority, Western Virginia Regional Jail Authority, Roanoke Valley Greenway Commission, and Virginia Recreational Facilities Authority.

Provide basic services to both our internal and external customers.

- Provide departments accurate and reliable financial reports by the seventh business day of the month.
- Prepare a variety of financial reports and analyses as required by various governmental reporting agencies.
- Provide fiscal services for Comprehensive Policy and Management Team (CPMT)/Comprehensive Services Act (CSA).
- Provide financial advice and assistance to the County, School, Roanoke Valley Resource Authority, Western Virginia Regional Jail Authority, Roanoke Valley Greenway Commission, Virginia Recreational Facilities Authority, and the Community Development Authority.

Debt Administration

Monitor matters of financial planning and capital financing to ensure that resources are being allocated to best serve the needs of the County citizens.

- Make recommendations regarding the County's debt policy and monitor County debt capacity with the goal of maintaining the County's bond ratings at AA+, AA+, Aa1 by Standard & Poor's, Fitch, and Moody's Investors Service, respectively.
- Ensure timely payment of principal, interest, and fees for County bond issues.

Grants Administration

Administer and properly account for all grants of the County, School, and fiscal agency funds.

- Monitor an average of ninety grants for compliance with applicable laws and regulations and ensure accurate and timely reporting.
- Provide training to County, School, and fiscal agencies for grant administration and compliance.

Financial Systems

To continually maintain and improve the financial management systems, which are to be used in accordance with sound principles of internal control, minimizing inefficiencies or redundancies, and assuring the integrity of data used by the public, the governing body and departments.

- Serve as liaison with the Information Technology staff to relay needs and participate in system upgrades and problem resolutions for the Accounting, Purchasing, Payroll, Financial Reporting, Fixed Assets, Accounts Receivable, and other software programs that interface into the major systems.
- Provide training programs on the accounting system, reporting system, and other systems to County, School, and fiscal agencies.

Internal Control and Compliance

Evaluate the adequacy of internal control and compliance as related to the new statements of auditing standards and revised government auditing standards.

- Conduct monthly random audits of twenty purchasing cards.
- Perform at least three department internal reviews concerning compliance with policies and procedures and accuracy of transactions in the areas of payroll, cash receipts and disbursements, information technology access controls, fixed assets, grant management, and record retention.

Accounts Payable

Provide efficient and cost effective accounts payable service that is responsive to County, School, and fiscal agency needs.

- Utilize technology such as accounting and document imaging software to process payments and achieve efficiencies and cost savings.
- Interpret and comply with privacy issues and regulatory requirements relating to vendor information and 1099 reporting.

Payroll

Provide efficient and cost effective payroll service that is responsive to County, School, and fiscal agency needs.

- Prepare bi-weekly and semi-monthly payroll on time with no substantial errors in accordance with applicable laws and regulations for County, Schools, and fiscal agency employees.
- File all federal, state, and other reports by required deadlines.
- Provide accurate W-2 information by January 31, with no corrections or adjustments, to current and former employees.

Purchasing

Provide overall direction, management, and oversight of the County's purchasing program in accordance with the Code of Virginia and Roanoke County policies and procedures. Facilitate the purchase of all goods and services for the County and Schools at the best possible combination of price, quality, and timeliness, consistent with prevailing economic conditions, while establishing and maintaining a reputation of fairness and integrity.

- Conduct Delegation of Authority audits annually for all County and School departments.
- Research and implement increased competition for non-commodity and special purchases.
- Administer the County and School purchasing card program.
- Provide contract administration and guidance for all Departments.
- Manage the sale or disposition of all County surplus personal property.

Performance Measures

	2012–13 Actual	2013–14 Adopted	2014–15 Adopted
<u>Accounting</u>			
Number of Governmental Accounting Standards Board pronouncements implemented by deadline	2	3	3
Receipt of the GFOA certificate for excellence in financial reporting	N/A	Yes	Yes
Percent of monthly reports published before the seventh business day of the month	100%	100%	100%
<u>Debt Administration</u>			
County bond ratings (Standard & Poor's, Fitch, and Moody's Investor Service)	AA+, AA+, Aa1	AA+, AA+, Aa1	AA+, AA+, Aa1
<u>Grants Administration</u>			
Number of grants administered for the County	46	50	50
Number of grants administered for the Schools	29	35	35
<u>Financial Systems</u>			
Number of training sessions held annually for the departmental end users	10	10	10
<u>Internal Control and Compliance</u>			
Number of departmental internal control/compliance reviews conducted	3	3	3
Average number of purchasing cards audited monthly	22	20	20
<u>Accounts Payable</u>			
Checks processed for payments to County and School vendors	28,412	28,000	28,500
Number of invoice lines processed within department established standard	51,267	51,000	51,750
<u>Payroll</u>			
Percent of payrolls prepared on time with no substantial errors	100%	100%	100%
Percent of W-2's prepared with no correction or adjustment required	100%	100%	100%
Paychecks/advices processed annually	96,274	98,000	97,000
<u>Purchasing</u>			
Percentage of County departments for which Delegation of Authority audits performed	100%	100%	100%
Receipt of National Institute of Governmental Purchasing (NIGP) Excellence in Procurement Designation	Yes	Yes	Yes
Number of Purchase Orders and Direct Purchase Orders issued by Purchasing Staff	426	500	500
Number of Active Contracts Administered by Purchasing	456	410	450

Budget Strategies

The Finance Department will provide basic services to customers including vendors, citizens, and departments while administering and properly accounting for all County and School funds in accordance with generally accepted accounting principles.

Finance staff will produce the Comprehensive Annual Financial Report (CAFR) that was again recognized for excellence in financial reporting by the Government Finance Officers Association (GFOA) for the twenty-ninth consecutive year. This designation represents many hours of work dedicated to producing a document that is useable by citizens at large. More importantly, information contained in the CAFR is critical to management and visionary decision making processes. Criteria for receiving the GFOA recognition include accurate and relevant financial statements, compliance to all applicable GASB, state and federal reporting requirements, and adherence to a GFOA established reporting format.

The Roanoke County Finance Department will continue to serve as fiscal agent for several related entities including the Roanoke Valley Resource Authority (RVRA), Roanoke Valley Greenway Commission (RVGC), Virginia Recreational Facilities Authority (Explore Park), Economic Development Authority of Roanoke County (EDA), the Western Virginia Regional Jail Authority (WVRJA), the Community Development Authority (CDA) and the Regional Center for Animal Control and Protection (RCACP). In this capacity, County staff provides accounting, payroll, purchasing, and related financial services for these agencies.

Staff of the Finance Department will provide grants administration, compliance monitoring, and reporting for County and School grants.

Accounts Payable will process vendor invoices for all the County and School departments as well as the fiscal agents in a cost-effective and efficient manner. Staff ensures the accuracy of all payments prior to the weekly check disbursement.

Payroll is responsible for the timely and accurate processing of all payrolls. The Payroll staff will provide cost effective payroll service to the County, School and all the fiscal entities. A new vendor was selected for hosting and consulting for the payroll software used and the move to the new environment was successfully completed in September. Staff has also implemented the Virginia Retirement System modernization which has changed processes and software used for calculating and paying the retirement benefits. The Payroll staff continues to evaluate the benefits of department time entry.

Purchasing is a centralized authority for the acquisition of materials, equipment and services for the County and Schools, and the disposition of surplus property for the County. Purchasing promotes the County and Schools' best interest by providing a professional purchasing system of quality and integrity whereby all persons involved in public purchasing are treated fairly and equitably. In addition, Purchasing provides these services to all entities/organizations for whom the County serves as fiscal agent.

The Purchasing Division proactively works to facilitate cost savings while providing value to our departments. Specific initiatives for Purchasing will include:

- Continue to research and implement additional usage for the Purchasing Card program as a payment method on targeted and controlled utilization to capitalize on rebates. Specifically, the Division will work to create expanded opportunities within the already established and regulated Delegation of Authority employees and for specific commodities.
- Research and evaluate cooperative contracts and organizations to be proactive as a resource for internal customers in maximizing best value for goods and services.

The Purchasing Division provides software and policy and procedures training with each individual department in a timely manner. In addition, Delegation of Authority audits will be performed with each department. Internally, Purchasing will continually review our processes and strive to be dynamic in the utilization of best practice as demonstrated throughout the procurement profession and proactive in the interaction with departments as their resource for the goods and services they require.

The Purchasing Division will also assist on all large County capital projects such as the renovation of the Social Services building in Salem, construction of a Criminal Justice Academy that will result in a shared facility with the City of Roanoke, and construction of a Vinton library branch.

The Internal Audit and Compliance Division of the Finance Department has sought to be proactive in the wake of The Sarbanes Oxley Act, new Statements of Auditing Standards, and revised Government Auditing Standards. Internal Control and Compliance will conduct monthly random audits on the County Purchasing card program. In addition, they will perform a review of selected departments on the accuracy of policies and procedures and on transactions in the areas of payroll, cash receipts and disbursements, Information Technology access controls, fixed assets, grant management, and record retention.

Finance Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ 1,385,176	\$ 1,400,449	\$ 1,516,651	8.3%
Operating	342,511	218,762	217,281	-0.7%
Capital	37,125	-	-	-
Transfers	-	-	-	-
Total	\$ 1,764,812	\$ 1,619,211	\$ 1,733,932	7.1%
Positions	21	21	22	4.8%

Public Transportation

Mission Statement

CORTTRAN will provide public para-transit transportation to qualified residents of Roanoke County.

Departmental Goals and Objectives

To maintain transportation service levels to targeted county residents

- To use regional resources to provide transportation services to county residents.
- To maintain the working agreement with Unified Human Service Transportation System to operate appropriate vehicles to meet the needs of the qualified elderly and individuals with special needs to residents of Roanoke County.

Maintain qualified ridership in CORTTRAN

- To enroll only qualified participants in the CORTTRAN program.
- Monitor and evaluate current and partial participants for the CORTTRAN program.
- To evaluate any new participants at the time of the application process.
- Clients will reapply for services every 2 years; clients residing in Rehab/Nursing Home facilities will reapply every 6 months.

Budget Strategies

CORTTRAN is the para-transit public transportation system for Roanoke County. Origin to destination, curb-to-curb service is provided by a demand responsive system to qualified Roanoke County residents. To qualify, Roanoke County residents must either be 60 years of age or older or have disabling conditions which meet Americans with Disabilities Act (ADA) criteria which would prohibit them from utilizing normal transportation programs. Qualified County residents must complete an application to determine eligibility for this service. The service provides transportation to any point within the outermost boundaries of Roanoke County and included destinations within the Cities of Roanoke or Salem. The rider pays \$4.00 per one way trip. The balance of the cost is paid by Roanoke County. The service is provided Monday - Friday, 7 a.m. to 6 p.m. (except holidays) and the rider must make their reservations at least 24 hours in advance.

Further efforts are being implemented to educate participants who do not show up for or keep appointments. Other efforts to improve this service for the future; seeking alternative funding sources; seeking alternative or supplemental providers of the service;

Most of the cost of this service is paid through tax revenues with some minor assistance from the state for rural service areas. Other grant opportunities and alternate transportation means are utilized wherever possible to continue this program.

Public Transportation Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	425,331	420,000	420,000	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 425,331	\$ 420,000	\$ 420,000	0.0%	
Positions	-	-	-	-	

Management and Budget

Mission Statement

The Roanoke County Office of Management and Budget is responsible for facilitating and developing sound fiscal management practices that effectively identify and allocate resources for operations and capital infrastructure that support the County's stated goals and objectives. The department will provide budgetary and financial planning, information, analysis, and consultation to administration, elected officials, operational departments, and citizens in order to enhance decision-making, educate, and to inform.

Departmental Goals and Objectives

Manage and coordinate the development and implementation of the County's annual budget (Annual Fiscal Plan) utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes.

- Ensure each operating department prepares/updates an annual Business Plan that identifies its core service area responsibilities by identifying the departmental mission, goals, objectives, and desired outcomes consistent with county-wide priorities
- Coordinate an efficient and effective process that allows operating departments the means to identify and justify the resources needed to implement its Business Plan
- Maintain a 5-year budget projection model of General Fund revenues and expenditures in order to evaluate future implications of current financial decisions and to periodically assess the sustainability of county operations and debt requirements
- Accumulate and disseminate budgetary information to all stakeholders of the organization to enhance decision-making, promote awareness, and provide information concerning County operations
 - Prepare and publish the budget in accordance with the Government Finance Officers Association Criteria for Distinguished Budget Award—Financial plan, Policy document, Operations guide, and Communications device
 - Publish the County's Departmental Annual Report that summarizes the results of operations for each operating department in regard to the department's adopted business plan from the preceding year
- Incorporate contemporary organizational development practices (HPO, Appreciative Inquiry, etc.) into budgetary processes to enhance organizational health

Establish a revenue projection "process" that maximizes accuracy and consistency, while maintaining a conservative approach that ensures stable and reliable delivery of services to the citizens (structural balance).

- Analyze effectiveness of, modify, and/or develop projection models to estimate revenues within 2% of actual
- Establish a Revenue Team that will meet routinely to reach consensus agreement on projection assumptions and major revenue projection categories for current and future fiscal years
- Develop both qualitative and quantitative revenue projection models for all major revenue categories
- Update and present adjusted revenue projections to Administration and the Board of Supervisors each quarter for possible adjustments to formal appropriations

Coordinate preparation and update of the annual Capital Improvement Program consistent with the long-term priorities of the Board of Supervisors and community.

- Establish and maintain a process that provides an effective method for operating departments to update plans for future capital expenditures by identifying specific projects, time-frames, and capital and operational costs
- Annually publish a formal Capital Improvement Program document, indicating the County's plan for facility and infrastructure improvements for the next 5 years
- Facilitate the citizen-based Capital Improvement Program Review Committee in developing an annual assessment of the County's capital planning efforts and to provide the Board of Supervisors with a listing of capital priorities for the next fiscal year

Provide accurate and timely budgetary and financial information, management consultation, fiscal analysis, and long-range planning assistance to all stakeholders of the organization to enhance the effectiveness of Roanoke County Government.

- Provide budgetary information and analysis to Administration and Board of Supervisors to facilitate effective day-to-day management and to aid in the formulation and implementation of long-term policy decisions
- Consult with 100% of operating departments during each quarter of the fiscal year to assist in early identification of problems/difficulties in meeting business plan objectives and expenditure targets
 - Publish monthly Departmental Expenditure analysis for administration review within 2 days of month-end close
 - Process budget transfer requests from departments within 2 business days of receipt by the Budget office
 - Special projects and departmental analysis as needed or requested
- Provide on-going monitoring of the state budget and fiscal impact analysis of proposed legislation by the General Assembly and/or executive amendments by the Governor
- Assist administration and elected officials in development of strategic planning strategies by identifying long-term organizational goals and linking these goals to departmental business planning, capital improvement programming, and long-range financial planning
- Provide and make available "citizen-friendly" budgetary information for the general public that will increase awareness and understanding of the County's operations

Assist Administration and operating departments in the development and utilization of metrics (measurements) to assess operational efficiency and effectiveness in support of departmental and organizational goals and objectives.

- Review departmental business plans and facilitate linkages between operational objectives and quantitative measurements that indicates progress towards a departmental goal.
- Develop performance metrics for all operating departments for inclusion in the Annual Fiscal Plan (GFOA's Distinguished Budget Presentation award).

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Percent Variance in Actual vs. Projected Revenue	1.8%	2.0%	2.0%
Percent of Quarterly Consultations with County Departments	100%	100%	100%
Percent of Budget Adjustments Processed within 2 days	98%	98%	98%
Maintain GFOA's Distinguished Budget Presentation Award	Yes	Yes	Yes
Percent Variance in Actual vs. Amended General Government Fund Expenditures	2.1%	2%	2%

Budget Strategies

The Department of Management and Budget was again awarded the Government Finance Officers Association Award for Distinguished Budget Presentation for the FY2013-2014 Annual Fiscal Plan. This was the 27th consecutive award. GFOA makes this award based on the Annual Fiscal Plan's (also known as the Budget Book) use as a financial plan, a policy document, an operations guide, and a communications device. This document is one of several prepared and published annually by the Department. Other documents include the Capital Improvement Program (CIP), the Citizen's Guide to the Budget, and the Departmental Annual Report. The Capital Improvement Program (CIP) details costs associated with new requests for capital project funding and planned projects already underway. The Citizen's Guide to the County Budget is a brief pamphlet prepared to help citizens view and understand the detailed narrative, charts, and worksheets included in the Annual Fiscal Plan. The Departmental Annual Report outlines the achievements for each of the County departments.

In October 2003, the Board of Supervisors established a Capital Improvement Program (CIP) Review Committee to identify the most pressing capital needs from a community perspective. Citizen representatives are selected each year to evaluate and prioritize capital projects for the Board to consider in developing the annual budget and Capital Improvements Program. This unique approach provides an opportunity to educate and inform citizens of the county's budgetary issues.

The Management and Budget department will publish a reduce number of printed copies of the Annual Fiscal Plan, Capital Improvement Program and Departmental Annual Reports. These publications will continue to be available on the County's internet site and on CD's.

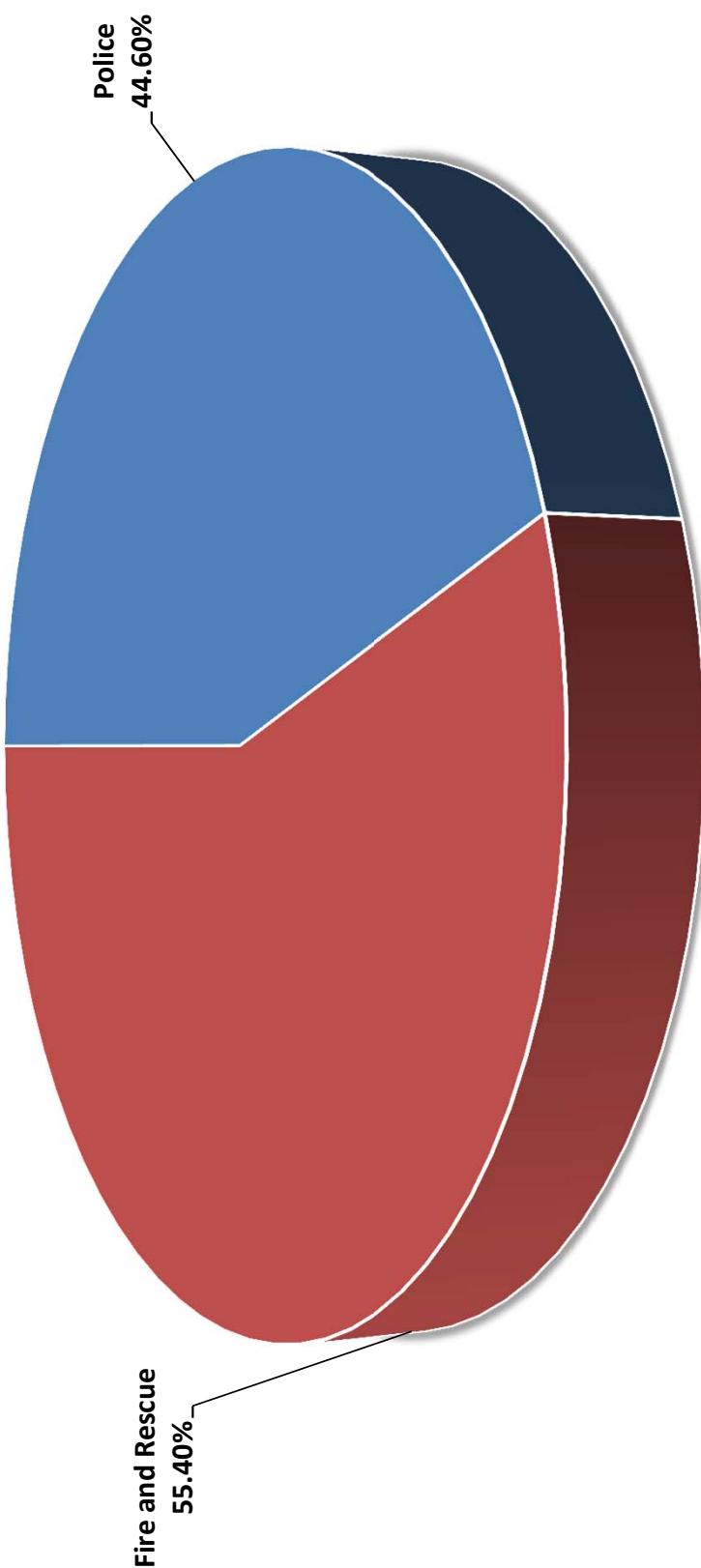
Management and Budget Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 272,406	\$ 270,660	\$ 269,703	-0.4%	
Operating	43,188	21,006	21,006	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 315,594	\$ 291,666	\$ 290,709	-0.3%	
Positions	3	3	3	0.0%	

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TAB

Public Safety

Public Safety
\$ 25,338,062



Public Safety

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Police:				
Administration	\$ 970,193	\$ 255,168	\$ 257,434	\$ 2,266
Uniform	7,704,709	7,540,687	7,131,928	(408,759)
Criminal Investigations	1,762,055	1,475,341	1,771,832	296,491
Services	891,763	967,118	989,868	22,750
Community Services	541,172	626,137	685,931	59,794
Traffic Division	228,758	231,526	285,787	54,261
Professional Standards	202,802	182,348	179,107	(3,241)
Total Police	12,301,452	11,278,325	11,301,887	23,562
Fire and Rescue:				
Operations	15,154,479	13,298,770	13,802,038	503,268
Volunteer Fire	126,137	128,189	128,189	-
Volunteer Rescue	92,986	110,609	105,948	(4,661)
Total Fire and Rescue	15,373,602	13,537,568	14,036,175	498,607
Total Public Safety	\$ 27,675,054	\$ 24,815,893	\$ 25,338,062	\$ 522,169

Mission Statement

Our mission is to unite with our evolving community to provide professional and pro-active police services to maintain a safe environment.

Departmental Goals and Objectives

FOSTER ORGANIZATIONAL EXCELLENCE

Goal 1: Improve employee retention

Objectives

- Develop and implement an employee recognition program.
- Develop, propose, and recommend ways to improve compensation plan.
- Identify and implement a process for annually measuring employee engagement and addressing opportunities for improvement.
- Create and implement process for identifying, analyzing, and addressing reasons for employee terminations/separation.

Goal 2: Recruit and hire well-qualified candidates

Objectives

- Review, enhance, and update recruitment plan.
- Review, enhance, and update hiring process.
- Foster relationships with area colleges to attract potential recruits to the RCPD.

Goal 3: Provide comprehensive and specialized training for all employees

Objectives

- Co-locate the Roanoke County Criminal Justice Academy with the Roanoke Police Department Academy.
- Work with the RPD Academy to design an entrance-level curriculum that will allow recruits from both agencies to train together for mandatory subjects.
- Design and implement plan to improve firearms range.
- Collaborate with surrounding jurisdictions to create and implement continuing education programs for officers.
- Establish regional response training for critical incidents.
- Design and implement driving and shooting simulator course.

- Identify all ongoing training/certification needs (e.g. SWAT, CID, Negotiations, etc.) and prepare ongoing plan to ensure that they are met.

Goal 4: Create and implement a comprehensive leadership development program

Objectives

- Develop and implement updated promotion process.
- Develop and implement leadership development training program for newly promoted sergeants and lieutenants.
- Develop and implement orientation/on-boarding program for newly promoted officers (ranks of sergeant and lieutenant).
- Develop and identify resources and training for officers seeking promotion into supervisory ranks.

Goal 5: Maintain the highest level of professional standard within the Police Department

Objectives

- Review and update quality control processes to ensure compliance with internal and external procedures and standards.
- Complete the transition of all CALEA documentation to the PowerDMS system.
- Prepare for and successfully achieve reaccreditation.

DEVELOP, FOSTER, AND MAINTAIN REGIONAL PARTNERSHIPS

Goal 1: Foster partnerships with the business community

Objectives

- Develop and implement a regional business police academy.
- Establish partnerships with area apartment managers, focusing on those in high activity areas.
- Identify partnership opportunities with area businesses, focusing on those in high activity areas.
- Establish coordinated effort with Water Authority to provide crime prevention educational materials to the residents of Roanoke County in their utility bill mailings.
- Identify and develop partnerships with business associations in Roanoke County.
- Develop methods of disseminating timely crime and other public safety information to the business community.

Goal 2: Identify new opportunities to collaborate with our public safety partners

Objectives

- Establish a regional Project Lifesaver task force.
- Establish coordinated working relationship with Fire Marshall's office to ensure alignment with all teaching materials.
- Work closely with the County Sheriff's office to attend local events to strengthen our working relationship and to share resources.
- Develop relationship with zoning to assist in managing code enforcement.
- Work with regional law enforcement, fire/rescue, and other partners to develop and practice joint response plans for critical incidents.
- Expand work with the Prevention Council of Roanoke County to coordinate education/enforcement efforts targeting youth substance abuse.
- Enhance work with the court system to identify and follow-up on issues of mutual concern.
- Develop relationships with the Department of Social Services to expand joint efforts to prevent family violence.
- Collaborate with the Emergency Communications Center to implement command and control protocols for unplanned events/emergencies.
- Explore, in conjunction with regional partners, the possibility of implementing enhanced responses to potential workplace violence threats.
- Explore regional opportunities to obtain specialty vehicles (e.g. Mobile Command Post)

Goal 3: Expand and enhance partnerships with the residential community

Objectives

- Establish a team of Uniform Division employees to focus on crime prevention and community policing.
- Identify training needs for this core group related to general crime prevention, environmental design, and community policing.
- Develop and implement training program based on residential community needs.
- Coordinate and present two Citizens Academy sessions per year.
- Expand the involvement of the Citizen Police Academy Alumni Association in volunteer and crime prevention activities.
- Start and maintain an annual Neighborhood Watch Coordinator Meeting at the Police Department.
- Work with the County Public Information Office to increase communications with the public about the activities of, and services provided, by the RCPD (web and social media presence should be emphasized).
- Increase communication with Roanoke County Schools PTA members.

Goal 4: Establish partnerships with the faith-based community

Objectives

- Survey the faith based community to identify needs and opportunities for improving service and developing partnerships.
- Establish a Church Watch, similar to business and neighborhood watch groups, targeting high activity areas.
- Work with Faith Based Communities to talk with parents and children about crime prevention and safety, especially in high activity areas.

Enhance Public Safety Through Proactive Policing

Goal 1: Integrate data driven policing techniques and philosophy into all levels of operation

Objectives

- Monitor, evaluate, and adjust the department's response to DDACTS initiatives.
- Develop feasibility plan for interactive crime mapping for line officers.
- Develop feasibility plan to develop regional crime/incident mapping capability.
- Develop and implement flexible scheduling to match staffing to work loads.
- Conduct a workload analysis of all agency functions.
- Identify and deploy evidence-based strategies against identified public safety problems.
- Develop partnership with academic institutions to assist with evaluation of operational strategies and tactics.

Goal 2: Improve traffic safety throughout Roanoke County

Objectives

- Conduct annual analysis of traffic crashes to include location, temporal factors, and causation.
- Develop crash reduction plans based on high crash locations and primary causation factors, to include impaired driving, speed, and occupant protection.
- Develop and implement an annual evaluation of traffic safety efforts based on desired outcomes of crash reduction, speed reduction, and occupant protection usage.
- Develop and implement a school traffic safety education program to include programs designed for businesses with fleet operations.
- Establish liaison program with VDOT to incorporate engineering solutions for frequent crash locations.
- Work with the DMV and Virginia Chiefs of Police Association to develop and implement a data-driven traffic operations program for operational personnel.
- Work with the Blue Ridge Transportation Safety Board to expand regional traffic safety efforts, particularly focused on mutual problems and state/national traffic safety priorities.

Goal 3: Establish comprehensive process for preventing and responding to domestic assaults

Objectives

- Establish Domestic Violence Coordinator.
- Establish public education program relating to domestic violence.
- Work with Commonwealth Attorney to enhance prosecution efforts for violent or repeat offenders.
- Develop and implement a plan to improve reporting and coding of domestic incident methods to identify and protect high risk victims.
- Investigate the use and feasibility of the “lethality assessment tool” as a strategy to reduce domestic violence.

Goal 4: Improve responses to people in crisis

Objectives

- Conduct study with area mental health agencies to investigate the feasibility of a mental health mobile crisis unit.
- Develop a plan to improve utilization of CIT-trained personnel.
- Expand the number of personnel receiving CIT training and develop an in-service curriculum to ensure that their skills are maintained.
- Enhance relationships with area mental health organizations and Veterans Administration services.
- Work with local mental health agencies and social services organizations to develop a resource guide for officers responding to persons in crisis.

Goal 5: Enhance school safety

Objectives

- Continue to work with Roanoke County Public Schools to enhance physical security of schools.
- Develop partnerships with private schools, offering assistance in assessment of physical security measures.
- Partner with Roanoke County School Administration to expand threat assessment capabilities regarding persons who may pose a danger to other students and adults in the schools.

ALIGN TECHNOLOGY STRUCTURE TO MEET OPERATIONAL DEMANDS

Goal 1: Study and prioritize internal IT needs

Objectives

- Develop a feasibility plan for use of e-citations.

- Develop a feasibility plan for tablet Mobile Data Terminals (MTDs).
- Implement in car cameras in all patrol vehicles.
- Complete a feasibility study for implementing officer assigned Mobile Data Terminals (MTDs).

Goal 2: Study and prioritize equipment needs

Objectives

- Develop a feasibility plan for implementation of GPS Dispatching.
- Develop a feasibility plan for utilizing a robot for the purpose of officer safety.
- Develop and implement a plan to add interactive crime mapping capabilities to the website.
- Develop a plan to ensure appropriate distribution of supplementary weapons (less lethal shotguns and beanbags).
- Develop a plan to update covert surveillance technology.

Goal 3: Enhance communications technology

Objectives

- Continue to work regionally to ensure radio system interoperability.
- Update all CID vehicles with mobile radios.
- Update all SWAT personnel with tactical headsets.

Police Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ 9,427,005	\$ 9,254,075	\$ 9,277,637	0.3%	
Operating	2,189,732	1,379,492	1,379,492	0.0%	
Capital	684,715	644,758	644,758	0.0%	
Transfers	-	-	-	-	
Total	\$ 12,301,452	\$ 11,278,325	\$ 11,301,887	0.2%	
Positions	153	154	154	0.0%	

Fire and Rescue

Mission Statement

To quickly, skillfully, and compassionately respond 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.

Departmental Goals and Objectives

To prepare and respond to fire, rescue, hazardous material, heavy tactical rescue and other emergencies within the community in an expedient, proficient manner

- Implement a fire response goal by December 2014 through the analysis of departmental statistics and Board of Supervisor's involvement
- Maintain and monitor present staffing levels for career and volunteer Advanced Life Support (ALS) providers making every effort to achieve our goal of reaching 80% of the citizens in the County within six minutes when ALS service is needed
- Implement the fire and rescue staffing plan to offset volunteer vacancies and maintain service levels to fire and rescue responses
- Maintain or exceed the current ambulance transport net collection rate of 85% to ensure sufficient financial resources are available and remain compliant with the Centers for Medicare and Medicaid Services (CMS) to ensure maximum reimbursement rate
- Manage the Volunteer retention program and implement an incentive program to maintain the active volunteer retention rate as indicated by the Volunteer Incentive Program (VIP) at or above 93%
- Review statistics on a quarterly basis to ensure that resources are positioned throughout the County for the most efficient use

To provide training that ensures professional, quality services to the community

- Facilitate 72 hours of ALS and 48 hours of Basic Life Support (BLS) training to recertify 100% of expiring career personnel certifications annually
- Provide required fire training to 100% of career personnel annually
- Continue the Quality Assurance Management of all emergency medical responses to ensure compliance with federal and state mandates by reviewing 100% of patient care reports
- Facilitate an employee health and wellness program promoting physical fitness and safety that will meet the NFPA 1583 standard by completing an annual fitness assessment for 100% of career personnel
- Maintain the Volunteer Rookie Orientation on-line to enable all newly accepted volunteers more opportunity to comply with requirements
- Offer one volunteer firefighter I and II academy and one volunteer ALS/BLS training seminar annually

To ensure that the department and community are prepared to react to natural and man-made disasters and emergencies

- Coordinate and practice emergency operations and disaster preparedness including County departments on an annual basis including emergency exercises and evaluations
- Complete and distribute Emergency Operations Plan (EOP) updates annually
- Coordinate preparedness efforts throughout the County as funding allows, include both departmental and citizen preparedness activities
- Remain compliant with National Incident Management System training and meet deadlines as they are developed and defined by the Department of Homeland Security

To reduce the loss of life, property, and prevent the loss of revenue in the County as a result of fire or accident through arson investigation, code enforcement, and public education

- Complete annual inspections of 100% of the County's 75 schools (including daycares/preschools and correctional education facilities)
- Complete inspections of 33% of the County's 4125 licensed businesses annually (inspections scheduled every 3 years), concentrating efforts on high life risk facilities such as adult care facilities, restaurants and other places of assembly
- Investigate 100% of suspicious fires and follow through the judicial process to completion
- 100% of the fire marshal investigators will receive and maintain NFPA 1033 law enforcement certifications and credentials through DCJS
- Facilitate at least 200 Public Education events annually that target the 10% at-risk sector of the County's population

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Net Collection Rate for Ambulance Transport Fees	81%	85%	85%
Percentage of ALS Responses within 6 Minutes	43%	80%	80%
Percent of the 4125 Licensed County Businesses inspected	26%(1091)	33%	33%
Percent of the 75 County schools inspected (includes daycares/preschools and correctional educational facilities)	100% (75)	100%	100%
Number of Public Education events targeting the 10% at-risk sector of the 94,000 total County population	75% (150)	200	200
Number of Active Volunteers per VIP	278(104%)	258(93%)	239(93%)

Budget Strategies

As a public safety department, our primary goal continues to be expedient and proficient response to the citizen's emergencies. As we never know when the call for aid will come nor can we have advanced knowledge on the severity of the incident, we must ever be at a constant state of readiness. Our approach to meeting the citizen's needs hinges upon a four-stage action plan which is as follows:

Prevent and Prepare

The department has made a dedicated effort to facilitate public education events that inform citizens of safety and fire prevention practices. In addition, code enforcement is critical to the prevention of fire and life safety and for this reason our prevention inspectors make schools, daycares and other high life risk businesses their primary focus for annual inspections. These two initiatives make up our offensive effort to prevent what injuries and fires we possibly can through educational and enforcement contact. In some cases, prevention is not enough therefore we must prepare our department to react to emergencies.

Training is invaluable in this effort without which our department would be left ill prepared to handle fire and EMS situations and the citizens would not receive the proficient services to which they are entitled and expect. With budget reductions affecting this and many other areas, prioritizing training will become necessary to ensure that funds are available for training opportunities critical to maintaining proficient response capabilities and proper certifications.

An integral part of this preparation is ensuring that we have sufficient resources in place that enable an expedient response to any emergency call. Budget reductions will again be a challenge as the department tries to maintain current service levels with fewer funds. The department places a high priority on safety, staffing needs and on the enhancement of our infrastructure in areas that will improve response times.

Respond

Inevitably, fire and EMS emergencies do occur. When they do, it is the goal of the department to respond rapidly, efficiently and mitigate the incident in order to minimize life and property damages or losses while ensuring the safety of our responders. All of the prevention and preparation completed in the above steps come into play to facilitate the most successful outcome of any incident whether it be fire or EMS related.

Recovery

Following every incident, there is a recovery stage. During this stage the department must replenish/repair equipment and supplies. As the department faces budget reductions over the next year, costly repairs/replacements will have a larger impact on other operating costs and will have to be monitored closely. Personnel also require time to regenerate before the next incident occurs. In addition, the department also facilitates contact with the Red Cross for those victims of a fire incident who are displaced. Even the most minor of incidents requires paperwork that becomes necessary for the generation of revenue for the department, accurate statistics, official records, and for the citizen to file personal claims with insurance.

Evaluate

This stage, while seemingly at the end of a process, is sometimes the starting point for changes within the department. Upon the conclusion of any incident, the department must evaluate what worked and what we could do better. There is always room for improvement even if the incident is considered successful. This alone is the basis for the growth of a department. As we are faced with a reduced operating budget through the next fiscal year, this becomes even more important as we may discover through this evaluation process that there are improvements that increase our budget efficiency along with our proficiency. With the demand for service, environment, technology and risk factors constantly changing, a department which does not evolve and build on past experiences will become stagnant and lose their proficiency.

We are fortunate to have dedicated personnel who, when combined with proper training and physical resources, are prepared to respond. By practicing the above four-stage action plan we feel we can provide the citizens of Roanoke County with the most expedient and proficient services possible while facing the economic challenges of the next fiscal year.

Fire and Rescue Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$12,207,727	\$11,178,117	\$11,676,724	4.5%
Operating	2,554,824	1,667,012	1,671,673	0.3%
Capital	564,481	692,439	687,778	-0.7%
Transfers	46,570	-	-	-
Total	\$15,373,602	\$13,537,568	\$14,036,175	3.7%
Positions	153	153	159	3.9%

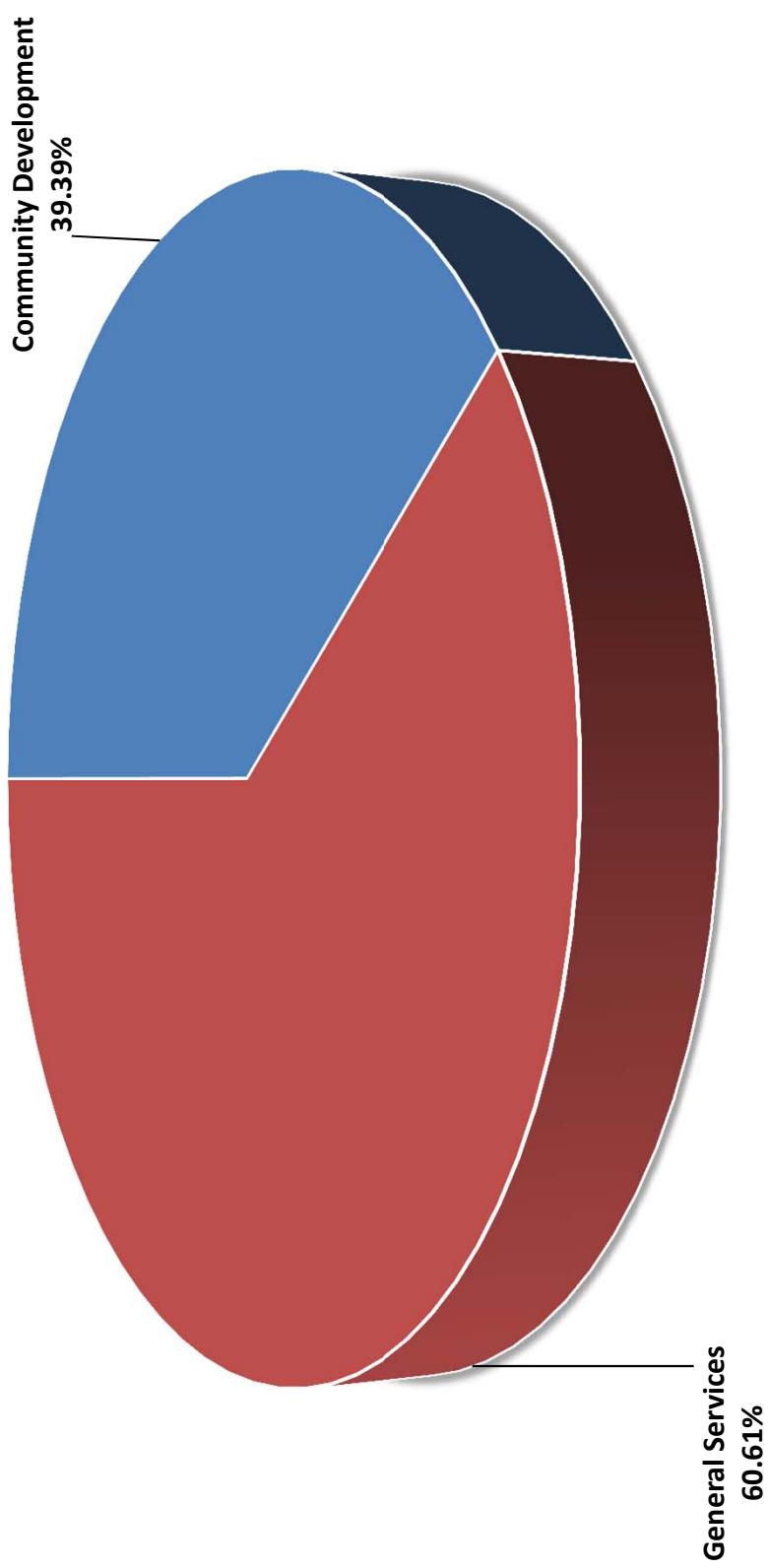


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Community Services and Development

Community Services and Development
\$ 11,557,911



Community Services and Development

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Community Development:				
Administration	\$ 875,285	\$ 564,297	\$ 568,759	\$ 4,462
Engineering	461,145	500,072	714,862	214,790
Inspections	1,235,353	1,151,586	1,166,829	15,243
Drainage	866,843	800,893	1,137,074	336,181
Illegal Dumps Cleanup Fund	4,360	5,500	5,500	-
Leachate Hauling	41,522	27,000	27,000	-
Planning and Zoning	1,081,712	801,706	804,826	3,120
Transportation	72,732	70,649	71,454	805
Planning Commission	44,503	49,220	49,220	-
Board of Zoning Appeals	6,579	7,359	7,359	-
Total Community Development	4,690,034	3,978,282	4,552,883	574,601
General Services:				
Administration	446,773	337,911	382,356	44,445
Environment Management	6,752	6,863	6,863	-
Solid Waste	4,868,059	4,694,035	4,748,531	54,496
Building Maintenance	1,379,900	1,189,705	1,196,428	6,723
Welding Shop	113,893	110,434	111,694	1,260
Custodial Services	611,928	645,344	559,156	(86,188)
Total General Services	7,427,305	6,984,292	7,005,028	20,736
Total Community Services	\$ 12,117,339	\$ 10,962,574	\$ 11,557,911	\$ 595,337

Community Development

Mission Statement

The Community Development Department is committed to its mission of progressively leading the orderly growth and development of the County, while also protecting its natural environmental resources and the health, safety and welfare of the citizens, visitors, general public, and surrounding communities. Such actions will ensure and sustain the County's growth potential for future generations.

Departmental Goals and Objectives

Code Compliance

Administer, maintain and ensure compliance with the County's development regulations to protect the public health, safety and welfare

- Resolve 95% of all zoning related code violations within 45 days
- Reduce non-code related inspection failures by 4%
- Report real-time inspection results for all construction projects

Design, Construction and Maintenance Services

Provide design, construction and maintenance services for storm water management facilities, drainage projects, landscaping projects, and transportation projects which will improve public safety and increase property values

- Complete 100% of emergency response projects within 30 days of occurrence
- Complete 1 major construction project identified in the Stormwater Maintenance Program
- Inspect 10% of all privately-owned stormwater management facilities to comply with the County's General Permit for Discharges of Stormwater from Small Municipal Separate Storm Sewer Systems (MS4)
- Implement 1 stream restoration project as part of the water quality program

Development Plan Review and Permitting

Review building and development plans and issue permits in a thorough, efficient, and effective manner

- Approve 75% of site plans in 2 reviews

Environmental Management

Address existing and future environmental challenges by incorporating collaborative solutions in our planning, regulations and compliance activities.

- Implement the County's new Stormwater Management Ordinance
- Establish a plan to meet the County's MS4 requirements with the available resources.
- Work with Homeowners Associations (HOAs) and Business Owners to bring non-compliant SWM facilities into compliance

Planning

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

- Update the County's Comprehensive Plan by completing 1 area/functional plans
- Implement 3 strategies/recommendations from the County's Comprehensive Plan

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Resolve 95% of Zoning Violations within 45 days	95%	95%	95%
Reduce the number of non-code inspection failures by 4%	7%	4%	4%
Report real-time inspection results for all construction projects	97%	98%	98%
Respond to emergency projects within 30 days of occurrence	100%	100%	100%
Complete 1 major construction project identified in the Storm Water Maintenance Program	1	1	1
Approve site plans in 2 reviews	84%	75%	75%
Inspect SWM facilities	11%	20%	20%
Work with HOAs and Business owners to bring non-compliant SWM facilities into compliance	12%	15%	10%
Implement strategies/recommendations of County's Comprehensive Plan	3	3	3
Area/Functional Plans Completed	0	1	1

Budget Strategies

The Department continues to enhance our educational and communication opportunities with our customers/general public and outside organizations via internet, interactive webpage and other social media. Staff is currently seeking assistance from software developing companies that can enhance the Department's current Land Development Office (LDO) software. The goal is to develop a web component to the existing platform which will improve Customer Service and streamline the County's inspection processes.

In addition, staff is revamping the County's Development Review Process to improve communication, streamline the process and reduce paper.

The Department will continue to search for other funding sources such as partnering with other County departments in order to maximize resources. The Department will also continue to pursue State and Federal grants to implement the strategies identified under the County's Comprehensive Plan and to meet MS4 Permit requirements. By utilizing the many different skill sets of our employees, the Department plans to meet its goals.

Community Development Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 3,418,255	\$ 3,317,342	\$ 3,491,943	5.3%
Operating	899,549	489,340	492,590	0.7%
Capital	176,440	171,600	568,350	231.2%
Transfers	195,790	-	-	-
Total	\$ 4,690,034	\$ 3,978,282	\$ 4,552,883	14.4%
Positions	50	46	47	2.2%

General Services

Mission Statement

The goal of the General Services Department is to serve the community and County departments by providing the highest quality solid waste collection, facilities management, fleet maintenance, and environmental stewardship in a safe and efficient manner.

Departmental Goals and Objectives

Solid Waste

Provide weekly garbage collection service to all qualified residential and business customers.

- Maintain full staffing.
- Minimize downtime and repair costs for the garbage collection fleet to ensure fleet availability and determine when vehicle repair costs exceed vehicle replacement costs.
- Maintain inventory of automated carts to ensure adequate quantities for new customers and replacements.

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.

- Encourage the use of free homeowner disposal program at the Roanoke Valley Resource Authority Transfer Station.
- Increase the opportunity for recycling to make it a more viable alternative to landfilling.
- Provide the Payloader service equitably to as many citizens as possible with a 35% usage rate.

Facilities Management

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

- Maintain and/or reduce building operating costs through more efficient practices.
- Maintain 85% completion of scheduled departmental tasks based on 12,684 available work hours.
- Reduce emergency maintenance requests due to increased preventative maintenance.
- Monitor and coordinate capital project maintenance funds and expenditures.

Welding Shop

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

- Fabricate and stock parts for Solid Waste vehicles to facilitate same-day repairs to eliminate downtime.
- Perform emergency repairs to Parks' mowing equipment to prevent lost production.
- Perform comprehensive, seasonal preventative maintenance on all pieces of Parks' maintenance equipment.

Environmental Management

To implement ICLEI's Cities for Climate Protection (CCP) Initiative.

- Support and guide the activities of a Board appointed Roanoke County Community Leaders Environmental Action Roundtable (RCCLEAR).
- With the assistance of RCCLEAR and all interested stakeholders, implement GHGE reduction measures defined in the Local Climate Action Plan.

- Implement the energy conservation activities prescribed in the EECBG Stimulus Grant Application.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Proposed
Solid Waste – New Residential Can Delivery	214	300	300
Solid Waste – Replacement Cans Delivered	666	1,000	1,000
Solid Waste – Lid Replacements	304	200	200
Solid Waste – Total Vehicle Repair Costs	\$434,255	\$475,000	\$475,000
Solid Waste – Recycling Tonnage	491	400	400
Solid Waste – Household Garbage Tonnage	36,337	41,000	41,000
Solid Waste – Percentage of Freeloader Usage	33%	35%	35%
Facilities Management – Percentage of Completion of Tasks	n/a *unable to calculate due to change in tracking software	n/a	n/a
Facilities Management – Routine Maintenance Request Hours	8,468	12,000	12,000
Facilities Management – Emergency Maintenance Request Hours	55	25	25
Facilities Management – Utilities Budget	\$465,249	\$465,249	\$465,249
Facilities Management – Actual utility costs, General Services Budget only	\$494,555	\$450,000	\$450,000
Welding Shop – Repair Hours for Solid Waste	1,500	700	700
Welding Shop – Repair Hours for Parks	1,283	2,100	2,100
Welding Shop – Repair Hours for Storm Water Management	46	45	45
Welding Shop – Repair Hours for Other Departments (including Sheriff's Program)	626	565	565

Budget Strategies

Solid Waste

The Payloader began service in August 2012 after the background infrastructure was in place for the billing and accounting processes. We have collected enough revenue through the rental fees to cover the tipping fees. However, use of the Payloader is currently at 33% which is significantly lower than the utilization rates of the Freeloader which was usually around 85%. We are not covering the costs of the program with the usage and fees that are currently in place.

Due to our strict measures regarding replacement/repair of containers, we are able to keep an inventory of containers within the budgetary funds allotted for this expenditure. We are continuing our moratorium on selling additional containers from our inventory. The need remains, though, for replacements of containers that have outlived their useful life. The delivery for new residents continues to be on the low side.

We did receive a partial reimbursement from the June 2012 Derecho storm for the brush collection and we currently have a knuckleboom on order from that reimbursement. It is unknown when the additional reimbursement will become available from VDEM; however, all supporting documentation has been complete and sent in a timely to the VDEM staff for review.

The recycling drop-off program continues to be a concern. While we are trying to encourage residents to recycle, we are facing obstacles that appear to be attributed to two factors: the popularity of the drop-off trailers and citizens' inclination to place material on the ground when the trailer is full. We are having problems at our most popular sites including those in southwest County and Hollins regarding littering around the containers and the disposal of non-recyclables in and/or near the containers. We have increased the amount of times that these particular trailers are emptied to no avail. The containers continue to be filled almost as fast as we can empty them. Due to the loose recyclables being piled up around the trailers and/or blowing around the property, the schools where the recycling trailers were housed requested that they be moved. We have moved the trailers from Hidden Valley High School to the Brambleton Center where there is video monitoring. The Solid Waste Division has been working with the Parks, Recreation, and Tourism department to brainstorm ideas to improve the site and the citizen experience when coming to the site. We will continue to do so in the coming year as we post more signage related to recycling trailer usage to encourage/educate residents into the proper method of disposing of their recyclables. We have also encouraged local, private curbside recycling companies to market their services to our residents for those residents that may choose to pay for curbside recycling services.

The Solid Waste Division has seen a slight increase in our vehicle repair. Utilizing our welding shop for body damage and/or arm repairs has helped us to keep these costs as low as possible. However, our fleet is still lagging behind in being replaced and the knucklebooms were stretched from the June 2012 derecho brush collection for the extended period of time they were needed. In addition, the County experienced another "mini" derecho in the summer of 2013 which stressed the knucklebooms as well. We will be working with County Administration to determine a replacement plan for many Solid Waste vehicles.

Facilities Management

Facilities Management continues to struggle through the accumulated budget/staff reductions that have taken place in the several years. Our budget strategy is to try to maintain our facilities with the funds that we have been allotted as much as possible. Some expenses are non-negotiable, such as fire protection inspections, elevator inspections, and generator inspections and preventative maintenance. We continue to have expenses related to HVAC repairs, plumbing repairs, overhead door repairs, and roofing repairs that are immediate and cannot be postponed. Our goal is to maintain as much as possible and not overextend the budget. Unfortunately, our buildings are beginning to show the effects of a downsized operating and personnel budget. The repairs are becoming very costly as our equipment becomes more outdated and repair parts are becoming increasingly harder to find and afford.

Custodial

The Custodial Division has been very creative in recent years in controlling costs related to cleaning County-owned facilities. The staff has been diligent in obtaining the best price for paper products and cleaning supplies without sacrificing quality. While we have not been able to do many of the once routine tasks, such as carpet cleaning and window washing as regularly as we formerly did, we have been able to do minimal carpet cleaning and some window washing. Our strategy is to

maintain as much as possible and not overextend our budget. Again, the buildings are beginning to show the effects of a downsized operating budget as the carpets, windows, and tile flooring are not regularly cleaned and stripped.

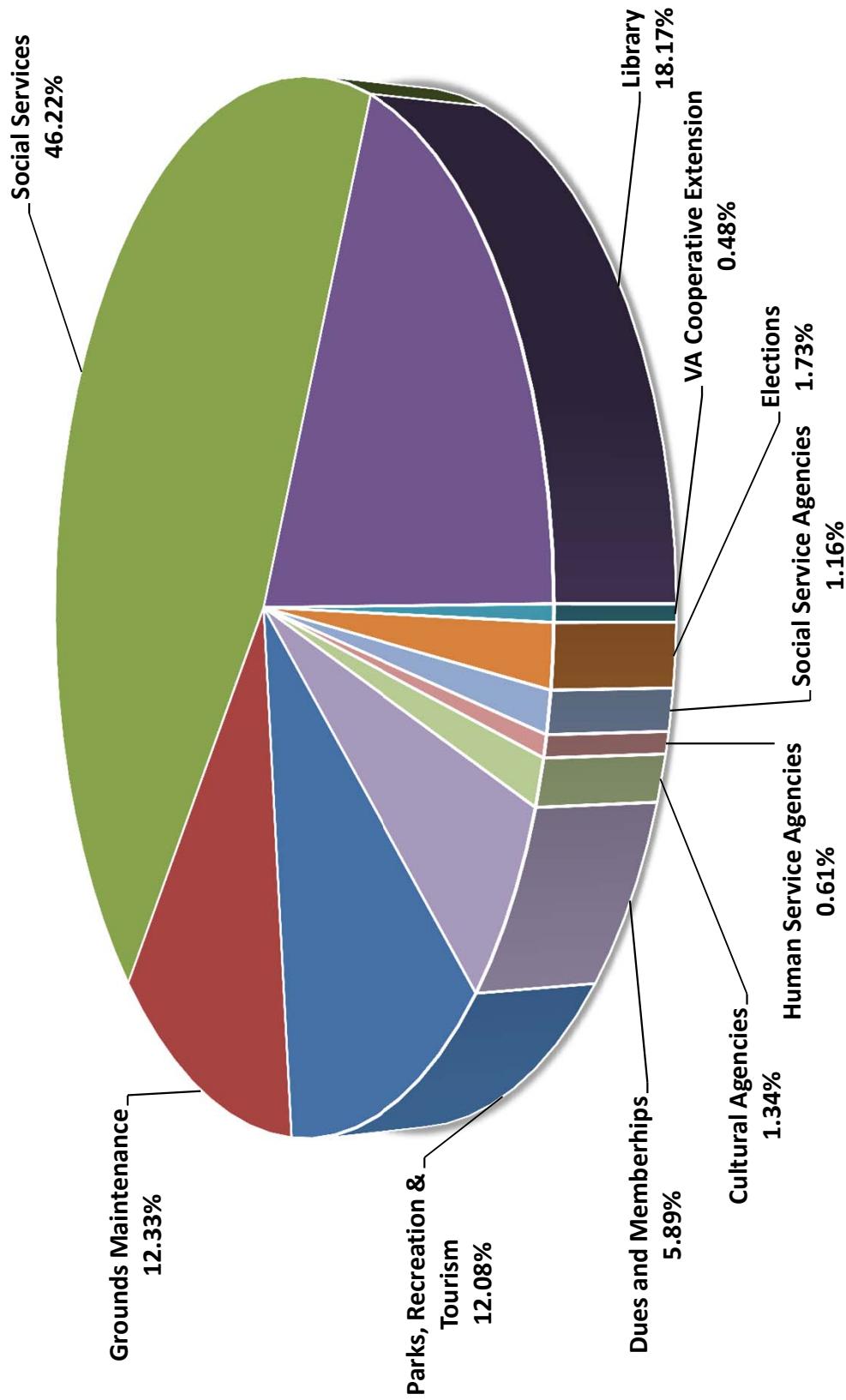
General Services Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 3,364,360	\$ 3,298,414	\$ 3,282,150	-0.5%
Operating	3,970,523	3,681,366	3,718,366	1.0%
Capital	12,429	4,512	4,512	0.0%
Transfers	79,993	-	-	-
Total	\$ 7,427,305	\$ 6,984,292	\$ 7,005,028	0.3%
Positions	58	58	55	-5.2%

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Human Services

Human Services
\$ 18,829,385



Human Services

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Parks, Recreation & Tourism:				
Administration	\$ 891,817	\$ 590,204	\$ 602,324	\$ 12,120
Explore/Tourism	47,416	55,675	55,675	-
Sports Marketing	32,416	31,038	31,038	-
Youth Services - Administration	180,710	206,402	198,674	(7,728)
Outdoor Ed - Administration	195,081	177,624	239,871	62,247
Adult Leisure - Administration	244,186	238,908	166,704	(72,204)
Special Events - Administration	108,705	107,765	108,714	949
Therapeutics - Administration	110,402	113,603	114,888	1,285
Therapeutics - ACE	24,550	30,130	30,130	-
Therapeutics - EXCEL	9,663	861	861	-
Therapeutics - Trips	2,437	5,752	5,752	-
Therapeutics - Mingle	6,991	3,230	3,230	-
Therapeutics - All Pops	10,212	16,430	16,430	-
Athletics - Administration	214,758	204,877	211,817	6,940
Athletics - Baseball & Softball	58,732	55,650	55,650	-
Athletics - Basketball	98,361	93,373	93,373	-
Athletics - Football	15,667	18,485	18,485	-
Athletics - Soccer	25,821	25,273	25,273	-
Marketing	60,969	47,918	34,483	(13,435)
Brambleton - Administration	120,448	128,887	201,085	72,198
Total Parks, Rec & Tourism	<u>2,459,477</u>	<u>2,152,085</u>	<u>2,214,457</u>	<u>62,372</u>
Grounds Maintenance:				
Grounds Maintenance	2,450,789	2,255,553	2,247,887	(7,666)
Street Signs	12,499	12,000	12,000	-
Total Grounds Maintenance	<u>2,463,288</u>	<u>2,267,553</u>	<u>2,259,887</u>	<u>(7,666)</u>
Public Health	453,685	500,358	500,358	-
Social Services:				
Administration	6,013,975	5,566,886	5,616,958	50,072
Public Assistance	3,106,632	2,815,574	2,815,574	-
STARS FTC	2,281	38,325	38,325	-
Total Social Services	<u>9,122,888</u>	<u>8,420,785</u>	<u>8,470,857</u>	<u>50,072</u>
Library:				
Administration	638,263	369,601	383,493	13,892
Research and Circulation	2,681,120	2,881,707	2,833,325	(48,382)
Automation	83,945	133,821	113,585	(20,236)
Total Library	<u>3,403,328</u>	<u>3,385,129</u>	<u>3,330,403</u>	<u>(54,726)</u>

VA Cooperative Extension	70,100	87,097	87,097	-
Elections	361,209	314,064	316,203	2,139
Social Service Agencies	195,900	211,900	211,900	-
Human Service Agencies	110,300	118,500	112,400	(6,100)
Cultural Agencies	279,400	275,200	245,500	(29,700)
Dues and Memberships	968,533	1,084,865	1,080,323	(4,542)
Total Human Services	\$ 19,888,108	\$ 18,817,536	\$ 18,829,385	\$ 11,849

Parks, Recreation & Tourism
Recreation Division

Mission Statement

Our mission is to build a Roanoke County Parks, Recreation and Tourism System that is focused on meeting the community values of high quality parks, recreation facilities, programs and events. Our vision is to support our residents' needs and desires for cost effective and accessible parks and programs for people of all ages with best-in-class customer service contributing to high economic value and pride for living and working in Roanoke County.

Division Goals and Objectives

Youth Services - To provide cost effective, community based after-school programs and camps where children have fun and learn through age appropriate activities that foster physical, social, emotional and cognitive development.

- Maintain 15 after school programs at 13 elementary school sites
- Offer Teacher Work Day and Inclement Weather Day Camps for school age children
- Offer Kids in Camp (KIC) programs at Penn Forest and Bonsack Elementary Schools
- Offer pre-school and youth camps and programs at Brambleton Center

Camp Roanoke - To provide outdoor recreation opportunities for individuals and groups through experiential programs, recreation services and natural settings.

- Offer seven weeks of day programs, eight weeks of residential programs, a COPS program with the ROCO Police Department and multiple off-site programs during the summer season.
- Stay current with camp programming trends and introduce two new activities each year to keep Camp Roanoke on the cutting edge.
- Accommodate groups during the day and overnight by providing lodging, site supervision, high quality meals and multi-use facilities.
- Work closely with the marketing manager developing a plan to increase registrations in all programs.
- Physically maintain the high/low challenge events and climbing tower structure at a level, which meets or exceeds industry standards.
- Expand experiential programming to include outreach and off site programming.
- When offering services, recover 140% of direct costs to include applicable percent of operating costs.
- Consistently utilize a written evaluation process to make changes in operations and services.

Brambleton Center - To serve the citizens of Roanoke County and surrounding areas by offering a diverse mix of programs and facilities that meet the needs of our community in a customer friendly environment.

- Diversify program slate by offering new programs targeting youth and families.
- Evaluate the success rate and life cycle of existing programs and make modifications to improve cost recovery and expand customer base.

- Increase the occupancy rate of Brambleton Center while focusing on facility usage that builds our customer base and generates revenue.

Therapeutic Recreation – To provide specialized and adapted recreation services for individuals with disabilities within program eligibility guidelines throughout the Roanoke Valley.

- ACE Day Camp - Provide 420 hours of day camp for children with moderate to profound developmental disabilities.
- Cultural Arts – Provide a minimum of 12 programs focused on increasing knowledge and skill of art, crafts, or expressive arts for adults with developmental/cognitive or head injury related disabilities, mental illness, or visual impairments.
- Wellness & Fitness – Provide a minimum of 12 programs focused on physical fitness and wellness for adults with developmental/cognitive or head injury related disabilities, mental illness, or visual impairments.
- Outdoor & Trips – Provide a minimum of 16 programs focused on traveling outside the Roanoke Valley for outdoor activities including hiking or canoeing for adults with developmental/cognitive or head injury related disabilities, mental illness, or visual impairments.
- Life Skills - Provide a minimum of 35 programs focused on life skills including money handling skills, leisure education, or leisure awareness for adults with developmental/cognitive or head injury related disabilities, mental illness, or visual impairments.
- HANs Group - Partner with the HANs group to provide minimal support for one picnic and one holiday dinner for the deaf community and their families.
- Accessible Formats - Provide all departmental program information and printed material in accessible formats for participants as requested, i.e. Braille, large print, or other formats.
- Reasonable Accommodations - Through the formal accommodation process, develop reasonable accommodations that enable qualified users with disabilities to take full advantage of recreation offerings.
- Partnerships - Manage the regional programs of Therapeutic Recreation Services of the Roanoke Valley in conjunction with Roanoke City Parks and Recreation and the City of Salem.

Green Ridge Recreation Center- To serve the recreational needs of our community by providing a full service recreation center that is accessible and affordable, and offers a comprehensive mix of wellness, aquatic and general programs and services, while recovering 100% of operating costs through user fees.

Programs

- Operate KidZone to be a safe, fun and enriching environment for children ages 6 weeks through 8 years old for members.
- Operate the Activity Room to provide cutting-edge, innovative gaming opportunities targeting children ages 8 - 13 years old in order to support membership retention, daily admission, and to enhance the overall experience at Green Ridge.
- Operate the Gymnasium to provide a clean, safe, diverse environment for participants of all ages to use for their athletic participation. The gym will also be a premier venue for camps and special events.
- Offer a variety of programs including Ridge Kids, School's Out Day Camps, and Snow Day! Day Camps, Spring and Winter Break Day Camps and Summer Camps.
- Provide community-based educational, recreational, social and lifestyle oriented programs, services and classes for users of all ages.

Aquatics

- Operate a year-round indoor leisure pool and spa to provide a fun and healthy amenity to members and citizens.
- Offer Learn to Swim Program year round.
- Offer a variety of water exercise programs to meet a diverse membership base.
- Operate Splash Valley Water Park during the summer season serving 45,000 visits annually by having several convenient admission programs such as daily passes, group admission, facility rentals, birthday parties and annual memberships.

Wellness

- Provide Personal Training services for individuals and groups.
- Provide a comprehensive offering of Group Exercise classes for members.
- Provide a diverse offering of fee based fitness and wellness programs.
- Provide family and youth oriented wellness/fitness programs.

Rentals

- Provide opportunities for private groups, businesses and schools to rent space for indoor activities including birthday parties, school field trips, sports banquets, meetings, receptions, etc.

Membership

- Maintain membership base at 2800 units.
- Attain 60% or better membership retention rate.

Athletics- To provide organized recreation level sports leagues for Roanoke County residents as well as offer a wide variety of cost effective and innovative fee based athletic programs and services that promote wellness, socialization, and lifelong learning opportunities.

- Work with local governments to expand and track sports marketing initiatives.
- Recover 35% of total expenditures
- Expand NFL Flag Football program to older age divisions
- Develop an orientation program for new Recreation Club Presidents

Tourism and Special Events- To provide quality entertainment and special events that encourage tourism and economic development in Roanoke County and a series of minor events designed to enhance the quality of life in the community for families and children. Continue implementing a plan that will position Roanoke County along with the entire Roanoke Valley as a desirable tourist destination.

- To provide quality entertainment and special events that encourage tourism and economic development in Roanoke County and a series of minor events designed to enhance the quality of life in the community for families and children. Continue implementing a plan that will position Roanoke County along with the entire Roanoke Valley as a desirable tourist destination.
- Further expand popular annual events such as Touch a Truck and Tons of Fun and continue to enhance the collaboration and cooperation it brings with both the private and public sector.
- Refine annual line up of events in order to be able to best showcase all event venues and to develop Explore Park as a wedding/meeting venue for the region.

- Explore new funding/sponsorship opportunities and continue to coordinate with other area organizations and attractions to expand existing activities and develop others.
- Continue to act as liaison for the department to area organizations which serve to enhance and enrich the quality of life of area residents. Represent the County on the Vietnam War Commemoration Committee 2015-2017.
- Seek continued and expanded support for all County events to further enhance their development and expansion.
- Continue the development of collateral materials to promote tourism within Roanoke County and work with other localities, organizations and attractions to provide information for tourism.
- Continue the establishment of regional events and the support of same to attract both visitors and participants to Green Hill Park, Explore Park and other County locations. Explore the potential for the development of an annual event which will in time attract regional support
- Continue to integrate Leisure Legacy Inc. our 501 c (3) organization within the department, to aid in the securing of available grants and other resources which will allow further expansion of existing programs.

Explore Park- To develop and operate an outdoor adventure park that focuses on passive and active recreation while providing economic and tourism development opportunities through private investment, new businesses and job creation.

- Develop a master plan for the park to include passive and active recreation amenities.
- Work with Roanoke County's Economic Development Department and the Regional Partnership to market Explore Park for private investment and business expansion.
- Develop a menu of family and children programs and activities for the park.
- Open additional trails and park acres for passive recreational activities.
- Renovate the Mountain Union Church and Taubman Welcome Center for rentals, programs and activities.

Administration- To provide leadership and support to the department which includes marketing management, software management, financial management, visioning and park planning.

- Update 2007 master plan to include a citizen survey.
- Participate in NRPA's Proragis to benchmark PRT against other Parks and Recreation departments in the region, state and nation.
- Continue to research and implement new cost effective technology to reduce operational costs.
- Continue to research and implement additional marketing opportunities that expand the reach of PRT information to our citizens.
- Develop new outdoor recreation brand to package outdoor recreation programming, Camp Roanoke and Explore Park.
- Develop alternative funding sources along with new partnerships enhance current departmental facilities, activities and programs.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Total number of unique program offerings	677	600	620
Total number of courses	1,828	1,950	2000
Total number of unique registered participants	13,924	15,500	15,500
Athletics total program participants served	5,960	6000	6000
Recreation division total program participants served	19,220	19,500	20,000
SUM Total of Program Registrations (Rec + Athletics)	25,180	27,000	27,000
Returning previous customer percentage Current yr. to last yr.)	43%	59%	59%
Gross revenue in Fee Class accounts	\$4,718,282	\$4,900,000	\$4,800,000
Maintain a 80% program success rate within 3-5%	67%	80%	80%
Camp Roanoke overall customer satisfaction	98%	95%	95%
Overall attendance at major special events	32,146	36,000	36,000
Percentage of overall cost recovery	58%	58%	59%
Sports Marketing Economic Impact (Direct Spending)	\$5,281,400	\$7,000,000	\$7,000,000
Green Ridge Membership Units	2,915	3,000	2,800
Green Ridge Membership Retention	58%	60%	60%
Green Ridge Revenue	\$2,906,208	\$2,750,000	\$2,600,000
Green Ridge Expense	\$2,729,042	\$2,750,000	\$2,600,000

Budget Strategies

In spite of current economic conditions, the Parks, Recreation and Tourism Department continues to see steady program registrations and participation. The stability is due to people focusing on health and wellness for their families and themselves as well as still investing in their children for sports, camps and general family activities. The other positive factor that is supporting park usage and outdoor programming is the renewed interest in the outdoors, environment and exercise.

PRT's primary budget strategy is to offer affordable programs and services that our citizens want within our established cost recovery business model. In addition, it is important that we continue to improve our cost recovery for all programs and services while still providing excellent customer service to all users.

Explore Park is the newest park for Roanoke County with 1100 acres of land for passive and active recreational use. Explore Park is being managed with the same business model as Green Ridge Recreation Center with revenues covering the operational expenses. Through donations, volunteers, partnerships and revenue based programming, Explore Park will minimize any financial impact on Roanoke County.

Green Ridge Recreation Center will continue to be significant business strategy for PRT. Green Ridge's business model will continue to be adjusted as trends change with our users. Efforts to improve the customer experience and retain members are ongoing.

Additional focus will be placed on growing revenue at Brambleton Community Center through increasing programs for the entire family and improving the cost recovery goals of the facility programs.

It is important that we continue to enhance our communication methods with our users and citizens through the latest technology while still using traditional communication methods to maximize our reach to Roanoke County's citizens. Roanoke County will continue to monitor and track program participation and facility usage and will make budget decisions based off of the needs and feedback of our users.

Recreation Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 1,768,367	\$ 1,749,940	\$ 1,814,678	3.7%
Operating	661,442	377,145	374,779	-0.6%
Capital	2,847	-	-	-
Transfers	26,821	25,000	25,000	0.0%
Total	\$ 2,459,477	\$ 2,152,085	\$ 2,214,457	2.9%
Positions	23	25	24	-4.0%

Parks, Recreation & Tourism
Parks Division

Mission Statement

To provide best practice industry standards to maintain and improve Roanoke County Parks and other public lands within our resources to meet community values for high quality parks and recreational facilities. It is our commitment to provide safe and attractive facilities and to serve the citizens' recreational and leisure needs, including but not limited to; parks grounds maintenance, greenways and park loop trails, youth and adult athletic facilities, E-911 street signage support, snow removal support and county wide emergency response, support of special events, special projects, and community involvement.

Department Goals and Objectives

Park District Operations

To provide safe, attractive, and well-maintained grounds, landscaping, and outdoor structures at Parks and County owned facilities and properties.

- Maintain a current inventory for all grounds and facilities requiring maintenance.
- Develop and implement maintenance plans for the routine care of all grounds and facilities based on established standards.
- Evaluate the efficiency and effectiveness of all work performed.
- Administer a prescription agricultural program for county facilities, parkland, and ball fields.

To provide safe and playable athletic fields for the youth and adult sport leagues, the citizens of Roanoke County and invitational events.

- Maintain the facility needs assessment document.
- Manage a ballfield renovation program that maintains player safety, reduces maintenance costs and encourages player development.
- Maintain communications with all ballfield user groups and encourage a consensus to determine the appropriate repairs and facility improvements to support their programs.
- Facilitate bi-monthly Recreation League Presidents' Council meetings for the 11 sanctioned recreation clubs to review maintenance issues, policies and procedures.
- Identify annual ballfield renovation repairs by conducting post-season field inspections for each ball field and include user comments. Execute repairs through the Capital Maintenance Program and the Annual Ballfield Renovation Program.

To support Sports Marketing Initiatives through tournaments and events.

- Work with the Regional Sports Marketing Committee and neighboring localities to solicit tournaments to the Roanoke Valley to create a positive economic impact.

To manage snow and ice removal operations at 35 designated Roanoke County Facilities and Parks.

- Identify designated facilities and the appropriate standard of performance.

Greenways

To complete construction of a connected greenway network in Roanoke County.

- Prioritize greenway construction.
- Provide a connected greenway system by focusing on off-road trails linked to on-road bicycle and pedestrian facilities.
- Provide identification, regulatory, and informational signs on each greenway to facilitate use and enjoyment.

Develop a land acquisition program that provides rights-of-way needed for greenway construction.

- Develop a program that identifies properties needed for each project and time lines for acquisition that meets construction schedules.
- Work with other jurisdictions to coordinate land acquisitions across jurisdictional boundaries.

Increase greenway funding to meet the goals for greenway maintenance and completion of the greenway network.

- Develop a regional, multi-year funding plan that identifies sources of continuous funding for greenway maintenance.
- Seek new sources of revenue for greenway maintenance.

Develop a community outreach and education program that provides information on Roanoke County greenway opportunities and benefits.

- Continue to expand the Park Partners Program to additional greenways.
- Increase awareness of greenway efforts through a comprehensive marketing strategy.

Support Services

Provide street signs according to V-DOT standards and support the E-911 System.

- Maintain the integrity of the E-911 system by fabricating and installing street signs throughout the county per V-DOT standards.
- Maintain a cost efficient sign shop operation that provides prompt and quality service to the county and its citizens.

To provide signage for Park and Recreational facilities and events.

- Continue the design and development of a county-wide color and image scheme to identify the entrance of each park in relation to park classification.
- To design, fabricate, and install temporary and permanent signs for PRT to department standards.

To support Parks, Recreation, and Tourism special events and programs.

- Assess the support needs for each special event and program.
- Provide staff training to effectively support each event.

To execute work orders for Roanoke County departments.

- Manage a work order program for all county departments that effectively process all requests while minimizing the impact to existing workload.

To secure parks and facilities by installing gates and barrier systems.

- Prioritize list for gate and barrier installations.

Project Management

Develop new park projects and improvements to comply with A.D.A. standards.

- Work with therapeutic recreation staff to maintain a prioritized A.D.A. repair and project list.

Manage improvement projects that maintain and enhance the appearance of park facilities and other county properties and encourage community involvement.

- Manage Capital Improvement Projects as approved by the Roanoke County Board of Supervisors.
- Manage Capital Maintenance Projects as allocated.
- Manage Capital Improvement Incentive Fund
- Manage volunteer community service programs for park improvements.

Turf and Landscape Team

To manage care of plants, trees and shrubs on improved landscaped areas at Roanoke County facilities and designated properties.

- Manage plant care at 14 Roanoke County gateway medians.
- Manage plant care for 6 Roanoke County libraries.
- Manage plant care for 8 Roanoke County office buildings and recreation centers.
- Manage plant care for 15 Roanoke County Fire and Rescue facilities.
- Manage plant care at 13 sites that mowed by contract.

To manage irrigation systems for efficiency and effectiveness for turf and landscape

- Train staff for the proper operation and maintenance of irrigation systems.

Continue the Parks Division partnership with the Roanoke County Sheriff Department for the Inmate Program to provide groomed turf and general maintenance at designated County facilities.

- To mow and trim 17 county facilities 4 days each week from April – October to earn the revenues required to support the Deputy-led Roanoke County Inmate Program.
- Provide one day per week support to the Parks operation from April – October for general park repairs, clean-up and small project support as needed.
- Provide support to annual park repairs, snow removal, storm damage/emergencies, and small Park projects five days per week from November – March.

To provide a comprehensive agricultural program at designated county facilities.

- Apply the Parks Level I and Level II standards to develop an agricultural plan to be administered at each facility or ballfield.
- Manage park staff to aerate and apply the recommended rates to seed, fertilize insecticide, fungicide and herbicide at each site.

To evaluate and assess drainage improvement systems for the safe and efficient use of parklands.

- Prioritize a project list for recommended improvements.
- Administer projects through CMP, CIP and other available funding mechanisms.

Park Planning

To develop and maintain site master plans for all existing parks.

- To develop design standards for each Park classification in the Roanoke County system.
- Ensure A.D.A. compliance standards are included in all projects and renovations.
- Maintain an inventory of park deficits for each magisterial district, and identify needs in the department CIP requests.

To support the Greenway Master Plan initiatives.

- Support the Roanoke River Greenway Commission.
- Assist in grant writing and preparation.
- Provide mapping for county owned greenway corridors.
- Provides site planning for project management and submission.
- Provide administrative support to work with governmental agencies to aid in the permitting process.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Number of sites maintained	83	84	85
Number of sites maintained for snow removal operations.	34	35	35
Number of softball, baseball, football, soccer and lacrosse fields maintained	120	123	123
Number of Sporting Tournaments supported	23	34	28
Number of E-911 Street Signs fabricated and installed.	543	550	520
Average number of days to complete approved street sign work orders. Established standard is 10 days.	3 days	3.0 days	3.0 days
Number of Capital Maintenance projects completed on time and within budget	11	6	7
Number of ballfields maintained at the Level I agricultural standard.	42	42	42

Budget Strategies

Promote Safe and Attractive Facilities:

- Utilize the Park inspection program to maintain quality sites, document issues; enforce the playground safety institute standards for proper care and document the resources required to maintain facilities at the prescribed park maintenance standards as described in the 2007 Park Division Master Plan.

Optimize Available Resources:

- Continue the Parks Department partnership with Community Development's Roadway and Drainage Team to assist in the execution of the Parks Department's Capital Maintenance Projects and support for the County's Snow and Ice Removal Operation.
- Continue the Parks Department partnership with the Roanoke County Sheriff Department for the Inmate Crew to mow, trim, and provide general maintenance support for county maintained properties.
- Continue recruiting volunteers for general park clean-up from community groups, the Park Partners program, Eagle Scout candidates, and student school projects.

- Continue applying for grants and matching programs to maximize funds for CMP or CIP projects.
- Continue managing the CIIF matching grant program to initiate community involvement and maximize our resources to provide small repairs and improvements to county properties.
- Maintain ongoing costs comparisons between the Parks operation and mowing contractors to apply the most effective means to mow, trim, and maintain county properties

Ideas to reduce routine man-hours required at county maintained facilities for FY 2014-15:

- Continue expanding the turf retardant program for small turf areas that are difficult to mow or trim due to excessively steep terrain. This program reduces the mowing frequency from weekly to every 3 – 4 weeks.
- Select difficult mowing areas that can receive low maintenance landscaping, ground cover, or hardscapes with stack block walls and pavers. Properly designed improvements can reduce operation costs and improve the overall appearance.
- Continue the parks ballfield erosion control program. Installing sod behind the home plate areas to the backstop and from the first and third foul lines to the sideline fencing reduces infield soil run-off during storms. These improvements can save 3 – 6 man-hours per field from making repairs due to storm damage.

Parks (Grounds Maintenance) Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 1,742,429	\$ 1,719,107	\$ 1,711,441	-0.4%
Operating	665,837	514,446	514,446	0.0%
Capital	55,022	34,000	34,000	0.0%
Transfers	-	-	-	-
Total	\$ 2,463,288	\$ 2,267,553	\$ 2,259,887	-0.3%
Positions	32	32	32	0.0%

Public Health

Mission statement

The mission of the Roanoke County Health Department is to promote 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.

Departmental Goals and Objectives

Protect the health of citizens and visitors

- Assure food prepared for public consumption is safe
 - Food regulations require ongoing training (knowledge/skills/abilities) for inspection staff and food operators to remain up to date on issues such as employee health policies and consumer advisories and food recalls
 - Inspections are now less frequent but more thorough to concentrate on all steps in the food process increasing the effectiveness in preventing illness
- Assure safe onsite drinking water and proper onsite sewage disposal
 - Quality Assurance procedures implemented October 2007
 - Greater regulation is being placed on operation and maintenance of alternative sewage disposal systems
- Increase citizens' awareness of rabies prevention
 - Number of animal bites has increased as well as the number of post-exposure vaccinations
 - Conduct rabies vaccination clinics with local animal control and vet association and treasurers of local jurisdictions
- Prevent spread of communicable diseases
- Assure access to immunizations recommended or required by state statute and the Advisory Committee on Immunization practices (ACIP)

Prepare the community for emergency events

- Improve communication between first responders, health care providers, local government officials, and citizens
- Prepare to identify and respond quickly and appropriately to any biological catastrophe

Improve child morbidity and mortality rates of women and children by reducing low weight births and unintended teen pregnancies

- Provide care coordination services to pregnant women and infants at risk of poor outcomes during first trimester of pregnancy
- Assure women of child-bearing age access to affordable family planning services

Prevent tooth decay in children of low income families

- Offer a full range of dental services targeted at children eligible for free or reduced price lunch

Performance Measures

	2012-13 Actual	2013-14 Adopted	2013-14 Adopted
Food Service Establishment Inspections	648	650	650
Onsite (Well & Sewage Disposal) Visits	556	560	560
Rabies (Animal Exposure Investigations)	426	450	450
Child and Adult Immunizations Given	1613	1693	1693
Sexually Transmitted Disease Visits	353	353	353
Family Planning Services Visits	1,183	1,242	1,242
At risk prenatais and infants coordination service visits	530	556	556

Budget Strategies

Health Department daily operations were adjusted to provide enhanced services to residents. Specifically, extended hours and weekend opportunities were offered in addition to multiple off-site clinic locations. This approach has resulted in increases in vaccinations provided to community members and additionally, an increase in referrals to other services offered by the Health Department.

To reduce the incidence of communicable diseases we have redirected resources to increase our disease surveillance and educational outreach activities to include targeted testing and expanded service opportunities.

An aggressive outreach campaign to provide care coordination to at risk prenatais, infants and children was instituted resulting in referrals to our home visiting programs and other programs for women and children.

Rabies activity in our area has increased in spite of relatively stable activity across the state. The health department has dedicated significant resources to investigate incidents and to educate the citizens of Roanoke County via the media and door to door campaigns in effected neighborhoods. Citizens have been encouraged to vaccinate their cats and dogs and low cost vaccination clinics have been conducted.

Public Health Appropriations					
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	453,685	500,358	500,358	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 453,685	\$ 500,358	\$ 500,358	0.0%	
Positions	-	-	-	-	

Social Services

Mission Statement

To provide citizen independence, self-reliance and protection through community based services.

Departmental Goals and Objectives

To administer all Public Assistance programs within the Federal/State guidelines.

- Determine eligibility for Supplemental Nutrition Assistance Program (SNAP), General Relief (Unattached Child), Auxiliary Grants, Medicaid, Temporary Assistance to Needy Families (TANF), Emergency Assistance and Energy Assistance programs within established guidelines.

Preserve, protect and restore family and individual stability.

- To comply with court ordered custody investigations, supervision, and other mandates.
- To provide safe placement for children through temporary Foster Care placement or Adoption Services which is child centered, family focused, and community based.
- To engage families in services to enhance quality of life and to develop natural supports.
- To respond timely to complaints, investigate and offer services, when appropriate, for alleged Child and Adult abuse and neglect within 45 days.
- To deliver services to elderly and incapacitated adults that promotes independence and stability in the least restrictive environment.
- To provide information and referrals to community resources to meet emergency needs.

To promote self-reliance with support for employment, education, and training.

- To assess employment strengths and needs, eliminate barriers, and provide resources for employment through the Virginia Initiative for Employment Not Welfare (VIEW) program.
- To assess family need and facilitate affordable, quality child care services that are child-centered, family-focused and support the goal of family self-sufficiency.

To maximize department efficiency and effectiveness.

- To maintain a skilled professional workforce.
- To implement and foster an effective organizational structure.
- To maximize resources for automation development.

To collaborate with resources to meet community needs and educate citizens.

- To provide opportunities for educating and informing citizens about social services programs.
- To support the Comprehensive Services Act (CSA) process by serving on the Community Policy and Management Team (CPMT) and Family Assessment and Planning Teams (FAPT) to provide family centered, community based, cost-effective services.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Eligibility for Medicaid determined timely new applications renewal applications	98.6% 99.23%	97% 97%	97% 97%

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Eligibility for SNAP determined within 30 days	99.01%	97%	97%
Completed Child/Adult abuse and neglect reports within 45 days	97.3%	100%	100%
Percent of VIEW recipients employed in Employment	67%	60%	60%
Percent of VIEW recipients in a Work Activity	88%	85%	85%
Congregate Placement Goals (monitored on a calendar year basis)	11.47%	18%	18%

Budget Strategies

This department will continue to administer all public assistance programs providing exceptional and innovative services based on established guidelines in an effort to maximize the state and federal reimbursement process and limit, to the greatest extent possible, use of local dollars. This will be accomplished by meeting all established deadlines; utilizing community based/volunteer services when possible; applying for local and national grants when appropriate; and focusing on retaining highly qualified personnel.

Continuing to apply for Title IV-B funds will result in receiving federal funds through the Promoting Safe and Stable Families (PSSF) program. Due diligence in collecting from fraudulent activities will produce program cost savings. Strength of our in-house worker training program, as well as taking advantage of state offered training, will aid in assisting staff in meeting the challenges of more complex and ever-changing programs.

Our goals remain the same:

- * Continuing the consistent and excellent work that we perform each day
- * Becoming a "Best-in-Class" social services delivery system
- * Strengthening families at every client contact

Social Services Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 5,057,383	\$ 5,024,967	\$ 5,077,264	1.0%
Operating	4,055,442	3,394,568	3,392,343	-0.1%
Capital	10,063	1,250	1,250	0.0%
Transfers	-	-	-	-
Total	\$ 9,122,888	\$ 8,420,785	\$ 8,470,857	0.6%
Positions	94	94	95	1.1%

Mission Statement

The Roanoke County Public Library is the community's primary resource for lifelong learning and the place people turn to for the discovery of ideas, the joy of reading, and the power of information.

Departmental Goals and Objectives

Reader and Borrower Services

Provide customer access to a diverse and balanced collection that promotes lifelong learning

- Build an opening day collection of 20,000 items for the new Vinton library that will support anticipated customer services and programmatic areas
- Reallocate supervisory resources to provide more on-site participation in the community branches
- Convert the Bent Mountain Branch Library collection to localized, limited loan policies which will support greater activity and higher volume uses by patrons
- Implement a hosted or in-house application for supervisory use in scheduling and managing the work of approximately 200 part-time staff and volunteers

Education and Social Development Services

Create and promote mandated programming, encouraging literacy through educational, cultural, and informational events

- Produce all state-defined literacy and educational programs
- Create a hybridized registration system for the reading programs to restore the typical level of participation and to minimize barriers inherent in the state software
- Extend the successful teen services/program model from South County to the branches
- Implement meeting room marketing procedures and scheduling applications in the three major branches

Reference and Information Services

Provide reference assistance, educational services, and technology and software instruction to promote digital literacy

- Convert to a COUNTER4-compliant bibliometric system that will accurately assess online reference products in terms of accessibility, utility, and cost-per-transaction
- Convert ValueLine and other personal finance products to remote access subscriptions
- Provide two blocks of system staff training on new or revised reference products
- Introduce a minimum of three new public technology classes per site

Cataloging and Collection Management Services

Acquire, accurately classify, and process all library materials in an efficient and timely manner to make them readily available for public use

- Design and implement procedures that will restore the processing rate of intake/route out of new materials to 3 business days
- Reach an 80% benchmark in cataloging, accessioning, processing, and storing the opening day collection for the new Vinton Library

Technology Services

Manage the Library's extensive public and staff inventory of equipment, software, applications, licenses, and other electronic products

- Maintain computer stock at 95% availability at all sites
- Implement a phased replacement plan for public computers in the community branches
- Coordinate the consortium's purchase of a new firewall and primary server; complete planning for test server replacement the following year

Administration

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

- Continue internal development processes and monitor construction progress for the Vinton Branch Library capital project
- Implement Library Emergency Procedures training and develop feasible safety enhancements for each facility
- Assess the current and multi-year status of the consortium's ILS software and equipment
- Redefine the Bent Mountain Branch Library using the principles of a storefront library operation
- Adjust operational hours in the community branches to reflect optimal utility and safety considerations

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Circulation	1,298,834	1,380,765	1,350,000
Ebook circulation	35,383	N/A	41,400
Circulation per capita	14.24	14.89	14.80
Collection size	439,494	452,678	466,259
Items added	29,742	21,300	30,000
Reference/research questions	105,672	105,060	105,200
General information questions	125,663	129,430	133,310
Public computer user sessions	174,877	180,123	180,500
Library programs offered	1,565	990	1,000
Program attendance	29,998	30,950	31,000
Program attendance per capita	.33	.31	.31
Number of visitors	840,037	899,790	870,000
New registrations	5,779	6,290	5,750
Volunteer hours	12,065	13,380	12,000

Budget Strategies

The Library will continue to focus on providing a high level of customer service in a cost-effective manner but operational changes are on the horizon. Strategies will be based on a realistic assessment of the resources available to meet the needs of patrons who have developed high expectations for more diverse product availability, wider staff expertise, and attractive amenities. Offering a balanced popular collection of materials and ready access to computers and the internet will still be primary challenges in the coming year.

A distinct segment of the new patron census seems to rely primarily on e-services so more funding will be directed toward enhancing the inventory of electronic products and research databases. Additional ebooks and emagazines will be added but less than previously anticipated since national metrics indicate the ebook market has begun to flatten. Demand for technology instruction, however has not declined and the fee-based classes are typically fully enrolled. A knowledgeable reference staff will allow the library to increase both the number and the diversity of possible topics. Training can be based on whichever end user products gain market share or on topics that are requested most often by patrons.

Expanding the range of programs and events for children, teens, and adults supports lifelong learning, which in turn can improve the livability index and help insure an educated population. Greater attendance at programs can also lead to more opportunities to market meeting room spaces, the auditorium, and the grounds, and to generate additional revenue from rentals.

Although no one can control every eventuality, especially in popular community gathering places like libraries, there will continue to be an emphasis on the safety and security of the public who visit and of the people who work or volunteer in them. Some strategies will include recurrent staff training on emergency procedures, adjustments to the operational schedule of the smaller branches, and feasible enhancements to the physical plants.

The Vinton Library construction project will continue throughout the fiscal year and can be expected to require significant staff participation, especially in the areas of project oversight, collection development, and cross training. Technical Services and professional librarians will spend time on selection, acquisition, and cataloging new materials. Reducing the time spent on the acquisition and processing of new materials should help offset the amount that must be committed to creating an opening day collection for the new branch by June 2015.

Library Appropriations				
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 2,526,865	\$ 2,596,834	\$ 2,598,700	0.1%
Operating	852,104	774,295	699,703	-9.6%
Capital	18,416	14,000	26,000	85.7%
Transfers	5,943	-	6,000	-
Total	\$ 3,403,328	\$ 3,385,129	\$ 3,330,403	-1.6%
Positions	40	41	39	-4.9%

Mission Statement

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, we help people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

Departmental Goals and Objectives

Roanoke will strengthen its community food system through focus on regional agriculture and sustainable gardening methods.

- Increase awareness of and value for locally produced food and food products
- Increase agriculture producers' knowledge and practice of sustainable farming techniques
- Increase the number of new agriculture-based business in Roanoke
- Build awareness of sustainable gardening methods for home gardens and landscapes

The purpose of Roanoke's Family and Consumer Sciences is to respond to the current health, nutrition, wellness, family and consumer needs of individuals, families, groups and organizations of the Roanoke Valley through the development of policies, programs, seminars, communication channels and educational materials in collaboration with affected individuals, groups and organizations. (1 Agent; 2 Family Nutrition Program Assistants for adults and 1 Nutrition Outreach Instructor.)

- Promote improved health and well-being through healthy eating and activity
 Increasing consumption of wholesome foods, including more fruits and vegetables
- Increase the number of youth and adults that make lifestyle changes which improve their dietary quality, cooking skills and/or physical activity level after participation in VCE programs
- Increase the ability of low-income families to adopt healthy and safe nutrition practices
- Train area food service workers to increase knowledge and skills in safe food handling practices at 20 or more different restaurants or facilities
- Increase the number of individuals completing basic financial management strategy classes including budgeting, setting financial goals and establishing a savings/investing plan
- Provide food preservation demonstrations and workshops for at least 30 citizens. As a result, they will feel more confident to safely preserve foods
- Train and maintain an active group of Master Food Volunteers to assist and lead nutrition and food related programming in the community

The purpose of the 4-H program is to assist youth in becoming self-directed, contributing and productive members of the community.

- To enhance the skills, knowledge, and attitudes of youth in subjects related to Animal Sciences; Communications and Expressive Arts; Environmental Education and Natural Resources; Citizenship; Consumer and Family Sciences; Plants and Soil Sciences; Health, Nutrition and Wellness; Leadership and Personal Development; Science and Technology via participation in at least one of the 4-H delivery modes: community and project 4-H clubs, school enrichment programs, workshops, day camps, residential camps, and individual participation
- To increase the number of enrolled 4-H members by 2%

- To encourage and facilitate the development of youth into productive citizens through 4-H delivery modes and CHARACTER Counts!sm community programming

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Master Gardener training class (11 weeks, 19 classes)	1	1	1
Contacts to Extension Master Gardener Help Desk	3,975	4,000	4,000
VCE workshops conducted to teach sustainable gardening practices	44	8	25
Number of new FCS programs offered	13	5	8
Number of food, nutrition, health and wellness related seminars conducted	101	25	50
Number of different restaurants and facilities participating in food safety classes	36	25	25
Number of individually enrolled 4-H Youth	3,950	4,383	4,470
Number of new 4-H program offerings	5	5	5
Percent increase of individually enrolled 4-H Youth	-5%	5%	2%

Budget Strategies

New VCE Master Gardener volunteers will be recruited in the spring and summer and trained September-November, 2014. These new trainees, combined with the 70 veteran MG volunteers in Roanoke, will provide support to the VCE program in the absence of a local ANR Agent. As Roanoke County citizens begin to grow their own vegetables and fruits, there will be even more demand for the VCE Help Desk, under the direction of the VCE Horticulture Technician and staffed by VCE MG volunteers. At the end of FY2014-2015, VCE Agriculture educational programming will result in the increase in awareness of and value for locally produced food and food products as well as an overall increase in sustainable gardening practices in Roanoke County.

Roanoke MG's will continue their efforts to renew the Horticulture Therapy program at the VA Medical Center.

The MG Speaker's Bureau will work with local libraries to offer a gardening series at various locations.

Roanoke County Parks, Recreation & Tourism hopes to continue the therapeutic garden at the Brambleton Center. If this course is offered, the Roanoke Master Gardeners will continue to support that training and maintenance.

MG's will provide their support at the Community Arboretum. Tours, maintenance, signage, and educational activities will continue for Roanoke Valley residents.

FCS strategies for accomplishing the goals set for FY14-15 will be multi-faceted, will include partnerships with area agencies and will include educational programs that are needed in the valley.

Trained Master Food Volunteers will lead and assist with cooking, nutrition, and food preservation classes/workshops in venues such as churches, markets, worksites, schools and libraries.

Partnering with Virginia Department of Health, 4-hour food safety classes will continue to be offered on a quarterly basis to area restaurants and facilities including one in Spanish. One training will also be offered for occasional quantity cooks/vendors.

Monthly financial management classes will be offered in the community in partnership with local Credit Unions. Other programs on estate planning and record keeping will be targeted to seniors. Family Financial Management programs for Feeding America SW VA partnering agencies will be explored.

Family Nutrition Program Assistants will bring nutrition education to low-income adults and children.

Consumers will have the opportunity to learn/review safe food preservation techniques.

Over 4,000 youth, ages 9-19, will be enrolled and will participate in 4-H programs in 2014. These youth will be involved in projects including Animal Science, Communications and Expressive Arts, Science Engineering and Technology, Environmental Education and Natural Resources, Citizenship, and Plants and Soil Sciences. Community Clubs will actively involve youth and adult volunteers in monthly educational opportunities, including project book work, field trips, guest speakers, and camps. Youth will gain leadership experiences by conducting meetings, chairing committees, record keeping, doing presentations, participating on committees, and in community service activities.

Youth will be recruited to participate in the Communication and Expressive Arts curriculum. These youth will gain skills in presentation and public speaking and have the opportunity to perform at Virginia Western Community College. They will also be given the opportunity to participate in area and state programs.

Week-long residential camping opportunities will be made available to over 300 youth, ages 9-13. In addition, 25-30 youth will be offered camp scholarships through the donations of private citizens, civic groups, grants, and endowments. The Roanoke Extension Office plans, promotes, and recruits scholarship funds, and manages the program. In addition, the 4-H Agent will recruit adult and teen volunteers to staff the week-long camp. The 4-H Agent will provide 24 hours of training for every adult and teen volunteer who participate in camping programs. Every teen involved with the leadership development program will give 96 hours of community service.

4-H Horse Camp will be offered to youth 9-19 years of age. This educational opportunity will be held at Green Hill Park Equestrian Center in Roanoke County. The camp is for youth involved in the Animal Science curriculum.

4-H will offer the in-school Embryology program in all schools. This program involves an average of over 1,500 youth each year.

Programs including 4-H nutrition programs, Project Learning Tree trainings, 4-H in-school gardening project, Electric Energy, and 4-H Soils program will be offered to all three school systems.

A "Reality Store" program will be offered to participants in the DePaul Community Resources program.

The 4-H Agent will be a part of the SW Virginia Operation Military Kids regional team. A weekend family camp will be offered to families of recently deployed family members. In addition, "Camp Corral" sponsored by Golden Corral, will be offered to children of parents who were wounded in action.

Youth will have the opportunity to attend state 4-H Congress in June at Virginia Tech. Teens will be recruited and offered scholarships. One Roanoke County teen will serve as State Ambassador for 2014.

Community Clubs and Project Clubs including archery, horse clubs, yoga, teen, Cloverbud and Honors Club. Volunteer leaders will be trained each year to lead these clubs.

VA Cooperative Extension Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	70,100	87,097	87,097	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 70,100	\$ 87,097	\$ 87,097	0.0%	
Positions	-	-	-	-	

Elections

Mission Statement

To provide 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.

Departmental Goals and Objectives

To insure voter registration opportunities will be equally available to all qualified citizens of Roanoke County by:

- Insuring voter registration is a simple process for citizens
- Maintaining accurate and current voter registration rolls; and
- Continuing to expand the use of technology to provide helpful information to the public regarding voter registration, upcoming elections, deadlines and absentee voting.

To protect and promote public trust and confidence by conducting accurate and fair elections by:

- Providing convenient and accessible locations to vote and secure, accurate and user-friendly equipment that is equally accessible to all voters including those with disabilities;
- Providing a means for absentee voting for those voters unable to go to the polls on Election Day;
- Accepting and certifying candidate filings;
- Accurately and timely reporting election results; and
- Recruiting and training election officials to insure knowledgeable and helpful assistance to the voters on Election Day.

Performance Measures

	2012–13 Actual	2013–14 Adopted	2014–15 Adopted
Number of Registered Voters	68,848	68,000	68,000
Percentage of Population Registered	72%	71%	71%
Number of Registrations, transfers, and Address/name changes processed	10,974	9,500	9,500
Percentage of Registered Voters with processed changes	13%	14%	14%
Percent of Polling Places that Meet Americans With Disabilities Act	100%	100%	100%
Numbers of Election Officials	200	235	215
Percentage of Election Officials Trained	100%	100%	100%

Budget Strategies

In FY2015, the Office of Elections will conduct a General Election on November 4, 2014 to elect members of the U.S. House of Representatives and U.S. Senate.

The department will receive, audit, and provide public access to the local candidates' campaign contribution and expenditure reports, as well as receive the candidate filing forms and certify candidate nominating petitions.

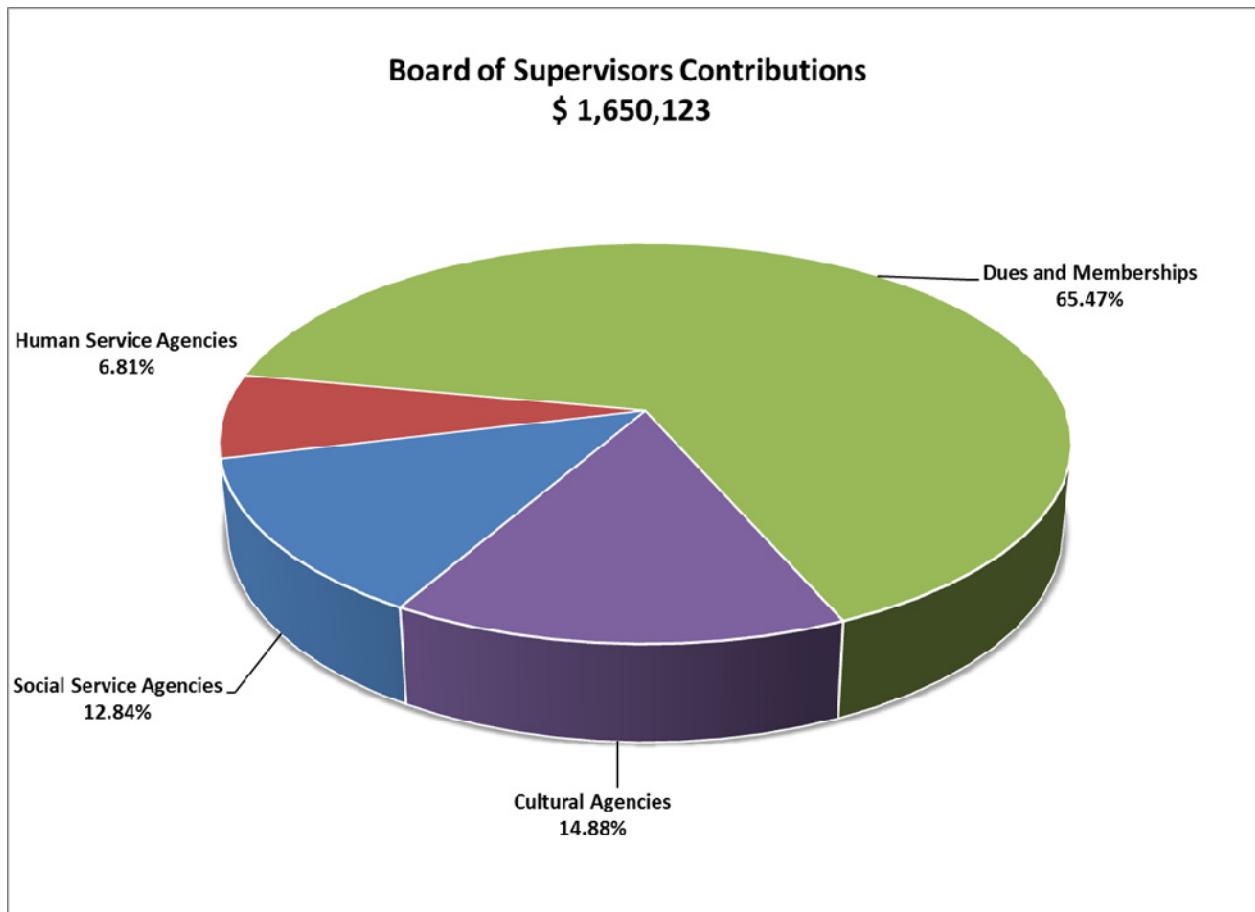
Officers of election will be trained for each election on the current laws and procedures in conducting the election, including new voter identification requirements to take effect July 1, 2014.

The department will continue to register qualified persons year-round by determining the eligibility of voters, and maintaining the voter registration records and street file database using the state-wide Virginia Elections and Registration Information System (VERIS) database, and complying with new regulations for identifying cross-state matches.

Elections Appropriations					
Description	Actual	Adopted	Adopted	% Change	
	FY 2013	FY 2014	FY 2015	14-15	
Personnel	\$ 279,388	\$ 242,050	\$ 244,189	0.9%	
Operating	76,967	72,014	72,014	0.0%	
Capital	4,854	-	-	-	
Transfers	-	-	-	-	
Total	\$ 361,209	\$ 314,064	\$ 316,203	0.7%	
Positions	3	3	3	0.0%	

Board of Supervisors Contributions

This section accounts for the contribution of County funds to Social Service, Human Service, and Cultural organizations



A complete listing of contributions to social service, human service, and cultural agencies, as well as dues and memberships, can be found in the Appendices.

Contributions Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ -	\$ -	\$ -	-
Operating	1,554,133	1,690,465	1,650,123	-2.4%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 1,554,133	\$ 1,690,465	\$ 1,650,123	-2.4%
Positions	-	-	-	-

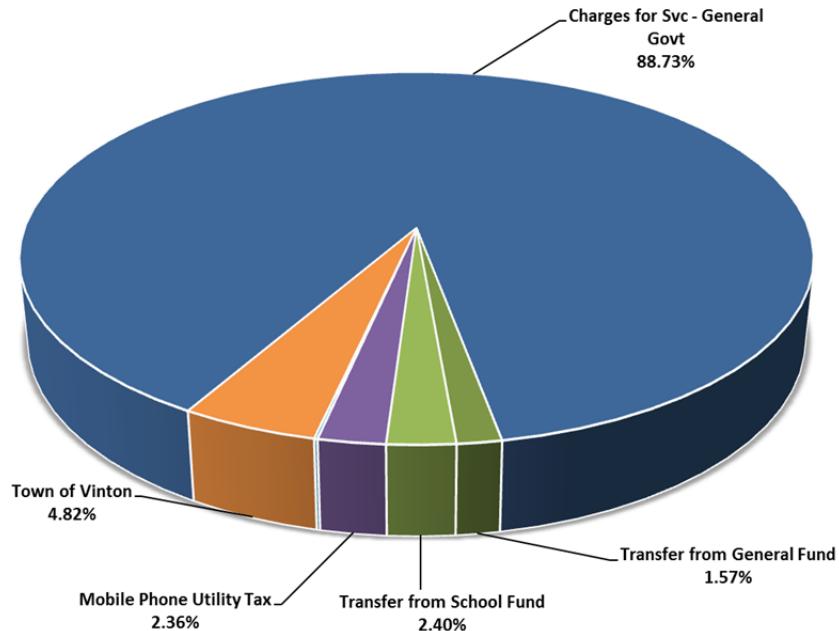


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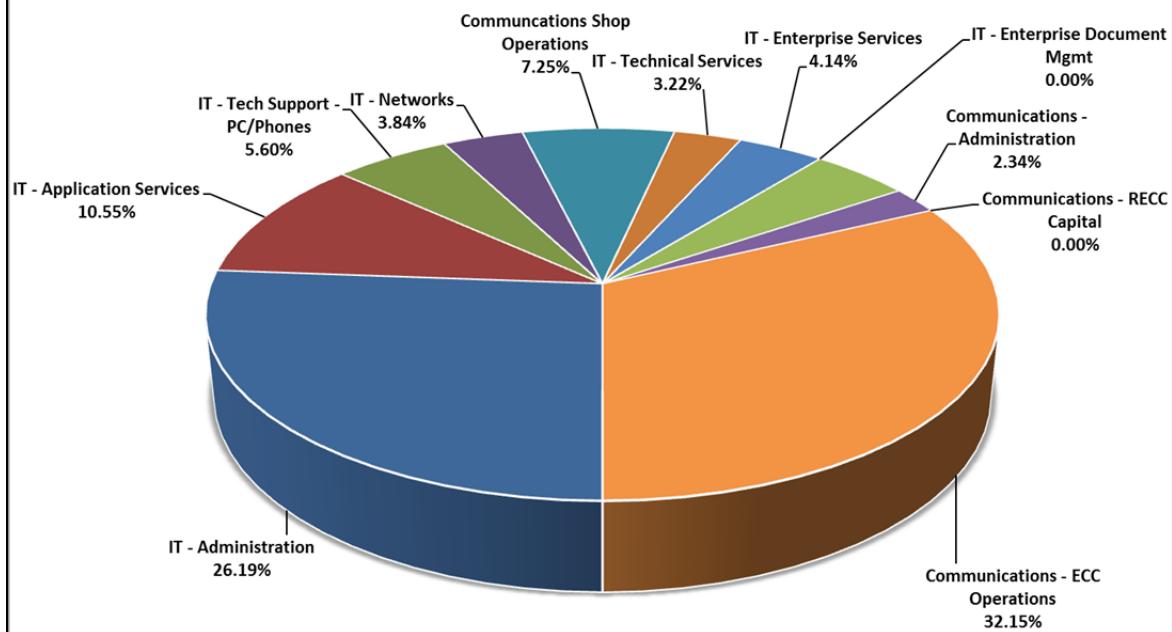
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*Communications and Information
Technology*

Communications and Information Technology Revenue
\$8,465,123



Communications and Information Technology Expenditure
\$8,465,123



Communications and Information Technology Sub-Fund
Revenue and Expenditure Summary

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Revenue:				
From Local Sources				
Charges for Svc - General Govt	\$ 4,447,235	\$ 7,266,247	\$ 7,511,341	\$ 245,094
Transfer from General Fund	3,177,899	122,045	132,665	10,620
Transfer from Capital Fund	-	-	-	-
Transfer from School Fund	185,763	193,213	203,283	10,070
Mobile Phone Utility Tax	156,445	190,000	200,000	10,000
Tower Site Rental	4,800	-	-	-
Recovered Costs	13,046	-	10,000	10,000
Roanoke City	-	-	-	-
Town of Vinton	460,172	407,834	407,834	-
Total Revenues	\$ 8,445,360	\$ 8,179,339	\$ 8,465,123	\$ 285,784
Beginning Balance	4,790,760	4,405,994	4,405,994	-
Total Revenue & Fund Balance	\$ 13,236,120	\$ 12,585,333	\$ 12,871,117	\$ 285,784
 Expenditures:				
Information Technology				
Communications and Info Technology				
IT - Administration	2,492,411	1,951,587	2,216,836	265,249
IT - Application Services	830,141	809,770	893,161	83,391
IT - Tech Support - PC/Phones	503,779	495,634	474,037	(21,597)
IT - Networks	319,252	321,645	324,952	3,307
Communications Shop Operations	579,609	660,721	614,027	(46,694)
IT - Technical Services	268,546	269,533	272,283	2,750
IT - Enterprise Services	309,287	331,383	350,367	18,984
IT - Enterprise Document Mgmt	31,812	-	-	-
IT - GIS Services	320,257	395,576	400,174	4,598
Communications - Administration	201,270	209,516	197,774	(11,742)
Communications - RECC Capital	180,625	-	-	-
Communications - ECC Operations	2,722,931	2,733,974	2,721,512	(12,462)
Total Expenditures	\$ 8,830,126	\$ 8,179,339	\$ 8,465,123	\$ 285,784
Ending Balance	4,405,994	4,405,994	4,405,994	-
Total Expenditures & Fund Balance	\$ 13,236,120	\$ 12,585,333	\$ 12,871,117	\$ 285,784

Communications and Information Technology Department

Mission Statement

To provide emergency communications and technology that enhances citizen safety and ensures access to Roanoke County government services and information.

Departmental Goals and Objectives

- 1. Safety – To provide the community with public safety response and referrals in a timely and effective manner**
 - Ensure that call taking and dispatching services are expedient and appropriate for all public safety scenarios
 - Assist public safety agencies with response to scene accuracy
 - Ensure all public safety data and software are optimized and configured correctly to deliver appropriate response time.
 - Maintain the microwave backbone and 800 MHZ radio system for peak performance and operation
 - Continue to explore avenues of opportunity for collaboration with other public safety agencies
 - Continue education and awareness of the County's system for first response to local emergencies
- 2. Reliability - To guarantee a reliable communication and technology foundation on which to efficiently conduct County business operations today and in the future:**
 - Ensure stability and uptime for critical networks, technology services and infrastructure.
 - Ensure business application stability, uptime and functional optimization through regular and timely patches and upgrades to both vendor and custom written packages.
 - Continue to evolve a storage and backup strategy which reduces costs and improves efficiency for departments.
 - Continue implementation of virtualization technologies paying specific attention to disaster recovery, backup/storage, Enterprise Geographical Information Systems (GIS) and Computer Aided Dispatch (CAD) redundancy.
 - Implement a comprehensive information security program for the organization which includes preventive education, policy development, detection and prevention system management and mitigation planning
 - Continue evaluating policies/procedures in compliance with sound risk management principles and industry best practices
 - Maintain Technology Disaster Resilience Plan and conduct annual recovery testing.
- 3. Efficiency – To provide and maintain services and systems that are optimized for their intended functions**
 - Ensure that the staffing, equipment, facilities and policies of the Emergency Communications Center (ECC) are appropriate, efficient and redundant
 - Maintain Commission on Accreditation for Law Enforcement Agency (CALEA) accreditation to ensure operations are consistent with industry best practices

- Continue to enhance our enterprise workstation replacement program that will provide cost effective options while sustaining or improving current levels of technology refresh and reducing operational costs.
- Provide an effective web presence that meets the needs of a broad audience base
 - Continue a SharePoint governance plan (CAFE) for site architecture and administration. Continue implementation of CAFE across the enterprise with development of departmental project, collaboration and group sites.
 - Continue to enhance the County external website and internal administrative and operational applications with e-government solutions.
- Deliver GIS applications on the web, providing return on Investment (ROI) in the areas of Public Safety, Mobile data collection and analysis.

4. Alignment - To align technology resources and priorities in support of business department and user needs:

- Maintain a high level of customer satisfaction throughout the organization via prompt, courteous and effective delivery of services.
- Continue to expand the use of the Technology Portfolio Management (TPM) process for technology programs and projects:
 - Utilize the Technology Governance Team in assessing and prioritizing County wide and departmental technology needs.
- Expand the Technology Service Request (TSR) process for researching and prioritizing technology projects.
- Recognizing the importance of and need for new/refurbished County facilities, offer assistance or guidance relative to technology initiatives for current and proposed construction projects

5. Opportunity - To effectively leverage training and career resources in a manner that best serves County user needs

- Maintain a high level of competence, job satisfaction and career advancement opportunity via targeted training for all Communications and Information Technology (CommIT) staff.
- Work with departments to grow the technology expertise via super users
- Provide security awareness training to all County staff in order to maximize the integrity of County resources and information.
- Continue Project Management Training for CommIT and County department project contacts.
- Utilize peer groups of Communications Officers, to evaluate and recommend adoption of suggestions, improved procedures, methods, working conditions and morale within the ECC.
- Share GIS with internal and external customers to improve efficiencies and provide them the ability to make better decisions in their daily work.

6. Collaboration - To champion and support regional and collaborative programs and projects:

- Continue to partner with Roanoke City on radio system initiatives.
- Work with departments to continue development of a comprehensive enterprise GIS system.
- Align CommIT resources and projects with the funding and business potential of other departments to provide opportunities for increase revenue and/or services capacity.
- Partner with surrounding localities to continue implementation of Pictometry and exploration of other potential GIS collaborative projects.

- Continue to identify and act upon other potential regional opportunities for collaboration and consolidation.
- Leverage participation in the Regional Blue Ridge 911 Group to improve efficiencies.

7. Innovation - To focus on meaningful development and efficient solutions for future technology services

- As suggested in the County's "green initiative", continue to identify, evaluate and implement efficiency improvements for County technology systems.
- Dedicate at least 3% of Commit operating resources for Research & Development projects.
- Seek alternative funding opportunities to supplement existing funding sources and allow for additional growth and exploration.
 - Seek grant funding for Next Generation 911 (NG911) technology initiatives
- Explore and prepare for Next Generation 911 requests for service and dispatching.

Performance Measures

#1 – Safety

Safety Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
2 minutes or less, dispatch 85% of all Priority One Police Calls for service	80%	80%	85%
2 minutes or less, dispatch 95% of all Fire Calls for service	95%	95%	95%
2 minutes or less, dispatch 90% of all EMS Calls for service	85%	85%	90%
Exercise alternate center (City PSAP) operations quarterly (one shift per month)	12	12	12

#2 – Reliability

Reliability Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Ensure wide area network availability to County staff 99% during business hours	98.5%	98.5%	99%
Ensure Public Safety Radio System availability at 99% at all times	99%	99%	99%
Ensure telephony services availability to County staff 98.5% during business hours	98.5%	98.5%	98.5%
Ensure Radio/Microwave availability at 99% at all times	99%	99%	99%
Ensure database service availability at 98% to County staff during business hours	98%	98%	98%
Ensure 95% of application packages are compliant with versioning, operating system, database and annual support schedules	N/A	95%	95%

#3 – Efficiency

Efficiency Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Maintain CALEA certification by reviewing 100% of the Time Sensitive Standards	100%	100%	100%
Use centralized workstation purchasing program to save a minimum of 10% on organization-wide spending	10%	10%	10%
Provide 3 new Return on Investment implementations through use of Enterprise GIS.	N/A	N/A	3
Implement at least 8 web services annually to increase availability and access to information across the enterprise	5	8	8

#4 - Alignment

Alignment Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Receive an overall customer satisfaction survey rating of 90% or greater, based on annual customer survey	90%	90%	90%
Complete 85% of IT Projects on time	85%	85%	85%
Increase the percentage of overall Application Services time dedicated to application analysis for system requirements or optimization by 15% per year.	15%	15%	15%
Complete 90% of Technology Services Requests within 90 days	90%	90%	90%

#5 – Opportunity

Opportunity Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Maintain 100% of IT personnel trained in Project Management	100%	100%	100%
Certify/Re-certify 100% of County employees trained on Security Awareness	85%	100%	100%
Share GIS technology with 5 new internal or external customers/departments	N/A	N/A	5
Maintain 100% of Webmasters trained on tools and methods for website editing and publishing	100%	100%	100%

#6 - Collaboration

Collaboration Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Share Enterprise GIS by developing Web Applications. Grow by at least 10% per year.	10%	10%	10%
Identify and act upon at least 3 opportunities for technology cooperation and collaboration with external organizations	5	3	3

#7 - Innovation

Innovation Measures	FY2012-2013 Actual	FY2013-FY2014 Adopted	FY2014-FY2015 Adopted
Commit minimum of 3% of technology resources to meaningful Research & Development	3%	3%	3%
Implement at least 3 solutions designed to improve efficiency and/or reduce costs	3	3	3

Budget Strategies

The COMMIT Department is focused on providing the best services possible to a wide range of customers, both internal and external. The department operates under a unified leadership and is focused on seven primary goals to ensure that the mission is carried out.

Safety

We have several initiatives planned during the fiscal year that focus on improving the County's public safety response and referral services through our ECC and our Radio Communications efforts. During this fiscal year, we will continue to fine tune the radio system to ensure we are obtaining maximum quality.

We also will continue to stretch the value of the system by working in collaboration with surrounding localities to consider expansions, shared support and other mutually-beneficial opportunities. Within our ECC, we will also focus on the goal of safety by continuing to provide public education and awareness services while constantly fine tuning our call taking and dispatching services to ensure that they are meeting and exceeding the needs of our citizens and our public safety personnel.

Reliability

A strong foundation is imperative for any organization. The goals and objectives of reliability are focused on providing a solid, reliable platform from which our customers can conduct their business. We will continue to ensure uptime for critical voice and data networks. We will also continue to explore new technologies that provide more cost effective and/or reliable solutions for the needs of the organization. We will continue to expand our virtualization technologies as well as a

comprehensive information security awareness program. We are committed to maintaining our Disaster Resilience Plan and conduct regular updates and testing.

Efficiency

In an effort to be good stewards of tax payer funds, we also consider it imperative that we are able to stretch every dollar and maximize every opportunity by creative thinking and wise spending. We are aligning the procedures, policies and standards of our ECC with industry norms and best practices, particularly by maintaining our CALEA certification. We also are continuing to enhance our enterprise workstation replacement program, which allows us to leverage economy of scale by completing purchases of new workstations and equipment. And finally, we will continue the implementation and use of Sharepoint and Enterprise GIS across the organization for collaboration and information sharing.

Alignment

We do not want to provide technology simply for technology's sake. The strategies involved with Alignment are designed to bring customer needs clearly into focus to ensure that CommIT's policies, practices, standards and services are truly what is needed and desired by the many departments we serve. Above all else, we want to continuously provide a high-level of customer service in everything we do. We will collaborate with the newly formed Technology Governance Team to assist with prioritizing limited funds and resources in order to do "the greatest good". We will also serve in an advisory capacity during the construction of all new County facilities.

Opportunity

As with most organizations, the largest asset to the CommIT Department is its people. We want to ensure a high-level of job satisfaction through career advancement and training opportunities. We have developed several peer groups within the ECC focused on improving the environment and morale of the Center. We also intend to provide training opportunities to the entire organization with regards to information security, project management and a general technology expertise for our departmental "super-users". Training and sharing GIS technologies with both internal and external customers will allow them to make more informed decisions and improve efficiencies within their daily operations.

Collaboration

We intend to take a larger view of the opportunities afforded to us via technology by working closely with surrounding localities and other jurisdictions across the country to find new and innovative ways to advance while sharing any potential cost burden. We will continue to work with Roanoke City to maintain our shared radio system. We also will work with internal departments to begin development of a shared enterprise GIS and with surrounding localities for other regional GIS initiatives. And finally, we will continue to explore additional opportunities for collaboration and consolidation with our regional partners.

Innovation

Even during tight budget times, it is essential to focus at least a small part of the department's efforts on pure research and development of new ideas and new solutions to long-standing problems. Although this area of the budget is perhaps hardest hit during an economic downturn, we will continue to focus efforts on efficiencies and new methods of funding, implementation and support. We will continue to seek new funding mechanisms and grants for innovative new programs and new technologies (i.e. Next Generation 911).

Communications and Information Technology Appropriations

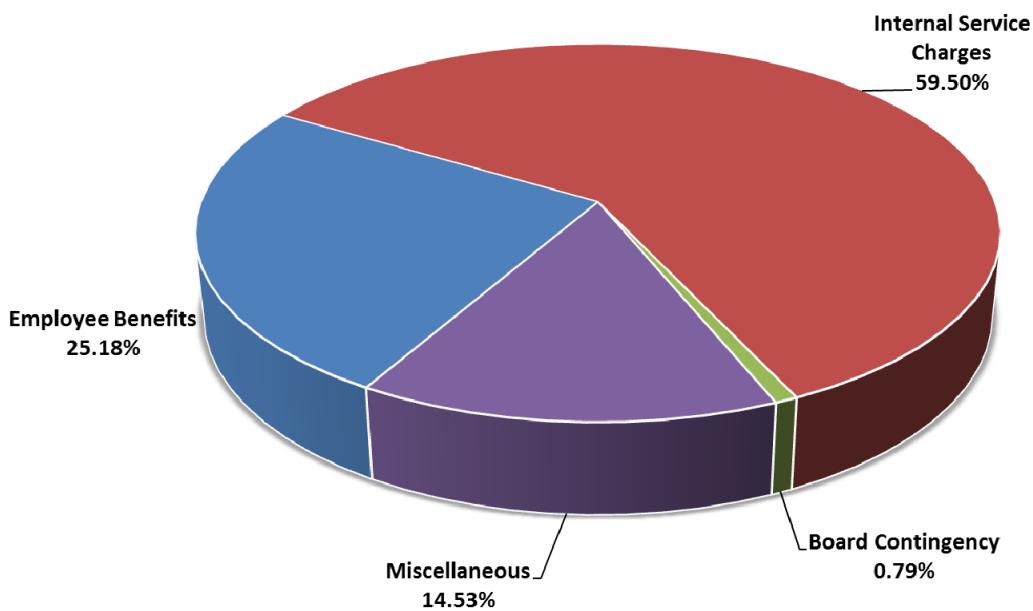
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ 5,429,911	\$ 5,606,476	\$ 5,692,260	1.5%
Operating	2,405,190	2,149,363	2,199,363	2.3%
Capital	218,957	423,500	573,500	35.4%
Transfers	776,068	-	-	-
Total	\$ 8,830,126	\$ 8,179,339	\$ 8,465,123	3.5%
Positions	81	85	87	2.4%

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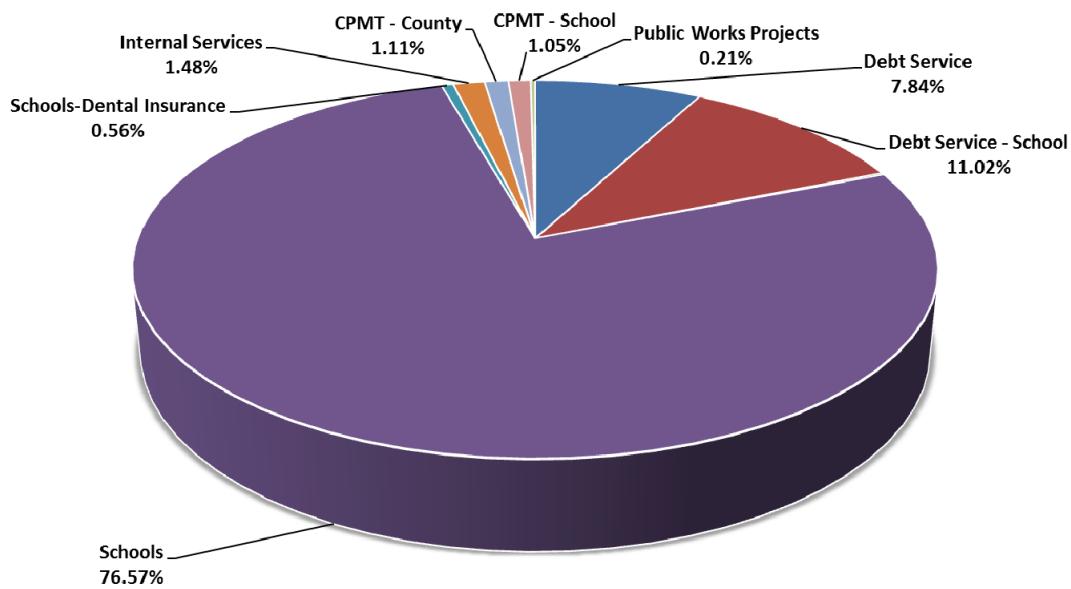
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*Non-Departmental
And Transfers*

FY2015 Non-Departmental
\$12,624,786



FY2015 Transfers
\$ 85,704,448



Non-Departmental and Transfers

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Increase (Decrease)
Non-Departmental:				
Employee Benefits	\$ 1,245,349	\$ 2,584,997	\$ 3,179,013	\$ 594,016
Internal Service Charges	2,921,093	7,245,446	7,511,341	265,895
Board Contingency	-	100,000	100,000	-
Miscellaneous	1,547,892	1,834,432	1,834,432	-
Total Non-Departmental	5,714,334	11,764,875	12,624,786	859,911
Transfers to:				
Debt Service	7,447,328	6,296,282	6,719,995	423,713
Debt Service - School	9,987,078	9,997,852	9,445,428	(552,424)
Capital Projects	614,964	(202,184)	138,047	340,231
Schools	64,016,025	64,568,020	65,620,127	1,052,107
Schools-Dental Insurance	477,299	477,299	477,299	-
Internal Services	346,275	1,067,119	1,267,119	200,000
CPMT - County	1,154,000	954,000	954,000	-
CPMT - School	1,099,000	899,000	899,000	-
Public Works Projects	183,215	184,481	183,433	(1,048)
Crim. Justice Trng Academy	2,325	-	-	-
Police Training Facilities	10,000	-	-	-
Fee Class Account	14,005	-	-	-
County Garage	13,244	-	-	-
ECC	3,164	-	-	-
Grants and Other	97,178	-	-	-
Total Transfers	85,465,100	84,241,869	85,704,448	1,462,579
Total Non-Departmental & Transfers	\$ 91,179,434	\$ 96,006,744	\$ 98,329,234	\$ 2,322,490

Non-Departmental

This section includes functions that are interdepartmental or do not fit into the County's formal organizational structure.

Employee Benefits – The reserve for Employee Benefits funds fixed personnel costs that are not directly budgeted in the individual departments of the General Fund. These costs may include salary increases approved by the Board of Supervisors at the end of the budget process, termination pay for County employees, mid-year Compensation Board salary increases and/or funding for the volunteer retirement program.

Termination Pay	300,000
Health/Dental Insurance Increase	596,035
Personnel/Turnover Reserve	-560,286
Flexible Leave Payout	200,000
Volunteer Retirement	468,000
Salary Increase (2%)	973,703
Salary - Market Adjustments	795,000
Miscellaneous	339,948
Part-Time Raises	66,613
Total Employee Benefits	\$3,179,013

Employee Benefits Appropriations					
<u>Description</u>	Actual	Adopted	Adopted	% Change	
	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>14-15</u>	
Personnel	\$ 196,849	\$ 1,532,097	\$ 2,576,113	68.1%	
Operating	1,048,500	1,052,900	602,900	-42.7%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 1,245,349	\$ 2,584,997	\$ 3,179,013	23.0%	
Positions	-	-	-	-	

Internal Service Charges – Internal Service Charges provide a means to account for services provided to other County departments. Communications and Information Technology provide services to internal County departments. The costs of these services are charged to the General Fund and allocated to the user departments at year-end.

Internal Service Charges Appropriations					
<u>Description</u>	Actual <u>FY 2013</u>	Adopted <u>FY 2014</u>	Adopted <u>FY 2015</u>	% Change <u>14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	-	7,123,401	7,389,296	3.7%	
Capital	-	-	-	-	
Transfers	2,921,093	122,045	122,045	0.0%	
Total	\$ 2,921,093	\$ 7,245,446	\$ 7,511,341	3.7%	
Positions	-	-	-	-	

Board Contingency – The Contingent Balance represents undesignated funds reserved for unplanned expenditures during the fiscal year. In FY 2015, the contingent balance is a \$100,000 reserve to be appropriated at the discretion of the Board of Supervisors. This is not the Unappropriated General Fund Balance.

Board Contingency Appropriations					
<u>Description</u>	Actual <u>FY 2013</u>	Adopted <u>FY 2014</u>	Adopted <u>FY 2015</u>	% Change <u>14-15</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	-	
Capital	-	-	-	-	
Transfers	-	100,000	100,000	0.0%	
Total	\$ -	\$ 100,000	\$ 100,000	0.0%	
Positions	-	-	-	-	

Miscellaneous – This budget provides a funding reserve for activities and operations that do not clearly become the responsibility of any department in the formal organizational structure.

Tax Relief - Disabled Veteran	300,000
Tax Relief - Elderly	550,000
Gain Sharing - Vinton	516,500
Refuse Credit	110,000
Reserve - Fuel Contingency	<u>357,932</u>
Total Miscellaneous	\$1,834,432

Miscellaneous Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ -	\$ -	\$ -	-
Operating	1,547,892	1,834,432	1,834,432	0.0%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 1,547,892	\$ 1,834,432	\$ 1,834,432	0.0%
Positions	-	-	-	-

Total Non - Departmental Appropriations

Non-Departmental Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ 196,849	\$ 1,532,097	\$ 2,576,113	68.1%
Operating	2,596,392	10,010,733	9,826,628	-1.8%
Capital	-	-	-	-
Transfers	2,921,093	222,045	222,045	0.0%
Total	\$ 5,714,334	\$ 11,764,875	\$ 12,624,786	7.3%
Positions	-	-	-	-

Transfers

Transfers represent movements of money between accounting units.

Transfers from the General Fund provide support to other County operations. The largest transfer occurs between the General Fund and the School Operations Fund. This transfer allows the general tax base to support public education in the County. Similar interfund transfers are made to the Capital Projects Fund and the Debt Service Fund. Those transfers allow the General Fund to support capital improvements and repayment of the County's debt, respectively. The General Fund will also support several programs with intrafund transfers. These transfers are for programs that are accounted for as sub-funds of the General Fund. Transfers to sub-funds include:

- Internal Services to provide operational funds for risk management;
- Comprehensive Services to provide social support for troubled youth and families; and,
- The County Garage to maintain and repair County vehicles.

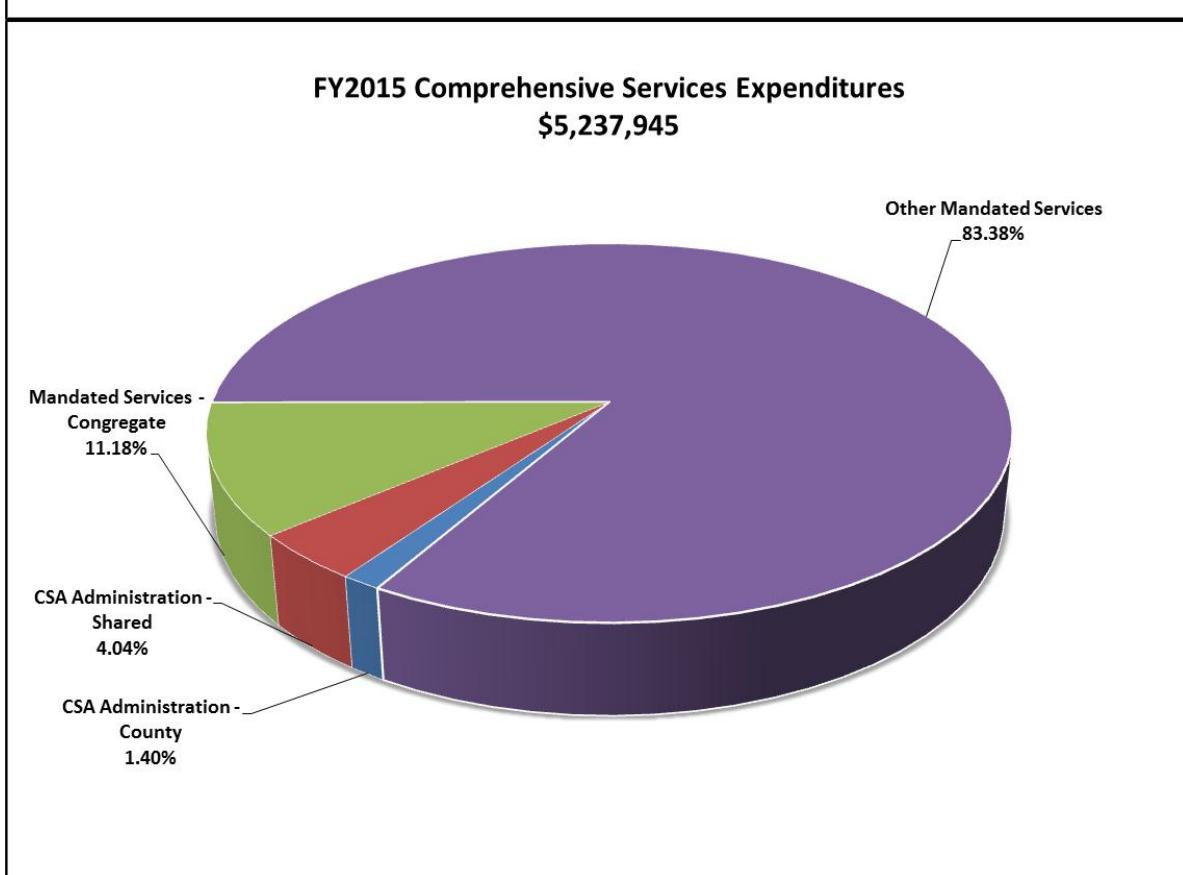
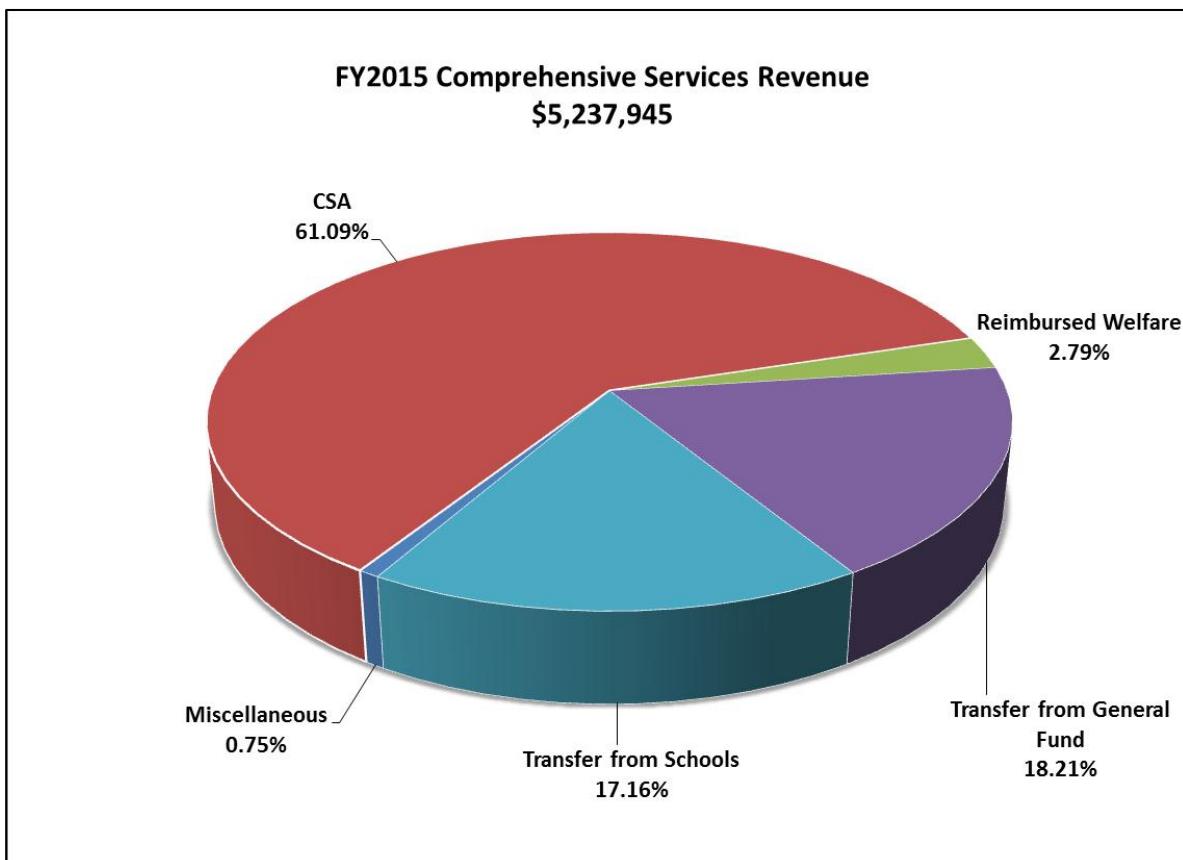
Fiscal year 2015 transfer appropriations from the General Fund are:

Interfund	Debt - County	6,719,995
	Debt - Schools	9,445,428
	Capital	138,047
	Schools Operating	65,620,127
	Schools Dental Ins	477,299
	Total Interfund	\$ 82,400,896
Intrafund	Internal Services	1,267,119
	Comprehensive Services	1,853,000
	Public Works Projects	183,433
	Total Intrafund	\$ 3,303,552
	Total Transfers	\$ 85,704,448

Appropriations for Transfers					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	85,465,100	84,241,869	85,704,448	1.7%	
Total	\$ 85,465,100	\$ 84,241,869	\$ 85,704,448	1.7%	
Positions	-	-	-	-	-



*Comprehensive Services
For Youth and Families*



Comprehensive Services for Youth and Families Revenue and Expenditure Summary

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec)
Revenue:				
Departmental Service Charges				
Miscellaneous	\$ 41,132	\$ 39,024	\$ 39,024	\$ -
CSA	2,655,650	3,200,000	3,200,000	- -
Reimbursed Welfare	78,047	135,775	145,921	10,146
Total Departmental Service Charges	<u>2,774,829</u>	<u>3,374,799</u>	<u>3,384,945</u>	<u>10,146</u>
Transfers				
From General Fund	1,154,000	954,000	954,000	- -
From Schools	1,099,000	899,000	899,000	- -
Total Transfers	<u>2,253,000</u>	<u>1,853,000</u>	<u>1,853,000</u>	<u>- -</u>
Total Revenue	<u>\$ 5,027,829</u>	<u>\$ 5,227,799</u>	<u>\$ 5,237,945</u>	<u>\$ 10,146</u>
Beginning Balance	6,172,100	6,023,268	6,023,268	- -
Total Revenue & Fund Balance	<u>\$ 11,199,929</u>	<u>\$ 11,251,067</u>	<u>\$ 11,261,213</u>	<u>\$ 10,146</u>
Expenditures:				
Operating				
CSA Administration - County	61,955	64,406	73,497	9,091
CSA Administration - Shared	150,807	210,422	211,477	1,055
Mandated Services - Congregate	404,598	585,436	585,436	- -
Other Mandated Services	4,559,301	4,367,535	4,367,535	- -
Total Operating	<u>5,176,661</u>	<u>5,227,799</u>	<u>5,237,945</u>	<u>10,146</u>
Total Expenditures	<u>\$ 5,176,661</u>	<u>\$ 5,227,799</u>	<u>\$ 5,237,945</u>	<u>\$ 10,146</u>
Ending Fund Balance	6,023,268	6,023,268	6,023,268	- -
Total Expenditures & Fund Balance	<u>\$ 11,199,929</u>	<u>\$ 11,251,067</u>	<u>\$ 11,261,213</u>	<u>\$ 10,146</u>

Comprehensive Services for Youth and Families

Mission Statement

To provide 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 youth and families.

Departmental Goals and Objectives

Provide high quality, child centered, family focused, cost effective, community-based services to high risk youth and their families

Serve youth in the least restrictive environment that will effectively meet their needs

- Reduce the number of bed days for congregate care, either by reducing the number of children in congregate care and/or by reducing the average length of stay in congregate care.
- Review Treatment Foster Care level for all youth in TFC placements.
- Identify service gaps in the community.

Maximize the utilization of alternate funding sources for children served by CSA.

- Screen all foster children for Title IVE eligibility and utilize Title IVE funding for eligible children and eligible services.
- Screen all foster children for Medicaid eligibility.
- Utilize Medicaid funding for eligible children and eligible services, including screening for EPSDT.

Recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc) whenever possible.

- Assess parents for parental co-pay obligations, per policy.
- Identify errors on DMAS Medicaid billing reports and follow up with DMAS to recover Medicaid match incorrectly billed to Roanoke County.
- Identify and seek refunds due to Roanoke County from vendors, costs that should have been paid by Title IVE funds and other refunds/recovries due to the County from other funding sources.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Number of children served in congregate care placements	14	22	20
Average length of stay (days) for children in congregate care placements	433	300	350
Percentage of foster children screened for Title IVE eligibility (excluding those not in foster care long enough to be screened)	100%	100%	100%

Percentage of foster children screened for Medicaid eligibility (excluding those not in foster care long enough to be screened)	100%	100%	100%
Medicaid expenditures for therapeutic foster care and residential placements	\$96,851	\$300,000	\$200,000
Percentage of parents assessed for parental co-pay obligation, per policy	100%	100%	100%
Medicaid billing errors identified and reported to DMAS	\$422,691	\$200,000*	\$200,000*
Total recoveries from vendor refunds, child support, parental co-pay, Title IVE reimbursements, SSA/SSI or other payments made on behalf of the child	\$76,657	\$50,000	\$50,000

*Number is projected to be lower due to DMAS correctly billing up front

Budget Strategies

To serve youth in the least restrictive environment that will effectively meet their needs:

- The Child and Adolescent Needs and Strengths (CANS) assessment tool will be utilized for all children who receive CSA funded services.
- The CSA Office will provide ongoing assessment training for CSA Stakeholders to ensure appropriate use of assessment tools as it relates to level of care.
- The Family Assessment and Planning Team (FAPT) will thoroughly assess the needs of the child and family and recommend community based strategies when appropriate.
- CSA service coordinators will consult with the UM Specialist and the Family Assessment and Planning Team regarding discharge planning for children entering a residential facility or group home placement prior to admission.
- The Utilization Management Specialist will make site visits to visit all children in congregate care placements on a regular basis and will consult with Service Coordinators regarding discharge planning for children in congregate care.
- FAPT will have planning meetings for congregate care placements at least every three months to review the services rendered in placement, review progress toward discharge, and make recommendations for community based transition plans.
- The Utilization Management Specialist will regularly review Treatment Foster Care placements to ensure the appropriateness of the Support and Supervision level.
- Complete annual Critical Gaps Survey to assess for gaps in services in the community, and utilize that information to develop strategies to meet the community needs.

To maximize the utilization of alternate funding sources to fund services for children served by CSA:

- All children who enter foster care will be screened for Title IVE eligibility and Medicaid eligibility.

- Medicaid funded services will be used whenever those services are best suited to meet the needs of the child and family.
- All children not in foster care who are placed in a Medicaid eligible congregate care placement will be screened for Medicaid eligibility, or EPSDT as appropriate.
- When a child is placed in a Medicaid eligible congregate care placement, CSA staff will work with Service Coordinators and the Family Assessment and Planning Teams to ensure all necessary documentation is submitted to providers.
- For children who have private health insurance, recommended services will be billed to insurance prior to accessing CSA funds.
- Grant funded or sliding scale fee services will be recommended when those services are available and suited to meet the needs of the child and family.

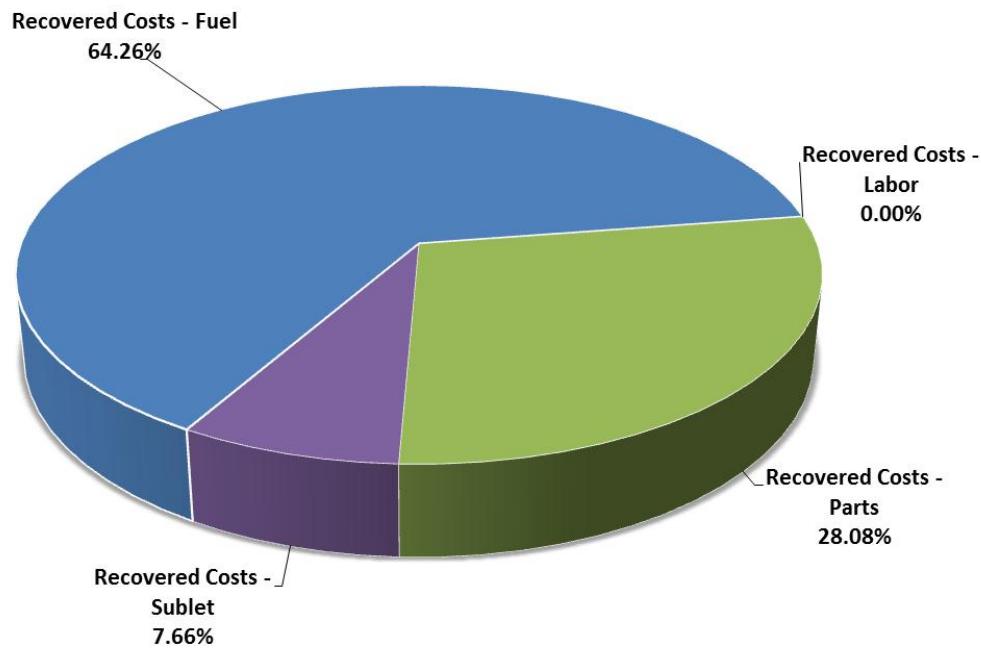
To recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc) whenever possible:

- Unless exempt by policy, all parents/guardians will be assessed for parental co-pay obligation.
- When a parent/guardian has a co-pay obligation, the parent(s) will be invoiced monthly for the obligation.
- Finance Department staff will review all Medicaid billing reports received from OCS and will notify the Department of Medical Assistance Services of any errors.
- If a child is determined to be eligible for Title IVE funding, the Finance Department will notify DSS of any IVE eligible payments made out of CSA pool funds and request reimbursement.

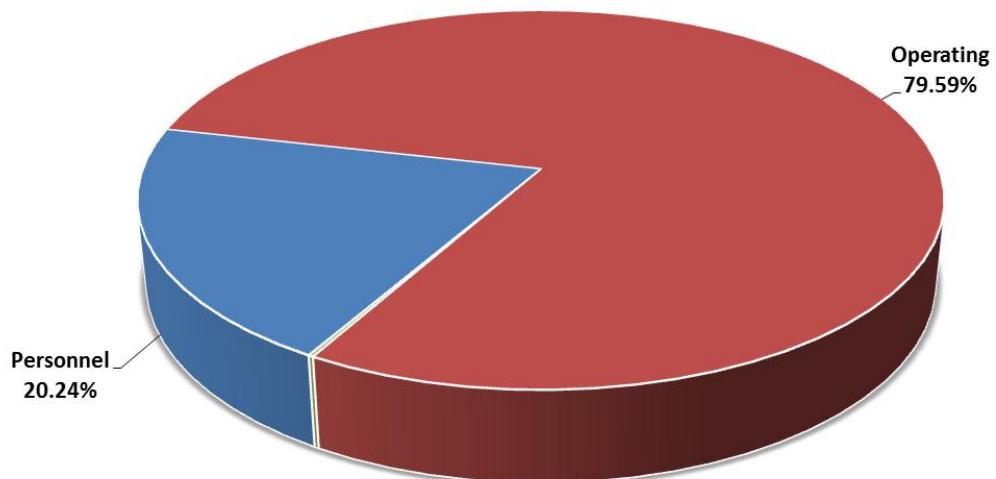
Comprehensive Services for Youth and Families Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ -	\$ -	\$ -	- -
Operating	5,176,661	5,227,799	5,237,945	0.2%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 5,176,661	\$ 5,227,799	\$ 5,237,945	0.2%
Positions	-	-	-	-

Fleet Service Center

FY2015 Fleet Service Center Revenue
\$2,837,382



FY2015 Fleet Service Center Expenditures
\$2,837,382



Fleet Service Center
Revenue and Expenditure Summary

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc(Dec)
Revenue:				
Departmental Service Charges				
Recovered Costs - Fuel	\$ 1,618,696	\$ 1,510,500	\$ 1,510,500	\$ -
Recovered Costs - Labor	471,097	479,500	-	(479,500)
Recovered Costs - Parts	675,612	630,000	660,000	30,000
Recovered Costs - Sublet	165,294	150,000	180,000	30,000
Total Dept. Service Charges	2,930,699	2,770,000	2,350,500	(419,500)
Transfer from General Fund	13,244	-	-	-
Total Revenue	\$ 2,943,943	\$ 2,770,000	\$ 2,350,500	\$ (419,500)
Beginning Balance	241,309	265,963	265,963	-
Total Revenue & Fund Balance	\$ 3,185,252	\$ 3,035,963	\$ 2,616,463	\$ (419,500)
Expenditures:				
Personnel	\$ 557,136	\$ 573,955	\$ 574,192	\$ 237
Operating	2,356,727	2,196,045	2,258,190	62,145
Capital	5,426	-	5,000	5,000
Total Expenditures	\$ 2,919,289	\$ 2,770,000	\$ 2,837,382	\$ 67,382
Ending Balance	265,963	265,963	265,963	-
Total Expenditures & Fund Balance	\$ 3,185,252	\$ 3,035,963	\$ 3,103,345	\$ 67,382

General Services – Fleet Service Center

Mission Statement

The Roanoke County Fleet Service Center will maintain the vehicle and equipment fleets for the County of Roanoke, the Western Virginia Water Authority, Western Virginia Regional Jail Authority, Virginia Emergency Medical Services Council, Roanoke Valley Television, and Roanoke Valley Resource Authority in the highest state of readiness and safety; performing top quality work while using the most cost effective technology available.

Departmental Goals and Objectives

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

- Achieve a mechanics accountability level of 100%, 70% billable labor hours, and 30% indirect labor to include ordering parts, shuttling vehicles for warranty repairs, and sublet repairs to outside vendors.
- Diagnose and complete repairs in a timely and cost effective manner.
- Provide comprehensive fleet management.
- Manage fuel purchases and records. This is to include fuel import of data, purchase records, processing for payments, monitor pricing, usage, and economy while exploring our environmental options.
- Manage and control our stocked parts inventory and organize and update our parts inventory locations for more effective use by staff.
- Better utilize our FASTER fleet maintenance system.

Maintain the fleet in as safe a condition as possible.

- All vehicles and equipment will receive annual state inspection and 26 safety point inspections during routine service.
- Oversee warranty repairs and vendor performance thus reducing downtime and improving the readiness of the fleets, while reducing cost to the individual departments.
- Provide 24/7 roadside assistance and support to internal and external customers.
- Maintain vehicle and equipment records for all internal and external customers. Prepare reports, billing, data entry, and compile information necessary for budget preparation.
- Oversee surplus vehicles, assess internal departmental needs, coordinate internal vehicle transfers, and surplus vehicle auctions on Public Surplus website thus producing revenue for new vehicle replacement, while internally updating current departments' aging vehicles through approval by VRC committee members and departmental requests.

To control outsource labor costs.

- Strive for less than 25% maximum annual sublet expenditure.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Number of Repairs	3,628	3,500	3,605
Labor Hours Billed	11,954	10,000	10,300
Labor Charges	\$449,746	\$372,300	\$383,469
Garage Sublet Repairs	\$167,532	\$102,000	\$105,060
Business Volume	\$2,643,877	\$2,208,599	\$2,274,857

Budget Strategies

The Fleet Service Center continues to meet their objectives regarding financial solvency. Staffing continues to be a priority to ensure that the Fleet Service Center is operating at full strength. Staff continues to be diligent in efforts to balance a cost effective fleet while ensuring that vehicle safety remains a priority.

The Fleet Service Center staff has made the following items a priority to accomplish in the 2014-15 fiscal year:

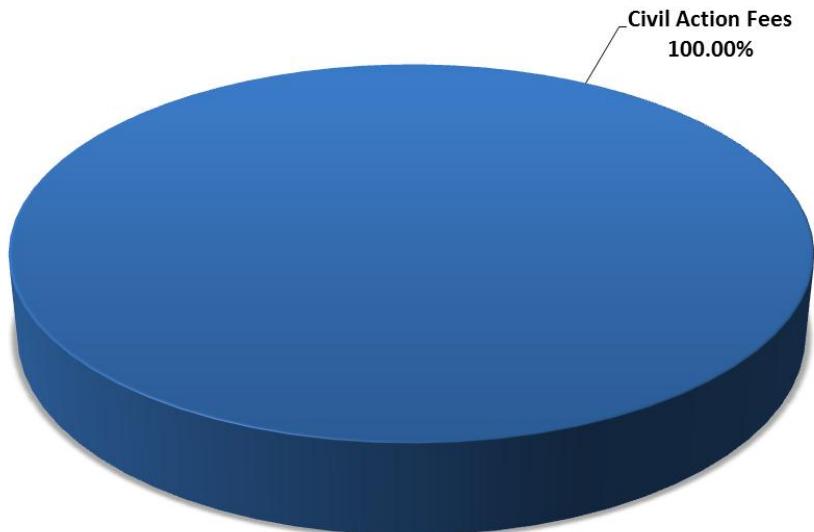
- Provide more training to Fleet Service Center personnel.
- Work with General Services Administration to update and re-evaluate Fleet Service Center policies and procedures.
- Utilize the FASTER software system more efficiently and provide more training for the mechanics to utilize the system more efficiently.
- Purchase diagnostic software for Heavy Duty Vehicles to further reduce outsource costs and to improve the turnaround time on repairs.
- Manage and control parts inventory and locations for improved production efficiency.
- Purge parts inventory of obsolete items and update inventory to reflect changing fleet.

Fleet Service Center Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ 557,136	\$ 573,955	\$ 574,192	0.0%
Operating	2,339,434	2,196,045	2,258,190	2.8%
Capital	5,196	-	5,000	-
Transfers	-	-	-	-
Total	\$ 2,901,766	\$ 2,770,000	\$ 2,837,382	2.4%
Positions	11	11	11	0.0%

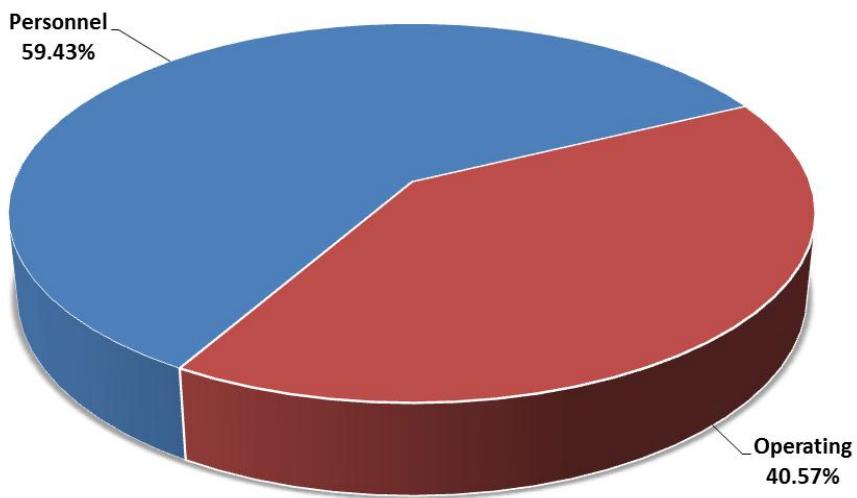


Law Library

FY2015 Law Library Revenue
\$27,175



FY2015 Law Library Expenditures
\$27,175



Law Library Sub-Fund
Revenue and Expenditure Summary

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec)
<u>Revenue:</u>				
From Local Sources				
Civil Action Fees	\$ 16,183	\$ 27,175	\$ 27,175	\$ -
Interest Income	17	-	-	-
Total Revenues	16,200	27,175	27,175	-
Fund Balance Beginning	7,486	2,766	2,766	-
Total Revenues & Fund Balance	\$ 23,686	\$ 29,941	\$ 29,941	\$ -
<u>Expenditures:</u>				
Personnel*	\$ 15,935	\$ 16,150	\$ 16,150	\$ -
Operating	4,985	11,025	11,025	-
Capital	-	-	-	-
Total Expenditures	20,920	27,175	27,175	-
Fund Balance Ending	2,766	2,766	2,766	-
Total Expenditures & Fund Balance	\$ 23,686	\$ 29,941	\$ 29,941	\$ -

* The Law Library does not employ any full-time personnel. All costs related to this function are covered by fees generated in the Law Library.

Mission Statement

The Roanoke County Law Library provides legal reference assistance to attorneys, court personnel and the general public, maintains and preserves an inventory of legal materials and updates reference materials regularly.

Departmental Goals and Objectives

To emphasize materials that will assist the general public in dealing with the legal system

- To obtain a variety of pamphlets, handouts and books intended for laypersons who have legal concerns
- To make these materials easily accessible to patrons

To improve communications about legal resources available in the Law Library and online

- To effectively utilize resources to make attorneys, court personnel and the general public aware of library holdings and new additions to the library inventory.
- To monitor and update the Law Library web site as new legal information becomes available on the internet

Performance Measures

	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted
% Available materials prepared by the Virginia State Bar that are intended for the general public and treat subjects such as renters' rights, divorce, home purchase, etc. that are obtained and displayed	100%	100%	100%
% Available handouts from the Virginia Department of Consumer Affairs that deal with consumer issues such as advertising, installment contracts, automobile warranties, etc. that are obtained and displayed	100%	100%	100%
% Available major CLE publications from Virginia Continuing Education subscribed to	100%	30%	30%
Compile and make available online a list of internet links to legal information sites	100%	100%	100%

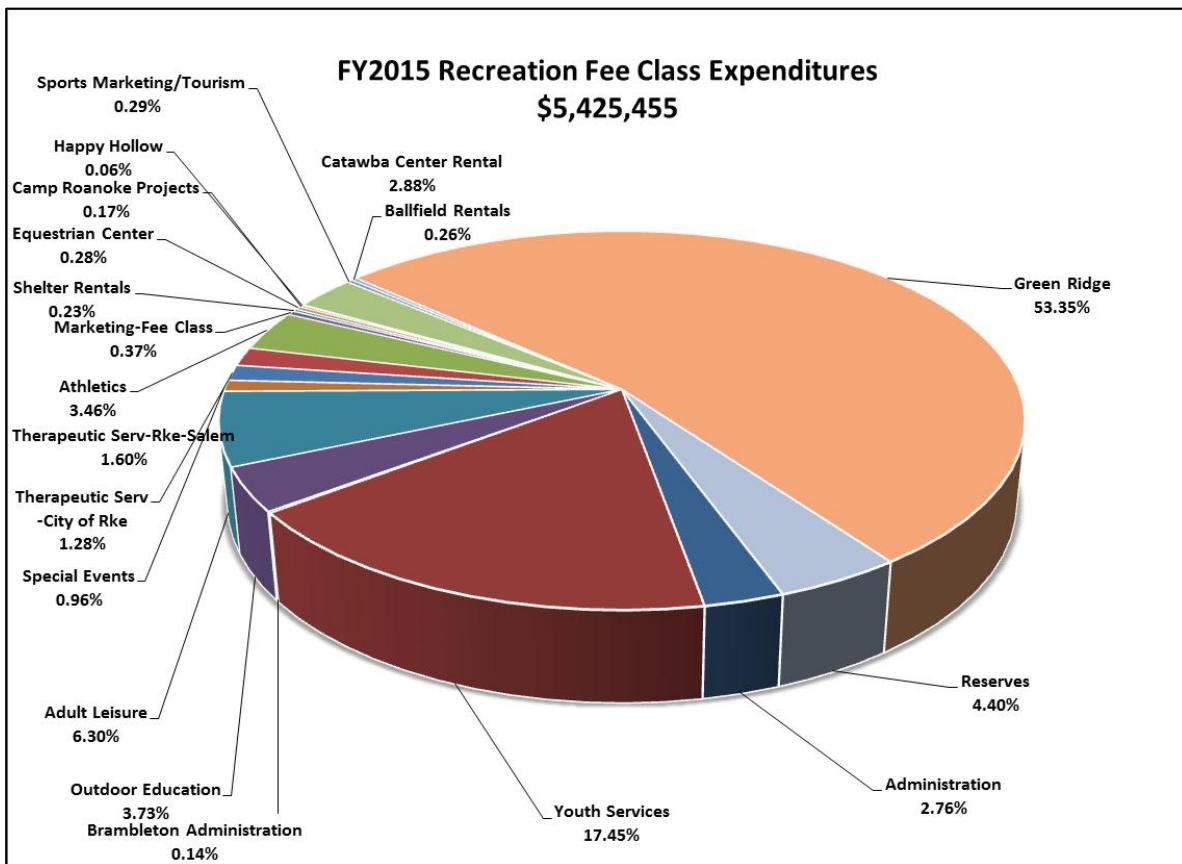
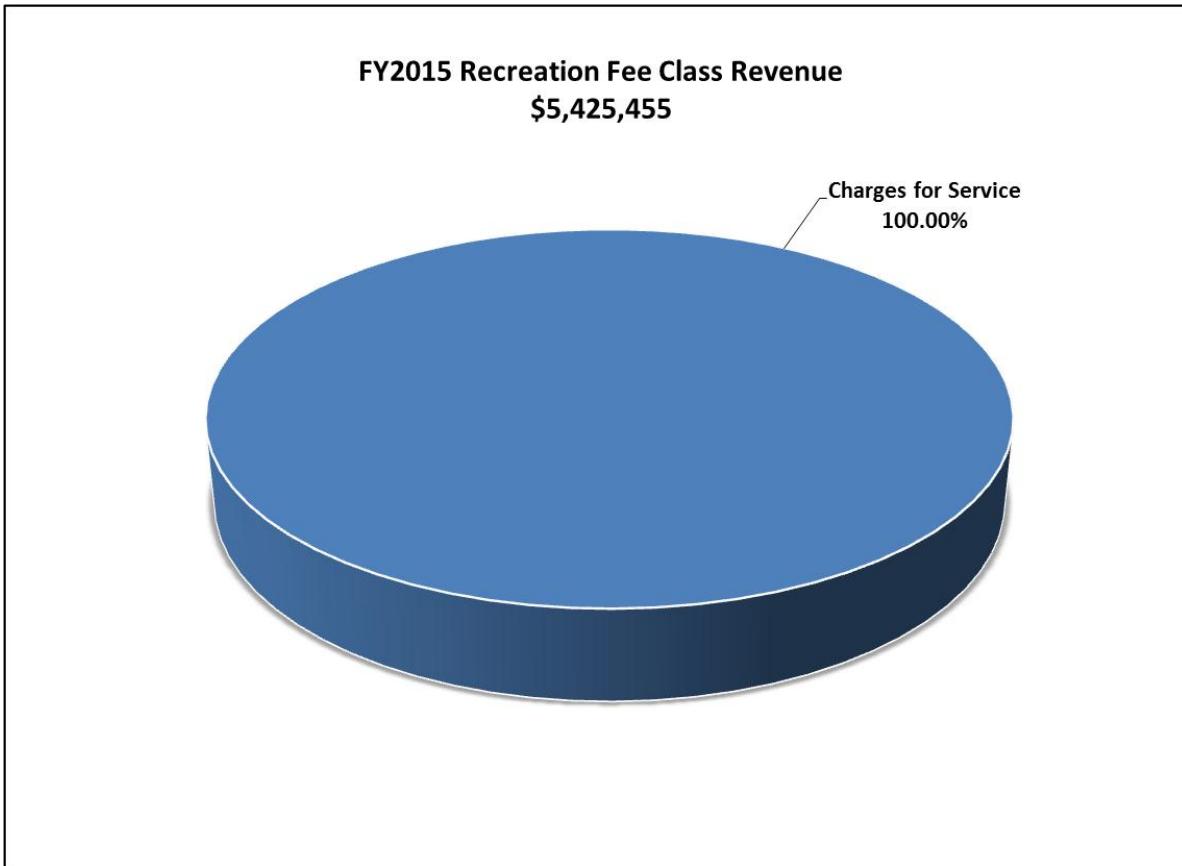
Budget Strategies

The Roanoke County Law Library web site went online in early 2006 and we continue to update links to legal information as they become available. The site provides information about the Law Library, the Roanoke County Courts and directs users to a variety of internet sites containing legal resources. Due to budget restraints, it has been necessary to discontinue subscriptions to all but the basic law publications pertaining to the state of Virginia. In consultation with the Law Library Committee, decisions were made based on those publications that would be of most help to the general public.

Law Library Appropriations						
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>		
Personnel	\$ 15,935	\$ 16,150	\$ 16,150			0.0%
Operating	4,985	11,025	11,025			0.0%
Capital	-	-	-			-
Transfers	-	-	-			-
Total	\$ 20,920	\$ 27,175	\$ 27,175	0.0%		
Positions	-	-	-			-



Recreation Fee Class



**Recreation Fee Class Sub-Fund
Revenue and Expenditure Summary**

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc/(Dec)
<u>Revenue:</u>				
Charges for Service*	5,665,957	5,379,462	5,425,455	45,993
Total Revenues	\$ 5,665,957	\$ 5,379,462	\$ 5,425,455	\$ 45,993
<u>Expenditures:</u>				
Administration	\$ 71,399	\$ 150,000	\$ 150,000	\$ -
Youth Services	716,692	946,527	946,527	-
Brambleton Administration	754	7,500	7,500	-
Outdoor Education	180,519	202,595	202,595	-
Adult Leisure	170,431	341,932	341,932	-
Special Events	44,040	52,000	52,000	-
Therapeutics	47,400	72,602	72,602	-
Therapeutic Serv-Rke-Salem	44,817	87,000	87,000	-
Athletics	125,591	187,607	187,607	-
Marketing-Fee Class	187,555	19,815	19,815	-
Shelter Rentals	36,085	12,325	12,325	-
Equestrian Center	12,256	15,000	15,000	-
Camp Roanoke Projects	7,692	9,000	9,000	-
Happy Hollow	415	3,500	3,500	-
Catawba Center Rental	5,167	113,000	156,343	43,343
Sports Marketing/Tourism	3,777	14,650	14,650	-
Ballfield Rentals	17,153	13,923	13,923	-
Green Ridge	2,729,022	2,892,000	2,894,650	2,650
Reserves	258,304	238,486	238,486	-
Total Expenditures	\$ 4,659,069	\$ 5,379,462	\$ 5,425,455	\$ 45,993

* Revenue for Fee Class programs are generated solely from fees associated with the direct cost of the program. The Fee Class sub-fund is 100% self-supporting.

Recreation Fee Class

Mission Statement

The Recreation Fee Class Fund will be used to provide the highest quality cultural, recreational and events to the citizens of Roanoke County within the defined fee structure.

Departmental Goals and Objectives

- Provide a wide variety of quality, cost effective fee-based facilities, recreation programs and services for citizens of all ages and abilities
- Offer fee-based programs and services in the following special interest areas: adult leisure services, youth services, teen programs, outdoor education and adventure, and adult athletics
- Maintain, program and operate the Brambleton Community Center, Brambleton Teen Center, Walrond Senior Center, Craig Recreation Center, Catawba Community Center and Camp Roanoke
- Provide community and citizen rental space for meetings and special events
- Provide fee-based specialty youth athletics camps and clinics, senior adult social events and trips and community disability awareness services and programs
- Provide after school and summer childcare programs utilizing Roanoke County elementary schools
- Continue to increase summer residential camp registrations, off-season rentals and community programs at Camp Roanoke
- Continuously monitor and evaluate services through citizen and staff feedback

Budget Strategies

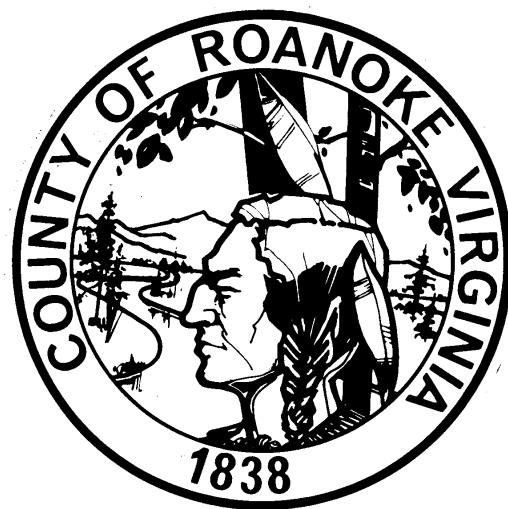
Due to a structural change within the operation of the Parks, Recreation and Tourism department, all performance measures and budget strategies for the Recreation Fee Class have been incorporated into the *Parks and Recreation – Recreation Division* business plan in the “Human Services” section of this document.

Recreation Fee Class Appropriations				
<u>Description</u>	<u>Actual FY 2013</u>	<u>Adopted FY 2014</u>	<u>Adopted FY 2015</u>	<u>% Change 14-15</u>
Personnel	\$ 2,601,132	\$ 2,759,721	\$ 2,704,633	-
Operating	1,763,018	1,801,602	1,829,539	-
Capital	259,069	190,000	150,000	-
Transfers	35,850	628,139	741,283	-
Total	\$ 4,659,069	\$ 5,379,462	\$ 5,425,455	0.9%
Positions	12	12	13	8.3%

TAB

TAB

Component Unit Schools



*The Roanoke County School's Department of Budget and Finance have
provided information presented in this section*

MEETING DATE: May 8, 2014

AGENDA ITEM: Request to Revise Adopted FY 2014-15 School Budget

SUMMARY OF INFORMATION: The School Board is required by state code to adopt an annual school budget and submit to the local governing body by April 1 of each year. The proposed school budget for 2014-15 reflects revenues based on aid for education released on February 21, 2014 via the Virginia Department of Education. The General Assembly adjourned on March 8th without adopting a state budget, reconvened on March 24 for a special session, and adjourned again without adopting a state budget. The school budget presented this evening is based on the lowest funding level which was included in the House version. This budget is expected to be amended and approved by the School Board upon final adoption of the state budget by the General Assembly at a yet to be determined future date.

The revised General Fund budget of \$135,738,864 reflects an increase of \$1,939,812 or 1.4% more than the preceding year. The revenue changes include the following:

- Increase in the local appropriation from the County Board of Supervisors of \$1,052,107 using the new revenue sharing formula approved recently by both boards. The transfer included in the budget presented on March 27, 2014 was \$880,572. The increase of \$171,535 will be used to eliminate the remainder of the health reserve transfer (\$60,178), provide funding for the Superintendent replacement search (\$50,000), and set aside funding for the hiring of the new Superintendent prior to June 30, 2015 contingent upon future School Board action (\$61,357).
- Increase in state funding of \$2,438,119 (offset almost entirely by an increase in mandated state retirement premiums).
- Increase in federal revenues of \$10,000 from the federal Air Force Junior ROTC reimbursement program.
- Increase in other revenues of \$39,702 reflecting several revisions in recurring tuition based programs as well as new revenues from the rental of school facilities and fees for services.
- Decrease in the allocation from health reserves of \$1,865,116 which was used in prior years to offset increases in the health and dental insurance premiums funded by the School Board and subsidize salary increases. The School Board has eliminated reliance on a non-recurring funding source in this revised operating budget. In addition, this budget includes the one-time use of \$265,000 in health reserve funds for a retention and recruiting bonus of \$1,000 to be awarded to bus drivers, bus aides, and cafeteria workers who were impacted by the reduction in full-time benefits.

The school budget for 2014-15 will be increased for certain expenditures including the following:

- 2% baseline salary increases for contracted full and part-time employees
- Mandatory Virginia Retirement System (VRS) premium increases
- Annual and final increase in the capital improvement joint financing plan in partnership with the Board of Supervisors
- Increase in nursing coverage at each school (from 5 hours, 20 minutes to 5 hours, 50 minutes plus 30 minute lunch break)
- Replacement of servers, networking, teacher computers, and computer carts per the Technology Assessment Plan

Although the proposed budget does not include school closings or layoffs of full-time contracted employees, it does assume ongoing hiring restraint while positions that are being voluntarily vacated through resignation or retirement continue to be analyzed for possible elimination. Budget cuts made to balance to the state, federal, and local funding levels for the school division include the following:

- Reduction in non-personnel departmental operating budgets of approximately 2%
- Expansion in custodial out-sourcing program during the current year with more schools to be added as vacancies in custodial staffing occur
- Permanent reduction in accumulated personnel savings from elimination of positions through attrition
- Reduction in fuel budget by incorporating a pricing methodology that locks in diesel fuel rates for the following year ensuring budget stability in this expenditure area
- Reduction in early retirement incentive program that requires all employees on a contract of more than 200 days to work all program days in the following year before a replacement is hired
- Continued leasing of technology purchases to spread the cost over four years and ease into a refresh program for devices that now serve as the vehicle for accessing instructional resources (no new student laptop computers are scheduled to be purchased in 2014-15)
- Revised definition of part-time contract employees set at 30 hours per week with corresponding reduction in provision of full-time benefits to part-time employees

The General Assembly has not adopted a state budget with funding for a salary increase for school employees to date. Roanoke County School employee baseline salaries were frozen in 2009-10, 2010-11, 2011-12, and 2013-14 with one salary increase of 3.75% approved in 2012-13. The School Board, in agreement with the Board of Supervisors at a joint meeting in February, identified employee salary increases as a top priority in this budget. To that end, the General Fund budget reflects salary and benefit adjustments including the following:

- 2% salary increase for contracted school employees.
- Increase in health and dental insurance premiums in 2014-15 for the first time in six years. The School Board subsidized the annual rate increases when funding for salary increases was unattainable over the past five years.
- Legally mandated increases in the Virginia Retirement System retirement, life insurance, and retiree health credit premiums.
- Retention and recruiting bonus of \$1,000 for bus drivers, bus aides, and cafeteria workers impacted by the reduction in full-time benefits. The bonus will be paid to retained employees in December 2014 and also used for recruiting of new employees in these specific jobs for employment at the beginning of the 2014-15 school year.

Information on the Other Funds:

Grants – This fund reflects grant awards the school district is highly likely to be awarded based on past participation. A lump sum grant appropriation of \$150,000 is included in this budget for potential mid-year grant awards. However, all mid-year grants will require School Board approval before they are accepted by the school division.

School Nutrition – This fund is self-supporting with sales of breakfasts and lunches to students and staff. As required by federal law, it is expected the price of lunches will be increased by ten cents in 2014-15 under the federal price equity regulations. This is not a voluntary increase but is

required under the law. The School Board has agreed to fund a one-time retention and recruiting bonus of \$1,000 for cafeteria employees that were impacted by the revised definition of full-time employment. The bonus will be funded with current health reserves and will not be charged to the School Nutrition Fund. It is expected that the bonus will be paid to retained employees and for recruiting new employees in two installments in December 2014 and June 2015.

Instructional Resources – The local match for textbooks has been level funded and the focus on providing digital resources whenever appropriate will continue.

Capital – This fund includes the joint funding of the Bogle field artificial turf reserve by the School Board and Board of Supervisors, state technology capital grant, softdrink commission project grant, and rental of educational broadband lines.

Debt – This fund reflects the payment of principal and interest for all school debt and is jointly funded by the School Board and Board of Supervisors.

Laptop Insurance Reserve – This fund reflects the self-insured student laptop fee and warranty reimbursements for the student laptop program. The take home laptop program for grades 9-12 will continue with the laptop insurance fee remaining at \$50 per year. The student fees will be applied to the lease payment for the student laptops purchased in 2013-14.

School Buses – The annual allocation for bus purchases will be level funded and reflect the third year of reduced funding for bus replacements. The School Board may choose to allocate funding from other sources including year-end balance or minor capital to purchase buses. The School Board will reevaluate the bus replacement plan at a later date.

STAFF RECOMMENDATION: Staff recommends adoption of the revised budget for 2014-15. In addition, staff recommends that all funded outstanding encumbrances, both operating and capital, at June 30, 2014, are re-appropriated to the 2014-15 fiscal year to the same department and account for which they were encumbered in the previous year. This will allow budgeted amounts for purchases of goods near the end of the year to be rolled into the next budget year to cover the invoices received after year-end.

Roanoke County Public Schools

Budget Development Calendar

November 2013

- Identification of budget initiatives and budget reductions based on Comprehensive Plan and state forecasts

December 2013

- Budget kick-off and distribution of Budget Preparation Instructions to staff
- Budget cycle reviewed with Employee Advisory Committee
- Preliminary revenue estimates prepared based on proposed Governor's budget

January 2014

- Budget Development Calendar presented to School Board
- Operating Budget Requests submitted to Finance Office by all departments
- Grants, School Nutrition, Instructional Resources, Capital, Debt, Laptop Insurance Reserves and School Bus Budget Requests submitted to Finance Office
- Draft Operating Budget compilations distributed to Senior Staff
- Revenue projections updated based on proposed House and Senate budgets
- Public comment on FY14-15 Operating Budget

February 2014

- Operating Budget discussions – Superintendent and Senior Staff
- Joint meeting with School Board and Board of Supervisors
- Preliminary revenue sessions with local government
- Preliminary revenue projections updated based on General Assembly action
- Budget work session with Employee Advisory Committee

March 2014

- Budget Work Sessions with School Board and staff
- Presentation of Executive Budget Summary to School Board
- School Board adoption of FY14-15 Operating Budget and Other Fund Budgets
- School Board adopted budgets presented to Board of Supervisors

April 2014

- Public hearings and discussions with School Board, School Staff and Board of Supervisors on Operating Budget
- Finance Office distributes per pupil cost for public education in accordance with state law by April 15th

May 2014

- Board of Supervisors adopts FY14-15 budget for school system

Roanoke County Public Schools

Basis of Presentation

The accounting system of the Roanoke County Public School division is organized and operated on the basis of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues, and expenditures, as appropriate. School system resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:

General Fund

The General Fund consists of the necessary expenditures for the day-to-day operations of the School System for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment, and other operating costs.

Grants Fund

The Grants Fund accounts for federal, state, and private grants to provide critical support for the instructional program.

School Nutrition Fund

The School Nutrition Fund accounts for the revenues and expenditures necessary to operate school cafeterias. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. This fund is self-supporting. However, for FY 2014-15, the School Board approved funding for retention/recruiting bonuses for nutrition through use of health reserves.

Instructional Resources Fund

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

Capital Fund

The Capital Fund represents state funding for technology and small capital projects.

Debt Fund

The Debt Fund represents the payment of principal and interest for loans used to build/renovate school facilities.

Laptop Insurance Reserves Fund

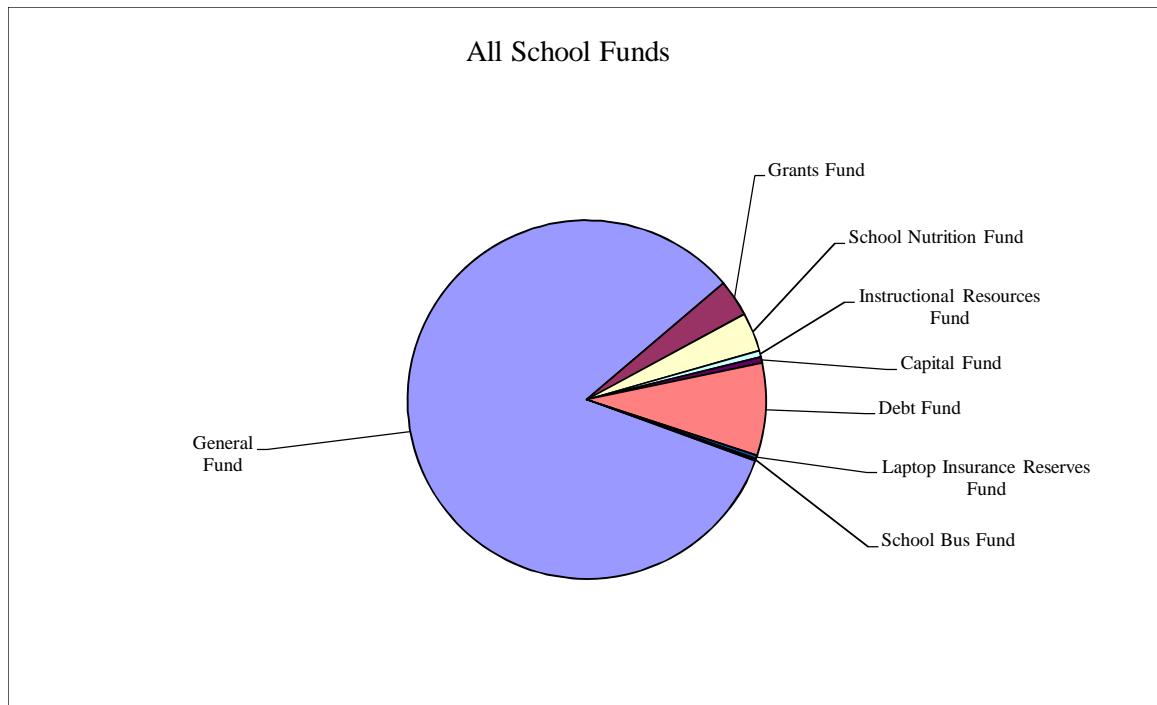
The Insurance Reserves Fund includes the student insurance fee, laptop computer warranty reimbursements, and the related replacement of parts and batteries.

School Bus Fund

The School Bus Fund accounts for school bus replacements.

**Roanoke County Schools
Budget Summary - All Funds
FY 2014-15**

Fund	Budget 2013-14	Budget 2014-15	Increase (Decrease)	Percent Change
General Fund	\$ 133,799,052	\$ 135,738,864	\$ 1,939,812	1.4%
Grants Fund	5,113,019	\$ 5,435,746	322,727	6.3%
School Nutrition Fund	5,818,000	\$ 5,712,290	(105,710)	-1.8%
Instructional Resources Fund	945,575	\$ 994,212	48,637	5.1%
Capital Fund	845,488	846,070	582	0.1%
Debt Fund	14,177,897	13,617,491	(560,406)	-4.0%
Laptop Insurance Reserves Fund	305,600	467,800	162,200	53.1%
School Bus Fund	325,000	325,000	-	0.0%
Total Funds	\$ 161,329,631	\$ 163,137,473	\$ 1,807,842	1.1%

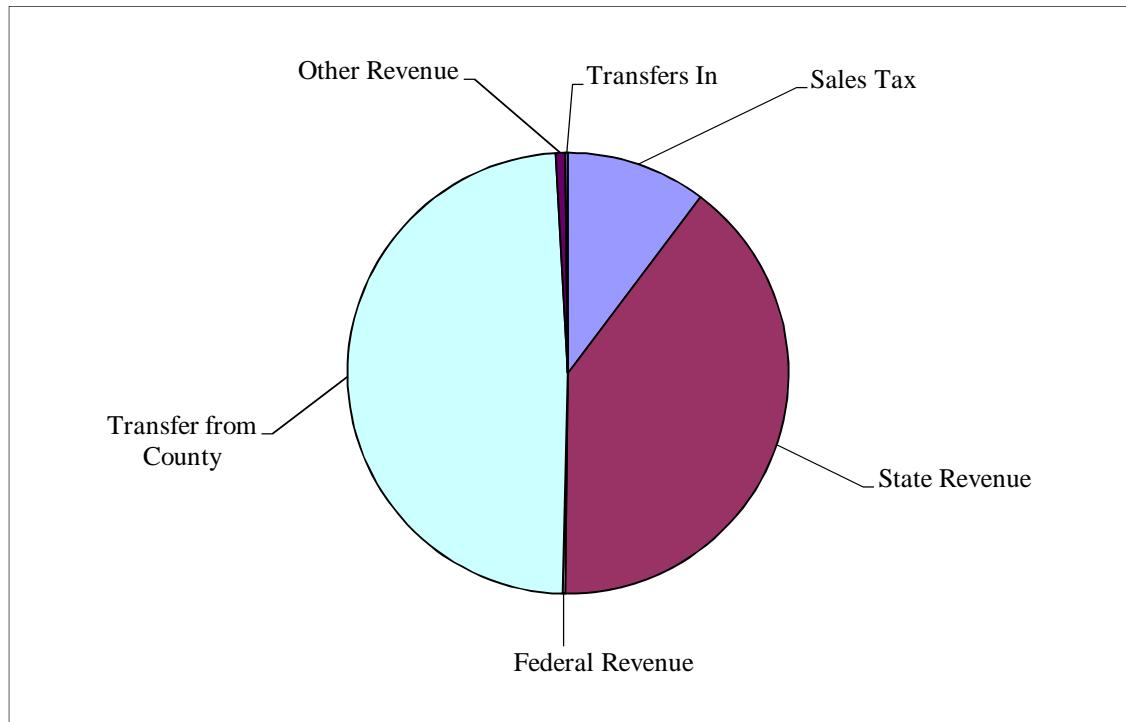


Roanoke County Public Schools
General Fund Revenues Per Pupil
FY 2014-15

	Budget 2013-14	Budget 2014-15	Percent of 2014-15	Revenue Per Pupil
State Sales Tax	13,886,793	13,936,793	10.3%	1,010
State Revenue	51,809,600	54,212,999	39.9%	3,928
Federal Revenue	246,448	256,448	0.2%	19
Transfer from County	65,045,318	66,097,425	48.7%	4,789
Other Revenue	945,777	970,199	0.7%	70
Transfers In	1,865,116	265,000	0.2%	19
Total Revenues	133,799,052	135,738,864	100.0%	9,835

Estimated Average Daily Membership

13,801



Roanoke County Public Schools
General Fund Revenues
FY 2014-15

	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
State SOQ Revenues				
State Sales Tax	13,874,668	13,886,793	13,936,793	50,000
State Basic Aid	36,890,782	36,247,075	38,252,602	2,005,527
SOQ - Vocational Education	451,532	447,553	530,036	82,483
SOQ - Special Education	5,958,450	5,923,490	5,708,745	(214,745)
SOQ - Gifted Education	407,264	403,675	408,388	4,713
SOQ - Remedial Education	469,239	465,104	590,859	125,755
Retirement	3,930,983	3,896,340	4,805,078	908,738
Social Security	2,355,048	2,334,294	2,346,060	11,766
Group Life	150,511	149,184	165,093	15,909
SOQ - Remedial Summer School	63,905	67,505	93,662	26,157
Support for School Operating costs	629,707	630,559	-	(630,559)
LCI Hold Harmless	-	-	-	-
Total SOQ Revenues	65,182,089	64,451,572	66,837,316	2,385,744
Lottery Funded Programs:				
At Risk	262,601	260,503	328,422	67,919
Foster Home Children	305,816	323,344	244,625	(78,719)
Special Ed - Regional Tuition	36,245	41,275	15,590	(25,685)
Voc Ed-State Equipment	22,698	8,096	8,096	-
Voc Ed-State Adult Education	1,559	1,517	1,517	-
Voc Ed-State Occup/Tech Ed	60,619	59,387	59,387	-
Regional Alternative School	42,730	15,280	15,280	-
Disparity: K-3	360,891	358,979	461,277	102,298
English as a Second Language	164,139	167,921	151,573	(16,348)
Total Incentive Revenue	1,257,298	1,236,302	1,285,767	49,465
State Categorical Revenues				
Homebound Payments	22,242	23,799	26,709	2,910
State Grant Revenue	24,854	-	-	-
Total Categorical Revenue	47,096	23,799	26,709	2,910
Total State Revenue	66,486,483	65,711,673	68,149,792	2,438,119
Local Revenue				
Local Appropriation-County	65,592,324	65,045,318	66,097,425	1,052,107
Transfer from Capital Fund	5,000	-	-	-
Transfer from Alternative School	-	-	-	-
Transfer from Internal Svc - Operations	1,214,911	1,865,116	-	(1,865,116)
Transfer from Internal Svc - One Time	-	-	265,000	265,000
Total Local Revenue	66,812,235	66,910,434	66,362,425	(548,009)
Federal Revenue				
Medicaid Reimbursement	120,018	72,362	72,362	-

Roanoke County Public Schools
General Fund Revenues
FY 2014-15

	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Medicaid - Administrative Claiming	39,923	-	-	-
Medicaid Cost Report	60,129	-	-	-
AFJROTC Reimbursement	37,347	41,000	51,000	10,000
Federal Land Use	2,353	1,000	1,000	-
Federal Grants	2,490	-	-	-
Voc Ed - Carl Perkins Act	146,239	132,086	132,086	-
Federal Stimulus (ARRA)	44,936	-	-	-
Total Federal Revenue	453,435	246,448	256,448	10,000
Other Revenue				
Interest Income	39,657	65,000	50,000	(15,000)
Student Parking Fees	54,881	50,000	50,000	-
Transcript Fees	-	-	15,000	15,000
Rental of School Property	27,700	-	42,000	42,000
Tuition - Regular School	109,916	80,000	84,000	4,000
Tuition - Summer School	84,599	60,000	68,000	8,000
Tuition - Summer Physical Ed	-	-	-	-
Teacher Certification	17,500	-	-	-
Industry Certifications	3,924	-	-	-
Tuition - Adult Education	8,796	-	-	-
Tuition - Preschool (LEAP)	129,939	163,683	133,785	(29,898)
Roanoke County - Taubman	41,700	-	-	-
Other Miscellaneous Revenue	72,392	3,600	3,600	-
E-rate Reimbursement	281,521	435,214	435,214	-
Bogle Field Recovered Costs	2,016	-	-	-
Tuition from Other Localities	9,155	13,000	5,500	(7,500)
College Day	-	-	4,100	4,100
Tuition - Gifted	33,112	-	29,000	29,000
Online High School Tuition	59,150	60,000	50,000	(10,000)
Total Other Revenue	975,958	930,497	970,199	39,702
Total General Fund Revenue	134,728,111	133,799,052	135,738,864	1,939,812

Roanoke County Public Schools General Fund Expenditures by Budget Categories

The education of students is a labor-intensive operation that is reflected in the allocation of the financial resources of the school system. For the 2014-15 fiscal year, contract salaries and fringe benefits represent 83% of expenditures in the operating budget. The major department budget areas are described below.

Classroom Instruction expenditures include classroom expenditures other than personnel such as the development of curriculum and instructional programs which support the standards of quality and the administration of schools and programs in compliance with state, federal, and school board mandates, policies, and guidelines. Classroom instruction also includes expenditures associated with educational testing, career education programs, special education services, homebound instruction, and guidance services.

Personnel is the largest expenditure in the school operating fund. These departments include the salary and fringe benefit costs for classroom personnel, instructional and central office support staff, and school administration.

Support services are expenditures related to providing transportation for regular, special, and summer school programs and the maintenance and operation of all school facilities.

Central support departments include expenditures for the school board, school superintendent, budget and finance, community relations, pupil assignment, and staff development. Property insurance for school buildings, worker's compensation, and fund transfers for debt and textbooks are budgeted under central support.

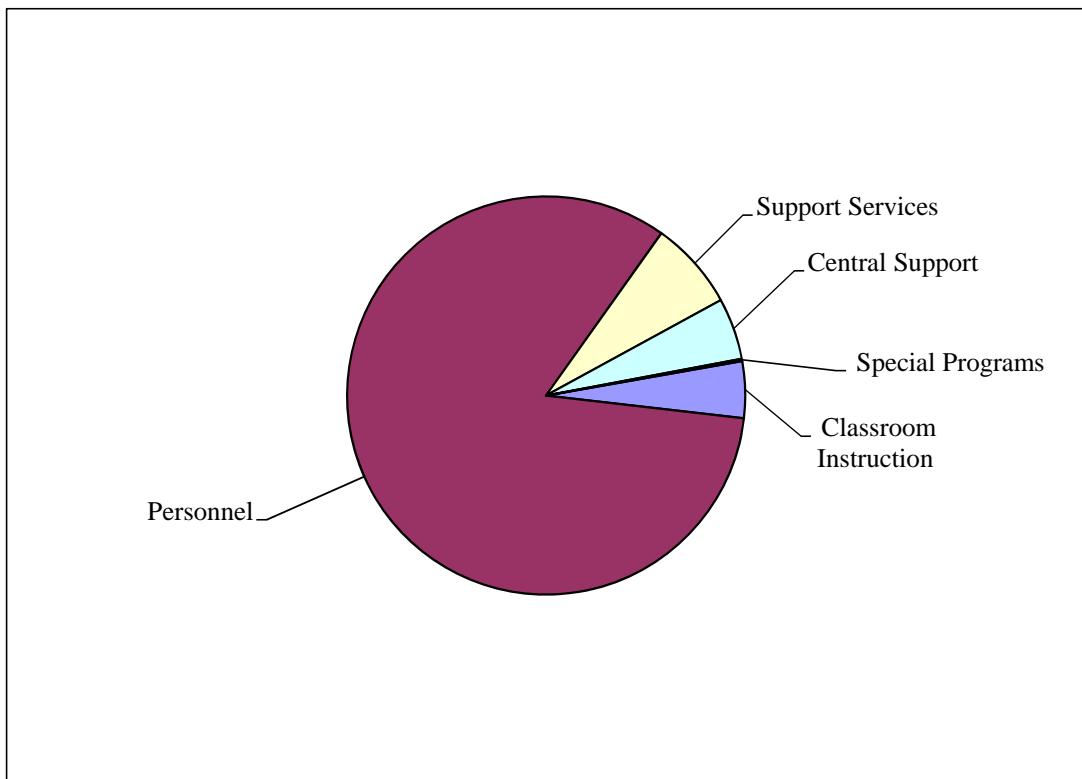
Special programs capture the cost of providing summer school and adult education classes.

Roanoke County Public Schools
General Fund Expenditures Per Pupil
FY 2014-15

	Budget 2013-14	Budget 2014-15	Percent of 2014-15	Cost Per Pupil
Classroom Instruction	5,973,764	6,238,793	4.6%	452
Personnel	110,887,405	112,670,331	83.0%	8,164
Central Support	9,685,416	9,787,317	7.2%	709
Support Services	6,961,772	6,804,728	5.0%	493
Special Programs	290,695	237,695	0.2%	17
	133,799,052	135,738,864	100.0%	9,835

Estimated Average Daily Membership

13,801



Roanoke County Public Schools
General Fund Expenditures Summary by Department

	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Classroom Instruction:				
Instructional Programs - Elementary	535,356	577,124	594,221	17,097
Instructional Programs - Secondary	483,600	457,993	458,721	728
Deputy Superintendent of Administration	1,320,276	1,472,901	1,453,427	(19,474)
Testing and Remediation	366,193	396,267	388,342	(7,925)
Career and Technical Education	449,348	415,171	406,867	(8,304)
Pupil Personnel and Special Education	599,348	687,542	673,791	(13,751)
School Counseling Services	77,723	74,503	60,908	(13,595)
Media Services	1,923,798	1,892,263	2,202,516	310,253
Total Classroom Instruction	5,755,642	5,973,764	6,238,793	265,029
Personnel:				
Instructional Personnel	77,610,292	73,739,442	75,092,661	1,353,219
Administrative Personnel	8,806,101	8,622,069	9,014,994	392,925
Classified Personnel	20,307,269	17,351,711	17,805,108	453,397
Employee Insurance Benefits	-	11,371,143	10,757,568	(613,575)
Total Personnel	106,723,662	111,084,365	112,670,331	1,585,966
Central Support:				
School Board	240,299	256,952	301,813	44,861
School Superintendent	218,372	312,055	212,055	(100,000)
Budget & Finance	16,188,089	8,566,355	8,932,355	366,000
Community Relations	7,863	15,900	15,900	-
Staff Development	199,433	222,825	210,825	(12,000)
Pupil Assignment	108,610	114,369	114,369	-
Total Central Support	16,962,666	9,488,456	9,787,317	298,861
Support Services:				
Transportation	1,583,518	1,730,440	1,691,906	(38,534)
Facilities & Operations	5,089,233	5,231,332	5,112,822	(118,510)
Total Support Services	6,672,751	6,961,772	6,804,728	(157,044)
Special Programs:				
Summer School	260,433	281,005	228,005	(53,000)
Adult & Continuing Education	11,652	9,690	9,690	-
Total Special Programs	272,085	290,695	237,695	(53,000)
Total General Fund Expenditures	136,386,806	133,799,052	135,738,864	1,939,812

Roanoke County Public Schools
School Grant Fund Revenues
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2013-14	Increase (Decrease)
Federal Grants:				
Title I, Distinguished Schools	-	-	-	-
Title I, (Stimulus Funds)	-	-	-	-
Title I, Part A	1,249,368	1,000,000	1,000,000	-
Title II, Part A	301,540	260,000	250,000	(10,000)
Title II, Part D	26	-	-	-
Title III	16,870	30,000	33,000	3,000
Title III, Immigrant and Youth	-	-	-	-
Title VI-B Flow-Thru Funds	3,351,607	2,884,617	2,949,192	64,575
Title VI-B (Stimulus Funds)	-	-	-	-
Preschool Mini Grant- 1 yr	88,351	83,652	83,813	161
Preschool Mini Grant (Stimulus Funds)	-	-	-	-
Technology Grant (Stimulus Funds)	-	-	-	-
Reg Tech Ed Training	-	-	-	-
	5,007,762	4,258,269	4,316,005	57,736
State Grants:				
Early Reading Initiative	139,186	136,644	145,728	9,084
Algebra Readiness	78,909	85,153	94,235	9,082
GED Funding	15,917	15,717	15,717	-
Preschool Initiative	479,531	479,531	551,530	71,999
Visually Handicapped Grant	3,625	3,918	-	(3,918)
Dual Enrollment	78,426	-	-	-
Adult Basic Education	84,212	-	-	-
General Adult Education	14,042	8,392	8,392	-
Special Education in Regional Jail	55,568	116,074	93,318	(22,756)
Mentor Teachers	-	9,321	9,321	-
Jobs for Virginia Graduates	42,000	-	42,000	42,000
History to Life	416	-	9,500	9,500
Race for GED	13,988	-	-	-
	1,005,820	854,750	969,741	114,991
Private Grants				
Rachel's Challenge	-	-	-	-
Saturday School	-	-	-	-
	-	-	-	-
Potential Mid-Year Grants				
	-	-	150,000	150,000
	-	-	150,000	150,000
	-	-	-	-
Total Grant Revenues	6,013,582	5,113,019	5,435,746	322,727

Roanoke County Public Schools
School Grant Fund Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Federal Grants:				
Title I, Distinguished Schools	-	-	-	-
Title I, (Stimulus Funds)	-	-	-	-
Title I, Part A	1,249,368	1,000,000	1,000,000	-
Title II, Part A	301,539	260,000	250,000	(10,000)
Title II, Part D	26	-	-	-
Title III	16,870	30,000	33,000	3,000
Title III, Immigrant and Youth	-	-	-	-
Title VI-B Flow-Thru Funds	3,351,607	2,884,617	2,949,192	64,575
Title VI-B (Stimulus Funds)	-	-	-	-
Preschool Mini Grant- 1 yr	88,351	83,652	83,813	161
Preschool Mini Grant (Stimulus Funds)	-	-	-	-
Technology Grant (Stimulus Funds)	-	-	-	-
Reg Tech Ed Training	-	-	-	-
	5,007,761	4,258,269	4,316,005	57,736
State Grants:				
Early Reading Initiative	139,186	136,644	145,728	9,084
Algebra Readiness	78,910	85,153	94,235	9,082
GED Funding (ISAEP)	15,917	15,717	15,717	-
Preschool Initiative	479,531	479,531	551,530	71,999
Visually Handicapped Grant	3,625	3,918	-	(3,918)
Dual Enrollment	61,740	-	-	-
Adult Basic Education	84,212	-	-	-
General Adult Education	14,042	8,392	8,392	-
Special Education in Regional Jail	55,568	116,074	93,318	(22,756)
Mentor Teachers	-	9,321	9,321	-
Jobs for Virginia Graduates	42,000	-	42,000	42,000
History of Life	416	-	9,500	9,500
Race for GED	13,988	-	-	-
	989,135	854,750	969,741	114,991
Private Grants:				
Rachel's Challenge	-	-	-	-
Saturday School	-	-	-	-
LEAP Program	-	-	-	-
	-	-	-	-
Potential Mid-Year Grants	-	-	150,000	150,000
	-	-	150,000	150,000
Total Grant Expenditures	5,996,896	5,113,019	5,435,746	322,727

Roanoke County Public Schools
School Nutrition Fund Revenues and Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Revenues:				
Pupil, Adult & Other Sales	3,280,883	3,499,000	3,400,000	(99,000)
Rebates & Refunds	23,519	20,000	23,520	3,520
State Reimbursement	102,964	95,000	95,000	-
Federal Reimbursement	2,215,825	2,200,000	2,100,000	(100,000)
Interest Income	2,770	4,000	2,770	(1,230)
Transfer from General Fund	-	-	91,000	91,000
Total Revenues	5,625,961	5,818,000	5,712,290	(105,710)
Expenditures:				
Salaries & Related Costs	2,979,911	3,025,000	3,159,510	134,510
Contractual Services	67,015	75,000	66,925	(8,075)
Travel	11,309	18,000	11,309	(6,691)
Food Supplies	2,624,619	2,600,000	2,301,698	(298,302)
Supplies	83,982	70,000	91,386	21,386
Equipment	72,433	30,000	75,000	45,000
Unappropriated	-	-	6,462	6,462
Total Expenditures	5,839,269	5,818,000	5,712,290	(105,710)
Beginning Balance	1,245,254	-	-	-
Ending Balance	1,031,946	-	-	-

Note: Transfer from General Fund for School Board approved retention and recruiting bonus in FY14-15

		<i>Tentative</i>	
Meal Prices:	FY 12-13	FY 13-14	FY 14-15
Elementary lunch	2.15*	2.25*	2.35*
Secondary lunch	2.15*	2.25*	2.35*
Reduced price lunch	0.40	0.40	0.40
Adult lunch	2.75	2.85	2.90
Full priced breakfast	1.00	1.10	1.15
Adult breakfast	1.25	1.35	1.40
Reduced breakfast	0.30	0.30	0.30

Current Reimbursement Rates:	Lunch
Federal - paid meal	\$0.34
Federal - reduced price meal	\$2.59
Federal - free meal	\$2.99
State reimbursement	\$0.05

* Federally mandated rate increases.

Roanoke County Public Schools
School Instructional Resources Revenues and Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
<u>Revenues:</u>				
Sale of Textbooks	4,975	5,000	5,000	-
Other Revenue	6,612	8,000	8,000	-
State Reimbursement	794,430	787,429	836,066	48,637
Transfer from School Operating Fund	145,146	145,146	145,146	-
Total Revenues	951,163	945,575	994,212	48,637

<u>Expenditures:</u>				
Salaries & Related Costs	85,141	96,400	91,963	(4,437)
Instructional Materials	26,777	25,000	25,000	-
Contracted Textbooks	327,823	500,000	627,249	127,249
Non-Contracted Textbooks	495,081	324,175	250,000	(74,175)
Total Expenditures	934,822	945,575	994,212	48,637
Beginning Balance	47,651	-	-	-
Ending Balance	63,992	-	-	-

Scheduled Adoptions/Purchases:

- FY14-15 - Elem. Science 3-5, Earth, Ecology, Physics, Chemistry, Anatomy, Reading Grade 3
- FY15-16 - World Languages
- FY16-17 - Social Studies
- FY17-18 - Math
- FY18-19 - English 6-12, Reading K-5, Science
- FY21-22 - World Languages

Roanoke County Public Schools
School Capital Fund Revenues and Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Revenues:				
Interest Income	-	-	-	-
Other Income	3,850	-	-	-
Soft Drink Commission	50,000	50,000	50,000	-
State Technology Bond	726,000	726,000	726,000	-
Federal Stimulus Modernization	-	-	-	-
Rental Income	20,803	-	-	-
Proceeds from VPSA Bonds	-	-	-	-
Proceeds from Bond Premiums	-	-	-	-
Proceeds from EBS Lease	-	19,488	20,070	582
Transfer - Bogle Field Reserve	25,000	25,000	25,000	-
County Transfer - Bogle Field Reserve	25,000	25,000	25,000	-
Transfers from Other Funds	8,333,796	-	-	-
Total Revenues	9,184,449	845,488	846,070	582
Expenditures:				
Salaries & Related Costs	3,536	-	-	-
Contracted Services	318,300	-	-	-
School Projects (Pepsi)	50,000	50,000	50,000	-
Equipment	2,413,107	726,000	726,000	-
Stimulus School Modernization	-	-	-	-
Technology	2,263,228	19,488	20,070	582
Land	-	-	-	-
Building Improvements	7,152,783	-	-	-
Bogle Reserve	50,000	50,000	50,000	-
Transfers to Other Funds	25,000	-	-	-
Total Expenditures	12,275,954	845,488	846,070	582
Beginning Balance	20,790,829	-	-	-
Ending Balance	17,699,324	-	-	-

Roanoke County Public Schools
School Debt Fund Revenues and Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Revenues:				
Miscellaneous Revenue	-	-	-	-
Transfer from General Fund	9,987,078	9,997,852	9,445,428	(552,424)
Transfer from School Fund	4,125,345	4,125,345	4,125,345	-
Total Revenues	14,112,423	14,123,197	13,570,773	(552,424)
Expenditures:				
Principal on G. O. Bonds	645,000	-	-	-
Principal on Literary Loans	447,817	447,817	447,817	-
Principal on VPSA Bonds	7,953,108	7,913,010	7,909,036	(3,974)
Interest on G. O. Bonds	32,250	-	-	-
Interest on Literary Loans	95,077	81,644	68,209	(13,435)
Interest on VPSA Bonds	4,939,171	5,680,726	5,145,711	(535,015)
Bank Service Charges	8,000	54,700	46,718	(7,982)
Total Expenditures	14,120,423	14,177,897	13,617,491	(560,406)
Beginning Balance	62,718	54,700	46,718	(7,982)
Ending Balance	54,718	-	-	-

Roanoke County Public Schools
Laptop Insurance Reserve Revenues and Expenditures
FY 2014-15

	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
Revenues:				
Interest Income	2,835	-	-	-
Fees from Students	226,288	205,600	193,800	(11,800)
Lost/Damaged Parts	634	-	-	-
Warranty Reimbursements	90,471	100,000	100,000	-
Total Revenues	320,228	305,600	293,800	(11,800)
Expenditures:				
Warranty related:				
Salaries & Related Costs	5,242	21,530	21,530	-
Printing Supplies	21,227	22,918	22,918	-
Small Equipment (batteries)	77,350	85,552	35,552	(50,000)
Small Parts - Students	79,285	20,000	20,000	-
Other Insurance	105,160	155,600	-	(155,600)
Lease payment - student laptops	-	-	193,800	193,800
Replacement laptop sleeves - 9th grade	-	-	24,000	24,000
Small equipment (batteries)	-	-	150,000	150,000
Total Expenditures	288,264	305,600	467,800	162,200
Beginning Balance	1,008,473	-	174,000	174,000
Ending Balance	1,040,437	-	-	-

Note: FY14-15 assumes laptop fees charged to 9-12 at \$50 per year with laptops going home with stu

Roanoke County Public Schools
School Bus Fund
FY 2014-15

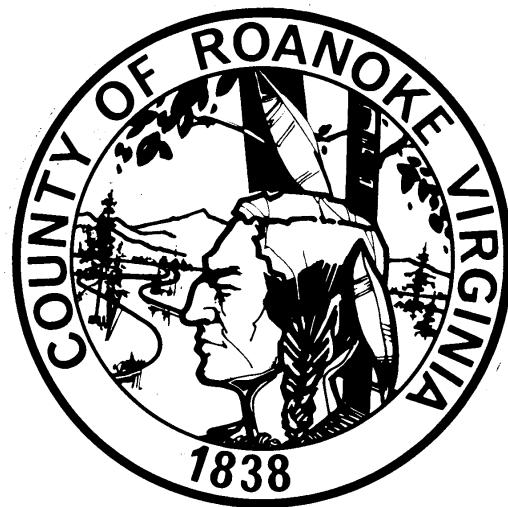
	Actuals 2012-13	Budget 2013-14	Budget 2014-15	Increase (Decrease)
<u>Revenues:</u>				
Interest Income	2,674	-	-	-
Sale of Machinery & Equipment	24,264	-	-	-
Insurance Adjust & Refund	-	-	-	-
Transfer from Capital Fund	-	-	-	-
Transfer from General Fund	325,000	325,000	325,000	-
Total Revenues	351,938	325,000	325,000	-
 <u>Expenditures:</u>				
School bus replacements	741,650	325,000	325,000	-
Support vehicle replacements	172,531	-	-	-
Total Expenditures	914,181	325,000	325,000	-
Beginning Balance	1,476,838	-	-	-
Ending Balance	914,595	-	-	-



TAB

TAB

*Debt Service
Fund*



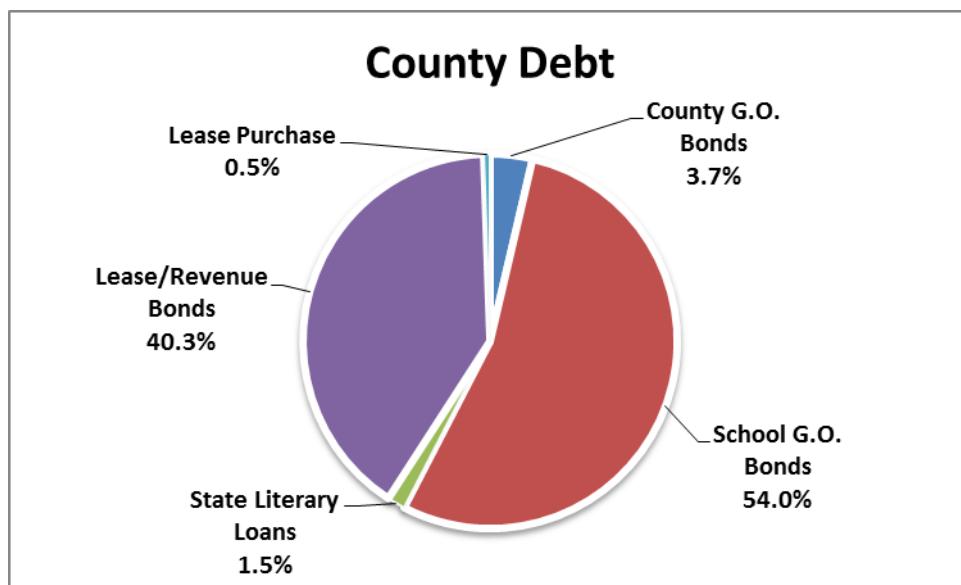
Debt Service Fund

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 currently maintains bond ratings of AA from Fitch, Aa1 from Moody's Investor Service, and AA+ from Standard & Poor's.

Debt Issuance to Date

As of June 30, 2013, the County of Roanoke had \$176,267,176 in outstanding long-term debt. This balance is comprised of:

County G.O. Bonds	\$ 6,440,000
School G.O. Bonds	95,104,061
State Literary Loans	2,721,409
Lease/Revenue Bonds	71,048,817
Lease Purchase	952,889
 Total County Debt	 \$ 176,267,176



Debt Service Fund Revenue and Expenditure Summary

	Actual FY 2013	Budget FY 2014	Adopted FY 2015	Inc/(Dec)
Revenue				
From Local Sources				
Interest Income	\$ 5	\$ -	\$ -	\$ -
Locality Compensation Payment	124,251	124,459	124,568	109
Total	124,256	124,459	124,568	109
Transfers from Other Funds				
General Fund - County	17,568,733	16,435,607	16,306,896	(128,711)
General Fund - Schools	4,125,345	4,125,345	4,125,345	-
General Fund - SB&T	252,255	245,110	245,110	-
Total Transfers	<u>21,946,333</u>	<u>20,806,062</u>	<u>20,677,351</u>	<u>(128,711)</u>
Total Revenues	<u>22,070,589</u>	<u>20,930,521</u>	<u>20,801,919</u>	<u>(128,602)</u>
Fund Balance - Beginning	<u>257,738</u>	<u>247,300</u>	<u>232,620</u>	<u>(14,680)</u>
Total Revenues & Fund Balance	<u>\$ 22,328,327</u>	<u>\$ 21,177,821</u>	<u>\$ 21,034,539</u>	<u>\$ (143,282)</u>
 Expenditures				
County Debt Service Payments				
General Obligation Bonds	1,819,784	965,784	964,534	(1,250)
Lease Purchases	141,472	141,473	141,473	-
Lease Revenue Bonds	5,996,913	5,700,067	6,125,139	425,072
Miscellaneous	4,109	30,000	30,000	-
Total Debt Service - County	<u>7,962,278</u>	<u>6,837,324</u>	<u>7,261,146</u>	<u>423,822</u>
School Debt Service Payments				
General Obligation Bonds	677,250	-	-	-
VPSA Bonds	12,892,279	13,593,736	13,054,747	(538,989)
Literary Loan Payments	542,894	529,461	516,026	(13,435)
Miscellaneous	8,000	54,700	46,718	(7,982)
Total Debt Service - Schools	<u>14,120,423</u>	<u>14,177,897</u>	<u>13,617,491</u>	<u>(560,406)</u>
Total Expenditures	<u>22,082,701</u>	<u>21,015,221</u>	<u>20,878,637</u>	<u>(136,584)</u>
Fund Balance - Ending	<u>245,626</u>	<u>162,600</u>	<u>155,902</u>	<u>(6,698)</u>
Total Expenditures & Fund Balance	<u>\$ 22,328,327</u>	<u>\$ 21,177,821</u>	<u>\$ 21,034,539</u>	<u>\$ (143,282)</u>

Other Long-Term Obligations

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 through FY 1997. To date, the airport has not incurred any year-end operating deficits for which the City or County would be responsible.

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, and the Town of Vinton. 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.

The Authority issued \$33.83 million in Solid Waste System Revenue Bonds in 1992. The bonds are not obligations of, nor are they secured in whole or in part by the Charter Members. These bonds have been retired in total.

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. Initially, each Charter Member's prorated share was as follows: County of Roanoke, 40.78%; City of Roanoke, 54.86%; and the Town of Vinton, 4.36%.

After the first full year of operations, the Members Use Agreement requires the Authority to pay an annual community fee to the County of Roanoke and the City of Roanoke \$300,000 and \$100,000 respectively. 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.

Debt Service

The Debt Service Fund is used to accumulate all of the general government and school debt service of the County, including bonds and lease purchases.

Debt Summary

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. Roanoke County currently maintains a debt service level of 8.51% of general fund expenditures and direct long-term debt equal to 2.04% of assessed property value. These ratios fall comfortably below recommended levels. In general terms, these ratios indicate that the County's current debt requirements will not adversely affect funding for future operations. However, it is extremely important to monitor fiscal position, given the debt requirements to which the County has committed.

Debt Appropriations				
Description	Actual FY 2013	Budget FY 2014	Adopted FY 2015	% Change 14-15
Personnel	\$ -	\$ -	\$ -	0.0%
Operating	\$ 22,070,589	20,930,521	20,801,919	-0.6%
Capital	-	-	-	0.0%
Transfers	-	-	-	0.0%
Total	\$ 22,070,589	\$ 20,930,521	\$ 20,801,919	-0.6%

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

Fiscal Year	General Obligation Serial Bonds		Virginia Public School Authority Bonds		Literary Loans		Lease Revenue Bonds		Capital Lease Obligation		Total Government Debt	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$697,100	\$265,784	\$8,305,968	\$447,817	\$81,642	\$2,316,976	\$3,399,517	\$103,452	\$38,020	\$11,871,313	\$8,265,685	
2015	722,100	239,534	8,301,994	4,090,707	447,817	68,208	2,413,113	3,308,595	107,580	33,893	11,992,604	7,740,937
2016	747,100	211,440	8,154,206	3,689,218	447,817	54,773	2,443,009	3,218,040	111,872	29,600	11,904,004	7,213,071
2017	782,100	178,815	7,657,058	3,316,667	447,817	41,339	2,351,427	3,116,668	116,336	25,136	11,354,738	6,678,625
2018-2022	3,468,398	380,403	35,518,407	11,309,033	930,141	45,849	11,437,139	14,057,915	513,649	52,239	51,867,734	25,845,439
2023-2027	-	-	22,456,766	4,591,200	-	-	13,962,135	11,057,907	-	-	36,418,901	15,649,107
2028-2032	-	-	10,550,221	709,935	-	-	16,777,135	7,118,480	-	-	27,327,356	7,828,415
2033-2037	-	-	-	-	-	-	16,553,281	2,788,604	-	-	16,553,281	2,788,604
2038-2042	-	-	-	-	-	-	3,201,207	81,744	-	-	3,201,207	81,744
Total	\$ 6,416,798	\$ 1,275,976	\$ 100,944,620	\$ 32,197,482	\$ 2,721,409	\$ 291,811	\$ 48,147,470	\$ 952,889	\$ 178,888	\$ 182,491,138	\$ 82,091,627	

Debt Policy and Projected Debt Ratios

One of the characteristics of a fiscally well-managed locality is the adoption of formal fiscal policies. On December 7, 2004, the County Board of Supervisors revised the debt policy which establishes guidelines and limitations for the issuance of debt. The documentation of these procedures gives rating agencies and County citizens the assurance that the issuance of debt is a well-planned transaction. In addition, this document sets forth three ratios that will monitor the affordability of the County's debt level.

The County will measure its level of debt through three ratios:

1. **Net Bonded Debt Per Capita** – This is the outstanding debt principal¹ divided by the population. The debt policy states that the County's net debt per capita should not exceed \$2,500. Currently, the County's net debt per capita is \$1947.
2. **Net Debt to Assessments** – This is the outstanding debt principal¹ divided by the market value assessment of all the property (real and personal) and located in the County. The debt policy states that the net debt to assessments ratio should not exceed 3%. Currently, the County's ratio is 2.04%.
3. **Debt Service to General Fund Expenditures** – This is the debt service (principal and interest) paid in a year divided by the total general and school expenditures. The debt policy states that the debt service to general fund expenditures ratio should not exceed 10%. Currently, the County's ratio is 8.51%.

Net Debt is the amount of bonded debt that is payable from the general fund. The rating agencies are concerned with net debt because the citizens' ability to pay, the tax rate, and the assessed values impact it.

The debt policy also states that the Capital Improvement Plan will include a five-year projection of the County debt ratios. This projection of ratios can be used to determine the County's ability to issue new debt. The attached schedules show a ten-year history of significant debt ratios.

¹ This includes debt to be paid from general tax dollars.

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

Fiscal Year	Governmental Activities						Business-Type			Component Unit			Percentage of Actual Value	
	General Obligation		Lease Revenue		State Bonds		General Obligation		Revenue Bonds		Primary Government		Capital Lease	Percentage of Taxable Property
	Debt	Bonds	Bonds	Bonds	Bonds	Bonds	Debt	Debt	Revenue	Bonds	Total	Income	Per Capita	
2004	25,716,449	26,703,265	74,499,309	8,622,594	372,109	1,835,031	65,928,087			203,676,844		3.16%	5.30%	2,299
2005	23,287,203	26,281,871	69,708,272	7,738,562	-	-	-	-		127,015,908		1.84%	3.21%	1,420
2006	21,185,562	25,517,803	65,053,722	6,888,530	-	-	-	-		118,645,617		1.60%	2.87%	1,316
2007	19,040,454	24,724,570	60,490,721	6,038,498	-	-	-	-		110,294,243		1.42%	2.65%	1,263
2008	16,825,346	82,989,144	78,376,947	5,211,866	-	-	-	-		183,403,303		2.15%	3.93%	2,071
2009	14,560,238	80,954,308	120,748,501	4,524,181	-	-	-	-		220,787,228		3,161,076	2.51%	4,91%
2010	12,645,130	78,700,454	115,035,423	4,064,860	-	-	-	-		210,445,867		2,835,505	2.36%	4,56%
2011	10,655,022	76,376,966	107,150,919	3,617,042	1,148,037	-	-	-		198,947,986		2,488,325	2.22%	4,31%
2012	8,584,914	73,969,030	109,290,686	3,169,225	1,052,372	-	-	-		196,066,227		2,114,385	2.20%	4,24%
2013	6,416,798	71,455,422	100,944,620	2,721,409	952,889	-	-	-		182,491,138		1,750,401	2.07%	3,85%

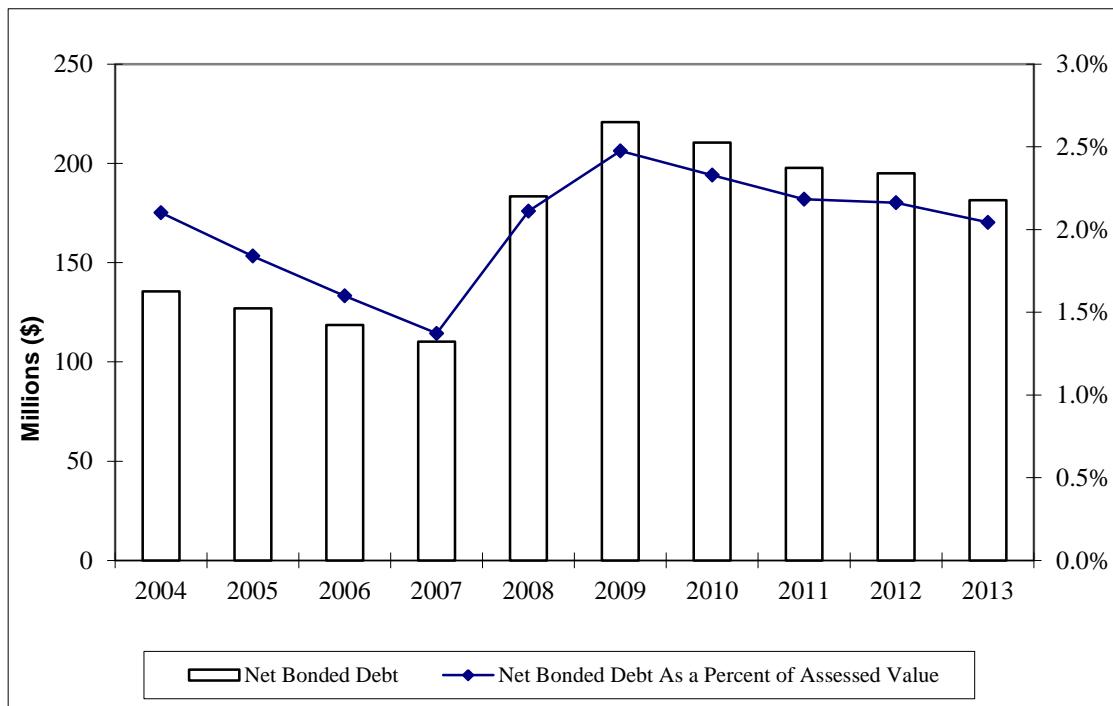
COUNTY OF ROANOKE, VIRGINIA
Ratios of General Bonded Debt Outstanding
(Unaudited)
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Total		
2004	25,716,449	26,703,265	74,499,309	8,622,594	135,541,617	2.10%	1,530
2005	23,287,203	26,281,871	69,708,272	7,738,562	127,015,908	1.84%	1,420
2006	21,185,562	25,517,803	65,053,722	6,888,530	118,645,617	1.60%	1,311
2007	19,040,454	24,724,570	60,490,721	6,038,498	110,294,243	1.37%	1,213
2008	16,825,346	82,989,144	78,376,947	5,211,866	183,403,303	2.11%	2,028
2009	14,560,238	80,954,308	120,748,501	4,524,181	220,787,228	2.48%	2,430
2010	12,645,130	78,700,454	115,035,423	4,064,860	210,445,867	2.33%	2,312
2011	10,655,022	76,376,966	107,150,919	3,617,042	197,799,949	2.18%	2,141
2012	8,584,914	73,969,030	109,290,686	3,169,225	195,013,855	2.16%	2,104
2013	6,416,798	71,455,422	100,944,620	2,721,409	181,538,249	2.00%	1,947

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

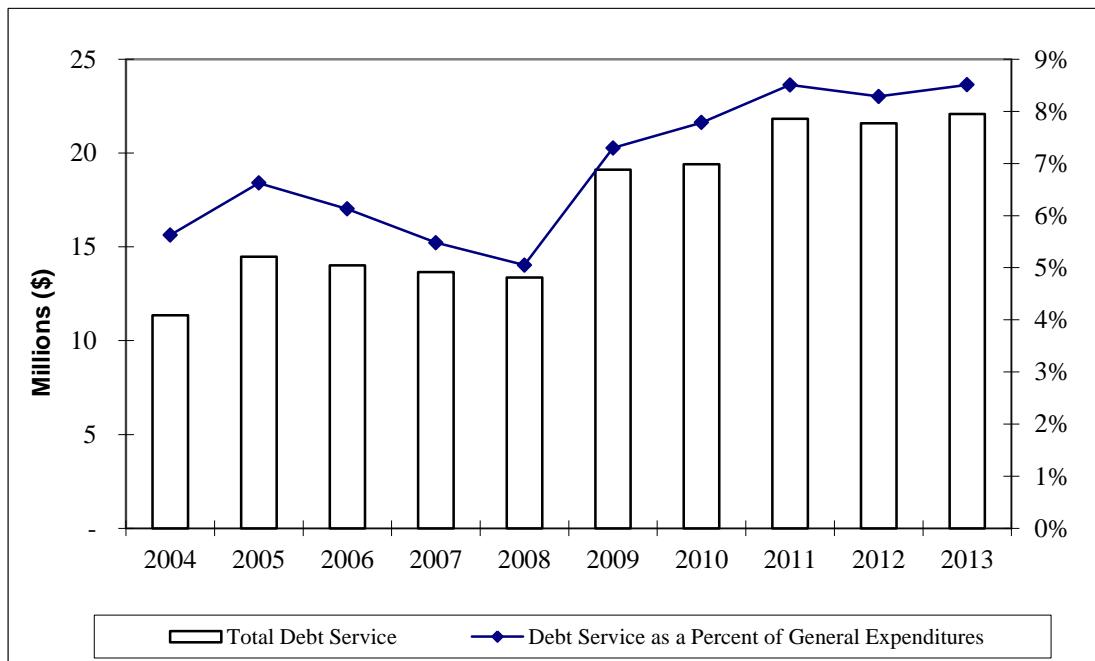
	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General bonded debt outstanding										
General Obligation Bonds	\$ 6,416,798	\$ 8,584,914	\$ 10,655,022	\$ 12,645,130	\$ 14,560,238	\$ 16,825,346	\$ 19,040,454	\$ 21,185,562	\$ 23,287,203	\$ 25,716,449
Lease Revenue Bonds	\$ 71,455,422	\$ 73,969,030	\$ 76,376,966	\$ 78,700,454	\$ 80,954,238	\$ 82,989,144	\$ 24,724,570	\$ 25,517,803	\$ 26,281,871	\$ 26,703,265
VPSA School Bonds	\$ 100,944,620	\$ 109,290,686	\$ 107,150,919	\$ 115,035,423	\$ 120,748,501	\$ 78,376,947	\$ 60,490,721	\$ 65,053,722	\$ 69,708,272	\$ 74,499,309
State Literary Bonds	\$ 2,721,409	\$ 3,169,225	\$ 3,617,042	\$ 4,064,860	\$ 4,524,181	\$ 5,211,866	\$ 6,038,498	\$ 6,888,530	\$ 7,738,562	\$ 8,622,594
Total net debt applicable to debt limits	\$ 181,538,249	\$ 195,013,855	\$ 197,799,949	\$ 210,445,867	\$ 220,787,158	\$ 183,403,303	\$ 110,294,243	\$ 118,645,617	\$ 127,015,908	\$ 135,541,617
Ratio of net debt to assessed taxable property value	2.04%	2.16%	2.18%	2.33%	2.48%	2.11%	1.37%	1.60%	1.84%	2.10%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Per capita	\$ 1,947	\$ 2,104	\$ 2,141	\$ 2,312	\$ 2,430	\$ 2,028	\$ 1,213	\$ 1,311	\$ 1,420	\$ 1,530
Debt limit per policy for per capita	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,500
Debt service to general governmental expenditures	8.51%	8.29%	8.51%	7.79%	7.30%	5.05%	5.48%	6.13%	6.63%	5.63%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

Net Bonded Debt



Fiscal Year	Net Bonded Debt	Assessed Value	Net Bonded Debt As a Percent of Assessed Value
2004	135,541,617	6,445,982,407	2.10%
2005	127,015,908	6,902,304,599	1.84%
2006	118,645,617	7,417,271,157	1.60%
2007	110,294,243	8,033,935,397	1.37%
2008	183,403,303	8,684,704,122	2.11%
2009	220,787,158	8,920,149,879	2.48%
2010	210,445,867	9,034,534,055	2.33%
2011	197,799,949	9,059,274,545	2.18%
2012	195,013,855	9,015,598,460	2.16%
2013	181,538,249	8,881,396,900	2.04%

Debt Service as a Percent of General Expenditures

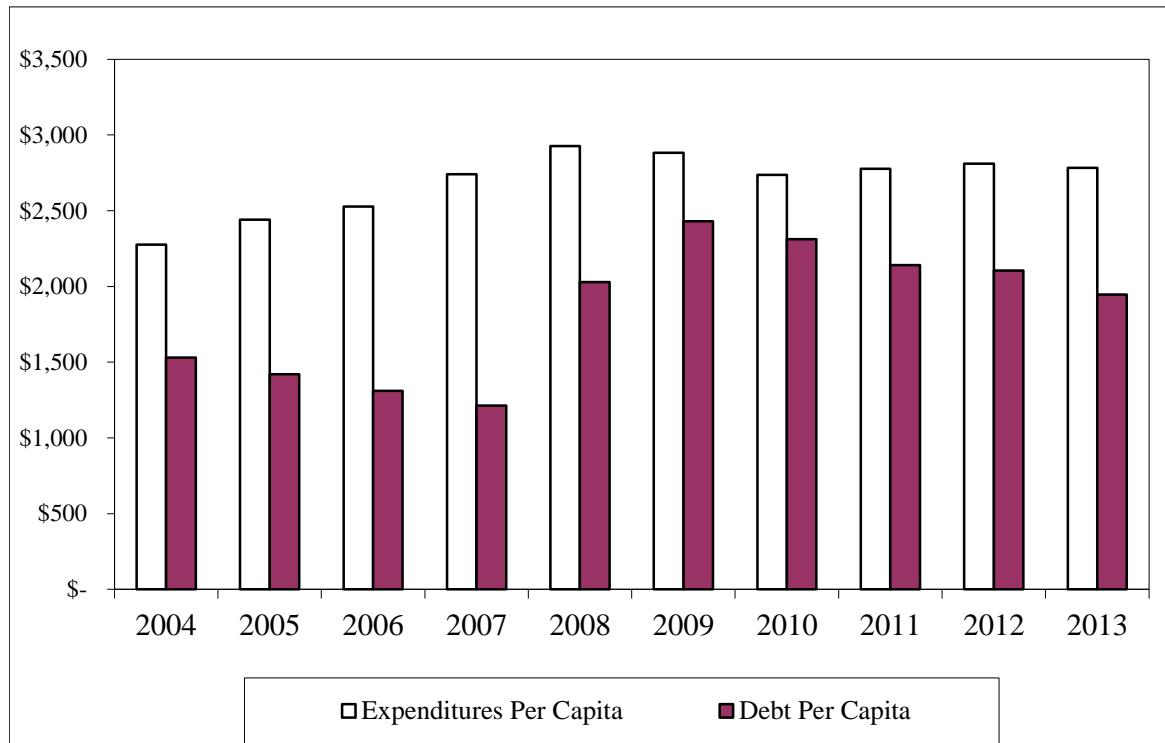


Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2004	11,356,691	201,749,725	5.63%
2005	14,473,420	218,418,325	6.63%
2006	14,017,801	228,727,275	6.13%
2007	13,655,117	249,160,213	5.48%
2008	13,364,984	264,653,129	5.05%
2009	19,122,916	262,011,427	7.30%
2010	19,401,848	249,134,370	7.79%
2011	21,832,457	256,591,051	8.51%
2012	21,585,152	260,467,376	8.29%
2013	22,082,701	259,471,652	8.51%

Notes:

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

Debt and Expenditures Per Capita



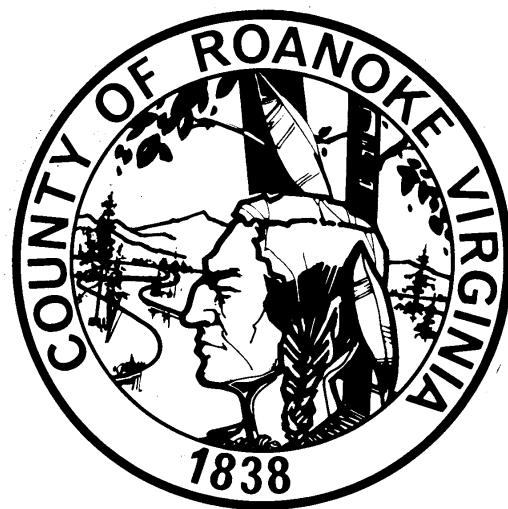
Fiscal Year	Population	Total General Government Expenditures	Expenditures Per Capita	Net Bonded Debt	Debt Per Capita
2004	88,600	201,749,725	2,277	135,541,617	1,530
2005	89,469	218,418,325	2,441	127,015,908	1,420
2006	90,482	228,727,275	2,528	118,645,617	1,311
2007	90,902	249,160,213	2,741	110,294,243	1,213
2008	90,420	264,653,129	2,927	183,403,303	2,028
2009	90,867	262,011,427	2,883	220,787,158	2,430
2010	91,011	249,134,370	2,737	210,445,867	2,312
2011	92,376	256,591,051	2,778	197,799,949	2,141
2012	92,687	260,467,376	2,810	195,013,855	2,104
2013	93,256	259,471,652	2,782	181,538,249	1,947



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Capital Fund



Capital Fund

To begin this section, it is worth delineating between the Capital Improvements Program and the Capital Fund.

Capital Improvement Program (CIP)

The CIP is a five-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. These projects typically have countywide benefit, with a lifespan of over five years and cost over \$100,000.

The Capital Fund

The Capital Fund accounts for capital improvement projects that generally require a significant outlay of funds and have a project life of longer than one year. Once funds are appropriated to the Capital Fund, they remain appropriated until the project is completed or the allotment is changed.

The Board of Supervisors and County staff developed a plan based on CIP Committee recommendations that utilizes capital reserves, existing funding streams, and expenditure savings over the next several years to address overall capital needs in FY14-15, as detailed below.

Summary of Approved Capital Projects for FY 2014-2015

Other Capital Projects	General Operating Revenue FY14-15
Lawson Payroll System Upgrade	225,000
Bent Mountain Community Center	15,000
Economic Development Incentives	150,000
Economic Development Commitments	75,000
County Deposit to Future School/County Debt Fund	3,200,000
Building and Facility Maintenance	325,574
Vehicle Replacement	167,466
Integrated Financial System	171,446
NPDES- Stormwater Management	200,000
Park Maintenance	210,000
Parks & Recreation Community Incentives	25,000
Total FY 14-15 Capital Expenditures	\$4,764,486
Offsetting transfer from Future School/County Debt Fund to cover debt service	(4,626,439)

NOTE: Information regarding the Capital Improvement Program can be found in the County's FY2015-2019 Capital Improvement Program publication.

Capital Improvement Program FY2015-2019

The underlying strategy for the Capital Improvements Program (CIP) is to plan for construction and maintenance of investments necessary to provide public services in compliance with the County's Comprehensive Plan and other adopted policies. It is a long-range planning tool used to schedule anticipated capital projects and coordinate capital financing in a way that manages future debt service requirements. 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.

The Capital Improvements Program is a detailed listing of projects submitted to the Board of Supervisors for approval. For the purposes of the CIP, a capital project is defined as a single tangible asset that has a useful life of at least 5 years and a minimum cost of \$100,000. This can include items such as reconstruction or replacement of buildings or equipment, new construction or development, and acquisition of property and equipment.

The CIP is a planning document and is subject to change each year as the needs of the community become more defined. The adoption of the CIP is neither a commitment to particular projects nor an obligation to the stated project timeline. The program is reviewed annually and revised based on current community needs, asset conditions and funding opportunities.

With many capital needs identified by County staff, the Board of Supervisors established a Capital Improvements Program (CIP) Review Committee to identify the most pressing capital needs from a community perspective. The committee is comprised of county citizens who meet numerous times throughout the capital planning process and evaluate department project submissions. The Committee then reports to the Board of Supervisors with a prioritized list of projects and recommendations for the upcoming CIP.

The Committee's past recommendations have served as the basis for the development of a joint funding program for future County and School capital needs as well as the establishment of major and minor capital reserves. These dedicated funding streams have allowed the County to fund the highest priority capital projects identified by the Committee. The Committee has identified the following *Guiding Principles* for evaluating and prioritizing capital project requests.

Guiding Principles for Capital Project Evaluation

- Provide effective and efficient governmental services to the citizens
- Enhance public health, safety, and/or welfare issues
- Promote the safety and security of our citizens while at home, at work, and at play
- Consider solutions that extend beyond the County's boundaries in future challenges
- Use public investment as a catalyst for economic growth in a matter consistent with the Community Plan
- Safeguard the environment and natural beauty for present and future generations
- Maintain and sustain effective land use planning
- Maintain or enhance cultural, recreational, educational, and social opportunities
- Protect existing investment in facilities and infrastructure that are vital in delivering fundamental services to our citizens
- Anticipate future facility and infrastructure needs to best leverage capital resources
- Comply with applicable state and federal mandates

Approved Capital Improvement Program

Fiscal Year 2014-2015

The FY2015-2019 Capital Improvement Program is divided into two sections: 1) projects with first year funding appropriated or identified, and 2) deferred projects without identified funding sources. Funding sources have been identified over the five-year period for significant projects like the Glenvar Library. The funded five year Capital Improvement Program indicates Roanoke County's commitment to long-range capital planning.

Approved projects from the FY2015-2019 Capital Improvement Program are summarized below. The entire program, including project descriptions and justifications, is available upon request as a separate document.

Integrated Financial System

The County is replacing its financial data software system with a new Integrated Finance System (IFS). The existing financial data software has been used by the County of Roanoke since 1990. The County was recently notified that no new development was planned for the current financial system and that only "limited maintenance" would be provided. Rather than continue utilizing software that is obsolete with no guarantee of system support, the County chose to move forward with the implementation of a new financial data software system. The cost of the project is anticipated to be approximately \$4,500,000. In addition to the upfront cost, significant staff time will be required for implementation and training. Any impact to the operating budget beyond initial implementation will be minimal as the County already pays for licensing and maintenance on the existing software.

Social Services Building Repairs

Significant repairs and renovations have been approved for the Roanoke County Department of Social Services building. Repairs include a full replacement of the building's roof, an overhaul and upgrade of its HVAC system, numerous office renovations, and extensive parking lot repairs. The repairs are being conducted on a floor-by-floor basis to ensure minimal impact to department operations and to allow for uninterrupted service provision to county citizens. The total cost of the project is anticipated to be \$3,000,000. Utility costs are expected to go down significantly due to the overhaul of the HVAC system and workflow patterns and space will be utilized much more efficiently.

Vinton Library

The Board of Supervisors approved the construction of an entirely new library branch in the Town of Vinton. The new 20,000 square foot facility is replacing the old Vinton library branch that was opened in 1969 and is the oldest library building in the county. The new Vinton library will be a modern library with social amenities and a strong technological infrastructure. It is acting as the anchor of a downtown redevelopment project as conceived by the Town of Vinton and Roanoke County. The cost for the new library is \$9,522,333. There is expected to be a moderate increase in operational funding needs due to the expanded size of the building and the projected increase in patron traffic. The current Vinton library branch will remain open during construction as it is located on a different property.

Deferred Projects

A listing of projects submitted by departments for consideration but not approved for funding can be found at the end of this section.

Capital Projects Approved Outside of the Capital Improvement Program

Fiscal Year 2014-2015

Lawson Payroll System Upgrade

The Lawson Payroll software supports the Human Resource and Payroll administration duties of the County, the Roanoke County Schools, the Roanoke Valley Resource Authority, the Western Virginia Water Authority, and other entities for which the County is the fiscal agent. This project will upgrade our current Lawson Payroll system to the newest and most updated version of the software. For FY14-15, \$225,000 has been committed for this upgrade. Once the upgrade has been implemented, Roanoke County will enhance cybersecurity for sensitive information and have the ability to integrate other information technology systems.

Bent Mountain Community Center

A total of \$15,000 has been set aside in FY14-15 to support the community-run Bent Mountain Community Center. A benefit of this project will be increased and improved access to public facilities. Potential operating expenses include increased maintenance and capital costs associated with greater facility usage.

Economic Development Incentives and Commitments

Economic Development Incentives are designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County. Approximately \$225,000 in economic development incentives and commitments has been committed in FY14-15 to local companies that have begun operations or expansions. These funds represent negotiated tax rebates for a specified length of time. The incentives are used to promote job growth and increase the County's tax base.

Future School/County Capital Project Funding

In FY2005-2006, 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. This program identifies an annual amount to be set aside into this fund - typically \$300,000 - from both School and County sources on an escalating annual basis. For FY14-15, the County will deposit \$3,200,000 into the Future School/County Capital Project Funding program, which is now fully funded.

As a result of this joint funding program with Roanoke County Public Schools, Roanoke County is eligible to leverage approximately \$10,000,000 in debt once every three years for the purpose of capital improvement. Future School/County Capital Project Funding allows debt levels to remain relatively constant, as debt obligations that come due generally offset contributions to the Future School/County Capital Project Funding program.

Building and Facility Maintenance

\$325,574 in FY14-15 funding has been set aside to maintain County facilities. This includes repairs and updates to buildings as necessary to provide public services. This capital project reduces maintenance costs, in addition to lowering utility costs through energy efficient updates to County facilities. Building and Facility Maintenance should be monitored regularly in upcoming fiscal years; failure to fund this project will affect the budget through increased operating costs.

Vehicle Replacement

The County's Vehicle Replacement Program provides funding for the purchase of necessary vehicles. A consistent number of vehicles are replaced each year based on a rotation program. The FY14-15 appropriated amount for this program has been set at \$167,466. This capital project reduces maintenance costs by phasing out older vehicles. Vehicle Replacement should be monitored regularly in upcoming fiscal years; failure to fund this project will affect the budget through increased operating costs.

NPDES – Stormwater Management

Stormwater management consists of construction projects identified in the Roanoke Valley Regional Stormwater Management Plan and the continuation of flood mitigation projects already underway in Roanoke County. Examples of projects are regional detention ponds, channel improvements, flood proofing, and the purchase of flood prone properties. Funding in the amount of \$200,000 has been appropriated in FY14-15 for the Stormwater Management Plan.

Stormwater management does create additional utility costs through new and upgraded infrastructure. It also increases maintenance costs, due to the presence of more infrastructure. Stormwater Management will help make the environment cleaner, however, by reducing pollution associated with Stormwater runoff and minimizing the effects of flooding in some low-lying areas. As stormwater regulation evolves, we will monitor these expenditures and make adjustments as necessary.

Park Maintenance

\$210,000 in funding has been designated for the maintenance of County parks and recreational facilities for FY14-15. Park Maintenance benefits the community by ensuring public parks are more accessible and will improve amenities for Roanoke County citizens.

Parks & Recreation Community Incentives

A total of \$25,000 has been set aside in FY14-15 to provide matching funds to non-profit community service groups, individuals, or corporations wishing to make capital improvements to County owned park and recreation facilities. This project will benefit Roanoke County through reduced spending for parks & recreation capital improvement projects.

County of Roanoke
 FY2015-2019 Capital Improvement Program
 Summary of Funded Projects

Department / Project Name	Prior Year(s) Funding*	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	TOTAL FY15-19	Total Project
Finance Integrated Financial System	\$363,316 (3)	\$556,779 (3)	\$3,579,905 (5)				\$4,136,684	\$4,500,000
Library Vinton Library	\$2,023,371 (2),(4)	\$7,498,962 (2)					\$7,498,962	\$9,522,333
Social Services Building Repairs	\$1,650,000 (1),(4)	\$1,350,000 (4)					\$1,350,000	\$3,000,000
Future Project				\$10,000,000 (2)			\$10,000,000	\$10,000,000
Total Funded CIP Projects FY2015-2019	\$4,036,687	\$9,405,741	\$3,579,905	\$10,000,000	\$0	\$0	\$22,985,646	\$27,022,333
Prior Year(s) Funding		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	TOTAL FY15-19	
Summary of Funding Sources*								
(1) Salem Bank and Trust Fund		\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
(2) Bond Sale		\$719,388	\$7,498,962	\$0	\$0	\$0	\$0	\$17,498,962
(3) 2004 VRA Refunding		\$363,316	\$556,779	\$0	\$0	\$0	\$0	\$556,779
(4) Other		\$1,953,983	\$1,350,000	\$3,579,905	\$0	\$0	\$0	\$4,929,905
(5) Unidentified		\$0	\$0	\$3,579,905	\$0	\$0	\$0	\$3,579,905
Total FY15-19 CIP Funding	\$4,036,687	\$9,405,741	\$7,159,810	\$10,000,000	\$0	\$0	\$26,565,551	

* - Prior year funding amounts and sources are estimates as of April 2014

**County of Roanoke
FY2015-2019 Capital Improvement Program
Summary of Unfunded (Deferred Projects)**

Department / Project Name	Total Project Cost Beyond FY15-19 CIP
Communications and Information Technology	
Administration Center Voice Over IP Project	\$ 297,000
Analog Telephony Voice Recorder	1,260,000
Emergency 911 Radio Console Replacement	1,260,000
Motorola Radio Replacement Phase I	100,000
Communications and Information Technology Subtotal	\$ 2,917,000
Community Development	
Excavator for Stormwater	\$ 130,000
Water Quality Improvements	2,500,000
Community Development Subtotal	\$ 2,630,000
Economic Development	
Center for Research and Technology	\$ 4,000,000
Vinton Business Center	625,000
Economic Development Subtotal	\$ 4,625,000
Fire and Rescue	
Masons Cove Bunk Room Addition	\$ 618,000
MDT Computer System	126,000
New Hanging Rock Station	9,274,944
New Oak Grove Station	9,041,340
SCBA Replacement	1,710,000
Station Fuel Control System	178,448
Station Renovations	471,119
Fire and Rescue Subtotal	\$ 21,419,851
General Services	
Construction of New Public Service Center	\$ 12,000,000
Repaving Fire Stations - Masons Cove, Mt. Pleasant, and Cave Spring	119,000
Repaving of Current Public Service Center	166,000
Repaving of Roanoke County Administration Center	136,000
General Services Subtotal	\$ 12,421,000
Library	
Hollins Library Feasibility Study	\$ 100,000
Mt. Pleasant Library	2,989,500
Library Subtotal	\$ 3,089,500
Parks and Recreation	
Arnold Burton Softball Complex Improvements	\$ 700,000
Brambleton Center Renovation	4,000,000
Camp Roanoke	420,000
Green Hill Park: Sports Complex, Amphitheater, Phase 1	500,000
Greenways and Trails: Park Greenways and Trails	1,321,000
Greenways and Trails: Tinker Creek Greenway, Phase 1	450,000
Hollins Park Improvements	375,000
South County Sports Complex	2,600,000

**County of Roanoke
FY2015-2019 Capital Improvement Program
Summary of Unfunded (Deferred Projects)**

Sports Field Lighting	950,000
Vinyard Park Improvements	850,000
Parks and Recreation Subtotal	\$ 12,166,000

Police

South County Precinct	\$ 410,000
Police Subtotal	\$ 410,000

Sheriff

Jail Management System and Civil Process System	\$ 385,850
Lighting Replacement for the Roanoke County/Salem Jail	124,232
Sheriff Subtotal	\$ 510,082

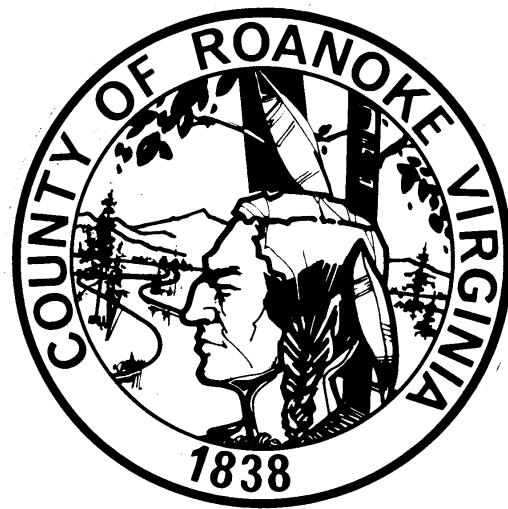
Grand Total **\$ 60,188,433**



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Internal Service Fund



Internal Service Fund

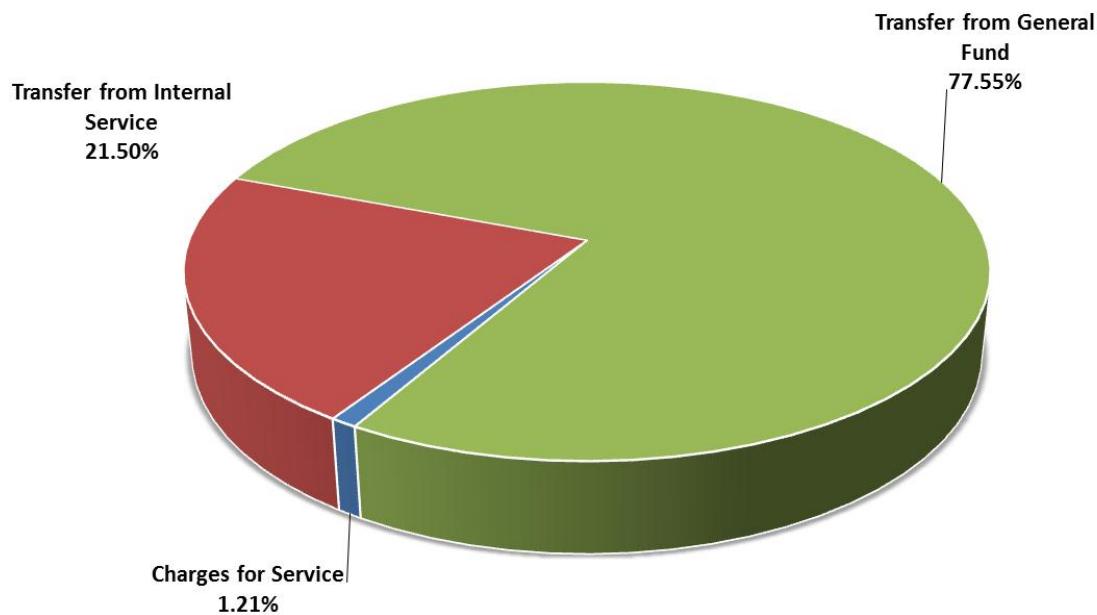
Internal Service Funds are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis. The following activities of the County are reported as Internal Service Funds.

- Medical Insurance Fund – Provides medical and dental insurance coverage and wellness program for County employees. Expenditures for health and dental insurance are budgeted at the department level to provide a true record of total departmental expenditures. Insurance reserves are maintained in this fund.
- Risk Management Fund – Provides workers' compensation and general liability insurance coverage for the County and County employees. It also creates and implements loss reduction and cost containment programs, establishes effective methods for claims filing and settlement, and evaluates effective risk management techniques.

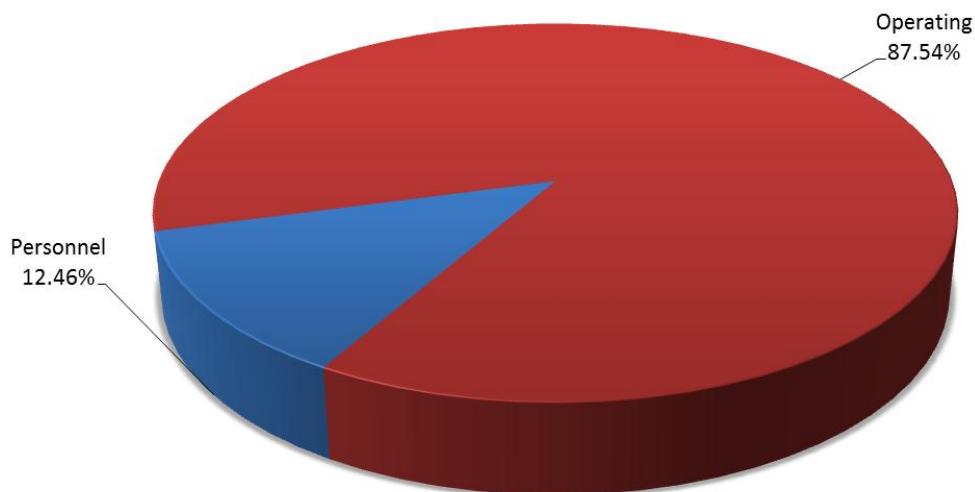
Internal Service Fund
Revenue and Expenditure Summary

	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	Inc(Dec)
Revenues:				
Medical Insurance Fund				
Investment Income	\$ 300	\$ -	\$ -	\$ -
Insurance Withholdings	2,403,043	-	-	-
Insurance Benefits	6,813,319	-	-	-
Recovered Costs - Line of Duty	87,504	-	-	-
Recovered Costs-Wellness	270,720	15,500	15,500	-
Transfer from General Fund	346,275	-	-	-
Transfer from Internal Service	472,028	620,012	351,302	(268,710)
Other	16,413	-	-	-
Total Medical Insurance	<u>10,409,602</u>	<u>635,512</u>	<u>366,802</u>	<u>(268,710)</u>
Risk Management Fund				
Interest Income	25,739	-	-	-
Transfer from General Fund	-	1,067,119	1,267,119	200,000
Departmental Charges	1,148,130	-	-	-
Total Risk Management	<u>1,173,869</u>	<u>1,067,119</u>	<u>1,267,119</u>	<u>200,000</u>
Total Internal Service Revenues	<u>11,583,471</u>	<u>1,702,631</u>	<u>1,633,921</u>	<u>(68,710)</u>
Retained Earnings- Beginning	7,514,656	6,525,698	6,525,698	-
Total Revenues & Retained Earnings	<u>\$ 19,098,127</u>	<u>\$ 8,228,329</u>	<u>\$ 8,159,619</u>	<u>\$ (68,710)</u>
 Expenditures:				
Medical Insurance Fund				
Health Insurance	9,705,117	-	-	-
Wellness Program	419,307	635,512	364,888	(270,624)
Workers Comp	1,251,143	-	-	-
Dental Insurance	614,095	-	-	-
Total Medical Insurance	<u>11,989,662</u>	<u>635,512</u>	<u>364,888</u>	<u>(270,624)</u>
Risk Management Fund				
Personnel	160,904	156,202	158,116	1,914
Operating	397,577	910,917	1,110,917	200,000
Capital	2,487	-	-	-
Transfers	21,799	-	-	-
Total Risk Management	<u>582,767</u>	<u>1,067,119</u>	<u>1,269,033</u>	<u>201,914</u>
Total Internal Services	<u>12,572,429</u>	<u>1,702,631</u>	<u>1,633,921</u>	<u>(68,710)</u>
Retained Earnings- Ending	6,525,698	6,525,698	6,525,698	-
Total Expenditures & Retained Earnings	<u>\$ 19,098,127</u>	<u>\$ 8,228,329</u>	<u>\$ 8,159,619</u>	<u>\$ (68,710)</u>

FY2015 Internal Service Fund Revenue
\$1,633,921



FY2015 Internal Service Expenditure
\$1,633,921



Risk Management

Mission Statement

The Risk Management Division will provide for the insurance, safety, and risk-related needs pertaining to the operation of the County of Roanoke.

Departmental Goals and Objectives

To identify and limit potential financial losses, to the County and School, arising in the normal course of business or as a result of accidents, acts of nature, and any action for which the County or Schools can be held liable.

- Reduce the number of preventable automobile accidents through an aggressive program of driver education and monitoring through the Virginia Department of Motor Vehicles.
- Provide safety training programs to ensure compliance with regulations.
- Provide prompt and efficient resolution of claims resulting from losses.
- To process 98 percent of all claims within 30 business days from the date of incident.

Performance Measures

	2012-13 Actual	2013-14 Adopted	2014-15 Adopted
Number of driver safety training programs	3	2	2
Number of safety training programs	19	35	30
Percentage of claims processed within 30 days	96%	98%	98%
Number of worker compensation claims	115	110	110
Number of general liability claims	0	7	5
Number of automobile liability claims	14	20	20
Number of other liability claims	111	110	110

Budget Strategies

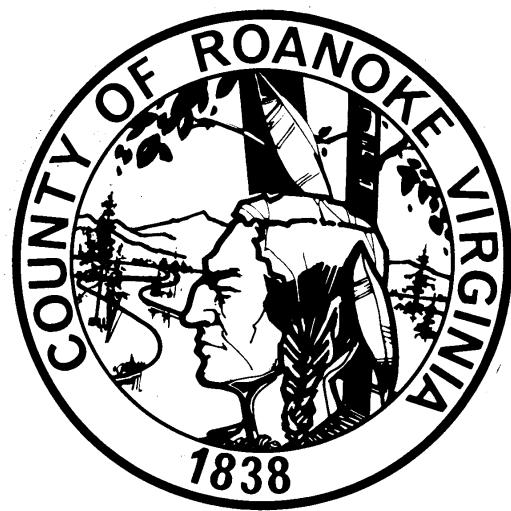
Risk Management will provide affordable and necessary insurance to cover the operations of the County of Roanoke. Safety training such as, defensive driving, van driving, safe forklift operations as well as other OSHA related training has been scheduled for the coming year for the County and Schools. Building and property inspections will be done through out the year and any deficiencies will require correction.

Risk Management Appropriations					
Description	Actual FY 2013	Adopted FY 2014	Adopted FY 2015	% Change 14-15	
Personnel	\$ 154,117	\$ 156,202	\$ 158,116	1.2%	
Operating	386,016	910,917	1,109,003	21.7%	
Capital	-	-	-	-	
Transfers	21,799	-	-	-	
Total	\$ 561,932	\$ 1,067,119	\$ 1,267,119	18.7%	
Positions	4	4	4	0.0%	

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Appendices





AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2014

ORDINANCE 052714-4 APPROPRIATING FUNDS FOR THE 2014-2015 FISCAL YEAR BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, a public hearing was held on April 22, 2014, concerning the adoption of the annual budget for Roanoke County for fiscal year 2014-2015; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2014, 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 13, 2014, and the second reading of this ordinance was held on May 27, 2014, 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, 2014, and ending June 30, 2015, for the functions and purposes indicated:
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.

County of Roanoke
Adopted FY 2014-2015 Budget
May 27, 2014

Revenues:

General Fund:

General Government	\$ 174,229,296
Communications & Information Technology	8,465,123
Comprehensive Services	5,237,945
Law Library	27,175
Public Works Projects	183,433
SB&T-Social Services Building	486,510
Recreation Fee Class	5,425,455
Grants and Other Funds	1,041,895
Police Special Programs	1,000
Criminal Justice Academy	239,285
Fleet Service Center	<u>2,837,382</u>
 Total General Fund	 <u>\$ 198,174,499</u>

Debt Service Fund - County	\$ 7,261,146
Capital Projects Fund	\$ 6,797,195
Internal Service Fund - Risk Management	\$ 1,633,921

School Funds:

Operating	\$ 135,738,864
Nutrition	5,712,290
Debt	13,617,491
Grants	5,435,746
Capital	846,070
Instructional Resources	994,212
Bus	325,000
Laptop Insurance Reserve	<u>467,800</u>
 Total School Fund	 <u>\$ 163,137,473</u>
 Total All Funds	 <u>\$ 377,004,234</u>

Expenditures:

General Government:

General Administration	
Board of Supervisors	\$ 301,713
County Administrator	294,324
Public Information	174,347
Asst. Co. Administrators	354,759
Human Resources	764,639

County of Roanoke
Adopted FY 2014-2015 Budget
May 27, 2014

County Attorney	514,346
Economic Development	<u>425,724</u>
Total General Administration	\$ 2,829,852
Constitutional Officers	
Treasurer	\$ 776,612
Commonwealth Attorney	1,076,015
Commissioner of the Revenue	747,558
Clerk of the Circuit Court	1,077,602
Sheriff's Office	<u>9,560,948</u>
Total Constitutional Officers	\$ 13,238,735
Judicial Administration	
Circuit Court	\$ 237,972
General District Court	69,940
Magistrate	1,590
J & DR Court	21,086
Court Service Unit	<u>480,144</u>
Total Judicial Administration	\$ 810,732
Management Services	
Real Estate Assessments	\$ 850,744
Finance	1,334,064
Public Transportation	420,000
Management and Budget	290,709
Procurement Services	<u>399,868</u>
Total Management Services	\$ 3,295,385
Public Safety	
Police	\$ 11,301,887
Fire and Rescue	<u>14,036,175</u>
Total Public Safety	\$ 25,338,062
Community Services	
General Services	\$ 5,137,750
Community Development	4,552,883
Building Maintenance	<u>1,867,278</u>
Total Community Services	\$ 11,557,911

County of Roanoke
Adopted FY 2014-2015 Budget
May 27, 2014

Human Services	
Grounds Maintenance	\$ 2,259,887
Parks and Recreation	2,214,457
Public Health	500,358
Social Services	8,470,857
Contributions-Human Service, Cultural, Tourism, Dues	1,650,123
Library	3,330,403
VA Cooperative Extension	87,097
Elections	<u>316,203</u>
Total Human Services	<u>\$ 18,829,385</u>
Non-Departmental	
Employee Benefits	\$ 3,179,013
Miscellaneous	7,511,341
Internal Service Charges	<u>1,834,432</u>
Total Non-Departmental	<u>\$ 12,524,786</u>
Transfers to Other Funds	
Transfer to Debt - General & Schools	\$ 16,165,423
Transfer to (from) Capital	138,047
Transfer to Schools	65,620,127
Transfer to Schools - Dental Insurance	477,299
Transfer to Public Works Projects	183,433
Transfer to Internal Services	1,267,119
Transfer to Comprehensive Services	<u>1,853,000</u>
Total Transfers to Other Funds	<u>\$ 85,704,448</u>
Unappropriated Balance	
Board Contingency	<u>\$ 100,000</u>
Total General Government	<u>\$ 174,229,296</u>
Communications & Information Technology	\$ 8,465,123
Comprehensive Services	\$ 5,237,945
Law Library	\$ 27,175
Public Works Projects	\$ 183,433
SB&T-Social Services Building	\$ 486,510

County of Roanoke
Adopted FY 2014-2015 Budget
May 27, 2014

Recreation Fee Class	\$ 5,425,455
Grants and Other Funds	\$ 1,041,895
Police Special Programs	\$ 1,000
Criminal Justice Academy	\$ 239,285
Fleet Service Center	<u>\$ 2,837,382</u>
Total General Fund	<u>\$ 198,174,499</u>
Debt Service Fund - County	\$ 7,261,146
Capital Projects Fund	\$ 6,797,195
Internal Services Fund - Risk Management	\$ 1,633,921
 School Funds:	
Operating	\$ 135,738,864
Nutrition	5,712,290
Debt	13,617,491
Grants	5,435,746
Capital	846,070
Instructional Resources	994,212
Bus	325,000
Laptop Insurance Reserve	<u>467,800</u>
Total School Funds	<u>\$ 163,137,473</u>
Total All Funds	<u>\$ 377,004,234</u>

3. That all funded outstanding encumbrances, both operating and capital, at June 30, 2014, are re-appropriated to the 2014-15 fiscal year to the same department and 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, 2014, and appropriations in the 2014-2015 budget.

5. That all school fund appropriations remaining at the end of the 2013-2014 fiscal year not lapse but shall be appropriated to the School Capital Fund in fiscal year 2014-2015 as follows:

- a.) Two-thirds of the year-end balance in the school operating fund will be allocated to the Major School Capital Reserve;
- b.) One-third of the year-end balance in the school operating fund will be allocated to the Minor School Capital Reserve;

6. That all General Fund unexpended appropriations at the end of the 2013-2014 fiscal year not lapse but shall be re-appropriated, as provided by Resolution 111213-12.e, as follows:

- a) Thirty-five percent (35%) of these unexpended appropriations shall be transferred to the un-appropriated Minor County Capital Fund Reserve;

- b) Fifty-five percent (55%) of these unexpended appropriations shall be re-appropriated to the same department for expenditure in fiscal year 2014-2015.
 - c) Ten percent (10%) of the unexpended appropriations shall be transferred to the Technology Reserve;
7. That all General Fund revenues collected in excess of appropriated revenues shall be re-appropriated, as provided by Resolution 122104-5, as follows:
 - a.) Revenues in excess of budget will first be allocated to the General Fund Un-appropriated Balance, until the maximum amount for the current year is met, as specified in the General Fund Un-appropriated Balance Policy, as adopted by Resolution 061411-6.f;
 - b.) The remainder of revenues in excess of budget will then be allocated to the Major County Capital Fund Reserve.
8. Rescue fees collected by the Fire & Rescue Department in excess of budgeted amounts will be re-appropriated and allocated to the Fire and Rescue Capital Reserve.
9. Account balances remaining in the Fee Class collected by the Parks and Recreation Department will be allocated to accounts as defined by the Fee Class Accounts Procedure.
10. Account balances remaining in funds 111-175, 310, 510, 655, 700, 810, 814, 815, and 895 will carry over 100% and be re-appropriated to the individual funds.

11. That the Board 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 on the Consent Agenda.

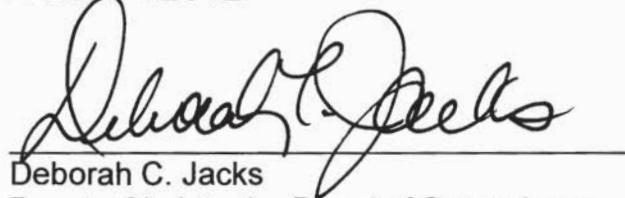
12. This ordinance shall take effect July 1, 2014.

On motion of Supervisor McNamara to adopt the resolution, and carried by the following roll call and recorded vote:

AYES: Supervisors Moore, Church, Peters, McNamara

NAYS: Supervisor Bedrosian

A COPY TESTE:



Deborah C. Jacks
Deputy Clerk to the Board of Supervisors

cc: B. Clayton Goodman III, County Administrator
Daniel R. O'Donnell, Assistant County Administrator
Richard L. Caywood, Assistant County Administrator
W. Brent Robertson, Director of Management and Budget
Rebecca Owens, Director of Finance
Paul M. Mahoney, County Attorney
Joseph Sgroi, Director of Human Resources

County of Roanoke Contributions to Local Service Agencies		FY2013 Adopted	FY2014 Adopted	FY2015 Adopted	Increase (/Decrease)
Agency Name					
<i>Health & Human Service Agencies</i>					
Adult Care Center of the Roanoke Valley	\$ 8,900	\$ 8,800	\$ 8,600	\$ (200)	
The Advancement Foundation	600	600	300	(300)	
American Red Cross	3,300	3,300	3,300	-	
Bethany Hall	1,100	1,300	1,400	100	
Big Brothers and Big Sisters of Roanoke Valley	4,300	4,400	4,400	-	
Blue Ridge Independent Living Center	1,000	1,000	900	(100)	
Blue Ridge Legal Services, Inc.	800	900	600	(300)	
Blue Ridge Literacy	1,100	1,200	800	(400)	
Boys & Girls Clubs of Southwest Virginia	900	1,000	1,400	400	
Bradley Free Clinic	5,200	5,400	5,300	(100)	
Brain Injury Services of SWVA	2,800	2,900	2,800	(100)	
Child Health Investment Partnership (CHIP)	19,200	19,300	19,200	(100)	
Children's Trust	6,300	6,300	6,300	-	
Christmas Store	2,200	2,300	1,900	(400)	
Commonwealth Catholic Charities	400	500	300	(200)	
Conflict Resolution Center, Inc.	1,100	1,400	900	(500)	
Council of Community Svcs - Info and Referral Center	2,800	2,800	1,100	(1,700)	
Council of Community Svcs - Nonprofit Resource Center	500	500	400	(100)	
Family Promise (formerly Roanoke Valley Interfaith Hospitality Network)	1,000	1,000	900	(100)	
Family Service of the Roanoke Valley	4,100	4,100	3,600	(500)	
Feeding America - Southwest Virginia	4,700	4,900	4,700	(200)	
Goodwill Industries of the Valleys	500	600	400	(200)	
Greenvale School	-	300	-	(300)	
Habitat for Humanity	1,600	1,600	1,100	(500)	
LOA Area Agency on Aging	14,900	15,100	19,400	4,300	
Manna Ministries	1,000	1,200	800	(400)	
Mental Health America of Roanoke Valley	1,000	1,000	1,000	-	
Presbyterian Community Center	800	800	600	(200)	
Rebuilding Together	400	500	500	-	
Roanoke Area Ministries	1,400	1,500	1,500	-	
Roanoke County Prevention Council	1,900	2,100	2,200	100	
Roanoke Valley SPCA	1,000	1,400	1,200	(200)	
Roanoke Valley Speech & Hearing Center	1,600	1,700	1,500	(200)	
Saint Francis of Assisi Service Dog Foundation	4,000	4,700	4,700	-	
Salem/Roanoke County Community Food Pantry	5,000	5,000	3,800	(1,200)	
Salvation Army	2,900	3,000	2,700	(300)	
Southeast Rural Community Assistance Project, Inc.	600	600	500	(100)	
Trust House	3,700	3,500	3,500	-	
Total Health and Human Service Agencies	\$ 114,600	\$ 118,500	\$ 114,500	\$ (4,000)	
<i>Social Services Agencies</i>					
Blue Ridge Behavioral Healthcare	\$ 173,000	\$ 175,000	\$ 175,000	\$ -	
TAP	22,900	22,300	22,200	(100)	
TAP - Transitional Living Center	14,700	14,600	14,600	-	
Total Social Service Agencies	\$ 210,600	\$ 211,900	\$ 211,800	\$ (100)	
<i>Cultural Agencies</i>					
Blue Ridge Land Conservancy (formerly Western Virginia Land Trust)	\$ 2,000	\$ 2,000	\$ 1,400	\$ (600)	
Blue Ridge Soil and Water Conservation District	1,000	1,000	900	(100)	
Center in the Square	33,500	33,700	29,800	(3,900)	
Center in the Square - Capital	10,200	10,200	5,400	(4,800)	
Clean Valley Council, Inc	1,500	1,600	1,500	(100)	
FRIENDS of the Blue Ridge Parkway	8,000	8,400	6,000	(2,400)	
Harrison Museum of African American Culture	400	800	700	(100)	
History Museum & Historical Society of Western Va. - O. Winston Link Museum	2,400	2,500	1,800	(700)	
History Museum & Historical Society of Western Va.	3,500	3,500	2,400	(1,100)	
Hollins University - The Eleanor D. Wilson Art Museum	15,900	16,000	9,400	(6,600)	

County of Roanoke Contributions to Local Service Agencies		FY2013 Adopted	FY2014 Adopted	FY2015 Adopted	Increase (/Decrease)
Agency Name					
Jefferson Center Foundation		1,700	1,800	2,000	200
Mill Mountain Theatre		-	-	1,200	1,200
Mill Mountain Zoo		10,200	10,300	8,200	(2,100)
Miss Virginia Pageant		1,000	1,000	1,000	-
Miss Virginia Pageant - TV Sponsorship		2,200	2,300	1,500	(800)
Opera Roanoke		900	900	800	(100)
Roanoke Higher Education Center		10,200	10,300	13,400	3,100
Roanoke Symphony		4,800	5,000	3,700	(1,300)
Roanoke Valley Sister Cities		2,600	2,600	1,600	(1,000)
Salem Museum and Historical Society		700	800	600	(200)
Salem-Roanoke Baseball Hall of Fame		1,400	1,500	1,000	(500)
Salem/Roanoke County Chamber of Commerce		5,200	5,200	5,200	-
Science Museum of Western Virginia		15,800	15,700	10,800	(4,900)
Small Business Development Center		3,000	3,000	3,200	200
Vinton Chamber of Commerce - Business Recruitment		3,900	4,000	3,400	(600)
Vinton Dogwood Festival		1,000	1,000	900	(100)
Vinton Historical Society		2,100	2,400	2,000	(400)
Virginia Amateur Sports		39,400	38,000	38,000	-
Virginia Museum of Transportation		4,300	4,600	3,700	(900)
Williamson Road Area Business Association		2,000	2,400	1,800	(600)
Young Audiences of Virginia, Inc.		1,000	1,000	500	(500)
Total Cultural Agencies		\$ 191,800	\$ 193,500	\$ 163,800	\$ (29,700)
<u>Dues, Per Capita Contributions and Memberships</u>					
Art Museum of Western Virginia (Taubman Museum) - Contractual Agreement		40,000	40,000	40,000	-
Art Museum of Western Virginia (Taubman Museum) - Roanoke County Schools		41,700	41,700	41,700	-
Greenway Commission		34,400	34,300	35,080	780
International Council for Local Environmental Initiatives (ICLEI)		\$ 1,200	\$ 1,200	\$ -	\$ (1,200)
National Association of Counties		1,770	1,770	1,770	-
Roanoke Regional Chamber of Commerce - Dues		2,630	2,630	2,630	-
Roanoke Regional Partnership		174,456	175,033	176,289	1,256
Roanoke Valley Alleghany Regional Commission		63,208	63,442	68,126	4,684
Roanoke Valley Convention and Visitors Bureau		201,600	447,168	436,839	(10,329)
Roanoke Valley Television		140,127	168,483	165,283	(3,200)
Salem/Roanoke County Chamber of Commerce		1,000	1,000	1,000	-
Vinton Chamber of Commerce - Dues		500	500	500	-
Virginia Association of Counties		20,391	20,391	20,391	-
Virginia First Industrial Authority (Contractual Agreement)		34,255	34,255	34,255	-
Virginia Municipal League		10,518	10,893	11,160	267
Virginia Western Community College - CCAP Program*		-	125,000	125,000	-
Virginia Western Community College - Scholarship		15,354	-	-	-
Virginia Western Community College - Site Development		40,579	-	-	-
Total Dues, Per Capita Contributions and Memberships		\$ 823,688	\$ 1,167,765	\$ 1,160,023	\$ (7,742)
Grand Total All Agencies		\$ 1,340,688	\$ 1,691,665	\$ 1,650,123	\$ (41,542)

County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2013, FY2014 and FY2015

FY 2013 Estimate

Unaudited Beginning Balance at July 1, 2012	\$ 42,127,907
Projected Revenues FY2013	197,719,634
Projected Expenditures for FY2013	<u>\$ (196,136,049)</u>
Estimated Balance at June 30, 2013	<u>\$ 43,711,492</u>

FY 2014 Estimate

Projected Beginning Fund Balance	\$ 43,711,492
Projected Revenues for FY2014	193,332,334
Projected Expenditures for FY2014	<u>\$ (193,332,334)</u>
Estimated Balance at June 30, 2014	<u>\$ 43,711,492</u>

FY 2015 Estimate

Projected Beginning Fund Balance	\$ 43,711,492
Projected Revenues FY2015	198,174,499
Projected Expenditures for FY2015	<u>\$ (198,174,499)</u>
Estimated Balance at June 30, 2015	<u>\$ 43,711,492</u>

Change in Fund Balance – General Fund

The Beginning Fund Balance of the General Fund for FY2013 was \$42,127,907 and the Ending Fund Balance was \$43,711,492, resulting in an increase of \$1,583,585 or 3.8%. The change in the Fund Balance is within acceptable limits.



TAB

TAB

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.

ADAPT: A benefit program that is a new state information system for food stamps

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 Office of Management and Budget that delineates, by fund and department, all expenditures and revenues adopted by the Board of Supervisors.

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

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

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

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality.

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

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

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

Balanced Budget: A budget in which current revenues equal current expenditures. After expenditures have been pared, budgets may be balanced by adjusting taxes and fees to generate total current revenues, by drawing down fund balances accumulated from prior years, or by short-term borrowing to make up the difference between revenues from taxes and other income and current expenditures. The legal requirements for a balanced budget may be set by the state or the local government.

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

Budget Adjustment: A legal procedure utilized by the County Administrator to revise a budget appropriation from one classification of expenditure to another within the same department or agency. The County Administrator may also transfer \$10,000 from the unencumbered balance of the appropriation of one department or agency to another department or agency, including the contingency account encompassed in the non-departmental appropriation.

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 Message: 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.

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

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

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

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

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

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

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

Capital Improvement Program Budget: A Capital Improvement Program (CIP) budget is separate from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. *Items in the CIP 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.

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.

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 insure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer.

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

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

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

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

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

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

Fund: An accounting entity that has a set of self-balancing accounts that document all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service fund, capital project 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, data processing, parks and recreation, libraries, public works and general administration.

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

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

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are NCGA pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

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

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

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

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

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

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

Internal Service Fund: This fund accounts for resources used in providing centralized services to other County departments. Roanoke County has two such funds: Management Information Systems and Communications. 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. Roanoke County's mission statement is based on community values.

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.

Objective: A brief, clear statement that describes desired policy outcomes. A good objective should: 1) be readily measurable, and 2) implies a specific performance standard for a given program. For Roanoke County's purposes, there are two kinds of objectives with different levels of analysis.

- An operational objective focuses on departmental service delivery.
- A managerial objective focuses on aspects of management that help staff achieve operational objectives (i.e., staff training, work plan development, etc.).

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.

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. Proprietary fund types used by the County include the Water and Sewer Enterprise Funds.

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. An example would be Roanoke County's School Operating Fund.

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.

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).

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 for citizens for specific County services

Frequently Used Acronyms and Initialisms

ABC – Alcoholic Beverage Control	CIIF – Capital Incentive Improvement Fund
ADA – Americans with Disabilities Act	CIP – Capital Improvements Program
AFP – Annual Fiscal Plan (Budget Book)	CMP – Capital Maintenance Project
ALS – Advanced Life Support	COLA – Cost of Living Adjustment
ANR – Agriculture and Natural Resources	CPI – Consumer Price Index
APA – Auditor of Public Accounts	CPMT – Community Policy Management Team
APC – Annual Population Change (%)	CPR – Cardiopulmonary Resuscitation
AVR – Assessed Value of Real Estate	CRR – Collection Rate Real Estate
BAN – Bond anticipation note	CSA – Community Services Act
BLS – Basic Life Support	CSR – Customer Service Representative
BOS – Board of Supervisors	CY – Calendar Year
BPOL – Business, Professional, and Occupational License Tax	DMV - Division of Motor Vehicles
CAD – Computer Aided Dispatch	ECC – Emergency Communication Center
CAFR – Comprehensive Annual Financial Report	EEOC – Equal Employment Opportunity Commission

EMS – Emergency Medical Service	MDT – Mobile Data Terminal
EOC – Emergency Operations Center	MGD – million gallons per day
FICA - Federal Insurance Contributions Act	MHz – Megahertz
FLSA – Fair Labor Standards Act	MYFP – Multi-Year Financial Planning
FMLA – Family Medical Leave Act	OSHA – Occupational Safety & Health Administration
FOIA – Freedom of Information Act	PC – Population Change
FT – Full Time	PP – Personal Property
FTE – Full-Time Equivalent	PST – Public Safety Team
FY – Fiscal Year	PT – Part Time
GAAP – Generally Accepted Accounting Principles	SCADA – System Control and Data Acquisition
GDC – General District Court	SWM – Storm Water Management
GFOA – Government Finance Officers Association	TANF – Temporary Aid to Needy Families
GIS – Geographic Information System	VDOT – Virginia Department of Transportation
HVAC – Heating, Ventilation, and Air Conditioning	VJCCA – Virginia Juvenile Community Crime Control Act
IDA – Industrial Development Authority	VPSA – Virginia Public School Authority
ISDN – Integrated Services Digital Network	VRS – Virginia Retirement System



TAB

TAB

County of Roanoke



FY 2014-2015 Classification and Pay Plan

Prepared by

The Department of Human Resources

CLASSIFICATION PLAN

FY 2014 - 2015

Part I - Classified Positions

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
9	815	Custodian	Nonexempt	General Services	4	19,088	24,681	30,274
10	618	Courier	Nonexempt	Finance	1	20,042	25,915	31,788
10	855	Refuse Collector	Nonexempt	General Services	5	20,042	25,915	31,788
11	-	-	-	-	0	21,044	27,211	33,377
12	608	Civil Process Clerk II	Nonexempt	Sheriff	1	22,097	28,571	35,046
12	673	Secretary	Nonexempt	Commonwealth's Attorney	2	22,097	28,571	35,046
12	673	Secretary	Nonexempt	Parks, Recreation & Tourism	1	22,097	28,571	35,046
12	685	Tax Clerk I	Nonexempt	Commissioner of the Revenue	2	22,097	28,571	35,046
12	689	Treasurer Clerk I	Nonexempt	Treasurer	2	22,097	28,571	35,046
12	850	Parks Maintenance Worker	Nonexempt	Parks, Recreation & Tourism	7	22,097	28,571	35,046
13	621	Customer Service Representative	Nonexempt	General Services	1	23,202	30,000	36,798
13	621	Customer Service Representative	Nonexempt	Social Services	4	23,202	30,000	36,798
13	702	Mechanics Helper	Nonexempt	General Services	1	23,202	30,000	36,798
13	840	Motor Equipment Operator I	Nonexempt	Community Development	1	23,202	30,000	36,798
13	840	Motor Equipment Operator I	Nonexempt	Parks, Recreation & Tourism	5	23,202	30,000	36,798
14	560	Recreation Technician	Nonexempt	Parks, Recreation & Tourism	1	24,362	31,500	38,638
14	576	Social Services Aide II	Nonexempt	Social Services	5	24,362	31,500	38,638
14	626	Deputy Clerk of Circuit Court I	Nonexempt	Clerk of the Circuit Court	1	24,362	31,500	38,638
14	661	Records Technician I	Nonexempt	Police	1	24,362	31,500	38,638
14	665	Real Estate Clerk II	Nonexempt	Commissioner of the Revenue	1	24,362	31,500	38,638
14	686	Tax Clerk II	Nonexempt	Commissioner of the Revenue	3	24,362	31,500	38,638
14	690	Treasurer Clerk II	Nonexempt	Treasurer	6	24,362	31,500	38,638
14	805	Corrections - Food Services Director	Exempt/Compensatory	Sheriff	1	24,362	31,500	38,638
15	600	Accounts Representative	Nonexempt	Finance	2	25,580	33,075	40,569
15	649	Parts and Service Specialist	Nonexempt	General Services	1	25,580	33,075	40,569
15	732	Motor Equipment Operator II	Nonexempt	Community Development	2	25,580	33,075	40,569
15	732	Motor Equipment Operator II	Nonexempt	Parks, Recreation & Tourism	2	25,580	33,075	40,569
16	468	Control Room Operator	Nonexempt	Sheriff	2	26,859	34,729	42,598
16	536	Library Assistant	Nonexempt	Community Development	0	26,859	34,729	42,598
16	595	Permit Technician I	Nonexempt	Parks, Recreation & Tourism	1	26,859	34,729	42,598
16	602	Accounts Coordinator	Nonexempt	Social Services	2	26,859	34,729	42,598
16	602	Accounts Coordinator	Nonexempt	Commissioner of the Revenue	1	26,859	34,729	42,598
16	643	Income Tax Coordinator	Nonexempt	Finance	4	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	Fire and Rescue	1	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	General Services	1	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	2	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	Police	4	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	Registrar	1	26,859	34,729	42,598
16	655	Office Support Specialist	Nonexempt	Sheriff	1	26,859	34,729	42,598
16	663	Program Support Specialist	Nonexempt	Finance	1	26,859	34,729	42,598
16	663	Program Support Specialist	Nonexempt	Fire and Rescue	1	26,859	34,729	42,598
16	663	Program Support Specialist	Nonexempt	Library	1	26,859	34,729	42,598
16	663	Program Support Specialist	Nonexempt	Parks, Recreation & Tourism	2	26,859	34,729	42,598
16	663	Program Support Specialist	Nonexempt	Real Estate Valuation	1	26,859	34,729	42,598

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
16	687	Tax Clerk III	Nonexempt	Commissioner of the Revenue	0	26,859	34,729	42,598
16	691	Treasurer Clerk III	Nonexempt	Treasurer	1	26,859	34,729	42,598
16	697	Records Technician II	Nonexempt	Police	5	26,859	34,729	42,598
16	744	Solid Waste Equipment Operator	Nonexempt	General Services	23	26,859	34,729	42,598
17	384	Tax Compliance Deputy	Nonexempt	Commissioner of the Revenue	1	28,202	36,465	44,728
17	452	Probationary Communications Officer	Nonexempt	Communications & Information	4	28,202	36,465	44,728
17	596	Permit Technician II	Nonexempt	Technology	2	28,202	36,465	44,728
17	627	Deputy Clerk of Circuit Court II	Nonexempt	Community Development	3	28,202	36,465	44,728
17	651	Legal Secretary	Nonexempt	Clerk of the Circuit Court	3	28,202	36,465	44,728
17	651	Legal Secretary	Nonexempt	Commonwealth's Attorney	3	28,202	36,465	44,728
17	651	Legal Secretary	Nonexempt	County Attorney	1	28,202	36,465	44,728
17	662	Payroll Technician	Nonexempt	Social Services	1	28,202	36,465	44,728
17	667	Real Estate Clerk Supervisor	Nonexempt	Finance	3	28,202	36,465	44,728
17	700	Automotive Mechanic	Nonexempt	Commissioner of the Revenue	1	28,202	36,465	44,728
17	810	Crew Leader	Nonexempt	General Services	2	28,202	36,465	44,728
18	333	Benefit Programs Specialist	Nonexempt	Social Services	22	29,611	38,288	46,965
18	345	Equipment Technician	Nonexempt	General Services	1	29,611	38,288	46,965
18	528	Human Resources Assistant	Nonexempt	Human Resources	3	29,611	38,288	46,965
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	6	29,611	38,288	46,965
18	564	Senior Library Assistant	Nonexempt	Library	5	29,611	38,288	46,965
18	597	Permit Technician III	Nonexempt	Community Development	1	29,611	38,288	46,965
18	606	Business Ordnance Inspector	Nonexempt	Commissioner of the Revenue	1	29,611	38,288	46,965
18	624	Deputy Assistant General Registrar	Nonexempt	Registrar	1	29,611	38,288	46,965
18	632	Economic Development Administrative Assistant	Nonexempt	Economic Development	1	29,611	38,288	46,965
18	671	Risk Management Specialist	Nonexempt	Finance	1	29,611	38,288	46,965
18	704	Building Maintenance Technician	Nonexempt	General Services	3	29,611	38,288	46,965
18	715	Heavy Truck Mechanic	Nonexempt	General Services	4	29,611	38,288	46,965
18	733	Motor Equipment Operator III	Nonexempt	Community Development	1	29,611	38,288	46,965
18	733	Motor Equipment Operator III	Nonexempt	Parks, Recreation & Tourism	2	29,611	38,288	46,965
18	842	Parks Crew Leader	Nonexempt	Parks, Recreation & Tourism	6	29,611	38,288	46,965
18	846	Parks Maintenance Service Specialist	Nonexempt	Parks, Recreation & Tourism	1	29,611	38,288	46,965
18	688	Tax Clerk IV	Nonexempt	Commissioner of the Revenue	1	29,611	38,288	46,965
19	311	Communications Equipment Installer	Nonexempt	Communications & Information	2	31,093	40,203	49,313
19	318	Construction Inspector	Nonexempt	Technology	0	31,093	40,203	49,313
19	324	Electrical Inspector	Nonexempt	Community Development	0	31,093	40,203	49,313
19	348	Fraud Investigator	Nonexempt	Social Services	1	31,093	40,203	49,313
19	360	Plumbing and Mechanical Inspector	Nonexempt	Community Development	0	31,093	40,203	49,313
19	381	Senior Benefit Programs Specialist	Nonexempt	Social Services	4	31,093	40,203	49,313
19	454	Communications Officer	Nonexempt	Communications & Information	22	31,093	40,203	49,313
19	539	Department Budget Specialist	Nonexempt	Technology	1	31,093	40,203	49,313
19	539	Department Budget Specialist	Nonexempt	Library	1	31,093	40,203	49,313
19	539	Department Budget Specialist	Nonexempt	Police	1	31,093	40,203	49,313
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Sheriff	1	31,093	40,203	49,313
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Community Development	1	31,093	40,203	49,313
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	General Services	1	31,093	40,203	49,313
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Communications & Information	2	31,093	40,203	49,313
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Technology	1	31,093	40,203	49,313
19	616	Technology Support Technician	Nonexempt	Real Estate Valuation	1	31,093	40,203	49,313
19	628	Deputy Clerk of Circuit Court III	Nonexempt	Communications & Information	2	31,093	40,203	49,313
19	631	Deputy Clerk to the Board of Supervisors	Nonexempt	Technology	6	31,093	40,203	49,313
19	676	Planning Administrative Assistant	Nonexempt	Clerk of the Circuit Court	1	31,093	40,203	49,313
				Community Development	1	31,093	40,203	49,313

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
19	692	Treasurer Clerk Supervisor	Nonexempt	Treasurer	1	31,093	40,203	49,313
19	705	Building Maintenance Technician II	Nonexempt	General Services	5	31,093	40,203	49,313
20	201	Assistant Clerk Supervisor	Exempt/Compensatory	General Services	1	32,647	42,213	51,779
20	202	Assistant Cataloger	Exempt/Compensatory	Library	1	32,647	42,213	51,779
20	284	Assistant Reference Librarian	Exempt/Compensatory	Library	1	32,647	42,213	51,779
20	336	Family Services Specialist	Nonexempt	Social Services	23	32,647	42,213	51,779
20	416	Self Sufficiency Specialist	Nonexempt	Social Services	5	32,647	42,213	51,779
20	421	Firefighter/EMT	Nonexempt	Fire and Rescue	29	32,647	42,213	51,779
20	428	Public Education Specialist	Nonexempt	Fire and Rescue	1	32,647	42,213	51,779
20	442	Police Community Services Officer	Nonexempt	Police	3	32,647	42,213	51,779
20	470	Police Officer-Uniform Division	Nonexempt	Police	68	32,647	42,213	51,779
20	588	Deputy Sheriff	Nonexempt	Sheriff	36	32,647	42,213	51,779
20	820	Victim/Witness Coordinator	Nonexempt	Commonwealth's Attorney	1	32,647	42,213	51,779
20	845	Stormwater Maintenance Foreman	Nonexempt	Community Development	2	32,647	42,213	51,779
20	852	Parks Maintenance Foreman	Nonexempt	Parks, Recreation & Tourism	2	32,647	42,213	51,779
20	865	Welding Shop Foreman	Nonexempt	General Services	1	32,647	42,213	51,779
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	2	32,647	42,213	51,779
21	308	Combination Code Compliance Inspector	Nonexempt	Community Development	3	34,279	44,323	54,368
21	407	Fire and Rescue Data Analyst	Nonexempt	Fire and Rescue	10	34,279	44,323	54,368
21	408	Logistics Technician	Nonexempt	Fire and Rescue	1	34,279	44,323	54,368
21	426	Systems Technician	Nonexempt	Police	1	34,279	44,323	54,368
21	456	Communications Training Officer	Nonexempt	Communications & Information	8	34,279	44,323	54,368
21	512	Buyer	Nonexempt	Technology	2	34,279	44,323	54,368
21	598	Permit Technician Supervisor	Nonexempt	Finance	1	34,279	44,323	54,368
21	717	Lead Heavy Truck Mechanic	Nonexempt	Community Development	1	34,279	44,323	54,368
22	207	Financial Info Systems Coordinator	Exempt/Compensatory	General Services	1	35,993	46,540	57,087
22	260	Resource Coordinator	Exempt/Compensatory	Social Services	1	35,993	46,540	57,087
22	280	Senior Family Services Specialist	Exempt/Compensatory	Social Services	6	35,993	46,540	57,087
22	292	Volunteer/Public Relations Coordinator	Exempt/Compensatory	Fire and Rescue	1	35,993	46,540	57,087
22	300	Appraiser	Exempt/Compensatory	Real Estate Valuation	1	35,993	46,540	57,087
22	321	Development Review Coordinator	Exempt/Compensatory	Community Development	1	35,993	46,540	57,087
22	327	Electronic Services Specialist	Exempt/Compensatory	Library	1	35,993	46,540	57,087
22	327	Electronic Services Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,993	46,540	57,087
22	354	Microcomputer Technician I	Nonexempt	Communications & Information	2	35,993	46,540	57,087
22	354	Microcomputer Technician I	Nonexempt	Technology	1	35,993	46,540	57,087
22	378	Senior Self Sufficiency Specialist	Nonexempt	Social Services	2	35,993	46,540	57,087
22	383	Benefit Programs Trainer	Nonexempt	Social Services	1	35,993	46,540	57,087
22	429	Police Community Service Officer II	Nonexempt	Social Services	3	35,993	46,540	57,087
22	443	Police Officer II - Uniform Div.	Nonexempt	Police	22	35,993	46,540	57,087
22	476	Deputy Sheriff-Facility Maintenance	Nonexempt	Sheriff	1	35,993	46,540	57,087
22	479	Deputy Sheriff - LDS/Computer Technician	Nonexempt	Sheriff	6	35,993	46,540	57,087
22	485	Deputy Sheriff - Training Coordinator	Nonexempt	Sheriff	1	35,993	46,540	57,087
22	489	Deputy Sheriff-Rehabilitation	Nonexempt	Sheriff	5	35,993	46,540	57,087
22	490	Deputy Sheriff-Librarian	Nonexempt	Sheriff	1	35,993	46,540	57,087
22	492	Deputy Sheriff-Medical	Nonexempt	Sheriff	6	35,993	46,540	57,087
22	493	Deputy Sheriff-Inmate Records	Nonexempt	Sheriff	1	35,993	46,540	57,087
22	527	Administrative and Marketing Manager	Exempt/Compensatory	Library	1	35,993	46,540	57,087
22	532	Legal Assistant	Nonexempt	County Attorney	0	35,993	46,540	57,087
22	629	Deputy Clerk of Circuit Court IV	Exempt/Compensatory	Clerk of the Circuit Court	4	35,993	46,540	57,087
22	635	Executive Secretary	Nonexempt	County Administrator	1	35,993	46,540	57,087
22	870	Solid Waste Operations Supervisor	Exempt/Compensatory	General Services	1	35,993	46,540	57,087
23	206	Planner I	Exempt/Compensatory	Community Development	2	37,794	48,867	59,941
23	222	Divisional Librarian	Exempt/Compensatory	Library	4	37,794	48,867	59,941

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
23	312	Communications Technician	Nonexempt	Communications & Information Technology	4	37,794	48,867	59,941
23	330	Benefit Programs Supervisor	Exempt/Compensatory	Social Services	4	37,794	48,867	59,941
23	346	GIS Specialist I	Exempt/Compensatory	Communications & Information Technology	0	37,794	48,867	59,941
23	355	Microcomputer Technician II	Nonexempt	Communications & Information Technology	1	37,794	48,867	59,941
23	376	Senior Combination Code Compliance Inspector	Nonexempt	Community Development	0	37,794	48,867	59,941
23	418	Paramedic/Firefighter	Nonexempt	Fire and Rescue	73	37,794	48,867	59,941
23	438	Police Officer-Criminal Investigator	Nonexempt	Police	17	37,794	48,867	59,941
23	458	Communications Training Coordinator	Nonexempt	Communications & Information Technology	1	37,794	48,867	59,941
23	460	Communications Team Supervisor	Nonexempt	Communications & Information Technology	4	37,794	48,867	59,941
23	546	Senior Buyer	Nonexempt	Finance	1	37,794	48,867	59,941
23	660	Payroll Specialist	Exempt/Compensatory	Finance	1	37,794	48,867	59,941
23	316	Telecommunications Integrator	Nonexempt	Communications & Information Technology	1	37,794	48,867	59,941
24	210	Branch Librarian	Exempt/Compensatory	Library	4	39,683	51,310	62,937
24	233	Business Coordinator	Exempt/Compensatory	Communications & Information Technology	1	39,683	51,310	62,937
24	233	Business Coordinator	Exempt/Compensatory	Fire and Rescue	1	39,683	51,310	62,937
24	233	Business Coordinator	Exempt/Compensatory	Social Services	1	39,683	51,310	62,937
24	233	Business Coordinator	Exempt/Compensatory	General Services	1	39,683	51,310	62,937
24	253	Parks Administrator	Exempt/Compensatory	Parks, Recreation & Tourism	1	39,683	51,310	62,937
24	254	Parks Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	39,683	51,310	62,937
24	263	Recreation Program Manager	Exempt/Compensatory	Parks, Recreation & Tourism	2	39,683	51,310	62,937
24	424	Crime Analyst	Exempt/Compensatory	Parks, Recreation & Tourism	4	39,683	51,310	62,937
24	444	Police - Records Unit Supervisor	Exempt/Compensatory	Police	1	39,683	51,310	62,937
25	140	Chief Deputy Commissioner of Revenue	Exempt/Compensatory	Commissioner of the Revenue	1	41,667	53,876	66,084
25	144	Chief Deputy Treasurer	Exempt/Compensatory	Treasurer	1	41,667	53,876	66,084
25	232	Financial Analyst	Exempt/Compensatory	Finance	2	41,667	53,876	66,084
25	237	Budget Analyst	Exempt/Compensatory	Budget	0	41,667	53,876	66,084
25	256	Planner II	Exempt/Compensatory	Community Development	4	41,667	53,876	66,084
25	266	Reference and Adult Services Coordinator	Exempt/Compensatory	Library	1	41,667	53,876	66,084
25	269	Web Content Manager	Exempt/Compensatory	Public Information	1	41,667	53,876	66,084
25	282	Family Services Supervisor	Exempt/Compensatory	Social Services	5	41,667	53,876	66,084
25	314	Chief Inspector/Field Supervisor	Nonexempt	Community Development	1	41,667	53,876	66,084
25	337	Self Sufficiency Supervisor	Exempt/Compensatory	Social Services	1	41,667	53,876	66,084
25	347	GIS Specialist II	Exempt/Compensatory	Communications & Information Technology	4	41,667	53,876	66,084
25	873	Stormwater Operations Supervisor	Exempt/Compensatory	Community Development	1	41,667	53,876	66,084
26	214	Civil Engineer I	Exempt/Compensatory	Community Development	1	43,750	56,570	69,389
26	215	Civil Engineer I - Environmental	Exempt/Compensatory	Community Development	0	43,750	56,570	69,389
26	242	Human Resources Consultant	Exempt/Compensatory	Human Resources	3	43,750	56,570	69,389
26	277	Greenway Planner	Exempt/Compensatory	Parks, Recreation & Tourism	1	43,750	56,570	69,389
26	289	Tourism/Event Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	43,750	56,570	69,389
26	295	Transportation Engineer	Exempt/Compensatory	Community Development	1	43,750	56,570	69,389
26	369	Programmer/Analyst	Exempt/Compensatory	Communications & Information Technology	1	43,750	56,570	69,389
26	375	Senior Appraiser	Exempt/Compensatory	Real Estate Valuation	7	43,750	56,570	69,389
26	412	Fire Lieutenant - Inspector	Nonexempt	Fire and Rescue	2	43,750	56,570	69,389
26	414	Fire Lieutenant	Nonexempt	Fire and Rescue	20	43,750	56,570	69,389
26	427	Police Officer - Sgt - Academy Assistant Director	Exempt/Compensatory	Police	1	43,750	56,570	69,389

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
26	440	Police Officer - Sergeant	Nonexempt	Police	14	43,750	56,570	69,389
26	462	Deputy Sheriff - Sgt - Analysis	Nonexempt	Sheriff	1	43,750	56,570	69,389
26	466	Deputy Sheriff - Sgt - Rehabilitation	Nonexempt	Sheriff	1	43,750	56,570	69,389
26	477	Deputy Sheriff - Sgt - Inmate/Jail Services	Nonexempt	Sheriff	1	43,750	56,570	69,389
26	478	Deputy Sheriff - Sgt - Inmate Records	Nonexempt	Sheriff	1	43,750	56,570	69,389
26	482	Deputy Sheriff - Sergeant	Nonexempt	Sheriff	10	43,750	56,570	69,389
26	484	Deputy Sheriff - Sgt - Training	Nonexempt	Sheriff	1	43,750	56,570	69,389
26	496	Deputy Sheriff - Sgt - Medical	Nonexempt	Sheriff	1	43,750	56,570	69,389
27	150	Clerk to the Board of Supervisors	Nonexempt	Board of Supervisors	1	45,938	59,398	72,858
27	228	Facilities Manager	Exempt/Compensatory	General Services	1	45,938	59,398	72,858
27	250	Network Engineer	Exempt/Compensatory	Communications & Information Technology	3	45,938	59,398	72,858
27	275	Assistant Commonwealth Attorney	Exempt/Compensatory	Commonwealth's Attorney	0	45,938	59,398	72,858
27	286	Solid Waste Manager	Exempt/Compensatory	General Services	1	45,938	59,398	72,858
27	287	GIS Analyst I	Exempt/Compensatory	Communications & Information Technology	0	45,938	59,398	72,858
27	297	Web Analyst	Exempt/Compensatory	Communications & Information Technology	1	45,938	59,398	72,858
27	310	Communications Shop Supervisor	Exempt/Compensatory	Communications & Information Technology	1	45,938	59,398	72,858
27	315	Security Specialist	Exempt/Compensatory	Communications & Information Technology	1	45,938	59,398	72,858
27	364	Business Analyst	Exempt/Compensatory	Communications & Information Technology	3	45,938	59,398	72,858
27	386	Technical Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	45,938	59,398	72,858
27	450	Chief Communications Officer	Exempt/Compensatory	Communications & Information Technology	1	45,938	59,398	72,858
27	480	Deputy Sheriff - Lieutenant	Exempt/Compensatory	Sheriff	4	45,938	59,398	72,858
27	495	Deputy Sheriff - Lieutenant - Professional Standards	Exempt/Compensatory	Sheriff	1	45,938	59,398	72,858
27	714	Fleet/Garage Manager	Exempt/Compensatory	General Services	1	45,938	59,398	72,858
28	138	Chief Deputy Clerk of the Circuit Court	Exempt/Compensatory	Clerk of the Circuit Court	1	48,235	62,368	76,501
28	164	Public Information Officer	Exempt/Discretionary	Public Information	1	48,235	62,368	76,501
28	226	Economic Development Specialist	Exempt/Compensatory	Economic Development	2	48,235	62,368	76,501
28	245	Parks Planning and Development Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	48,235	62,368	76,501
28	309	Communications Coordinator	Exempt/Compensatory	Communications & Information Technology	1	48,235	62,368	76,501
28	410	Fire Captain	Nonexempt	Fire and Rescue	18	48,235	62,368	76,501
28	920	Registrar	Exempt/Discretionary	Registrar	1	48,235	62,368	76,501
29	191	Finance Manager	Exempt/Compensatory	Finance	3	50,646	65,487	80,327
29	205	Asst Building Commissioner/Sr Plans Examiner	Exempt/Compensatory	Community Development	1	50,646	65,487	80,327
29	213	Business Process & Management Analyst	Exempt/Compensatory	Budget	1	50,646	65,487	80,327
29	216	Civil Engineer II	Exempt/Compensatory	Community Development	0	50,646	65,487	80,327
29	231	Database Administrator	Exempt/Compensatory	Communications & Information Technology	1	50,646	65,487	80,327
29	240	Purchasing Manager	Exempt/Compensatory	Finance	1	50,646	65,487	80,327
29	243	Application Architect	Exempt/Compensatory	Communications & Information Technology	1	50,646	65,487	80,327
29	251	Budget Manager	Exempt/Compensatory	Budget	1	50,646	65,487	80,327
29	270	Risk Manager	Exempt/Compensatory	Finance	1	50,646	65,487	80,327
29	273	Network Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	50,646	65,487	80,327
29	288	GIS Analyst II	Exempt/Compensatory	Communications & Information Technology	0	50,646	65,487	80,327

Grade	Code	Title	Status	Department	Minimum		Midpoint	
Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
29	293	System Analyst	Exempt/Compensatory	Communications & Information Technology	6	50,646	65,487	80,327
30	116	Assistant Director of Library Services	Exempt/Discretionary	Library	1	53,179	68,761	84,342
30	118	Assistant Director of Parks	Exempt/Discretionary	Parks, Recreation & Tourism	1	53,179	68,761	84,342
30	124	Assistant Director of Recreation	Exempt/Discretionary	Community Development	1	53,179	68,761	84,342
30	220	Project Engineer	Exempt/Discretionary	Community Development	1	53,179	68,761	84,342
30	257	Principal Planner	Exempt/Compensatory	Community Development	1	53,179	68,761	84,342
30	294	Stormwater Operations Manager	Exempt/Compensatory	Community Development	1	53,179	68,761	84,342
30	298	Stormwater Program Manager	Exempt/Compensatory	Community Development	1	53,179	68,761	84,342
30	402	Battalion Chief	Exempt/Compensatory	Fire and Rescue	3	53,179	68,761	84,342
30	404	Battalion Chief-Training	Exempt/Compensatory	Fire and Rescue	1	53,179	68,761	84,342
30	405	Battalion Chief - EMS Operations	Exempt/Compensatory	Fire and Rescue	1	53,179	68,761	84,342
30	411	Battalion Chief - Fire Prevention	Exempt/Compensatory	Fire and Rescue	1	53,179	68,761	84,342
30	432	Police Officer - Commander	Exempt/Compensatory	Police	4	53,179	68,761	84,342
30	431	Police Officer - Commander - Academy Director	Exempt/Compensatory	Police	1	53,179	68,761	84,342
30	434	Police Officer - Commander - Services/CID Division	Exempt/Compensatory	Police	2	53,179	68,761	84,342
30	435	Police Officer - Commander - Vice Unit	Exempt/Compensatory	Police	1	53,179	68,761	84,342
30	437	Police Officer - Commander - Professional Standards	Exempt/Compensatory	Police	1	53,179	68,761	84,342
30	473	Deputy Sheriff - Captain	Exempt/Compensatory	Sheriff	2	53,179	68,761	84,342
31	203	Application Services Manager	Exempt/Compensatory	Communications & Information Technology	1	55,838	72,199	88,560
31	208	Assistant County Attorney	Exempt/Compensatory	Social Services	0	55,838	72,199	88,560
31	209	Enterprise Services Manager	Exempt/Compensatory	Communications & Information Technology	1	55,838	72,199	88,560
31	271	Geographical Information Systems Manager	Exempt/Compensatory	Communications & Information Technology	1	55,838	72,199	88,560
31	31	Infrastructure Services Manager	Exempt/Compensatory	Communications & Information Technology	1	55,838	72,199	88,560
32	132	Building Commissioner	Exempt/Compensatory	Community Development	1	58,630	75,809	92,988
32	278	Planning Administrator	Exempt/Compensatory	Community Development	1	58,630	75,809	92,988
32	299	Zoning Administrator	Exempt/Compensatory	Community Development	1	58,630	75,809	92,988
32	472	Deputy Sheriff - Major	Exempt/Discretionary	Sheriff	2	58,630	75,809	92,988
33	-	-	-	-	0	61,562	79,600	97,638
34	110	Assistant Director of General Services	Exempt/Discretionary	General Services	1	64,640	83,580	102,520
34	114	Assistant Director of Human Resources	Exempt/Discretionary	Human Resources	1	64,640	83,580	102,520
34	126	Assistant Director of Social Services	Exempt/Discretionary	Social Services	1	64,640	83,580	102,520
34	177	Assistant Director for Communications	Exempt/Discretionary	Communications & Information Technology	1	64,640	83,580	102,520
34	115	Assistant Director for Information Technology	Exempt/Discretionary	Communications & Information Technology	1	64,640	83,580	102,520
34	190	Principal Development Engineer	Exempt/Compensatory	Community Development	2	64,640	83,580	102,520
34	261	County Engineer	Exempt/Compensatory	Community Development	1	64,640	83,580	102,520
34	274	Senior Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	5	64,640	83,580	102,520
34	276	Senior Assistant County Attorney	Exempt/Compensatory	Social Services	1	64,640	83,580	102,520
35	100	Assistant Chief of Police	Exempt/Discretionary	County Attorney	2	64,640	83,580	102,520
35	108	Assistant Director of Finance	Exempt/Discretionary	Police	2	67,872	87,759	107,646
35	136	Chief Assistant Commonwealth's Attorney	Exempt/Discretionary	Finance	1	67,872	87,759	107,646
35	142	Chief Deputy Sheriff	Exempt/Compensatory	Commonwealth's Attorney	1	67,872	87,759	107,646
35	157	Deputy Director of Development Services	Exempt/Discretionary	Sheriff	1	67,872	87,759	107,646
35	159	Deputy Director of Planning	Exempt/Discretionary	Community Development	1	67,872	87,759	107,646
35	400	Deputy Chief - Support & Community Service	Exempt/Discretionary	Community Development	1	67,872	87,759	107,646
35	403	Deputy Chief - Operations	Exempt/Discretionary	Fire and Rescue	1	67,872	87,759	107,646
35	422	Deputy Chief - Administration	Exempt/Discretionary	Fire and Rescue	1	67,872	87,759	107,646
36	-	-	-	-	0	71,265	92,147	113,028

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
37	130	Budget Director	Exempt/Discretionary	Budget	1	74,829	101,554	128,279
	176	Director of Library Services	Exempt/Discretionary	Library	1	74,829	101,554	128,279
37	184	Director of Real Estate Valuation	Exempt/Discretionary	Real Estate Valuation	1	74,829	101,554	128,279
37	170	Director of General Services	Exempt/Discretionary	General Services	1	74,829	101,554	128,279
37	180	Director of Parks, Recreation & Tourism	Exempt/Discretionary	Parks, Recreation & Tourism	1	74,829	101,554	128,279
38	146	Chief of Fire and Rescue	Exempt/Discretionary	Fire and Rescue	1	78,570	106,630	134,690
38	148	Chief of Police	Exempt/Discretionary	Police	1	78,570	106,630	134,690
38	162	Director of Community Development	Exempt/Discretionary	Community Development	1	78,570	106,630	134,690
38	166	Director of Economic Development	Exempt/Discretionary	Economic Development	1	78,570	106,630	134,690
38	168	Director of Finance	Exempt/Discretionary	Finance	1	78,570	106,630	134,690
38	174	Director of Human Resources	Exempt/Discretionary	Human Resources	1	78,570	106,630	134,690
38	178	Director of Communications & Information Technology	Exempt/Discretionary	Communications & Information Technology	1	78,570	106,630	134,690
38	186	Director of Social Services	Exempt/Discretionary	Social Services	1	78,570	106,630	134,690
39	-	-	-	-	0	82,499	111,963	141,427
40	102	Assistant County Administrator	Exempt/Discretionary	County Administrator	2	86,624	117,561	148,498
Total Classified Positions					895			

**CLASSIFICATION PLAN
FY 2014 - 2015**

Part II - Unclassified Positions

Code	Title	Number
902	Board Chairman	1
908	Board Vice Chairman	1
904	Board Member	3
152	County Administrator	1
154	County Attorney	1
912	Commissioner of the Revenue	1
924	Treasurer	1
922	Sheriff	1
914	Commonwealth's Attorney	1
910	Clerk of the Circuit Court	1

Total Unclassified Positions

12

CLASSIFICATION PLAN
FY 2014 - 2015

Part III - Grant Funded and Temporary Full-Time Positions with Benefits

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
16	663	Program Support Specialist	Nonexempt	Social Services	1	26,859	34,729	42,598
		Note: Position funded through CSA and Local Funds						
17	249	Youth Surveillance Officer	Exempt/Compensatory	Court Services	3	28,202	36,465	44,728
		Note: VJCCA Grant						
19	587	Victim Witness Assistant Coordinator	Nonexempt	Commonwealth's Attorney	1	31,093	40,203	49,313
		Note: Position funded through the Department of Criminal Justice Services						
24	247	Life Skills Mentoring Program Supervisor	Exempt/Compensatory	Court Services	1	39,683	51,310	62,937
		Note: VJCCA Grant						
25	283	Utilization Management Specialist	Exempt/Compensatory	Social Services	1	41,667	53,876	66,084
		Note: Position funded through CSA and Local Funds						
25	232	Financial Analyst	Exempt/Compensatory	Finance	1	41,667	53,876	66,084
		Note: Position funded through CSA and CMPT Funds						
26	217	Comprehensive Services Act Coordinator	Exempt/Compensatory	Social Services	1	43,750	56,570	69,389
		Note: Position funded through CSA and Local Funds						
394	Unclassified	Workers Compensation Rehabilitation Worker	Nonexempt	Risk Management	2			
		Total Grant Funded and Temporary Positions			11			

CLASSIFICATION PLAN
FY 2014 - 2015
Part IV - Recreation - Fee Class

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
28	290	Center Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	48,235	62,368	76,501
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	3	34,279	44,323	54,368
21	538	Green Ridge Business Services Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	34,279	44,323	54,368
21	562	Membership Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	34,279	44,323	54,368
20	844	Operations Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	32,647	42,213	51,779
18	557	Aquatics Specialist	NonExempt	Parks, Recreation & Tourism	1	29,611	38,288	46,966
18	558	Recreation Programmer	NonExempt	Parks, Recreation & Tourism	1	29,611	38,288	46,966
18	704	Building Maintenance Technician	NonExempt	Parks, Recreation & Tourism	1	29,611	38,288	46,966
16	567	Program Services Coordinator	NonExempt	Parks, Recreation & Tourism	1	26,859	34,729	42,598
16	554	Recreation Marketing Assistant	NonExempt	Parks, Recreation & Tourism	1	26,859	34,729	42,598
16	655	Office Support Specialist	NonExempt	Parks, Recreation & Tourism	1	26,859	34,729	42,598
Total Recreation Fee Class Positions					13			

CLASSIFICATION PLAN**FY 2014 - 2015****Part V - Roanoke Valley Television - Government and Educational Access**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
19	390	Television Producer	Exempt/Compensatory	Cable Television	3	31,093	40,203	49,313
22	204	Manager of Cable Access	Exempt/Compensatory	Cable Television	1	35,993	46,540	57,087
27	134	Director of Cable Access	Exempt/Compensatory	Cable Television	1	45,938	59,398	72,858
Total Roanoke Valley Television Positions					5			

CLASSIFICATION PLAN**FY 2014 - 2015****Part VI - Roanoke Valley Greenway Project**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	272	Roanoke Valley Greenway Coordinator	Exempt/Discretionary	Greenway Project	1	41,667	53,876	66,084
Total Roanoke Valley Greenway Project					1			

CLASSIFICATION PLAN**FY 2014 - 2015****Part VII - Roanoke Area Libraries**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	371	RAL Automation Coordinator	Exempt/Compensatory	Library	1	41,667	53,876	66,084
Total Roanoke Area Libraries					1			

CLASSIFICATION PLAN
FY 2014 - 2015

Part VIII - Regional Center for Animal Control and Protection (RCACP)

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
34	188	Executive Director of RCACP	Exempt/Discretionary	RCACP	1	63,373	81,941	100,509
32	238	Veterinarian (PT)	Exempt/Compensatory	RCACP	0	57,481	74,323	91,165
24	218	Director of Operations	Exempt/Compensatory	RCACP	1	38,905	50,304	61,703
19	268	Rescue & Volunteer Coordinator	Exempt/Compensatory	RCACP	1	30,483	39,414	48,346
19	328	Veterinary Technician	Non-exempt	RCACP	1	30,483	39,414	48,346
18	788	Kennel Supervisor	Exempt/Compensatory	RCACP	1	29,031	37,537	46,044
17	620	Customer Service Supervisor	Non-exempt	RCACP	1	27,649	35,750	43,851
16	708	Maintenance Technician/Custodian	Non-exempt	RCACP	1	26,333	34,048	41,763
15	718	Lead Animal Attendant	Non-exempt	RCACP	1	25,078	32,426	39,774
12	668	Front Desk Clerk	Non-exempt	RCACP	2	21,663	28,011	34,359
11	828	Animal Attendant	Non-exempt	RCACP	9	20,632	26,677	32,722
Total RCACP					19			
Total Shared Positions					26			

CLASSIFICATION PLAN
FY 2014 - 2015
Total Positions

Part I	Classified Positions	895
Part II	Unclassified Positions	12
Part III	Grant Funded and Temporary Full-Time Positions with Benefits	11
Part IV	Recreation - Fee Class	13
	Total County Positions	931
Part V	Roanoke Valley Television - Government and Educational Access	5
Part VI	Roanoke Valley Greenway Project	1
Part VII	Roanoke Area Libraries	1
Part VIII	Regional Center for Animal Control and Protection	19
	Total Shared Services Positions	26

Classification Plan

FY 2014 - 2015

GRADE	MINIMUM			MIDPOINT			MAXIMUM		
	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY
9	9.1771	19,088	11.8660	24,681	14.5549	30,274			
10	9.6358	20,042	12.4594	25,915	15.2829	31,788			
11	10.1177	21,044	13.0823	27,211	16.0468	33,377			
12	10.6236	22,097	13.7365	28,571	16.8494	35,046			
13	11.1549	23,202	14.4232	30,000	17.6915	36,798			
14	11.7127	24,362	15.1445	31,500	18.5762	38,638			
15	12.2982	25,580	15.9015	33,075	19.5048	40,569			
16	12.9133	26,859	16.6967	34,729	20.4801	42,598			
17	13.5588	28,202	17.5315	36,465	21.5042	44,728			
18	14.2365	29,611	18.4080	38,288	22.5795	46,965			
19	14.9486	31,093	19.3285	40,203	23.7084	49,313			
20	15.6959	32,647	20.2950	42,213	24.8940	51,779			
21	16.4807	34,279	21.3096	44,323	26.1385	54,368			
22	17.3046	35,993	22.3752	46,540	27.4457	57,087			
23	18.1702	37,794	23.4941	48,867	28.8180	59,941			
24	19.0786	39,683	24.6686	51,310	30.2586	62,937			
25	20.0325	41,667	25.9021	53,876	31.7716	66,084			
26	21.0341	43,750	27.1972	56,570	33.3602	69,389			
27	22.0858	45,938	28.5571	59,398	35.0283	72,858			
28	23.1900	48,235	29.9848	62,368	36.7795	76,501			
29	24.3495	50,646	31.4842	65,487	38.6188	80,327			
30	25.5672	53,179	33.0584	68,761	40.5495	84,342			
31	26.8455	55,838	34.7115	72,199	42.5774	88,560			
32	28.1878	58,630	36.4470	75,809	44.7062	92,988			
33	29.5972	61,562	38.2693	79,600	46.9414	97,638			
34	31.0773	64,640	40.1829	83,580	49.2885	102,520			
35	32.6310	67,872	42.1920	87,759	51.7530	107,646			
36	34.2624	71,265	44.3015	92,147	54.3406	113,028			
37	35.9758	74,829	48.8243	101,554	61.6728	128,279			
38	37.7745	78,570	51.2648	106,630	64.7551	134,690			
39	39.6633	82,499	53.8286	111,963	67.9938	141,427			
40	41.6464	86,624	56.5200	117,561	71.3936	148,498			



TAB

TAB

Statistics



Miscellaneous Statistical Data

Founded in 1838 - First Charter Adopted on July 1, 1986

251 Square Miles in Area

Traditional County Government with an Appointed County Administrator

	<u>2012</u>	<u>2013</u>
	<u>FY12-13</u>	<u>FY13-14</u>
Population	92,687	93,256
Registered Voters	67,627	68,848
Per Capita Income	N/A	\$31,666
Unemployment Rate	5.20%	5.30%
County Bond Rating (S&P/Moodys/Fitch)	AA+/Aa1/AA+	AA+/Aa1/AA+
Education		
Elementary Schools	16	16
Middle/Junior High Schools	5	5
High Schools	5	5
Vocational-Technical Schools	1	1
Career Centers	1	1
Average Daily Membership (ADM)	13,958	13,835
Fire & Rescue		
Fire & Rescue Stations	10	10
Fire Stations	2	2
Rescue Stations	2	2
Full-Time Career Personnel	153	153
Volunteer Personnel - Active	278	258
General Services		
Labor Hours Billed	11,954	10,000
Garage Repairs Performed	3,628	3,500
Total Labor Revenue	\$449,746	\$372,300
Waste Tonnage	36,337	41,000
Libraries		
Sites	6	6
Patrons Registered	75,000	75,000
Visitor Count	840,037	899,790
Total Circulation	1,298,834	1,380,765
Circulation Per Capita	14.2	15
Parks, Recreation, & Tourism		
Parks	28	28
Number of Sites Maintained	83	84
Recreation Centers	6	6
Park District Maintenance Centers	3	3
Unique Program Offerings	677	600
Recreation Program Participants	13,924	15,500
Police		
Response Time for Emergency Calls	<5 min	<5 min
Clearance Rate for Violent Crimes	>47.7%	>47.7%
Real Estate Valuation		
Appraised Parcels	45,363	45,700
Citizens met with Board of Equalization	14	50
Sales Ratio	98%	92%

Sources:

Population: U.S. Census

Registered Voters: Virginia State Board of Elections

Per Capita Income: U.S. Bureau of Economic Analysis

Unemployment: U.S. Bureau of Labor Statistics

Comparison of Various Taxes and Fees for Selected Virginia Localities

Item	County of Roanoke	City of Salem	City of Roanoke	Town of Vinton
Real Estate Tax	\$1.09/\$100	\$1.18/\$100	\$1.19/\$100	\$0.03/\$100
Personal Property Tax	Tangible Machinery & Tools	\$3.50/\$100 \$3.00/\$100	\$3.20/\$100 \$3.20/\$100	\$3.45/\$100 \$3.45/\$100
Tax on Prepared Foods		4%	6%	5%
Consumer's Utility Tax	Electricity	\$.009/kwh; > of \$.90 min/mth \$ 1.80 max/mth \$.12183/CCF;	6%/1st \$15	\$.00780/kwh 1 st 1,000 kwh; >of \$.00450/kwh or 12% x min/mth
	Gas	\$.90 min/mth \$ 1.80 max/mth	6%/1st \$15	> of \$.13/CCF or 12% min/month
	Water	12%/1st \$15	6%/1st \$15	12%
Utility License Tax ¹	Telephone Water	0.5% GR ² None	0.5% GR None	0.5% GR None
Motor Vehicle License Tax		\$20	\$20	\$20
Cigarette Tax		None	\$0.15/pack	\$0.25/pack
Admissions Tax		5%	5%	5%
Hotel/Motel Room Tax		5%	7%	7%
Business License Fees ³	Professional	\$50+58¢/\$100 GR	\$30 first 5,173 GR + \$.58 per \$100 excess \$30 first 15,000 GR + \$.20	\$50+58¢/\$100 GR \$50+20¢/\$100 GR \$30 first 18,750 GR + \$.16 per \$100 excess
	Retail Merchant	\$50+20¢/\$100 GR	\$30 first 8,334 GR + \$.36 per \$100 excess	\$50+20¢/\$100 GR \$50+16¢/\$100 GR \$30 first 8,334 GR + \$.36 per \$100 excess
	Contractors	\$50+16¢/\$100 GR		\$50+16¢/\$100 GR
	Repair Service	\$50+36¢/\$100 GR		\$50+36¢/\$100 GR > of \$30 or .30¢/\$100 GR

Source: 2013 Tax Rates: Virginia Cities, Counties, and Selected Towns. Weldon Cooper Center for Public Service, University of Virginia

¹ Tax is now added to consumer utility bills; provider pays the locality.

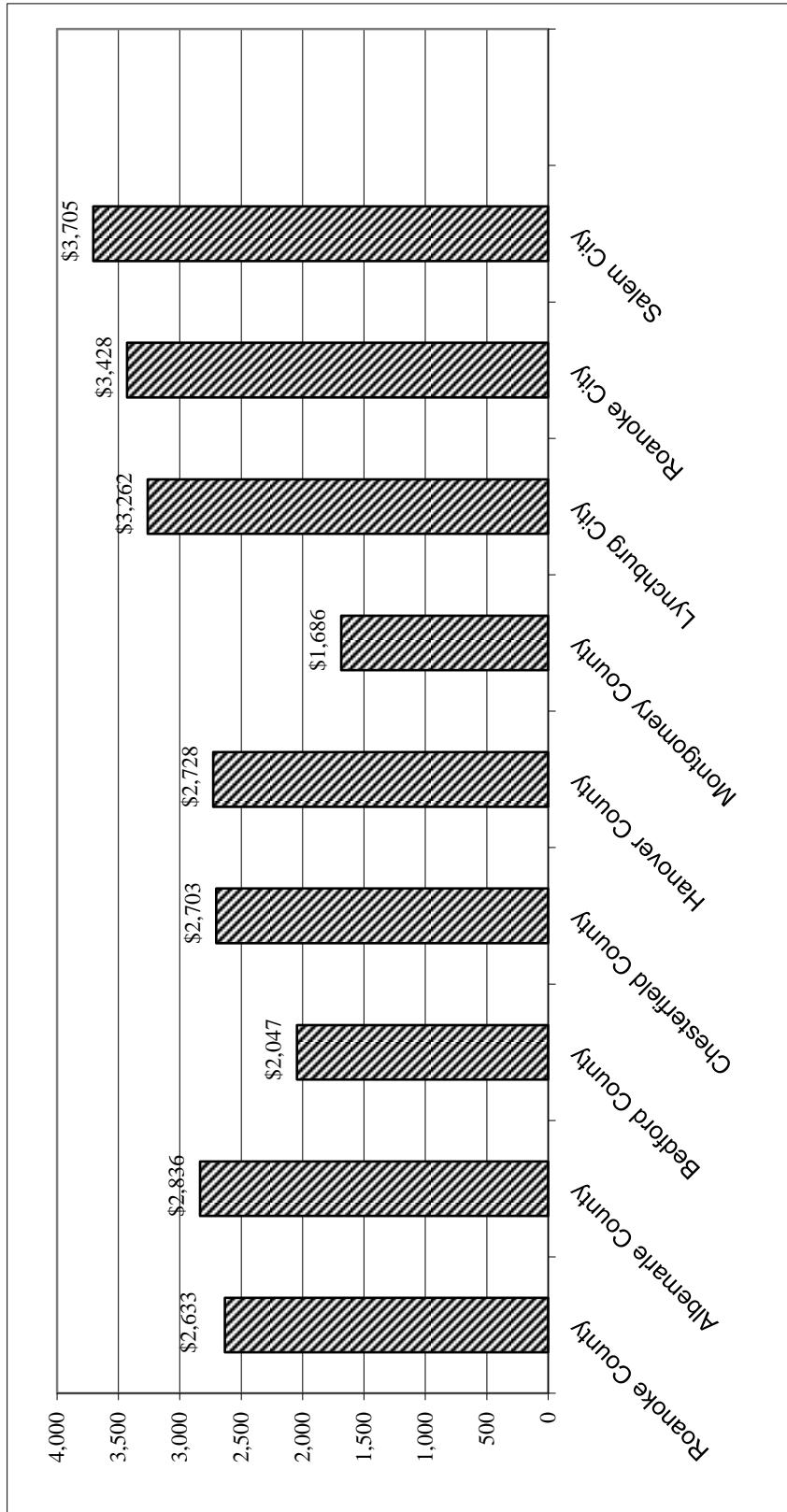
² GR = Gross Receipts

³ Roanoke County/City: businesses with gross receipts under \$100,000 pay \$50. Rates apply to business with gross receipts over \$100,000.

**Comparison of Per Capita Expenditures @ June 30, 2013
for Selected Virginia Localities**

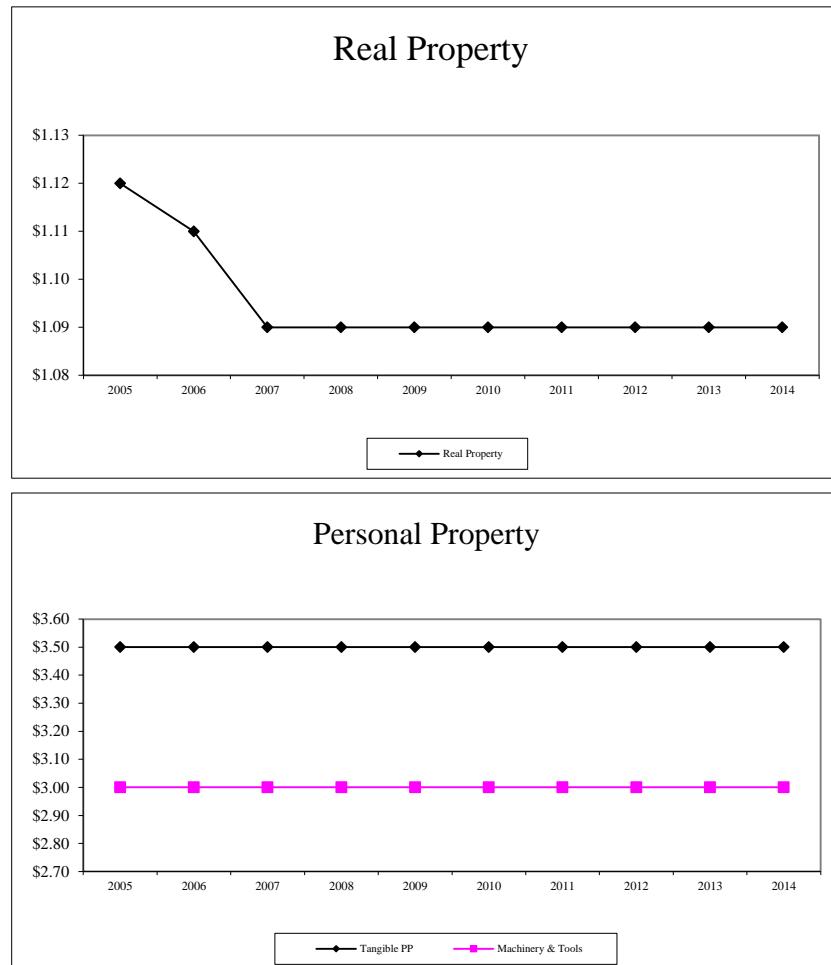
	Counties					Cities			
	Roanoke	Albermarle	Bedford	Chesterfield	Hanover	Montgomery	Lynchburg	Roanoke	Salem
Population	92,991	101,575	69,637	322,388	101,327	91,395	77,203	98,641	25,267
Area (square miles)	251	723	755	426	520	388	49	43	10
General Gov't Administration	103	76	32	89	71	61	156	127	167
Judicial	42	49	42	50	46	34	77	58	83
Public Safety	504	365	244	537	539	208	701	637	817
Public Works	158	37	117	61	88	39	305	255	497
Health & Welfare	223	347	222	215	210	240	616	524	241
Education	1,467	1,617	1,260	1,649	1,670	1,053	1,239	1,638	1,650
Parks, Recreation, & Cultural	116	68	44	50	61	35	102	105	212
Community Development	20	276	84	53	44	15	67	84	37
Total Per Capita Expenditures	\$2,633	\$2,836	\$2,047	\$2,703	\$2,728	\$1,686	\$3,262	\$3,428	\$3,705

Total Per Capita Expenditures for Selected Virginia Localities



Source: Virginia Auditor of Public Accounts Comparative Costs Report for FY2013

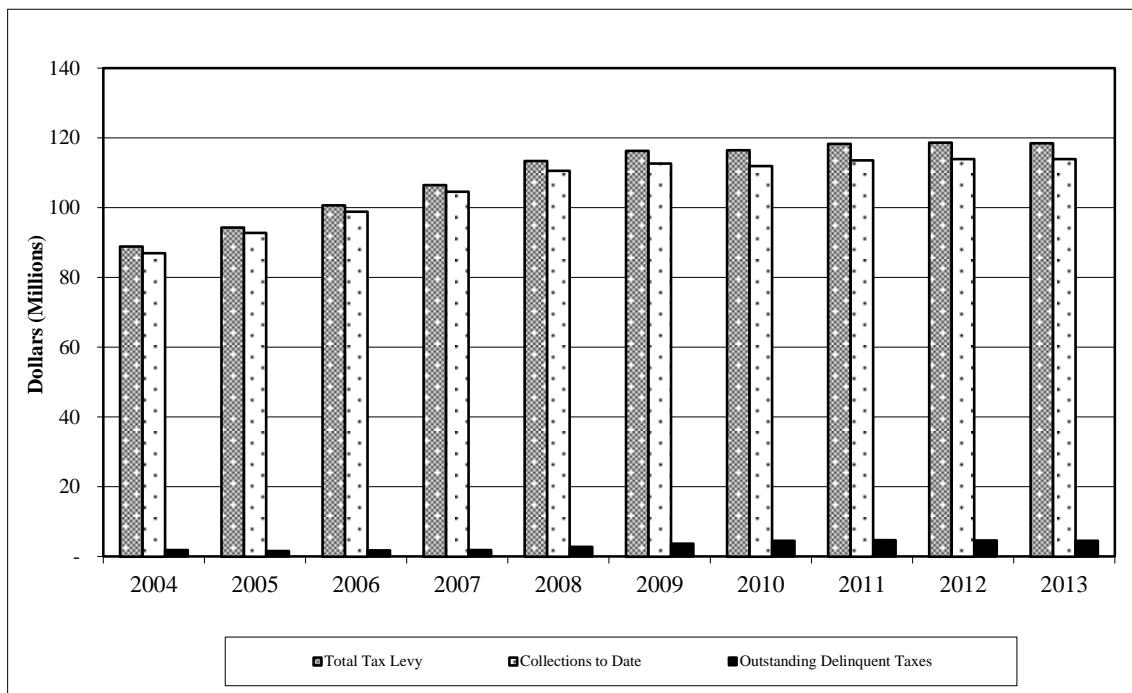
Tax Rates by Fiscal Year



Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2005	0.560	0.560	1.12	3.50	3.00
2006	0.555	0.555	1.11	3.50	3.00
2007	0.555	0.545	1.09	3.50	3.00
2008	0.545	0.545	1.09	3.50	3.00
2009	0.545	0.545	1.09	3.50	3.00
2010	0.545	0.545	1.09	3.50	3.00
2011	0.545	0.545	1.09	3.50	3.00
2012	0.545	0.545	1.09	3.50	3.00
2013	0.545	0.545	1.09	3.50	3.00
2014	0.545	0.545	1.09	3.50	3.00

Note: All tax rates are per \$100 of assessed value.

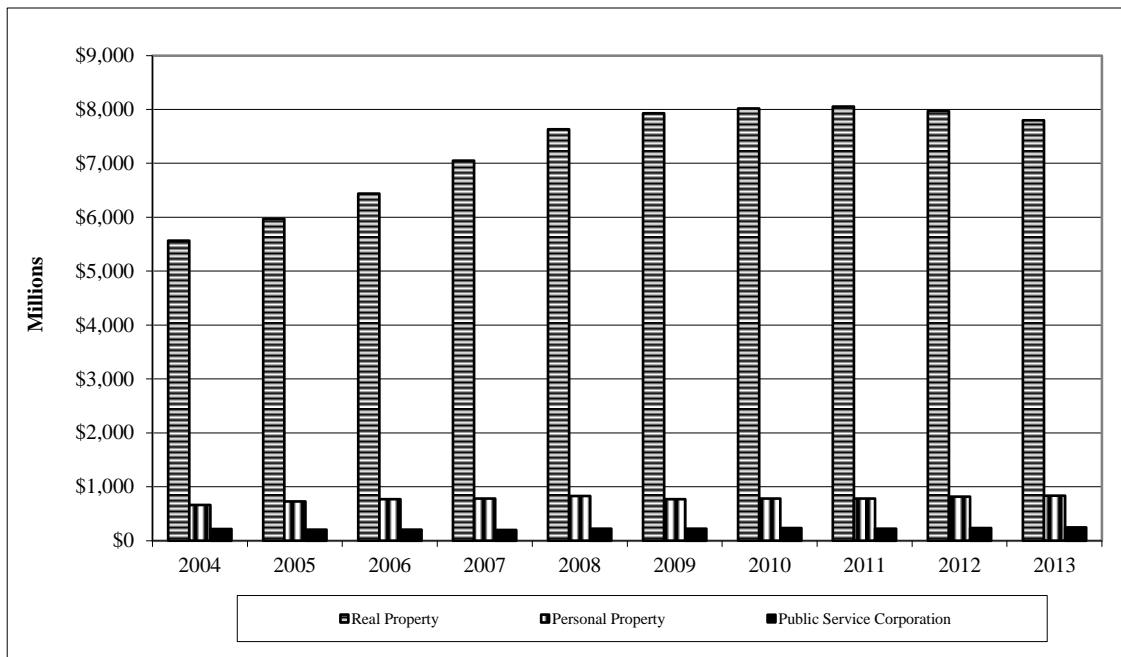
Tax Levies and Collections by Fiscal Year



Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2004	88,901,356	87,000,772	97.86%	1,900,584	2.14%
2005	94,381,504	92,797,664	98.32%	1,583,840	1.68%
2006	100,713,477	98,919,962	98.22%	1,793,515	1.78%
2007	106,526,759	104,622,544	98.21%	1,904,215	1.79%
2008	113,379,407	110,590,957	97.54%	2,788,450	2.46%
2009	116,316,521	112,640,031	96.84%	3,676,490	3.16%
2010	116,489,107	111,980,936	96.13%	4,508,171	3.87%
2011	118,335,928	113,612,208	96.01%	4,723,720	3.99%
2012	118,634,364	113,978,854	96.08%	4,655,510	3.92%
2013	118,489,124	113,917,134	96.14%	4,571,990	3.86%

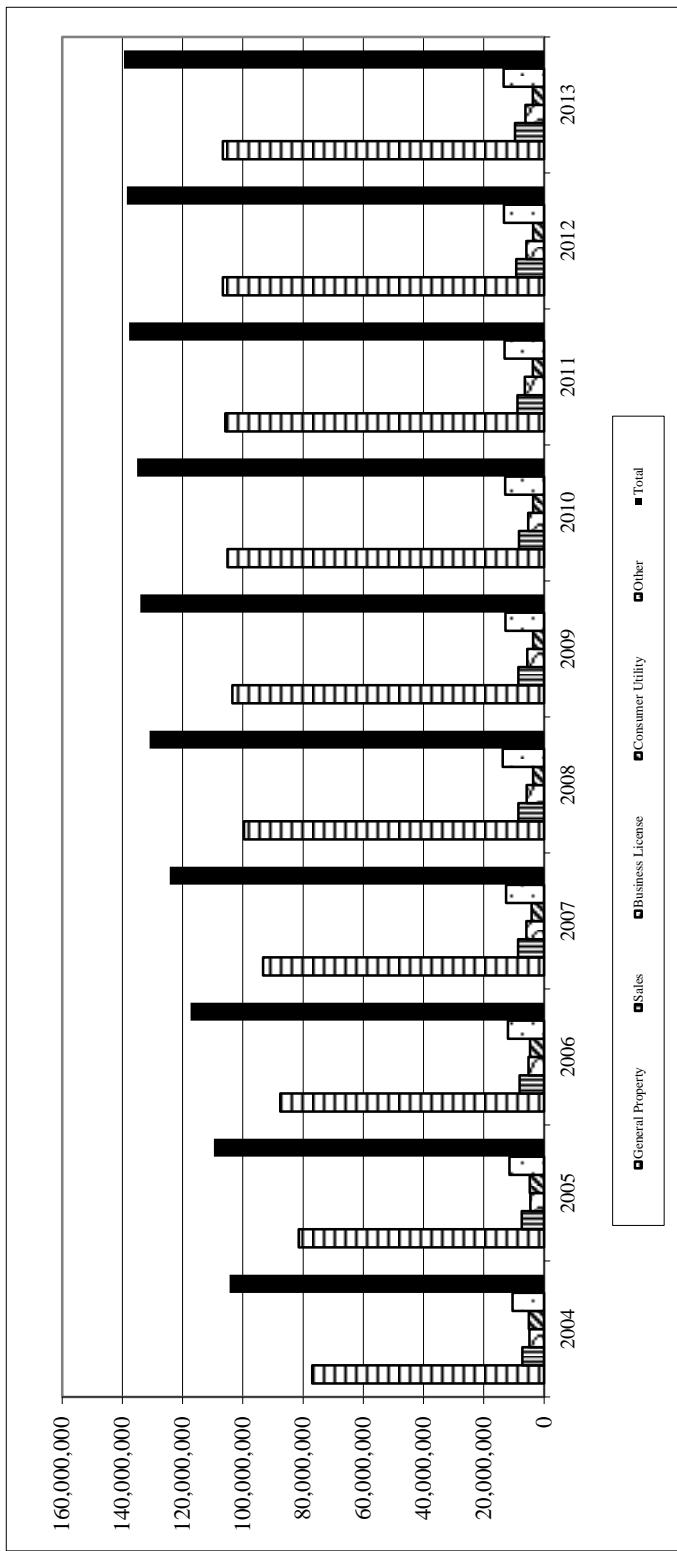
Total Tax Levy and Collections excludes penalties, interest, land redemptions. Adjustments, abatements, additions assessed currently against current delinquent tax years are included in the Total Tax Levy.

Property Assessment Values



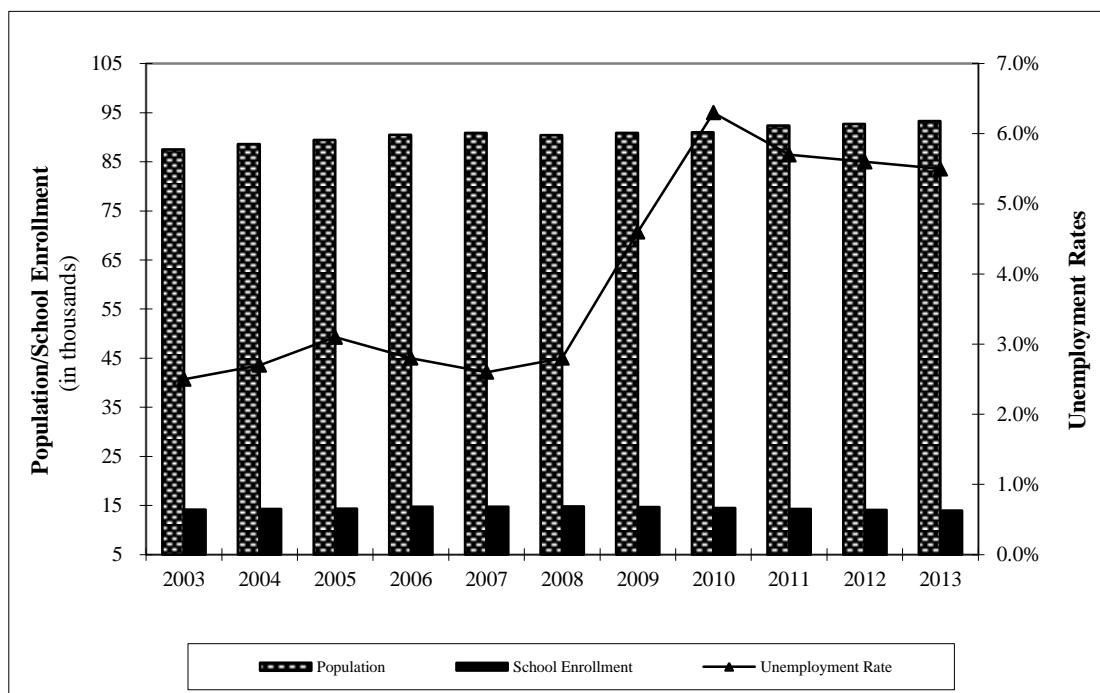
Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2004	5,563,983,100	663,297,004	218,702,303	6,445,982,407
2005	5,969,476,500	725,053,654	207,774,445	6,902,304,599
2006	6,441,496,100	768,161,943	207,613,114	7,417,271,157
2007	7,052,990,600	778,899,217	202,045,580	8,033,935,397
2008	7,630,455,000	830,364,367	223,884,755	8,684,704,122
2009	7,929,156,898	766,339,671	224,653,310	8,920,149,879
2010	8,020,716,300	780,689,905	233,127,850	9,034,534,055
2011	8,053,281,600	782,346,945	223,646,000	9,059,274,545
2012	7,968,030,200	814,156,400	233,411,860	9,015,598,460
2013	7,798,171,500	835,361,990	247,863,410	8,881,396,900

Local Tax Revenues



Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2004	76,962,326	7,152,543	4,835,035	5,008,648	10,404,338	104,362,890
2005	81,447,134	7,377,960	4,572,222	4,695,721	11,458,761	109,551,798
2006	87,516,565	8,046,832	5,186,910	4,620,956	11,932,219	117,303,482
2007	93,202,311	8,570,818	5,854,406	4,068,365	12,592,226	124,288,126
2008	99,559,431	8,464,493	5,740,634	3,564,342	13,663,413	130,992,313
2009	103,464,014	8,532,991	5,593,361	3,611,860	12,788,556	133,990,782
2010	105,039,725	8,331,887	5,264,972	3,620,581	12,850,302	135,107,467
2011	105,757,875	8,806,548	6,388,966	3,681,806	13,087,845	137,723,040
2012	106,577,030	9,237,658	5,848,440	3,572,415	13,294,866	138,530,409
2013	106,612,790	9,609,987	6,153,741	3,664,460	13,439,476	139,480,454

Population, School Enrollment, & Unemployment



Fiscal Year	Population	School Enrollment	Unemployment Rate
2003	87,500	14,127	2.5%
2004	88,600	14,279	2.7%
2005	89,469	14,365	3.1%
2006	90,482	14,728	2.8%
2007	90,902	14,777	2.6%
2008	90,420	14,802	2.8%
2009	90,867	14,650	4.6%
2010	91,011	14,474	6.3%
2011	92,376	14,259	5.7%
2012	92,687	14,081	5.6%
2013	93,256	13,958	5.5%

Sources:

Population: Weldon Cooper Center for Public Service

School Enrollment: From Roanoke County Schools

Unemployment Rates: Virginia Employment Commission and U.S. Bureau of Labor Statistics

County of Roanoke, Virginia – 50 Largest Employers

50 Largest Employers

1. Roanoke County School Board	26. Precision Fabrics Group
2. Wells Fargo Bank NA	27. Western Virginia Regional
3. County of Roanoke	28. Valcom
4. Allstate Insurance Company	29. First Team
5. Kroger	30. R.R. Donnelley and Sons Company
6. Friendship Manor	31. Blue Ridge Beverage Company, Inc.
7. Richfield Nursing Center	32. North Cross School
8. Bright Personnel and Business	33. Private Duty Services
9. Warsaw Health Care Center	34. Cardinal Glass Industries Inc
10. Hollins University	35. Double Envelope
11. Wal Mart	36. Home Instead Senior Care
12. Americold Logistics LLC	37. Panera Bread
13. Catawba Hospital	38. Star City Comics & Games Inc
14. Paychecks Plus	39. Coxcom
15. Plastic Products Company	40. Ruan Transport Corporation
16. Lowes' Home Centers, Inc.	41. Robo LLC
17. The Wackenhut Corporation	42. Corvesta Services, Inc
18. Advance Auto Business Support	43. RGIS Inventory Specialists
19. Medeco Security Locks	44. Goodwill Industries of Th
20. Integrity Windows Inc	45. Town of Vinton
21. HSN LP	46. Con Way Freight Inc
22. Advance Auto Parts	47. T J Maxx
23. Optical Cable Corporation	48. J.C. Penney Corporation, Inc
24. Carilion Healthcare	49. Guardsmark LLC
25. Food Lion	50. Corvesta Inc.

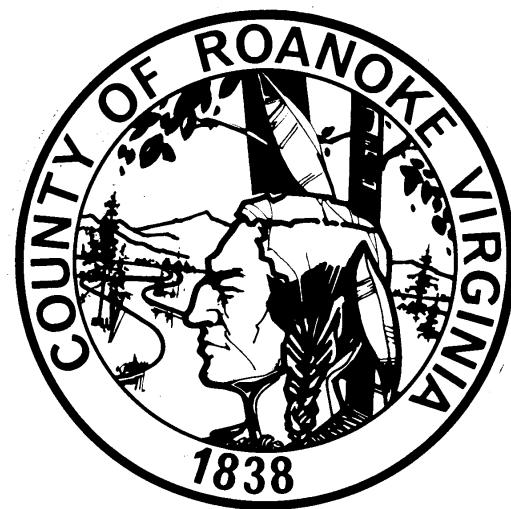
*Source: Virginia Employment Commission,
Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December) 2013.*



TAB

TAB

Index



Index

Administrator's Message.....17
Annual Fiscal Plan 39, 42-43, 60, 188-190, 373, 375-376, 380
Appropriation Ordinance 42, 44, 359-366, 373
Assessed Value 77, 327, 331, 373, 380, 408, 410
Asst. County Administrators.....98, 115,120
Authorized Positions98, 373
Authorized Positions Analysis.....97
Basis of Budgeting 39-40
Board of Equalization 178-179, 404
Board of Supervisors1, 10, 19, 28-29, 31, 37,39-42, 44, 54, 55, 60-61, 65, 73-75, 77, 80, 97-98, 115, 120-124, 126, 128, 144, 155, 188-190, 233, 249, 268-269, 298-301, 324, 327, 338-340, 359-366, 373-374, 377, 380, 387, 390
Bond Rating 53, 72-74, 181, 183, 322, 325, 404
Budget Calendar, County.....44, 374
Budget Calendar, Schools301, 374
Budget Process..... 19-21, 40-42, 61, 65, 77, 83, 97, 268
Building Maintenance..... 98, 211, 361, 387-388, 395
BPOL Taxes..... 80-81, 128
Capital Fund..... 39-40, 54-55, 74, 85, 91-94, 255, 302-303, 305, 317, 337-338, 364-365, 374
Capital Improvement Program 39-40, 44, 189-190, 338-341, 343-345, 375
Care/Confine, Prisoners..... 98, 115, 142-143, 151, 153
Central Accounting.....177
Circuit Court..... 10, 128, 146, 166, 361, 386-390, 393
Classification Plan..... 43, 97, 385-399
Clerk, Board of Supervisors 10, 122-123
Clerk, Circuit Court..... 10, 98, 112, 115, 142-143, 158-160, 361
Commissioner of Revenue.....24, 26, 76, 112, 389
Commonwealth's Attorney 98, 115, 142-143, 146-147, 386-388- 390-391, 393-394
Commonwealth, Revenue from....25, 37-38, 68-69, 76, 78-79, 81, 84, 95, 103, 110, 112- 113, 394
Communications255
Communications & Info Tech 10, 45, 85, 104, 255
Communications Sales & Use Tax. 103, 111
Community Development.10, 24, 29, 97-98, 115, 210-212, 214, 234, 344, 361, 377, 386-394, 406
Community Master Plan59-60
Component Unit Schools.38, 91-93, 297-317
Comprehensive Services..... 37, 45, 85, 92-93, 102, 104-106, 116, 171, 181, 238, 271, 273-278, 360, 362, 394
Consumer Utility Tax 79, 103, 111, 144
Constitutional Officers 38, 69, 85, 95, 106, 114-115, 128, 141-143, 361, 375
Contingent Balance 116, 269, 375
Contributions 20, 44, 249, 362
CORTRAN..... 186
Cost Per Pupil..... 301,304, 308
County Administrator.....1, 10, 17-31, 39, 42, 44, 60-61, 97-98, 115, 120-121, 359-360, 374, 388, 392-393, 404
County Attorney..... 10, 26, 97-98, 115, 120-121, 128-129, 361, 387-388, 391, 393
County History 12-13
County Map 11
County Organization Chart 10
Court Service Unit98, 115, 164-165, 171, 361
Cultural Agencies116, 222, 224, 249, 367-368
Custodial Services..... 211
Debt Per Capita 54, 327, 333
Debt Policy53-54, 274, 181, 327, 330
Debt Ratio..... 74, 327
Debt Service Fund.....39, 91-94, 321-333, 360, 363, 375-377
Demographic Statistics 404
Dues & Per Capita Allocations 249, 368
Economic Development... 10, 24, 26, 42, 98, 115, 120-121, 133-138, 184, 227-228, 338, 341, 344, 361, 387, 390, 392
Elections 10, 98, 112, 116, 222, 224, 247-248, 362
Employee Benefits27, 85, 116, 267-268, 362
Engineering 211
Expenditures Per Capita..... 71,333
Expenditures Summary by Fund 93
Federal Revenues 81, 298
Finance.....10, 24,97-98,115, 176-177, 181-185, 343, 361, 386-392, 394

Financial Improvement Policy	53	98, 115, 176-178, 188-190, 361, 373																															
Financial Trend Analysis.....	64-75	Management Services... 10, 38, 85, 95, 106, 114-115, 175-177, 361																															
Fire & Rescue	10, 29, 84, 365, 404	Miscellaneous..... 115, 267, 270																															
Fire/Rescue Volunteers, Number.....	203	Multi-Year Financial Planning..... 83-85																															
Fleet Service Center	13, 30, 92-93, 98, 102-103, 105-106, 116, 279-283, 360, 363	Net Bonded Debt	54, 327																														
Fund Balance Projection.....	369	Net Debt to Assessments	54, 327																														
Fund Balance....	72-73, 94-96, 104, 113, 116, 255, 275, 281, 287, 327, 375	Non-Departmental	92, 116, 265-270																														
Fund Structure	37-39, 45	Outstanding Debt..... 73																															
General Administration ..	38, 85, 95, 97, 106, 114-115, 119-121, 360-361	Parks, Recreation	97-98, 116, 222-223, 229-230, 404																														
General District Court	10, 115, 149, 164-167, 361, 381	Payroll..... 177, 182-184, 378-379																															
General Fund Balances	72-73, 269	Personal Property Tax..... 68-69, 76-78, 84, 103, 111, 405																															
General Fund Expenditures	54, 71, 105-106, 307-309, 327	Police..... 10, 22, 26, 98, 115, 194-201, 361, 386-392, 404																															
General Fund Revenues	53-54, 65, 68, 72-73, 76	Population..... 333, 404																															
General Fund Revenue Analysis	63	Property Tax Revenues..... 68, 78																															
General Government Expenditures ...	78, 101	Public Health	10, 116, 223, 236-237, 362																														
General Government Revenues	77-78, 104, 188, 304-306, 365, 376	Public Information Officer .	98, 115, 120-121, 125-127, 390																														
General Services	10, 26, 97-98, 115, 21-211, 215-218, 386-392	Public Safety..... 10, 13, 19-20, 22, 27, 29, 31, 38, 41, 85, 95, 106, 114-115, 130-131, 193-206, 256-258, 260, 361, 406																															
Glossary	373-381	Public Transportation..... 115, 176, 177, 186-187, 361																															
Grounds Maintenance.....	98, 116, 222-223, 231, 235, 362	Purchasing..... 177, 182-185, 390																															
Guiding Principles	9	Real Estate Valuation	10, 24, 98, 115, 176-180, 386-389, 392																														
Human Resources ...	10, 24, 27, 97-98, 115, 120-122, 130-132, 145, 360, 385-399	Real Estate Tax	66, 76-77, 84, 103, 111, 405																														
Human Service Agencies.....	116, 222, 224	Recreation Fee Class	37, 45, 92-93, 97, 102, 104-106, 291-295, 360, 363, 395																														
Human Services.....	10, 38, 44, 85, 95, 106, 114-117, 221-224, 362	Registered Voters, Number	404																														
Interfund Transfers.....	271	Revenue per Capita..... 67																															
Intergovernmental Revenues.....	69	Revenue Shortfalls	70																														
Internal Service Charges	116, 267, 269, 362	Revenue Summary by Fund..... 92																															
Internal Service Fund.....	349-354, 360, 376	Risk Management..... 95, 98, 353-354																															
Intrafund Transfers.....	271	Sales Tax..... 19, 24, 38, 66, 68, 76, 78-79, 84, 103, 111, 304-305																															
J & D Relations Court	164-165, 361	School:																															
Jail... 112, 143, 148-149, 151-154, 169, 345, 390		Judicial Administration	38, 95, 106, 114-115, 163-165, 361	Average Daily Membership	404	Law Library	37, 45, 92-93, 102, 104-106, 285-289	Facilities, Number	404	Libraries, Number	404	Funds.....	303	Library	12, 20, 26, 30, 97-98, 113, 116, 222-223, 240-242, 340, 343-344, 386-392, 396	Sheriff	10, 97-98, 112, 115, 142-143, 148-154	Magistrate ..	10, 115, 164-165, 168-169, 361	Social Service Agencies .	116, 222, 224, 367	Management & Budget	2, 10, 42, 61,	Social Services	26, 69, 81, 97-98, 116, 222-223, 238-239, 340, 343, 360, 362, 367, 386-389, 391-392, 394			Solid Waste	12, 26, 98, 211, 215-217, 387, 389-390			Statistics	403-414
Judicial Administration	38, 95, 106, 114-115, 163-165, 361	Average Daily Membership	404																														
Law Library	37, 45, 92-93, 102, 104-106, 285-289	Facilities, Number	404																														
Libraries, Number	404	Funds.....	303																														
Library	12, 20, 26, 30, 97-98, 113, 116, 222-223, 240-242, 340, 343-344, 386-392, 396	Sheriff	10, 97-98, 112, 115, 142-143, 148-154																														
Magistrate ..	10, 115, 164-165, 168-169, 361	Social Service Agencies .	116, 222, 224, 367																														
Management & Budget	2, 10, 42, 61,	Social Services	26, 69, 81, 97-98, 116, 222-223, 238-239, 340, 343, 360, 362, 367, 386-389, 391-392, 394																														
		Solid Waste	12, 26, 98, 211, 215-217, 387, 389-390																														
		Statistics	403-414																														

Street Signs	223, 232, 234
Tax Levies & Collections.....	409
Tax on Prepared Foods	80, 103, 111, 405
Tax Rates & Fees	405, 408
Transfers to:	
Capital.....	115, 267, 271
Comprehensive Services	115, 267, 271
Fleet Service Center	115, 267, 271
Debt Service	115, 267, 271
Internal Services	115, 267, 271
Schools	115, 267, 271
Transfers, Summary	271
Treasurer	10, 24, 76, 98, 112, 115, 128 142-143, 155-157, 361, 386-389, 393
Trends Analysis	64, 65-75
Uncollected Property Taxes.....	67, 69
Understanding the Budget	35-45
Undesignated Fund Balance Projections	369
Unemployment Rate ..	22-23, 65-66, 75, 380
Unexpended Appropriations	53-54, 364-365
VA Coop Ext	10, 116, 222, 224, 243-246, 362
Valuation of All Property	408, 410
Victim/Witness	146
Volunteer Fire/Volunteer Rescue.....	195,202
Welding Shop.....	211, 215-217, 288

