

*County of Roanoke,
Virginia*
**2015-2016 Annual Fiscal
Plan**

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**Board of Supervisors**

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Charlotte A. Moore  
*Cave Spring Magisterial District*

Al Bedrosian  
*Hollins Magisterial District*

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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.

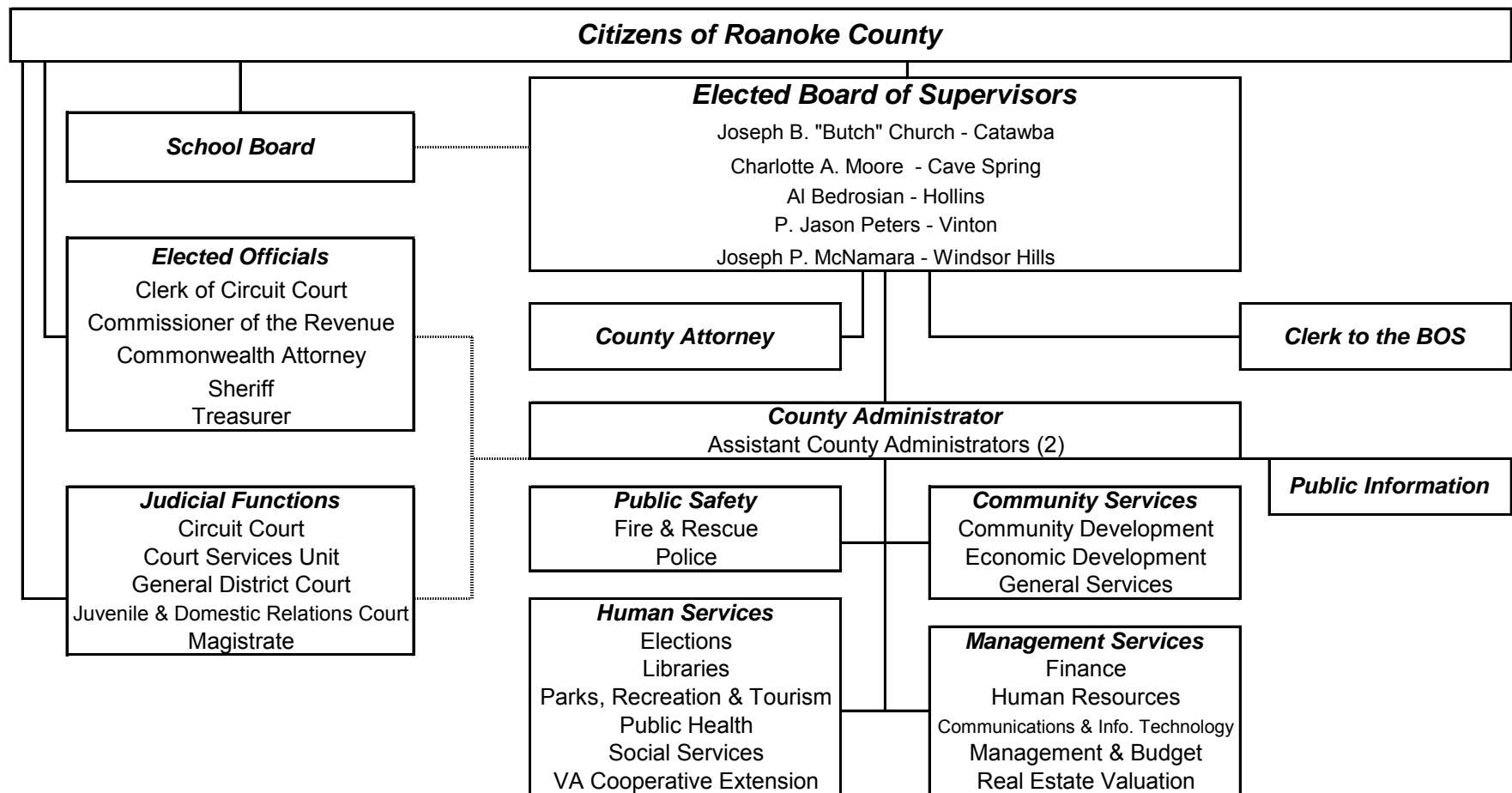
◆ Quality of Life

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

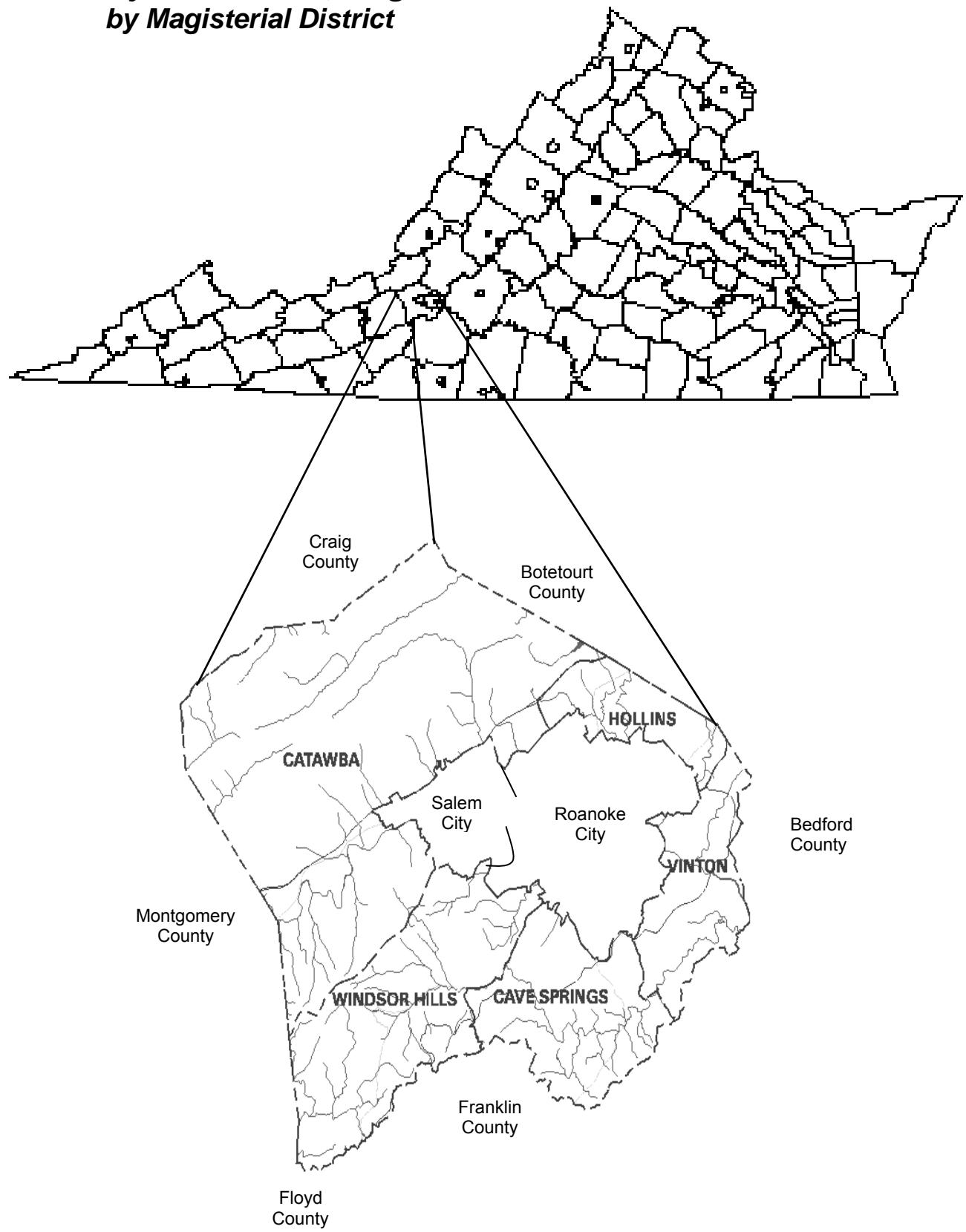


Adapted from the Roanoke County Community Plan (1998) and developed by citizen committees during the 1996 Visioning Process.

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.

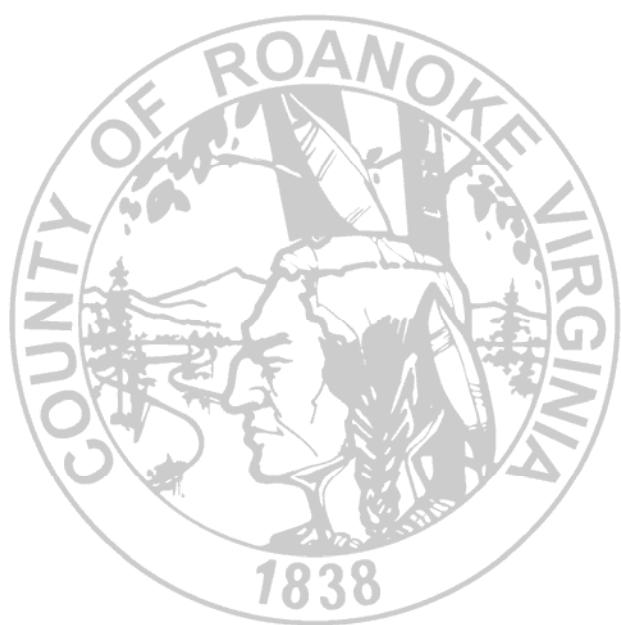
The Roanoke Valley Resource Authority was established on October 23, 1991 under a user agreement between the County of Roanoke, the City of Roanoke and the Town of Vinton to develop a regional solid waste disposal facility. A seven-member board appointed by the governing bodies of the Charter Members 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.

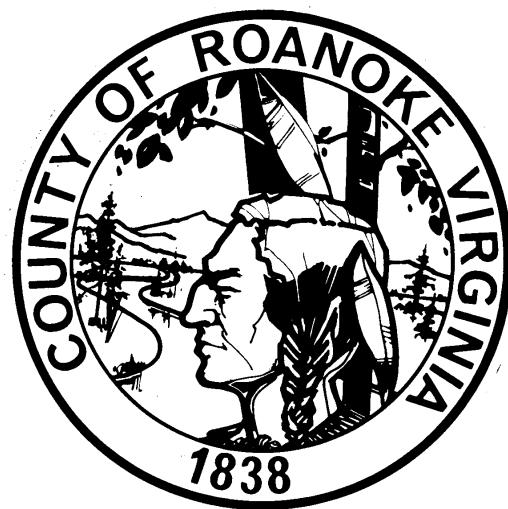
Access to abundant fresh, clean water is an essential service to County citizens. Roanoke County took that serious responsibility to another level in 2004 by collaborating with Roanoke City to establish the Western Virginia Water Authority (WVWA). Realizing the benefits of collaboration, Franklin County 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 2010 and 2015, 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.



*County
Administrator's
Message*



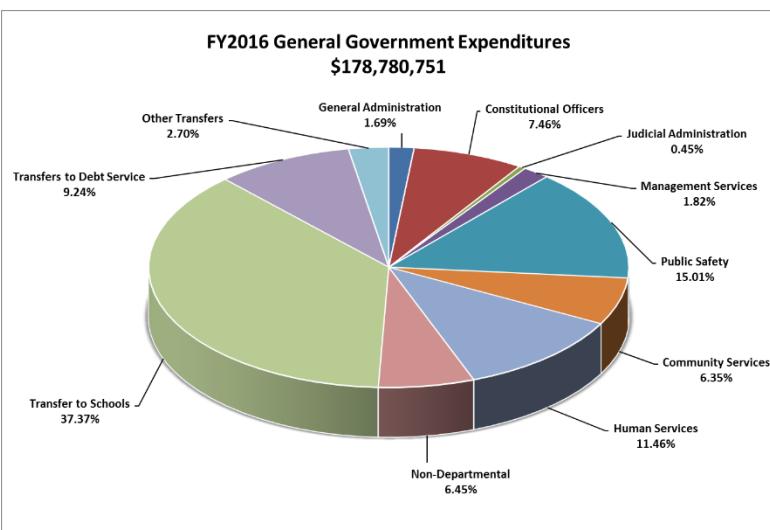




County of Roanoke County Administrator's Budget FY2015-2016

Budget At-A-Glance

The FY2015-16 budget for the General Government Fund totals \$178,780,751, an increase of \$4,551,455 or 2.6% over the FY2015 adopted budget. This increase is primarily the recognition of increased state funding, economic development projects, expected improvements in property tax (real estate and personal property) growth, and increases in fees for service. The General Government Fund is supported by local tax dollars, intergovernmental aid to localities, fees and charges for services. The total budget for all funds (including transfers) is \$388,710,413.



Several changes have been made to the budget development process in an effort to strengthen accuracy and accountability. Analyses of personnel turnover trends have allowed us to project personnel budgets more precisely and re-direct the savings to specific operational budgets that have been historically underfunded. In addition, funding for multi-year capital projects, fleet replacement, and heavy equipment needs previously allocated to operating budgets are now transferred to the Capital Improvement Program for increased transparency and more effective management of projects and costs.

With improved revenue growth and more precise fiscal planning, the FY2016 budget reflects the opportunity to address pressing issues and needs that have been postponed due to resource constraints.

Specific issues of note impacting FY15-16 budget development include, but are not limited to, the following:

- Addressing structural budget deficits
- Maintaining and investing in existing assets
- Addressing employee compensation issues
- Mandates related to storm water management, social services, and elections
- Funding Roanoke County Schools' request for public education per the adopted revenue allocation formula
- Meeting public safety staffing needs
- Enhancing long-range planning through 10-year planning models

Expenditure Changes FY2015 to FY2016

The recommended FY2016 General Government Fund increased by \$4,551,455, or 2.6% from the FY2015 original budget. The following items account for this change and are sorted by functional category:

Community Services—\$(276,723)

- \$(500,000) of storm water management project funding was removed from Community Development and included as a transfer to the County Capital Budget for storm water projects.
- \$58,300 in additional fuel costs were transferred to Solid Waste and Community Development.
- \$175,000 for repairs and maintenance for Solid Waste collection equipment.
- \$70,000 for a Project Specialist in Economic Development funded with re-allocated economic development capital dollars.
- \$(80,023) of decreased personnel costs due to raise allocations, normal employee turnover, and budgeted salary savings.

Human Services—\$373,676

- \$162,170 in funding is proposed for Libraries for an additional position and operating costs for the new Vinton Library, Sunday hours for South County and Glenvar libraries, and increased utility costs.
- \$20,000 has been proposed to fund the annual cost for local primary elections in the Registrar's office.
- \$30,000 in funding for the Public Information Office for a community survey.
- \$81,000 additional funds for Parks and Recreation including \$61,000 of additional fuel costs and \$20,000 additional for repairs and maintenance of vehicles and equipment.
- \$(130,197) of decreased personnel costs due to raise allocations, normal employee turnover, and budgeted salary savings.

Internal Services—\$171,639

- \$125,000 of additional funds allocated to Building Maintenance for increases in utility rates and usage.
- \$80,000 of additional funds allocated to Building Maintenance for energy management contract costs.
- \$(33,361) of decreased personnel costs due to raise allocations, normal employee turnover, and budgeted salary savings.

Public Safety—\$3,133,155

- \$43,320 for the Commonwealth's Attorney digital filing system and to recognize additional state funding.
- \$297,500 for 5 new positions for Fire and Rescue services in Cave Spring and \$215,000 for additional overtime costs. In addition, \$120,000 has been allocated to create parity between 12hr. and 24hr. shifts.
- \$200,000 for Police Department operations.
- \$304,500 has been allocated for Public Safety's skill-based pay system.
- A "net" reduction in the Sheriff's office of \$(221,224) including an increase of \$42,747 for an inmate work crew supervisor (shared cost with PR&T) and reduction in Western Virginia Regional Jail Authority per diems of \$(278,811).
- Social Services increased funding of

\$1,197,562 which includes the recognition of existing state funding for programs of \$1,100,000 and \$87,602 for 2 additional Benefits Specialists.

- \$905,167 of increased personnel costs due to raise allocations, normal employee turnover, and budgeted salary savings. This figure represents market adjustments of \$795,000 for public safety positions included in the budget.

Other—\$(122,115)

- \$80,000 for an Internal Auditor position to strengthen internal control and processes.
- \$14,909 changes in funding for contributions to outside agencies and dues/memberships.
- \$(286,173) in health insurance cost savings.

Non-Departmental—\$(1,120,857)

- \$(1,290,443) reduction in Employee Benefits account because employee raises were allocated directly to departmental budgets in FY16. In FY15, employee raises were recorded in the Employee Benefits account and reallocated to departments during the year; therefore, the methodology change resulted in a significant reduction in the Employee Benefit account for FY16, and a proportional increase in departmental personnel budgets.
- \$(382,932) transfer of Fuel Reserve to operating departments.
- \$506,160 budgeted to Fund Balance to meet fiscal policy.

Transfers—\$2,392,680

- Debt Service—County and Schools \$356,990
- Capital—\$1,080,054
- Schools Operations—\$707,281
- Risk Management—\$248,076 for Worker's Compensation increases.

Revenue Changes FY2015 to FY2016

Changes in major revenue categories from the adopted FY15 budget and the FY16 proposed budget are highlighted as follows:

Real Estate Tax—\$1,685,995

- Revenue collections raised from real estate taxes are projected to increase by 1.66% due to a strengthening economy and housing market.
 - \$1,454,375 for reassessment and new construction.
 - \$147,150 resulting from economic development agreement with Ardagh (off-set with expenditure for reimbursement of real estate taxes).

Personal Property—\$1,362,270

- Personal Property tax revenue is expected to increase by 4.13%.
 - \$742,753 increase in the taxable base resulting from increased new car sales and net changes in used car values.
 - \$619,517 resulting from economic development agreement with Ardagh (off-set with expenditure for reimbursement of taxes paid).

Recordation and Conveyance—\$(175,000)

- While the values of existing real estate is projected to increase modestly and new construction shows signs of recovery (as reflected in the Real Estate revenue above), activity related to refinancing has slowed, resulting in an over-projection of revenue for the current year; therefore, the \$(175,000) reduction indicates a budget adjustment to reflect current trends.

Sales Tax—\$100,000

- Revenue derived from local sales tax is expected to increase by 2.54% in FY15-16.

Other Local Taxes—\$213,310

- Various changes in Telecommunications Taxes, Utility Consumer Tax, BPOL, Motor Vehicles License, Hotel Tax, Meals Tax, Interest Income

and Miscellaneous revenue.

Ambulance Transport Fees—\$350,000

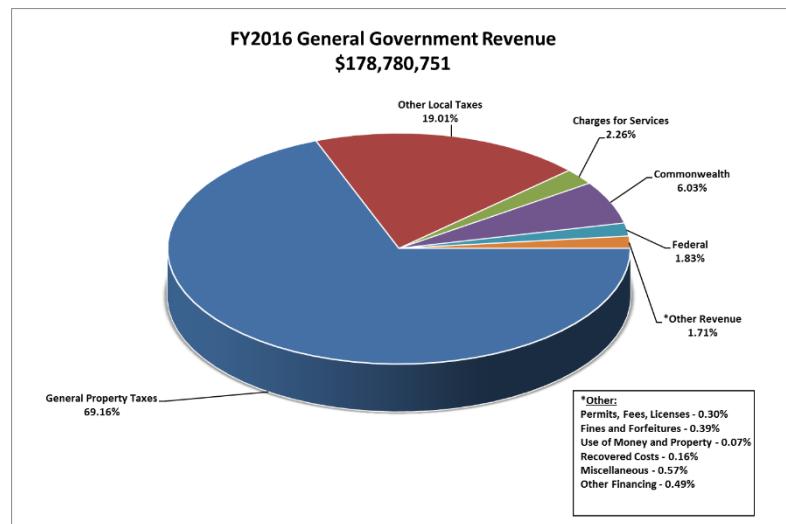
- Adjustment to reflect actual collection history.

Intergovernmental Revenues—\$1,410,754

- Recognition of state revenues for Social Services of \$1,187,602, Compensation Board reimbursement of \$103,192 for Constitutional Officers, and staff compensation increases.
- Other miscellaneous state increases of \$119,960.

Non-Revenue and Transfers—\$(345,874)

- Reduction of Transfer from the Health Insurance Fund for General Fund operations \$(845,874).
- Budget a Beginning Balance of \$500,000 to reflect FY15 savings rollover into FY16 for one-time capital purchases.



Prepared by:

Department of Management and Budget

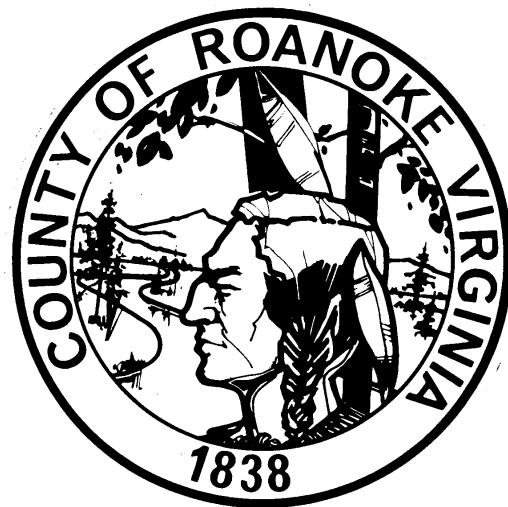
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Understanding
the
Budget





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.

“Internal Service Fund” - This 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 advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are

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.

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.

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

Other Documents Related to the Annual Fiscal Plan

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

- Capital Improvement Program (CIP). The 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 2016 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 uses an “incremental approach” to prepare its budget. The County utilizes a Strategic Budgeting Process that focuses on strategic priorities to adjust department budgets incrementally year over year. 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 shape the overall activities of each department. In addition to these plans, each department may submit an Additional Funding Request to County Administration. Additional Funding Requests define resources needed to accomplish immediate activities or goals in the upcoming fiscal year. These requests, in conjunction with Department Business Plans and the Roanoke County Capital Improvement Plan (CIP), help to determine overall resource allocation.

Functional teams meet together to develop and prioritize key needs. Prioritization is essential to align departmental programs and activities with strategic priorities and upcoming challenges. The goal of prioritization in a functional team context is to identify needs specific to service delivery areas and review those needs at an organizational level.

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 important for Roanoke County officials to understand how funding and service provision will affect various community stakeholders in order to effectively govern.

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

³ Resources include monetary *and* human capital.

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 FY2016 budget appropriation ordinance on May 26, 2015.

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 FY2016 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.

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 2015-2016**

August 2014

- 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 2015

- Business Plans and Additional Funding Requests due
- Work Session: FY2015-2016 Budget Development Discussion with Board of Supervisors

February

- Work Session: Joint County Board of Supervisors/School Board
- Work Session: FY2015-2016 Budget Development Update with Board of Supervisors
- Functional Budget Team Presentations
- Public Hearing: General Comment on FY2015-2016 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: FY2015-2016 Budget Development Update with Board of Supervisors
- Work Session: Contributions to human services, cultural and tourism agencies

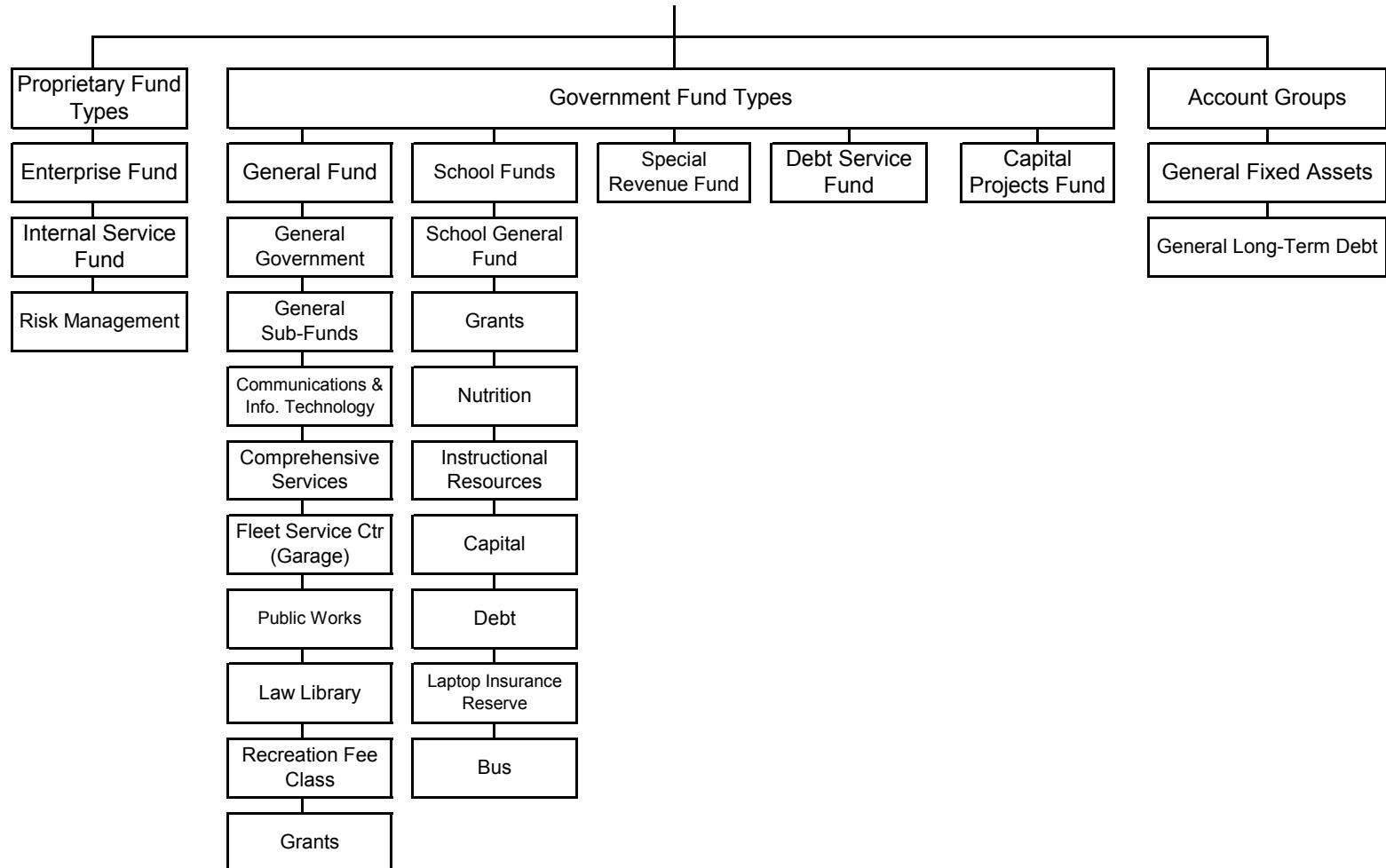
April

- County Administrator presents FY2015-2016 Budget to Board of Supervisors
- Public Hearing: FY2015-2016 Proposed Budget and FY2016-2025 CIP
- April 28 – Budget Work Session

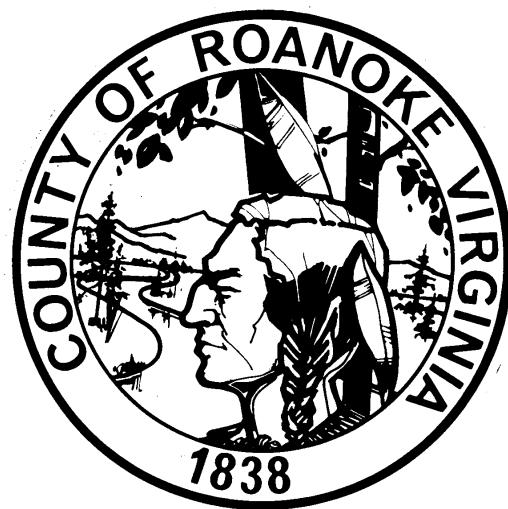
May

- May 12 – Budget Work Session
- School Budget Adopted by Board of Supervisors
- First reading of Appropriation Ordinance
- Second reading of Appropriation Ordinance/approval of Class Plan
- Board Adopts FY2015-2016 Budget and FY2016-2025 CIP

Fund Structure



*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 \$1,944.
- **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 1.97%.
- **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 7.20%.

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.

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

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

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 strategies¹ to achieve goals

The Departmental Business Plans shape the overall activities of each department. County Administration plays a key role in ensuring that Department Business Plans are aligned with the County's strategic priorities.

Capital Planning

As part of the intensive strategic planning initiative, Roanoke County is embarking on a ten-year Capital Improvement Program (CIP). The underlying strategy for the 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.

¹ Resources include monetary *and* human capital.

FUNCTIONAL TEAM BUDGETING

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

Throughout the budget process, the various Functional Teams held meetings where they discussed team goals and budgetary issues that were impacting the ability to provide high quality services to Roanoke County citizens. The teams also reviewed their Additional Funding Requests and outlined their budgeting needs for the upcoming fiscal year. Each team developed a list of the most significant issues impeding their ability to deliver services and prioritized each issue accordingly. This report was then forwarded to the County Administrator to reference in determining appropriate funding levels for each department. Below is a breakdown of the departments on each Functional Team. Following that is a set of information outlining each team's goals, their strategic budgetary issues, and a summary of their proposed funding levels for FY16.

Functional Team Assignments

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

Community Services Functional Budget Team

The Community Services Functional Budget Team provides both direct and indirect services to Roanoke County citizens that benefit the community as a whole. Service areas include potential and existing development, curbside refuse collection, and real estate assessments. The Community Services Team consists of the following departments:

Community Development	Economic Development
General Services – Solid Waste Division	Real Estate Valuation

Community Services Goal Statements

- To protect the public health, safety, and welfare and provide for the necessary infrastructure for future growth
- To protect, maintain and enhance economic vitality and property values
- To provide transparency through communication, public involvement, partnerships, and outreach to diverse stakeholders
- To balance environmental stewardship, economic development, social equity and financial viability

Community Services Issues Statements

- **Community facility and infrastructure investment strategy needed to increase revenues**
 - Investments in economic development will be necessary to enhance the tax base and generate additional revenues for the County. A disproportionate balance exists with the majority of revenues generated by residents through real estate taxes (less than 17% of revenues are generated by businesses). Additional investments in community-wide infrastructure including broadband, water and sewer lines, greenways, and transportation corridor improvements, as well as investments in community facilities such as schools, parks (Explore Park), libraries, and public safety will continue to improve the quality of life and will serve as a catalyst for future business growth. Industrial and commercial property acquisition, the preparation of ready to go sites, and having additional commercial and industrial zoned properties for private sector development will be critical to the County's competitive position in the future and are necessary to increase the percentage of revenues generated by businesses.
- **Funding mechanism and replacement strategy for equipment and heavy fleet.**
 - The county's solid waste fleet and other heavy equipment is aging and becoming prohibitively expensive to maintain. The maintenance costs for these vehicles and equipment increases exponentially as they reach the end of their useful life. A structured replacement program is necessary for heavy fleet and equipment to ensure consistent service can be provided and to avoid high maintenance costs.
- **Operational budgets (funding) have not kept pace with inflationary cost increases and changing service demands, making it difficult to maintain base-line service levels.**

- Each year, the costs of providing services increase as general prices increase. Changes in demand and other uncontrollable factors also push costs higher making it difficult to deliver the levels of service expected by the organization's stakeholders.
- Operating budgets and staffing levels have remained flat or have been reduced over the past several years, resulting in both financial and operational strain on departments as inflation erodes purchasing power and service expectations continue to expand.
- Flexibility within budgets has been severely compromised due to minimal funding levels, limiting the ability of departments to effectively respond to unanticipated cost increases and/or events without negatively impacting high priority services. An evaluation of services provided may be necessary to ensure that high priority service provision is not being put at risk by lower priority service costs.
- **Recruiting and retaining qualified staff members is becoming challenging**
 - A significant cultural shift is occurring in the Community Services team and in the County as a whole. Significant concerns regarding retirements and the loss of institutional knowledge will persist for the next several years. Finding employees with the proper skill sets and qualifications to fill these positions will be challenging. In addition, the need for proper succession planning becomes much more important and will need to be an area of focus moving forward. The demand for services that exist today is anticipated to grow significantly in the future as the county expands its infrastructure and the economic recovery continues. Proper staffing levels and succession planning will be needed to meet these coming demands.
- **Regulatory requirements will require significant time and resources to implement.**
 - A number of regulatory requirements impact the Community Services Functional Budget Team. Changes to code requirements require significant training and an increase in the number of inspections needed. Regulations involving storm water management will continue to have a drastic impact on all county departments, but the operations of the Community Services Team will be impacted most directly. Depending on the extent and complexity of these regulatory changes, additional staff and/or operational funding may be required.
- **Instability of fuel costs**
 - The departmental makeup of the Community Services Budget Team lends itself to significant fuel consumption. Each of the team's departments relies on fuel as a primary part of their operation. From solid waste vehicles to building inspections to reassessments, even slight increases in the prices of gasoline and diesel have significant budgetary impacts. While fuel costs are currently below the highs of recent years, the instability and volatility of both gasoline and diesel prices can have significant operating impacts on departments and makes budgeting for such costs difficult.

Human Services Functional Budget Team

The Human Services Functional Budget Team provides direct services to Roanoke County citizens in the areas of recreation, library services, voting, transportation, and communication. Human Services Team consists of the following departments:

CORTTRAN (Public Transportation)	Library
Parks, Recreation and Tourism	Public Information
Registrar (Elections)	

Human Services Goal Statements

- To provide quality, customer-oriented services that enhance, enrich and sustain the lives of Roanoke County citizens
- To provide affordable community-based leisure, recreational and educational opportunities to our citizens and surrounding areas
- To provide facilities which are safe, accessible and appropriate for citizen activities
- To allow citizens to fully participate in the community
- To provide accurate, current information and resources to our citizens

Human Services Issues Statements

- **There are significant staffing concerns regarding both full-time and part-time personnel.**
 - Departments in the Human Services Functional Budget Team are heavily dependent on both full-time and part-time personnel for service delivery. With constant turnover in the workforce, departments have had to invest more time in hiring, training, supervision, and scheduling. In addition, Federal legislation impacting benefits for part-time workers (ACA) has created a unique challenge for departments who must monitor employee's schedules closely and correctly adhere to the program's directives. Furthermore, staff attrition through retirement and the loss of institutional knowledge places a significant focus on recruitment and retention. The emphasis will be on replacing experienced employees with qualified staff and providing new and current staff members with the proper training and development programs to succeed. Organizational development and preparing employees with the necessary management and leadership skills will be a top priority in the coming years.
- **Demand and expectations for services continues to increase. This continues to strain already diminished operating budgets.**
 - The public's need for the services provided by Human Services (libraries, parks, CORTTRAN, etc.) typically increases during periods of economic stress, as citizens shed financial obligations for education, recreation, and even transportation that they are unable to maintain as individuals. In addition, demographics for Roanoke County show an aging population, with greater reliance on the services provided by the Human Services Team. However, this increased demand for service has not been accompanied

by increased funding. The problem is compounded by operating budgets which are already at a minimum due to several years of budget reductions. Meanwhile, costs of providing or producing services have continued to rise due to inflation. Finally, demand for services is not only increasing but evolving and taking different forms in light of technological advances and citizen expectations. Service provision must change accordingly with this cultural shift and new resources will need to be leveraged to accommodate the changing expectation in the types and amounts of services provided.

- **Training and development has been diverted to other areas.**

- The quality and effectiveness of the services provided by the Human Services Team are dependent on the ongoing training and development of its staff. Ensuring that staff has a basic knowledge and awareness of constantly evolving technologies, state mandates, legal requirements, diverse public expectations, etc. is necessary but difficult to arrange and costly to maintain. Unfortunately, funding for most forms of training has been reduced or eliminated over the past several years in order to accommodate increasing costs in other areas. This has left departments with little funding to provide for organizational development and proper training to maintain a well-qualified staff.

- **Technological advances require a different approach to operations, as well as an increased need to replace outdated technology.**

- The speed with which technology advances has had a profound impact on the business operations of the Human Services Team. Factors such as e-books and databases, online program registration software, web site and social media development, or new voting machines have literally changed the way that Human Services departments do business. In many instances, citizens fully expect to conduct basic transactions—such as registrations for programs, personal research, or payments for services—electronically. These factors, along with the cost of providing and maintaining necessary equipment such as computers, servers, or software, makes support for technology a critical component of each department's budget. Although Human Services departments now must rely on technology, replacement has had to be reduced or delayed over the past several years due to budget constraints.

- **Capital maintenance/operational maintenance**

- Capital maintenance continues to be a significant problem for the Human Services team. Adequate annual maintenance for facilities within the Human Services team is currently inadequate to address the large number of needs. The result is an accumulation of deferred capital maintenance issues that will be more costly going forward. In addition, newer buildings such as the South County Library, utilize more sophisticated and complex equipment, making maintenance both more specialized and expensive. Since adequately maintained facilities are of paramount importance to departments that deliver a significant number of programs and services, this area should be a focus in upcoming budget cycles.

Internal Services Functional Budget Team

The Internal Services Functional Budget Team supports internal and external customers throughout County Operations. The Internal Services Team strives to balance employee's and citizen's needs while encouraging empowerment in access to information and services. Internal Services Team consists of these departments:

Clerk of Circuit Court	Commissioner of the Revenue
Communications and Information Technology	County Attorney
Finance	General Services
Human Resources	Management and Budget
Treasurer	

Internal Services Goal Statements

- To protect and prudently manage financial, human, physical, and technical resources
- To operate efficiently and effectively in providing basic support services while managing limited resources
- To ensure compliance with all federal, state, and local regulations, laws, and policies to minimize and mitigate risk
- To build and maintain effective relationships through utilization of various communication tools and resources

Internal Services Issues Statements

- **Staffing needs for many departments are prevalent to maintain baseline services.**
 - Declining budgets over the past four fiscal years have reduced or frozen staffing levels for many Internal Services departments thereby reducing the effectiveness of services. Budgets have decreased while demands for services have increased. Citizen and employee needs are driving new ways of servicing the team's customers and challenging departments to deliver services. Staffing and succession planning is a pivotal component in future County growth and development.
- **Budget reductions have impacted training and could impact certifications.**
 - Maintaining a healthy and robust workforce to address today's changes has been impacted by budget reductions in the areas of training and certifications (further budget reductions could endanger necessary certifications). Training and education is a driver to ensure employees have the tools to implement best practices. These areas are sometimes the first to be reduced in order to maintain existing service levels. In order for departments to address the needs of tomorrow, our workforce must be educated on emerging best practices for the services we provide. Our employees are one of the keys to keeping Roanoke County moving forward and providing efficient citizen services.
- **Technology requires significant staff time and funding in order to implement properly.**
 - Technological advances require significant staff time and funding in order to implement and maintain efficiently. The Communications and Information

Technology department is only part of the team that manages and maintains our information systems and software. Departments across the County not only utilize the information systems and software, but they also manage and maintain them as well. It takes a team effort and coordination to keep technological operations at peak performance. Departments not only provide the functional expertise, in some cases they provide direct system management for the information systems and software they utilize on a daily basis. This adds to the depth of certain positions across the Internal Services departments in education, training, knowledge and time taken to support software and web applications.

- Departments have turned to technology to become more effective and efficient in delivering services to internal and external customers. The existing hardware and software needs have increased across the County with insufficient funding for replacement. Considering technology has a life cycle, departments are in the position to explore upgrades and replacements for existing applications and technologies. Limited technology project financing places a burden on departments to provide existing levels of service once technology has reached its end of useful life.
- **Federal and State legislation will have significant impacts on the County.**
 - Federal and state legislation decisions will have significant impacts on the County. The Internal Services departments have seen legislation passed and some pending that will impact County operations in the areas of financial operations and reporting, human resources, healthcare, employee benefits, tax law, VRS, environment and code revisions. Employees have been charged with reviewing, interpreting, updating and implementing these legislative changes throughout County operations. Extensive time and energy will be placed in the Internal Services departments impacted by these changes to keep the County in compliance.
- **Aging buildings and equipment are becoming costly to repair while funding for proactive maintenance on new and existing buildings is becoming nonexistent.**
 - Several existing County buildings are aging and in need of extensive repairs. New buildings and overall replacement equipment are becoming costly to repair each year. Funding for proactive maintenance for new and existing buildings has become increasingly nonexistent. County operations are dependent upon financial support towards building maintenance and repairs to sustain County operations in the years to come. Over the past several years, Roanoke County has constructed several new buildings with complex systems to maintain. Training staff in the maintenance of these complex new building systems is expensive and time-consuming, but critical in the efficient use to benefit from these systems.

Public Safety Functional Budget Team

The Public Safety Functional Budget Team supports internal and external customers throughout the County. The Public Safety Team strives to balance citizen and employee needs while encouraging empowerment in access to information and services. Public Safety Team consists of these departments:

Commonwealth Attorney	Communications and Information Technology
Fire & Rescue	Police
Sheriff	Social Services

Public Safety Goal Statements

- To protect the welfare and safety of Roanoke County citizens, and all other persons within Roanoke County, by providing public education, code/law enforcement, investigation, corrections and court security
- Preserve, protect and restore family and individual stability and foster self-reliance
- To reduce the loss of life and property through emergency response in an expedient and efficient manner
- To be prepared for natural and man-made emergencies and changing demands for services by providing effective training and equipment, and applying professional business practices
- To acquire and maintain professional public safety certifications, standards, and/or accreditations

Public Safety Issues Statements

- **Operating budgets at minimal funding after multiple years of budget reductions**
 - Multiple years of budget reductions have created structural deficits within certain departmental operating budgets. It is becoming increasingly difficult to offer the level of services to our citizens that they have come to expect and that the Board of Supervisors wants delivered. Measures to conserve funding are continuously being explored and implemented. Given the nature of public safety services and the variety of requirements/mandates necessary in order to provide services, further reductions will impact service levels.
- **Staffing issues, full-time, part-time and overtime considerations for most departments, and organizational structure.**
 - Roanoke County has always prided itself on the excellent services we provide to the citizens and visitors of our locality. In recent years, driven by the economic downturn, the County has not been able to add additional staff to meet current service level demands (for example, the Fire and Rescue department has seen a significant decrease in volunteers). Even though efforts are being made to stretch current resources, these reductions are negatively impacting Public Safety Agencies' abilities to deliver services efficiently and cost effectively. As a result,

part time and overtime costs are being driven up and some current organizational structures are unable to support the organization's service delivery goals.

- Our employees are a vital part of our organization and directly responsible for delivering public safety services to and for our citizens. Neighboring jurisdictions' salaries have surpassed Roanoke County, which has created challenges for retention of current employees and the ability to attract new employees. Employees hired in the last 1-5 years are not moving across the salary scale resulting in salary compression. In turn, this is negatively affecting employee retention and significantly impacting our ability to attract qualified new employees. While this has been partially addressed, the issue of salary compression and compensation, in general, needs to be corrected even if it means limiting funding in other areas.
- **Training/education/development funding**
 - Roanoke County is no different than other local governments operating in bad economic times. The first place we look to cut expenses is training. While this line item may be optional for some departments, Public Safety Agencies are highly dependent on training to maintain required certifications and professional accreditations required for them to deliver services to our citizens. In addition, we have been unable to enact any organizational development that will expand employee skill sets beyond the minimum, mandatory requirements. In spite of best efforts, budget reductions to the training programs for Public Safety Agencies have a direct and major impact on service delivery and safety.
- **Equipment, capital maintenance, and technology needs**
 - Capital equipment and maintenance budgets have not been funded appropriately to keep the vehicles, buildings and other equipment maintained and/or replaced in a manner which would allow for basic service delivery. The budget reductions of the past few years have only served to exacerbate this situation.
 - Technology continues to play an ever increasing role in service delivery and support, so too does it become increasingly difficult to fund the purchase, replacement, and upgrade of technology equipment and software. Even in today's environment, not all departments are fully equipped with the necessary basic equipment. From the standard computer, to portable devices used in vehicles, to electronic voice loggers and radios, all this equipment and software must be kept compatible with the rapid development of technology advances. In Public Safety Agencies, the services delivered to the citizens and even the safety of our personnel is dependent on the expedient delivery and exchange of information through technology.
- **Fuel costs**
 - Fuel costs, to include diesel, are beyond anyone's control and continue to be unstable. In addition, increases in calls for service have increased the demand for fuel. This instability has the potential to create budgetary as well as service delivery problems for those whose business delivery models are highly dependent on vehicles, such as Public Safety Agencies.

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/County 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 1.9% for the 2013 calendar year and 2.2% for 2014.

GDP

GDP has steadily increased. The fourth quarter of 2014 saw an increase in growth with GDP rising by 2.2% compared to the previous quarter, which rose 5%. The deceleration in GDP growth reflects an upturn in imports, a downturn in federal government spending, a deceleration in nonresidential fixed investment, and a larger decrease in private inventory investment that were partly offset by accelerations in personal consumption expenditures. Personal income and disposable personal income increased slightly in both January and February 2015 over the previous month. These trends indicate a positive economic outlook at local, state, and national levels.

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 gradual improvement and was down to 7.4% for 2013. In 2014, national unemployment dropped to 6.2%. While this is still a slightly high level of unemployment, the 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 February 2015) is less than state and national indicators, it is higher than the typical 3-4% range seen prior to the economic downturn of 2008. 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 remained strong during the recession. While the County has experienced several years of annual decrease in real estate values, this trend is beginning to reverse. In FY14, the estimated actual taxable value of property increased for the first time since FY2009. Comprising more than half of Roanoke County's general government revenue, real estate tax collection is expected to exceed original projections in FY2015. The County is expecting a real estate revenue to increase by 1.7% in FY2016.

Other revenue categories are expected to increase as well. Personal property, sales tax, and meals tax revenues are projected to increase significantly. These projected increases coupled with an increase in intergovernmental revenue result in a total increase in revenue projections by 2.5% in FY2016.

Inflation

Over the last three years, revenue growth in Roanoke County has increased by approximately 0.8% annually. The slow rate of revenue growth is outpaced by inflation, which has increased by approximately 1.7% annually during this same three-year period. Inflation has decelerated from 2.2% reported last year and revenue growth rate has increased from 0.4% reported last year. While these positive trends indicate improvement in economic conditions, inflation has continued to outpace revenue growth since the economic downturn. These economic indicators will continue to 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 economic downturn of 2008. 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

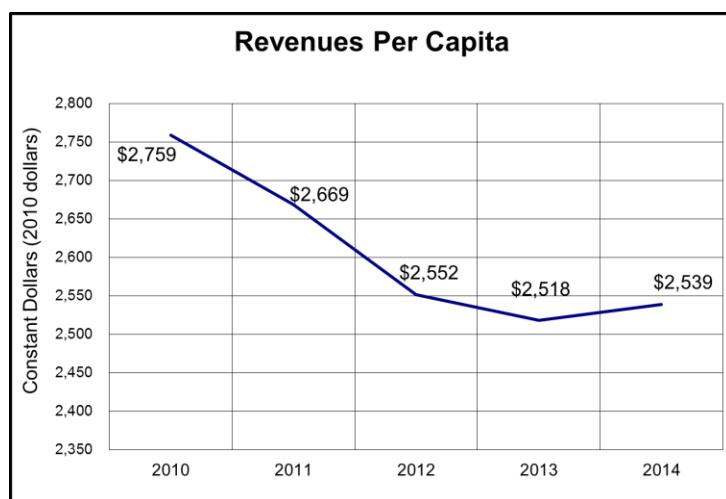
stable under negative market conditions and others would expand with a growing economy. The revenues would come from diverse sources eliminating dependence on any one particular source. User fees would be reevaluated regularly to cover the full cost of service provision.

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.

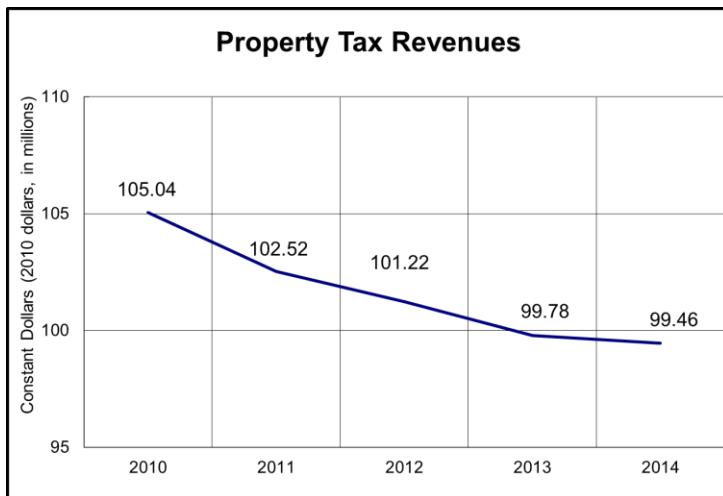
Revenues Per Capita



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 2010 constant dollars) for FY2013 and FY2014 were \$2,518 and \$2,539, respectively. The slowed decline in FY2013 and

subsequent increase in FY2014 reflects the economic recovery previously described. However, the FY2014 revenues per capita are less than those of FY2007. This indicates that, while improvement is beginning to occur, the County's ability to meet service demands is still strained.

Property Tax Revenues



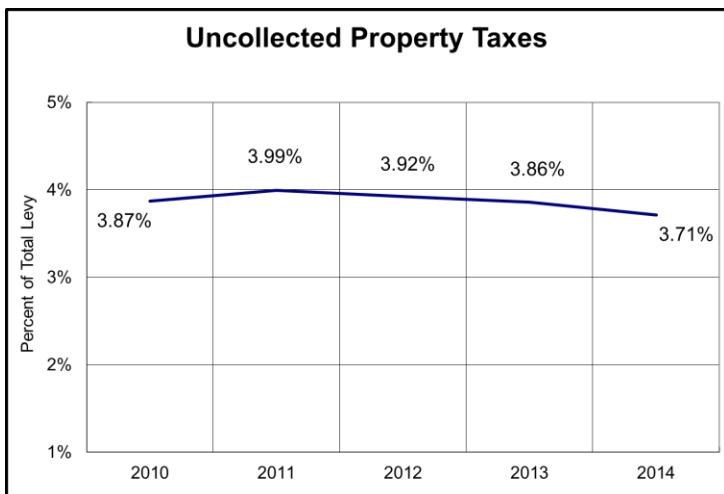
Property tax revenue indexed to the CPI is an essential indicator. General property tax revenues comprised 68.5% of General Fund revenues in FY2014. This revenue category is critical to the operations of Roanoke County government, especially when compared to other major revenue units in the General Fund. Sales tax revenue contributed only 5.6% to General Fund revenues for FY2014; revenues from the Commonwealth of Virginia were approximately 5.8%. 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.

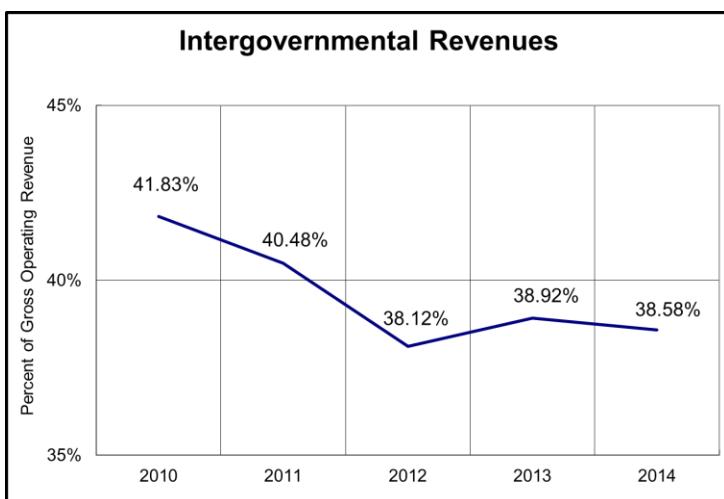
Annual reassessment, instituted in 1987, assures that property is taxed at its present value. During 1998 there was a major change in the administration of personal property taxation (and reporting of the related revenue). The Virginia Personal Property Tax Relief Act of 1998 enacted a phase-out of local 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 1.8% (in 2010 dollars) from FY2012 to FY2014. The decrease in property tax revenue has slowed from 2.7% reported last year for the FY2011 through FY2013 period. 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 revenues from other sources decline, property tax revenues have traditionally remained relatively stable. This consistency has allowed Roanoke County to maintain high quality service delivery to its citizens.



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

Intergovernmental Revenues



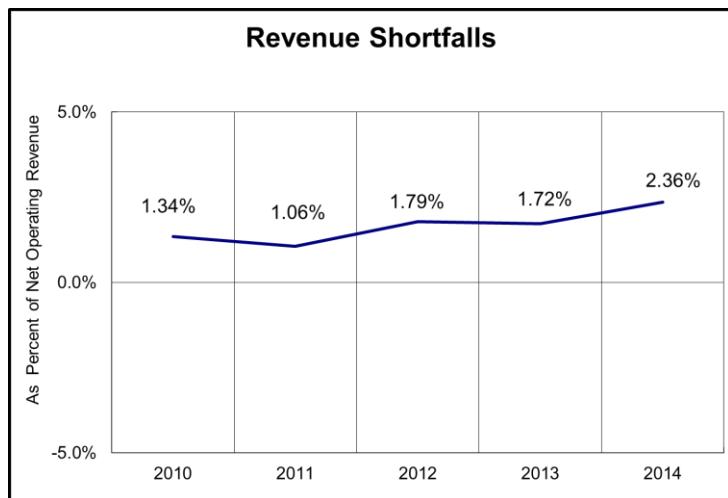
revenues, excessive dependence on intergovernmental sources can result in local financial instability. If external revenue sources are withdrawn, the municipality must either eliminate services or finance the program from the General Fund.

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 38.58% of the county's gross operating revenue for FY2014. 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 economic downturn of 2008.

Uncollected property taxes, expressed as a percent of the total tax levy, have seen a slight decrease to 3.71% in FY2014. 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

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. Revenues from intergovernmental sources are compared to total revenues to show the degree to which Roanoke County relies on state and federal funding sources. Because of the uncertain nature of these types of

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 FY2014 were 2.36% lower than actual revenue. This indicates an overestimation of County revenue in FY2014, primarily due to a slowly recovering economy and reduced intergovernmental support.

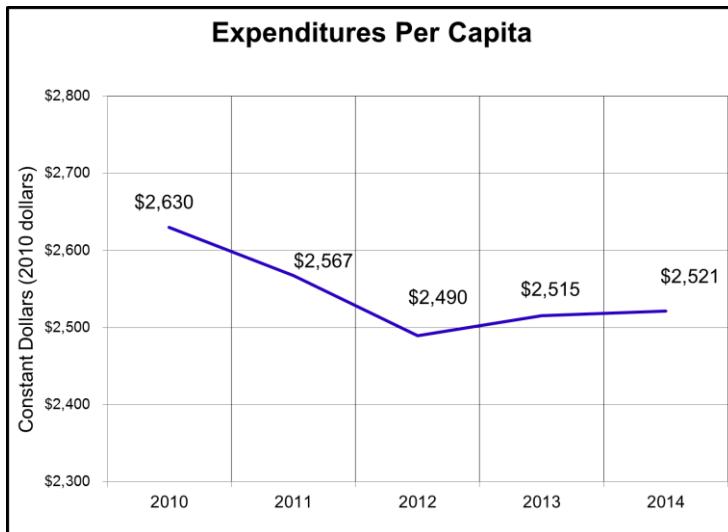
Expenditure Indicators

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.

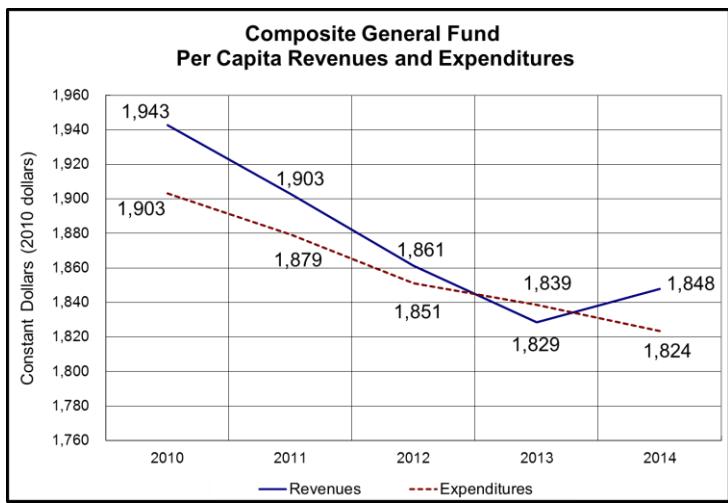
Expenditures Per Capita



then declining productivity may be a driving factor.

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 declining trend in per capita expenditures for the general fund until FY2013. This trend coincides with the previously addressed decrease in revenues per capita and represents cost cutting to adapt to ramifications associated with the economic downturn of 2008. In FY2014, there was a slight increase of \$6 per citizen over the previous year. The increases in per capita spending are primarily caused by the need to maintain basic service levels throughout the County.

General Fund Per Capita Revenues and Expenditures



revenues influenced by a weak economy. In FY2013, expenditures exceeded revenue, indicating that Roanoke County has reached a tipping point in which general fund expenditures now outpace general fund revenue. While the trend improved in FY2014, with revenues exceeding expenditures by \$24 per capita, the historical disparity will continue to be closely monitored and addressed by County policymakers.

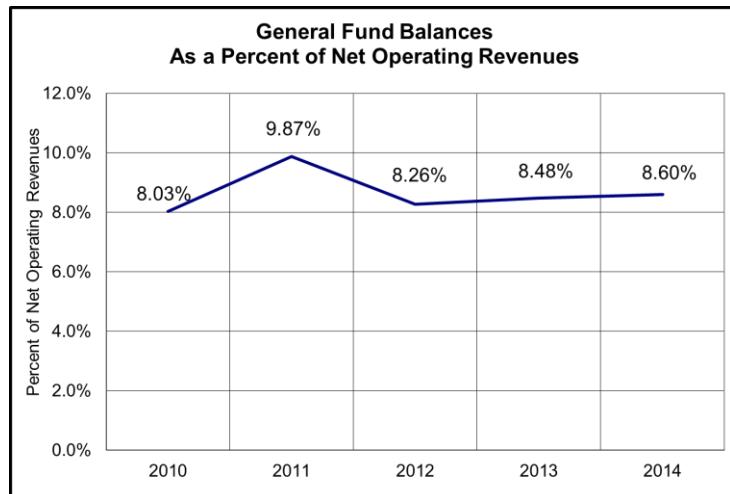
Expenditures per capita reflect changes in government spending, taking into account changes in the population served. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, particularly if spending is increasing faster than 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,

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). A historical decline is apparent 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

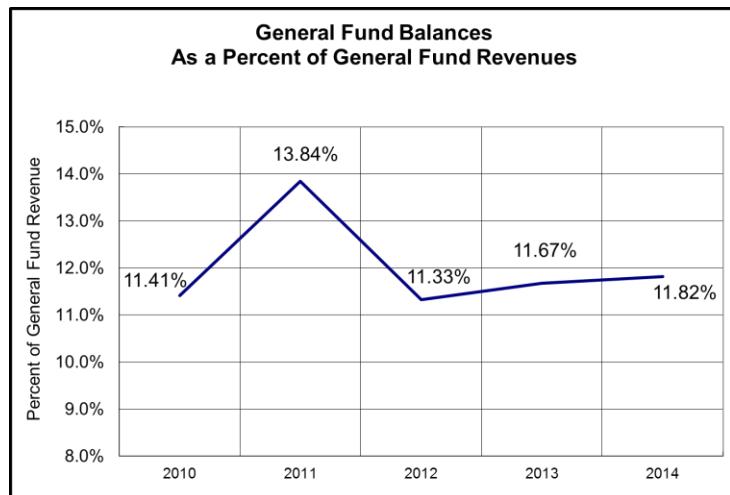
Operating Position Indicators

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



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



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.

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

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

Unrestricted Fund Balance	Amount	Percent of Revenue
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%
June, 30 2014	\$21,799,195	11.82%

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 8.51% 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.

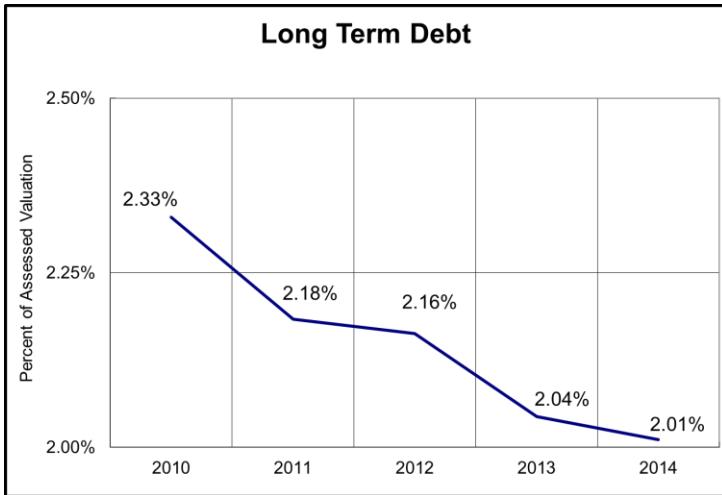
The Board of Supervisors adopted and implemented a Financial Improvement Plan for Roanoke County on February 14, 1989. The Board hoped to achieve two things through the adoption of this Plan: 1) to reduce or eliminate short-term borrowing and 2) to improve or maintain a bond rating of AA+ or AAA. To 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, 2014, 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

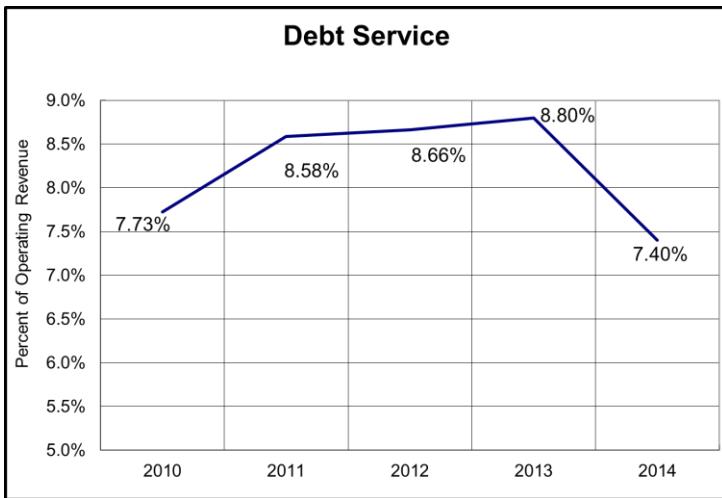
The County's ability to repay its debt is determined by comparing net direct long-term debt to assessed valuations. Direct debt is debt for which the County has pledged its "full faith and credit." Net direct long-term debt is direct debt minus self-supporting debt, such as revenue bonds. In general, 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 2.01% for FY2014, continuing its decline from the 2.33% high in FY2010.

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 FY2002, the implementation of the new GASB 34 reporting standards required the County of Roanoke to include Roanoke County School's debt. The multi-year increase over FY2011 and FY2013 is due to the addition of a number of bond financed capital projects in FY2009. The FY2014 debt service dropped to 7.40%, the lowest level in five years. To date, debt service, as a percent of net operating revenue, remains substantially below the recommended maximum.

Summary

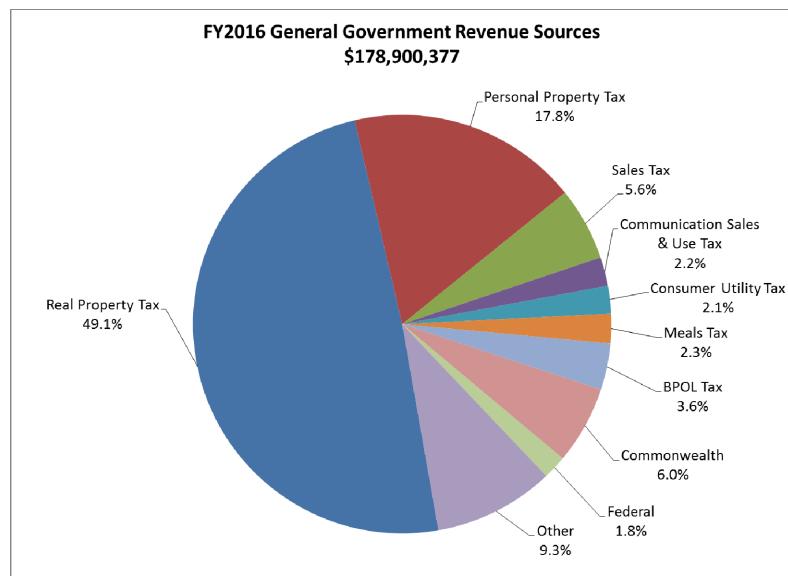
This Financial Trend Analysis indicates that the County of Roanoke enjoys a stable and improving financial position. Thus far, the relative resiliency of the County's real estate market, its strong local economy, and its relatively low unemployment rate place the County in a strong position moving forward. While the indicators reflect the beginning of fiscal recovery, the financial health of the County will continue to be closely monitored by Roanoke County administration.

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 FY2016 are estimated to be \$178,900,377. This is a projected increase of \$4,671,081, or 2.7%, compared to the FY2015 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 92.1% or \$164.8 million, of the FY2016 General Government revenue budget. While this is an increase of \$3.3 million, the percent of local sources of revenue to total general government revenue has decreased slightly from 92.8% in FY2015.

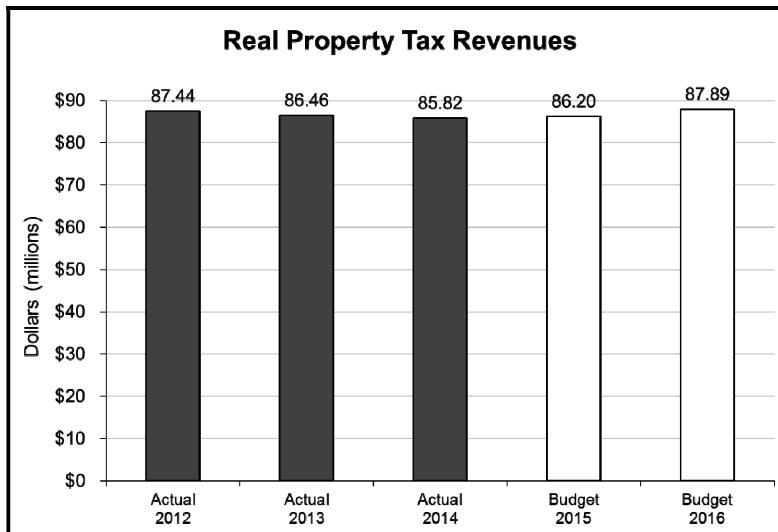
Real estate and personal property taxes alone are responsible for 67.0%, or \$119.8 million, of the FY2016 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 5.7%.

Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget. While that percentage has decreased since the economic downturn, the FY2016 projection of 6.0%, or \$10.78 million of the overall budget, is slightly higher than the 5.4% of the previous year. This is an increase of \$1,410,754.

Federal funding remains virtually unchanged compared to FY2015 and represents only 1.8% of the General Government revenue budget for FY2016 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 FY2012 to FY2014 and forecasts (denoted in white) for fiscal years 2015 and 2016.

Real Estate Taxes



The real estate tax rate for FY16 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$87.9 million, or 49.1%, of the County's General Government revenue for FY2016. This equates to an increase of \$1,690,000, or 1.7%, over the FY2015 budget.

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

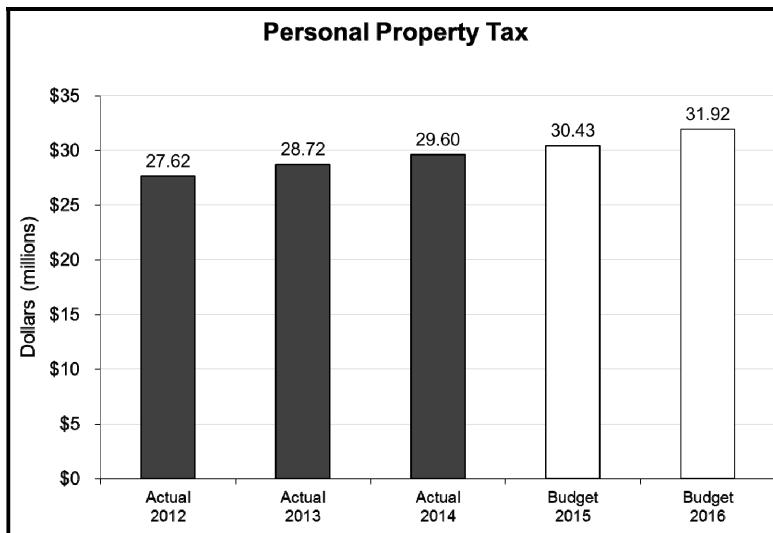
governments. Roanoke County had been insulated from the negative effects of the declining housing market until FY2013. It should be noted, however, that with a 1.69% increase over FY2015, the County's housing market—while not at pre-recession levels—is still faring better than most Virginia localities.

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. 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. On a positive note, there are indications that new construction levels are increasing slightly over their recessionary lows and positive growth rates, though relatively small, are expected to continue into the future.

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 2014 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.



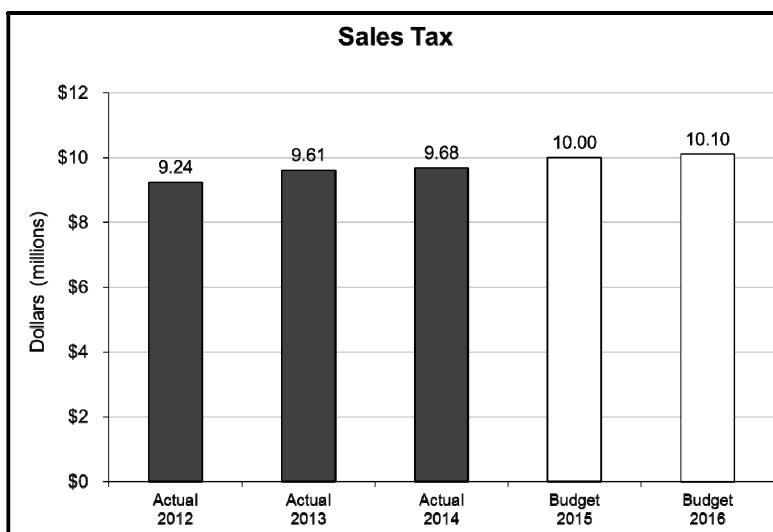
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The costs of this program soared and put an extreme burden upon local governments. Thus, the relief percentage was frozen at 70% in 2001. 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 levied 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 \$31.92 million or 17.8% of total General Government revenues for FY2016. This represents a 4.56% increase over the FY2015 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

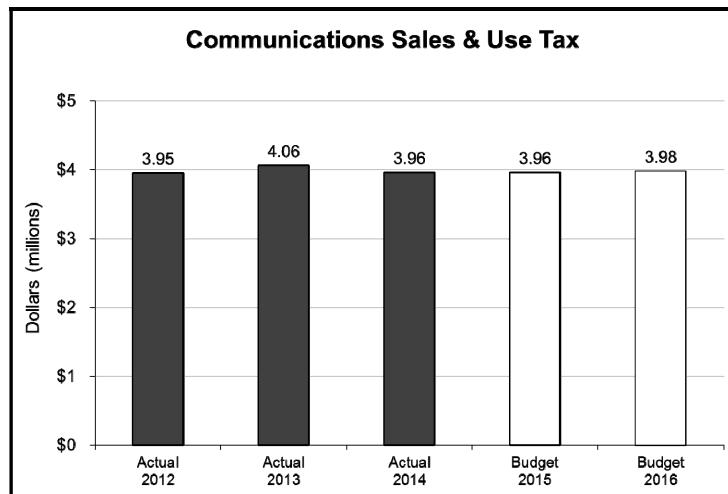


Sales tax in Roanoke County is 5.3%. Virginia localities will continue to receive 1% of the sales tax collected in their jurisdiction. Roanoke County's local sales tax revenue projection is \$10.1 million for FY2016. This is an increase of 2.54% over the prior year. Sales Tax revenue will provide approximately 5.7% of the County's total General Government Fund revenue in FY2016. Retail sales are expected to increase

modestly as the national economic recovery continues its steady pace.

This revenue category is directly related to the strength of the economy, consumer confidence, and retail sales. The economic downturn resulted in significant decreases in retail sales and consumer confidence. Because this revenue source is so dependent on external factors, the projection of sales tax revenue for FY2016 will be examined carefully during the fiscal year and amended as appropriate.

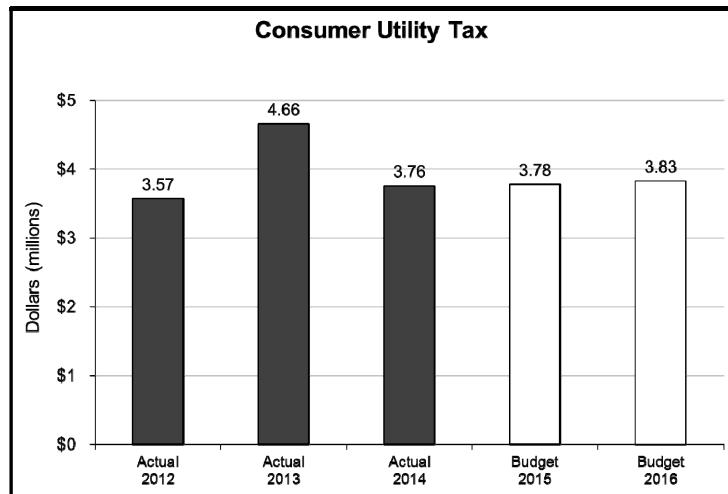
Communications Sales and Use Tax



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 FY2016 budget projecting \$3.98 million, which is slightly under the longitudinal average.

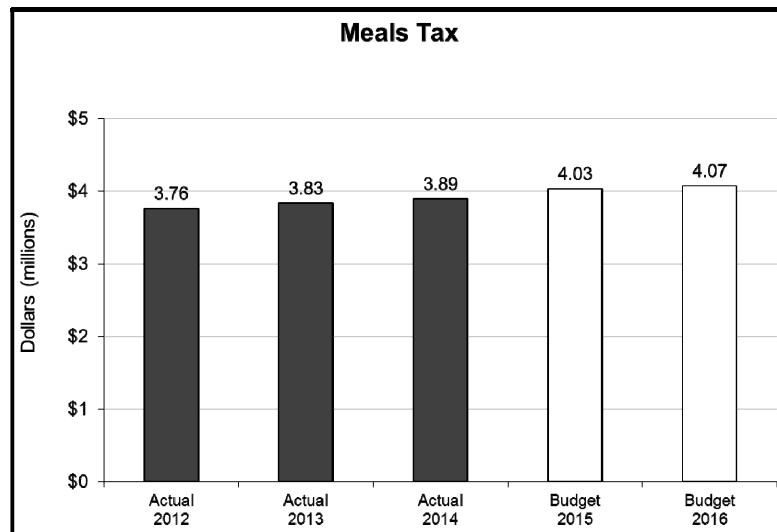
Consumer Utility Tax



Estimated consumer utility tax revenues of \$3.83 million will provide 2.1% of the County's total General Government revenue in FY2016. 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 \$3.8 million; however,

the spike in actual collected revenue in FY2013 appears to be an outlier. There has been a steady trend upward with a 1.32% increase in FY2016 over prior year.

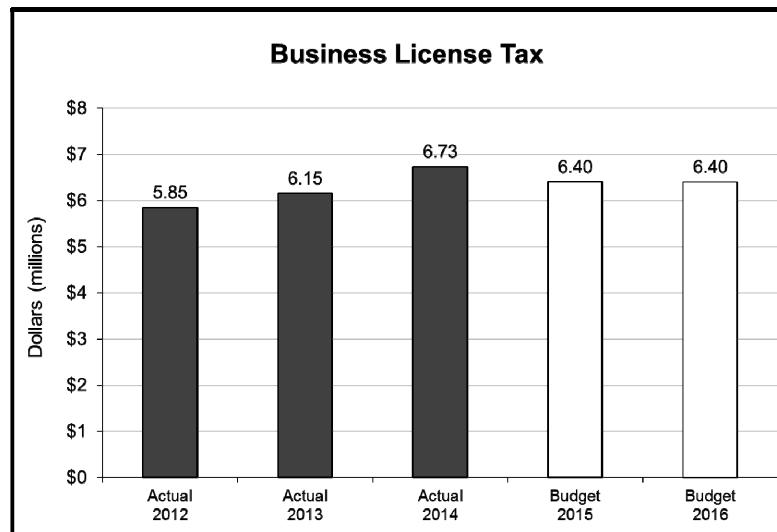
Tax on Prepared Foods (Meals Tax)



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 prepared foods is estimated at \$4.07 million in FY2016 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)

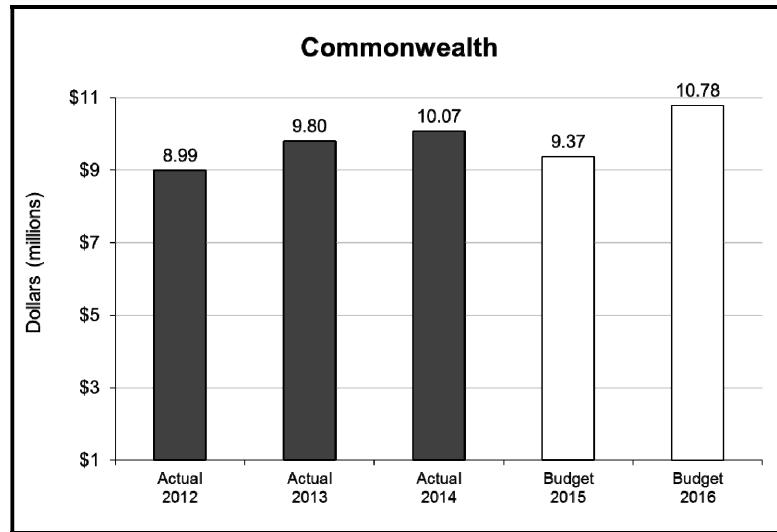


For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Future political activity undertaken by the Virginia General Assembly will influence legal authorization of, and restrictions to, this revenue stream. Tax rates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

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 FY2016 amount to \$6.4 million. Roanoke County expects BPOL tax revenue to comprise 3.6% of General Government revenue for FY2016.

Revenue from the Commonwealth

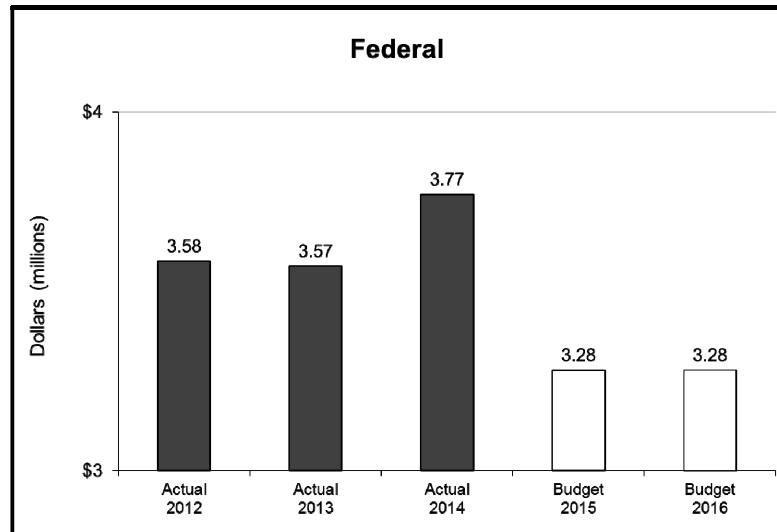


This revenue category consists of funds provided to the County from the State to operate specific programs in such areas as social services, law enforcement, and constitutional offices. Local flexibility is limited in the use of these funds. State funding of the County's school system is reported as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

Revenues from the Commonwealth of Virginia are expected to total \$10.78

million in FY2016. As shown in the graph, state funding has generally increased from FY2012 levels based on economic activity, political initiatives, and state revenue projections.

Federal Revenue



The majority of federal revenues for Roanoke County are pass-through funds, which are allocated specifically for social services. Federal revenues for FY2016 are projected to remain unchanged at \$3.28 million.



Multi-Year Financial Planning Analysis

Some of the key characteristics of a good budget process include stakeholder communication, incentives for governmental managers and employees, focusing budget decisions on results and outcomes, establishing linkages to broad organizational goals, and to incorporate a long-term perspective. A multi-year perspective is essential for decision-makers to be fully informed. Elected officials and administrators talk a long-term view 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.

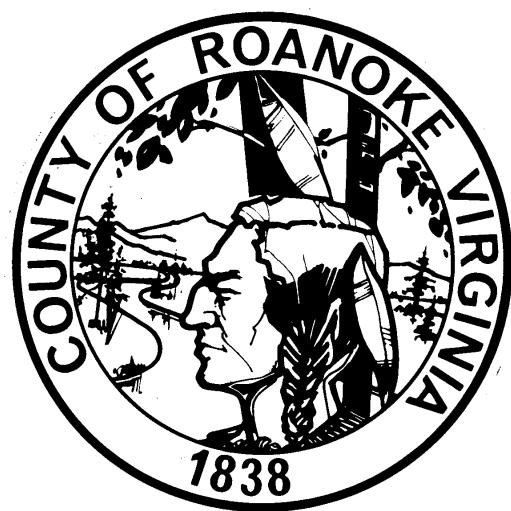
Roanoke County is currently expanding and implementing MYFP into its planning process. For the FY15-16 budget, the County focused its attention on long-range capital planning. The first area of long-term planning was in the County’s Capital Improvement Program (CIP). Capital projects and respective funding sources were identified over a ten year period. While only the first year of the CIP is actually appropriated, the roadmap for the remaining nine years outlines recommended timeframes for the completion of essential capital projects. This approach to the CIP is in contrast to prior years’ practice where the first fiscal year was the only year of focus and all remaining projects were considered “deferred” and had no identified funding or estimated timeframes.

In addition to the expansion of the CIP, the County also prepared ten year plans for capital maintenance, light and heavy vehicle replacement, and heavy equipment replacement. Scheduling out the County’s maintenance and general capital needs allows for better planning and prevents the deterioration of assets and interruptions to service levels. Please refer to the Capital Fund section of this document for detailed ten year funding schedules and project descriptions.

Moving forward, the County would like to expand its ten year approach to financial planning to the operating side of the budget. This initiative will seek to identify operational expenditures that are on the horizon that will have a measurable impact on potential surplus/deficit levels. By expanding the scope of its operational funding requirements to ten years, the County is better able to coordinate its anticipated funding levels to be consistent with achievement of the organization’s goals and objectives. Next year’s Annual Fiscal Plan will provide significantly more detail regarding the County’s long-term financial planning initiative as it pertains to its operating budget.



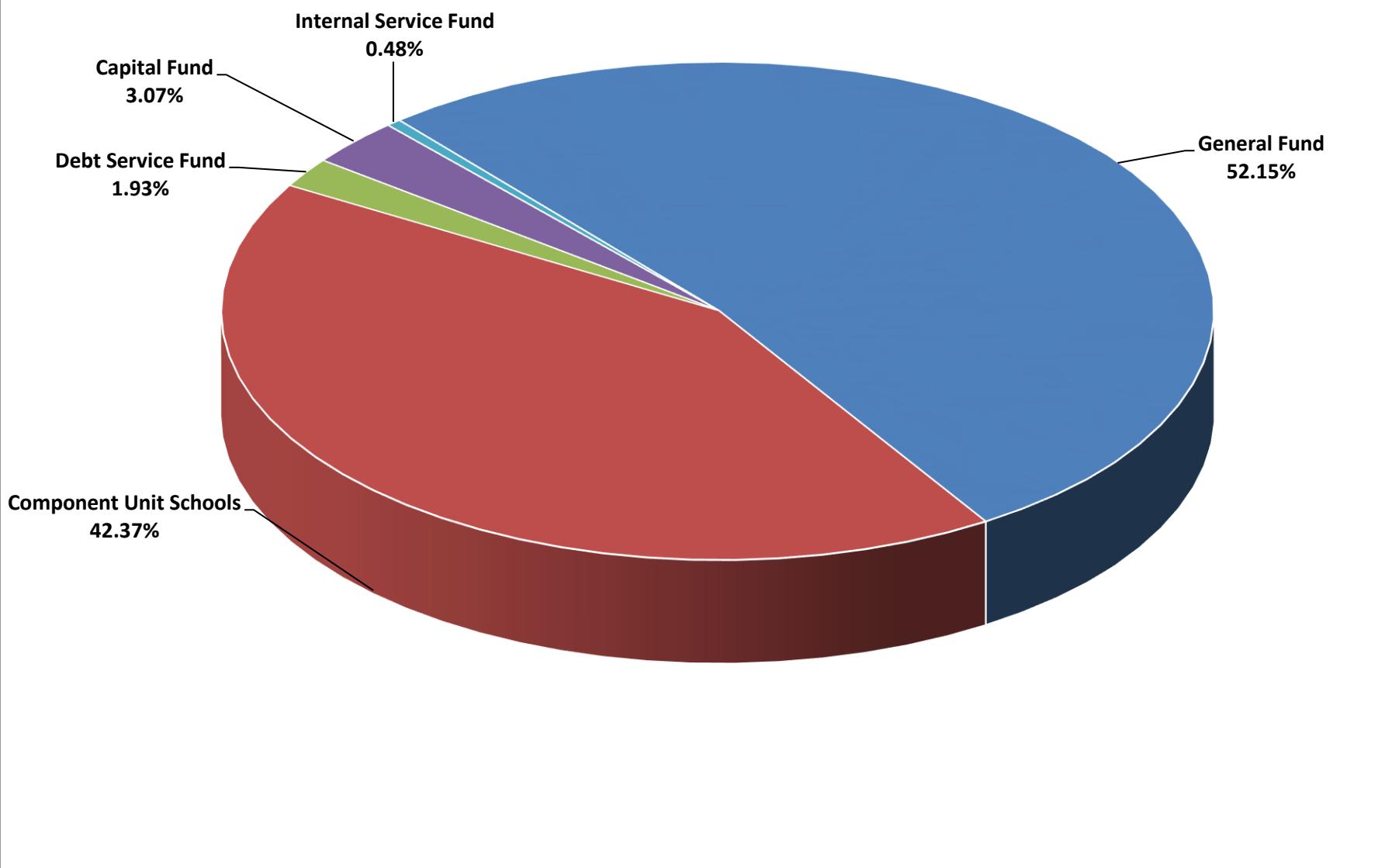
Financial Summaries





FY2016 Total Gross Operating Budget - All Funds

\$388,710,413



Summary of Revenues All Funds

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	\$	Inc/(Dec) %
General Fund:					
General Government	\$ 174,322,443	\$ 174,229,296	\$ 178,780,751	\$ 4,551,455	2.61%
Public Works Projects	184,481	183,433	183,712	279	0.15%
Fleet Service Center	3,235,729	2,837,382	3,134,746	297,364	10.48%
Comm & Info Technology	8,990,402	8,465,123	8,543,083	77,960	0.92%
Recreation Fee Class	5,064,906	5,425,455	5,397,645	(27,810)	-0.51%
Law Library	14,981	27,175	11,025	(16,150)	-59.43%
Comprehensive Services	4,382,371	5,237,945	4,809,612	(428,333)	-8.18%
DSS Building	2,628,879	486,510	493,483	6,973	1.43%
Grants and Other	1,921,824	1,041,895	1,041,895	-	0.00%
Criminal Justice Academy	242,011	239,285	259,374	20,089	8.40%
Police Special Programs	275	1,000	1,000	-	0.00%
Total General Fund	\$ 200,988,302	\$ 198,174,499	\$ 202,656,326	\$ 4,481,827	2.26%
Component Unit Schools	146,093,957	163,137,473	164,759,253	1,621,780	0.99%
Debt Service Fund	32,258,609	7,261,146	7,495,470	234,324	3.23%
Capital Fund	22,937,073	6,797,195	11,919,281	5,122,086	75.36%
Internal Service Fund	11,580,462	1,633,921	1,880,083	246,162	15.07%
Total All Funds	\$ 413,858,403	\$ 377,004,234	\$ 388,710,413	\$ 11,706,179	3.11%
Less: Fund Transfers	(83,558,266)	(109,026,015)	(112,529,947)	(3,503,932)	3.21%
Total Net of Transfers	\$ 330,300,137	\$ 267,978,219	\$ 276,180,466	\$ 8,202,247	3.06%

Note: This schedule does not include beginning balances. Therefore, total actual revenues will not correspond with total actual expenditures for FY2014.

Summary of Expenditures All Funds

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Inc/(Dec) \$	%
General Fund					
General Government	\$ 173,754,048	\$ 174,229,296	\$ 178,780,751	\$ 4,551,455	2.61%
Public Works Projects	184,481	183,433	183,712	279	0.15%
Fleet Service Center	3,238,180	2,837,382	3,134,746	297,364	10.48%
Comm & Info Technology	9,567,157	8,465,123	8,543,083	77,960	0.92%
Recreation Fee Class	5,179,411	5,425,455	5,397,645	(27,810)	-0.51%
Law Library	21,908	27,175	11,025	(16,150)	-59.43%
Comprehensive Services	5,130,610	5,237,945	4,809,612	(428,333)	-8.18%
DSS Building	389,056	486,510	493,483	6,973	1.43%
Grants and Other	3,812,277	1,041,895	1,041,895	-	0.00%
Criminal Justice Academy	226,750	239,285	259,374	20,089	8.40%
Police Special Programs	-	1,000	1,000	-	0.00%
Total General Fund	<u>\$ 201,503,878</u>	<u>\$ 198,174,499</u>	<u>\$ 202,656,326</u>	<u>\$ 4,481,827</u>	<u>2.26%</u>
Component Unit Schools	150,111,700	163,137,473	164,759,253	\$ 1,621,780	0.99%
Debt Service Fund	32,282,073	7,261,146	7,495,470	234,324	3.23%
Capital Fund	8,660,211	6,797,195	11,919,281	5,122,086	75.36%
Internal Service Fund	12,549,577	1,633,921	1,880,083	246,162	15.07%
Total All Funds	<u>\$ 405,107,439</u>	<u>\$ 377,004,234</u>	<u>\$ 388,710,413</u>	<u>\$ 11,706,179</u>	<u>3.11%</u>
Less: Fund Transfers	(83,558,266)	(109,026,015)	(112,529,947)	(3,503,932)	3.21%
Total Net of Transfers	<u><u>\$ 321,549,173</u></u>	<u><u>\$ 267,978,219</u></u>	<u><u>\$ 276,180,466</u></u>	<u><u>\$ 8,202,247</u></u>	<u><u>3.06%</u></u>

Note: This schedule does not include ending balances. Therefore, total actual expenditures will not correspond with total actual revenues for FY 2014.

**Beginning Fund Balances and Revenue Totals
FY 2016**

Funds	<u>Beginning Balances</u>	<u>Revenues</u>	<u>Total Available Funds</u>
Governmental Funds			
General Fund	\$ 43,195,916	\$ 202,656,326	\$ 245,852,242
Debt Service Fund	216,014	7,495,470	7,711,484
Capital Fund	34,201,561	11,919,281	46,120,842
Component Unit - Schools	19,434,413	164,759,253	184,193,666
Internal Service Fund	<u>5,556,588</u>	<u>1,880,083</u>	<u>7,436,671</u>
Total All Funds	<u>\$ 102,604,492</u>	<u>\$ 388,710,413</u>	<u>\$ 491,314,905</u>

**Ending Fund Balances and Expenditure Totals
FY 2016**

Funds	<u>Expenditures</u>	<u>Ending Balances</u>
Governmental Funds		
General Fund	\$ 202,656,326	\$ 43,195,916
Debt Service Fund	7,495,470	216,014
Capital Fund	11,919,281	34,201,561
Component Unit - Schools	164,759,253	19,434,413
Internal Service Fund	<u>1,880,083</u>	<u>5,556,588</u>
Total All Funds	<u>\$ 388,710,413</u>	<u>\$ 102,604,492</u>

County of Roanoke, Virginia
Budgeted Revenues, Expenditures and Changes in Fund Balances
For Fiscal Year Beginning July 1, 2015 with Comparative Totals for July 1, 2014

	Governmental Fund Types		Proprietary Fund Types		Total Primary Government	Component Unit - Schools	Total Reporting Entity	
	General	Debt Service	Capital Projects	Internal Service			FY16: July 1, 2015	FY15: July 1, 2014
Revenues:								
From Local Sources								
General Property Taxes	\$ 123,637,615	\$ -	\$ -	\$ -	\$ 123,637,615	\$ -	\$ 123,637,615	\$ 120,539,350
Other Local Taxes	33,988,560	-	-	-	33,988,560	-	33,988,560	33,894,000
Permits and Licenses	551,560	-	-	-	551,560	-	551,560	526,560
Fines and Forfeitures	556,500	-	-	-	556,500	-	556,500	681,500
Interest Income	131,600	-	-	-	131,600	44,000	175,600	174,100
Charges for Services	4,040,433	-	-	-	4,040,433	403,894	4,444,327	4,083,218
Miscellaneous	1,019,336	-	-	-	1,019,336	98,600	1,117,936	997,936
Recovered Costs	297,035	-	-	-	297,035	107,875	404,910	374,385
From the Commonwealth	10,783,112	-	-	-	10,783,112	68,383,134	79,166,246	77,522,150
From Federal Government	3,275,000	-	-	-	3,275,000	260,448	3,535,448	3,531,448
Other Financing Sources/Transfe	500,000	-	-	-	500,000	400,339	900,339	1,281,088
Total Revenues	\$ 178,780,751	\$ -	\$ -	\$ -	\$ 178,780,751	\$ 69,698,290	\$ 248,479,041	\$ 243,605,735
Expenditures								
General Administration	\$ 3,025,454	\$ -	\$ -	\$ -	\$ 3,025,454	\$ -	\$ 3,025,454	\$ 2,829,852
Constitutional Officers	13,341,839	-	-	-	13,341,839	-	13,341,839	13,238,735
Judicial Administration	810,732	-	-	-	810,732	-	810,732	810,732
Management Services	3,249,394	-	-	-	3,249,394	-	3,249,394	3,295,385
Public Safety	26,836,083	-	-	-	26,836,083	-	26,836,083	25,338,062
Community Services	11,352,642	-	-	-	11,352,642	-	11,352,642	11,557,911
Human Services	20,485,589	-	-	-	20,485,589	-	20,485,589	18,829,385
Education	-	-	-	-	-	136,654,796	136,654,796	135,738,864
Non-Departmental	11,581,889	-	-	-	11,581,889	-	11,581,889	12,624,786
Capital Outlay	\$ -	\$ -	\$ 11,919,281	\$ -	\$ 11,919,281	\$ -	\$ 11,919,281	\$ 6,797,195
Debt Service								
General Fund Obligations	\$ -	\$ 7,495,470	\$ -	\$ -	\$ 7,495,470	\$ -	\$ 7,495,470	\$ 7,261,146
School Fund Obligations	-	13,813,014	-	-	13,813,014	-	13,813,014	13,617,491
Internal Services								
Risk Management	-	-	-	-	1,880,083	1,880,083	-	1,880,083
Total Expenditures	\$ 90,683,623	\$ 21,308,484	\$ 11,919,281	\$ 1,880,083	\$ 125,791,471	\$ 136,654,796	\$ 262,446,267	\$ 253,573,465
Excess (Deficiency) of Revenues Over Expenditures	\$ 88,097,128	\$(21,308,484)	\$ (11,919,281)	\$ (1,880,083)	\$ 52,989,280	\$ (66,956,506)	\$ (13,967,226)	\$ (9,967,730)

	Governmental Fund Types			Proprietary Fund Types		Total Primary Government	Component Unit - Schools	Total Reporting Entity	
	General	Debt Service	Capital Projects	Internal Service				FY16: July 1, 2015	FY15: July 1, 2014
Other Financing Sources/Uses									
Proceeds From -									
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds (Net)	-	-	-	-	-	-	-	-	-
Sale of Land and Equipment	-	-	-	-	-	-	-	-	-
Transfers From -									
Governmental Fund Types	-	7,495,470	11,919,281	-	19,414,751	-	19,414,751	14,058,341	
Primary Government	-	-	-	-	-	66,762,706	66,762,706	66,097,425	
Proprietary Fund Types	-	-	-	-	-	193,800	193,800	265,000	
Component Unit - Schools	-	13,813,014	-	-	13,813,014	-	13,813,014	13,617,491	
Transfers To -									
Governmental Fund Types	(19,439,421)	-	-	-	(19,439,421)	-	(19,439,421)	(17,754,022)	
Primary Government	(1,853,000)	-	-	-	(1,853,000)	-	(1,853,000)	(1,853,000)	
Proprietary Fund Types	-	-	-	1,880,083	1,880,083	-	1,880,083	1,633,921	
Component Unit - Schools	(66,804,707)	-	-	-	(66,804,707)	-	(66,804,707)	(66,097,426)	
Total Other Financing Sources/Uses	<u>\$ (88,097,128)</u>	<u>\$ 21,308,484</u>	<u>\$ 11,919,281</u>	<u>\$ 1,880,083</u>	<u>\$ (52,989,280)</u>	<u>\$ 66,956,506</u>	<u>\$ 13,967,226</u>	<u>\$ 9,967,730</u>	
Excess/(Deficiency): Revenues & Other Financing Sources Over Expenses & Other Uses									
Beginning Fund Balances	<u>\$ 43,195,916</u>	<u>\$ 216,014</u>	<u>\$ 34,201,561</u>	<u>\$ 5,556,588</u>	<u>\$ 83,170,079</u>	<u>\$ 19,434,413</u>	<u>\$ 102,604,492</u>	<u>\$ 94,960,242</u>	
Ending Fund Balances	<u><u>\$ 43,195,916</u></u>	<u><u>\$ 216,014</u></u>	<u><u>\$ 34,201,561</u></u>	<u><u>\$ 5,556,588</u></u>	<u><u>\$ 83,170,079</u></u>	<u><u>\$ 19,434,413</u></u>	<u><u>\$ 102,604,492</u></u>	<u><u>\$ 94,960,242</u></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 FY2016 are described below.

Service Level Changes

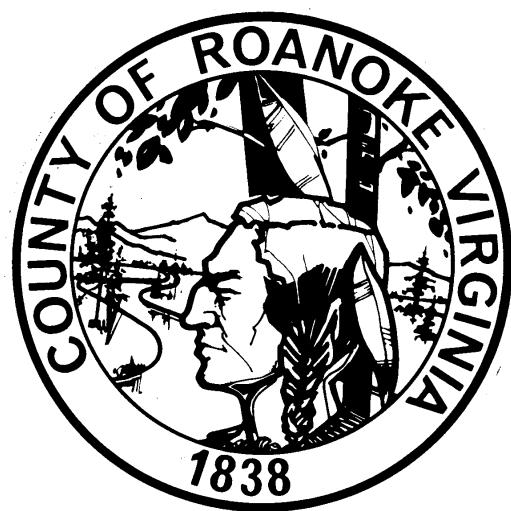
- *County Administrator* – Added one County Auditor position
- *Economic Development* – Added one Project Specialist position and eliminated one Administrative Assistant position
- *Library* – Added one Senior Library Assistant and two Library Assistants
- *Fire and Rescue* – Added five Paramedic/Firefighter positions to the Cave Spring station
- *Sheriff* – Added one Deputy Sheriff position
- *Social Services* – Added two Benefit Programs Specialist positions; costs for this position are supported by additional revenue received from the Virginia Department of Social Services
- *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 2015-2016**

Fund/Department	Actual FY 2014	Budget FY 2015	Budget FY 2016	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	13	13	-
Commonwealth's Attorney	14	14	14	-
Community Development	46	47	47	-
County Administrator	2	2	3	1
County Attorney	5	4	4	-
Court Service Unit	4	4	4	-
Economic Development	5	4	4	-
Elections	3	3	3	-
Finance	21	22	22	-
Fire and Rescue	153	159	164	5
General Services - Admin	3	3	3	-
General Services - Building Maintenance	21	18	18	-
General Services - Solid Waste	34	34	34	-
Human Resources	8	8	8	-
Library	41	39	42	3
Management and Budget	3	3	3	-
Parks & Rec Grounds Maintenance	32	32	32	-
Parks, Recreation & Tourism	25	24	24	-
Police	154	154	154	-
Public Information Officer	2	2	2	-
Real Estate Valuation	11	11	11	-
Sheriff - Administration & Civil	25	26	26	-
Sheriff - Care & Confinement	59	59	60	1
Social Services	94	95	97	2
Treasurer	12	12	12	-
Total General Government	816	817	829	12
Communications & Information Technology	85	87	87	-
Fleet Service Center	11	11	11	-
Green Ridge Recreation Center	12	13	13	-
Greenways	1	1	1	-
Regional Ctr for Animal Control and Protection	1	19	19	-
Roanoke Valley Television (RVTV)	5	5	5	-
Total General Fund	931	953	965	12
Internal Service Fund				
Risk Management*	2	2	2	-
Total County Funds	933	955	967	12

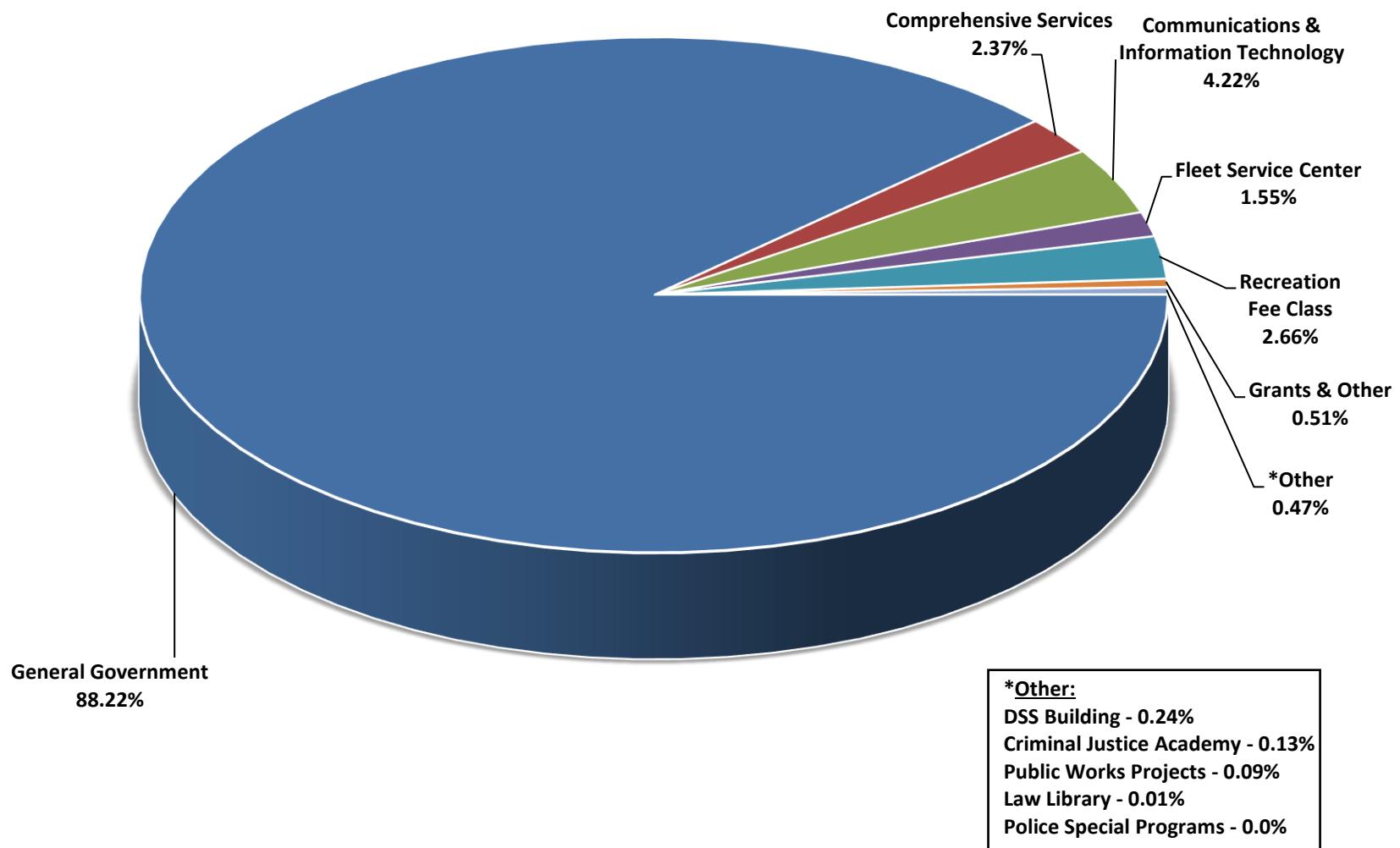
* Includes two (2) classified Finance positions and two (2) unclassified Risk Management positions

General Fund



FY2016 General Fund Revenue

\$202,656,326



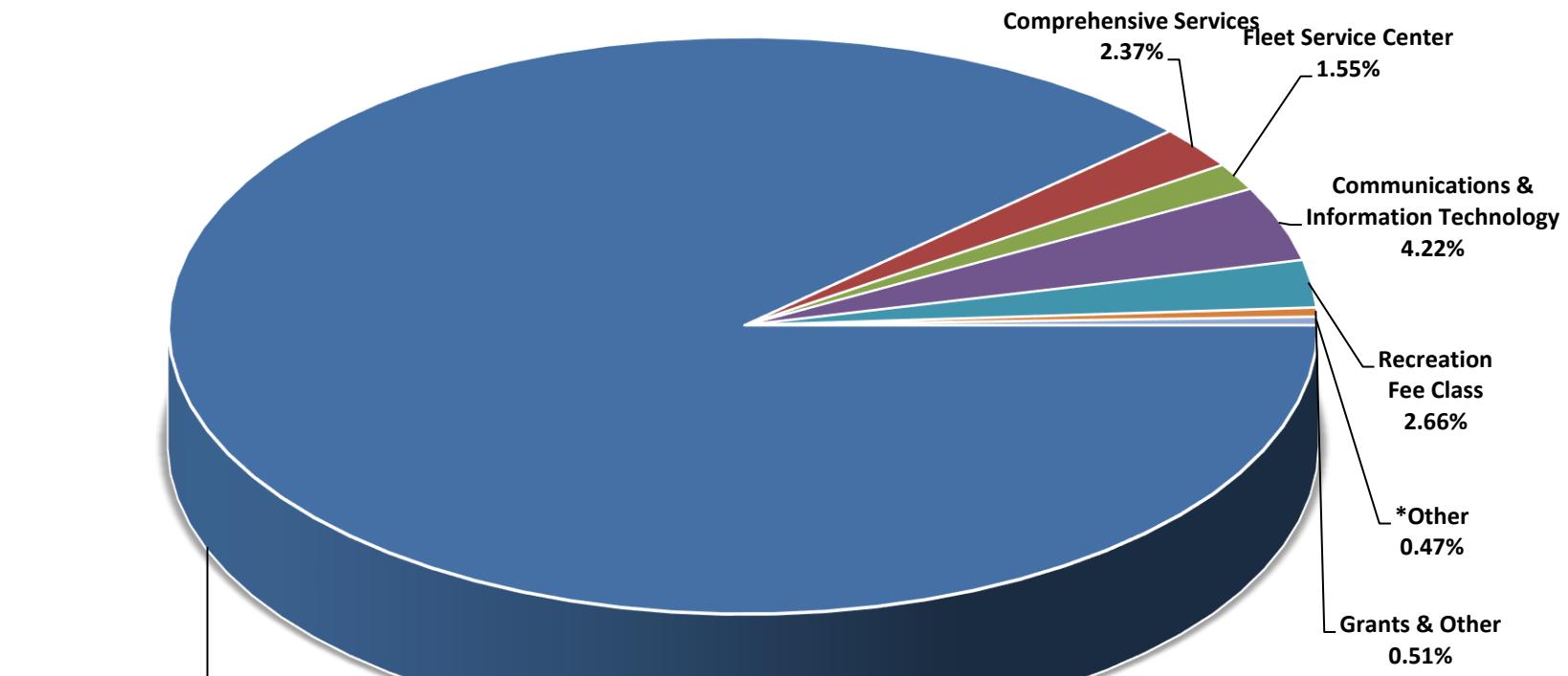
General Fund Summary of Revenues

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	85,816,044	86,200,000	87,885,995	1,685,995
Personal Property Tax	29,600,567	30,431,350	31,793,620	1,362,270
Public Service Corporation Tax	2,857,914	2,950,000	2,950,000	-
Penalties and Interest	897,414	790,000	840,000	50,000
Payment in Lieu of Taxes	164,693	168,000	168,000	-
Total General Property Taxes	119,336,632	120,539,350	123,637,615	3,098,265
Other Local Taxes:				
Sales Tax	9,679,697	10,000,000	10,100,000	100,000
Communications Sales & Use Tax	3,956,640	3,960,000	3,975,000	15,000
Consumer Utility Tax	3,761,168	3,775,000	3,825,000	50,000
Business License Tax	6,732,149	6,400,000	6,399,100	(900)
Bank Franchise Tax	432,088	450,000	450,000	-
Motor Vehicle License Fees	2,190,956	2,150,000	2,225,000	75,000
Recordation Taxes	1,222,716	1,425,000	1,250,000	(175,000)
Utility License Tax	534,304	540,000	540,000	-
Hotel and Motel Room Tax	1,049,283	1,075,000	1,058,610	(16,390)
Tax on Prepared Foods	3,889,983	4,025,000	4,071,850	46,850
Amusement Tax	90,494	94,000	94,000	-
Total Other Local Taxes	33,539,477	33,894,000	33,988,560	94,560
Permits, Fees and Licenses	698,221	526,560	551,560	25,000
Fines and Forfeitures	567,686	681,500	556,500	(125,000)
Use of Money and Property	142,696	124,100	131,600	7,500
Charges for Services	3,818,354	3,690,433	4,040,433	350,000
Miscellaneous	1,144,276	994,336	1,019,336	25,000
Recovered Costs	260,770	285,785	297,035	11,250
Total Local Revenues	159,508,113	160,736,064	164,222,639	3,486,575
Commonwealth	10,074,249	9,372,358	10,783,112	1,410,754
Federal	3,768,222	3,275,000	3,275,000	-
Other Financing Sources/Transfers	971,860	845,874	500,000	(345,874)
Total General Government	\$ 174,322,443	\$ 174,229,296	\$ 178,780,751	\$ 4,551,455
Public Works Projects	184,481	183,433	183,712	279
Fleet Service Center	3,235,729	2,837,382	3,134,746	297,364

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Communications & Info Technology	8,990,402	8,465,123	8,543,083	77,960
Recreation Fee Class	5,064,906	5,425,455	5,397,645	(27,810)
Law Library	14,981	27,175	11,025	(16,150)
DSS Building	2,628,879	486,510	493,483	6,973
Comprehensive Services	4,382,371	5,237,945	4,809,612	(428,333)
Grants and Other	1,921,824	1,041,895	1,041,895	-
Police Special Programs	275	1,000	1,000	-
Criminal Justice Academy	242,011	239,285	259,374	20,089
Total General Fund Revenues	\$ 200,988,302	\$ 198,174,499	\$ 202,656,326	\$ 4,481,827
Fund Balance-Beginning	43,711,492	43,195,916	43,195,916	-
Total General Fund Revenues & Fund Balance	\$ 244,699,794	\$ 241,370,415	\$ 245,852,242	\$ 4,481,827

FY2016 General Fund Expenditures

\$202,656,326



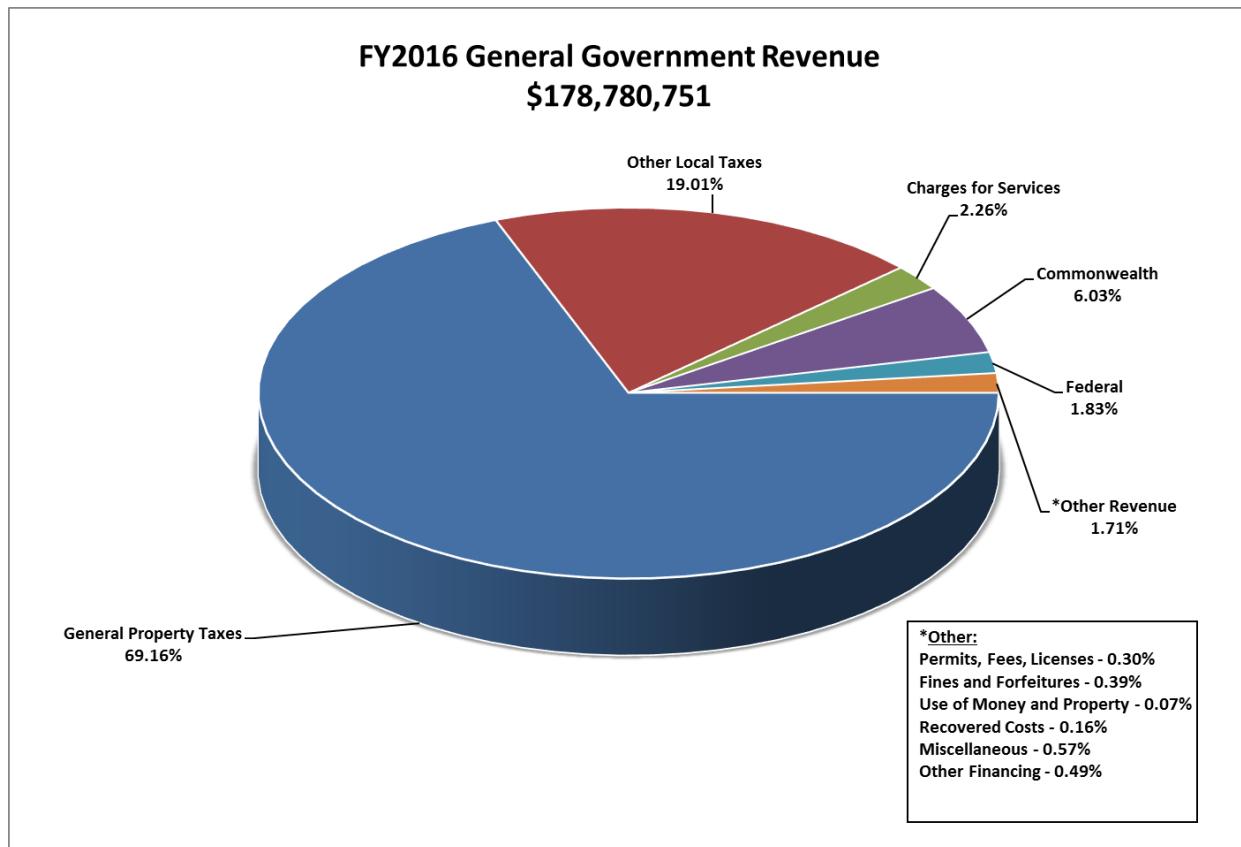
General Government
88.22%

***Other:**
DSS Building - 0.24%
Criminal Justice Academy - 0.13%
Public Works Projects - 0.09%
Law Library - 0.01%
Police Special Programs - 0.0%

General Fund Summary of Expenditures

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
General Government				
General Administration	3,120,775	2,829,852	3,025,455	\$ 195,603
Constitutional Officers	14,170,473	13,238,735	13,341,839	103,104
Judicial Administration	812,802	810,732	810,732	-
Management Services	3,442,787	3,295,385	3,249,393	(45,992)
Public Safety	28,337,960	25,338,062	26,836,083	1,498,021
Community Services	12,125,388	11,557,911	11,352,642	(205,269)
Human Services	20,859,638	18,829,385	20,485,591	1,656,206
Non-Departmental & Transfers	90,884,225	98,329,234	99,679,017	1,349,783
Total General Government	\$ 173,754,048	\$ 174,229,296	\$ 178,780,751	4,551,455
Public Works Projects				
Public Works Projects	184,481	183,433	183,712	279
Fleet Service Center	3,238,180	2,837,382	3,134,746	297,364
Communications & Information Tech	9,567,157	8,465,123	8,543,083	77,960
Recreation Fee Class	5,179,411	5,425,455	5,397,645	(27,810)
Law Library	21,908	27,175	11,025	(16,150)
DSS Building	389,056	486,510	493,483	6,973
Comprehensive Services	5,130,610	5,237,945	4,809,612	(428,333)
Grants and Other	3,812,277	1,041,895	1,041,895	-
Criminal Justice Academy	226,750	239,285	259,374	20,089
Police Special Programs	-	1,000	1,000	-
Total General Fund Expenditures	\$ 201,503,878	\$ 198,174,499	\$ 202,656,326	4,481,827
Fund Balance-Ending	43,195,916	43,195,916	43,195,916	-
Total General Fund Expenditures & Fund Balance	\$ 244,699,794	\$ 241,370,415	\$ 245,852,242	4,481,827

General Government



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 69.16% 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 1.66% compared to the FY15 budget due to a modest assessment increase. Personal property tax revenue is expected to increase by 4.13% compared to the FY15 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 19.01%. 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. Sales taxes are projected to increase by 2.54% in FY16 compared to the FY15 budget, and meals taxes are projected to increase by 2.44% for the same period.

Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and federal government comprises 7.86% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY16 funding is expected to remain virtually flat compared to the FY15 budget.

General Government Sub-Fund Summary of Revenues

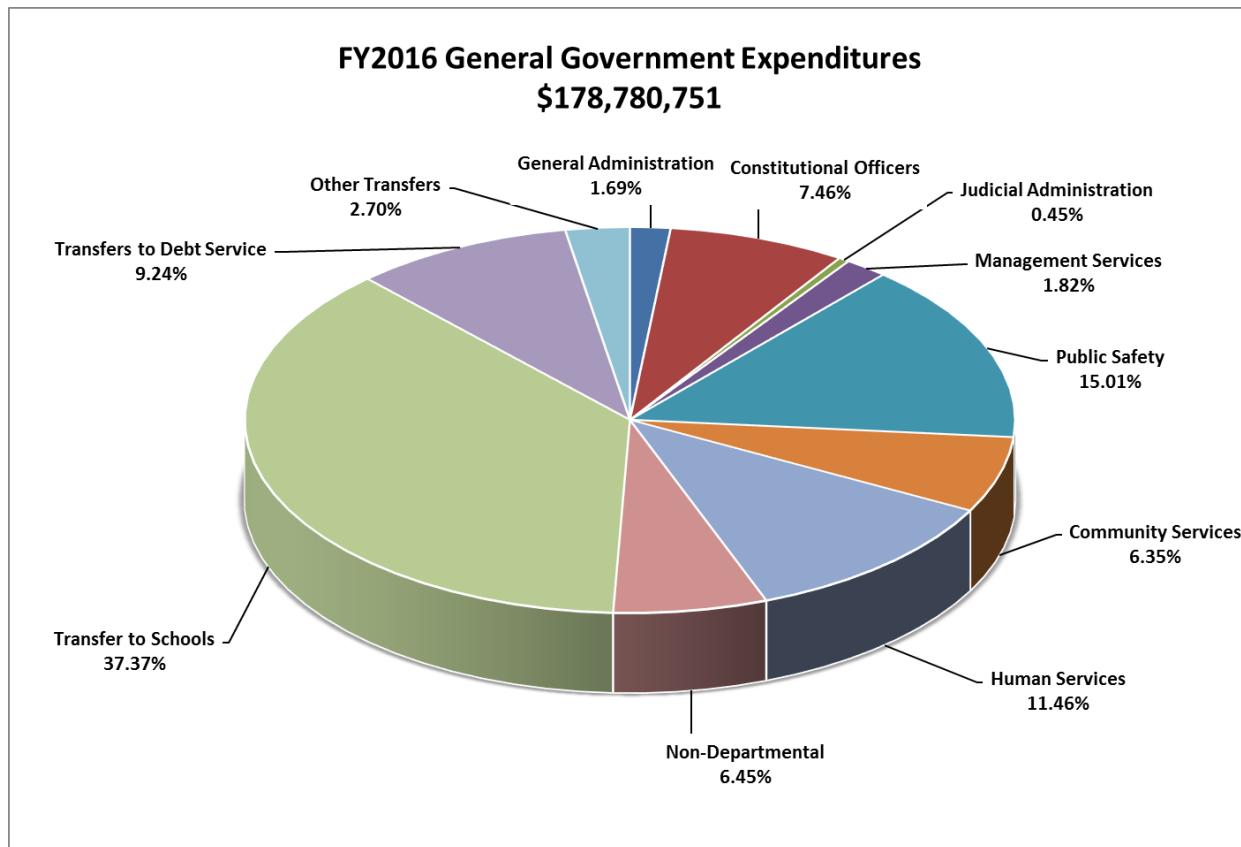
	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 85,816,044	\$ 86,200,000	\$ 87,885,995	\$ 1,685,995
Personal Property Tax	29,600,567	30,431,350	31,793,620	1,362,270
Public Service Corporation Tax	2,857,914	2,950,000	2,950,000	-
Penalties and Interest	897,414	790,000	840,000	50,000
Payment in Lieu of Taxes	164,693	168,000	168,000	-
Total General Property Taxes	<u>119,336,632</u>	<u>120,539,350</u>	<u>123,637,615</u>	<u>3,098,265</u>
Other Local Taxes:				
Sales Tax	9,679,697	10,000,000	10,100,000	100,000
Communications Sales & Use Tax	3,956,640	3,960,000	3,975,000	15,000
Consumer Utility Tax	3,761,168	3,775,000	3,825,000	50,000
Business License Tax	6,732,149	6,400,000	6,399,100	(900)
Bank Franchise Tax	432,088	450,000	450,000	-
Motor Vehicle License Fees	2,190,956	2,150,000	2,225,000	75,000
Recordation Taxes	1,222,716	1,425,000	1,250,000	(175,000)
Utility License Tax	534,304	540,000	540,000	-
Hotel and Motel Room Tax	1,049,283	1,075,000	1,058,610	(16,390)
Tax on Prepared Foods	3,889,983	4,025,000	4,071,850	46,850
Amusement Tax	90,494	94,000	94,000	-
Total Other Local Taxes	<u>33,539,477</u>	<u>33,894,000</u>	<u>33,988,560</u>	<u>94,560</u>
Permits, Fees and Licenses				
Animal Control Fees	39,108	35,000	35,000	-
Land Use Fees	627	5,000	5,000	-
Land Transfer Fees	2,837	2,450	2,450	-
Zoning Filing Fees	14,289	11,525	11,525	-
Building Permits	242,481	285,000	285,000	-
Electrical, Mechanical, Plumbing Permits	131,178	110,000	110,000	-
Certificate of Occupancy	3,887	5,350	5,350	-
Septic Tank Fees	5,075	5,050	5,050	-
Fire Department Permits	4,035	3,375	3,375	-
Soil Erosion Permits	22,500	45,000	45,000	-
Sub-Division Permits	27,116	18,600	18,600	-
Other Fees	160	-	-	-
Roanoke County Police	-	-	25,000	25,000
Courthouse Maintenance Fees	204,324	-	-	-
Photocopy Charges	603	210	210	-
Total Permits, Fees, & Licenses	<u>698,221</u>	<u>526,560</u>	<u>551,560</u>	<u>25,000</u>
Fines and Forfeitures				
Fines and Forfeitures	567,686	681,500	556,500	(125,000)
Parking Fees	563,511	675,000	550,000	(125,000)
Total Fines and Forfeitures	<u>567,686</u>	<u>681,500</u>	<u>556,500</u>	<u>(125,000)</u>
Use of Money and Property	142,696	124,100	131,600	7,500

General Government Sub-Fund Summary of Revenues

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Charges for Services				
Clerk Fees	48,404	76,500	76,500	-
Sheriff Fees	8,895	6,500	6,500	-
Court Appointed Attorney Fees	30,006	22,000	22,000	-
Commonwealth Attorney Fees	9,280	6,000	6,000	-
Waste Collection Fees	16,820	14,200	14,200	-
Fee for Ambulance Service	2,971,210	2,792,233	3,142,233	350,000
Sale of Books and Maps	673,865	725,000	725,000	-
Board of Prisoners-Salem	59,874	48,000	48,000	-
Total Charges for Services	3,818,354	3,690,433	4,040,433	350,000
Miscellaneous				
Reimbursements-Shared Programs-Sale	673,740	555,800	555,800	-
Host Locality Fee-Landfill	300,000	300,000	300,000	-
Other	170,535	138,536	163,536	25,000
Total Miscellaneous	1,144,276	994,336	1,019,336	25,000
Recovered Costs				
Jail Medical - Co Payment	3,951	3,700	3,700	-
Payloader Service	10,325	10,000	10,000	-
Roanoke City Automation	415	200	200	-
Western VA Regional Jail	127,858	124,000	124,000	-
Resource Authority	107,302	85,985	85,985	-
Other	10,920	61,900	73,150	11,250
Total Recovered Costs	260,770	285,785	297,035	11,250
Total Local Revenues	159,508,113	160,736,064	164,222,639	3,486,575
From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	336,096	159,000	234,000	75,000
Other	9,437	19,000	19,000	-
Total Non-Categorical	345,533	178,000	253,000	75,000
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	623,991	633,597	675,060	41,463
Sheriff	3,103,604	3,128,219	3,181,903	53,684
Commissioner of Revenue	237,521	239,342	242,475	3,133
Treasurer	202,623	205,939	207,147	1,208
Clerk of the Circuit Court	644,367	512,500	516,204	3,704
Board of Elections	46,080	47,700	47,700	-
Total Categorical-Shared	4,858,186	4,767,297	4,870,489	103,192

General Government Sub-Fund Summary of Revenues

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
<i>Other Categorical:</i>				
Welfare Grant	2,918,668	2,476,092	3,708,654	1,232,562
Library Grant	157,095	157,095	157,095	-
Police Grant	1,793,872	1,793,874	1,793,874	-
Miscellaneous Grants	895	-	-	-
Total Other Categorical	<u>4,870,530</u>	<u>4,427,061</u>	<u>5,659,623</u>	<u>1,232,562</u>
Total From the Commonwealth	10,074,249	9,372,358	10,783,112	1,410,754
 From the Federal Government				
Welfare Grant	3,720,976	3,275,000	3,275,000	-
Drug Enforcement Grant	40,381	-	-	-
Miscellaneous	6,865	-	-	-
Total From the Federal Government	<u>3,768,222</u>	<u>3,275,000</u>	<u>3,275,000</u>	<u>-</u>
 Other Financing Sources/Transfers				
Transfers In	971,860	845,874	-	(845,874)
Other Financing and Transfers	<u>971,860</u>	<u>845,874</u>	<u>500,000</u>	<u>(345,874)</u>
 Total General Government	<u>\$ 174,322,443</u>	<u>\$ 174,229,296</u>	<u>\$ 178,780,751</u>	<u>\$ 4,551,455</u>
 Fund Balance-Beginning	25,716,754	(7,832,327,051)	(7,832,327,051)	-
 Total General Government & Fund Balance	<u>\$ 200,039,197</u>	<u>\$ (7,658,097,755)</u>	<u>\$ (7,653,546,300)</u>	<u>\$ 4,551,455</u>



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 FY16 expenditure budget increased a modest 2.6% over the FY15 budget. The divisions of Management Services and Community Services decreased compared to FY15 by 1.4% and 1.8%, respectively. The largest budget increases over FY15 are found in Human Services (8.8%), General Administration (6.9%), and Public Safety (5.9%).

Non-Departmental Expenditures

The FY16 budget includes a 2.5% raise and market-based salary adjustments for a number of positions. A salary lapse of approximately 3% was applied in anticipation of natural turnover in employment.¹ In addition, Roanoke County categorizes its funding of Communications and Information Technology in this category and shows an increase of 1.5% over FY15.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up nearly 53% of Roanoke County's expenditure budget. The single largest transfer item is the county's transfer to Roanoke County Schools, which is nearly 37.4% of the total operating budget. This transfer increased \$707,281, or 1.1%, compared to FY15.

¹ The cost of the raise and market-based adjustments and the salary lapse is not captured in the Non-Departmental Expenditure category, but rather included in individual departmental personnel budgets.

General Government Sub-Fund
Summary of Expenditures

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 327,475	\$ 301,713	\$ 308,984	7,271
County Administrator	352,685	294,324	409,635	115,311
Public Information	131,466	174,347	211,678	37,331
Asst. County Administrators	400,410	354,759	369,067	14,308
County Attorney	614,146	514,346	522,908	8,562
Human Resources	838,049	764,639	722,274	(42,365)
Economic Development	456,544	425,724	480,910	55,186
Total General Administration	<u>3,120,775</u>	<u>2,829,852</u>	<u>3,025,454</u>	<u>195,602</u>
Constitutional Officers				
Commissioner of the Revenue	886,264	747,558	752,576	5,018
Commonwealth's Attorney	1,234,798	1,076,015	1,134,948	58,933
Sheriff - Administration & Civil	2,526,937	2,027,079	2,219,916	192,837
Sheriff - Care & Confinement	4,493,577	4,338,858	4,409,472	70,614
Sheriff - WVRJA	3,068,103	3,195,011	2,916,200	(278,811)
Treasurer	870,957	776,612	797,460	20,848
Clerk of the Circuit Court	1,089,837	1,077,602	1,111,267	33,665
Total Constitutional Officers	<u>14,170,473</u>	<u>13,238,735</u>	<u>13,341,839</u>	<u>103,104</u>
Judicial Administration				
Circuit Court Judges	241,812	237,972	237,972	-
General District Court	50,900	69,940	69,940	-
Magistrate	597	1,590	1,590	-
Juvenile/Domestic Relations Court	15,664	21,086	21,086	-
Court Service Unit	444,817	480,144	480,144	-
Courthouse Maintenance	59,012	-	-	-
Total Judicial Administration	<u>812,802</u>	<u>810,732</u>	<u>810,732</u>	<u>-</u>
Management Services				
Real Estate Valuation	908,323	850,744	832,502	(18,242)
Finance	1,797,707	1,733,932	1,674,004	(59,928)
Public Transportation	452,854	420,000	420,000	-
Management and Budget	283,903	290,709	322,889	32,180
Total Management Services	<u>3,442,787</u>	<u>3,295,385</u>	<u>3,249,394</u>	<u>(45,991)</u>
Public Safety				
Police	12,476,436	11,301,887	11,779,631	477,744
Fire and Rescue	15,861,524	14,036,175	15,056,452	1,020,277
Total Public Safety	<u>28,337,960</u>	<u>25,338,062</u>	<u>26,836,083</u>	<u>1,498,021</u>
Community Services				
Community Development	4,489,830	4,552,883	4,041,770	(511,113)
General Services	7,635,558	7,005,028	7,310,872	305,844
Total Community Services	<u>12,125,388</u>	<u>11,557,911</u>	<u>11,352,642</u>	<u>(205,269)</u>

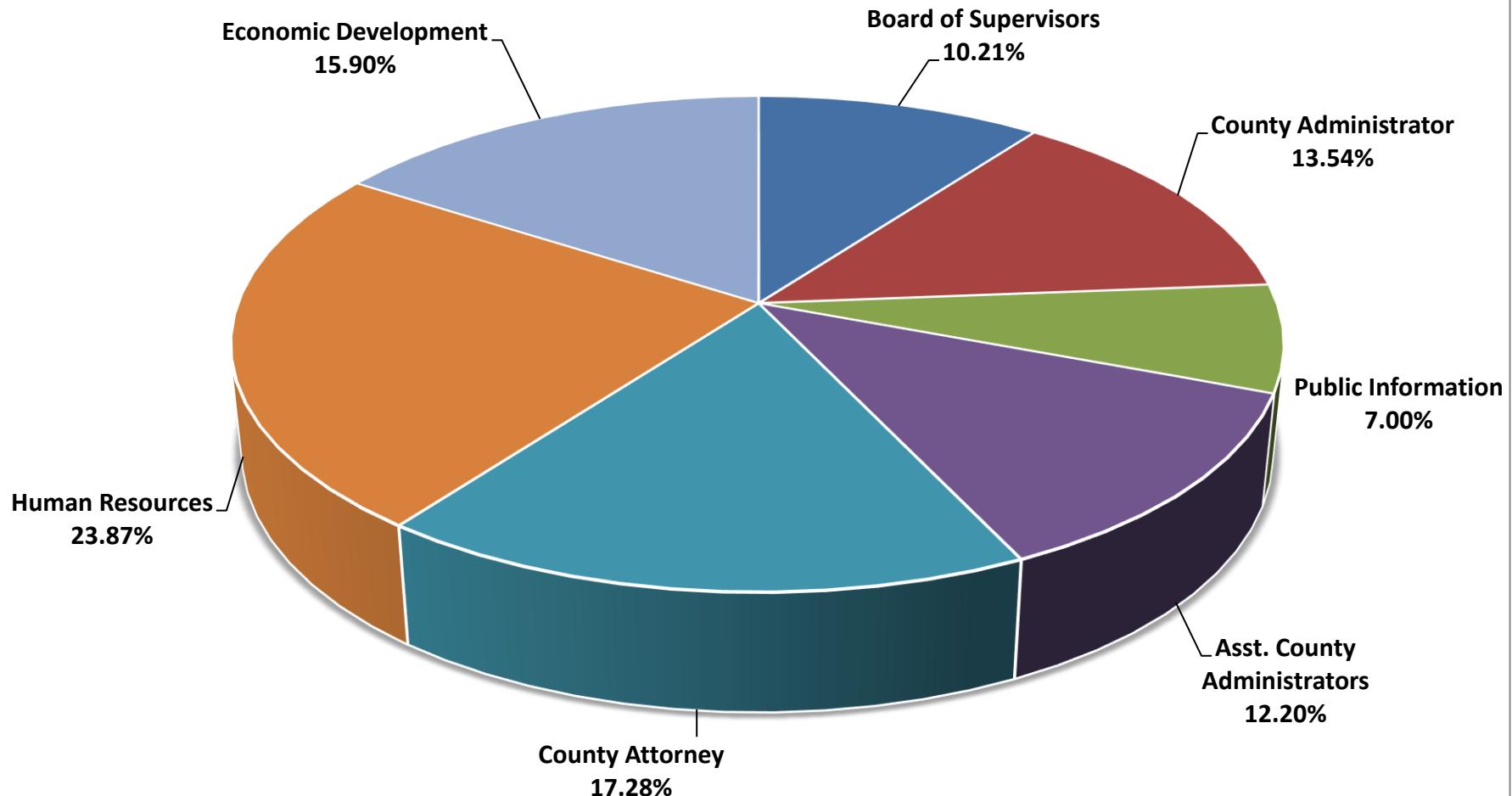
General Government Sub-Fund
Summary of Expenditures

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Human Services				
Parks, Recreation, and Tourism	2,475,698	2,214,457	2,260,695	46,238
Grounds Maintenance	2,497,195	2,259,887	2,269,974	10,087
Public Health	419,705	500,358	500,358	(0)
Social Services	9,590,688	8,470,857	9,770,909	1,300,052
Library	3,757,878	3,330,403	3,599,279	268,876
VA Cooperative Extension	83,637	87,097	87,097	-
Elections	359,609	316,203	327,349	11,146
Social Service Agencies	211,900	211,900	211,900	-
Human Service Agencies	119,900	112,400	112,400	-
Dues and Memberships	1,086,228	1,080,323	1,100,130	19,807
Cultural Agencies	257,200	245,500	245,500	-
Total Human Services	20,859,638	18,829,385	20,485,589	1,656,204
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	720,835	3,179,013	1,888,570	(1,290,443)
Internal Service Charges	514,040	7,511,341	7,625,659	114,318
Miscellaneous	1,440,379	1,834,432	1,511,500	(322,932)
Addition to Fund Balance	-	-	506,153	506,153
Total Non-Departmental	2,675,254	12,524,786	11,531,889	(992,897)
Unappropriated Balance				
Contingent Balance	-	100,000	50,000	(50,000)
Total Unappropriated Balance	-	100,000	50,000	(50,000)
Transfers to:				
Debt Service	13,864,890	16,165,423	16,522,413	356,990
Capital Projects	4,198,545	138,047	1,218,101	1,080,054
Schools	65,045,318	66,097,426	66,804,707	707,281
Fleet Service Center	15,928	-	-	-
Emergency Communication Center	2,348,930	-	-	-
Internal Services	292,883	1,267,119	1,515,195	248,076
Comprehensive Services	1,853,000	1,853,000	1,853,000	-
Public Works Projects	184,481	183,433	183,712	279
Criminal Justice Training Academy	11,550	-	-	-
Police Training Facilities	168,754	-	-	-
Fee Class Account	25,819	-	-	-
Miscellaneous	198,873	-	-	-
Total Transfers	88,208,971	85,704,448	88,097,128	-
Total Non-Departmental & Transfers	90,884,225	98,329,234	99,679,017	1,349,783
Total General Government	\$ 173,754,048	\$ 174,229,296	\$ 178,780,751	\$ 4,551,455
Fund Balance-Ending	26,285,149	26,285,149	26,285,149	-
Total General Government & Fund Balance	\$ 200,039,197	\$ 200,514,445	\$ 205,065,900	\$ 4,551,455

General Administration

General Administration

\$3,025,454



General Administration

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Increase (Decrease)</u>
Board of Supervisors	\$ 327,475	\$ 301,713	\$ 308,984	\$ 7,271
County Administrator	352,685	294,324	409,635	115,311
Public Information	131,466	174,347	211,678	37,331
Assistant County Administrators	400,410	354,759	369,067	14,308
County Attorney	614,146	514,346	522,908	8,562
Human Resources	838,049	764,639	722,274	(42,365)
Economic Development:				
Administration	434,848	403,328	458,514	55,186
Marketing	16,836	17,536	17,536	-
IDA	4,860	4,860	4,860	-
Total Economic Development	<u>456,544</u>	<u>425,724</u>	<u>480,910</u>	<u>55,186</u>
Total General Administration	<u>\$ 3,120,775</u>	<u>\$ 2,829,852</u>	<u>\$ 3,025,454</u>	<u>\$ 195,602</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. This office will prepare, maintain and preserve all Board official documents and records in an accurate, safe and retrievable manner; assist citizens on behalf of the Board of Supervisors, and 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, RVT 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

	2013-14 Actual	2014-15 Adopted	2015-16 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	58%	95%	95%
Percentage of minutes requiring no corrections based on total number of pages produced annually	100%	95%	95%

Budget Strategies

The Clerk's office will continue to attempt to create opportunities to find cost-effective and creative methods for achieving its goals in a continued professional manner.

Board of Supervisors Appropriations					
<u>Description</u>	Actual <u>FY 2014</u>	Adopted <u>FY 2015</u>	Adopted <u>FY 2016</u>	% Change <u>15-16</u>	
Personnel	\$ 195,132	\$ 255,161	\$ 262,432	2.8%	
Operating	107,583	41,703	41,703	-	
Capital	24,760	4,849	4,849	-	
Transfers	-	-	-	-	
Total	\$ 327,475	\$ 301,713	\$ 308,984	2.4%	
Positions	7	7	7	-	

County Administration

Mission Statement

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

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

FY2015-16 strategic plan is reflected in the County Administrator's Message. A new position has been added to this department for County Auditor and is reflected in the position count in the table below.

County Administration Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 649,648	\$ 599,968	\$ 723,387	20.6%	
Operating	93,062	46,162	52,362	13.4%	
Capital	10,385	2,953	2,953	-	
Transfers	-	-	-	-	
Total	\$ 753,095	\$ 649,083	\$ 778,702	20.0%	
Positions	4	4	5	25.0%	

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

Roanoke County Website	2013-2014 Actual	2014-2015 Budgeted* (-15%)	2015-2016 Projected (+5%)
Total Visits	1,472,688	1,250,000*	1,312,000
Total Page Views	3,374,289	2,800,000*	2,940,000

**Approximate 15% decrease in projected overall page views for FY2014-2015 attributed to migration of Parks, Recreation and Tourism Department's content to separate website at www.roanokecountyparks.com.*

Budget Strategies

The Public Information Office is comprised of two staff members – the Public Information Officer 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, RVTY, 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 (RVTY) through additional Public Service Announcements (PSA's) and stand-alone videos.

Public Information Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change</u>	
Personnel	\$ 102,619	\$ 153,606	\$ 160,937	4.8%	
Operating	24,658	16,991	46,991	176.6%	
Capital	4,189	3,750	3,750	-	
Transfers	-	-	-	-	
Total	\$ 131,466	\$ 174,347	\$ 211,678	21.4%	
Positions	2	2	2	-	

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, 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.

Assisting County staff in responding to Freedom of Information Act requests in a timely and accurate manner, implementing the email archiving system, and compliance with records retention requirements requires increased scrutiny.

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					
<u>Description</u>	Actual	Adopted	Adopted	% Change	
	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>15-16</u>	
Personnel	\$ 498,538	\$ 485,913	\$ 489,375	0.7%	
Operating	109,845	26,933	32,033	18.9%	
Capital	5,763	1,500	1,500	-	
Transfers	-	-	-	-	
Total	\$ 614,146	\$ 514,346	\$ 522,908	1.7%	
Positions	5	4	4	-	

Human Resources

Mission Statement

To positively impact 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 improvements 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 with employees receiving annual reviews that focus on goals and objectives, measures results, and aligns performance with organization goals, with an emphasis on employee learning and development.
- To work with management and employees to effectively resolve issues, thereby minimizing the occurrence of grievances or discrimination charges to less than 3 per year.
- To work with County departments to provide talent management that includes strategies to attract and retain new employees. Develop and redeploy top talent in departments resulting from growth opportunities and restructuring that provides career advancement and retention of high performing staff.

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

- To ensure 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 in response to limited supply and high demand for these skill sets.
- To ensure Classification and Pay Structure for all positions is competitive and properly aligned locally and regionally in slow economic times.
- To partner with departments to assist in restructuring where needed due to budget and service delivery constraints.
- To manage a Wellness program that encourages high participation, results in improved health, reduction of health claims, and works to ensure affordable healthcare remains available to employees and the County.
- To annually review and customize benefit programs to remain sound and competitive and serve to meet employee and county needs.
- To effectively communicate and educate employees on available benefits, proper utilization, and value of these benefits.

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

- To effectively administer federal/state labor laws through daily transactions with employees and management relative to ACA, FMLA, Cobra, ADA, ADAAA, etc.
- To provide an employment process that is timely, legal and efficient.
- To develop HRIS systems that reduce manual transactions required by HR staff and provide more on-line services for employees.
- To provide regular reporting on workforce analytics and performance measures.

To sustain and manage organizational health and productivity in the current economic downturn and budget constraints, recognizing that human capital drives organizational success.

- 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 are 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Minimize grievances or discrimination charges to less than 3 per year	3	< 3	< 3
30% County jobs benchmarked annually	53%	30%	30%
98% of employee performance reviews conducted annually	44%	98%	98%
33% of management/supervisory personnel trained on legal issues	30%	33%	33%
40% of the workforce participating in HR sponsored training	40%	40%	40%

Budget Strategies

- Continue partnerships to develop HRIS and web-based application systems and data feeds to vendors to reduce manual transactions completed by staff and to design more online services for employee and management use.
- Continue development and enhancement of the Wellness Program to increase employee engagement in active management of their health to provide cost effective health care to county employees by expanding options for increased participation.
- Develop strategic and integrated processes designed to attract and recruit top talent for Roanoke County.
- Develop and deliver training that aligns with core competencies to enhance organizational performance and service delivery.

Human Resources Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 639,341	\$ 649,042	\$ 597,677	-7.9%	
Operating	174,501	111,997	120,997	8.0%	
Capital	24,207	3,600	3,600	-	
Transfers	-	-	-	-	
Total	\$ 838,049	\$ 764,639	\$ 722,274	-5.5%	
Positions	8	8	8	-	

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

- To 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 on 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Business locations	4	3	3
Business Expansions	5	6	6
Companies Visited	111	75	75
Prospect Inquiries	40	20	20
New Jobs Created	372	150	150
Total New Investment in Roanoke County	\$99 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 business 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 play 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.

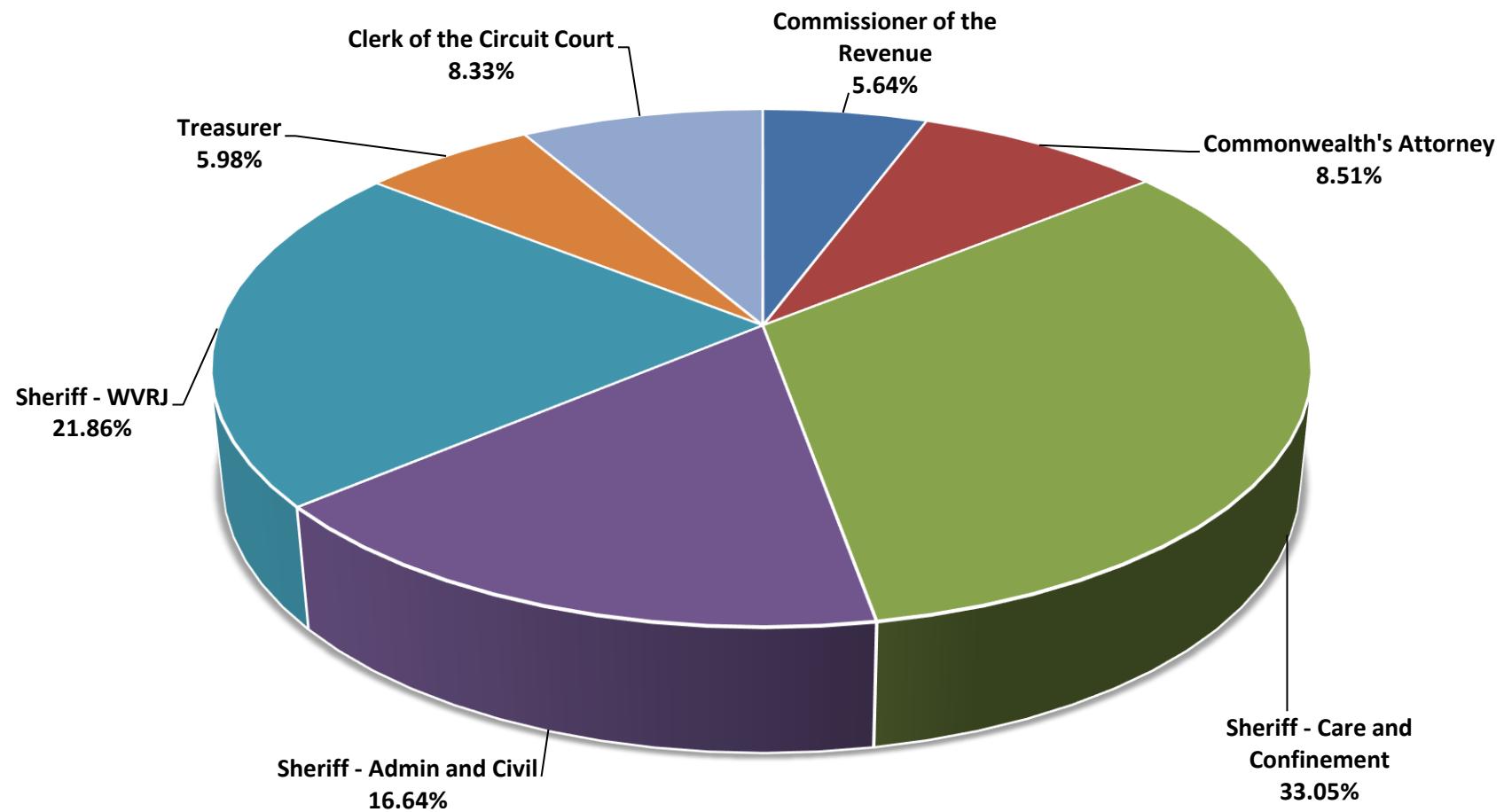
Economic Development Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 364,756	\$ 364,589	\$ 419,775	15.1%	
Operating	91,788	59,535	59,535	-	
Capital	-	1,600	1,600	-	
Transfers	-	-	-	-	
Total	\$ 456,544	\$ 425,724	\$ 480,910	13.0%	
Positions	5	4	4	-	



Constitutional Officers

Constitutional Officers

\$13,341,839



Constitutional Officers

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Commissioner of the Revenue	\$ 886,264	\$ 747,558	\$ 752,576	\$ 5,018
Commonwealth's Attorney	1,234,798	1,076,015	1,134,948	58,933
Sheriff:				
Administration	892,117	356,699	373,640	16,941
Civil	1,634,820	1,670,380	1,846,277	175,897
Care & Confinement, Prisoners	4,493,577	4,338,858	4,409,472	70,614
Western VA Regional Jail	3,068,103	3,195,011	2,916,200	(278,811)
Total Sheriff	<u>10,088,617</u>	<u>9,560,948</u>	<u>9,545,588</u>	<u>(15,359)</u>
Treasurer	870,957	776,612	797,460	20,848
Clerk of the Circuit Court	<u>1,089,837</u>	<u>1,077,602</u>	<u>1,111,267</u>	<u>33,665</u>
Total Constitutional Officers	<u>\$ 14,170,473</u>	<u>\$ 13,238,735</u>	<u>\$ 13,341,839</u>	<u>\$ 103,104</u>

Commissioner of the Revenue

Mission Statement

The Commissioner of the Revenue will provide fair and equitable assessments for taxation as set forth by Title 58 of the State Code of Virginia 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 117,000 personal property items and 8300 business personal property items in Roanoke County and 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.
- Weekly live DMV imports are essential to keeping the records current and eliminating late filing penalties to the citizens.
- Utilize Virginia State income Tax information to capture business use vehicles.

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. Utilize Virginia Department of Taxation reports to verify gross receipts.
- Assess and invoice businesses for business license. Collection of business license revenue and transfer of funds to the Treasurer's office.

Real estate transfers and real estate tax relief

- Transfer approximately 3600 real estate properties annually by reading deeds, wills, and plats on a daily basis
- Update and qualify approximately 1952 tax relief accounts for the elderly and disabled.
- The Constitutional Amendment voted on in November 2010 allows for a full Real Estate Tax Exemption for 100% service related disabled Veterans. 205 disabled Veterans have been qualified. An amendment voted on and passed in November 2014, known as "KIA", will give tax relief for some military personnel killed in action beginning in 2015.

Assistance and processing of VA state income tax returns

- Virginia State Tax returns are screened to ensure they are correct and processed in the most efficient manner allowed by State Code.
- We provide customer service for tax preparation, estimated payments, as well as serving as a liaison between the Virginia Department of Taxation and the taxpayer.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Property Tax assessments	117,349	117,500	117,500
Business Personal Property Assessments	8,348	8,400	8,400
Real Estate Transfers & Tax Relief	5,824	5,900	5,900
Business License	5,691	5,700	5,700

Budget Strategies

The Commissioner of the Revenue's office strives to give excellent customer service to all of our Citizens. We will continue to use all available data to ensure accurate and equitable assessments of all Personal Property.

This office will continue to read deeds, plats, and wills on a daily basis to ensure the County real estate records are current and correct. Our real estate clerk is planning her retirement so we will need to find a candidate to start training for this position. It is a very detail oriented position that requires the ability to work with the Assessor's office, GIS mapping, Community Development, and the Treasurer's office.

We continue to use aggressive investigation and discovery methods enabling us to increase compliance. We work closely with Community Development ensuring contractors comply with BPOL statutes. The County Attorney's office plays a major role in collecting delinquent BPOL taxes. Our office had 3 BPOL appeals to the State during the past year of which the state ruled in our favor for 2, and 1 has not been completed to date.

Myself, as well as 6 deputies, are certified through the Weldon Cooper Center of the University of Virginia. We will continue to take certification classes to maintain the skills and knowledge to do our jobs effectively. If the funding is available I will enroll more deputies as they become eligible. 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					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 731,350	\$ 695,608	\$ 697,126	0.2%	
Operating	148,464	51,950	55,450	6.7%	
Capital	6,450	-	-	-	
Transfers	-	-	-	-	
Total	\$ 886,264	\$ 747,558	\$ 752,576	0.7%	
Positions	14	13	13	-	

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 local law enforcement personnel.

Departmental Goals

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

Objectives

To establish a routine of regular meetings to address issues and concerns between the police departments and the commonwealth attorney's office within the next twelve months. By determining what problems exist and creating solutions for such, we will hopefully improve prosecution of cases.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Circuit Court Cases (Felonies & Appeals)	2,565	3,300	3,600
General District Criminal Cases	10,076	11,000	11,200
General District Traffic Cases	26,549	30,000	32,500
Juvenile Cases (Criminal & Traffic)	2,991	2,500	2,700
Adult Domestic Cases (Criminal)	5,579	6,000	6,200
Victim Witness Services (Direct)	421	600	700

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					
<u>Description</u>	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16	
Personnel	\$ 1,015,079	\$ 1,033,618	\$ 1,059,319	2.5%	
Operating	216,842	42,138	42,970	2.0%	
Capital	2,877	259	32,659	12509.7%	
Transfers	-	-	-	-	
Total	\$ 1,234,798	\$ 1,076,015	\$ 1,134,948	5.5%	
Positions	14	14	14	-	

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, court clerks and office 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 with required equipment to assist them with the performance 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Obtain Compliance with 190 VLEPSC Standards	100%	100%	100%
Civil Process Papers Served	41,327	43,393	43,390
Number of Security Screenings	147,088	148,000	148,000
Number of Security Court Dates	1,486	1,486	1485

Budget Highlights

The RCSO uses CCTVs, x-ray machines, and metal detectors to enhance the security within the Roanoke County Courthouse. The CCTVs 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 12,000 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 in Virginia as well as other states. Civil process deputies perform evictions, levies on personal property, sheriff's sales, collect money from court judgments, and collect delinquent taxes for the Roanoke County Treasurer. In FY 13-14, deputies collected \$2,079.98 in delinquent taxes. In the 1st quarter of FY 14-15, the Sheriff's Office has collected \$7,661.66 in back taxes for the Treasurer's Office. The Sheriff's Office served 41,940 civil process papers, and this number is expected to increase 5% in FY14-15.

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's 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 partially funded through a Bulletproof Vest Grant through the Department of Justice Assistance. The Bulletproof Vest Partnership Grant now pays an average of 42% of the cost of each vest, due to reduced government funding, while the Roanoke County Sheriff's Office is responsible to pay the other 58% 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 or 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 ensure 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, 190 standards. These standards are divided into 4 categories: administration, operations, personnel, and training. We are seeking re-accreditation in December 2014.

The RCSO is also seeking compliance with the Prison Rape Elimination Act (PREA). In order to receive federal monies or grants, agencies must show compliance with the PREA standards through an external audit process once every 3 years. The RCSO will seek initial compliance in November 2014.

On November 3rd and 4th 2014, The Roanoke County/Salem Jail was audited for its compliance with PREA standards and practice. At the conclusion of the audit, the jail received a 100% compliance with PREA standards.

Sheriff Administration & Civil Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 1,926,024	\$ 1,902,167	\$ 2,090,805	9.9%
Operating	600,913	124,873	129,073	3.4%
Capital	-	39	39	-
Transfers	-	-	-	-
Total	\$ 2,526,937	\$ 2,027,079	\$ 2,219,917	9.5%
Positions	25	26	26	-

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, and 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 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.
 - Maintain certification with P.R.E.A. (Prison Rape Elimination Act).
 - Maintain accreditation and certification through the American Correctional Association, Department of Corrections and Prison Rape Elimination Act.
 - 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 their 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 and certification with American Correctional Association, the Virginia Law Enforcement Professional Standards Commission, Minimum Standards for Local Jails as established by the Virginia Board of Corrections, and Prison Rape Elimination Act (PREA).

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

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Total Inmates Committed to Jail	3,387	3,750	3,900
Average Daily Inmate Population	145	135	135
Inmate Meals Served	163,842	160,287	163,000
Inmates Receiving Medical Care and/ or Medications	27,935	28,250	28,750
Attend 3 College/job Fairs	-	-	3
Maintain Compliance with ACA , VLEPSC and BOC Standards	100%	100%	100%

Budget Highlights

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. The Roanoke County/Salem Jail has also met the required Federal mandated standards of the Prison Rape Elimination Act (PREA), preventing, detecting and responding to prison rape. Compliance with ACA and PREA standards is imperative to maintain continued accreditation and certification.

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 Drug-Take-Back, Poker Ride, Torch Run, MDS, Tug for Tots, Out of the Darkness, Project Lifesaver and Autism Awareness, Tip-a-Cop, and Zombie Run. 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 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 initially made possible due to the Sheriff's Office receiving grant funding. However, grant funding is no longer available and the Sheriff is attempting to fund this program from his current budget. 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 helps 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 Angels of Assisi in the month of October by setting up and taking down tents, tables, and chairs used at their Annual Fundraising "Dogtoberfest" Event. During FY 2013/14, 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 assistance from the Parks and Recreation Department. This program will be continued.

The RCSO is continuing to implement our new Jail Management System so that it is more user friendly for staff members. The new system will allow police officers to access inmate pictures in the field and inmate information. 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, and for monitoring their limited activities while outside of the jail facility.

Sheriff Care & Confinement Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 3,548,145	\$ 3,483,833	\$ 3,571,807	2.5%
Operating	900,356	854,525	837,165	-2.0%
Capital	30,999	500	500	-
Transfers	14,077	-	-	-
Total	\$ 4,493,577	\$ 4,338,858	\$ 4,409,472	1.6%
Positions	59	59	60	1.7%

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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ -	\$ -	\$ -	-
Operating	2,167,645	2,304,507	2,304,507	-
Capital	900,458	890,504	611,693	-31.3%
Transfers	-	-	-	-
Total	\$ 3,068,103	\$ 3,195,011	\$ 2,916,200	-8.7%
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 where 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 in 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 online 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Tax collection rate	96.42%	96.00%	96.00%
Average Return on Investment	0.28%	0.40%	0.40%

Budget Strategies

With a new year, brings new energy and focus to our overall strategy. While all of our goals are important, we will primarily focus on how to maximize collection efforts and additional income from other sources of funds for 2016.

The past six years have been challenging as the financial instability has been felt by everyone including households and private business. This is no different for local governmental units involved with collection of taxes. 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 four years, we have finally seen stabilization in the delinquent percentages, with some slight increase in collection results. Beginning this year we will take additional collection activities with more staff and collectors to allow us more simultaneous pursuit options. Make no mistake, this is time intensive and sensitive work, but it will allow for additional revenue receipt for the County.

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 several 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. Those small gains have basically evaporated toward the end of the year with falling crude prices and the fear of lower growth projections in 2015.

We have achieved all of our stated goals, but we are looking forward to some improvement in all numbers for 2015. Until then, the residents and County Government can continue to count on the Treasurer's Office for the highest standards of Treasury Management in revenue collection, account reconciliation, and asset protection.

Treasurer Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 636,444	\$ 636,591	\$ 657,439	3.3%	
Operating	234,271	138,021	138,021	-	
Capital	242	1,000	1,000	-	
Transfers	-	1,000	1,000	-	
Total	\$ 870,957	\$ 776,612	\$ 797,460	2.7%	
Positions	12	12	12	-	

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

	Actual 2013-14	Adopted 2014-15	Adopted 2015-16
Deeds Recorded	13,633	18,000	14,000
Civil Cases Commenced	1,048	1,100	1,000
Criminal Cases Commenced	1,687	1,900	1,600
Concealed Weapon Permits Issued	1,725	900	1,600
Judgments Docketed	2,245	2,700	2,200
Marriage Licenses Issued	406	450	400
Wills Probated	552	600	550

Budget Strategies

Through the end of June 2014, our office recorded 13,633 real estate-related documents. Thus, considering the current rate of recordings, we believe that we will record approximately 14,000 such documents in this coming fiscal year.

For the previous fiscal year, our office commenced and concluded 1048 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. In addition – and as has been true recently across Virginia – our office has continued to process a large number

of concealed weapons permit applications that have risen over the past several years from 400 to 800 to 1,200 to 1,000 two years ago, then jumped to 1,910 last year, is still holding strong at 1,725 for this past fiscal year and should continue at a pace of approximately 1,600 next 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.)

For this same period of time, our office commenced and concluded nearly 1,700 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 1,600 criminal cases in fiscal year 2015-16.

For the past fiscal year, our office issued 406 marriage licenses and expects to process approximately 400 of them in the coming fiscal year. Also, we have docketed more than 2,200 judgments and processed 552 wills, and we anticipate handling similar numbers in the coming fiscal year.

Certain miscellaneous activities exceeded 2,600 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. As of July 1, 2008, our office began making its real-estate related records available on the Internet via subscriber-only "Secure Remote Access" (SRA) and we now have approximately 70 such subscribers who each pay \$50/month for this service.

Also, our office has been utilizing the SCV's Computerized Information System (CIS) for the past seven years and, within the previous 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, or \$120/year with about fifteen such paid subscribers currently.

The ultimate 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. Finally, at the beginning of the next calendar year, we will begin using an electronic filing (e-filing) system for accepting, filing and recording certain civil case documents and records.

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.

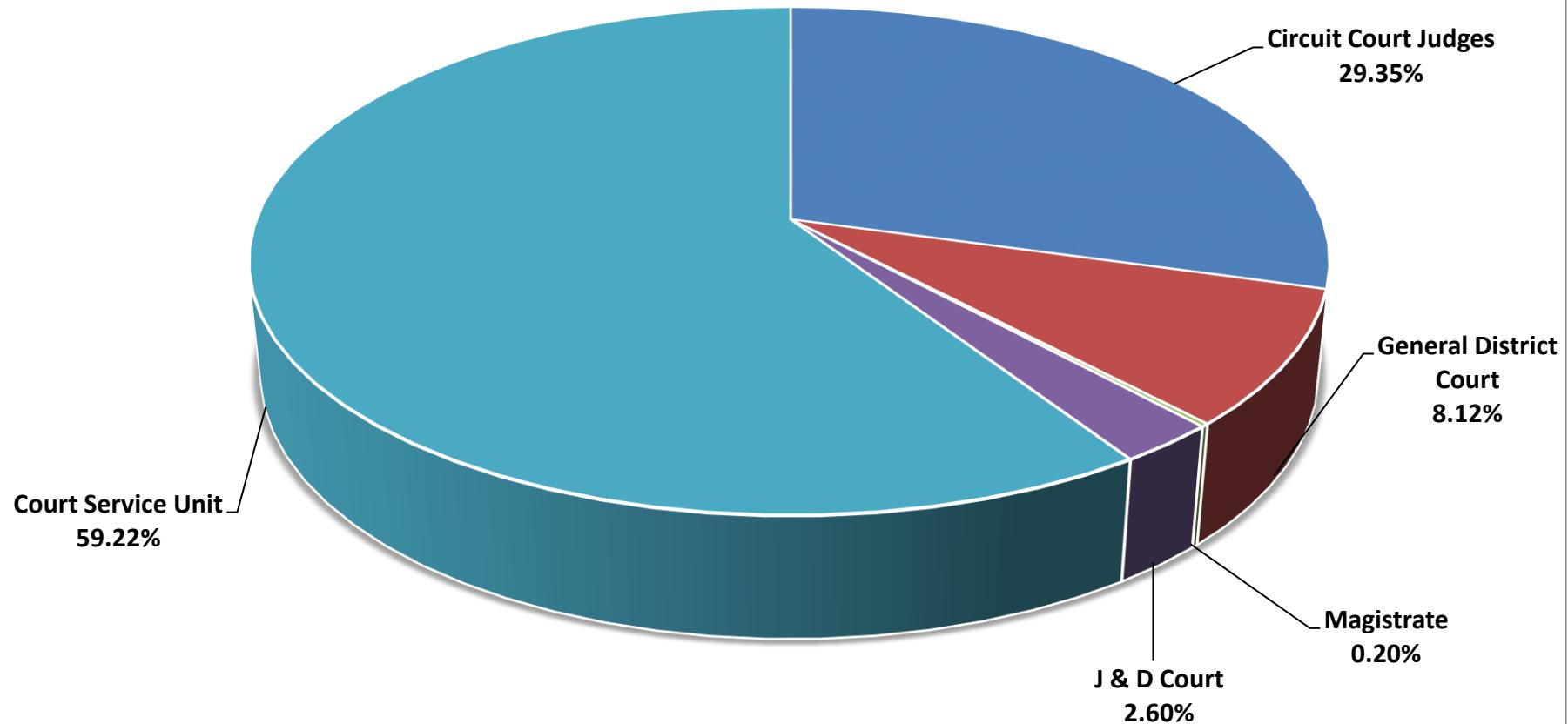
All components of the SCV's Reflections, CIS, JAVA, SRA and OCRA systems and other such improvements were installed - and have been maintained and updated – using our office's various fee accounts, thus continuing to cost Roanoke County's taxpayers nothing.

Clerk of Circuit Court Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 993,449	\$ 1,006,248	\$ 1,039,913	3.3%	
Operating	96,388	71,354	71,354	-	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 1,089,837	\$ 1,077,602	\$ 1,111,267	3.1%	
Positions	16	16	16	-	

Judicial Administration

Judicial Administration

\$810,732



Judicial Administration

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Inc/(Dec)
Circuit Court Judges	\$ 241,812	\$ 237,972	\$ 237,972	\$ -
General District Court	50,900	69,940	69,940	-
Magistrate	597	1,590	1,590	-
J & D Court	15,664	21,086	21,086	-
Court Service Unit	<u>503,829</u>	<u>480,144</u>	<u>480,144</u>	<u>-</u>
Total Judicial Administration	<u>\$ 812,802</u>	<u>\$ 810,732</u>	<u>\$ 810,732</u>	<u>\$ -</u>

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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	241,812	237,972	237,972	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 241,812	\$ 237,972	\$ 237,972	-	-
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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -		
Operating	50,900	69,940	69,940		
Capital	-	-	-		
Transfers	-	-	-		
Total	\$ 50,900	\$ 69,940	\$ 69,940		
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.

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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -		
Operating	597	1,590	1,590		
Capital	-	-	-		
Transfers	-	-	-		
Total	\$ 597	\$ 1,590	\$ 1,590		
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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	15,664	21,086	21,086	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 15,664	\$ 21,086	\$ 21,086	-	
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.

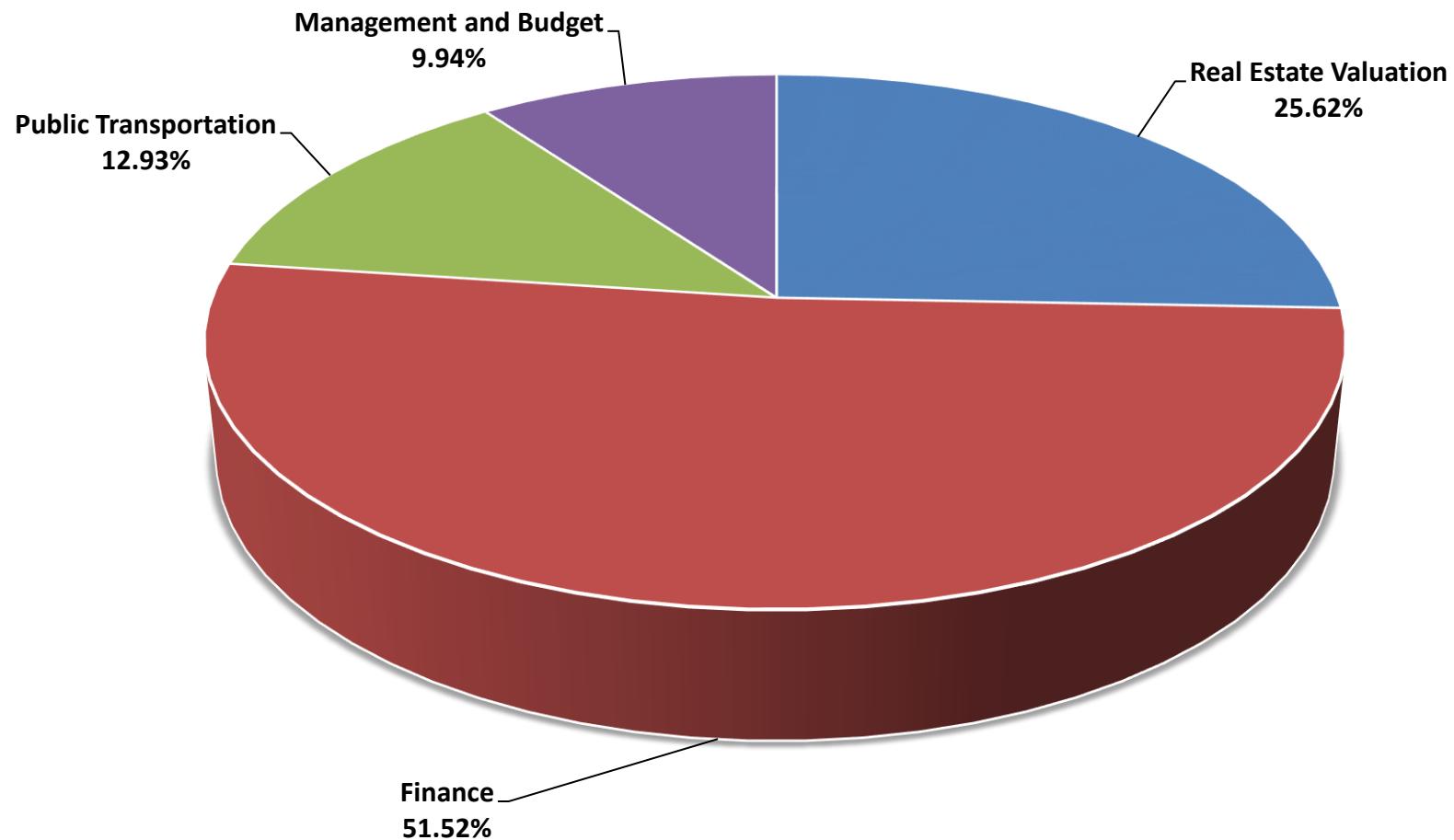
- Provide an alternative to secure and/or residential placement in a lesser restrictive environment that is conducive for treatment and social modifications
- Develop social skills and enhance personal development through individual, group and family counseling
- Provide client assessments, diagnostic 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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 1,287	\$ -	\$ -		
Operating	476,862	455,500	455,500		
Capital	1,036	-	-		
Transfers	24,644	24,644	24,644		
Total	\$ 503,829	\$ 480,144	\$ 480,144		
Positions	4	4	4		



Management Services

Management Services
\$ 3,249,394



Management Services

	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>Increase (Decrease)</u>
Real Estate Valuation	\$ 908,323	\$ 850,744	\$ 832,502	\$ (18,242)
Finance:				
Central Accounting	1,097,760	1,044,462	1,051,128	6,666
Payroll	308,399	289,602	278,781	(10,821)
Purchasing	391,548	399,868	344,096	(55,772)
Total Finance	<u>1,797,707</u>	<u>1,733,932</u>	<u>1,674,004</u>	<u>(59,927)</u>
Public Transportation	452,854	420,000	420,000	-
Management and Budget	<u>283,903</u>	<u>290,709</u>	<u>322,889</u>	<u>32,180</u>
Total Management Services	<u>\$ 3,442,787</u>	<u>\$ 3,295,385</u>	<u>\$ 3,249,394</u>	<u>\$ (45,989)</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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Sales Ratio	94%	92%	92%
Coefficient of Dispersion	7.18	10	10
Price Related Differential	1.01	1.00	1.00
Appraisal of Properties/Inspected	45,470/17,187	45,700/15,071	45,700/15,071
Land Use Parcels/Roll Back Collected	1700/\$20,130	1700/\$100,000	1700/\$100,000
BOE Appointments/Changes	6/3	40/15	40/15
Requests/Fees Collected	3/\$225	5/\$375	5/\$375

Budget Strategies

The performance measures from above are achieved due to experience of staff and the technology advances within the assessment field, which allows our staff to accurately provide citizens and business the proper valuation of their properties. We currently are looking at upgrading Assess Pro while adding another module (GIS) or looking at a .net version of Assess Pro called AP5. Patriot Properties, our vendor, has reached out to IT and our office just recently about upgrading to AP5. Our vendor has also approached another locality in Virginia which is an Assess Pro user too, about upgrading to AP5. Hopefully this would help us determine if pricing for an upgrade is appropriate by comparison to another locality. Our office along with IT will be in discussions with our vendor, as we look at each option in providing the most up to date technology needs for our end users, while maintaining reliable data for appraisal staff and property owners in Roanoke County. Having tablets or I-pads for field work will also be explored when discussing AP5. We are currently coordinating with GIS and IT with our current GIS Website to use for specific queries for the Real Estate Valuation Office. This technology feature will further enhance the appraisal staff when conducting a general reassessment, conducting informal appeals, and our Board of Equalization appeals. Along with GIS, our office uses a technology called Pictometry which has really helped our appraisal staff with correcting data. Pictometry offers a technology called "Change Finder" which takes previous snap shots of properties and compares them to the most recent fly over of a locality. Our office compares these two different snap shots and if changes have occurred from the previous foot print of the property, these changes are then researched by our staff, and added to our property record card. This helps with additional revenue while keeping property record card up to date. We are in preliminary discussions with GIS about costs and information concerning the latest fly over for "Change Finder".

The 2015 General Reassessment is the first year for an increase in market values since the 2011 General Reassessment. Our office and other national organizations with ties to the real estate market believe this trend will continue. Forecasting trends within the real estate market in today's economy is tricky at best. The application of a new spreadsheet for

forecasting building permit data was added this past year, and we now need to see a couple more years of data to ensure this process will help Roanoke County with forecasting revenue. It is very important that we maintain our current statistical data from each reassessment, along with maintaining uniformity among all classes of property within Roanoke County. Our current statistical data has not changed much in the past several years, which in turn has kept our numbers down for our informal and formal appeals process.

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 would subject the property to a rollback tax, which continues to bring in extra revenue. The larger rollbacks have not occurred as neighborhood development has slowed due to current housing trends. Most of the SLEAC values in Roanoke County have remained unchanged due to current determinations of value by the SLEAC Committee. 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 but will have a new member from the Cave Spring Magisterial District. On July 1st of 2014, legislation passed by the General Assembly and signed into law by Governor of Virginia enacted changes to General Reassessment Notices. Making these changes took considerable time and effort by many departments within Roanoke County as well as communication of this change with the Town of Vinton. There was one minor change to this legislation in 2015 Session of General Assembly, but it will not cause any significant work to those departments involved with the 2014 legislation change.

Real Estate Valuations Appropriations					
Description	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16	
Personnel	\$ 795,025	\$ 798,896	\$ 778,454	-2.6%	
Operating	110,848	48,498	50,698	4.5%	
Capital	2,450	3,350	3,350	-	
Transfers	-	-	-	-	
Total	\$ 908,323	\$ 850,744	\$ 832,502	-2.1%	
Positions	11	11	11	-	

Finance

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, Virginia Recreational Facilities Authority, Community Develop Authority and the Regional Center for Animal Care and Protection.

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, Community Development Authority and the Regional Center for Animal Care and Protection.

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 General Obligation 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 eighty 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

	2013–14 Actual	2014–15 Adopted	2015–16 Adopted
Accounting			
Number of Governmental Accounting Standards Board pronouncements implemented by deadline	3	2	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%
Debt Administration			
County bond ratings (Standard & Poor's, Fitch, and Moody's Investor Service)	AA+, AA+, Aa1	AA+, AA+, Aa1	AA+, AA+, Aa1
Grants Administration			
Number of grants administered for the County	47	48	50
Number of grants administered for the Schools	31	32	35
Financial Systems			
Number of training sessions held annually for the departmental end users	15	10	10
Internal Control and Compliance			
Number of departmental internal control/compliance reviews conducted	3	3	3
Average number of purchasing cards audited monthly	22	20	20
Accounts Payable			
Checks processed for payments to County and School vendors	27,705	28,000	28,000
Number of invoice lines processed within department established standard	51,809	52,000	52,000
Payroll			
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	97,043	98,000	97,000
Purchasing			
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	418	400	400
Number of Active Contracts Administered by Purchasing	467	450	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 thirtieth 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 Care 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 major upgrade in the Lawson software system was successfully completed in November. Staff implemented the Virginia Retirement System Hybrid Plan which changed processes for retirement payments and disability. 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 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>	Actual <u>FY 2014</u>	Adopted <u>FY 2015</u>	Adopted <u>FY 2016</u>	% Change <u>15-16</u>
Personnel	\$ 1,424,888	\$ 1,516,651	\$ 1,456,691	-4.0%
Operating	347,529	217,281	217,312	0.01%
Capital	25,290	-	-	-
Transfers	-	-	-	-
Total	\$ 1,797,707	\$ 1,733,932	\$ 1,674,003	-3.5%
Positions	21	22	22	-

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 who are 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 be either 60 years of age or older or have disabling conditions which meet the 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. This 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 include seeking alternative funding sources and seeking alternative or supplemental providers of this 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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ -	\$ -	\$ -	-
Operating	452,854	420,000	420,000	-
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 452,854	\$ 420,000	\$ 420,000	-
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.
 - 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Percent Variance in Actual vs. Projected Revenue	2.0%	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%	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 FY2014-15 Annual Fiscal Plan. This was the 28th 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.

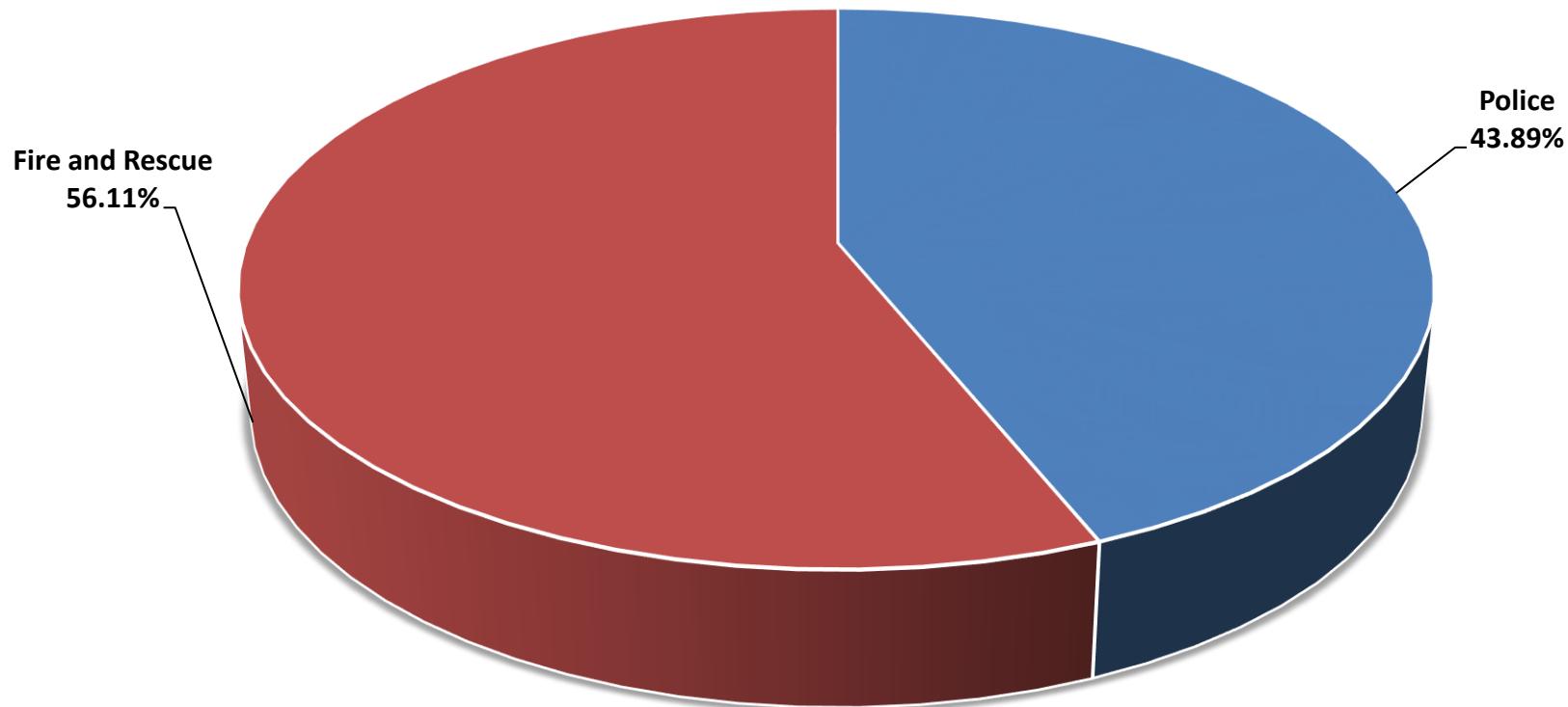
The Management and Budget department will publish a reduced number of printed copies of the Annual Fiscal Plan, Capital Improvement Program, and Departmental Annual Reports. These publications will continue to be available on the County's internet site and on CD's.

Management and Budget Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 236,144	\$ 269,703	\$ 301,313	11.7%	
Operating	47,049	21,006	20,980	-0.1%	
Capital	710	-	596	-	
Transfers	-	-	-	-	
Total	\$ 283,903	\$ 290,709	\$ 322,889	11.1%	
Positions	3	3	3	-	



Public Safety

Public Safety
\$ 26,836,083



Public Safety

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Police:				
Administration	\$ 1,075,288	\$ 257,434	\$ 271,177	\$ 13,743
Uniform	7,385,921	7,131,928	7,619,486	487,558
Criminal Investigations	1,924,077	1,771,832	1,842,402	70,570
Services	955,471	989,868	904,211	(85,657)
Community Services	632,079	685,931	619,385	(66,546)
Traffic Division	288,338	285,787	296,961	11,174
Professional Standards	215,262	179,107	226,009	46,902
Total Police	12,476,436	11,301,887	11,779,631	477,744
Fire and Rescue:				
Operations	15,634,728	13,802,038	14,822,315	1,020,277
Volunteer Fire	131,794	128,189	131,185	2,996
Volunteer Rescue	95,002	105,948	102,952	(2,996)
Total Fire and Rescue	15,861,524	14,036,175	15,056,452	1,020,277
Total Public Safety	\$ 28,337,960	\$ 25,338,062	\$ 26,836,083	\$ 1,498,021

Mission Statement

Our mission is to unite with our evolving community to provide professional and pro-active police services to maintain a safe environment. The Roanoke County Police Department is recognized for providing a safe community through data-driven policing, collaborative regional efforts, and public education initiatives. We understand that the members of the Department are our greatest asset, and we provide them with knowledge, resources, and opportunities to offer the highest level of service.

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

- Design and implement plan to improve firearms range.
- Collaborate with surrounding jurisdictions to create and implement continuing education programs for officers.
- 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 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.
- Prepare for and successfully achieve reaccreditation.

DEVELOP, FOSTER, AND MAINTAIN REGIONAL PARTNERSHIPS

Goal 1: Foster partnerships with the business community

Objectives

- 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

- Work closely with the County Sheriff's office to attend local events to strengthen our working relationship and to share resources.
- 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.
- 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.
- 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

- Work with Commonwealth Attorney to enhance prosecution efforts for violent or repeat offenders.

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.
- 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 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.

Police Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 9,383,917	\$ 9,277,637	\$ 9,555,815	3.0%
Operating	2,565,068	1,379,492	1,579,058	14.5%
Capital	527,451	644,758	59,758	-90.7%
Transfers	-	-	585,000	-
Total	\$ 12,476,436	\$ 11,301,887	\$ 11,779,631	4.2%
Positions	154	154	154	-

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 2015 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 5691 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Net Collection Rate for Ambulance Transport Fees	85%	85%	85%
Percentage of ALS Responses within 6 Minutes	48%	80%	80%
Percent of the 5691 Licensed County Businesses inspected	20%(1158)	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	219(79%)	204(93%)	190(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 constraints 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. The budget will again be a challenge as the department tries to maintain current service levels with more demands on existing 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 demands 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 challenging 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.

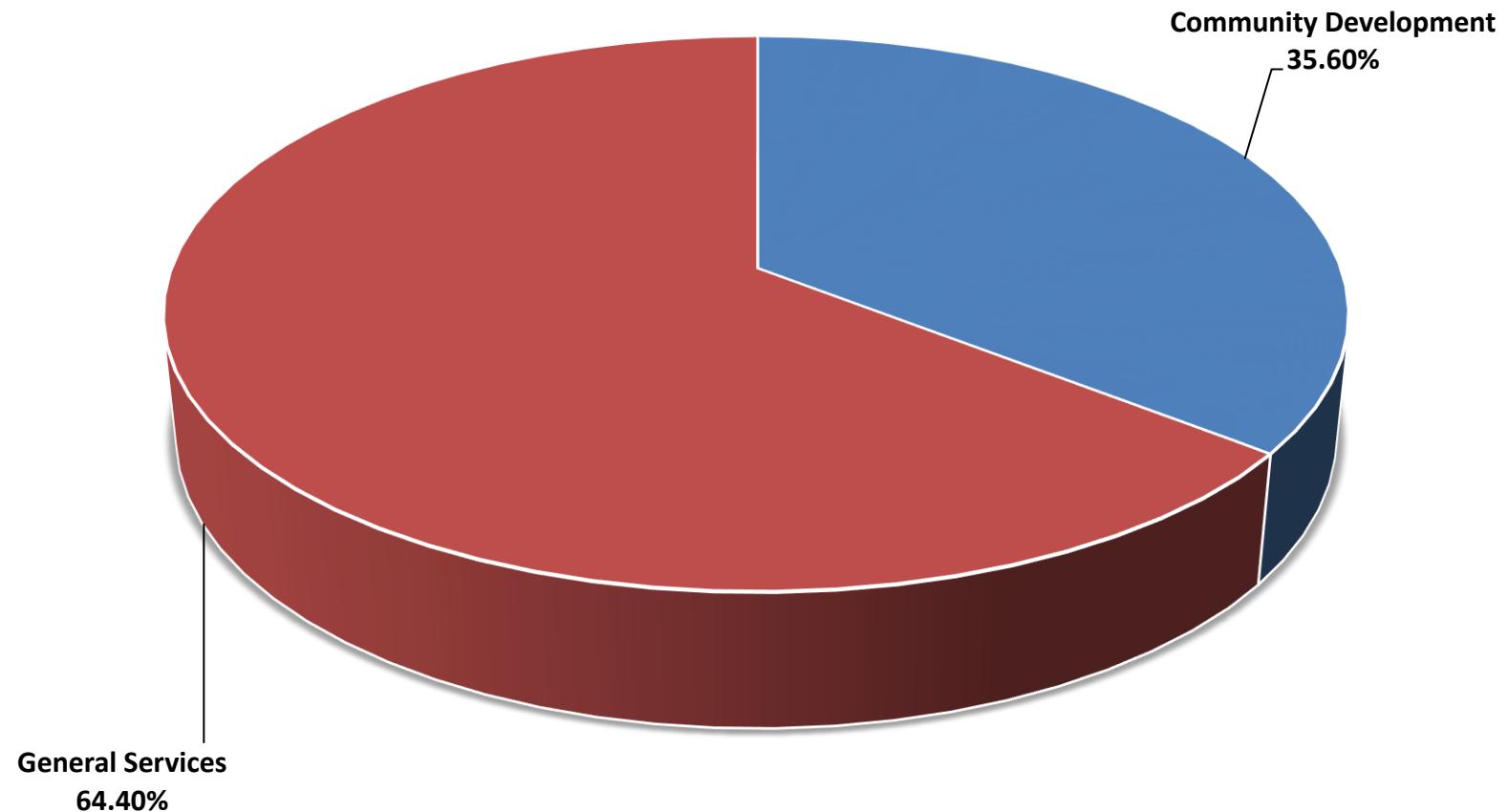
We are fortunate to have dedicated personnel who, when combined with proper training and physical resources, are prepared to respond. By practicing the above four-stage action plan, we feel we can provide the citizens of Roanoke County with the most expedient and proficient services possible while facing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

Fire and Rescue Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$12,384,242	\$11,676,724	\$12,579,431	7.7%
Operating	2,859,087	1,671,673	1,739,673	4.1%
Capital	571,625	687,778	143,028	-79.2%
Transfers	46,570	-	594,320	-
Total	\$15,861,524	\$14,036,175	\$15,056,452	7.3%
Positions	153	159	164	3.1%

Community Services and Development

Community Services and Development

\$ 11,352,642



Community Services and Development

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Community Development:				
Administration	\$ 863,630	\$ 568,759	\$ 574,727	\$ 5,968
Engineering	543,501	714,862	638,075	(76,787)
Inspections	1,201,707	1,166,829	1,159,605	(7,224)
Drainage	968,771	1,137,074	735,448	(401,626)
Illegal Dumps Cleanup Fund	4,042	5,500	5,500	-
Leachate Hauling	29,401	27,000	27,000	-
Planning and Zoning	761,066	804,826	770,023	(34,803)
Transportation	73,267	71,454	74,469	3,015
Planning Commission	39,388	49,220	49,564	344
Board of Zoning Appeals	5,057	7,359	7,359	-
Total Community Development	4,489,830	4,552,883	4,041,770	(511,113)
General Services:				
Administration	436,630	382,356	407,089	24,733
Environment Management	10,006	6,863	6,863	-
Solid Waste	5,088,397	4,748,531	4,945,977	197,446
Building Maintenance	1,374,805	1,196,428	1,307,809	111,381
Welding Shop	111,719	111,694	114,966	3,272
Custodial Services	614,001	559,156	528,168	(30,988)
Total General Services	7,635,558	7,005,028	7,310,872	305,844
Total Community Services	\$ 12,125,388	\$ 11,557,911	\$ 11,352,642	\$ (205,269)

Community Development

Mission Statement

Facilitate the orderly growth and development of the community while protecting the health, safety and welfare of the citizens, visitors, general public and surrounding communities.

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 the number of inspection failures to 4%.
- Report real-time inspection results for all construction projects.

Design, Construction and Maintenance Services

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

- Complete 100% of emergency response projects within 30 days of occurrence.
- Complete 1 major construction project identified in the Stormwater Maintenance 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 and subdivision plans in 2 reviews.

Environmental Management

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

- Ensure compliance with the County's Stormwater Management (SWM) ordinance by inspecting 20% of the Best Management Practices (BMPs) and SWM facilities within the County.
- 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 one area/functional plan.
- Implement 3 strategies/recommendations of the County's Comprehensive Plan.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Resolve 95% of Zoning Violations within 45 days	95%	95%	95%
Reduce the number of inspection failures to 4%	7%	4%	4%
Report real-time inspection results for all construction projects	67%	98%	98%
Complete 100% of emergency projects within 30 days of occurrence	100%	100%	100%
Complete 1 major construction project identified in the Stormwater Maintenance Program	1	1	1
Approve 75% of site and subdivision plans in 2 reviews	73%	75%	75%
Inspect 100% of County-owned BMPs	100%	100%	100%
Inspect 20% of BMPs and SWM facilities	30%	20%	20%
Work with HOAs and Business Owners to bring non-compliant SWM facilities into compliance	62%	50%	50%
Implement strategies/recommendations of County's Comprehensive Plan	3	3	3
Area/Functional Plans Completed	0	1	1

Budget Strategies

The Department continues to improve our educational materials and communication efforts to our various customers, our residents, the general public, agencies and organizations through a variety of print and electronic media. Staff is currently working to utilize technology to improve our code enforcement reporting and inspection programs, our project and asset management systems, our BMP inspection program, and our record management system for SWM maintenance agreements. Staff is also continuing to make improvements to our development review process and reviewing and updating our zoning ordinance to deal with development issues.

The Department will continue to search for other funding sources to implement various environmental and transportation projects. The Department will continue partnering with other County departments in order to maximize our resources to completing projects and tasks. The Department will also continue to utilize the many different skills and talents of our employees in order to reach our goals.

Community Development Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 3,297,414	\$ 3,491,943	\$ 3,461,030	-0.9%
Operating	965,165	492,590	508,390	3.2%
Capital	223,251	568,350	52,350	-90.8%
Transfers	4,000	-	20,000	-
Total	\$ 4,489,830	\$ 4,552,883	\$ 4,041,770	-11.2%
Positions	46	47	47	-

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, and fleet maintenance 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 30% 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.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Solid Waste – New Residential Can Delivered	221	300	300
Solid Waste – Replacement Cans Delivered	670	1,000	800
Solid Waste – Lid Replacements	370	200	400
Solid Waste – Total Vehicle Repair Costs	\$524,767	\$475,000	\$475,000
Solid Waste – Recycling Tonnage	711	400	500
Solid Waste – Household Garbage Tonnage	40,002	41,000	41,000
Solid Waste – Percentage of Payloader Use	29%	35%	30%
Facilities Management – Routine Maintenance Requests	8,647	12,000	9,500
Facilities Management – Emergency Maintenance Requests	32	25	35
Facilities Management – Utilities – General Services Appropriated Budget Only	\$532,080	\$472,749	\$472,749
Facilities Management – Utilities – General Services Budget Actual Cost	\$514,606	\$450,000	\$500,000
Welding Shop – Repair Hours for Solid Waste equipment	1,529	700	1,500
Welding Shop – Repair Hours for Parks equipment	1,344	2,100	1,400
Welding Shop – Repair Hours for Storm Water Management	44	45	45
Welding Shop – Repair Hours for Other Departments (including Sheriff's Program)	369	565	400

Budget Strategies

Solid Waste

The use of the Payloader continues to lag behind what was expected. The rate for FY 2013 - 2014 was 29% usage, down from 33% the prior year. We are not covering the costs of the program with the fee that is 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 to monitor 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.

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 maximized 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, most of the schools where the recycling trailers were housed requested that they be moved. 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 to 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. There are four automated vehicles that are over 10 years old. The maintenance costs have risen each year and four are facing significant repairs this year. 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 last 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, 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

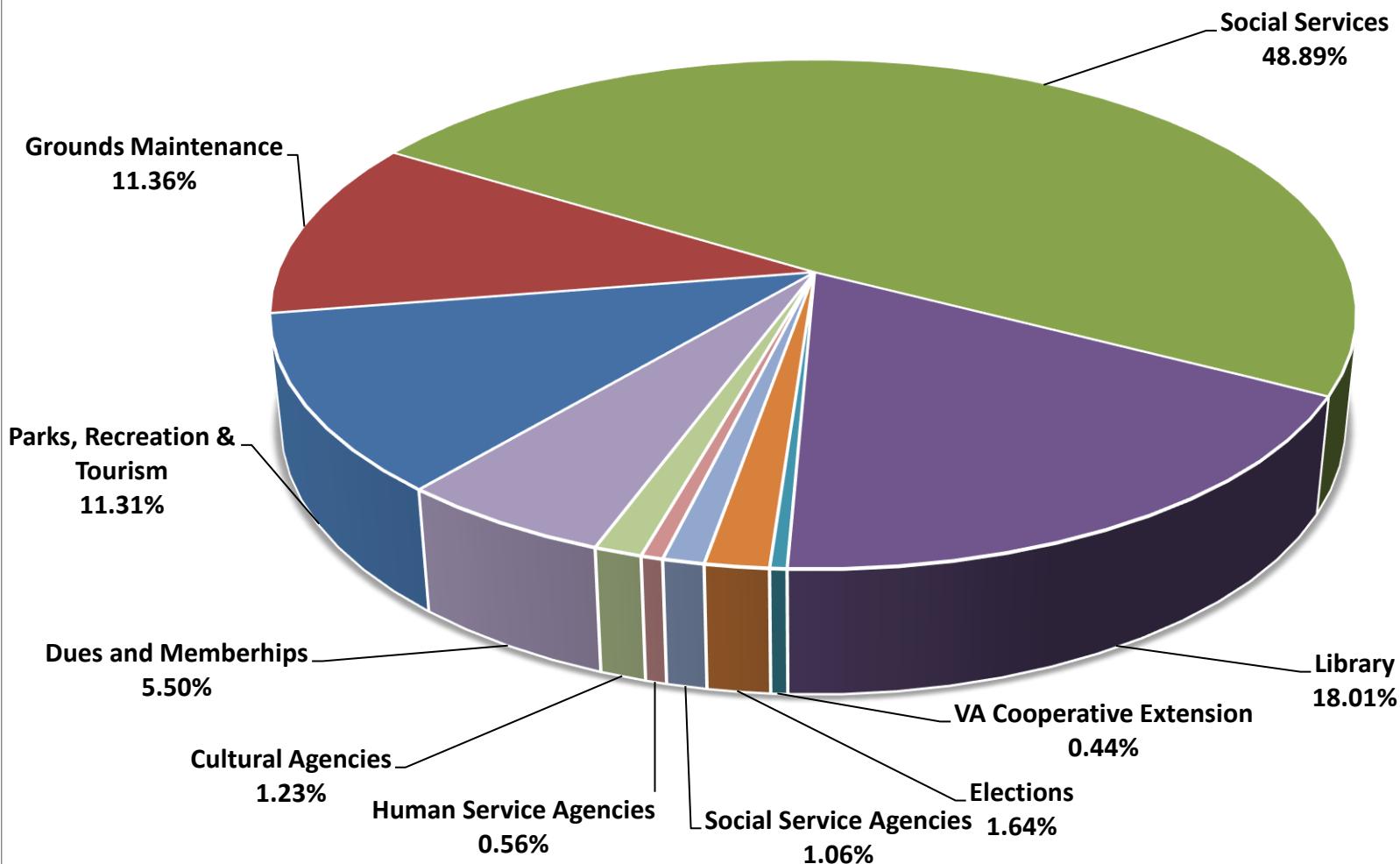
The Custodial Division has been very creative in recent years in controlling costs related to cleaning County-owned facilities. The staff has been diligent in obtaining the best price for paper products and cleaning supplies without sacrificing quality. While we have not been able to do many of the once 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				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 3,331,723	\$ 3,282,150	\$ 3,214,551	-2.1%
Operating	4,095,011	3,718,366	3,963,366	6.6%
Capital	128,831	4,512	52,955	1073.6%
Transfers	79,993	-	80,000	-
Total	\$ 7,635,558	\$ 7,005,028	\$ 7,310,872	4.4%
Positions	58	55	55	-

Human Services

Human Services

\$ 20,485,589



Human Services

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Parks, Recreation & Tourism:				
Administration	\$ 917,512	\$ 602,324	\$ 725,745	\$ 123,421
Explore/Tourism	28,909	55,675	55,675	-
Sports Marketing	16,555	31,038	31,038	-
Youth Services - Administration	218,937	198,674	263,965	65,291
Outdoor Ed - Administration	214,827	239,871	207,698	(32,173)
Adult Leisure - Administration	209,862	166,704	109,367	(57,337)
Special Events - Administration	114,507	108,714	111,740	3,026
Therapeutics - Administration	117,122	114,888	118,040	3,152
Therapeutics - ACE	30,159	30,130	31,730	1,600
Therapeutics - EXCEL	861	861	1,973	1,112
Therapeutics - Trips	5,629	5,752	5,752	-
Therapeutics - Mingle	3,216	3,230	2,118	(1,112)
Therapeutics - All Pops	16,429	16,430	16,491	61
Athletics - Administration	220,499	211,817	217,395	5,578
Athletics - Baseball & Softball	51,995	55,650	55,650	-
Athletics - Basketball	95,348	93,373	94,541	1,168
Athletics - Football	25,096	18,485	18,570	85
Athletics - Soccer	20,688	25,273	25,273	-
Marketing	34,428	34,483	34,483	-
Brambleton - Administration	133,049	201,085	133,451	(67,634)
Total Parks, Rec & Tourism	<u>2,475,698</u>	<u>2,214,457</u>	<u>2,260,695</u>	<u>46,238</u>
Grounds Maintenance:				
Grounds Maintenance	2,486,695	2,247,887	2,257,974	10,087
Street Signs	10,500	12,000	12,000	-
Total Grounds Maintenance	<u>2,497,195</u>	<u>2,259,887</u>	<u>2,269,974</u>	<u>10,087</u>
Public Health	419,705	500,358	500,358	-
Social Services:				
Administration	6,200,743	5,616,958	6,117,010	500,052
Public Assistance	3,385,915	2,815,574	3,615,574	800,000
STARS FTC	4,030	38,325	38,325	-
Total Social Services	<u>9,590,688</u>	<u>8,470,857</u>	<u>9,770,909</u>	<u>1,300,052</u>
Library:				
Administration	740,427	383,493	412,136	28,643
Research and Circulation	2,899,737	2,833,325	3,090,263	256,938
Automation	117,714	113,585	96,880	(16,705)
Total Library	<u>3,757,878</u>	<u>3,330,403</u>	<u>3,599,278</u>	<u>268,876</u>

VA Cooperative Extension	83,637	87,097	87,097	-
Elections	359,609	316,203	327,349	11,146
Social Service Agencies	211,900	211,900	211,900	-
Human Service Agencies	119,900	112,400	112,400	-
Cultural Agencies	257,200	245,500	245,500	-
Dues and Memberships	1,086,228	1,080,323	1,100,130	19,807
Total Human Services	\$ 20,859,638	\$ 18,829,385	\$ 20,485,589	\$ 1,656,204

Parks, Recreation and Tourism - Recreation

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 - 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.

After School for Kids Program

- Maintain a minimum of 15 after school programs at 13 elementary school sites.
- Start an onsite ASK program at Glenvar Elementary School.
- Maintain the maximum of 40 participants at seven ASK sites.

Kids in Camp Program

- Maintain Penn Forest Elementary School program at a minimum of 30 participants.
- Offer a program at Bonsack Elementary School.

Programs for Youth

- Offer a minimum of five family programs at the Brambleton Center each quarter.
- Offer a minimum of ten pre-school camps at the Brambleton Center for summer.
- Offer a minimum of five youth camps at the Brambleton Center for summer.

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

- Offer eight 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.
- Review camp programming trends and introduce two new activities to the program each year to keep Camp Roanoke innovative with programming.
- Accommodate groups during the day and overnight by providing lodging, site supervision, high quality meals and multi-use facilities, which maintain all health and safety regulations.
- Expand experiential programming to include outreach and off site programming.
- Offer recreational based public and private group programs.
- Offer a variety of activities and skill development options in program areas including but not limited to adventure activities, nature programs and outdoor living skills.
- Continue to work towards 100% self-sustainability for facility operations.
- Continue implementing "green" initiatives plan to reduce utility costs at camp.

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.

- Offering a minimum of 170 fee based programs in group exercise, fitness and dance; a minimum of 140 fee based programs in pottery, ceramics, crafts and art; and a minimum of 40 fee based programs in trips and travel.
- Maintain the percentage of successful fee based programs at 80%.
- Evaluate the success rate and life cycle of existing programs and make modifications to improve cost recovery and expand customer base on a quarterly bases.
- Work with the marketing manager to develop a strategy to increase program rentals and facility rentals semi-annually.
- Work towards financial program self-sustainability by recovering 140% of direct cost quarterly.
- Evaluate staff delivery of customer service quarterly.

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 367 hours of day camp for children with moderate to profound developmental disabilities with a minimum of 16 participant slots available per week. Provide accessible field trip transportation.
- Cultural Arts – Provide a minimum of 17 programs focused on increasing knowledge and skill of art, crafts, or expressive arts for adults with developmental/cognitive, head injury related, or mental illness.
- Wellness & Fitness – Provide a minimum of 15 programs focused on physical fitness and wellness; including programs like yoga, aquatics and nutrition classes for adults with developmental/cognitive, head injury related, or mental illness.
- Outdoor & Trips – Provide a minimum of 13 programs focused on traveling outside the Roanoke Valley, or outdoor activities including hiking or canoeing for adults with developmental/cognitive, head injury related, or mental illness.
- 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, head injury related, or mental illness.
- HANDS Group - Partner with the HANDS 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 within reasonable requests.
- Reasonable Accommodations - Through the formal accommodation process, develop reasonable accommodations that enable qualified users with disabilities to take full advantage of the PRT's recreation offerings, as requested. Accommodations could include additional staffing, adaptation of equipment, provision of alternative information formats, moving courses to accessible locations, provision of sign language interpreters or sighted guides, provision of specialized supplies or other reasonable requests/needs.
- Develop the partnership and regional programs of Therapeutic Recreation Services of the Roanoke Valley in conjunction with the City of Roanoke Parks and Recreation and the City of Salem Parks and Recreation.

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 six weeks through eight years old for members.
- Operate the Activity Room to provide cutting-edge, innovative gaming opportunities targeting children ages 8 - 13 years old.
- Operate the Gymnasium to provide a clean, safe environment for participants of all ages to use for their athletic participation. The gym will also be a premier venue for summer camps and special events.
- Offer an after school program serving Glen Cove and Fort Lewis elementary schools.
- Offer nine programs serving youth on days schools are closed.
- Offer 75 summer camps serving 1200 individual school age children.
- 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.
- Offer year-round group and private swimming lessons.
- Offer aquatics camps for preschool and school age youth.
- Offer 1000 water exercise programs.
- Operate Splash Valley Water Park during the summer season.

Wellness

- Provide personal training services for individuals and groups.
- Offer a minimum of 3400 Group Exercise classes for members.
- Offer a minimum of 30 fee based fitness and wellness programs for adults.
- Offer a minimum of 40 fee based fitness and wellness programs for families and youth.

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.
- Provide opportunities for private groups, businesses and schools to rent space for outdoor activities at Splash Valley Water Park during the summer season.

Membership

- Maintain a membership base of 2600 - 2800 membership units.
- Maintain 60% 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.
- Review Community Use Manual.

Tourism and Special Events - Continue the upgrade and expansion of all special events held at Green Hill Park and other County locations. Explore opportunities to partner with other community organizers to add additional events to our present line-up. Further integrate Explore Park into current programming and develop new avenues to utilize the park to its full potential.

- Explore ways to develop new opportunities both for major events to draw regional crowds, as well as other minor events which serve to enhance the quality of life for local County residents.
- 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 further develop Explore Park as a premiere 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.
- Continue to work with Parks Division on site development, particularly of Green Hill Park. Further develop this site into a multi-use facility.
- 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 at Explore Park 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 the park into a destination for outdoor enthusiasts through regional tourism initiatives, special events, passive recreation use, rentals, programs and partnerships while promoting the park for economic development opportunities.

- Develop a comprehensive master plan of recreation amenities for the park to include feedback from citizens, regional users, stakeholders and local officials.
- Operate the Visitor Center seasonally for 6 months as an artisan and information destination point along the Blue Ridge Parkway.
- Offer a comprehensive park rental program for special events, weddings, and building rentals for 20 dates annually.
- Continue to offer 12 outdoor adventure camps and instructional programs for children annually.
- Continue to partner with the National Park Service to offer programs and further coordination of trails and land access.

- Partner with stakeholder groups and interested organizations to offer 3 special events and 500 volunteer hours in the park annually.
- Continue with the implementation of the 48-month business plan to generate sufficient revenues to support park operations and maintenance.
- Work with Economic Development Department to promote Explore Park as a new destination for private business development.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Total number of unique program offerings	625	620	625
Total number of courses	1,976	2,000	2,000
Total number of unique registered participants	14,241	15,750	14,500
Athletics total program participants served	6,163	6,000	6000
Recreation division total program registrants	19,491	19,500	19,500
SUM Total of Program Registrations (Rec + Athletics)	25,654	27,000	26,000
Maintain an 80% program success rate within 3-5%	50%	80%	80%
Returning previous customer percentage (Current year to last year)	43.18%	59%	50%
Gross revenue in Fee Class accounts	\$5,064,900	\$4,800,000	\$5,000,000
Camp Roanoke overall customer satisfaction	97%	95%	95%
Overall attendance at major special events	33,485	36,000	32,000
Sports Marketing Economic Impact (Direct Spending)	\$5,775,300	\$8,000,000	\$7,500,000
Green Ridge Membership Units	2,771	2,800	2,800
Green Ridge Membership Retention	55%	60%	60%

Budget Strategies

Parks, Recreation and Tourism's primary budget strategy is to offer affordable programs and services that our citizens want. In addition, it is important that we continue to improve our cost recovery for all programs and services. PRT will continue to monitor all revenues and expenses as it improves its overall cost recovery while still providing excellent customer service to all users.

As competition increases for family oriented programming, it is important that we continue to evaluate how we communicate with our citizens and users to ensure that they are receiving the

information they need to make decisions on recreation services. We continue to see steady participation and revenue patterns as people take advantage of recreation opportunities closer to home and continue to invest in their children for sports, camps and general family activities. Additional focus continues to be placed on developing family and youth programming at Brambleton Community Center.

Improving member retention is a top strategy for Green Ridge Recreation Center. To do so, the center must find ways to continue to add value to its memberships while still attracting non-members for daily use and program registration. Effective budget management is another key strategy for Green Ridge Recreation Center. To ensure cost recovery goals are met, all levels of staff must be accountable for building and program operations to meet the center's business volume. In addition, it is important that all center staff work together in unison to provide our members and guests the best delivery of service.

Recreation Appropriations				
<u>Description</u>	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16
Personnel	\$ 1,804,449	\$ 1,814,678	\$ 1,844,024	1.6%
Operating	644,407	374,779	389,871	4.0%
Capital	21	-	-	-
Transfers	26,821	25,000	26,800	7.2%
Total	\$ 2,475,698	\$ 2,214,457	\$ 2,260,695	2.1%
Positions	25	24	24	-

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 partnerships that promote community involvement and economic development.

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, parks, and athletic fields.
- Continue to promote and expand Park Partners Program to encourage additional volunteer hours in parks.

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 an athletic field renovation program that maintains player safety, reduces maintenance costs, and encourages player development.
- Maintain communications with all athletic field user groups 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 field renovation repairs by conducting post-season field inspections for each athletic field and include user comments. Execute repairs through the Capital Maintenance Program and the Annual Field 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 standards 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 linking 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 VDOT standards and to support the E-911 System.

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

To provide signage and support for Park and Recreational facilities, programs, and special 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 PR&T to department standards.
- Assess the support needs for each special event and program.
- Provide staff training to effectively support each event.

To provide support for all Roanoke County departments.

- Manage a work order program for all county departments that effectively processes all requests while minimizing the impact to existing workload.
- Provide support to Roanoke County's surplus property program.
- Provide support to Economic Development and Roanoke County partnerships.

To secure parks and facilities.

- Prioritize list for gate and barrier installations.
- Assess outdoor lighting needs.

Project Management

Develop, recommend, and manage improvement projects that sustain and enhance the appearance of park facilities and other county properties.

- 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.

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

- Identify needs and deficiencies in County parks, park facilities and amenities, recreation centers, and greenways.
- Coordinate with therapeutic recreation staff to maintain a prioritized A.D.A. repair and project list.

Turf and Landscape

To manage landscaped areas at Roanoke County facilities and designated properties.

- Manage plant care at 7 Roanoke County gateway medians in coordination with Community Development and VDOT.
- 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 16 sites that are 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 weekly from April – October to earn the revenues required to support the Deputy-led Roanoke County Inmate Program.
- Provide weekly support to park operations from April – October for general park repairs, clean-up, and small project support.
- Provide support to annual park repairs, snow removal, storm damage/emergencies, and small park projects weekly 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 of seed, fertilizer, insecticide, fungicide, and herbicide at each site.

Provide support to Community Development stormwater operations.

- To assist in the evaluation of park drainage systems.
- 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.

- Update Roanoke County comprehensive master plan for parks and facilities
- Develop Explore Park Master Plan
- To develop design standards for each Park classification in the Roanoke County system.
- Ensure A.D.A. compliance standards are included in all new projects and renovations.
- Maintain an inventory of park deficiencies for each magisterial district and identify needs in the department CIP requests.

To serve as a Roanoke County representative on regional planning committees.

- Support the Roanoke Valley Greenway Commission by assisting with grants, mapping, design, project management, permitting, right-of-way acquisition, and construction of greenway and trail projects.
- Support the Roanoke Valley Blueway.
- Support the Roanoke Valley-Alleghany Regional Commission Regional Bicycle Advisory Committee (RBAC).
- Support the Roanoke Valley Urban Forestry Council, assist in planning the annual tree workshop, and retain Roanoke County's Tree City USA certification by meeting four core standards of urban forestry management:
 - maintaining a tree board or department,
 - having a community tree ordinance,
 - spending at least \$2 per capita on urban forestry, and
 - celebrating Arbor Day

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Number of sites maintained	84	84	85
Number of sites maintained for snow removal operations.	34	34	35
Number of softball, baseball, football, soccer and lacrosse fields maintained	123	123	123
Number of Sporting Tournaments supported	27	30	30
Number of E-911 Street Signs fabricated and installed	611	600	600
Average number of days to complete approved street sign work orders. Established standard is 10 days.	3.0 days	3.0 days	3.0 days
Number of Capital Maintenance projects completed on time and within budget	6	2	4
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's 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 2015-16:

- 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.
- Continue partnering with Community Development to attract local contractors and businesses to adopt the landscaping and mowing on Roanoke County Road Medians in exchange for advertising. The Roundabout on Merriman Drive, the intersections at Plantation Road/Williamson Road, Peters Creek Road/Williamson Road, and Rt. 11 at Hollins College medians have been adopted to date.

Parks (Grounds Maintenance) Appropriations

<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 1,760,480	\$ 1,711,441	\$ 1,640,528	-4.1%
Operating	691,368	514,446	595,446	15.7%
Capital	45,347	34,000	-	-100.0%
Transfers	-	-	34,000	-
Total	\$ 2,497,195	\$ 2,259,887	\$ 2,269,974	0.4%
Positions	32	32	32	-

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 biologic 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

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 prenatal women, 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 despite 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 affected 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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	419,705	500,358	500,358	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 419,705	\$ 500,358	\$ 500,358	-	
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 in accordance with Federal and State requirements.

- 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 promote 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Eligibility for Medicaid determined timely new applications renewal applications	98.6% 99.07%	97% 97%	97% 97%
Eligibility for SNAP determined timely	98.2%	97%	97%
Eligibility for TANF determined timely	99%	96%	96%
SNAP Participation rate	69.58%	80%	80%
Complete Child/Adult abuse and neglect reports within allotted time frame	92%	100%	100%
Percent of VIEW recipients in Employment	58%	60%	60%
Of the children in foster care who are reunified with family – the percentage reunified within 12 months	79.4%	75.2%	75.2%
Of the children in foster care who are adopted – the percentage adopted within 24 months	47.98%	36.6%	36.6%

Budget Strategies

We will continue to administer all departmental programs in compliance with federal and state law/regulations/guidelines, maximizing state and federal reimbursement, and limiting the use of local dollars to the extent possible.

We will utilize available federal and state funding effectively in order to promote self-sufficiency and the safety and stability of individuals and families.

We will use due diligence to identify and investigate fraudulent activities and collect reimbursements related to overpayments, which will result in cost savings as well as additional administrative funding provided to the locality.

The 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 and providing first-rate customer service.
- Continuing to execute best practices in the delivery of social services to the citizens of Roanoke County and City of Salem.
- Strengthening families at every client contact.

Social Services Appropriations				
Description	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16
Personnel	\$ 5,090,491	\$ 5,077,264	\$ 5,308,291	4.6%
Operating	4,476,050	3,392,343	4,236,803	24.9%
Capital	24,147	1,250	225,815	17965.2%
Transfers	-	-	-	-
Total	\$ 9,590,688	\$ 8,470,857	\$ 9,770,909	15.3%
Positions	94	95	97	2.1%

Library

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

- Complete an item-by-item review of the nonfiction collections at South County and Hollins libraries; update high demand materials, with a priority on educational and Science, Technology, Engineering and Math (STEM) subjects, medicine, personal interest, self-improvement, and military history
- Replace 10% of audio books for children with self-contained prerecorded audio playing devices ("Playaways")
- Increase circulation of ebooks by 10%

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, according to directives from LVA and the Library Board of Trustees
- Recruit and train a minimum of one part-time staff member for young adult services, per major branch, to develop and deliver targeted programming and establish effective relationships with teen and 'tween patrons

Reference and Information Services

Provide reference assistance, educational services, and technology and software instruction to promote digital literacy

- Standardize reference metrics and statistical collection, system-wide, using Gimlet software; convert data format for annual Bibliostat Report
- Introduce a minimum of three new public technology classes per site
- Create a resource module tailored to the needs and circumstances of the downtown Vinton small business community

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
- Complete deaccessioning of 35% of the Vinton Library collection; coordinate the moving process to the new building, including merging 56,000 existing, opening day, and stored items

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
- Introduce two iMac computers with graphics software for patrons at the South County, Glenvar, and Hollins libraries; complete staff training to support the products

Administration

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

- Open the new Vinton Library on schedule, with fully-trained staff and support services in place
- Realign operational hours in the two community branches to provide greater accessibility for patrons and a safer environment for staff
- Complete implementation of software for use in scheduling and managing the work of approximately 200 part-time staff and volunteers
- Reorganize personnel structure and duties to reflect current practices and system needs
- Resolve the status of the Library Board of Trustees as either advisory or governing

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Circulation	1,330,625	1,380,765	1,390,000
Ebook circulation	35,383	45,392	49,930
Circulation per capita	14.23	14.80	14.50
Collection size	394,929	466,259	420,200
Items added	29,556	30,000	26,500
Reference/research questions	104,008	105,200	39,000
General information questions	122,127	129,430	58,000
Public computer user sessions	186,857	180,500	190,000
Library programs offered	1,664	1,000	1,300
Program attendance	29,097	31,000	31,500
Program attendance per capita	.31	.31	.31
Number of visitors	802,330	899,790	870,000
New registrations	5,593	6,290	5,750
Volunteer hours	12,803	13,380	12,000

Budget Strategies

The Library's primary goal is to provide a high level of customer service in a cost-effective manner. A carefully chosen and well-maintained collection is fundamental to achieving it. Adding an anticipated 26,500 new items in the coming year will increase the overall number of books to more than 420,000, all of which need systematic care to ensure optimal access for patrons and maximum shelf life and utility. To relieve overcrowding which impairs use and causes damage, staff members have been engaged in a multi-year process of reviewing and removing outdated or worn materials at all branches. The focus in FY2015-16 will be on the nonfiction areas of the South County and Hollins libraries, which present a special challenge since they are the two largest and, in many ways, the most used and complex collections.

Technology will continue to impact acquisitions in a variety of ways. Although the widely predicted shift to a majority ebook environment has not occurred as rapidly as expected in the commercial market, the Library will still expand the number of titles it purchases (and has to repurchase) for casual readers. However, demand for print materials, online subscriptions, and educational products is steady and will continue to limit the amount of funding that can be diverted to ebooks. For completely different reasons, the Youth Services division intends to introduce children's books manufactured in individual players, called Playaways. While not a new product, it is sturdier and more child-friendly, and may therefore reduce withdrawal rates due to lost or damaged CDs. If the pilot program is successful at South County, the conversion will eventually be extended to all sites.

Encouraging literacy for all ages improves the quality of life for the community as a whole. Assisted by contributions from area businesses and donors, the Library will provide a variety of engaging educational opportunities, such as the Summer Reading Program, which has a demonstrable record of success in helping children and teens maintain reading skill levels over the vacation months. Small incentives provided by the Friends of the Library, entertaining programs, and special challenges will be used to increase participation. While not yet mandated by the state, more staff time and funding will be invested in the correlative Winter Reading Program, which targets the preschool, homeschool, and adult reader demographics. As a side benefit, 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.

Roanoke County library branches are knitted into the fabric of their communities. Scheduled hours at the two community branches, Bent Mountain and Mt. Pleasant, may no longer meet the needs of residents; if so, communication with patrons will be a priority in making changes. The highly anticipated Vinton Library construction project is expected to conclude within the first half of the fiscal year but prior to opening, staff must be cross-trained on new equipment and procedures; the collection will be reintegrated and installed; and a slate of programs and services will be designed specifically for the Vinton market. Since this is the only facility located in an urban/commercial setting, efforts must be directed to participating in town promotional events and developing resources for the nearby small businesses.

Staff must deliver competent management and responsive services. An increased dependence on part-time staffing makes training and service consistency challenging. The system will rely on economical in-house and online instruction but redefined County travel policies will eliminate funding for almost anything else. Branch and departmental managers will use scheduling and reference measurement software products to allocate resources according to usage patterns. Years of relying on fewer staff to assume more responsibilities

has led to significant inequities and will require revising out of date job descriptions to reflect actual duties for some positions.

With more than 70,000 active registered patrons, Roanoke County citizens value and support their library system. They also volunteer to do several daily tasks, as demonstrated by the nearly 100 people who manage request route-ins and notifications, shelve returned books, and serve on boards and committees. Promotional efforts to expand the program, including advertising and community outreach, will have to increase but finding and retaining new participants from among what seem to be a shrinking pool of applicants will be a challenge.

Library Appropriations				
Description	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16
Personnel	\$ 2,661,871	\$ 2,598,700	\$ 2,758,889	6.2%
Operating	1,014,007	699,703	796,288	13.8%
Capital	76,057	26,000	38,102	46.5%
Transfers	5,943	6,000	6,000	-
Total	\$ 3,757,878	\$ 3,330,403	\$ 3,599,279	8.1%
Positions	41	39	42	7.7%

Virginia Cooperative Extension - Roanoke

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. It will meet the increased demand for more home gardens and extend these sustainable practices into the landscape.

- Increase awareness of and value for locally produced food and food products.
- Increase gardeners' knowledge and practice of sustainable gardening and landscaping techniques.
- Train and organize Master Gardener volunteers to deliver activities throughout the community.

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 youth participating in 4-H programs 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Master Gardener training class (11 weeks, 19 classes)	1	1	1
Contacts to Extension Master Gardener Help Desk	2,153	4,000	2,000
VCE activities conducted to teach sustainable gardening practices	117	25	50
Number of new FCS programs offered	19	8	10
Number of food, nutrition, health and wellness related seminars conducted	130	50	50
Number of different restaurants and facilities participating in food safety classes	20	25	25
Number of individually enrolled 4-H Youth	2,711	4,470	4,470
Number of new 4-H program offerings	6	5	5
Percent increase of 4-H Youth participation	-31%	2%	2%

Budget Strategies

New VCE Master Gardener volunteers will be recruited in the spring and summer and trained September-November, 2015. These new trainees, combined with the 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 VCE activities, under the direction of the VCE Horticulture Technician and staffed by VCE MG volunteers. At the end of FY2015-2016, 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 expand 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.

Master Gardeners will participate in appropriate activities and events throughout the valley through six program teams.

MG's will provide their support at the Community Arboretum. Tours, maintenance, signage, and educational activities will continue for Roanoke Valley residents.

The Horticulture Technician will continue to fill commercial requests for information or refer inquiries elsewhere, if necessary, in the absence of an Agriculture Agent.

FCS strategies for accomplishing the goals set for FY15-16 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 twice a year 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 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 2015. 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.

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 the 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 2015.

Community Clubs and Project Clubs including archery, horse clubs, yoga, teen, Cloverbud and Honors Club will be offered. Volunteer leaders will be trained each year to lead these clubs.

VA Cooperative Extension Appropriations				
Description	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16
Personnel	\$ -	\$ -	\$ -	-
Operating	79,812	87,097	87,097	-
Capital	3,825	-	-	-
Transfers	-	-	-	-
Total	\$ 83,637	\$ 87,097	\$ 87,097	-
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 ensure voter registration opportunities will be equally available to all qualified citizens of Roanoke County by:

- Ensuring 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 ensure knowledgeable and helpful assistance to the voters on Election Day.

Performance Measures

	2013–14 Actual	2014–15 Adopted	2015–16 Adopted
Number of Registered Voters	67,174	68,000	68,000
Percentage of Population Registered	73%	71%	71%
Number of Registrations, transfers, and Address/name changes processed	8,662	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	205	215	215
Percentage of Election Officials Trained	100%	100%	100%

Budget Strategies

In FY2016, the Office of Elections will conduct a General Election on November 3, 2015, to elect members of the Virginia Senate, Virginia House of Delegates, all Constitutional Officers, Board of Supervisors, and School Board members for the Catawba Magisterial District and the Cave Spring Magisterial District. The department also will conduct a May general election to select a Mayor and two members of the Vinton Town Council.

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.

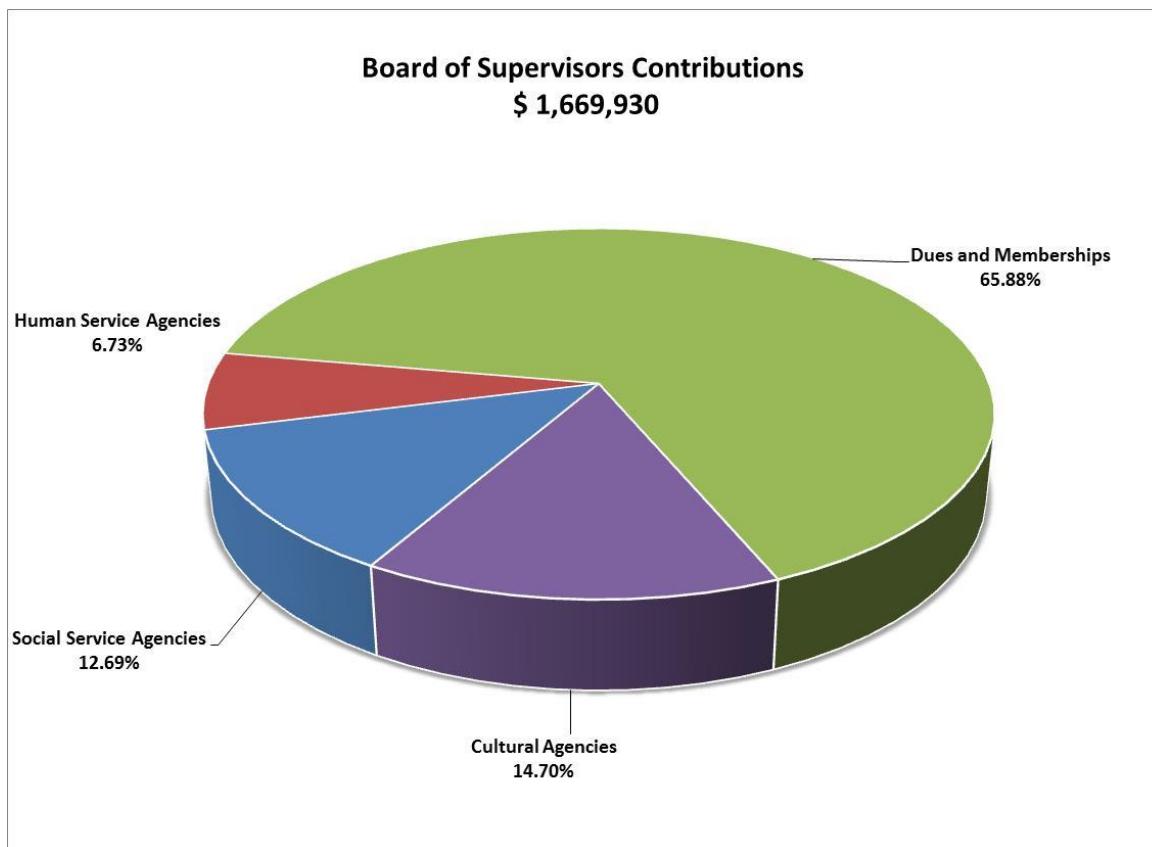
Officers of election will be trained for each election on the current laws and procedures in conducting the election, including new voter identification requirements that took effect July 1, 2014.

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					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 239,190	\$ 244,189	\$ 235,335	-3.6%	
Operating	116,871	72,014	92,014	27.8%	
Capital	3,548	-	-	-	
Transfers	-	-	-	-	
Total	\$ 359,609	\$ 316,203	\$ 327,349	3.5%	
Positions	3	3	3	-	

Board of Supervisors Contributions

This section accounts for the contribution of County Funds to Social Service, Human Services, and Cultural organizations.

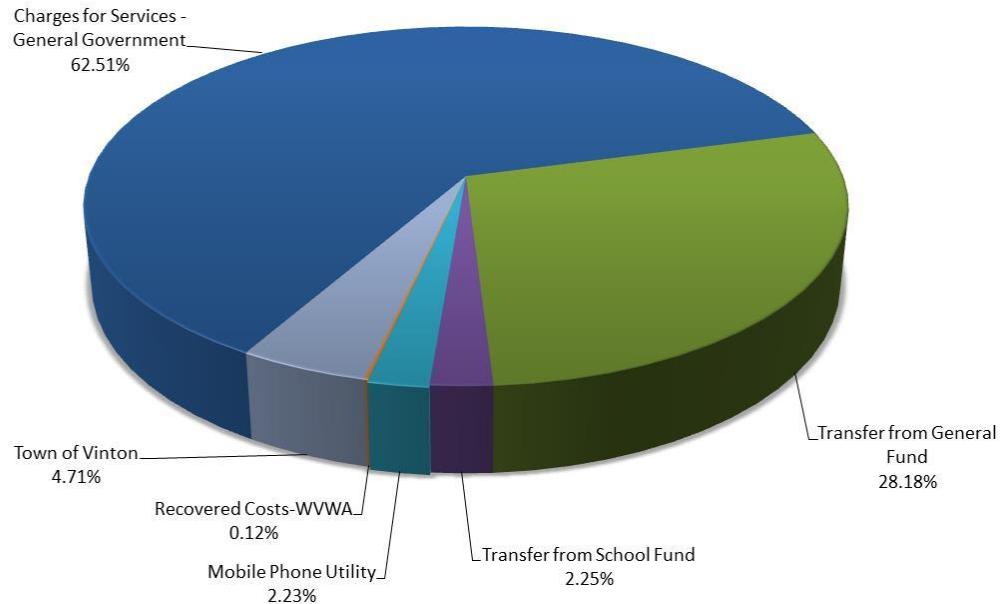


A complete listing of contributions to social service, human service, and cultural agencies, as well as dues and memberships, can be found in the Appendices.

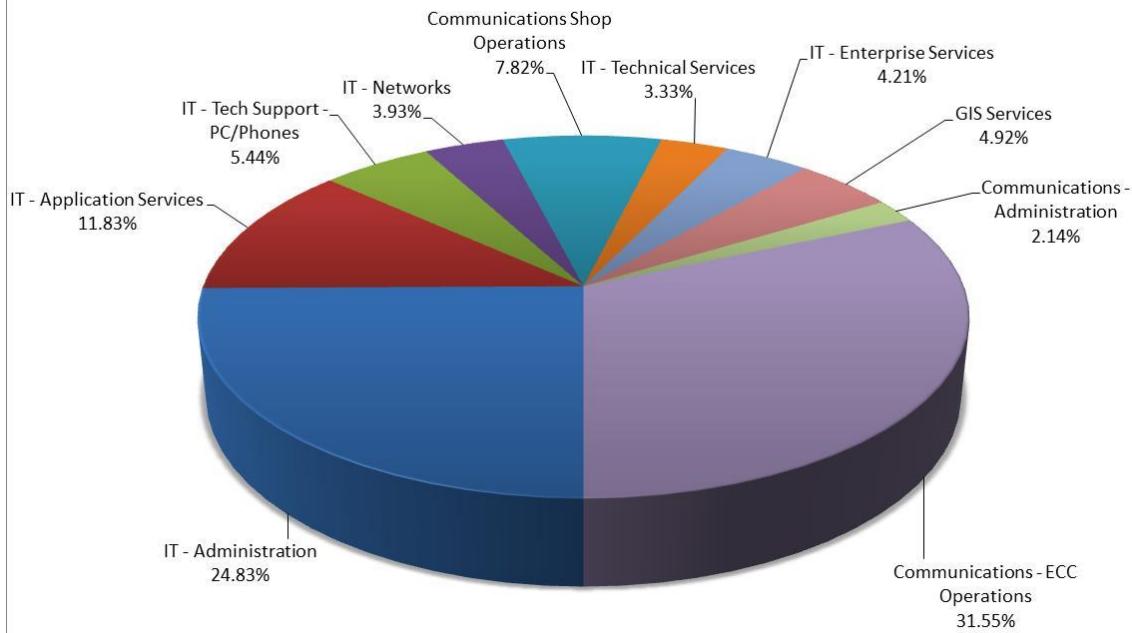
Contributions Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	1,675,228	1,650,123	1,669,930	1.2%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 1,675,228	\$ 1,650,123	\$ 1,669,930	1.2%	
Positions	-	-	-	-	

*Communication and Information
Technology*

Communications and Information Technology Revenue
\$8,543,083



Communications and Information Technology Expenditure
\$8,543,083



Communications and Information Technology Sub-Fund
Revenue and Expenditure Summary

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Revenue:				
From Local Sources				
Charges for Services - General Gove	\$ 5,042,636	\$ 7,511,341	\$ 5,340,381	\$(2,170,960)
Transfer from General Fund	2,899,011	132,665	2,407,613	2,274,948
Transfer from Capital Fund	10,000	-	-	-
Transfer from School Fund	193,213	203,283	192,354	(10,929)
Mobile Phone Utility Tax	237,947	200,000	190,000	(10,000)
Tower Site Rental	5,300	-	-	-
Recovered Costs	15,094	10,000	9,999	(1)
Roanoke City	8,100	-	-	-
Town of Vinton	486,218	407,834	402,735	(5,099)
Other	92,883			
Total Revenues	\$ 8,990,402	\$ 8,465,123	\$ 8,543,083	\$ 77,960
Beginning Balance	4,406,001	3,829,246	3,829,246	-
Total Revenue & Fund Balance	\$ 13,396,403	\$ 12,294,369	\$ 12,372,329	\$ 77,960

Expenditures:

Information Technology				
Communications and Info Technology				
IT - Administration	2,466,671	2,216,836	2,121,563	(95,273)
IT - Application Services	842,981	893,161	1,010,971	117,810
IT - Tech Support - PC/Phones	457,134	474,037	464,443	(9,594)
IT - Networks	333,817	324,952	335,406	10,454
Communications Shop Operations	549,062	614,027	667,996	53,969
IT - Technical Services	269,446	272,283	284,134	11,851
IT - Enterprise Services	306,293	350,367	359,786	9,419
IT - Enterprise Document Mgmt	-	-	-	-
IT - GIS Services	484,595	400,174	420,769	20,595
Communications - Administration	207,075	197,774	182,655	(15,119)
Communications - RECC Capital	474,534	-	-	-
Communications - ECC Operations	3,175,549	2,721,512	2,695,359	(26,153)
Total Expenditures	\$ 9,567,157	\$ 8,465,123	\$ 8,543,083	\$ 77,960
Ending Balance	3,829,246	3,829,246	3,829,246	-
Total Expenditures & Fund Balance	\$ 13,396,403	\$ 12,294,369	\$ 12,372,329	\$ 77,960

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.
 - Conduct an executive level customer service survey to assist in the development of an IT Strategic Plan.
- Develop an IT Strategic plan to produce fundamental decisions and actions to meet the County's future technology needs.
- 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 increased 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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
2 minutes or less, dispatch 85% of all Priority One Police Calls for service	87%	85%	90%
2 minutes or less, dispatch 95% of all Fire Calls for service	88%	95%	90%
2 minutes or less, dispatch 90% of all EMS Calls for service	94%	90%	90%
Exercise alternate center (City PSAP) operations quarterly (one shift per month)	12	12	12

#2 – Reliability

Reliability Measures	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Ensure wide area network availability to County staff 99% during business hours	99.8%	99%	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 99% to County staff during business hours	99%	98%	99%
Ensure 95% of business application packages are compliant with versioning, operating system, database and annual support schedules	95%	95%	95%

#3 – Efficiency

Efficiency Measures	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Maintain CALEA certification by reviewing 100% of the Time Sensitive Standards	100%	100%	100%
Provide 3 new Return on Investment implementations through use of Enterprise GIS.	N/A	3	N/A
Implement at least 8 web services annually to increase availability and access to information across the enterprise	8	8	8

#4 - Alignment

Alignment Measures	2013-14 Actual	2014-15 Adopted	2015-16 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	90%	85%	85%
Increase the percentage of overall Application Services time dedicated to application analysis for system requirements or optimization by 15% per year.	41%	15%	15%
Complete 90% of Technology Services Requests within 90 days	93%	90%	90%

#5 – Opportunity

Opportunity Measures	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Maintain 100% of IT personnel trained in Project Management	100%	100%	100%
Certify/Re-certify 100% of County employees trained on Security Awareness	99.9%	100%	100%
Share GIS technology with 5 new internal or external customers/departments	N/A	5	5
Maintain 100% of Webmasters trained on tools and methods for website editing and publishing	100%	100%	100%

#6 - Collaboration

Collaboration Measures	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Share Enterprise GIS by developing Web Applications. Grow by at least 10% per year.	40%	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	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Commit minimum of 2% of technology resources to meaningful Research & Development	1%	3%	2%
Implement at least 3 solutions designed to improve efficiency and/or reduce costs	7	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". This year we will begin to develop our Strategic Plan using survey results from departmental directors as our guide. 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

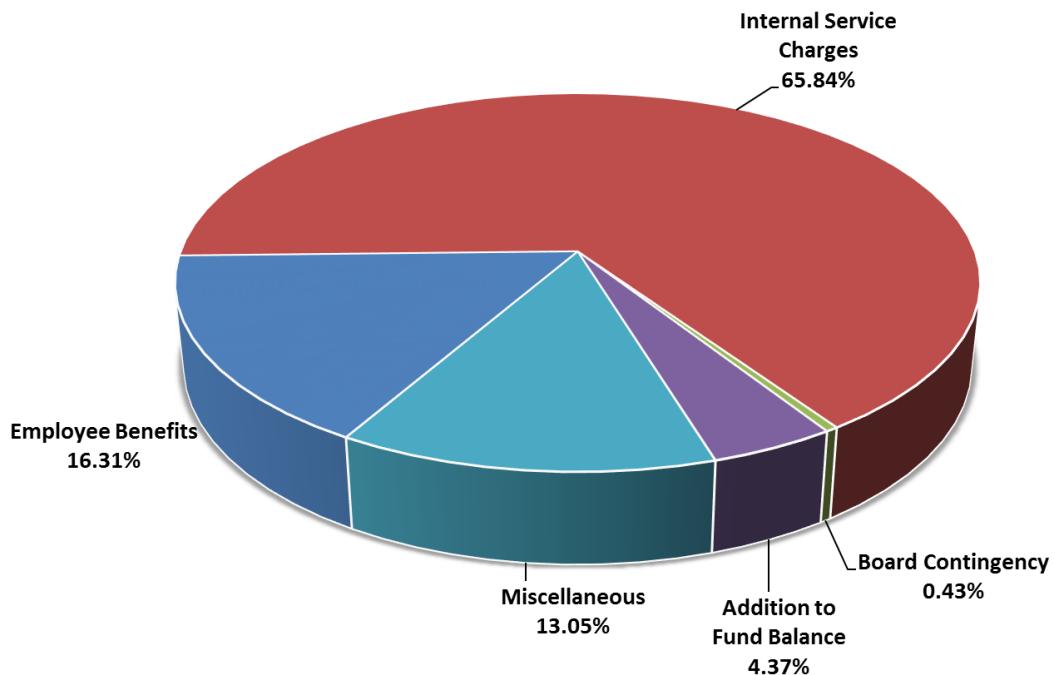
Even during tight budget times, it is essential to focus at least a small part of the department's efforts on pure research and development of new ideas and new solutions to long-standing problems. Although this area of the budget is perhaps hardest hit during an economic downturn, we will continue to 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 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16
Personnel	\$ 5,631,349	\$ 5,692,260	\$ 5,769,919	1.4%
Operating	2,674,571	2,199,363	2,198,663	-0.03%
Capital	711,093	573,500	574,500	0.2%
Transfers	550,144	-	-	-
Total	\$ 9,567,157	\$ 8,465,123	\$ 8,543,082	0.9%
Positions	85	87	87	-

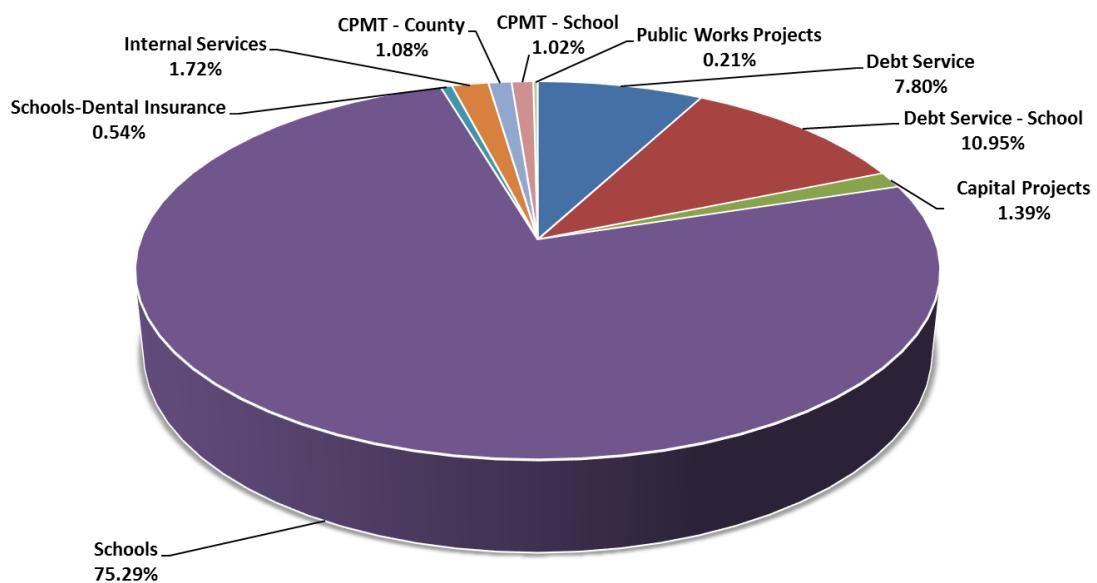


*Non-Departmental
And Transfers*

FY2016 Non-Departmental
\$11,581,889



FY2016 Transfers
\$ 88,097,128



Non-Departmental and Transfers

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Increase (Decrease)
Non-Departmental:				
Employee Benefits	\$ 720,835	\$ 3,179,013	\$ 1,888,570	\$ (1,290,443)
Internal Service Charges	514,040	7,511,341	7,625,660	114,319
Board Contingency	-	100,000	50,000	(50,000)
Addition to Fund Balance			506,159	506,159
Miscellaneous	<u>1,440,379</u>	<u>1,834,432</u>	<u>1,511,500</u>	<u>(322,932)</u>
Total Non-Departmental	2,675,254	12,624,786	11,581,889	(1,042,897)
Transfers to:				
Debt Service	5,067,042	6,719,995	6,875,312	155,317
Debt Service - School	8,797,848	9,445,428	9,647,101	201,673
Capital Projects	4,198,545	138,047	1,218,101	1,080,054
Schools	64,568,019	65,620,127	66,327,408	707,281
Schools-Dental Insurance	477,299	477,299	477,299	-
Internal Services	292,883	1,267,119	1,515,195	248,076
CPMT - County	954,000	954,000	954,000	-
CPMT - School	899,000	899,000	899,000	-
Public Works Projects	184,481	183,433	183,712	279
Crim. Justice Trng Academy	11,550	-	-	-
Police Training Facilities	168,754	-	-	-
Fee Class Account	25,819	-	-	-
County Garage	15,928	-	-	-
ECC	2,348,930	-	-	-
Grants and Other	198,873	-	-	-
Total Transfers	88,208,971	85,704,448	88,097,128	2,392,680
Total Non-Departmental & Transfers	<u>\$ 90,884,225</u>	<u>\$ 98,329,234</u>	<u>\$ 99,679,017</u>	<u>\$ 1,349,783</u>

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. For FY 2016, employee raises were allocated directly to departmental budgets, rather than in the Employee Benefits account. This methodology change resulted in a significant reduction in the Employee Benefits account, and a proportional increase in departmental personnel budgets.

Termination Pay	300,000
Health/Dental Insurance Increase	456,103
Flexible Leave Payout	200,000
Volunteer Retirement	468,000
Salary - Market Adjustments	75,000
Miscellaneous	387,591
Part-Time Raises	1,876
Total Employee Benefits	\$1,888,570

Employee Benefits Appropriations					
Description	Actual	Adopted	Adopted	% Change	
	FY 2014	FY 2015	FY 2016		15-16
Personnel	\$ 202,552	\$ 2,576,113	\$ 1,242,979		-51.7%
Operating	518,283	602,900	645,591		7.1%
Capital	-	-	-		-
Transfers	-	-	-		-
Total	\$ 720,835	\$ 3,179,013	\$ 1,888,570		-40.6%
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 2014</u>	Adopted <u>FY 2015</u>	Adopted <u>FY 2016</u>	% Change <u>15-16</u>	
Personnel	\$ -	\$ -	\$ -		-
Operating	-	7,389,296	7,503,615	1.5%	
Capital	-	-	-		-
Transfers	514,040	122,045	122,045		-
Total	\$ 514,040	\$ 7,511,341	\$ 7,625,660	1.5%	
Positions	-	-	-		-

Board Contingency – The Contingent Balance represents undesignated funds reserved for unplanned expenditures during the fiscal year. In FY 2016, the contingent balance is a \$50,000 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 2014</u>	Adopted <u>FY 2015</u>	Adopted <u>FY 2016</u>	% Change <u>15-16</u>	
Personnel	\$ -	\$ -	\$ -		-
Operating	-	-	-		-
Capital	-	-	-		-
Transfers	-	100,000	50,000	-50.0%	
Total	\$ -	\$ 100,000	\$ 50,000	50,000	-50.0%
Positions	-	-	-		-

Addition to Fund Balance – In FY 2016, the County budgeted for an Addition to Fund Balance to keep with the Board fiscal policy of maintaining a fund balance of 11% of the General Fund. No additions were made in prior years due to fiscal constraints.

Addition to Fund Balance Appropriations					
<u>Description</u>	Actual <u>FY 2014</u>	Adopted <u>FY 2015</u>	Adopted <u>FY 2016</u>	% Change <u>15-16</u>	
Personnel	\$ -	\$ -	\$ -		-
Operating	-	-	-		-
Capital	-	-	-		-
Transfers	-	-	506,160	n/a	
Total	\$ -	\$ -	\$ 506,160	506,160	n/a
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	357,932
Total Miscellaneous	\$1,834,432

Miscellaneous Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	1,440,379	1,834,432	1,511,500	-17.6%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 1,440,379	\$ 1,834,432	\$ 1,511,500	-17.6%	
Positions	-	-	-	-	

Total Non - Departmental Appropriations

Non-Departmental Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 202,552	\$ 2,576,113	\$ 1,242,979	-51.7%	
Operating	1,958,662	9,826,628	9,660,706	-1.7%	
Capital	-	-	-	-	
Transfers	514,040	222,045	678,204	205.4%	
Total	\$ 2,675,254	\$ 12,624,786	\$ 11,581,889	-8.3%	
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 2016 transfer appropriations from the General Fund are:

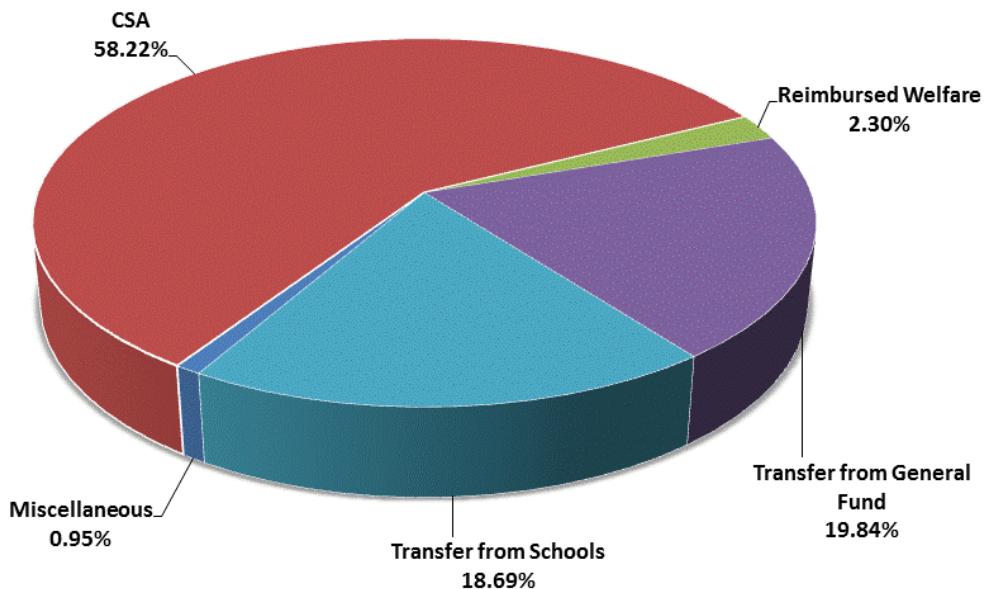
Interfund	Debt - County	6,875,312
	Debt - Schools	9,647,101
	Capital	1,218,101
	Schools Operating	66,327,408
	Schools Dental Ins	477,299
	Total Interfund	84,545,221
Intrafund	Internal Services	1,515,195
	Comprehensive Services	1,853,000
	Public Works Projects	183,712
	Total Intrafund	3,551,907
	Total Transfers	88,097,128

Appropriations for Transfers					
Description	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	% Change 15-16	
Personnel	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	<u>88,208,971</u>	<u>85,704,448</u>	<u>88,097,128</u>	<u>2.8%</u>	
Total	<u>\$88,208,971</u>	<u>\$85,704,448</u>	<u>\$88,097,128</u>	<u>2.8%</u>	
Positions	-	-	-	-	-

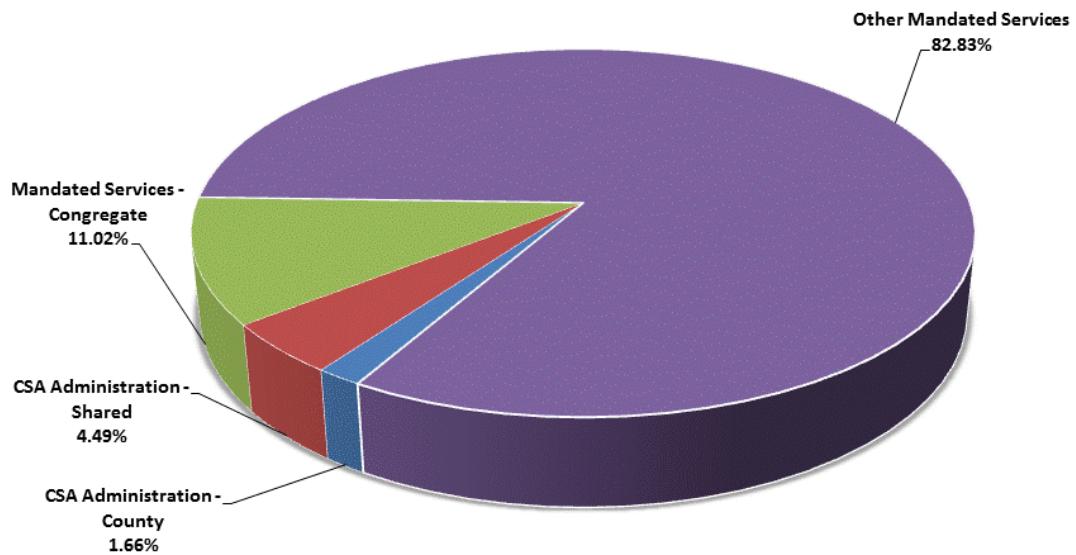


*Comprehensive Services
For Youth and Families*

FY2016 Comprehensive Services Revenue
\$4,809,612



FY2016 Comprehensive Services Expenditures
\$4,809,612



Comprehensive Services for Youth and Families Revenue and Expenditure Summary

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Inc/(Dec)
Revenue:				
Departmental Service Charges				
Miscellaneous	\$ 48,185	\$ 39,024	\$ 45,838	\$ 6,814
CSA	2,390,948	3,200,000	2,800,000	(400,000)
Reimbursed Welfare	90,238	145,921	110,774	(35,147)
Total Departmental Service Charges	<u>2,529,371</u>	<u>3,384,945</u>	<u>2,956,612</u>	<u>(428,333)</u>
Transfers				
From General Fund	954,000	954,000	954,000	-
From Schools	899,000	899,000	899,000	-
Total Transfers	<u>1,853,000</u>	<u>1,853,000</u>	<u>1,853,000</u>	<u>-</u>
Total Revenue	\$ 4,382,371	\$ 5,237,945	\$ 4,809,612	\$ (428,333)
Beginning Balance	6,023,267	5,275,028	5,275,028	-
Total Revenue & Fund Balance	<u>\$ 10,405,638</u>	<u>\$ 10,512,973</u>	<u>\$ 10,084,640</u>	<u>\$ (428,333)</u>
Expenditures:				
Operating				
CSA Administration - County	62,355	73,497	79,726	6,229
CSA Administration - Shared	178,264	211,477	216,022	4,545
Mandated Services - Congregate	669,117	585,436	530,000	(55,436)
Other Mandated Services	<u>4,220,874</u>	<u>4,367,535</u>	<u>3,983,864</u>	<u>(383,671)</u>
Total Operating	<u>5,130,610</u>	<u>5,237,945</u>	<u>4,809,612</u>	<u>(428,333)</u>
Total Expenditures	<u>\$ 5,130,610</u>	<u>\$ 5,237,945</u>	<u>\$ 4,809,612</u>	<u>\$ (428,333)</u>
Ending Fund Balance	5,275,028	5,275,028	5,275,028	-
Total Expenditures & Fund Balance	<u>\$ 10,405,638</u>	<u>\$ 10,512,973</u>	<u>\$ 10,084,640</u>	<u>\$ (428,333)</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.
- Provide Intensive Care Coordination, when appropriate, to eligible youth.

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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Number of children served in congregate care placements	20	20	19
Average length of stay (days) for children in congregate care placements	261	350	300
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	\$254,245	\$200,000	\$225,000
Percentage of parents assessed for parental co-pay obligation, per policy	100%	100%	100%
Medicaid billing errors identified and reported to DMAS	\$300,863	\$200,000	\$300,000
Total recoveries from vendor refunds, child support, parental co-pay, Title IVE reimbursements, SSA/SSI or other payments made on behalf of the child	\$56,007	\$50,000	\$60,000

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 Utilization Management 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.
- Intensive Care Coordination will be considered for eligible youth, with the goal of preventing out of home placements or returning youth to a less restrictive community placement as soon as possible.
- 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.

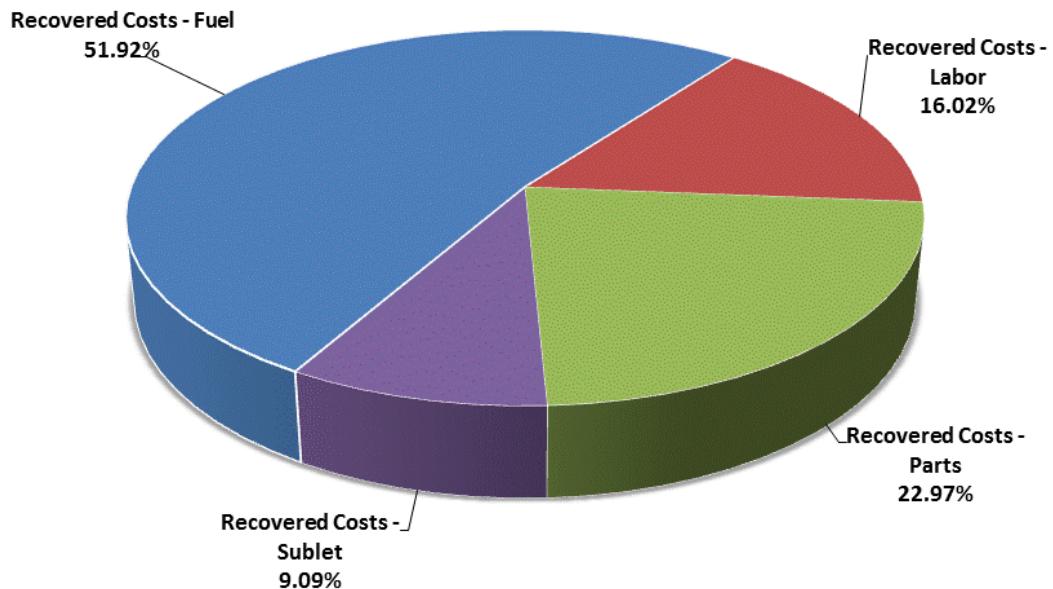
To recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc) whenever possible:

- 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.

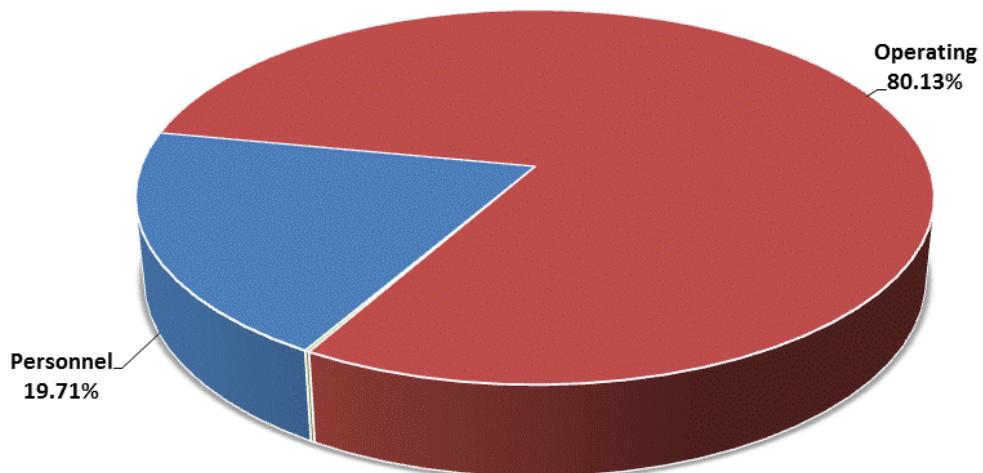
Comprehensive Services for Youth and Families Appropriations				
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 14-16</u>
Personnel	\$ -	\$ -	\$ -	- -
Operating	5,130,610	5,237,945	4,809,612	-8.2%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 5,130,610	\$ 5,237,945	\$ 4,809,612	-8.2%
Positions	-	-	-	-

Fleet Service Center

FY2016 Fleet Service Center Revenue
\$3,134,746



FY2016 Fleet Service Center Expenditures
\$3,134,746



Fleet Service Center
Revenue and Expenditure Summary

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Inc(Dec)
Revenue:				
Departmental Service Charges				
Recovered Costs - Fuel	\$ 1,613,751	\$ 1,510,500	\$ 1,627,500	\$ 117,000
Recovered Costs - Labor	507,310	-	502,246	502,246
Recovered Costs - Parts	851,985	660,000	720,000	60,000
Recovered Costs - Sublet	246,755	180,000	285,000	105,000
Total Dept. Service Charges	3,219,801	2,350,500	3,134,746	784,246
Transfer from General Fund	15,928	-	-	-
Total Revenue	\$ 3,235,729	\$ 2,350,500	\$ 3,134,746	\$ 784,246
Beginning Balance	265,962	263,511	263,511	-
Total Revenue & Fund Balance	\$ 3,501,691	\$ 2,614,011	\$ 3,398,257	\$ 784,246
Expenditures:				
Personnel	\$ 589,494	\$ 574,192	\$ 617,922	\$ 43,730
Operating	2,641,685	2,258,190	2,511,824	253,634
Capital	7,001	5,000	5,000	-
Total Expenditures	\$ 3,238,180	\$ 2,837,382	\$ 3,134,746	\$ 297,364
Ending Balance	263,511	263,511	263,511	-
Total Expenditures & Fund Balance	\$ 3,501,691	\$ 3,100,893	\$ 3,398,257	\$ 297,364

General Services – Fleet Service Center

Mission Statement

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

Departmental Goals and Objectives

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

- Achieve a mechanic's 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 a condition that is as safe 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, and 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

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Number of Repairs	3,570	3,605	3,713
Labor Hours Billed	12,597	10,300	10,609
Labor Charges	\$495,128	\$383,469	\$394,973
Garage Sublet Repairs	\$246,755	\$105,060	\$108,212
Business Volume	\$2,964,195	\$2,274,857	\$2,343,103

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 2015-16 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.
- Manage and control parts inventory and locations for improved production efficiency.
- Purge parts inventory of obsolete items and update inventory to reflect changing fleet.
- Work towards integrating mechanics on FASTER live labor tracking software.

Fleet Service Center Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 589,494	\$ 574,192	\$ 617,922	7.6%	
Operating	2,641,685	2,258,190	2,511,824	11.2%	
Capital	7,001	5,000	5,000	-	
Transfers	-	-	-	-	
Total	\$ 3,238,180	\$ 2,837,382	\$ 3,134,746	10.5%	
Positions	11	11	11	-	



Law Library

Law Library Sub-Fund
Revenue and Expenditure Summary

	Actual FY 2014	Adopted FY 2015	Adopted FY 2016	Inc/(Dec)
<u>Revenue:</u>				
From Local Sources				
Civil Action Fees	\$ 14,976	\$ 27,175	\$ 11,025	\$ (16,150)
Interest Income	5	-	-	-
Total Revenues	14,981	27,175	11,025	(16,150)
Fund Balance Beginning	2,765	(4,162)	(4,162)	-
Total Revenues & Fund Balance	\$ 17,746	\$ 23,013	\$ 6,863	\$ (16,150)
<u>Expenditures:</u>				
Personnel*	\$ 17,247	\$ 16,150	\$ -	\$ (16,150)
Operating	4,661	11,025	11,025	-
Capital	-	-	-	-
Total Expenditures	21,908	27,175	11,025	(16,150)
Fund Balance Ending	(4,162)	(4,162)	(4,162)	-
Total Expenditures & Fund Balance	\$ 17,746	\$ 23,013	\$ 6,863	\$ (16,150)

* 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.

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

	2013-14 Actual	2014-15 Adopted	2015-16 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	30%	30%	30%
Compile and make available online a list of internet links to legal information sites	100%	100%	100%

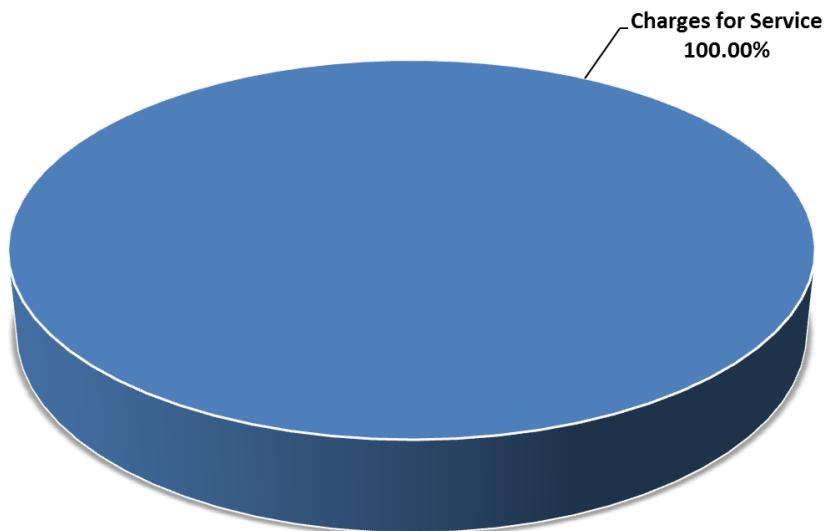
Budget Strategies

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.

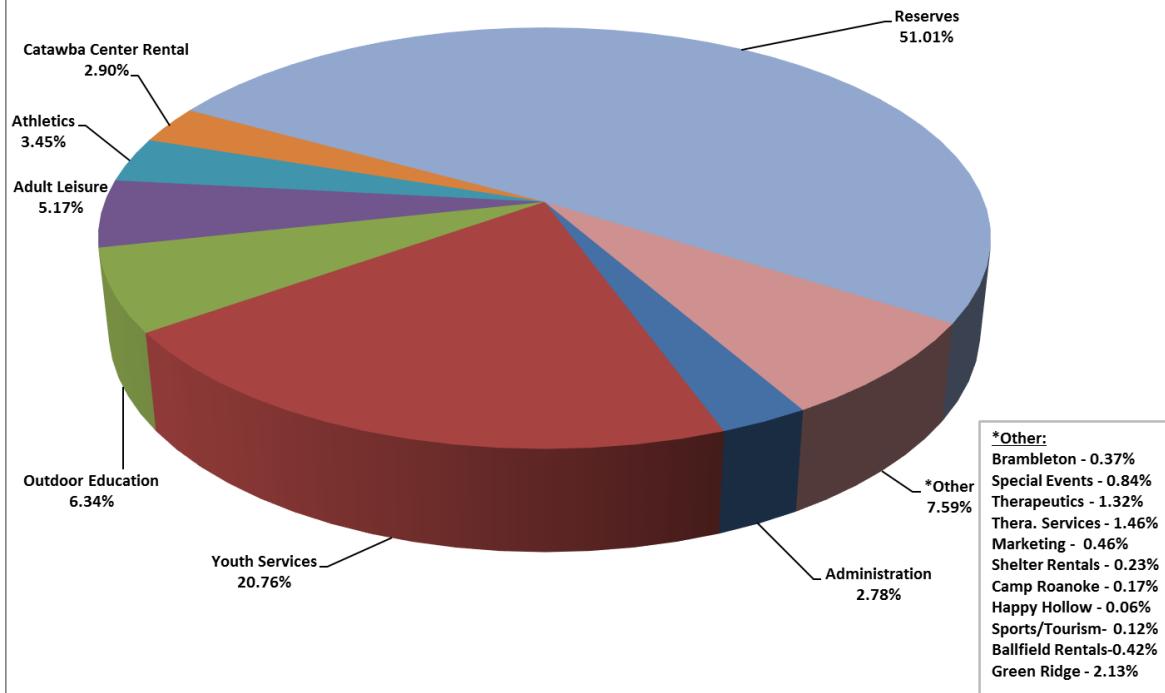
Law Library Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 17,247	\$ 16,150	\$ -	-100.0%	
Operating	4,661	11,025	11,025	0.0%	
Capital	-	-	-	-	
Transfers	-	-	-	-	
Total	\$ 21,908	\$ 27,175	\$ 11,025	-59.4%	
Positions	-	-	-	-	

Recreation Fee Class

FY2016 Recreation Fee Class Revenue
\$5,397,645



FY2016 Recreation Fee Class Expenditures
\$5,397,645



Recreation Fee Class Sub-Fund
Revenue and Expenditure Summary

	Actual FY 2014	Adopted FY 2015	Proposed FY 2016	Inc/(Dec)
<u>Revenue:</u>				
Charges for Service*	5,379,462	5,425,455	5,397,645	(27,810)
Total Revenues	\$ 5,379,462	\$ 5,425,455	\$ 5,397,645	\$ (27,810)
<u>Expenditures:</u>				
Administration	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Youth Services	946,527	946,527	1,120,582	174,055
Brambleton Administration	7,500	7,500	20,000	12,500
Outdoor Education	202,595	202,595	342,240	139,645
Adult Leisure	341,932	341,932	278,800	(63,132)
Special Events	52,000	52,000	45,388	(6,612)
Therapeutics	72,602	72,602	71,368	(1,234)
Therapeutic Serv-Rke-Salem	87,000	87,000	79,000	(8,000)
Athletics	187,607	187,607	186,315	(1,292)
Marketing-Fee Class	19,815	19,815	24,776	4,961
Shelter Rentals	12,325	12,325	12,325	-
Equestrian Center	15,000	15,000	- -	(15,000)
Camp Roanoke Projects	9,000	9,000	9,000	-
Happy Hollow	3,500	3,500	3,423	(77)
Catawba Center Rental	113,000	156,343	156,551	208
Sports Marketing/Tourism	14,650	14,650	6,500	(8,150)
Ballfield Rentals	13,923	13,923	22,923	9,000
Green Ridge	2,892,000	2,894,650	115,000	(2,779,650)
Reserves	238,486	238,486	2,753,454	2,514,968
Total Expenditures	\$ 5,379,462	\$ 5,425,455	\$ 5,397,645	\$ (27,810)

* 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 and recreational events to the citizens of Roanoke County within the defined fee structure.

Departmental Goals and Objectives

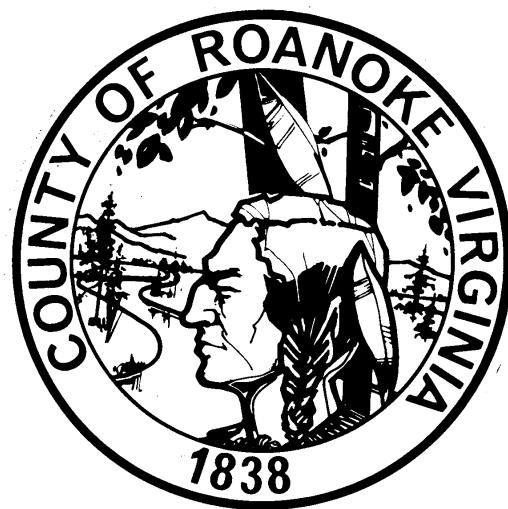
- Provide a wide variety of quality, cost-effective fee-based facilities, recreation programs, and services for citizens of all ages and abilities.
- Offer fee-based programs and services in the following special interest areas: adult leisure services, youth services, teen programs, outdoor educations 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 in 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 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>
Personnel	\$ 2,759,721	\$ 2,704,633	\$ 2,749,595	-
Operating	1,801,602	1,829,539	1,801,240	-
Capital	190,000	150,000	155,000	-
Transfers	628,139	741,283	691,810	-
Total	\$ 5,379,462	\$ 5,425,455	\$ 5,397,645	-0.5%
Positions	12	13	13	-

Component Unit Schools



*The Roanoke County School's Department of Budget and Finance have
provided information presented in this section*



Roanoke County Public Schools
5937 Cove Road
Roanoke, Virginia 24019

May 27, 2015

Dear School Board Members and Board of Supervisors:

The process of developing a budget each year is critically important for allocating resources to the successful operation of a first class educational program for approximately 13,800 students in the 16 elementary schools, 5 middle schools, 5 high schools, and 1 specialty school in Roanoke County.

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 2015-16 reflects revenues based on aid for education released by the Virginia Department of Education. The school budget has been built with enrollment projected at 13,712, as compared to 13,801 in the current year budget. The enrollment decline includes the impact of the recent Norfolk Southern announcement to close the downtown facility and relocate 500 employees.

Presented herein is the fiscal year 2015-16 budget for Roanoke County Public Schools. The General Fund budget of \$136,696,797 reflects an increase of \$957,933 (0.7%) more than the preceding year. The revenue changes include the following:

- Decrease in state education funding of \$466,658 (state aid for a 1.5% employee salary increase is more than offset by a funding reduction associated with declining enrollment).
- Increase in sales tax revenues of \$700,000 based on year to date collections in the current year averaging at 3% growth over the prior year.
- Increase in the local appropriation from the County Board of Supervisors of \$707,282 using the revenue sharing formula approved by both boards last year.
- Increase in federal revenues of \$4,000 from the federal Air Force Junior ROTC reimbursement program and federal forest reserves.
- Increase in other revenues of \$9,509 reflecting several revisions in recurring tuition based programs, revenues from the rental of school facilities, e-rate reimbursements, and fees for services.
- Increase in grant contingency of \$75,000 to allow for mid-year grant awards that are typical but not guaranteed (i.e. national teacher certification bonus, STEM grant, industry certifications). However, all mid-year grants will require School Board approval before they are spent by the school division.

The school budget for 2015-16 will be increased for certain expenditures including the following:

- 2.5% baseline salary increases for contracted full and part-time employees.
- Replacement of servers, networking, student computers, and computer carts per the Technology Assessment Plan.
- Addition of backup internet service provider
- Partial restoration of the funding for school bus replacements.

Although the proposed budget does not include school closings or employee layoffs, it does assume ongoing hiring restraint while positions that are being voluntarily vacated through resignation or retirement continue to be analyzed for possible elimination. Due to limited revenue growth, efforts to provide employee compensation increases are largely reliant on repurposing current expenditure budgets. Repurposing decisions

made to balance to the state, federal, and local funding levels for the school division include the following:

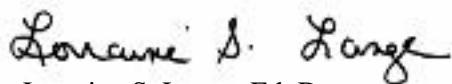
- Expansion of custodial out-sourcing program during the current year and the addition of three more schools in 2015-16 resulting in 12 schools fully staffed by GCA Services.
- Reduction in fuel budget by incorporating a pricing methodology that locks in diesel fuel rates for the following year ensuring 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 create a refresh program for devices that now serve as the primary vehicle for accessing instructional resources.
- Decrease in Virginia Retirement System (VRS) premium.
- Elimination of non-recurring expenditure budgets from the prior year budget.
- Decrease in the allocation from health reserves of \$265,000 which was used in the prior year to fund a non-recurring expenditure.
- Reclassification of student laptop fee revenue and the corresponding lease expenditure from the laptop reserve fund to the general fund of \$193,800. There is no net effect of this reclassification.

The School Board prioritized funding a salary increase over all other priorities in the 2015-16 budget acknowledging that employee baseline salaries were frozen in four of the past six years. The General Fund budget for 2015-16 includes a 2.5% salary increase for contracted school employees. This compensation adjustment represents only the third salary increase in the last 7 years.

Budgets are built on the best information available at the time and reflect reasonable estimates based on past experience and current knowledge. For the 2015-16 budget, the difficulty in projecting normal enrollment changes was amplified by the recent announcement of the Norfolk Southern office closing. Every attempt was made to contact parents to ascertain the impact on current student enrollment for next year. In addition, sales tax collections in the first seven months of the year seemingly indicate a recovery but the volatility from month to month lends uncertainty to forecasts of sales tax collections for the next 18 months. The School Board Emergency Reserve was designed to address shortfalls in revenue collections and/or unanticipated significant expenditure increases after the budget is adopted. The balance in the Emergency Reserve is currently at \$2,000,000 and is available should either of these situations result in a revenue deficit in 2015-16.

As with all budgets, the funding is not endless. However, the School Board has made systematic and methodical choices to fund quality programs and staff within the constraints of available funding and essential budget needs. Since this will be my final budget prior to my retirement on July 1, 2015, I want to commend the School Board and Board of Supervisors for their strong leadership and enduring commitment to providing a high quality education to the students of Roanoke County Public Schools. It has indeed been a team effort to accomplish so much together. I would also like to thank our staff for their commitment and dedication to providing quality learning experiences for our students, and to the many parents and other citizens of Roanoke County who volunteer their time and expertise to help make our schools a safe and caring place for "learning for all, whatever it takes."

Sincerely,



Lorraine S. Lange, Ed. D.
Superintendent



Penny A. Hodge, CPA, SFO
Assistant Superintendent of Finance

Roanoke County Public Schools

Budget Development Calendar

November 2014

- Identification and prioritization of budget initiatives and budget reductions based on Comprehensive Plan and state forecasts

December 2014

- 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 2015

- Budget Development Calendar presented to School Board
- General Fund Requests submitted to Finance Office by all departments
- Grants, Nutrition, Instructional Resources, Capital, Debt, Laptop Insurance Reserves and 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 FY15-16 Operating Budget

February 2015

- General Fund 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 2015

- Budget work sessions with School Board and staff
- Presentation of Executive Budget Summary to School Board
- School Board adoption of FY15-16 General Fund Budget and Other Fund Budgets
- School Board adopted budgets presented to Board of Supervisors

April 2015

- Public hearings and discussions with School Board, School Staff and Board of Supervisors on General Fund Budget
- Finance Office distributes per pupil cost for public education in accordance with state law by April 15th

May 2015

- Board of Supervisors adopts FY15-16 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.

Grant Fund

The Grant 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.

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, small capital projects, and planned use of the major capital cash reserves.

Debt Fund

The Debt Fund represents the payment of principal and interest for loans used to build/renovate school facilities.

Laptop Insurance Reserves Fund

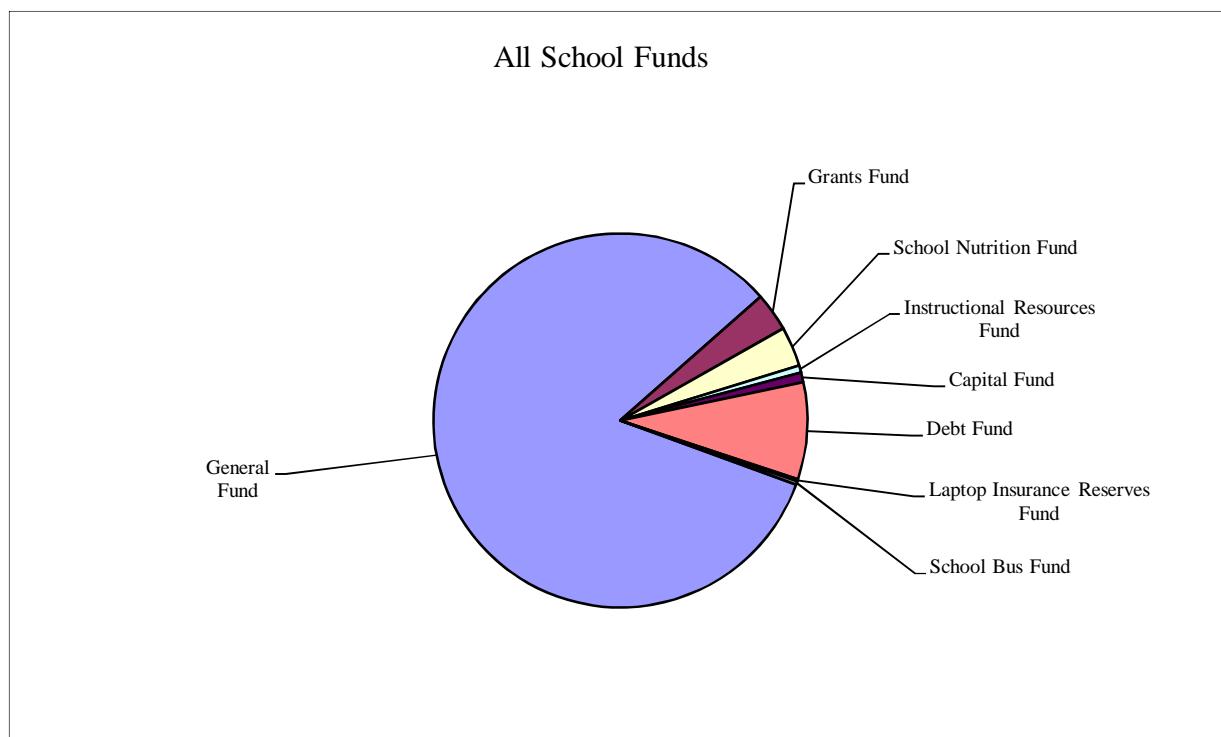
The Laptop Insurance Reserves Fund includes the student insurance fee, laptop computer warranty reimbursements, and the related replacement of parts and batteries.

School Bus Fund

The School Bus Fund accounts for school bus replacements.

**Roanoke County Schools
Budget Summary - All Funds
FY 2015-16**

Fund	Budget 2014-15	Budget 2015-16	Increase (Decrease)	Percent Change
General Fund	\$ 135,738,864	\$ 136,654,796	\$ 915,932	0.7%
Grants Fund	5,435,746	5,460,094	24,348	0.4%
School Nutrition Fund	5,712,290	5,712,290	-	0.0%
Instructional Resources Fund	994,212	988,820	(5,392)	-0.5%
Capital Fund	846,070	1,346,670	500,600	59.2%
Debt Fund	13,617,491	13,813,014	195,523	1.4%
Laptop Insurance Reserves Fund	467,800	350,350	(117,450)	-25.1%
School Bus Fund	325,000	433,219	108,219	33.3%
Total Funds	\$ 163,137,473	\$ 164,759,253	\$ 1,621,780	1.0%

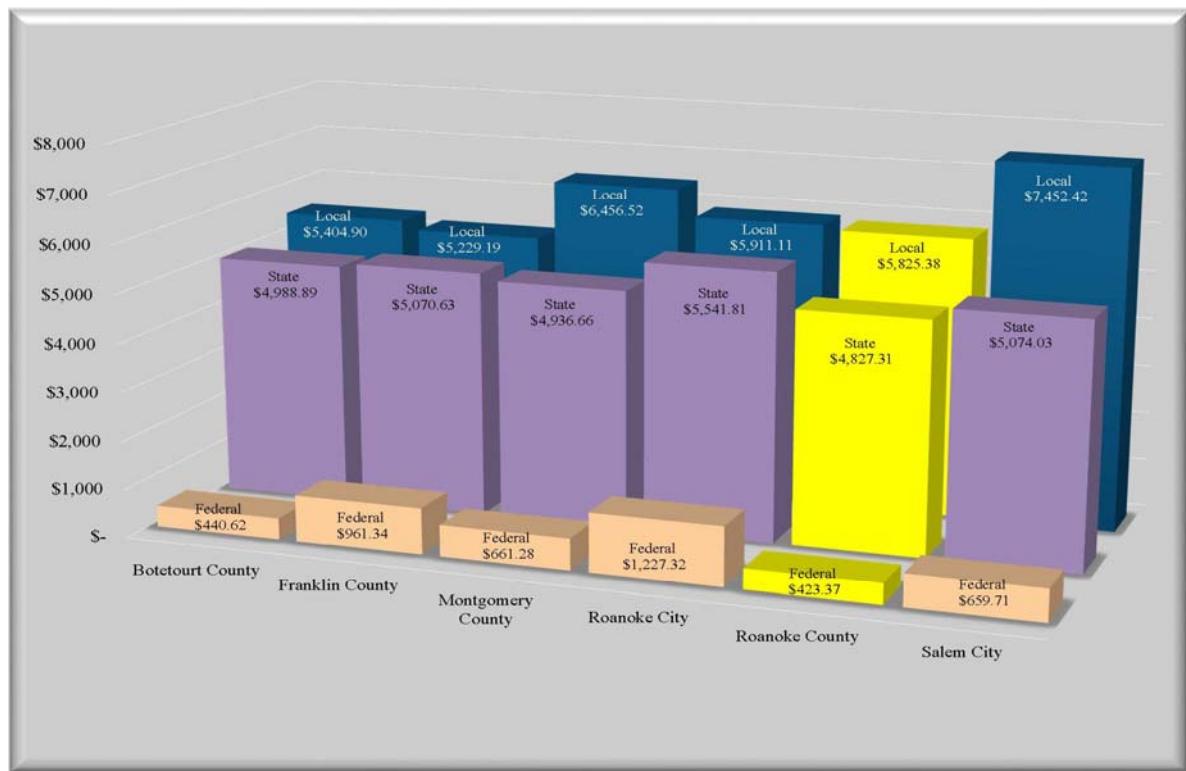


Roanoke County Public Schools
 General Fund Revenues Per Pupil
 FY 2015-16

	Budget 2014-15	Budget 2015-16	Percent of 2015-16	Revenue Per Pupil
State Sales Tax	\$ 13,936,793	\$ 14,636,793	10.7%	\$ 1,067
State Revenue	54,212,999	53,746,341	39.3%	3,920
Transfer from County	66,097,425	66,762,706	48.9%	4,869
Federal Revenue	256,448	260,448	0.2%	19
Other Revenue	970,199	1,054,708	0.8%	77
Transfers In	265,000	193,800	0.1%	14
Total Revenues	\$ 135,738,864	\$ 136,654,796	100.0%	\$ 9,966

Estimated Average Daily Membership

13,712



Per Pupil Revenue by Source for FY2013-14
 (latest data available)

Roanoke County Public Schools
 General Fund Revenues Detail Lines
 FY 2015-16

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
State SOQ Revenues						
State Sales Tax	\$ 15,419,884	\$ 13,874,668	\$ 13,944,930	\$ 13,936,793	\$ 14,636,793	\$ 700,000
State Basic Aid	35,979,230	36,890,782	36,807,323	38,252,602	37,599,297	(653,305)
SOQ - Vocational Education	745,933	451,532	450,595	530,036	526,618	(3,418)
SOQ - Special Education	5,856,953	5,958,450	5,963,753	5,708,745	5,680,563	(28,182)
SOQ - Gifted Education	414,407	407,264	406,419	408,388	405,755	(2,633)
SOQ - Remedial Education	395,989	469,239	468,265	590,859	587,049	(3,810)
Retirement	2,154,917	3,930,983	3,922,824	4,805,078	4,601,429	(203,649)
Social Security	2,385,143	2,355,048	2,350,161	2,346,060	2,330,930	(15,130)
Group Life	82,881	150,511	150,198	165,093	146,762	(18,331)
SOQ - Remedial Summer School	60,505	63,905	76,806	93,662	52,609	(41,053)
Support for School Operating costs	1,193,677	629,707	630,559	-	-	-
Compensation Supplement	-	-	-	-	640,605	640,605
Total SOQ Revenues	64,689,519	65,182,089	65,171,833	66,837,316	67,208,410	371,094
Lottery Funded Programs						
At Risk	165,484	262,601	262,242	328,422	326,120	(2,302)
Foster Home Children	231,326	305,816	243,570	244,625	196,399	(48,226)
Special Ed - Regional Tuition	41,142	36,245	-	15,590	23,275	7,685
Voc Ed-State Equipment	19,585	22,698	22,020	8,096	8,096	-
Voc Ed-State Adult Education	2,757	1,559	2,687	1,517	1,517	-
Voc Ed-State Occup/Tech Ed	77,669	60,619	79,043	59,387	69,000	9,613
Regional Alternative School	39,449	42,730	44,088	15,280	15,280	-
Disparity: K-3	-	360,891	266,051	461,277	375,957	(85,320)
English as a Second Language	186,164	164,139	142,582	151,573	149,705	(1,868)
Total Incentive Revenue	763,576	1,257,298	1,062,283	1,285,767	1,165,349	(120,418)
State Categorical Revenues						
Homebound Payments	19,942	22,242	26,023	26,709	9,375	(17,334)
State Grant Revenue	11,109	24,854	83,924	-	-	-
Total Categorical Revenue	31,051	47,096	109,947	26,709	9,375	(17,334)
Total State Revenue	65,484,146	66,486,483	66,344,063	68,149,792	68,383,134	233,342
Local Revenue						
Local Appropriation-County	66,083,024	65,592,324	65,944,318	66,097,425	66,762,706	665,281
Total Local Revenue	66,083,024	65,592,324	65,944,318	66,097,425	66,762,706	665,281
Federal Revenue						
Medicaid Reimbursement	182,842	120,018	238,285	72,362	72,362	-
Medicaid - Administrative Claiming	38,681	39,923	41,464	-	-	-
Medicaid Cost Report	122,824	60,129	28,589	-	-	-
AFJROTC Reimbursement	55,572	37,347	51,557	51,000	54,000	3,000
Federal Land Use	2,486	2,353	2,398	1,000	2,000	1,000
Federal Grants	3,514	2,490	3,328	-	-	-
Voc Ed - Carl Perkins Act	149,315	146,239	142,249	132,086	132,086	-
Federal Stimulus (ARRA)	24,303	44,936	-	-	-	-
Total Federal Revenue	\$ 579,537	\$ 453,435	\$ 507,870	\$ 256,448	\$ 260,448	\$ 4,000

Roanoke County Public Schools
 General Fund Revenues Detail Lines
 FY 2015-16

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Other Revenue						
Interest Income	\$ 63,379	\$ 39,657	\$ 44,948	\$ 50,000	\$ 44,000	\$ (6,000)
Student Parking Fees	-	54,881	51,672	50,000	50,000	-
Transcript Fees	-	-	2,600	15,000	10,109	(4,891)
Rental of School Property	22,775	27,700	39,275	42,000	50,000	8,000
Tuition - Regular School	88,776	109,916	111,896	84,000	90,000	6,000
Tuition - Summer School	65,700	84,599	82,479	68,000	70,000	2,000
Teacher Certification	25,000	17,500	22,500	-	-	-
Industry Certifications	11,536	3,924	18,068	-	-	-
Tuition - Adult Education	3,899	8,796	2,480	-	-	-
Tuition - Preschool (LEAP)	121,190	129,939	151,975	133,785	133,785	-
Roanoke County - Taubman	41,700	41,700	-	-	-	-
Other Miscellaneous Revenue	26,548	72,392	164,303	3,600	23,600	20,000
E-rate Reimbursement	264,501	281,521	434,050	435,214	400,339	(34,875)
Bogle Field Recovered Costs	3,647	2,016	1,559	-	-	-
Tuition from Other Localities	10,387	9,155	6,675	5,500	8,500	3,000
College Day	-	-	-	4,100	4,100	-
Tuition - Gifted	-	33,112	-	29,000	45,275	16,275
Online High School Tuition	52,225	59,150	92,540	50,000	50,000	-
Grant Contingency	-	-	-	-	75,000	75,000
Total Other Revenue	801,263	975,958	1,227,020	970,199	1,054,708	84,509
Transfers						
Transfer from Capital Fund	-	5,000	-	-	-	-
Transfer from Alternative School	115,081	-	-	-	-	-
Transfer from Internal Svc - Operations	78,844	1,214,911	1,865,116	-	-	-
Transfer from Internal Svc - One Time	-	-	-	265,000	-	(265,000)
Transfer from Laptop Reserve	-	-	-	-	193,800	193,800
Total Transfers	193,925	1,219,911	1,865,116	265,000	193,800	92,709
Total General Fund Revenue	\$ 133,141,895	\$ 134,728,111	\$ 135,888,387	\$ 135,738,864	\$ 136,654,796	\$ 987,132

Roanoke County Public Schools

General Fund Expenditures

The education of students is a labor-intensive operation that is reflected in the allocation of the financial resources of the school system. For FY15-16, total compensation and benefits represent 83% of expenditures in the operating budget. The FY15-16 General Fund expenditure budget reflects an overall increase of 0.7% over the prior year. Significant increases in expenditure budgets include the following:

- 2.5% baseline salary increases for contracted full and part-time employees.
- Replacement of servers, networking, student computers, and computer carts per the Technology Assessment Plan.
- Addition of backup internet service.
- Partial restoration of bus funding eliminated in the FY12-13 budget due to economic constraints.

Roanoke County School employee baseline salaries were frozen in four of the past six years. The School Board prioritized funding a salary increase over all other priorities in the FY16 budget.

The General Fund budget for FY15-16 reflects salary and benefit adjustments including the following:

- 2.5% salary increase for contracted school employees.
- No change in the KeyCare 1000 employee health premiums for employees who choose to participate in the Wellness Program.
- Increases in the rates for the KeyCare 200 plan for employees who elect to participate in the Wellness Program. The School Board subsidized the annual rate increases over the past six years in lieu of salary increases.
- Additional increase in the rates for both health plans for employees who choose not to participate in the Wellness Program.

Expenditure Categories – The Virginia Department of Education requires uniform reporting of public education expenditures by the following categories:

- **Instruction** – Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as distance learning.
- **Administration** – Activities concerned with providing executive leadership of the school division.
- **Attendance and Health** – Activities concerned with tracking and managing student attendance and providing health services in our schools.

- **Pupil Transportation** – Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.
- **Operation and Maintenance** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
- **School Nutrition** – Activities concerned with providing nutritious meals to students and staff.
- **Facilities** – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment and improving sites.
- **Other Uses of Funds** – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.
- **Technology** – Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes.

In addition, the School Board budget is prepared using functional cost centers for accountability and management purposes as follows:

- **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.

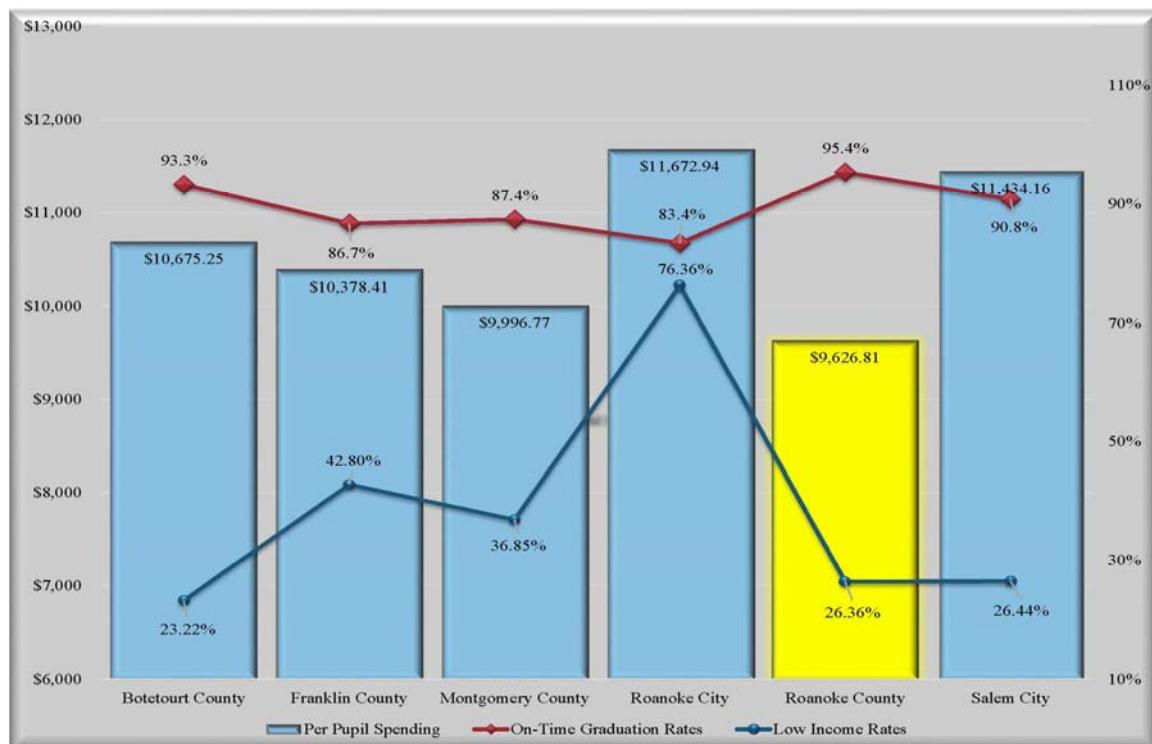
- **Special programs** capture the cost of providing summer school and adult education classes.

Roanoke County Public Schools
General Fund Expenditures Per Pupil
FY 2015-16

	Budget 2014-15	Budget 2015-16	Percent of 2015-16	Cost Per Pupil
Classroom Instruction	\$ 6,238,793	\$ 6,720,657	4.9%	\$ 490
Personnel	112,670,331	113,203,387	82.8%	8,256
Central Support	9,787,317	9,810,229	7.2%	715
Support Services	6,804,728	6,682,828	4.9%	487
Special Programs	237,695	237,695	0.2%	17
	\$ 135,738,864	\$ 136,654,796	100.0%	\$ 9,966

Estimated Average Daily Membership

13,712



Per Pupil Spending vs. On-Time Graduation Rates and Free & Reduced Meal Rates for FY2013-14
(latest data available)

Roanoke County Public Schools
 General Fund Expenditures Summary by Department
 FY 2015-16

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Classroom Instruction						
Instructional Programs - Elementary	\$ 924,917	\$ 535,356	\$ 563,021	\$ 594,221	\$ 601,454	\$ 7,233
Instructional Programs - Secondary	523,024	483,600	495,571	458,721	490,660	31,939
Administration	1,337,636	1,320,276	1,354,216	1,453,427	1,426,927	(26,500)
Testing and Remediation	364,761	366,193	347,395	388,342	388,342	-
Career and Technical Education	472,972	449,348	481,550	406,867	411,867	5,000
Pupil Personnel and Special Education	686,080	599,348	693,394	673,791	673,791	-
School Counseling Services	76,883	77,723	77,939	60,908	62,658	1,750
IT Services	2,967,567	1,923,798	1,998,225	2,202,516	2,664,958	462,442
Total Classroom Instruction	7,353,840	5,755,642	6,011,311	6,238,793	6,720,657	481,864
Personnel						
Instructional Personnel	73,319,702	77,610,292	78,316,023	75,192,661	75,700,295	507,634
Administrative Personnel	8,311,113	8,806,101	8,937,680	8,714,994	8,891,764	176,770
Classified Personnel	19,434,923	20,307,269	20,434,691	18,005,108	17,959,415	(45,693)
Employee Insurance Benefits	446,713	-	-	10,757,568	10,757,568	-
Total Personnel	101,512,451	106,723,662	107,688,394	112,670,331	113,309,042	638,711
Central Support						
School Board	234,598	240,299	262,867	301,813	270,813	(31,000)
School Superintendent	75,639	218,372	114,625	212,055	130,780	(81,275)
Budget & Finance	23,810,141	16,188,089	13,422,343	8,932,355	9,024,574	92,219
Community Relations	11,316	7,863	13,746	15,900	15,900	-
Staff Development	177,153	199,433	154,787	210,825	210,825	-
Pupil Assignment	109,825	108,610	104,902	114,369	157,337	42,968
Total Central Support	24,418,672	16,962,666	14,073,270	9,787,317	9,810,229	22,912
Support Services						
Transportation	1,767,950	1,583,518	1,674,510	1,691,906	1,498,251	(193,655)
Facilities & Operations	4,874,045	5,089,233	5,029,461	5,112,822	5,078,922	(33,900)
Total Support Services	6,641,995	6,672,751	6,703,971	6,804,728	6,577,173	(227,555)
Special Programs						
Summer School	251,838	260,433	248,310	228,005	228,005	-
Adult Education	6,656	11,652	5,167	9,690	9,690	-
Total Special Programs	258,494	272,085	253,477	237,695	237,695	-
Total General Fund Expenditures	\$ 140,185,452	\$ 136,386,806	\$ 134,730,423	\$ 135,738,864	\$ 136,654,796	\$ 915,932

Roanoke County Public Schools
 Grant Fund Revenues
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Federal Grants						
Title I, Distinguished Schools	\$ 28,245	\$ -	\$ -	\$ -	\$ -	-
Title I, (Stimulus Funds)	105,652	-	-	-	-	-
Title I, Part A	1,354,733	1,249,368	954,017	1,000,000	1,000,000	-
Title II, Part A	330,316	301,540	96,442	250,000	250,000	-
Title II, Part D	574	26	-	-	-	-
Title III	41,412	16,870	35,813	33,000	33,376	376
Title III, Immigrant and Youth	6,398	-	-	-	5,966	5,966
Title VI-B Flow-Thru Funds	3,418,943	3,351,607	2,730,375	2,949,192	3,006,664	57,472
Title VI-B (Stimulus Funds)	106,579	-	-	-	-	-
Preschool Mini Grant- 1 yr	88,665	88,351	83,813	83,813	83,869	56
Technology Grant (Stimulus Funds)	302	-	-	-	-	-
	5,481,820	5,007,762	3,900,460	4,316,005	4,379,875	63,870
State Grants						
Early Reading Initiative	118,470	139,186	136,117	145,728	151,717	5,989
Algebra Readiness	60,744	78,909	95,916	94,235	90,042	(4,193)
GED Funding	15,717	15,917	-	15,717	15,717	-
Preschool Initiative	494,424	479,531	479,531	551,530	521,309	(30,221)
Visually Handicapped Grant	3,645	3,625	-	-	-	-
Dual Enrollment	80,916	78,426	-	-	-	-
Adult Basic Education	100,402	84,212	-	-	-	-
General Adult Education	12,537	14,042	-	8,392	-	(8,392)
Special Education in Regional Jail	87,452	55,568	85,035	93,318	92,624	(694)
Mentor	-	-	-	9,321	8,810	(511)
Jobs for Virginia Graduates	42,000	42,000	42,000	42,000	50,000	8,000
History to Life	-	416	1,923	9,500	-	(9,500)
Race for GED	71,050	13,988	16,717	-	-	-
	1,087,357	1,005,820	857,239	969,741	930,219	(39,522)
Private Grants						
Saturday School	1,000	-	-	-	-	-
	1,000	-	-	-	-	-
Potential Mid-Year Grants						
	-	-	-	150,000	150,000	-
	-	-	-	150,000	150,000	-
Total Grant Revenues	\$ 6,570,177	\$ 6,013,582	\$ 4,757,699	\$ 5,435,746	\$ 5,460,094	\$ 24,348

Roanoke County Public Schools
 Grant Fund Expenditures
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Federal Grants						
Title I, Distinguished Schools	\$ 28,244.86	\$ -	\$ -	\$ -	\$ -	0.00
Title I, (Stimulus Funds)	105,652	-	-	-	-	-
Title I, Part A	1,354,733	1,249,368	954,017	1,000,000	1,000,000	-
Title II, Part A	330,317	301,539	96,442	250,000	250,000	-
Title II, Part D	574	26	-	-	-	-
Title III	41,412	16,870	35,813	33,000	33,376	376
Title III, Immigrant and Youth	6,398	-	-	-	5,966	5,966
Title VI-B Flow-Thru Funds	3,418,942	3,351,607	2,730,375	2,949,192	3,006,664	57,472
Title VI-B (Stimulus Funds)	106,579	-	-	-	-	-
Preschool Mini Grant- 1 yr	88,665	88,351	83,813	83,813	83,869	56
Technology Grant (Stimulus Funds)	302	-	-	-	-	-
	5,481,818	5,007,761	3,900,460	4,316,005	4,379,875	63,870
State Grants						
Early Reading Initiative	118,470	139,186	136,117	145,728	151,717	5,989
Algebra Readiness	60,744	78,910	95,916	94,235	90,042	(4,193)
GED Funding (ISAEP)	15,717	15,917	-	15,717	15,717	-
Preschool Initiative	494,424	479,531	479,531	551,530	521,309	(30,221)
Visually Handicapped Grant	3,645	3,625	-	-	-	-
Dual Enrollment	162,793	61,740	15,539	-	-	-
Adult Basic Education	100,402	84,212	-	-	-	-
General Adult Education	12,537	14,042	-	8,392	-	(8,392)
Special Education in Regional Jail	87,452	55,568	85,035	93,318	92,624	(694)
Mentor	-	-	-	9,321	8,810	(511)
Jobs for Virginia Graduates	42,000	42,000	42,000	42,000	50,000	8,000
History of Life	-	416	1,916	9,500	-	(9,500)
Race for GED	71,050	13,988	16,717	-	-	-
	1,169,233	989,135	872,771	969,741	930,219	(39,522)
Private Grants						
Saturday School	1,037	-	-	-	-	-
LEAP Program	362	-	1,398	-	-	-
	1,399	-	1,398			
Potential Mid-Year Grants						
	-	-	-	150,000	150,000	-
	-	-	-	150,000	150,000	-
Total Grant Expenditures	\$ 6,652,450	\$ 5,996,896	\$ 4,774,629	\$ 5,435,746	\$ 5,460,094	\$ 24,348

Roanoke County Public Schools
 Nutrition Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Revenues:						
Pupil, Adult & Other Sales	\$ 3,480,466	\$ 3,280,883	\$ 3,013,951	\$ 3,400,000	\$ 3,437,520	37,520
Rebates & Refunds	32,862	23,519	36,599	23,520	30,000	6,480
State Reimbursement	97,205	102,964	98,425	95,000	95,000	-
Federal Reimbursement	2,162,971	2,215,825	2,346,775	2,100,000	2,142,000	42,000
Interest Income	3,544	2,770	1,922	2,770	2,770	-
Other Income	-	-	4,456	-	5,000	5,000
Transfer from General Fund	-	-	-	91,000	-	(91,000)
Total Revenues	5,777,048	5,625,961	5,502,128	5,712,290	5,712,290	-
Expenditures:						
Salaries & Related Costs	2,797,077	2,979,911	2,898,997	3,159,510	2,330,151	(829,359)
Contractual Services	73,272	67,015	69,030	66,925	82,500	15,575
Travel	17,858	11,309	10,057	11,309	14,000	2,691
Food Supplies	2,618,257	2,624,619	2,498,572	2,301,698	2,395,785	94,087
Supplies	58,902	83,982	59,865	91,386	100,197	8,811
Equipment	299,127	72,433	57,666	75,000	135,475	60,475
Unappropriated	-	-	-	6,462	654,182	647,720
Total Expenditures	5,864,493	5,839,269	5,594,187	5,712,290	5,712,290	-
Beginning Balance	925,004	837,559	624,251	-	-	-
Ending Balance	\$ 837,559	\$ 624,251	\$ 532,192	\$ -	\$ -	\$ -

Meal Prices:	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
Elementary lunch	2.05*	2.15*	2.25*	2.35*	2.35*
Secondary lunch	2.05*	2.15*	2.25*	2.35*	2.60*
Reduced price lunch	0.40	0.40	0.40	0.40	0.40
Adult lunch	2.60	2.75	2.85	3.00	3.25
Full priced breakfast	1.00	1.00	1.10	1.15	1.25
Adult breakfast	1.25	1.25	1.35	1.50	1.75
Reduced breakfast	0.30	0.30	0.30	0.30	0.30

Preliminary Reimbursement Rates:	<u>Breakfast</u>	<u>Lunch</u>
Federal - paid meal	\$0.28	\$0.34
Federal - reduced price meal	\$1.32	\$2.64
Federal - free meal	\$1.62	\$3.04
State reimbursement	none	\$0.05

* Federally mandated rate increases.

Roanoke County Public Schools
 Instructional Resources Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
<u>Revenues:</u>						
Sale of Textbooks	\$ 15,497	\$ 4,975	\$ 364	\$ 5,000	\$ 5,000	\$ -
Other Revenue	6,481	6,612	6,263	8,000	8,000	\$ -
State Reimbursement	373,519	794,430	792,782	836,066	830,674	(5,392)
Transfer from School Operating Fund	410,146	145,146	145,146	145,146	145,146	\$ -
Total Revenues	805,643	951,163	944,555	994,212	988,820	(5,392)
<u>Expenditures:</u>						
Salaries & Related Costs	79,906	85,141	84,341	91,963	93,154	1,191
Instructional Materials	23,376	26,777	222,072	25,000	25,000	\$ -
Contracted Textbooks	598,340	327,823	541,473	602,749	737,809	135,060
CTE Resources	-	-	45,149	21,000	6,000	(15,000)
BCAT Resources	-	-	2,101	3,500	35,000	31,500
Non-Contracted Textbooks	800,429	495,083	70,952	250,000	91,857	(158,143)
Total Expenditures	1,502,051	934,824	966,088	994,212	988,820	(5,392)
Beginning Balance	744,059	47,651	63,990	-	-	-
Ending Balance	\$ 47,651	\$ 63,990	\$ 42,457	\$ -	\$ -	\$ -

Scheduled Adoptions/Purchases:

FY15-16 - World Languages, Biology, AP Chemistry, AP Biology and AP Physics, Reading Grades 4 & 5

FY16-17 - Social Studies

FY17-18 - Math

FY18-19 - English 6-12, Reading K-5, Science

FY21-22 - World Languages

Roanoke County Public Schools
 Capital Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Revenues:						
Interest Income	\$ 3,713	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	5,299	3,850	27,195	-	-	-
Soft Drink Commission	80,000	50,000	50,000	50,000	50,000	-
State Technology Bond	778,000	726,000	726,000	726,000	726,000	-
State Education Grant	-	-	95,906			
Federal Stimulus Modernization	57,950	-	-	-	-	-
Rental Income	-	20,803	-	-	-	-
Proceeds from VPSA Bonds	9,080,000	-	-	-	-	-
Proceeds from Bond Premiums	954,878	-	-	-	-	-
Proceeds from EBS Lease	-	-	19,524	20,070	20,670	600
Transfer - Bogle Field Reserve	25,000	25,000	25,000	25,000	25,000	-
County Transfer - Bogle Field Reserve	25,000	25,000	25,000	25,000	25,000	-
Major Capital Cash Reserves	15,765,602	8,333,796	7,728,091	-	500,000	500,000
Total Revenues	26,775,442	9,184,449	8,696,716	846,070	1,346,670	500,600
Expenditures:						
Salaries & Related Costs	20,762	3,536	7,363	-	-	-
Contracted Services	489,376	318,300	202,452	-	-	-
School Projects (Pepsi)	80,000	50,000	50,000	50,000	50,000	-
Equipment	2,002,060	2,413,107	1,063,371	726,000	726,000	-
Stimulus School Modernization	57,950	-	-	-	-	-
Technology	2,972,088	2,263,228	2,496,989	20,070	20,670	600
Building Improvements	25,183,946	7,152,783	3,704,240	-	-	-
Bogle Reserve	50,000	50,000	-	50,000	50,000	-
Transfers to Other Funds	457,375	25,000	1,886,000	-	-	-
Cave Spring HS - Scope Analysis	-	-	-	-	500,000	500,000
Total Expenditures	31,313,557	12,275,954	9,410,415	846,070	1,346,670	600
Beginning Balance	39,609,096	35,070,981	31,979,476	-	-	-
Ending Balance	\$ 35,070,981	\$ 31,979,476	\$ 31,265,777	\$ -	\$ -	\$ 500,000

Roanoke County Public Schools
 Debt Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Revenues:						
Transfer from General Fund	\$ 9,475,981	\$ 9,987,078	\$ 8,797,849	\$ 9,445,428	\$ 9,647,101	201,673
Transfer from School Fund	4,150,345	4,125,345	4,125,343	4,125,345	4,125,345	-
Total Revenues	13,626,326	14,112,423	12,923,192	13,570,773	13,772,446	201,673
Expenditures:						
Principal on G. O. Bonds	620,000	645,000	-	-	-	-
Principal on Literary Loans	447,817	447,817	447,817	447,817	447,817	-
Principal on VPSA Bonds	7,526,025	7,953,108	7,913,010	7,909,036	8,656,248	747,212
Interest on G. O. Bonds	57,100	32,250	-	-	-	-
Interest on Literary Loans	108,511	95,077	81,642	68,209	54,774	(13,435)
Interest on VPSA Bonds	4,841,873	4,939,171	4,480,723	5,145,711	4,613,607	(532,104)
Bank Service Charges	8,000	8,000	6,150	46,718	40,568	(6,150)
Total Expenditures	13,609,326	14,120,423	12,929,342	13,617,491	13,813,014	195,523
Beginning Balance	45,718	62,718	54,718	46,718	40,568	(6,150)
Ending Balance	\$ 62,718	\$ 54,718	\$ 48,568	-	\$ -	\$ -

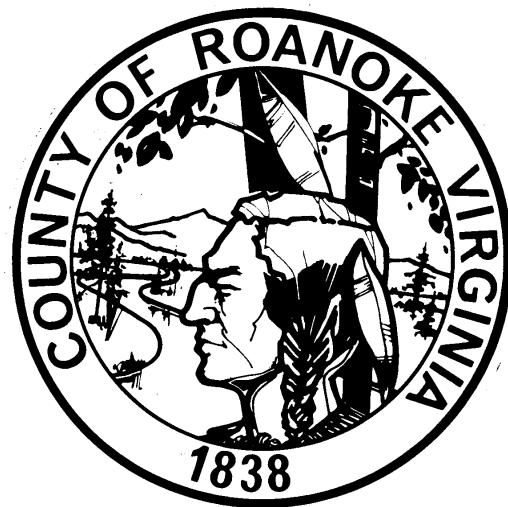
Roanoke County Public Schools
 Laptop Insurance Reserves Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Revenues:						
Interest Income	\$ 3,000	\$ 2,835	\$ 3,378	\$ -	\$ -	\$ -
Fees from Students	219,867	226,288	217,353	193,800	250,350	56,550
Lost/Damaged Parts	250	634	676	-	-	-
Warranty Reimbursements	133,120	90,471	147,824	100,000	100,000	-
Total Revenues	356,237	320,228	369,231	293,800	350,350	56,550
Expenditures:						
Warranty related:						
Salaries & Related Costs	18,954	5,242	9,492	21,530	21,530	-
Printing Supplies	15,379	21,227	15,662	22,918	22,918	-
Small Equipment (batteries)	87,240	77,350	2,495	35,552	35,552	-
Small Parts - Students	19,815	79,285	78,183	20,000	20,000	-
Other Insurance	-	105,160	-	-	-	-
Lease payment - student laptops	-	-	-	193,800	-	(193,800)
Transfer to Operating Fund	-	-	-	-	193,800	193,800
Replacement laptop sleeves	-	-	-	24,000	-	(24,000)
Small Equipment (batteries)	-	-	-	150,000	-	(150,000)
Unappropriated	-	-	-	-	56,550	56,550
Total Expenditures	141,388	288,264	105,832	467,800	350,350	(117,450)
Beginning Balance	793,624	1,008,473	1,040,437	174,000	-	(174,000)
Ending Balance	\$ 1,008,473	\$ 1,040,437	\$ 1,303,836	\$ -	\$ -	\$ -

Roanoke County Public Schools
 Bus Fund
 FY 2015-16

	Actuals 2011-12	Actuals 2012-13	Actuals 2013-14	Budget 2014-15	Budget 2015-16	Increase (Decrease)
Revenues:						
Interest Income	\$ 3,720	\$ 2,674	\$ 2,067	\$ -	\$ -	\$ -
Sale of Machinery & Equipment	29,089	24,264	34,382	-	-	-
Insurance Adjust & Refund	-	-	12,150	-	-	-
Transfer from Capital Fund	257,375	-	-	-	-	-
Transfer from General Fund	910,000	325,000	1,225,000	325,000	433,219	108,219
Total Revenues	1,200,184	351,938	1,273,599	325,000	433,219	108,219
Expenditures:						
School bus replacements	971,804	741,650	793,374	325,000	433,219	108,219
Support vehicle replacements	113,068	172,531	-	-	-	-
Total Expenditures	1,084,872	914,181	793,374	325,000	433,219	108,219
Beginning Balance	1,361,526	1,476,838	914,595	-	-	-
Ending Balance	\$ 1,476,838	\$ 914,595	\$ 1,394,820	\$ -	\$ -	\$ -

Debt Service Fund



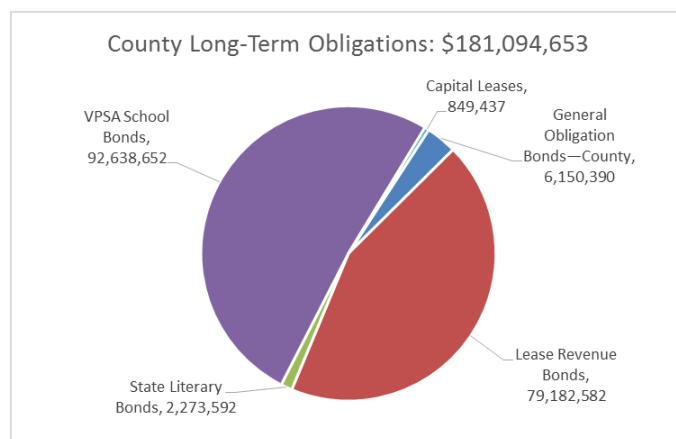
Debt Service Fund

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 was rated AA+, AA+, and Aa1 by Fitch, Standard & Poor's, and Moody's Investor Service respectively on the 2003 General Obligation Bonds which were paid off during the year. The County have bond ratings on outstanding lease revenue bonds as follows: Standard & Poor's AA, Moody's Investor Services Aa3, and Fitch AA.

Debt Issuance to Date

As of June 30, 2013, the County of Roanoke had \$173,457,738 in outstanding long-term debt. This balance is comprised of:

General Obligation Bonds—County	\$ 6,150,390
Lease Revenue Bonds	79,182,582
VPSA School Bonds	92,638,652
State Literary Bonds	2,273,592
Capital Leases	849,437
Total County Obligations	\$ 181,094,653
Less: Bond Premium ¹	(7,636,915)
 Total County Debt	 \$ 173,457,738



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

Debt Service Fund Revenue and Expenditure Summary

	Actual FY 2014	Budget FY 2015	Adopted FY 2016	Inc/(Dec)
Revenue				
From Local Sources				
Interest Income	\$ 16	\$ -	\$ -	\$ -
Locality Compensation Payment	124,459	124,568	124,624	56
Total	<u>124,475</u>	<u>124,568</u>	<u>124,624</u>	<u>56</u>
Transfers from Other Funds				
County General Fund	13,999,217	16,306,896	16,663,886	356,990
School Operating Fund	4,125,343	4,125,345	4,125,345	-
County General Fund - SB&T	252,255	245,110	193,797	(51,313)
Capital Fund	247,579			
Total Transfers	<u>18,624,394</u>	<u>20,677,351</u>	<u>20,983,028</u>	<u>305,677</u>
Total Revenues	18,748,869	20,801,919	21,107,652	305,733
Fund Balance - Beginning	<u>245,626</u>	<u>232,620</u>	<u>200,832</u>	<u>(31,788)</u>
Total Revenues & Fund Balance	<u>\$ 18,994,495</u>	<u>\$ 21,034,539</u>	<u>\$ 21,308,484</u>	<u>\$ 273,945</u>
 Expenditures				
County Debt Service Payments				
General Obligation Bonds	485,193	964,534	961,439	(3,095)
Lease Purchases	141,473	141,473	141,473	-
Lease Revenue Bonds	5,201,640	6,125,139	6,174,746	49,607
Miscellaneous	20,835	30,000	87,548	57,548
Total Debt Service - County	<u>5,849,141</u>	<u>7,261,146</u>	<u>7,365,206</u>	<u>104,060</u>
School Debt Service Payments				
VPSA Bonds	12,393,731	13,054,747	13,269,855	215,108
Literary Loan Payments	529,459	516,026	502,591	(13,435)
Miscellaneous	6,150	46,718	40,568	(6,150)
Total Debt Service - Schools	<u>12,929,340</u>	<u>13,617,491</u>	<u>13,813,014</u>	<u>195,523</u>
Total Expenditures	18,778,481	20,878,637	21,178,220	299,583
Fund Balance - Ending	<u>216,014</u>	<u>155,902</u>	<u>130,264</u>	<u>(25,638)</u>
Total Expenditures & Fund Balance	<u>\$ 18,994,495</u>	<u>\$ 21,034,539</u>	<u>\$ 21,308,484</u>	<u>\$ 273,945</u>

Other Long-Term Obligations

Roanoke Regional Airport Commission

On July 1, 1987, the Board of Supervisors committed to participation in the Roanoke Regional Airport Commission with the City of Roanoke. The Commission was established by legislative act of the Commonwealth of Virginia to own and operate the Roanoke Regional Airport. As of July 1, 1987, under agreement between the City of Roanoke and the County of Roanoke, the City transferred to the Commission airport real estate, personal property, and funds to pay unexpended balances from outstanding obligations. The Commission itself, issued \$7.3 million in revenue bonds in 1988 for the construction, expansion and equipment for a new airport terminal. These bonds have been retired in total. The Commission is responsible for paying all outstanding debt. The City and County, however, are responsible for their prorated share of any year-end operating deficits. The prorated share is based on the proportionate share of residents utilizing the airport facility from each locality. Roanoke County also paid a base service fee of \$264,640 each year through FY1997. To date, the airport has not incurred any year-end operating deficits for which the City or County would be responsible.

Roanoke Valley Resource Authority

Roanoke County is also a member of the Roanoke Valley Resource Authority. The Authority is the successor to the Roanoke County Resource Authority and was chartered by the State Corporation Commission on January 10, 1992. The Charter members of the Authority include the County of Roanoke, the City of Roanoke, 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.

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.

Regional Center for Animal Control and Protection

The Regional Center for Animal Control and Protection (the Regional Pound) was created by an intergovernmental agreement dated December 11, 2012 between the charter members of the County, City of Roanoke, Town of Vinton, and Botetourt County pursuant to code section 3.26546 of the Code of Virginia which requires the governing body of each county, town, or city to maintain or cause a "pound" to be maintained and allows one or more local governing bodies to operate a single "pound" in conjunction with one another. This agreement established a format to transition the management of the "pound" from the Roanoke Valley Society for the

Prevention of Cruelty to Animals to the governing localities and also established the County of Roanoke as the fiscal agent effective July 1, 2013. Participating localities are responsible for their pro-rata share of the operating budget, which is billed on a monthly basis. For the year ended June 30, 2014, the County's share was \$298,406. In addition, the City of Roanoke issued \$1,829,500 on November 1, 2013 to purchase the property and equipment from the Roanoke Valley Society for the Prevention of Cruelty to Animals on behalf of the Regional Pound. Participating localities are responsible for their pro-rata share of the outstanding debt, which is billed on a quarterly basis. For the year ended June 30, 2014, the County's share of principal and interest was \$411,666.

Western Virginia Water Authority

The Western Virginia Water Authority (the WVWA) was created by the County and the City of Roanoke on July 1, 2004. The WVWA is a full service authority that provides water and wastewater treatment to both County and City citizens. The WVWA is governed by a seven member board of which two are appointed by the County Board of Supervisors. The County has no financial responsibility for the debt issued by the WVWA. Western Virginia Regional Jail Authority The Counties of Roanoke, Franklin, Montgomery, and the City of Salem formed the Western Virginia Regional Jail Authority (the WVRJA) in June 2005 for the purpose of developing and operating a regional jail authority for the benefit of the Member Jurisdictions. The Board consists of three representatives from each of the Member Jurisdictions. The Member Jurisdictions will each be responsible for a per diem cost based on their prisoner days used. For the year ended June 30, 2014, the County's share was approximately \$2,884,071.

In November 2007, the Board approved a three party agreement between the Western Virginia Water Authority (WVWA), Franklin County, and the County. The agreement is to provide for the construction of a water line in the Route 220 corridor from Clearbrook in Roanoke County to the Wirtz Plateau in Franklin County. The WVWA will design, construct, and issue revenue bonds for this \$5.5 million project. Roanoke County's contribution to this project is approximately \$2.3 million payable over 20 years, beginning in FY 2009. The County's contribution to the WVWA for the year ended June 30, 2014 totaled \$184,481.

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 7.20% of general fund expenditures and direct long-term debt equal to 1.97% 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 2014	Adopted FY 2015	Proposed FY 2016	% Change 15-16
Personnel		\$ -	\$ -	-
Operating	\$ 18,748,869	20,801,919	21,107,652	1.5%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	\$ 18,748,869	\$ 20,801,919	\$ 21,107,652	1.6%

**COUNTY OF ROANOKE, VIRGINIA SUMMARY OF
NET FUTURE DEBT REQUIREMENTS**
June 30, 2014

The annual requirements to amortize governmental activity debt outstanding as of June 30, 2014 are as follows:

General Obligation Serial Bonds				Virginia Public School Authority Bonds			Literary Loans		Lease Revenue Bonds			Capital Lease Obligation		Total Government Debt	
Fiscal Year	Principal	Interest	Principal	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 818,154	\$ 146,379	\$ 8,301,994	\$ 4,090,707	\$ 447,817	\$ 68,208	\$ 2,233,174	\$ 3,535,857	\$ 107,580	\$ 33,893	\$ 11,908,719	\$ 7,875,044			
2016	834,532	126,907	8,154,206	3,699,218	447,817	54,773	2,843,070	3,458,161	111,872	29,600	12,391,497	7,368,659			
2017	856,769	107,045	7,657,058	3,316,667	447,817	41,339	2,761,488	3,347,128	116,336	25,136	11,839,468	6,837,315			
2018	875,760	86,654	7,605,582	2,949,067	447,817	27,904	2,891,488	3,225,981	120,977	20,495	11,941,624	6,310,101			
2019	898,188	65,811	7,619,813	2,577,446	366,485	14,470	2,536,488	3,114,528	125,804	15,668	11,546,778	5,787,923			
2020-2024	1,866,987	66,999	30,575,076	8,228,872	115,839	3,475	14,472,438	13,779,482	266,868	16,076	47,297,208	22,094,904			
2025-2029	-	-	19,065,563	2,724,316	-	-	18,257,440	10,004,428	-	-	37,323,003	12,728,744			
2030-2034	-	-	3,659,360	130,467	-	-	21,285,362	5,504,541	-	-	24,944,722	5,635,008			
2035-2039	-	-	-	-	-	-	11,901,634	1,252,038	-	-	11,901,634	1,252,038			
Total	\$ 6,150,390	\$ 599,795	\$ 92,638,652	\$ 27,716,760	\$ 2,273,592	\$ 210,169	\$ 79,182,582	\$ 47,222,144	\$ 849,437	\$ 140,868	\$ 181,094,653	\$ 75,889,736			

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 \$1,944.
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 1.97%.
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 7.20%.

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 Program will include a ten-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		Total Primary Government	Component Unit	Percentage of		
	General Obligation	Lease Revenue	VPSA	State	General Obligation	Business-Type	Primary	Capital			Actual Value of Taxable Property	Percentage Of Personal Income	
	Debt	Bonds	School	Literary	Capital Leases	Revenue Bonds	Government	Lease			1.84%	3.21%	
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	3,564,057	1.42%	2.65%	1,263
2008	16,825,346	82,989,144	78,376,947	5,211,866	-	-	-	-	183,403,303	3,319,209	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%	2,465
2010	12,645,130	78,700,454	115,035,423	4,064,860	-	-	-	-	210,445,867	2,835,505	2.36%	4.56%	2,343
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%	2,181
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%	2,138
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%	1,976
2014	6,150,390	79,182,582	92,638,652	2,273,592	849,437	-	-	-	181,094,653	1,358,518	2.04%	3.66%	1,968

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

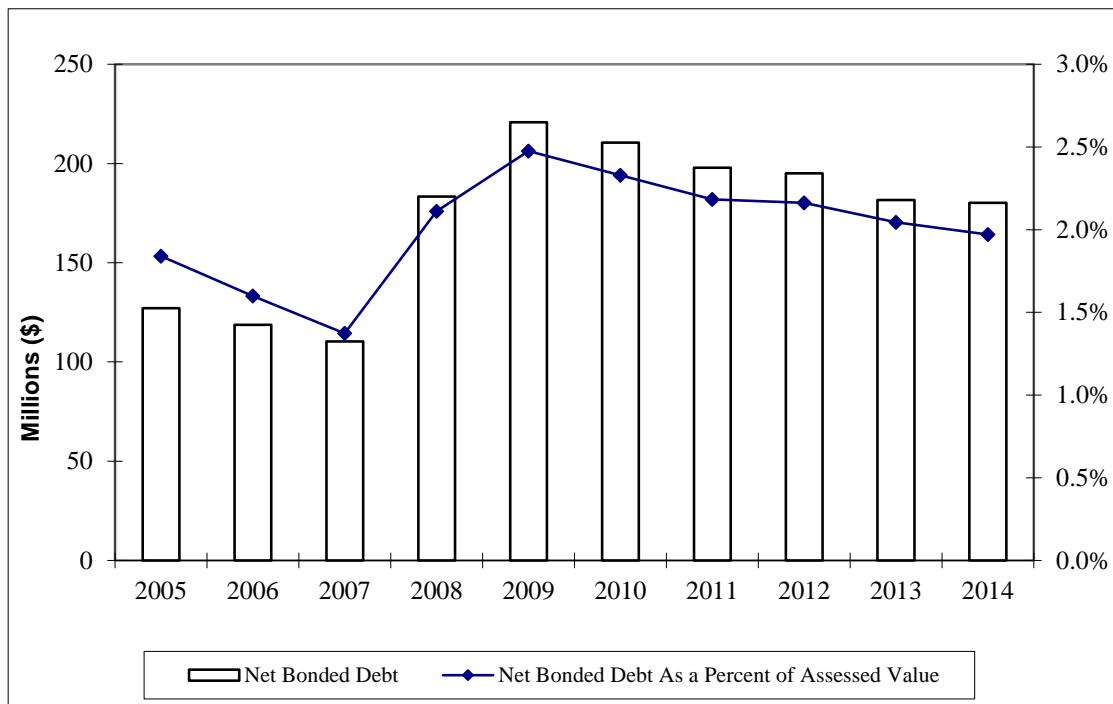
General Bonded Debt Outstanding

Fiscal Year	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Total	Percentage of Actual Value of Taxable Property	Per Capita
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
2014	6,150,390	79,182,582	92,638,652	2,273,592	180,245,216	1.97%	1,944

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

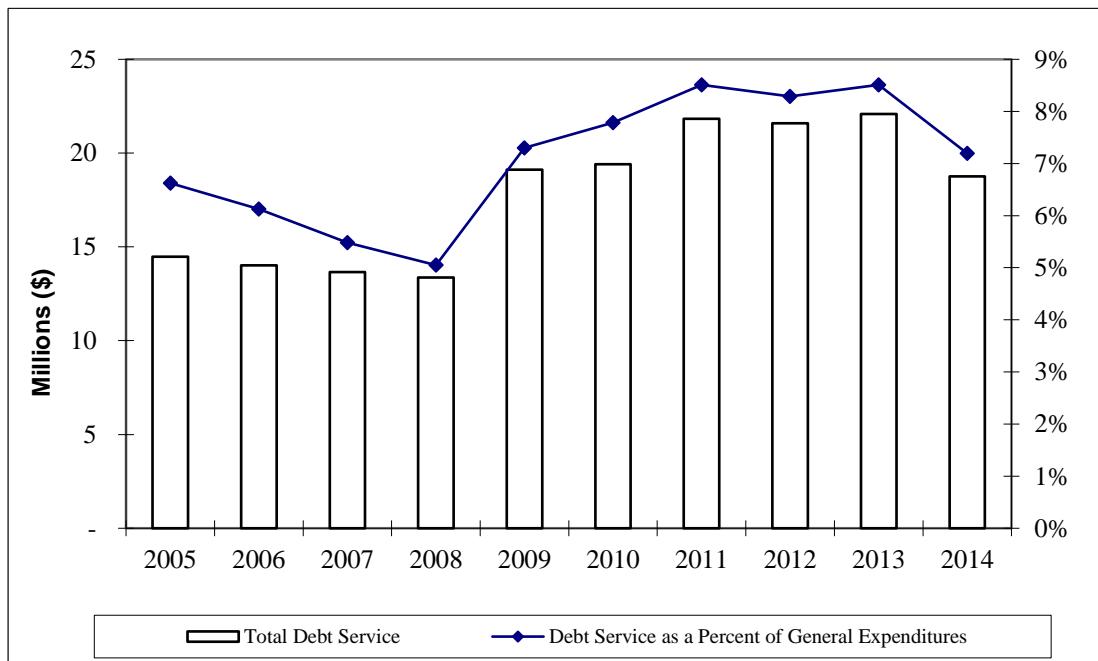
	Fiscal Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General bonded debt outstanding										
General Obligation Bonds	\$ 6,150,390	\$ 6,416,798	\$ 8,584,914	\$ 10,655,022	\$ 12,645,130	\$ 14,560,238	\$ 16,825,346	\$ 19,040,454	\$ 21,185,562	\$ 23,287,203
Lease Revenue Bonds	79,182,582	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
VPSA School Bonds	92,638,652	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
State Literary Bonds	2,273,592	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
Total net debt applicable to debt limits	\$ 180,245,216	\$ 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
Ratio of net debt to assessed taxable property value	1.97%	2.04%	2.16%	2.18%	2.33%	2.48%	2.11%	1.37%	1.60%	1.84%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Per capita	\$ 1,944	\$ 1,947	\$ 2,104	\$ 2,141	\$ 2,312	\$ 2,430	\$ 2,028	\$ 1,213	\$ 1,311	\$ 1,420
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	\$ 2,500
Debt service to general governmental expenditures	7.20%	8.51%	8.29%	8.51%	7.79%	7.30%	5.05%	5.48%	6.13%	6.63%
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
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%
2014	180,245,216	9,149,503,350	1.97%

Debt Service as a Percent of General Expenditures

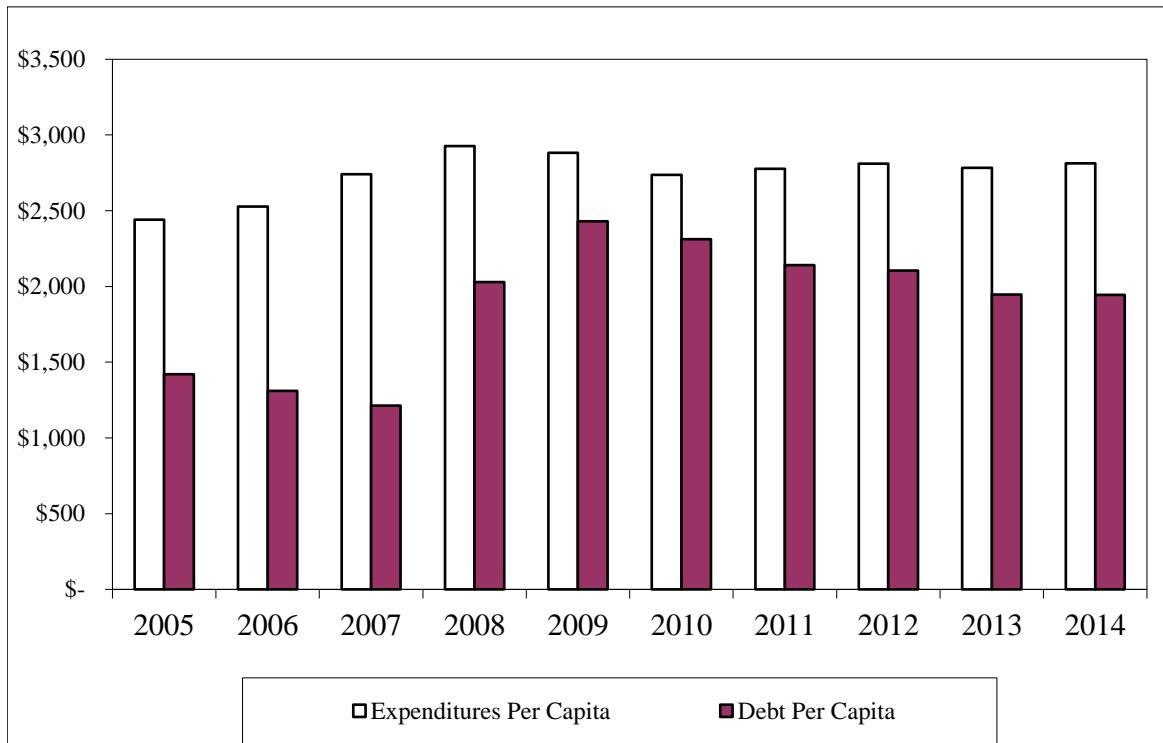


Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2005	14,473,420	218,418,325	6.63%
2006	14,017,801	228,727,275	6.13%
2007	13,655,117	249,160,213	5.48%
2008	13,364,984	264,653,129	5.05%
2009	19,122,916	262,011,427	7.30%
2010	19,401,848	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%
2014	18,761,096	260,674,387	7.20%

Notes:

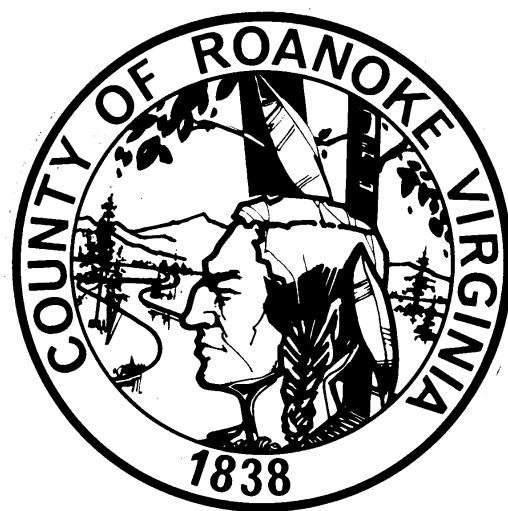
The County does not have any overlapping debt. General Government expenditures include the General Fund and Component Unit (School) data.

Debt and Expenditures Per Capita



Fiscal Year	Population	Total General Government Expenditures	Expenditures Per Capita	Net Bonded Debt	Debt Per Capita
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
2014	92,703	260,674,387	2,812	180,245,216	1,944

Capital Fund



Capital Fund

To begin this section, it is worth delineating between the Capital Fund and the Capital Improvement Program.

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 that utilizes capital reserves, existing funding streams, and expenditure savings over the next several years to address overall capital needs in FY15-16, as detailed below.

Capital Improvement Program (CIP)

The CIP is a ten-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. These projects typically have countywide benefit, cost in excess of \$100,000, and have a lifespan of over five years or, if funded by bonds, a lifespan at least equal to the length of the bond issue.

Summary of Approved Capital Projects for FY 2015-2016

Other Capital Projects	General Operating Revenue FY15-16
Lawson Payroll System Upgrade	225,000
Bent Mountain Community Center	15,000
Economic Development Incentives	766,667
County Deposit to Future School/County Debt Fund	2,200,000
Capital Maintenance - General Services	520,574
Capital Maintenance - Parks, Recreation, and Tourism	238,000
Transfer to Capital - Project Planning	10,000
Vehicle Replacement	165,310
Heavy Fleet Replacement	720,240
Light Fleet Replacement	268,990
Heavy Equipment Replacement	174,000
NPDES- Stormwater Management	700,000
Parks & Recreation Community Incentives	25,000
Total FY 15-16 Capital Expenditures	\$6,028,781
Offsetting transfer from Future School/County Debt Fund to cover debt service	(4,810,680)

NOTE: Detailed information regarding the Capital Improvement Program can be found in the County's FY2016-2025 Capital Improvement Program publication.

Capital Improvement Program FY2016-2025

The underlying strategy for the Capital Improvement 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 CIP 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 having a countywide benefit, a cost in excess of \$100,000, and a lifespan of over five years or, if funded by bonds, a lifespan at least equal to the length of the bond issue. This can include items such as reconstruction or replacement of buildings or equipment, new construction or development, and acquisition of property and equipment.

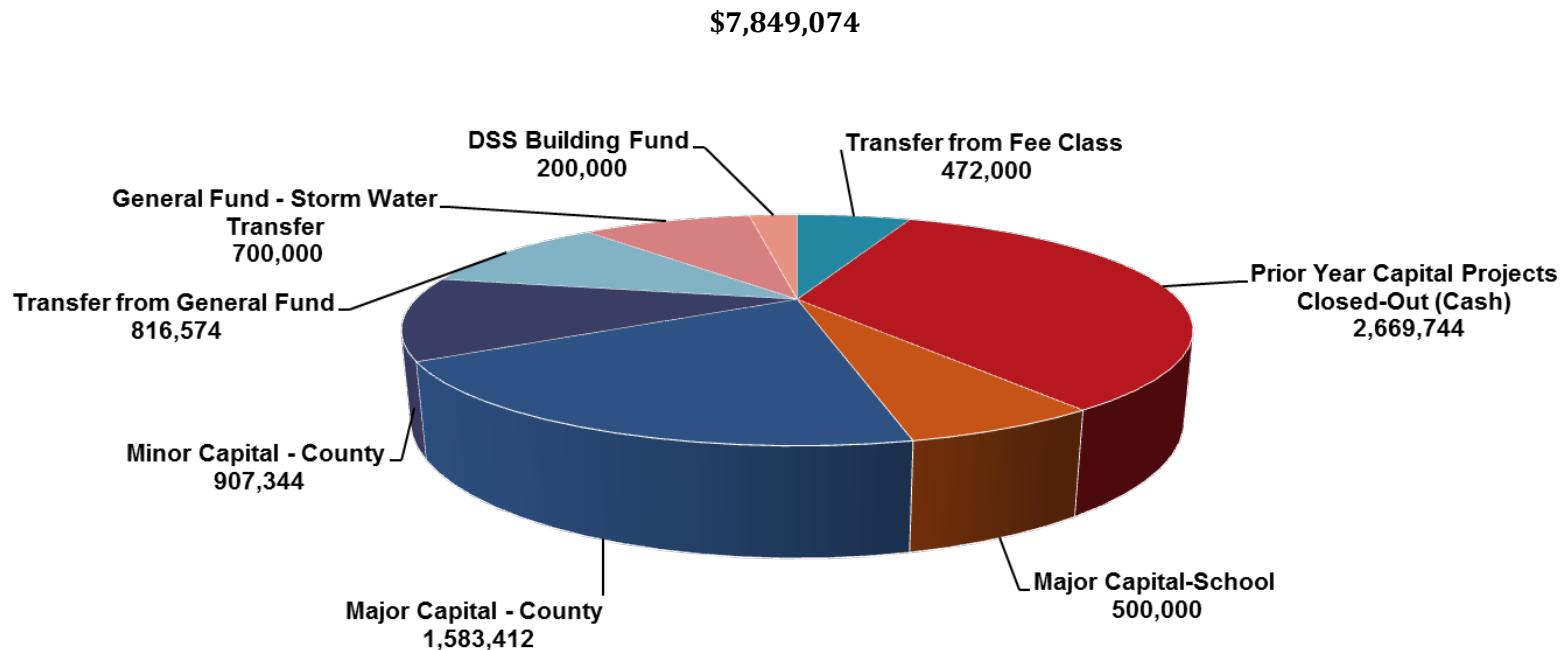
The CIP is a planning document and is subject to change each year as the needs of the community become more defined. The adoption of the CIP is neither a commitment to particular projects nor an obligation to the stated project timeline. The first year of the ten year plan is the only formal appropriation of funding. 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 review the most pressing capital needs from a community perspective. 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 manner 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

Capital Improvement Program Revenue Sources Fiscal Year 2015-2016



Capital Improvement Program Expenditures

Fiscal Year 2015-2016

The FY2016-2025 Capital Improvement Program is divided into two sections: 1) projects with first year funding appropriated and identified, and 2) projects scheduled to be completed over the ten year period. Funding sources have been identified for the initial FY15-16 appropriation as well as over the ten year period.

Approved projects from the first year (FY15-16) of the FY2016-2025 Capital Improvement Program are summarized below. The entire program, including project descriptions and justifications, is available upon request as a separate document.

VDOT Revenue Sharing

The Revenue Sharing Program annually provides Roanoke County the opportunity to receive fifty percent (50%) State matching funds for construction and improvements to primary and secondary roads in the State's highway system. Between fiscal year 1988-1989 and fiscal year 2011-2012, Roanoke County expended \$9,331,267 in matching funds, for a total of \$18,662,534 in roadway and drainage improvements. FY15-16 funding is set at \$500,000.

Storm Water Management

The entirety of the County's storm water management program can now be found in the Capital Improvement Program. There are a number of guidelines and regulations governing the County's responsibility for ensuring storm water quality and numerous drainage projects are undertaken each year to comply with these regulations. The FY15-16 budget includes a total of \$700,000 of funding for these types of projects broken down into the following categories: NPDES – Leachate (\$325,000), NPDES – MS4 (\$100,000), NPDES – Stream Assessment (\$175,000), and Maintenance of Effort Drainage Projects (\$100,000).

AssessPro 5 Upgrade

The Real Estate Office CAMA system (Assess Pro) has gone through a series of upgrades periodically as initiated by our vendor, Patriot Systems. Roanoke County Commit and RE have been eagerly awaiting Patriot version of .net system which is now called AP5. This upgrade would allow all years information in one database, GIS Viewer to integrate CAMA data with Map data valuation analysis, and use Assess Pro Tablet PC or Convertible Laptop PC as a means of mobile data collection. FY15-16 funding is set at the full project cost of \$204,000.

Explore Park – Infrastructure Improvements

This project of \$3,200,000 will continue the development of Explore Park as a regional and state destination for tourists, outdoor enthusiasts and economic development prospects. The project will develop a master plan for Explore Park that will shape the direction of the park for the next 99 years. It will also provide the necessary park infrastructure and park repairs to support park operations for our citizens and market the facility for economic development. The project will include:

- Development of the park master plan
- Run public water and sewer to the park
- Re-pave Chesnutt Ridge Road, Journey's End, Park Parking lots, Old Salem Turnpike and entrance road to the historic area
- Repair water and sewer system and make building repairs to Brugh Tavern
- Replace the roof on the Arthur Taubman Welcome Center
- Repair historic structures to meet the terms of the lease

FY15-16 funding is \$200,000 for initial architectural and engineering reports to better establish the scope of the project.

Sports Field Lighting

The Sports Field Lighting Project will install field lights at Green Hill Park Soccer Field #1, Vinyard II Multi-purpose Fields and Hollins Park Soccer Field II. The total cost of this project is \$950,000, with \$500,000 funded in FY15-16.

Building Security

This \$180,000 project is fully funded in the FY15-16 CIP and represents an effort to update the Commissioner of Revenue's office with needed security enhancements. Security enhancements, including front service desks, teller windows, etc., were outlined by an internal evaluation of building security at the Roanoke County Administration Building. The Commissioner's office is the last remaining office on the first floor of the building that requires these enhancements.

Paving

The economic downturn caused many county facilities to defer the maintenance and upkeep of their parking lots. Because of this, a number of facilities in the County require significant repaving. Several fire stations, the Public Service Center, and the Roanoke County Administration Building all require repaving of their respective parking lots for a total FY15-16 project cost of \$521,000.

Station Fuel Control System

This project would provide for the installation of an automated fuel technology at all fire and rescue stations. Currently, the fire and rescue stations do not have fuel security/control/accountability technology on the station fuel pumps. The implementation of a fuel control system will greatly increase usage reporting and ensure accountability through the automation of data collection. This system will integrate with the County's fleet management software to better ensure usage tracking and evaluation. The total cost for this project is included in the FY15-16 CIP at \$178,500.

Firearms Range

The Roanoke County Firearms Range is jointly owned by the Roanoke County Police Department and the Roanoke County Sheriff's Department. The Roanoke County Criminal Justice Academy and The Western Virginia Regional Jail also trains at this facility. This project would give a solution to the issues of ricochets, lead remediation and rounds leaving Roanoke County property on the 25-yard firing range and the rifle range. The total cost of \$277,000 is included in the FY15-16 CIP.

Social Services Building Renovations – Floors 1 – 4

This project will continue the renovation effort at the Department of Social Services building in Salem. While roof, HVAC, and 5th floor improvements are currently underway, there is still a significant need for renovation on floors 1 through 4. The proposed \$2.5 million project is fully funded in FY15-16 of the CIP.

Capital Maintenance Program

In an effort to better plan and track the maintenance needs of facilities throughout the county, a formal Capital Maintenance Program (CMP) has been included in the FY16-25 CIP. FY15-16 funding in the CMP includes \$783,574 for General Services, \$710,000 for Parks, Recreation, and Tourism, and \$95,000 for the Sheriff's Office—totaling \$1,588,574. Each department maintains a detailed five to ten year schedule of maintenance needs and projects that will utilize CMP funding.

Capital Projects Approved Outside of the Capital Improvement Program

Fiscal Year 2015-2016

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 FY15-16, \$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 FY15-16 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

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. \$766,667 in economic development incentives and commitments has been committed in FY15-16 to local companies. 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. This program is currently fully funded. However, for FY15-16, the County was able to reduce the amount it deposits into this account from \$3,200,000 to \$2,200,000, a savings of \$1,000,000. This was based on a recalculation of assumed discount rates for bond issuance and a deferral of any bond issuance in FY15-16 and FY16-17.

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.

Vehicle and Equipment Replacement

The County's Vehicle Replacement Program provides funding for the purchase of necessary vehicles. As part of the FY15-16 budget development process, the County established a ten year view of its vehicle and equipment replacement needs. This allows the County to plan out the purchase of vehicles over time and control repair and maintenance costs associated with aging equipment. Total funding for heavy fleet, light fleet, and heavy equipment for FY15-16 is \$1,328,540.

Parks & Recreation Community Incentives

A total of \$25,000 has been set aside in FY15-16 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.

FY2016-2025 Capital Improvement Program - County/School Funding Schedule

Sources of Funds-County and Schools

Funding Source	Prior Year(s)	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25
Transfer from Fee Class	-	472,000	272,000	272,000	272,000	272,000	272,000	272,000	272,000	272,000	272,000	2,920,000
Transfer from General Fund	-	816,574	816,574	816,574	816,574	816,574	816,574	816,574	816,574	816,574	816,574	8,165,740
Bond Issue - County	-	-	-	4,000,000	4,834,699	10,000,000	-	1,000,000	5,000,000	-	-	24,834,699
Bond Issue - Schools	-	-	-	20,000,000	10,000,000	-	10,000,000	10,000,000	-	10,000,000	10,000,000	70,000,000
2004 VRA Refunding - Prior Approval	1,451,020	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds (Vinton Library)	1,202,686	-	-	-	-	-	-	-	-	-	-	-
Social Services Building Prior Funding	731,386	-	-	-	-	-	-	-	-	-	-	-
Prior Year Capital Projects Closed-Out (Cash)	-	2,669,744	-	-	-	-	-	-	-	-	-	2,669,744
Emergency Communications Center Capital	-	-	-	-	-	993,136	-	-	-	-	-	993,136
Radio Maintenance Capital	-	-	107,000	100,000	-	-	-	-	-	-	-	207,000
Major Capital-School	-	500,000	1,500,000	2,815,837	-	-	-	-	-	-	-	4,815,837
Major Capital - County	-	1,583,412	480,838	300,715	-	1,205	12,328	117,709	57,547	42,857	4,501	2,601,111
Minor Capital - County	1,500,000	907,344	705,382	-	-	-	-	-	-	-	-	1,612,722
General Fund - Storm Water Transfer	931,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	7,000,000
Sale of Property	-	-	2,021,265	398,001	280,734	-	-	-	-	-	-	2,700,000
Salem Bank and Trust Fund	-	200,000	-	17,175	211,643	113,034	1,551,440	270,416	163,834	789,633	400,000	3,717,171
2015 VPSA Refunding	-	-	215,293	111,825	141,825	141,025	221,775	227,025	228,275	229,612	225,112	1,741,762
Debt Fund-Schools	-	-	-	3,048,864	623,642	640,880	647,167	653,455	670,692	605,164	640,703	7,530,566
Debt Fund-County	-	-	841,290	473,849	1,426,709	1,148,337	276,784	277,825	64,480	672,704	687,943	5,869,921
Total Funding Sources	5,816,092	7,849,074	7,659,642	33,054,840	19,307,826	14,826,191	14,498,068	14,335,004	7,973,402	14,128,544	13,746,833	147,379,422

Use of Funds Summary

Department/Project		FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25
Roanoke County Government Expenditures		7,349,074	6,051,996	7,134,227	8,613,272	14,114,799	3,740,014	3,568,037	7,188,573	3,408,574	2,993,574	64,162,131
Roanoke County Public Schools Expenditures		500,000	1,607,647	25,920,614	10,694,555	711,393	10,758,055	10,766,968	784,830	10,719,970	10,753,259	83,217,286
Total Expenditures		7,849,074	7,659,642	33,054,840	19,307,826	14,826,191	14,498,068	14,335,004	7,973,402	14,128,544	13,746,833	147,379,427

Use of Funds-County

Department/Project	Prior Year(s)	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25	Total Project Cost
Roanoke County Government Expenditures													
Community Services													
Community Development													
VDOT Revenue Sharing Projects		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000	5,000,000
Comprehensive Public Asset and Work Management Solutions		-	540,000	-	-	-	-	-	-	-	-	540,000	540,000
West Main Street Pedestrian Improvements		-	-	-	-	73,090	651,441	79,464	-	-	-	803,995	803,995
Storm Water Management													
NPDES - Leachate		325,000	-	-	-	-	-	-	-	-	-	325,000	325,000
NPDES - MS4	931,000	100,000	425,000	425,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	5,150,000	6,081,000
NPDES - Stream Assessment		175,000	175,000	175,000	-	-	-	-	-	-	-	525,000	525,000
Maintenance of Effort Projects - Drainage		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	1,000,000
General Services													
Construction of New Public Service Center		-	-	300,000	1,350,000	10,050,000	300,000	-	-	-	-	12,000,000	12,000,000
Real Estate Valuation													
APS Upgrade		204,000	-	-	-	-	-	-	-	-	-	204,000	204,000

Use of Funds-County													
Department/Project	Prior Year(s)	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25	Total Project Cost
Human Services													
Library													
Vinton Library	1,202,686	-	-	-	-	-	-	-	-	-	-	-	1,202,686
Parks and Recreation													
Explore Park - Infrastructure Improvements		200,000	-	1,500,000	1,500,000	-	-	-	-	-	-	3,200,000	3,200,000
Sports Field Lighting		500,000	450,000	-	-	-	-	-	-	-	-	950,000	950,000
Brambleton Center Renovation		-	-	-	-	-	-	400,000	3,600,000	-	-	4,000,000	4,000,000
Vinyard Park Improvements		-	-	-	-	-	-	300,000	300,000	250,000	-	850,000	850,000
Hollins Park Improvements		-	-	-	-	-	-	-	-	170,000	205,000	375,000	375,000
Green Hill Park: Sports Complex, Amphitheater		-	-	50,000	240,000	210,000	-	-	-	-	-	500,000	500,000
Arnold Burton Softball Complex Improvements		-	-	-	-	-	-	-	-	500,000	200,000	700,000	700,000
Camp Roanoke		-	35,000	385,000	-	-	-	-	-	-	-	420,000	420,000
Internal Services													
Communications and Information Technology													
Roanoke County Administration Center VOIP Project		-	-	210,654	100,000	-	-	-	-	-	-	310,654	310,654
Finance													
Integrated Financial System	2,951,020	-	-	-	-	-	-	-	-	-	-	-	2,951,020
General Services													
Building Security		180,000	-	-	-	-	-	-	-	-	-	180,000	180,000
Repaving Fire Stations		119,000	-	-	-	-	-	-	-	-	-	119,000	119,000
Repaving of Current Public Service Center		166,000	-	-	-	-	-	-	-	-	-	166,000	166,000
Repaving of Roanoke County Administration Center		236,000	-	-	-	-	-	-	-	-	-	236,000	236,000
Public Safety													
Communications and Information Technology													
Public Safety Radio Replacement		-	-	1,800,000	1,800,000	-	-	-	-	-	-	3,600,000	3,600,000
CAD .Net Upgrade		-	107,000	-	-	-	-	-	-	-	-	107,000	107,000
Dell Consoles (16 Machines)		-	-	100,000	-	-	-	-	-	-	-	100,000	100,000
Motorola Nice Logging Recorder		-	-	-	197,659	-	-	-	-	-	-	197,659	197,659
Intrado VIPER 911 Phone System		-	-	-	637,040	-	-	-	-	-	-	637,040	637,040
Motorola Radio Consoles		-	-	-	-	993,136	-	-	-	-	-	993,136	993,136
Fire and Rescue													
SCBA Replacement		-	1,710,000	-	-	-	-	-	-	-	-	1,710,000	1,710,000
Station Fuel Control System		178,500	-	-	-	-	-	-	-	-	-	178,500	178,500
Masons Cove Renovation		-	250,000	-	-	-	-	-	-	-	-	250,000	250,000
Police													
Firearms Range		277,000	-	-	-	-	-	-	-	-	-	277,000	277,000
Sheriff													
Lighting Replacement for Jail		-	171,423	-	-	-	-	-	-	-	-	171,423	171,423
Social Services													
Social Services Building Repairs	731,386	-	-	-	-	-	-	-	-	-	-	-	731,386
Social Services Building - Renovations - Floors 1-4		2,500,000	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000
Capital Maintenance Program													
General Services		783,574	783,574	783,574	783,574	783,574	783,574	783,574	783,574	783,574	783,574	7,835,740	7,835,740
Parks, Recreation, and Tourism		710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	7,100,000	7,100,000
Sheriff's Office		95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	950,000	950,000

Use of Funds-County														
Department/Project	Prior Year(s)	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25	Total Project Cost	
Total Expenditures		5,816,092	7,349,074	6,051,996	7,134,227	8,613,272	14,114,799	3,740,014	3,568,037	7,188,573	3,408,574	2,993,574	64,162,137	69,978,229

Use of Funds Summary-Schools													
Department/Project		FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25	
Cave Spring High		500,000	1,500,000	TBD	TBD	-	-	-	-	-	-	2,000,000	
Burton Center for Arts/Tech						500,000	1,500,000	TBD	TBD	-	-	2,000,000	
TBD												-	
Total Expenditures		500,000	1,500,000	0	0	500,000	1,500,000	0	0	0	0	4,000,000	

School CIP projects do not have an estimated cost until project scope is defined. First step in project is to obtain Scope Analysis.

Unfunded Projects													
Department/Project	Prior Year(s)	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total FY16-25	Total Project Cost
Roanoke County Government Expenditures													
Community Services													
Economic Development													
Vinton Business Center								175,000	150,000	150,000	150,000	625,000	625,000
Center for Research and Technology							500,000	500,000	1,000,000	1,000,000	1,000,000	4,000,000	4,000,000
Human Services													
Library													
Mt. Pleasant Library										3,508,000		3,508,000	3,508,000
Hollins Branch Library Replacement								1,200,000	4,312,000	12,100,000		17,612,000	17,612,000
Parks and Recreation													
South County Sports Complex		500,000	200,000	1,800,000	950,000							3,450,000	3,450,000
Greenways and Trails: Tinker Creek Greenway						125,000	200,000	125,000				450,000	450,000
Greenways and Trails: Park Greenways and Trails							440,333	440,333	440,334			1,321,000	1,321,000
Public Safety													
Commonwealth Attorney													
Courthouse Feasibility Study			100,000									100,000	100,000
Fire and Rescue													
New Oak Grove Station												9,041,340	9,041,340
New Hanging Rock Station						865,200	622,944	7,786,800				9,274,944	9,274,944
Police													
South County Precinct								410,000				410,000	410,000
Total Unfunded		600,000	200,000	1,800,000	950,000	990,200	1,763,277	10,637,133	14,943,674	16,758,000	1,150,000	49,792,284	49,792,284

FY16-25 Capital Maintenance Program Schedule

Department	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Parks, Recreation & Tourism										
Fields	\$222,000	\$206,200	\$234,000	\$161,000	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
Sports Lighting	\$15,000	\$1,135,000	\$75,000	\$730,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000
Explore Park	\$75,000	\$200,000	\$167,000	\$187,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000
Playgrounds	\$40,000	\$110,000	\$60,000	\$15,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000
Restrooms	115,000	30,000	111,000	68,000	115,000	115,000	115,000	115,000	115,000	115,000
Paving	0	24,000	381,000	12,000	417,000	417,000	417,000	417,000	417,000	417,000
Courts	33,000	16,800	66,800	42,400	72,400	72,400	72,400	72,400	72,400	72,400
Miscellaneous	210,000	195,200	289,800	110,800	235,800	235,800	235,800	235,800	235,800	235,800
General Services										
County Facilities	783,574	783,574	783,574	783,574	620,900	620,900	620,900	620,900	620,900	620,900
Sheriff - Jail	95,000	141,950	325,000	108,500	127,100	95,000	95,000	95,000	95,000	95,000
Total Cost	\$1,588,574	\$2,842,724	\$2,493,174	\$2,218,274	\$2,114,200	\$2,082,100	\$2,082,100	\$2,082,100	\$2,082,100	\$2,082,100
Funding Sources										
Trans. From GF:										
General Services	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574	\$325,574
PR&T	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000
Cash Balances-Capital	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Sheriff's Budget - Jail	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000	\$58,000
Trans. From PR&T-Fees	\$272,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Additional General Fund										
General Services	\$100,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
PR&T	\$28,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000
Sheriff - Jail	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
Funding Gap	0	(826,150)	(476,600)	(201,700)	(97,626)	(65,526)	(65,526)	(65,526)	(65,526)	(65,526)

FY16-25 Light Fleet Replacement Schedule

Department	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Community Services										
Community Development	3	4	3	4	4	4	4	3	4	4
Economic Development	--	--	1	--	--	--	--	--	--	--
General Services	0	1	2	2	1	1	--	5	1	1
Real Estate Valuation	0	1	1	1	1	1	--	--	1	1
Human Services										
Parks, Rec, and Tourism	4	7	8	7	7	7	8	7	7	7
Library	1	--	--	--	1	1	--	--	1	--
Internal Services										
CommIT	0	1	--	1	1	--	1	--	1	1
General Services	3	4	3	3	3	3	4	3	3	4
Courier	--	--	--	--	--	1	--	--	--	--
Public Safety										
CommIT	--	--	1	--	--	--	--	--	--	--
Fire and Rescue	3	9	9	9	9	10	9	9	9	9
Police	27	31	31	31	32	31	31	31	31	32
Sheriff	3	6	5	6	5	5	6	5	6	5
Social Services	1	2	2	2	2	2	2	2	2	2
Total Number of Vehicles	45	66	66	66	66	66	66	65	66	66
Total Cost	\$1,189,300	\$1,819,818	\$1,838,016	\$1,856,396	\$1,874,960	\$1,893,710	\$1,912,647	\$1,902,504	\$1,951,091	\$1,970,602
Funding Sources										
Surplus	150,000	152,000	152,000	152,000	152,000	152,000	152,000	149,625	152,000	152,000
General Fund-Bond Refi	165,310	165,935	168,085	165,000	166,950	163,313	0	0	0	0
General Fund-Add. Approp.	268,990	118,990	118,990	118,990	118,990	118,990	118,990	118,990	118,990	118,990
Police	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Community Development	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Funding Gap	\$0	(\$777,893)	(\$793,941)	(\$815,406)	(\$832,020)	(\$854,407)	(\$1,036,657)	(\$1,028,889)	(\$1,075,101)	(\$1,094,612)

FY16-25 Heavy Fleet Replacement Schedule

Department	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Services										
Brush		\$135,200		\$137,800	\$139,100	\$140,400				\$145,600
Bulk	180,250		183,750	185,500	187,250			192,500		
Automated	239,990	242,320	244,650			251,640	507,940	256,300	517,260	
Fire and Rescue										
Wagons	600,000	1,200,000		1,300,000	650,000	650,000	1,300,000	1,350,000	650,000	1,350,000
Tankers		400,000	400,000			400,000			450,000	
Ladder			900,000							
Engine				650,000						
Brush Truck		100,000								100,000
Ambulances	247,750	247,750	247,750	247,750	247,750	247,750	247,750	247,750	247,750	247,750
Total Cost	\$1,267,990	\$2,325,270	\$1,976,150	\$1,871,050	\$1,874,100	\$1,689,790	\$2,055,690	\$2,046,550	\$1,865,010	\$1,843,350
Funding Sources										
Fire and Rescue	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750	\$547,750
General Fund	\$720,240	\$470,240	\$470,240	\$470,240	\$470,240	\$470,240	\$470,240	\$470,240	\$470,240	\$470,240
Funding Gap	\$0	(\$1,307,280)	(\$958,160)	(\$853,060)	(\$856,110)	(\$671,800)	(\$1,037,700)	(\$1,028,560)	(\$847,020)	(\$825,360)

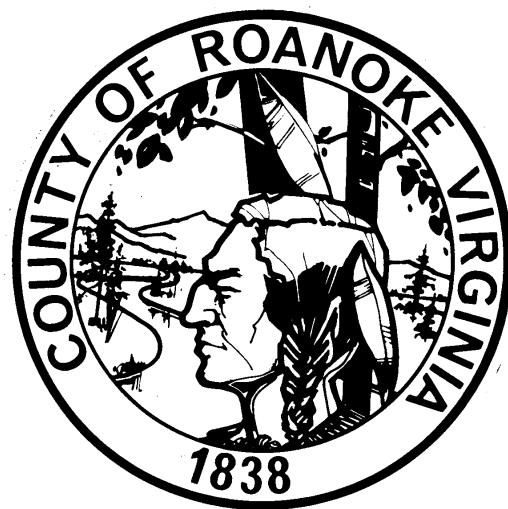
FY16-25 Heavy Equipment Replacement Schedule

Department	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Community Development										
Excavator/Backhoe	\$115,000	\$130,000				\$51,000				\$52,000
Loader			125,000		56,000		55,000		55,000	
Trailer				30,000				25,000		
Chipper										18,000
Parks and Recreation										
Light Equipment	53,600	196,400	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Heavy Equipment	90,000	110,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Cost	\$258,600	\$436,400	\$350,000	\$255,000	\$281,000	\$276,000	\$280,000	\$250,000	\$280,000	\$295,000
Funding Sources										
Community Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks, Rec, and Tourism	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
General Fund	\$174,600	\$74,600								
Funding Gap	0	(277,800)	(191,400)	(96,400)	(122,400)	(117,400)	(121,400)	(91,400)	(121,400)	(136,400)

FY16-25 Combined Fleet/Equipment Replacement Schedule

Category	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Heavy Fleet	\$1,267,990	\$2,325,270	\$1,976,150	\$1,871,050	\$1,874,100	\$1,689,790	\$2,055,690	\$2,046,550	\$1,865,010	\$1,843,350
Light Fleet	1,189,300	1,819,818	1,838,016	1,856,396	1,874,960	1,893,710	1,912,647	1,902,504	1,951,091	1,970,602
Heavy Equipment	258,600	436,400	350,000	255,000	281,000	276,000	280,000	250,000	280,000	295,000
Total Cost	\$2,715,890	\$4,581,488	\$4,164,166	\$3,982,446	\$4,030,060	\$3,859,500	\$4,248,337	\$4,199,054	\$4,096,101	\$4,108,952
Funding Sources										
Surplus	\$150,000	\$152,000	\$152,000	\$152,000	\$152,000	\$152,000	\$152,000	\$149,625	\$152,000	\$152,000
General Fund-Bond Refi	165,310	165,935	168,085	165,000	166,950	163,313	0	0	0	0
Police	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Community Development	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Fire and Rescue	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750	547,750
Parks, Rec, and Tourism	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
General Fund Allocation	1,163,830	663,830								
Total Funding Sources	\$2,715,890	\$2,218,515	\$2,220,665	\$2,217,580	\$2,219,530	\$2,215,893	\$2,052,580	\$2,050,205	\$2,052,580	\$2,052,580
Funding Gap	\$0	(\$2,362,973)	(\$1,943,501)	(\$1,764,866)	(\$1,810,530)	(\$1,643,607)	(\$2,195,757)	(\$2,148,849)	(\$2,043,521)	(\$2,056,372)

Internal Service Fund



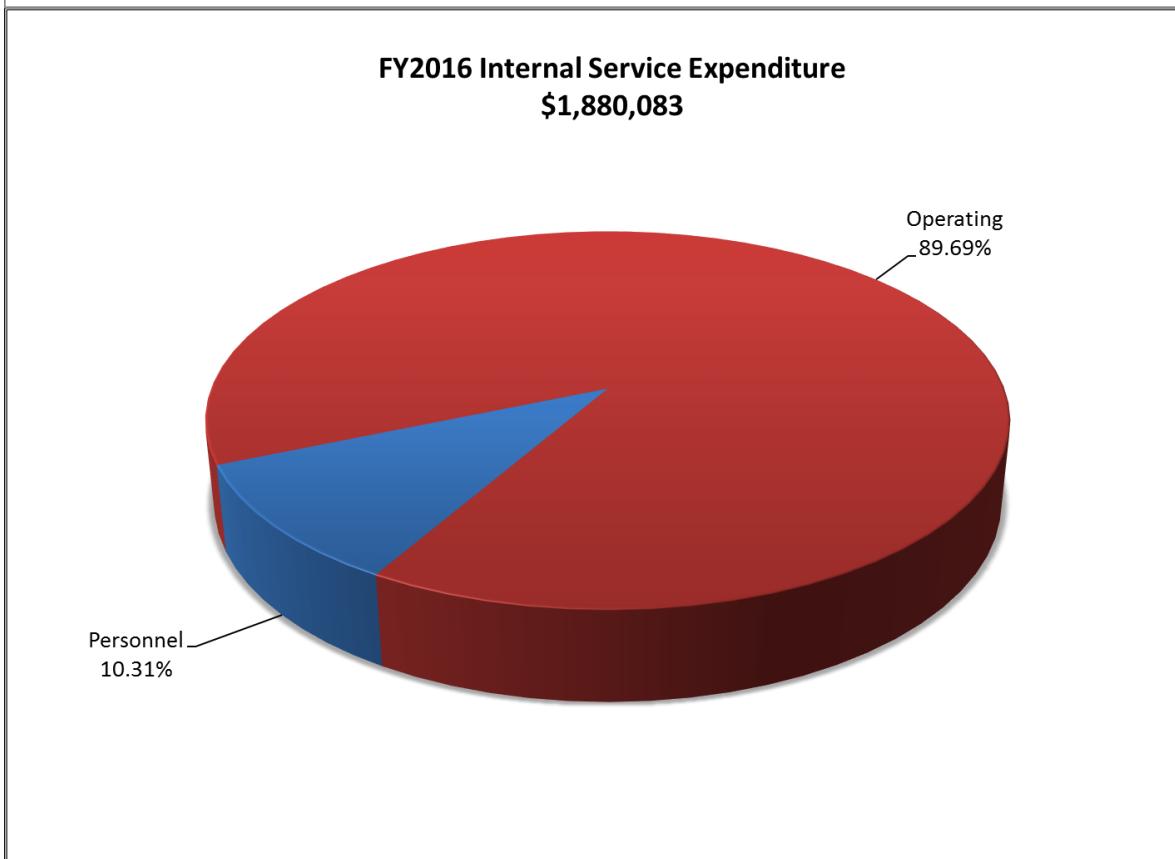
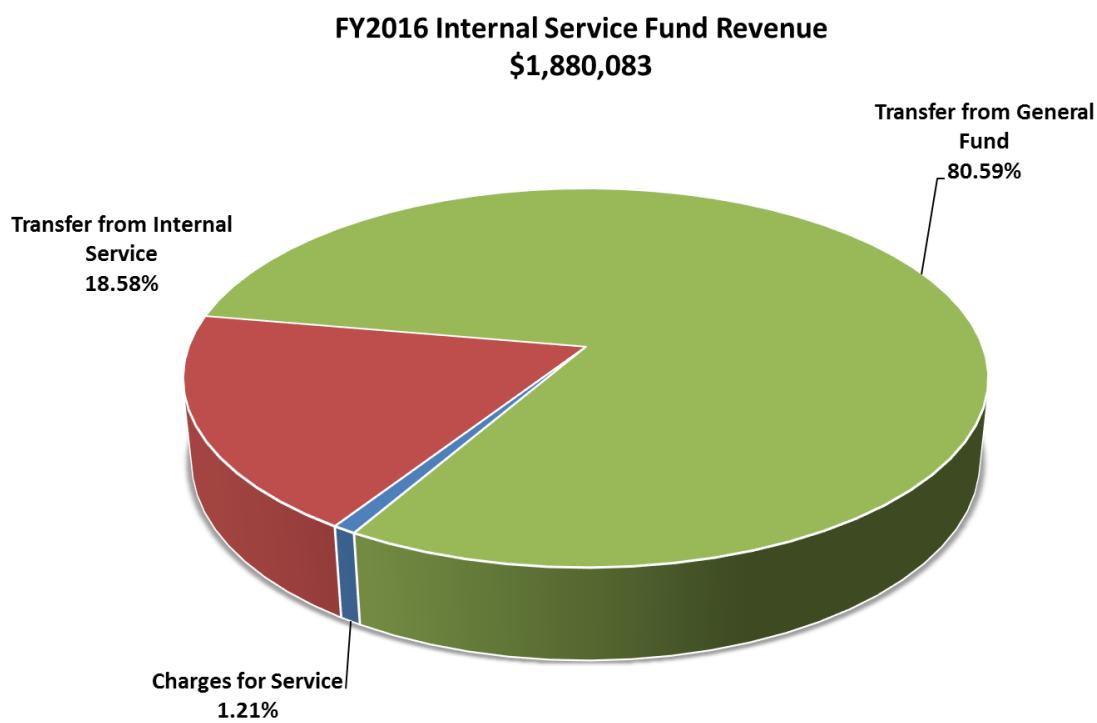
Internal Service Fund

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 2014	Adopted FY 2015	Adopted FY 2016	Inc(Dec)
Revenues:				
Medical Insurance Fund				
Investment Income	\$ 252	\$ -	\$ -	\$ -
Insurance Withholdings	2,182,799	-	-	-
Insurance Benefits	6,799,023	-	-	-
Recovered Costs - Line of Duty	96,430	-	-	-
Recovered Costs-Wellness	315,130	15,500	15,500	-
Transfer from General Fund	292,882	-	-	-
Transfer from Internal Service	620,012	351,302	349,388	(1,914)
Other	15,516	-	-	-
Total Medical Insurance	<u>10,322,044</u>	<u>366,802</u>	<u>364,888</u>	<u>(1,914)</u>
Risk Management Fund				
Interest Income	21,631	-	-	-
Transfer from General Fund	-	1,267,119	1,515,195	248,076
Departmental Charges	1,236,787	-	-	-
Total Risk Management	<u>1,258,418</u>	<u>1,267,119</u>	<u>1,515,195</u>	<u>248,076</u>
Total Internal Service Revenues	<u>11,580,462</u>	<u>1,633,921</u>	<u>1,880,083</u>	<u>246,162</u>
Retained Earnings- Beginning	6,525,703	5,556,588	5,556,588	-
Total Revenues & Retained Earnings	<u>\$ 18,106,165</u>	<u>\$ 7,190,509</u>	<u>\$ 7,436,671</u>	<u>\$ 246,162</u>
 Expenditures:				
Medical Insurance Fund				
Health Insurance	9,388,657	-	-	-
Wellness Program	733,755	366,802	364,888	(1,914)
Workers Comp	1,176,787	-	-	-
Dental Insurance	650,861	-	-	-
Total Medical Insurance	<u>11,950,060</u>	<u>366,802</u>	<u>364,888</u>	<u>(1,914)</u>
Risk Management Fund				
Personnel	148,764	158,116	156,192	(1,924)
Operating	339,875	1,109,003	1,359,003	250,000
Capital	1,210	-	-	-
Transfers	109,668	-	-	-
Total Risk Management	<u>599,517</u>	<u>1,267,119</u>	<u>1,515,195</u>	<u>248,076</u>
Total Internal Services	<u>12,549,577</u>	<u>1,633,921</u>	<u>1,880,083</u>	<u>246,162</u>
Retained Earnings- Ending	5,556,588	5,556,588	5,556,588	-
Total Expenditures & Retained Earnings	<u>\$ 18,106,165</u>	<u>\$ 7,190,509</u>	<u>\$ 7,436,671</u>	<u>\$ 246,162</u>



Risk and Safety Management

Mission Statement

The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's infrastructure from all types of hazards. The County believes its employees are its most valuable resource and will do all that is necessary to protect them by executing a comprehensive risk and safety program which includes employee engagement, communication, recognition and measurement.

Division Goals and Objectives

To reduce the exposure of our employees, residents, and visitors to recognized hazards during the normal course of business and fostering a safe work environment through the following objectives.

- Involving employees, management, and the community in the safe operation of Roanoke County government.
- Providing certified and accredited safety training programs to employees to ensure regulatory compliance and increase the knowledge base of staff.
- Reducing the number of automobile collisions through an aggressive certified driver education program and driving record monitoring through the Virginia Department of Motor Vehicles.
- Revising and updating safety policies, procedures and guidelines that meet the latest occupational safety laws and regulations.
- Providing prompt and efficient resolution of claims resulting from losses through root cause analysis.
- Processing 98 percent of all claims within 30 business days from the date of incident.

Performance Measures

	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Number of driver safety training programs	4	4	10
Number of safety training programs	37	35	35
Number of safety incidents investigated for root cause	0	0	10
Percentage of claims processed within 30 days	98%	98%	98%
Number of employee safety forums held	0	0	4
Number of worker compensation claims	103	110	110

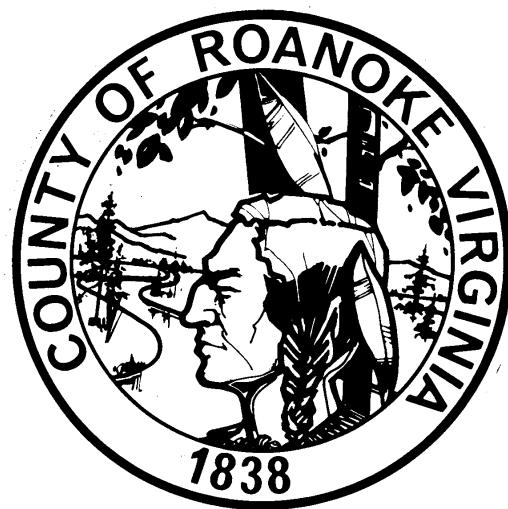
Number of general liability claims	1	3	3
Number of automobile liability claims	16	20	20

Budget Strategies

Risk and Safety Management is a resource of trained safety and risk professionals who serve Roanoke County and Roanoke County Schools. The Division is dedicated to reducing injuries and incidents, and ensuring compliance by providing quality, cost effective training, comprehensive workplace evaluations, emergency response, and hazardous materials management from acquisition to disposal. Risk & Safety management also strives to provide necessary insurance coverage to the operations of the County of Roanoke to protect the life and property of Roanoke County employees and assets.

Risk Management Appropriations					
<u>Description</u>	<u>Actual FY 2014</u>	<u>Adopted FY 2015</u>	<u>Adopted FY 2016</u>	<u>% Change 15-16</u>	
Personnel	\$ 148,764	\$ 158,116	\$ 156,192	-1.2%	
Operating	339,875	1,109,003	1,359,003	22.5%	
Capital	1,210	-	-	-	
Transfers	109,668	-	-	-	
Total	\$ 599,517	\$ 1,267,119	\$ 1,515,195	19.6%	
Positions	2	2	2	-	

Appendices



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 26, 2015

ORDINANCE 052615-3 TO APPROPRIATE FUNDS FOR THE FISCAL YEAR 2015-2016 BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, a public hearing was held on April 28, 2015, concerning the adoption of the annual budget for Roanoke County for fiscal year 2015-2016; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia approved said budget on May 26, 2015, 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 12, 2015, and the second reading of this ordinance was held on May 26, 2015, 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, 2015, and ending June 30, 2016, for the functions and purposes indicated:

County of Roanoke
Adopted FY 2015 - 2016 Budget
May 26, 2015

Revenues:

General Fund:

General Government	\$ 178,780,751
Communications & Information Technology	8,543,083
Comprehensive Services	4,809,612
Law Library	11,025
Public Works Projects	183,712
DSS-Social Services Building	493,483
Recreation Fee Class	5,397,645
Grants and Other Funds	1,041,895
Police Special Programs	1,000
Criminal Justice Academy	259,374
Fleet Service Center	<u>3,134,746</u>
 Total General Fund	 <u>\$ 202,656,326</u>

Debt Service Fund - County	\$ 7,495,470
Capital Projects Fund	\$ 11,919,281
Internal Service Fund - Risk Management	\$ 1,880,083

School Funds:

Operating	\$ 136,654,796
Nutrition	5,712,290
Debt	13,813,014
Grants	5,460,094
Capital	1,346,670
Instructional Resources	988,820
Bus	433,219
Laptop Insurance Reserve	<u>350,350</u>
 Total School Fund	 <u>\$ 164,759,253</u>
 Total All Funds	 <u>\$ 388,710,413</u>

County of Roanoke
Adopted FY 2015 - 2016 Budget
May 26, 2015

Expenditures:

General Government:

General Administration

Board of Supervisors	\$ 308,984
County Administrator	409,635
Public Information	211,678
Asst. Co. Administrators	369,067
Human Resources	722,274
County Attorney	522,908
Economic Development	<u>480,910</u>
 Total General Administration	 <u>\$ 3,025,454</u>

Constitutional Officers

Treasurer	\$ 797,460
Commonwealth Attorney	1,134,948
Commissioner of the Revenue	752,576
Clerk of the Circuit Court	1,111,267
Sheriff's Office	<u>9,545,588</u>
 Total Constitutional Officers	 <u>\$ 13,341,839</u>

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	 <u>\$ 810,732</u>

Management Services

Real Estate Assessments	\$ 832,502
Finance	1,329,908
Public Transportation	420,000
Management and Budget	322,889
Procurement Services	<u>344,096</u>
 Total Management Services	 <u>\$ 3,249,394</u>

County of Roanoke
Adopted FY 2015 - 2016 Budget
May 26, 2015

Public Safety	
Police	\$ 11,779,631
Fire and Rescue	<u>15,056,452</u>
Total Public Safety	<u>\$ 26,836,083</u>
Community Services	
General Services	\$ 5,359,929
Community Development	4,041,770
Building Maintenance	<u>1,950,943</u>
Total Community Services	<u>\$ 11,352,642</u>
Human Services	
Grounds Maintenance	\$ 2,269,974
Parks and Recreation	2,260,695
Public Health	500,358
Social Services	9,770,909
Contributions-Human Service, Cultural, Tourism, Dues	1,669,930
Library	3,599,278
VA Cooperative Extension	87,097
Elections	<u>327,349</u>
Total Human Services	<u>\$ 20,485,589</u>
Non-Departmental	
Employee Benefits	\$ 1,888,570
Miscellaneous	1,511,500
Internal Service Charges	<u>7,625,659</u>
Total Non-Departmental	<u>\$ 11,025,729</u>
Transfers to Other Funds	
Transfer to Debt - General & Schools	\$ 16,522,413
Transfer to (from) Capital	1,218,101
Transfer to Schools	66,804,707
Transfer to Public Works Projects	183,712
Transfer to Internal Services	1,515,195
Transfer to Comprehensive Services	<u>1,853,000</u>
Total Transfers to Other Funds	<u>\$ 88,097,128</u>
Unappropriated Balance	
Board Contingency	<u>\$ 50,000</u>
Addition to Fund Balance	<u>\$ 506,160</u>
Total General Government	<u>\$ 178,780,751</u>
Communications & Information Technology	\$ 8,543,083
Comprehensive Services	\$ 4,809,612
Law Library	\$ 11,025
Public Works Projects	\$ 183,712

County of Roanoke
Adopted FY 2015 - 2016 Budget
May 26, 2015

DSS-Social Services Building	\$ 493,483
Recreation Fee Class	\$ 5,397,645
Grants and Other Funds	\$ 1,041,895
Police Special Programs	\$ 1,000
Criminal Justice Academy	\$ 259,374
Fleet Service Center	\$ <u>3,134,746</u>
Total General Fund	\$ <u>202,656,326</u>
Debt Service Fund - County	\$ 7,495,470
Capital Projects Fund	\$ 11,919,281
Internal Services Fund - Risk Management	\$ 1,880,083
School Funds:	
Operating	\$ 136,654,796
Nutrition	5,712,290
Debt	13,813,014
Grants	5,460,094
Capital	1,346,670
Instructional Resources	988,820
Bus	433,219
Laptop Insurance Reserve	<u>350,350</u>
Total School Funds	<u>\$ 164,759,253</u>
Total All Funds	\$ <u>388,710,413</u>

2. That the County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance or portion thereof from one department to another.

3. That all funded outstanding encumbrances, both operating and capital, at June 30, 2015, are re-appropriated to the 2015-2016 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, 2015, and appropriations in the 2015-2016 budget.

5. That all school fund appropriations remaining at the end of the 2014-2015 fiscal year not lapse but shall be appropriated to the School Capital Fund in fiscal year 2015-2016 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 2014-2015 fiscal year not lapse but shall be re-appropriated to the County Capital Reserve.

7. That all General Fund revenues collected in excess of appropriated revenues shall be re-appropriated to the County Capital Reserve.

8. 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.

9. Account balances remaining in Comprehensive Services (111), Confiscated Property (120), Police Special Programs (121), Forfeited Asset Sharing (122), Sheriff Jail Fees (124), Inventory (125), Criminal Justice Academy (126), Police Training Facility (127), Garage (130), Motor Pool (132), Grants (135), Communications and Information Technology (146), Fee Class (150), Law Library (155), Public Works Fund (170), Social Services Building (175), Debt Fund (310), Trust Fund (510), South Peak Community Development Authority (655), Internal Service Fund (700), Special Welfare (810), Regional Fire/Rescue Training Center (814), Commonwealth Fund (815), Regional Center for Animal Control and Protection (895) funds will carry over 100% and be re-appropriated to the individual funds.

10. 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.

11. That all Resolutions, including but not limited to Resolutions 111213-12.e (Policy of the use of unexpended appropriations at the end of each fiscal year), 122104-3 (Policy for County Capital Reserves), and 122104-5 (Policy for the use of general fund

revenues in excess of budget at the end of the fiscal year) and Ordinances in conflict with this Ordinance are hereby repealed.

12. This ordinance shall take effect July 1, 2015.

On motion of Supervisor McNamara to adopt the ordinance, and carried by the following roll call and recorded vote:

AYES: Supervisors Moore, McNamara, Peters

ABSENT: Supervisor Church

NAYS: Supervisor Bedrosian

A COPY TESTE:

A handwritten signature in black ink, appearing to read "Deborah C. Jacks".

Deborah C. Jacks
Deputy Clerk to the Board of Supervisors

cc: Thomas C. Gates, County Administrator
Daniel 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

Adopted Contributions to Local Agencies
FY2015-2016

Agency Name/Type	FY14 Adopted	FY 15 Adopted	FY 16 Adopted	FY15 to FY16 Change	% of All Funds
Conservation and Environmental Programs					
Blue Ridge Land Conservancy (formerly Western Virginia Land Trust)	\$2,000	\$1,400	\$1,400	\$	-
Blue Ridge Soil and Water Conservation District	1,000	900	500	(400)	
Clean Valley Council, Inc	1,600	1,500	1,500	-	
FRIENDS of the Blue Ridge Parkway	8,400	6,000	8,000	2,000	
Greenway Commission	34,300	35,080	36,880	1,800	
	\$47,300	\$44,880	\$48,280	\$ 3,400	6.84%
Arts Programs					
Center in the Square	\$33,700	\$29,800	\$30,000	\$ 200	
Center in the Square - Capital	10,200	5,400	-	(5,400)	
Mill Mountain Theatre	-	1,200	1,200	-	
Opera Roanoke	900	800	800	-	
Roanoke Symphony	5,000	3,700	3,700	-	
Jefferson Center Foundation	1,800	2,000	2,000	-	
Art Museum of Western Virginia (Taubman Museum)	40,000	40,000	40,000	-	
<i>Contractual Agreement</i>					
Art Museum of Western Virginia (Taubman Museum) - Roanoke County Schools Education Program	41,700	41,700	41,700	-	
<i>Contractual Agreement</i>					
	\$133,300	\$124,600	\$119,400	\$ (5,200)	16.9%
Museums and Historical Education					
Harrison Museum of African American Culture	\$800	\$700	\$700	\$	-
History Museum & Historical Society of Western Va. - O. Winston Link Museum	6,000	4,200	4,200	-	
Hollins University - The Eleanor D. Wilson Art Museum	16,000	9,400	5,000	(4,400)	
Salem Museum and Historical Society	800	600	-	(600)	
Salem-Roanoke Baseball Hall of Fame	1,500	1,000	1,000	-	
Science Museum of Western Virginia	15,700	10,800	10,800	-	
Virginia Museum of Transportation	4,600	3,700	3,700	-	
Vinton Historical Society	2,400	2,000	2,000	-	
	\$47,800	\$32,400	\$27,400	\$ (5,000)	3.9%
Higher Education					
Virginia Western Community College - CCAP Program	\$125,000	\$125,000	\$125,000	\$	-
Roanoke Higher Education Center	10,300	13,400	15,000	1,600	
	\$135,300	\$138,400	\$140,000	\$ 1,600	19.82%
General Community Support					
Mill Mountain Zoo	\$10,300	\$8,200	\$8,200	\$	-
Miss Virginia Pageant	1,000	1,000	-	(1,000)	
Miss Virginia Pageant - TV Sponsorship	2,300	1,500	-	(1,500)	
Roanoke Valley Sister Cities	2,600	1,600	-	(1,600)	
Virginia Amateur Sports	38,000	38,000	38,000	-	
Vinton Dogwood Festival	1,000	900	900	-	
Young Audiences of Virginia, Inc.	1,000	500	500	-	
	\$56,200	\$51,700	\$47,600	\$ (4,100)	6.7%
Senior and Adult Services					
Adult Care Center of the Roanoke Valley	\$8,800	\$8,600	\$8,600	\$	-
LOA Area Agency on Aging	15,100	19,400	19,400	-	
	\$23,900	\$28,000	\$28,000	\$	4.0%
Children's Services					
Big Brothers and Big Sisters of Roanoke Valley	\$4,400	\$4,400	\$4,400	\$	-
Boys & Girls Clubs of Southwest Virginia	1,000	1,400	1,000	(400)	
Children's Trust	6,300	6,300	6,300	-	
Christmas Store	2,300	1,900	2,300	400	
Child Health Investment Partnership (CHIP)	19,300	19,200	19,200	-	
	\$33,300	\$33,200	\$33,200	\$	4.7%
Services to the Mentally/Emotionally Impaired					
TAP	\$22,300	\$22,200	\$22,200	\$	-
TAP - Transitional Living Center/Permanent Supportive Housing	14,600	14,600	14,600	-	
Blue Ridge Independent Living Center	1,000	900	1,000	100	
Goodwill Industries of the Valleys	600	400	400	-	
Brain Injury Services of SWVA	2,900	2,800	2,800	-	
Mental Health America of Roanoke Valley	1,000	1,000	1,000	-	
Blue Ridge Behavioral Healthcare	175,000	175,000	175,000	-	
	\$217,400	\$216,900	\$217,000	\$ 100	30.7%
Indigent Services					
Blue Ridge Legal Services, Inc.	\$900	\$600	\$300	\$	(300)
Bradley Free Clinic	5,400	5,300	5,300	-	
Commonwealth Catholic Charities	500	300	300	-	

Adopted Contributions to Local Agencies
FY2015-2016

Agency Name/Type	FY14 Adopted	FY 15 Adopted	FY 16 Adopted	FY15 to FY16 Change	% of All Funds
	\$6,800	\$6,200	\$5,900	\$ (300)	0.8%
Food Banks					
Feeding America - Southwest Virginia	\$4,900	\$4,700	\$4,700	\$ -	
Salem/Roanoke County Community Food Pantry	5,000	3,800	5,000	1,200	
Manna Ministries	1,200	800	-	(800)	
	\$11,100	\$9,300	\$9,700	\$ 400	1.4%
Housing Support/Homeless Prevention					
Habitat for Humanity	\$1,600	\$1,100	\$1,100	\$ -	
Rebuilding Together	500	500	-	(500)	
Southeast Rural Community Assistance Project, Inc.	600	500	500	0	
	\$2,700	\$2,100	\$1,600	\$ (500)	0.2%
Animal Services					
Roanoke Valley SPCA	\$1,400	\$1,200	\$600	\$ (600)	
Mountain View Humane	-	-	1,000	1,000	
	\$1,400	\$1,200	\$1,600	\$ 400	0.2%
Services for the Physically Challenged					
Roanoke Valley Speech & Hearing Center	\$1,700	\$1,500	\$1,500	\$ -	
Saint Francis of Assisi Service Dog Foundation	4,700	4,700	4,700	-	
	\$6,400	\$6,200	\$6,200	\$ -	0.9%
General Community Services					
Blue Ridge Literacy (formerly Literacy Volunteers of Roanoke Valley)	\$1,200	\$800	\$800	\$ -	
Family Promise (formerly Roanoke Valley Interfaith Hospitality Network)	1,000	900	1,000	100	
Family Service of the Roanoke Valley	4,100	3,600	3,600	-	
Conflict Resolution Center, Inc.	1,400	900	900	-	
Council of Community Svcs - Info and Referral Center	2,800	1,100	1,100	-	
Council of Community Svcs - Nonprofit Resource Center	500	400	400	-	
Roanoke Area Ministries	1,500	1,500	1,500	-	
Roanoke County Prevention Council	2,100	2,200	2,200	-	
Greenvale School	300	-	-	-	
Presbyterian Community Center	800	600	600	-	
Salvation Army	3,000	2,700	-	(2,700)	
Trust House	3,500	3,500	3,500	-	
The Advancement Foundation	600	300	-	(300)	
American Red Cross	3,300	3,300	3,300	-	
Bethany Hall	1,300	1,400	1,400	-	
	\$27,400	\$23,200	\$20,300	\$ (2,900)	2.9%
Total Contributions to Local Agencies	\$750,300	\$718,280	\$706,180	\$ (12,100)	100.0%
Dues, Memberships and Professional Organizations					
Economic Development					
Salem/Roanoke County Chamber of Commerce	\$5,200	\$5,200	\$5,200	\$ -	
Small Business Development Center	3,000	3,200	4,000	800	
Vinton Chamber of Commerce - Business Recruitment	4,000	3,400	3,400	-	
Williamson Road Area Business Association	2,400	1,800	1,800	-	
Roanoke Regional Chamber of Commerce - Dues	2,630	2,630	2,640	10	
Roanoke Valley Alleghany Regional Commission	63,442	68,126	71,910	3,784	
Salem/Roanoke County Chamber of Commerce	1,000	1,000	1,000	-	
Vinton Chamber of Commerce - Dues	500	500	270	(230)	
Virginia First Industrial Authority (Contractual Agreement)	34,255	34,255	34,260	5	
RVTV	165,283	165,283	173,381	8,098	
Roanoke Regional Partnership	175,033	176,289	183,850	7,561	
Roanoke Valley Convention and Visitors Bureau	447,168	436,839	449,690	12,851	
	\$903,911	\$898,522	\$931,401	\$32,879	
Professional Organizations					
National Association of Counties	\$1,770	\$1,770	\$1,770	\$ -	
Virginia Association of Counties	20,391	20,391	19,649	(742)	
Virginia Municipal League	10,893	11,160	10,930	(230)	
	\$33,054	\$33,321	\$32,349	\$ (972)	
	\$936,965	\$931,843	\$963,750	\$ 31,907	
Total	\$1,687,265	\$1,650,123	\$1,669,930	\$ 19,807	

County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2014, FY2015 and FY2016

FY 2014 Estimate

Unaudited Beginning Balance at July 1, 2013	\$ 43,711,492
Projected Revenues FY2014	200,988,302
Projected Expenditures for FY2014	<u>\$ (201,503,878)</u>
Estimated Balance at June 30, 2014	<u>\$ 43,195,916</u>

FY 2015 Estimate

Projected Beginning Fund Balance	\$ 43,195,916
Projected Revenues for FY2015	198,174,499
Projected Expenditures for FY2015	<u>\$ (198,174,499)</u>
Estimated Balance at June 30, 2015	<u>\$ 43,195,916</u>

FY 2016 Estimate

Projected Beginning Fund Balance	\$ 43,195,916
Projected Revenues FY2016	202,656,326
Projected Expenditures for FY2016	<u>\$ (202,656,326)</u>
Estimated Balance at June 30, 2016	<u>\$ 43,195,916</u>

Change in Fund Balance – General Fund

The Beginning Fund Balance of the General Fund for FY2014 was \$43,711,492 and the Ending Fund Balance was \$43,195,916, resulting in a decrease of \$515,576 or 1.2%. The change in the Fund Balance is within acceptable limits.

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



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County of Roanoke



FY 2015-2016 Classification and Pay Plan

Prepared by

The Department of Human Resources

Classification Plan and Unclassified Schedule for employees in the service of Roanoke County for the fiscal year beginning July 1, 2015,
as herein set forth in the following words and figures:

CLASSIFICATION PLAN

FY 2015 - 2016

Part I - Classified Positions

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
9	815	Custodian	Nonexempt	General Services	4	19,565	25,298	31,031
10	618	Courier	Nonexempt	Finance	1	20,543	26,563	32,583
10	855	Refuse Collector	Nonexempt	General Services	5	20,543	26,563	32,583
11	-	-	-	-	0	21,570	27,891	34,211
12	608	Civil Process Clerk II	Nonexempt	Sheriff	1	22,649	29,286	35,922
12	673	Secretary	Nonexempt	Commonwealth's Attorney	2	22,649	29,286	35,922
12	673	Secretary	Nonexempt	Parks, Recreation & Tourism	1	22,649	29,286	35,922
12	685	Tax Clerk I	Nonexempt	Commissioner of the Revenue	2	22,649	29,286	35,922
12	689	Treasurer Clerk I	Nonexempt	Treasurer	2	22,649	29,286	35,922
12	850	Parks Maintenance Worker	Nonexempt	Parks, Recreation & Tourism	7	22,649	29,286	35,922
13	621	Customer Service Representative	Nonexempt	General Services	1	23,782	30,750	37,718
13	621	Customer Service Representative	Nonexempt	Social Services	4	23,782	30,750	37,718
13	702	Mechanics Helper *CP	Nonexempt	General Services	1	23,782	30,750	37,718
13	840	Motor Equipment Operator I *CP	Nonexempt	Community Development	1	23,782	30,750	37,718
13	840	Motor Equipment Operator I *CP	Nonexempt	Parks, Recreation & Tourism	5	23,782	30,750	37,718
14	560	Recreation Technician	Nonexempt	Parks, Recreation & Tourism	1	24,971	32,288	39,604
14	576	Social Services Aide II	Nonexempt	Social Services	5	24,971	32,288	39,604
14	626	Deputy Clerk of Circuit Court I	Nonexempt	Clerk of the Circuit Court	1	24,971	32,288	39,604
14	661	Records Technician I *CP	Nonexempt	Police	1	24,971	32,288	39,604
14	665	Real Estate Clerk II	Nonexempt	Commissioner of the Revenue	1	24,971	32,288	39,604
14	686	Tax Clerk II	Nonexempt	Commissioner of the Revenue	3	24,971	32,288	39,604
14	690	Treasurer Clerk II	Nonexempt	Treasurer	6	24,971	32,288	39,604
14	805	Corrections - Food Services Director	Exempt/Compensatory	Sheriff	1	24,971	32,288	39,604
15	600	Accounts Representative	Nonexempt	Finance	2	26,219	33,902	41,584
15	649	Parts and Service Specialist	Nonexempt	General Services	1	26,219	33,902	41,584
15	732	Motor Equipment Operator II *CP	Nonexempt	Community Development	2	26,219	33,902	41,584
15	732	Motor Equipment Operator II *CP	Nonexempt	Parks, Recreation & Tourism	2	26,219	33,902	41,584
16	468	Control Room Operator	Nonexempt	Sheriff	2	27,531	35,597	43,663
16	536	Library Assistant	Nonexempt	Library	18	27,531	35,597	43,663
16	595	Permit Technician I *CP	Nonexempt	Community Development	0	27,531	35,597	43,663
16	602	Accounts Coordinator	Nonexempt	Parks, Recreation & Tourism	1	27,531	35,597	43,663
16	602	Accounts Coordinator	Nonexempt	Social Services	2	27,531	35,597	43,663
16	643	Income Tax Coordinator	Nonexempt	Commissioner of the Revenue	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Finance	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Fire and Rescue	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	General Services	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	2	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Police	3	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Registrar	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Sheriff	1	27,531	35,597	43,663
16	663	Program Support Specialist	Nonexempt	Fire and Rescue	1	27,531	35,597	43,663
16	663	Program Support Specialist	Nonexempt	Library	1	27,531	35,597	43,663
16	663	Program Support Specialist	Nonexempt	Parks, Recreation & Tourism	1	27,531	35,597	43,663
16	663	Program Support Specialist	Nonexempt	Real Estate Valuation	1	27,531	35,597	43,663

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
16	687	Tax Clerk III	Nonexempt	Commissioner of the Revenue	0	27,531	35,597	43,663
16	691	Treasurer Clerk III	Nonexempt	Treasurer	1	27,531	35,597	43,663
16	697	Records Technician II *CP	Nonexempt	Police	5	27,531	35,597	43,663
16	744	Solid Waste Equipment Operator	Nonexempt	General Services	23	27,531	35,597	43,663
17	384	Tax Compliance Deputy	Nonexempt	Commissioner of the Revenue	1	28,907	37,377	45,846
17	452	Probationary Communications Officer *CP	Nonexempt	Communications & Information Technology	4	28,907	37,377	45,846
17	596	Permit Technician II *CP	Nonexempt	Community Development	2	28,907	37,377	45,846
17	627	Deputy Clerk of Circuit Court II	Nonexempt	Clerk of the Circuit Court	3	28,907	37,377	45,846
17	651	Legal Secretary	Nonexempt	Commonwealth's Attorney	3	28,907	37,377	45,846
17	651	Legal Secretary	Nonexempt	County Attorney	1	28,907	37,377	45,846
17	651	Legal Secretary	Nonexempt	Social Services	1	28,907	37,377	45,846
17	662	Payroll Technician	Nonexempt	Finance	2	28,907	37,377	45,846
17	667	Real Estate Clerk Supervisor	Nonexempt	Commissioner of the Revenue	1	28,907	37,377	45,846
17	672	Purchasing Technician	Nonexempt	Finance	1	28,907	37,377	45,846
17	677	HR PRT Administrative Assistant	Nonexempt	Parks, Recreation & Tourism	1	28,907	37,377	45,846
17	700	Automotive Mechanic *CP	Nonexempt	General Services	2	28,907	37,377	45,846
17	810	Crew Leader	Nonexempt	General Services	3	28,907	37,377	45,846
18	333	Benefit Programs Specialist	Nonexempt	Social Services	24	30,352	39,245	48,139
18	345	Equipment Technician	Nonexempt	General Services	1	30,352	39,245	48,139
18	528	Human Resources Specialist I	Nonexempt	Human Resources	2	30,352	39,245	48,139
18	529	Human Resources Systems Specialist	Nonexempt	Human Resources	1	30,352	39,245	48,139
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	5	30,352	39,245	48,139
18	564	Senior Library Assistant	Nonexempt	Library	6	30,352	39,245	48,139
18	597	Permit Technician III	Nonexempt	Community Development	1	30,352	39,245	48,139
18	606	Business Ordinance Inspector	Nonexempt	Commissioner of the Revenue	1	30,352	39,245	48,139
18	624	Deputy Assistant General Registrar	Nonexempt	Registrar	1	30,352	39,245	48,139
18	639	Police Administrative Assistant	Nonexempt	Police	1	30,352	39,245	48,139
18	688	Tax Clerk IV	Nonexempt	Commissioner of the Revenue	1	30,352	39,245	48,139
18	704	Building Maintenance Technician *CP	Nonexempt	General Services	2	30,352	39,245	48,139
18	715	Heavy Truck Mechanic *CP	Nonexempt	General Services	4	30,352	39,245	48,139
18	733	Motor Equipment Operator III	Nonexempt	Community Development	1	30,352	39,245	48,139
18	733	Motor Equipment Operator III	Nonexempt	Parks, Recreation & Tourism	2	30,352	39,245	48,139
18	842	Parks Crew Leader	Nonexempt	Parks, Recreation & Tourism	6	30,352	39,245	48,139
18	846	Parks Maintenance Service Specialist	Nonexempt	Parks, Recreation & Tourism	1	30,352	39,245	48,139
19	311	Communications Equipment Installer	Nonexempt	Communications & Information Technology	2	31,870	41,208	50,546
19	318	Construction Inspector *CP	Nonexempt	Community Development	0	31,870	41,208	50,546
19	324	Electrical Inspector *CP	Nonexempt	Community Development	0	31,870	41,208	50,546
19	348	Fraud Investigator	Nonexempt	Social Services	1	31,870	41,208	50,546
19	360	Plumbing and Mechanical Inspector *CP	Nonexempt	Community Development	0	31,870	41,208	50,546
19	381	Senior Benefit Programs Specialist	Nonexempt	Social Services	4	31,870	41,208	50,546
19	454	Communications Officer *CP	Nonexempt	Communications & Information Technology	22	31,870	41,208	50,546
19	539	Department Budget Specialist	Nonexempt	Police	1	31,870	41,208	50,546
19	539	Department Budget Specialist	Nonexempt	Sheriff	1	31,870	41,208	50,546
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Community Development	1	31,870	41,208	50,546
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	General Services	1	31,870	41,208	50,546
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Communications & Information Technology	2	31,870	41,208	50,546
19	540	Office Coordinator/Department Budget Specialist	Nonexempt	Real Estate Valuation	1	31,870	41,208	50,546
19	628	Deputy Clerk of Circuit Court III	Nonexempt	Clerk of the Circuit Court	6	31,870	41,208	50,546
19	631	Deputy Clerk to the Board of Supervisors	Nonexempt	Board of Supervisors	1	31,870	41,208	50,546
19	658	Senior Payroll Technician	Nonexempt	Finance	1	31,870	41,208	50,546
19	676	Planning Administrative Assistant	Nonexempt	Community Development	1	31,870	41,208	50,546

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
19	692	Treasurer Clerk Supervisor	Nonexempt	Treasurer	1	31,870	41,208	50,546
19	693	Collection Specialist	Nonexempt	Treasurer	0	31,870	41,208	50,546
19	705	Building Maintenance Technician II *CP	Nonexempt	General Services	5	31,870	41,208	50,546
20	201	Assistant Cataloger	Exempt/Compensatory	Library	1	33,463	43,268	53,074
20	202	Assistant Reference Librarian	Exempt/Compensatory	Library	1	33,463	43,268	53,074
20	284	Family Services Specialist	Exempt/Compensatory	Social Services	23	33,463	43,268	53,074
20	530	Human Resources Specialist II	Nonexempt	Human Resources	1	33,463	43,268	53,074
20	336	Self Sufficiency Specialist	Nonexempt	Social Services	5	33,463	43,268	53,074
20	416	Firefighter/EMT *CP	Nonexempt	Fire and Rescue	27	33,463	43,268	53,074
20	421	Public Education Specialist	Nonexempt	Fire and Rescue	1	33,463	43,268	53,074
20	428	Police Community Services Officer	Nonexempt	Police	3	33,463	43,268	53,074
20	442	Police Officer-Uniform Division *CP	Nonexempt	Police	68	33,463	43,268	53,074
20	470	Deputy Sheriff *CP	Nonexempt	Sheriff	37	33,463	43,268	53,074
20	616	Technical Support Technician *CP	Nonexempt	Communications & Information Technology	2	33,463	43,268	53,074
20	820	Stormwater Maintenance Foreman	Nonexempt	Community Development	2	33,463	43,268	53,074
20	845	Parks Maintenance Foreman	Nonexempt	Parks, Recreation & Tourism	2	33,463	43,268	53,074
20	852	Welding Shop Foreman	Nonexempt	General Services	1	33,463	43,268	53,074
20	865	Solid Waste Collection Foreman	Nonexempt	General Services	2	33,463	43,268	53,074
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	4	35,136	45,432	55,727
21	304	Business License Auditor	Exempt/Compensatory	Commissioner of the Revenue	0	35,136	45,432	55,727
21	308	Combination Code Compliance Inspector *CP	Nonexempt	Community Development	10	35,136	45,432	55,727
21	407	Fire and Rescue Data Analyst	Nonexempt	Fire and Rescue	1	35,136	45,432	55,727
21	408	Logistics Technician	Nonexempt	Fire and Rescue	1	35,136	45,432	55,727
21	426	Systems Technician	Nonexempt	Police	1	35,136	45,432	55,727
21	456	Communications Training Officer	Nonexempt	Communications & Information Technology	8	35,136	45,432	55,727
21	512	Buyer	Nonexempt	Finance	2	35,136	45,432	55,727
21	598	Permit Technician Supervisor	Nonexempt	Community Development	1	35,136	45,432	55,727
21	717	Lead Heavy Truck Mechanic	Nonexempt	General Services	1	35,136	45,432	55,727
22	207	Financial Info Systems Coordinator	Exempt/Compensatory	Finance	1	36,893	47,703	58,514
22	260	Resource Coordinator	Exempt/Compensatory	Social Services	1	36,893	47,703	58,514
22	280	Senior Family Services Specialist	Exempt/Compensatory	Social Services	6	36,893	47,703	58,514
22	292	Volunteer/Public Relations Coordinator	Exempt/Compensatory	Fire and Rescue	1	36,893	47,703	58,514
22	300	Appraiser	Exempt/Compensatory	Real Estate Valuation	1	36,893	47,703	58,514
22	321	Development Review Coordinator	Exempt/Compensatory	Community Development	1	36,893	47,703	58,514
22	327	Electronic Services Specialist	Exempt/Compensatory	Library	1	36,893	47,703	58,514
22	327	Electronic Services Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	36,893	47,703	58,514
22	354	Technical Analyst I *CP	Nonexempt	Communications & Information Technology	2	#VALUE!	#VALUE!	#VALUE!
22	354	Technical Analyst I	Nonexempt	Social Services	1	36,893	47,703	58,514
22	378	Senior Self Sufficiency Specialist	Nonexempt	Social Services	2	36,893	47,703	58,514
22	383	Benefit Programs Trainer	Exempt/Compensatory	Social Services	1	36,893	47,703	58,514
22	429	Police Community Service Officer II	Nonexempt	Police	3	36,893	47,703	58,514
22	443	Police Officer II - Uniform Div. *CP	Nonexempt	Police	22	36,893	47,703	58,514
22	461	Master Deputy Sheriff II *CP	Nonexempt	Sheriff	0	36,893	47,703	58,514
22	476	Deputy Sheriff-Facility Maintenance	Nonexempt	Sheriff	1	36,893	47,703	58,514
22	479	Deputy Sheriff - LIDS/Computer Technician	Nonexempt	Sheriff	1	36,893	47,703	58,514
22	485	Deputy Sheriff - Training Coordinator	Nonexempt	Sheriff	1	36,893	47,703	58,514
22	489	Deputy Sheriff-Rehabilitation	Nonexempt	Sheriff	5	36,893	47,703	58,514
22	490	Deputy Sheriff-Librarian	Nonexempt	Sheriff	1	36,893	47,703	58,514
22	492	Deputy Sheriff-Medical	Nonexempt	Sheriff	6	36,893	47,703	58,514
22	493	Deputy Sheriff-Inmate Records	Nonexempt	Sheriff	1	36,893	47,703	58,514
22	527	Administrative and Marketing Manager	Exempt/Compensatory	Library	1	36,893	47,703	58,514
22	629	Deputy Clerk of Circuit Court IV	Exempt/Compensatory	Clerk of the Circuit Court	4	36,893	47,703	58,514

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
22	870	Solid Waste Operations Supervisor	Exempt/Compensatory	General Services	1	36,893	47,703	58,514
23	206	Planner I	Exempt/Compensatory	Community Development	2	38,738	50,089	61,440
23	222	Divisional Librarian	Exempt/Compensatory	Library	4	38,738	50,089	61,440
23	312	Communications Technician	Nonexempt	Communications & Information Technology	4	38,738	50,089	61,440
23	330	Benefit Programs Supervisor	Exempt/Compensatory	Social Services	4	38,738	50,089	61,440
23	346	GIS Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	38,738	50,089	61,440
23	376	Senior Combination Code Compliance Inspector	Nonexempt	Community Development	0	38,738	50,089	61,440
23	418	Paramedic/Firefighter *CP	Nonexempt	Fire and Rescue	78	38,738	50,089	61,440
23	438	Police Officer-Criminal Investigator	Nonexempt	Police	17	38,738	50,089	61,440
23	447	Police Officer III - Uniform Div. *CP	Nonexempt	Police	0	38,738	50,089	61,440
23	458	Communications Training Coordinator	Nonexempt	Communications & Information Technology	1	38,738	50,089	61,440
23	460	Communications Team Supervisor	Nonexempt	Communications & Information Technology	4	38,738	50,089	61,440
23	463	Master Deputy Sheriff III *CP	Nonexempt	Sheriff	0	38,738	50,089	61,440
23	546	Senior Buyer	Nonexempt	Finance	1	38,738	50,089	61,440
23	660	Payroll Specialist	Exempt/Compensatory	Finance	1	38,738	50,089	61,440
23	316	Telecommunications Integrator	Nonexempt	Communications & Information Technology	1	38,738	50,089	61,440
24	210	Branch Librarian	Exempt/Compensatory	Library	4	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	Communications & Information Technology	1	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	Fire and Rescue	1	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	Social Services	1	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	General Services	1	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	Library	1	40,675	52,593	64,511
24	233	Business Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	40,675	52,593	64,511
24	253	Parks Administrator	Nonexempt	Parks, Recreation & Tourism	1	40,675	52,593	64,511
24	254	Parks Manager	Exempt/Compensatory	Parks, Recreation & Tourism	2	40,675	52,593	64,511
24	263	Recreation Program Manager	Exempt/Compensatory	Parks, Recreation & Tourism	4	40,675	52,593	64,511
24	355	Technical Analyst II *CP	Nonexempt	Communications & Information Technology	1	40,675	52,593	64,511
24	420	Master Paramedic/Firefighter *CP	Nonexempt	Fire and Rescue	0	40,675	52,593	64,511
24	424	Crime Analyst	Exempt/Compensatory	Police	1	40,675	52,593	64,511
24	444	Police - Records Unit Supervisor	Exempt/Compensatory	Police	1	40,675	52,593	64,511
24	449	Police Officer IV - Uniform Div. *CP	Nonexempt	Police	0	40,675	52,593	64,511
24	464	Master Deputy Sheriff IV *CP	Nonexempt	Sheriff	0	40,675	52,593	64,511
24	635	Administrative Assistant to the County Administrator	Exempt/Compensatory	County Administrator	1	40,675	52,593	64,511
24	704	Facilities Supervisor	Exempt/Compensatory	General Services	1	40,675	52,593	64,511
25	140	Chief Deputy Commissioner of Revenue	Exempt/Compensatory	Commissioner of the Revenue	1	42,709	55,223	67,737
25	144	Chief Deputy Treasurer	Exempt/Compensatory	Treasurer	1	42,709	55,223	67,737
25	232	Financial Analyst	Exempt/Compensatory	Finance	2	42,709	55,223	67,737
25	237	Budget Analyst	Exempt/Compensatory	Budget	1	42,709	55,223	67,737
25	256	Planner II	Exempt/Compensatory	Community Development	4	42,709	55,223	67,737
25	266	Reference and Adult Services Coordinator	Exempt/Compensatory	Library	1	42,709	55,223	67,737
25	269	Content Manager	Exempt/Compensatory	Public Information	1	42,709	55,223	67,737
25	282	Family Services Supervisor	Exempt/Compensatory	Social Services	5	42,709	55,223	67,737
25	314	Chief Inspector/Field Supervisor	Nonexempt	Community Development	1	42,709	55,223	67,737
25	337	Self Sufficiency Supervisor	Exempt/Compensatory	Social Services	1	42,709	55,223	67,737
25	347	GIS Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	3	42,709	55,223	67,737
25	588	Victim/Witness Director/Executive Assistant	Exempt/Compensatory	Commonwealth's Attorney	1	42,709	55,223	67,737

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	873	Stormwater Operations Supervisor	Exempt/Compensatory	Community Development	1	42,709	55,223	67,737
26	214	Civil Engineer I *CP	Exempt/Compensatory	Community Development	1	44,844	57,984	71,123
26	242	Human Resources Consultant	Exempt/Compensatory	Human Resources	2	44,844	57,984	71,123
26	279	Safety Officer	Exempt/Compensatory	Finance	1	44,844	57,984	71,123
26	277	Greenway Planner	Exempt/Compensatory	Parks, Recreation & Tourism	1	44,844	57,984	71,123
26	289	Tourism/Event Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	44,844	57,984	71,123
26	295	Transportation Engineer	Exempt/Compensatory	Community Development	1	44,844	57,984	71,123
26	355	Technical Analyst III *CP	Exempt/Compensatory	Communications & Information Technology	0	44,844	57,984	71,123
26	375	Senior Appraiser	Exempt/Compensatory	Real Estate Valuation	7	44,844	57,984	71,123
26	412	Fire Lieutenant - Inspector	Nonexempt	Fire and Rescue	2	44,844	57,984	71,123
26	414	Fire Lieutenant	Nonexempt	Fire and Rescue	20	44,844	57,984	71,123
26	427	Police Officer - Sgt - Academy Assistant Director	Exempt/Compensatory	Police	1	44,844	57,984	71,123
26	440	Police Officer - Sergeant	Nonexempt	Police	14	44,844	57,984	71,123
26	462	Deputy Sheriff - Sgt - Analysis	Nonexempt	Sheriff	1	44,844	57,984	71,123
26	466	Deputy Sheriff - Sgt - Rehabilitation	Nonexempt	Sheriff	1	44,844	57,984	71,123
26	477	Deputy Sheriff - Sgt - Inmate/Jail Services	Nonexempt	Sheriff	1	44,844	57,984	71,123
26	478	Deputy Sheriff - Sgt - Inmate Records	Nonexempt	Sheriff	1	44,844	57,984	71,123
26	482	Deputy Sheriff - Sergeant	Nonexempt	Sheriff	10	44,844	57,984	71,123
26	484	Deputy Sheriff - Sgt - Training	Nonexempt	Sheriff	1	44,844	57,984	71,123
26	496	Deputy Sheriff - Sgt - Medical	Nonexempt	Sheriff	1	44,844	57,984	71,123
27	150	Clerk to the Board of Supervisors	Nonexempt	Board of Supervisors	1	47,086	60,883	74,680
27	228	Facilities Manager	Exempt/Compensatory	General Services	1	47,086	60,883	74,680
27	250	Network Engineer	Exempt/Compensatory	Communications & Information Technology	3	47,086	60,883	74,680
27	275	Assistant Commonwealth Attorney	Exempt/Compensatory	Commonwealth's Attorney	0	47,086	60,883	74,680
27	286	Solid Waste Manager	Exempt/Compensatory	General Services	1	47,086	60,883	74,680
27	287	GIS Analyst I *CP	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	297	Web Analyst	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	310	Communications Shop Supervisor	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	315	Security Specialist	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	364	Business Systems Analyst I *CP	Exempt/Compensatory	Communications & Information Technology	3	47,086	60,883	74,680
27	386	Technical Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	450	Chief Communications Officer	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
27	714	Fleet/Garage Manager	Exempt/Compensatory	General Services	1	47,086	60,883	74,680
28	138	Chief Deputy Clerk of the Circuit Court	Exempt/Compensatory	Clerk of the Circuit Court	1	49,441	63,927	78,413
28	164	Public Information Officer	Exempt/Discretionary	Public Information	1	49,441	63,927	78,413
28	226	Economic Development Specialist	Exempt/Compensatory	Economic Development	2	49,441	63,927	78,413
28	245	Parks Planning and Development Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	49,441	63,927	78,413
28	309	Communications Coordinator	Exempt/Compensatory	Communications & Information Technology	1	49,441	63,927	78,413
28	365	Business Systems Analyst II *CP	Exempt/Compensatory	Communications & Information Technology	1	49,441	63,927	78,413
28	410	Fire Captain	Nonexempt	Fire and Rescue	20	49,441	63,927	78,413
28	480	Deputy Sheriff - Lieutenant	Exempt/Compensatory	Sheriff	4	49,441	63,927	78,413
28	495	Deputy Sheriff - Lieutenant - Professional Standards	Exempt/Compensatory	Sheriff	1	49,441	63,927	78,413
28	920	Registrar	Exempt/Discretionary	Registrar	1	49,441	63,927	78,413
29	191	Finance Manager	Exempt/Compensatory	Finance	3	51,913	67,124	82,335

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
29	205	Asst Building Commissioner/Sr Plans Examiner	Exempt/Compensatory	Community Development	1	51,913	67,124	82,335
29	216	Civil Engineer II *CP	Exempt/Compensatory	Community Development	0	51,913	67,124	82,335
29	221	Economic Development Project Specialist	Exempt/Compensatory	Economic Development	1	51,913	67,124	82,335
29	231	Database Administrator	Exempt/Compensatory	Communications & Information Technology	1	51,913	67,124	82,335
29	240	Purchasing Manager	Exempt/Compensatory	Finance	1	51,913	67,124	82,335
29	251	Budget Manager	Exempt/Compensatory	Budget	1	51,913	67,124	82,335
29	270	Risk Manager	Exempt/Compensatory	Finance	1	51,913	67,124	82,335
29	273	Network Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	51,913	67,124	82,335
29	288	GIS Analyst II *CP	Exempt/Compensatory	Communications & Information Technology	0	51,913	67,124	82,335
29	366	Business Systems Analyst III *CP	Exempt/Compensatory	Communications & Information Technology	7	51,913	67,124	82,335
30	116	Assistant Director of Library Services	Exempt/Discretionary	Library	1	54,509	70,480	86,451
30	118	Assistant Director of Parks	Exempt/Discretionary	Parks, Recreation & Tourism	1	54,509	70,480	86,451
30	124	Assistant Director of Recreation	Exempt/Discretionary	Parks, Recreation & Tourism	1	54,509	70,480	86,451
30	220	Project Engineer	Exempt/Discretionary	Community Development	1	54,509	70,480	86,451
30	257	Principal Planner	Exempt/Compensatory	Community Development	1	54,509	70,480	86,451
30	294	Stormwater Operations Manager	Exempt/Compensatory	Community Development	1	54,509	70,480	86,451
30	298	Stormwater Program Manager	Exempt/Compensatory	Community Development	1	54,509	70,480	86,451
30	402	Battalion Chief	Exempt/Compensatory	Fire and Rescue	3	54,509	70,480	86,451
30	404	Battalion Chief-Training	Exempt/Compensatory	Fire and Rescue	1	54,509	70,480	86,451
30	405	Battalion Chief - EMS Operations	Exempt/Compensatory	Fire and Rescue	1	54,509	70,480	86,451
30	411	Battalion Chief - Fire Prevention	Exempt/Compensatory	Fire and Rescue	1	54,509	70,480	86,451
30	432	Police Officer - Commander	Exempt/Compensatory	Police	9	54,509	70,480	86,451
30	473	Deputy Sheriff-Captain	Exempt/Compensatory	Sheriff	2	54,509	70,480	86,451
383	31	Application Services Manager	Exempt/Compensatory	Communications & Information Technology	1	57,234	74,004	90,774
31	208	Assistant County Attorney	Exempt/Compensatory	Social Services	0	57,234	74,004	90,774
31	209	Enterprise Services Manager	Exempt/Compensatory	Communications & Information Technology	1	57,234	74,004	90,774
31	271	Geographical Information Systems Manager	Exempt/Compensatory	Communications & Information Technology	1	57,234	74,004	90,774
31	388	Infrastructure Services Manager	Exempt/Compensatory	Communications & Information Technology	1	57,234	74,004	90,774
32	106	Assistant Director of Economic Development	Exempt/Discretionary	Economic Development	0	60,096	77,705	95,313
32	132	Building Commissioner	Exempt/Compensatory	Community Development	1	60,096	77,705	95,313
32	278	Planning Administrator	Exempt/Compensatory	Community Development	1	60,096	77,705	95,313
32	299	Zoning Administrator	Exempt/Compensatory	Community Development	1	60,096	77,705	95,313
32	472	Deputy Sheriff-Major	Exempt/Discretionary	Sheriff	2	60,096	77,705	95,313
33	-	-	-	-	0	63,101	81,590	100,078
34	110	Assistant Director of General Services	Exempt/Discretionary	General Services	1	66,256	85,670	105,083
34	114	Assistant Director of Human Resources	Exempt/Discretionary	Human Resources	1	66,256	85,670	105,083
34	126	Assistant Director of Social Services	Exempt/Discretionary	Social Services	1	66,256	85,670	105,083
34	177	Assistant Director for Communications	Exempt/Discretionary	Communications & Information Technology	1	66,256	85,670	105,083
34	115	Assistant Director for Information Technology	Exempt/Discretionary	Communications & Information Technology	1	66,256	85,670	105,083
34	189	County Auditor	Exempt/Compensatory	County Administrator	1	66,256	85,670	105,083
34	190	Principal Development Engineer	Exempt/Compensatory	Community Development	2	66,256	85,670	105,083
34	261	County Engineer	Exempt/Compensatory	Community Development	1	66,256	85,670	105,083
34	274	Senior Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	5	66,256	85,670	105,083
34	276	Senior Assistant County Attorney	Exempt/Compensatory	Social Services	1	66,256	85,670	105,083
34	276	Senior Assistant County Attorney	Exempt/Compensatory	County Attorney	2	66,256	85,670	105,083

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
35	100	Assistant Chief of Police	Exempt/Discretionary	Police	2	69,569	89,953	110,337
35	108	Assistant Director of Finance	Exempt/Discretionary	Finance	1	69,569	89,953	110,337
35	136	Chief Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	1	69,569	89,953	110,337
35	142	Chief Deputy Sheriff	Exempt/Discretionary	Sheriff	1	69,569	89,953	110,337
35	157	Deputy Director of Development Services	Exempt/Discretionary	Community Development	1	69,569	89,953	110,337
35	159	Deputy Director of Planning	Exempt/Discretionary	Community Development	1	69,569	89,953	110,337
35	400	Deputy Chief - Support & Community Service	Exempt/Discretionary	Fire and Rescue	1	69,569	89,953	110,337
35	403	Deputy Chief - Operations	Exempt/Discretionary	Fire and Rescue	1	69,569	89,953	110,337
35	422	Deputy Chief - Administration	Exempt/Discretionary	Fire and Rescue	1	69,569	89,953	110,337
36	-	-	-	-	0	73,047	94,450	115,854
37	130	Budget Director	Exempt/Discretionary	Budget	1	76,700	104,093	131,486
37	176	Director of Library Services	Exempt/Discretionary	Library	1	76,700	104,093	131,486
37	184	Director of Real Estate Valuation	Exempt/Discretionary	Real Estate Valuation	1	76,700	104,093	131,486
37	170	Director of General Services	Exempt/Discretionary	General Services	1	76,700	104,093	131,486
37	180	Director of Parks, Recreation & Tourism	Exempt/Discretionary	Parks, Recreation & Tourism	1	76,700	104,093	131,486
38	146	Chief of Fire and Rescue	Exempt/Discretionary	Fire and Rescue	1	80,535	109,296	138,057
38	148	Chief of Police	Exempt/Discretionary	Police	1	80,535	109,296	138,057
38	162	Director of Community Development	Exempt/Discretionary	Community Development	1	80,535	109,296	138,057
38	166	Director of Economic Development	Exempt/Discretionary	Economic Development	1	80,535	109,296	138,057
38	168	Director of Finance	Exempt/Discretionary	Finance	1	80,535	109,296	138,057
38	174	Director of Human Resources	Exempt/Discretionary	Human Resources	1	80,535	109,296	138,057
38	178	Director of Communications & Information Technology	Exempt/Discretionary	Communications & Information Technology	1	80,535	109,296	138,057
38	186	Director of Social Services	Exempt/Discretionary	Social Services	1	80,535	109,296	138,057
39	-	-	-	-	0	84,562	114,762	144,962
40	102	Assistant County Administrator	Exempt/Discretionary	County Administrator	2	88,790	120,500	152,211

Total Classified Positions

907

**CLASSIFICATION PLAN
FY 2015 - 2016**
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 2015 - 2016
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	27,531	35,597	43,663
Note: Position funded through CSA and Local Funds								
17	249	Youth Surveillance Officer	Exempt/Compensatory	Court Services	3	28,907	37,377	45,846
Note: VJCCCA Grant								
19	587	Victim Witness Assistant Coordinator	Nonexempt	Commonwealth's Attorney	1	31,870	41,208	50,546
Note: Position funded through the Department of Criminal Justice Services								
24	247	Life Skills Mentoring Program Supervisor	Exempt/Compensatory	Court Services	1	40,675	52,593	64,511
Note: VJCCCA Grant								
25	283	Utilization Management Specialist	Exempt/Compensatory	Social Services	1	42,709	55,223	67,737
Note: Position funded through CSA and Local Funds								
25	232	Financial Analyst	Exempt/Compensatory	Finance	1	42,709	55,223	67,737
Note: Position funded through CSA and CMPT Funds								
26	217	Comprehensive Services Act Coordinator	Exempt/Compensatory	Social Services	1	44,844	57,984	71,123
Note: Position funded through CSA and Local Funds								
Unclassified	699	Workers Compensation Rehabilitation Worker	Nonexempt	Risk Management	2			
Total Grant Funded and Temporary Positions								

CLASSIFICATION PLAN
FY 2015 - 2016
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	49,441	63,927	78,413
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	3	35,136	45,432	55,727
21	538	Green Ridge Business Services Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,136	45,432	55,727
21	562	Membership Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,136	45,432	55,727
20	844	Operations Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	33,463	43,268	53,074
18	557	Aquatics Specialist	Nonexempt	Parks, Recreation & Tourism	1	30,352	39,245	48,139
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	1	30,352	39,245	48,139
18	704	Building Maintenance Technician	Nonexempt	Parks, Recreation & Tourism	1	30,352	39,245	48,139
16	567	Program Services Coordinator	Nonexempt	Parks, Recreation & Tourism	1	27,531	35,597	43,663
16	554	Recreation Marketing Assistant	Nonexempt	Parks, Recreation & Tourism	1	27,531	35,597	43,663
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	1	27,531	35,597	43,663

Total Recreation Fee Class Positions

13

CLASSIFICATION PLAN
FY 2015 - 2016
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	31,870	41,208	50,546
22	204	Manager of Cable Access	Exempt/Compensatory	Cable Television	1	36,893	47,703	58,514
27	134	Director of Cable Access	Exempt/Compensatory	Cable Television	1	47,086	60,883	74,680

Total Roanoke Valley Television Positions

5

CLASSIFICATION PLAN
FY 2015 - 2016
Part VI - Roanoke Valley Greenway Project

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
28	272	Roanoke Valley Greenway Coordinator	Exempt/Discretionary	Greenway Project	1	49,441	63,927	78,413

Total Roanoke Valley Greenway Project

1

CLASSIFICATION PLAN
FY 2015 - 2016
Part VII - Roanoke Area Libraries

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	371	RAL Automation Coordinator	Exempt/Compensatory	Library	1	42,709	55,223	67,737

Total Roanoke Area Libraries

1

CLASSIFICATION PLAN
FY 2015 - 2016
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	66,256	85,670	105,083
32	238	Veterinarian (PT)	Exempt/Compensatory	RCACP	0	60,096	77,705	95,313
24	218	Director of Operations	Exempt/Compensatory	RCACP	1	40,675	52,593	64,511
19	268	Rescue & Volunteer Coordinator	Exempt/Compensatory	RCACP	1	31,870	41,208	50,546
19	328	Animal Health Coordinator	Non-exempt	RCACP	1	31,870	41,208	50,546
18	788	Kennel Supervisor	Exempt/Compensatory	RCACP	1	30,352	39,245	48,139
17	620	Customer Service Supervisor	Non-exempt	RCACP	1	28,907	37,377	45,846
16	708	Maintenance Technician/Custodian	Non-exempt	RCACP	1	27,531	35,597	43,663
15	808	Adoption Coordinator	Non-exempt	RCACP	1	26,219	33,902	41,584
15	818	Lead Animal Attendant	Non-exempt	RCACP	0	26,219	33,902	41,584
12	668	Front Desk Clerk	Non-exempt	RCACP	2	22,649	29,286	35,922
11	828	Animal Attendant	Non-exempt	RCACP	9	21,570	27,891	34,211

Total RCACP

19

Total Shared Positions

26

CLASSIFICATION PLAN
FY 2015 - 2016
Part IX - Career Path Job Series

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
17	452	Probationary Communications Officer	Nonexempt	Communications & Information Technology	4	28,907	37,377	45,846
19	454	Communications Officer	Nonexempt	Communications & Information Technology	22	31,870	41,208	50,546
Authorized Positions 26								
27	364	Business Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	3	47,086	60,883	74,680
28	365	Business Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	1	49,441	63,927	78,413
29	366	Business Systems Analyst III	Exempt/Compensatory	Communications & Information Technology	7	51,913	67,124	82,335
Authorized Positions 11								
20	616	Technical Support Technician	Nonexempt	Communications & Information Technology	2	33,463	43,268	53,074
22	354	Technical Analyst I	Nonexempt	Communications & Information Technology	2	36,893	47,703	58,514
24	355	Technical Analyst II	Nonexempt	Communications & Information Technology	1	40,675	52,593	64,511
26	355	Technical Analyst III	Exempt/Compensatory	Communications & Information Technology	0	44,844	57,984	71,123
Authorized Positions 5								
23	346	GIS Specialist I	Exempt/Compensatory	Communications & Information Technology	0	38,738	50,089	61,440
25	347	GIS Specialist II	Exempt/Compensatory	Communications & Information Technology	3	42,709	55,223	67,737
27	287	GIS Analyst I	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
29	288	GIS Analyst II	Exempt/Compensatory	Communications & Information Technology	0	51,913	67,124	82,335
Authorized Positions 4								
13	840	Motor Equipment Operator I	Nonexempt	Community Development	1	23,782	30,750	37,718
15	732	Motor Equipment Operator II	Nonexempt	Community Development	2	26,219	33,902	41,584
Authorized Positions 3								
16	595	Permit Technician I	Nonexempt	Community Development	0	27,531	35,597	43,663
17	596	Permit Technician II	Nonexempt	Community Development	2	28,907	37,377	45,846
18	597	Permit Technician III	Nonexempt	Community Development	1	30,352	39,245	48,139
Authorized Positions 3								
19	318	Construction Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
19	324	Electrical Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
19	360	Plumbing and Mechanical Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
21	308	Combination Code Compliance Inspector	Nonexempt	Community Development	10	35,136	45,432	55,727
Authorized Positions 10								
26	214	Civil Engineer I	Exempt/Compensatory	Community Development	1	44,844	57,984	71,123
29	216	Civil Engineer II	Exempt/Compensatory	Community Development	0	51,913	67,124	82,335
Authorized Positions 1								
20	416	Firefighter/EMT	Nonexempt	Fire and Rescue	27	33,463	43,268	53,074
23	418	Paramedic/Firefighter	Nonexempt	Fire and Rescue	78	38,738	50,089	61,440
24	420	Master Paramedic/Firefighter	Nonexempt	Fire and Rescue	0	40,675	52,593	64,511
Authorized Positions 105								
18	704	Building Maintenance Technician	Nonexempt	General Services	2	30,352	39,245	48,139
19	705	Building Maintenance Technician II	Nonexempt	General Services	5	31,870	41,208	50,546
Authorized Positions 7								
13	702	Mechanics Helper	Nonexempt	General Services	1	23,782	30,750	37,718
17	700	Automotive Mechanic	Nonexempt	General Services	2	28,907	37,377	45,846
18	715	Heavy Truck Mechanic	Nonexempt	General Services	4	30,352	39,245	48,139
Authorized Positions 7								
13	840	Motor Equipment Operator I	Nonexempt	Parks, Recreation & Tourism	5	23,782	30,750	37,718
15	732	Motor Equipment Operator II	Nonexempt	Parks, Recreation & Tourism	2	26,219	33,902	41,584
Authorized Positions 7								
14	661	Records Technician I	Nonexempt	Police	1	24,971	32,288	39,604
16	697	Records Technician II	Nonexempt	Police	5	27,531	35,597	43,663
Authorized Positions 6								
20	442	Police Officer-Uniform Division	Nonexempt	Police	68	33,463	43,268	53,074
22	443	Police Officer II - Uniform Div.	Nonexempt	Police	22	36,893	47,703	58,514
23	447	Police Officer III - Uniform Div.	Nonexempt	Police	0	38,738	50,089	61,440
24	449	Police Officer IV - Uniform Div.	Nonexempt	Police	0	40,675	52,593	64,511
Authorized Positions 90								
20	470	Deputy Sheriff	Nonexempt	Sheriff	37	33,463	43,268	53,074

CLASSIFICATION PLAN
FY 2015 - 2016
Part IX - Career Path Job Series

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
17	452	Probationary Communications Officer	Nonexempt	Communications & Information Technology	4	28,907	37,377	45,846
19	454	Communications Officer	Nonexempt	Communications & Information Technology	22	31,870	41,208	50,546
Authorized Positions 26								
27	364	Business Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	3	47,086	60,883	74,680
28	365	Business Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	1	49,441	63,927	78,413
29	366	Business Systems Analyst III	Exempt/Compensatory	Communications & Information Technology	7	51,913	67,124	82,335
Authorized Positions 11								
20	616	Technical Support Technician	Nonexempt	Communications & Information Technology	2	33,463	43,268	53,074
22	354	Technical Analyst I	Nonexempt	Communications & Information Technology	2	36,893	47,703	58,514
24	355	Technical Analyst II	Nonexempt	Communications & Information Technology	1	40,675	52,593	64,511
26	355	Technical Analyst III	Exempt/Compensatory	Communications & Information Technology	0	44,844	57,984	71,123
Authorized Positions 5								
23	346	GIS Specialist I	Exempt/Compensatory	Communications & Information Technology	0	38,738	50,089	61,440
25	347	GIS Specialist II	Exempt/Compensatory	Communications & Information Technology	3	42,709	55,223	67,737
27	287	GIS Analyst I	Exempt/Compensatory	Communications & Information Technology	1	47,086	60,883	74,680
29	288	GIS Analyst II	Exempt/Compensatory	Communications & Information Technology	0	51,913	67,124	82,335
Authorized Positions 4								
13	840	Motor Equipment Operator I	Nonexempt	Community Development	1	23,782	30,750	37,718
15	732	Motor Equipment Operator II	Nonexempt	Community Development	2	26,219	33,902	41,584
Authorized Positions 3								
16	595	Permit Technician I	Nonexempt	Community Development	0	27,531	35,597	43,663
17	596	Permit Technician II	Nonexempt	Community Development	2	28,907	37,377	45,846
18	597	Permit Technician III	Nonexempt	Community Development	1	30,352	39,245	48,139
Authorized Positions 3								
19	318	Construction Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
19	324	Electrical Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
19	360	Plumbing and Mechanical Inspector	Nonexempt	Community Development	0	31,870	41,208	50,546
21	308	Combination Code Compliance Inspector	Nonexempt	Community Development	10	35,136	45,432	55,727
Authorized Positions 10								
26	214	Civil Engineer I	Exempt/Compensatory	Community Development	1	44,844	57,984	71,123
29	216	Civil Engineer II	Exempt/Compensatory	Community Development	0	51,913	67,124	82,335
Authorized Positions 1								
20	416	Firefighter/EMT	Nonexempt	Fire and Rescue	27	33,463	43,268	53,074
23	418	Paramedic/Firefighter	Nonexempt	Fire and Rescue	78	38,738	50,089	61,440
24	420	Master Paramedic/Firefighter	Nonexempt	Fire and Rescue	0	40,675	52,593	64,511
Authorized Positions 105								
22	461	Master Deputy Sheriff II	Nonexempt	Sheriff	0	36,893	47,703	58,514
23	463	Master Deputy Sheriff III	Nonexempt	Sheriff	0	38,738	50,089	61,440
24	464	Master Deputy Sheriff IV	Nonexempt	Sheriff	0	40,675	52,593	64,511
Authorized Positions 37								

CLASSIFICATION PLAN
FY 2015 - 2016
Total Positions

Part I	Classified Positions	907
Part II	Unclassified Positions	12
Part III	Grant Funded and Temporary Full-Time Positions with Benefits	11
Part IV	Recreation - Fee Class	13
	<hr/> Total County Positions	943
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
	<hr/> Total Shared Services Positions	26

Classification Plan

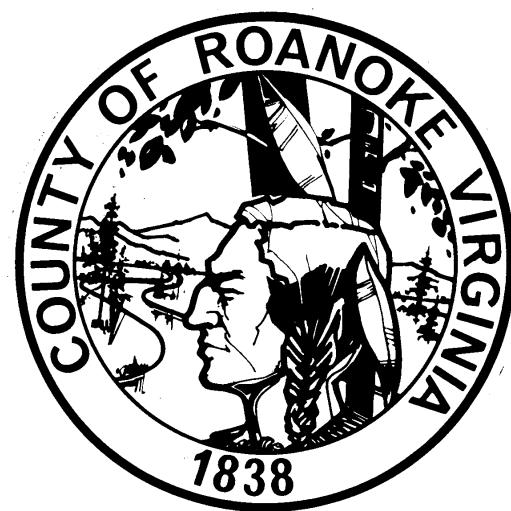
FY 2015 - 2016

GRADE	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL
9	9.4065	19,565	12.1627	25,298	14.9188	31,031
10	9.8767	20,543	12.7709	26,563	15.6650	32,583
11	10.3706	21,570	13.4093	27,891	16.4480	34,211
12	10.8892	22,649	14.0799	29,286	17.2706	35,922
13	11.4338	23,782	14.7838	30,750	18.1338	37,718
14	12.0055	24,971	15.5231	32,288	19.0406	39,604
15	12.6057	26,219	16.2991	33,902	19.9924	41,584
16	13.2361	27,531	17.1141	35,597	20.9921	43,663
17	13.8978	28,907	17.9698	37,377	22.0418	45,846
18	14.5924	30,352	18.8682	39,245	23.1440	48,139
19	15.3223	31,870	19.8117	41,208	24.3011	50,546
20	16.0883	33,463	20.8024	43,268	25.5164	53,074
21	16.8927	35,136	21.8424	45,432	26.7920	55,727
22	17.7372	36,893	22.9345	47,703	28.1318	58,514
23	18.6245	38,738	24.0815	50,089	29.5385	61,440
24	19.5556	40,675	25.2854	52,593	31.0151	64,511
25	20.5333	42,709	26.5496	55,223	32.5659	67,737
26	21.5600	44,844	27.8771	57,984	34.1942	71,123
27	22.6379	47,086	29.2710	60,883	35.9040	74,680
28	23.7698	49,441	30.7344	63,927	37.6990	78,413
29	24.9582	51,913	32.2713	67,124	39.5843	82,335
30	26.2064	54,509	33.8848	70,480	41.5632	86,451
31	27.5166	57,234	35.5792	74,004	43.6418	90,774
32	28.8925	60,096	37.3582	77,705	45.8239	95,313
33	30.3371	63,101	39.2260	81,590	48.1149	100,078
34	31.8542	66,256	41.1875	85,670	50.5207	105,083
35	33.4468	69,569	43.2468	89,953	53.0468	110,337
36	35.1190	73,047	45.4091	94,450	55.6991	115,854
37	36.8752	76,700	50.0449	104,093	63.2146	131,486
38	38.7189	80,535	52.5465	109,296	66.3740	138,057
39	40.6549	84,562	55.1743	114,762	69.6936	144,962
40	42.6876	88,790	57.9330	120,500	73.1784	152,211

Note: Change to plan = 2.5% min, mid ((min+max)/2) and 2.5% max

PREVIOUS YEAR'S		NEW FULL ANNUAL SALARY		
HRLY RATE				
9.1771	14.5549	19,565.52	25,298.42	31,031.10
9.6358	15.2829	20,543.54	26,563.47	32,583.20
10.1177	16.0468	21,570.85	27,891.34	34,211.84
10.6236	16.8494	22,649.54	29,286.19	35,922.85
11.1549	17.6915	23,782.30	30,750.30	37,718.30
11.7127	18.5762	24,971.44	32,288.05	39,604.45
12.2982	19.5048	26,219.86	33,902.13	41,584.19
12.9133	20.4801	27,531.09	35,597.33	43,663.57
13.5588	21.5042	28,907.42	37,377.18	45,846.94
14.2365	22.5795	30,352.19	39,245.86	48,139.52
14.9486	23.7084	31,870.38	41,208.34	50,546.29
15.6959	24.8940	33,463.66	43,268.99	53,074.11
16.4807	26.1385	35,136.82	45,432.19	55,727.36
17.3046	27.4457	36,893.38	47,703.76	58,514.14
18.1702	28.8180	38,738.96	50,089.52	61,440.08
19.0786	30.2586	40,675.65	52,593.63	64,511.41
20.0325	31.7716	42,709.26	55,223.17	67,737.07
21.0341	33.3602	44,844.80	57,984.37	71,123.94
22.0858	35.0283	47,086.83	60,883.68	74,680.32
23.1900	36.7795	49,441.18	63,927.55	78,413.92
24.3495	38.6188	51,913.06	67,124.30	82,335.34
25.5672	40.5495	54,509.31	70,480.38	86,451.46
26.8455	42.5774	57,234.53	74,004.74	90,774.94
28.1878	44.7062	60,096.40	77,705.06	95,313.71
29.5972	46.9414	63,101.17	81,590.08	100,078.99
31.0773	49.2885	66,256.74	85,670.00	105,083.06
32.6310	51.7530	69,569.34	89,953.34	110,337.34
34.2624	54.3406	73,047.52	94,450.93	115,854.13
35.9758	61.6728	76,700.42	104,093.39	131,486.37
37.7745	64.7551	80,535.31	109,296.72	138,057.92
39.6633	67.9938	84,562.19	114,762.54	144,962.69
41.6464	71.3936	88,790.21	120,500.64	152,211.07

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>2013</u>	<u>2014</u>
Population	93,256	92,703
Registered Voters	68,848	67,126
Per Capita Income	N/A	\$43,418
Unemployment Rate	5.30%	5.20%
County Bond Rating (S&P/Moodys/Fitch)	AA+/Aa1/AA+	AA+/Aa1/AA+
	<u>FY13-14</u>	<u>FY14-15</u>
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	13,712
Fire & Rescue		
Fire & Rescue Stations	10	10
Fire Stations	2	2
Rescue Stations	2	2
Full-Time Career Personnel	153	159
Volunteer Personnel - Active	258	195
General Services		
Labor Hours Billed	10,000	10,300
Garage Repairs Performed	3,500	3,605
Total Labor Revenue	\$372,300	\$383,469
Waste Tonnage	41,000	41,000
Libraries		
Sites	6	6
Patrons Registered	5,593	6,290
Visitor Count	899,790	899,790
Total Circulation	1,380,765	1,380,765
Circulation Per Capita	15	15
Parks, Recreation, & Tourism		
Parks	28	29
Number of Sites Maintained	84	84
Recreation Centers	6	6
Park District Maintenance Centers	3	3
Unique Program Offerings	600	600
Recreation Program Participants	15,500	14,500
Police		
Response Time for Emergency Calls	<5 min	<5 min
Clearance Rate for Violent Crimes	>47.7% FY14 Target	80% FY14 Actual
Real Estate Valuation		
Appraised Parcels	45,700	45,700
Citizens met with Board of Equalization	50	50
Sales Ratio	92%	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 ⁴	City of Roanoke ⁵	City of Salem ⁶	Town of Vinton ⁷
Real Estate Tax		\$1.09/\$100	\$1.19/\$100	\$1.18/\$100	\$0.03/\$100
Personal Property Tax	Tangible	\$3.50/\$100	\$3.45/\$100	\$3.25/\$100	\$1.00/\$100 \$1.00/\$100 + \$3 to Roanoke County
	Machinery & Tools	\$2.95/\$100	\$3.45/\$100	\$3.20/\$100	
Tax on Prepared Foods		4%	5%	6%	5%
Consumer's Utility Tax	Electricity	\$0.009/kwh; > of \$.90 min/mo \$1.80 max/mo \$.12183/CCF; \$.90 min/mo \$1.80 max/mo	\$0.00780/kwh 1 st 1,000 kwh; > of \$.00450/kwh or 12% x min/mo > of \$.13/CCF or 12% min/mo	6%/1st \$15	\$.00900/kwh not to exceed \$1.80/mo
	Gas			6%/1st \$15	\$.12183/CCF not to exceed \$1.80/mo
	Water	12%/1st \$15	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone	0.5% GR ²	0.5% GR	0.5% GR	0.5% GR
	Water	None	None	None	None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$20	\$20	\$10 - \$30 depending on vehicle weight and type
Cigarette Tax		None	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	5.5%	7%	5%
Hotel/Motel Room Tax		7%	8%	8%	2%
Business License Fees ³	Professional	\$50+58¢/\$100 GR	\$50+58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+20¢/\$100 GR	\$50+20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+16¢/\$100 GR	\$50+16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+36¢/\$100 GR	\$50+36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

¹ Tax is now added to consumer utility bills; provider pays the locality.

² GR = Gross Receipts

³ Roanoke County/City: businesses with gross receipts under \$100,000 pay \$50. Rates apply to business with gross receipts over \$100,000.

⁴ www.roanokecountyva.gov

⁵ www.roanokeva.gov

⁶ www.salemva.gov

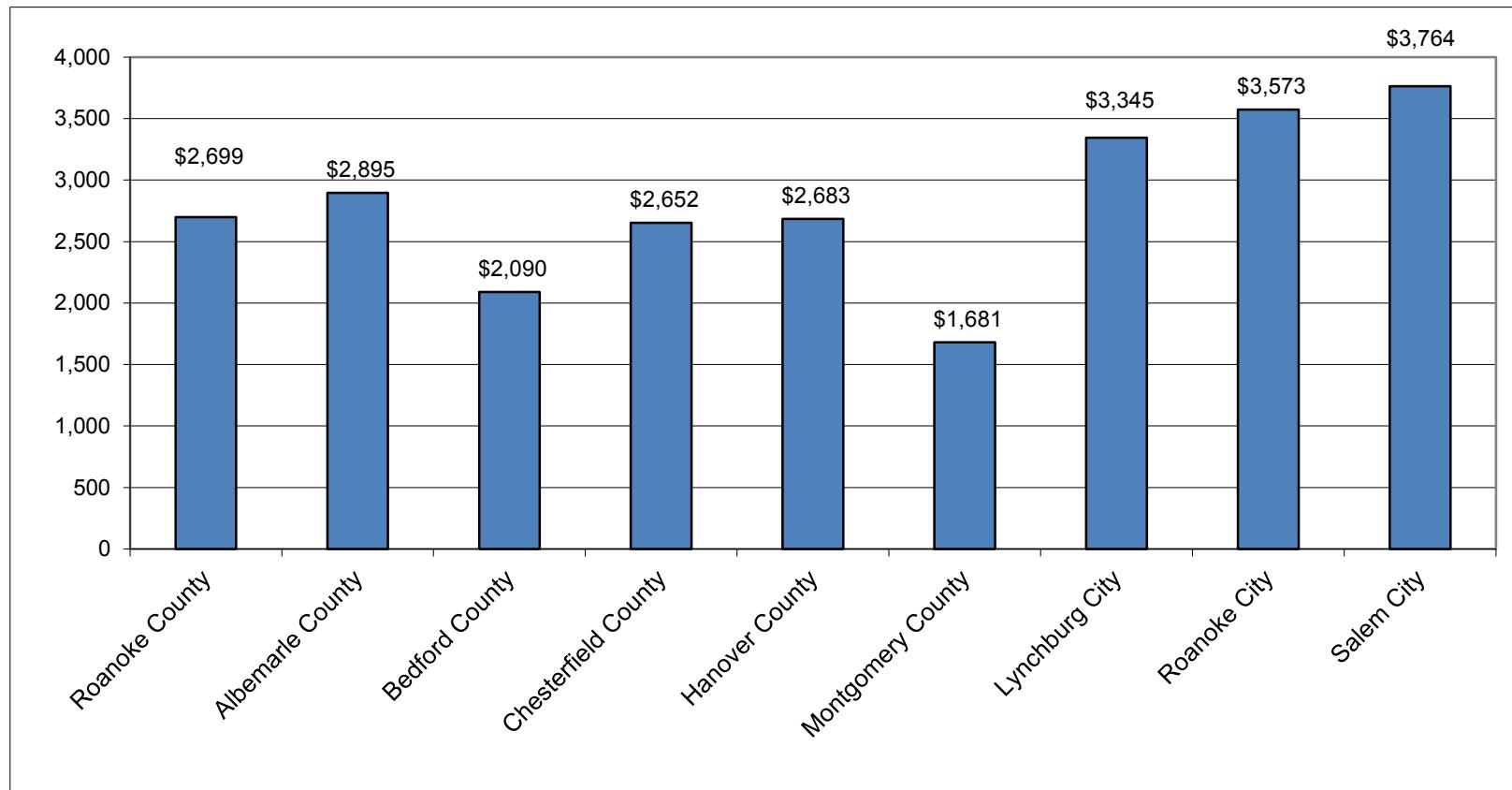
⁷ www.vintonva.gov

**Comparison of Per Capita Expenditures @ June 30, 2014
for Selected Virginia Localities**

	Counties						Cities		
	Roanoke	Albemarle	Bedford	Chesterfield	Hanover	Montgomery	Lynchburg	Roanoke	Salem
Population	92,703	102,731	76,309	326,950	101,702	96,867	77,376	98,913	25,274
Area (square miles)	251	721	753	423	469	387	49	43	10
General Gov't Administration	109	95	42	99	82	77	131	155	184
Judicial	48	51	42	49	45	33	76	60	85
Public Safety	510	407	271	539	527	233	709	663	837
Public Works	166	35	100	53	89	42	362	266	471
Health & Welfare	224	359	211	218	200	222	641	550	234
Education	1,496	1,615	1,280	1,594	1,640	1,008	1,240	1,677	1,694
Parks, Recreation, & Cultural	127	72	43	52	60	38	101	109	221
Community Development	20	261	100	49	39	29	85	92	39
Total Per Capita Expenditures	\$2,699	\$2,895	\$2,090	\$2,652	\$2,683	\$1,681	\$3,345	\$3,573	\$3,764

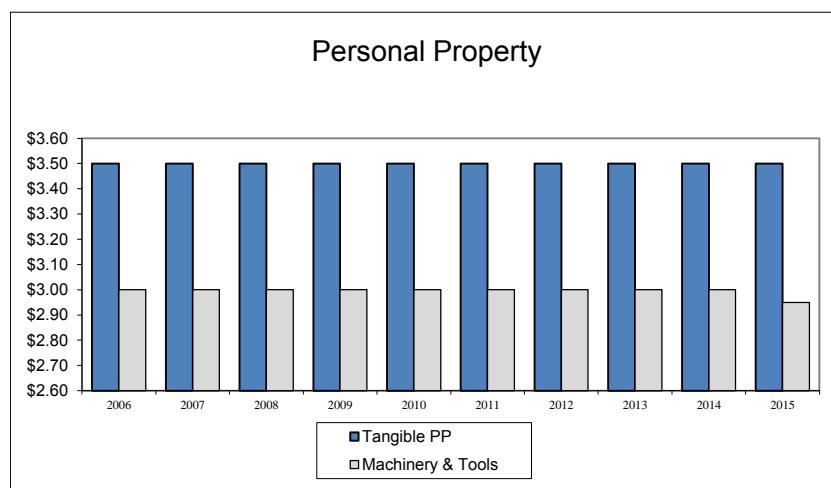
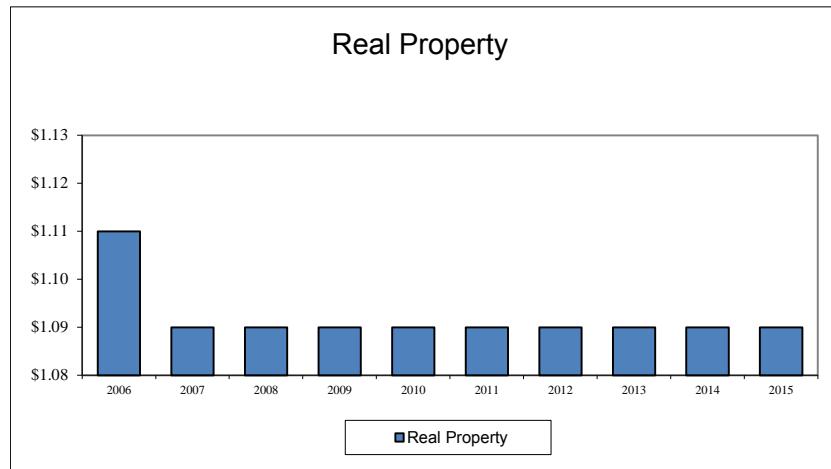
Source: Virginia Auditor of Public Accounts Comparative Costs Report for FY2014

2014 Total Per Capita Expenditures for Selected Virginia Localities



Source: Virginia Auditor of Public Accounts Comparative Costs Report for FY2014

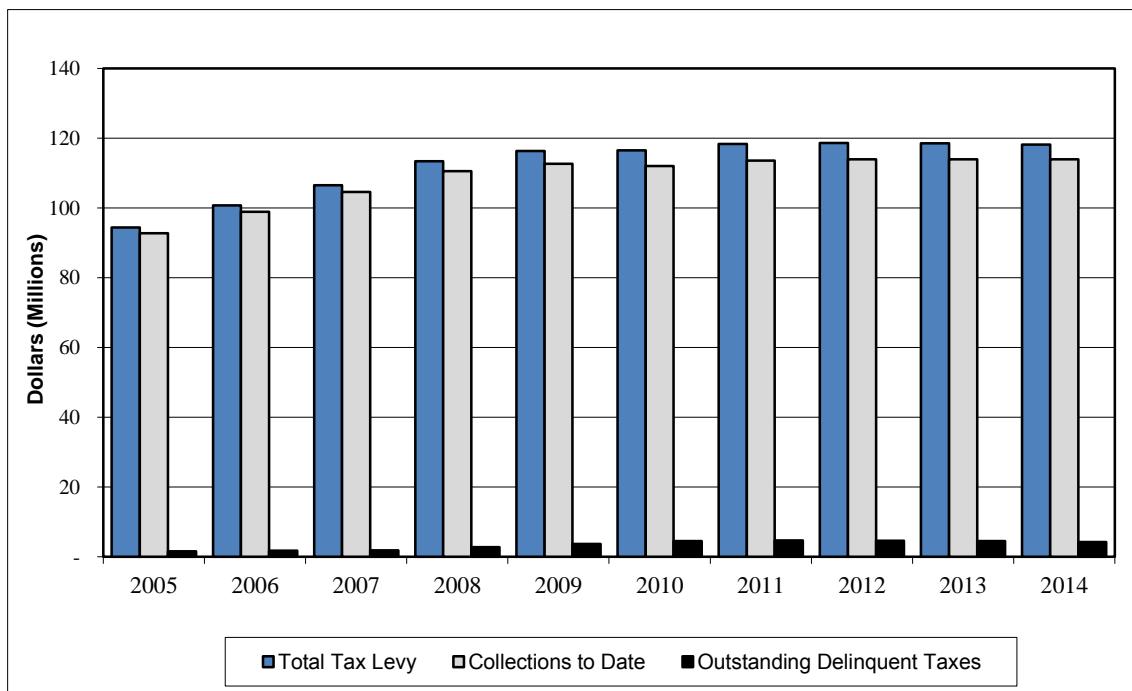
Tax Rates by Fiscal Year



Fiscal Year	Real Property			Personal Property	
	Second		Total	Tangible PP	Machinery & Tools
	First Half	Half			
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
2015	0.545	0.545	1.09	3.50	2.95

Note: All tax rates are per \$100 of assessed value.

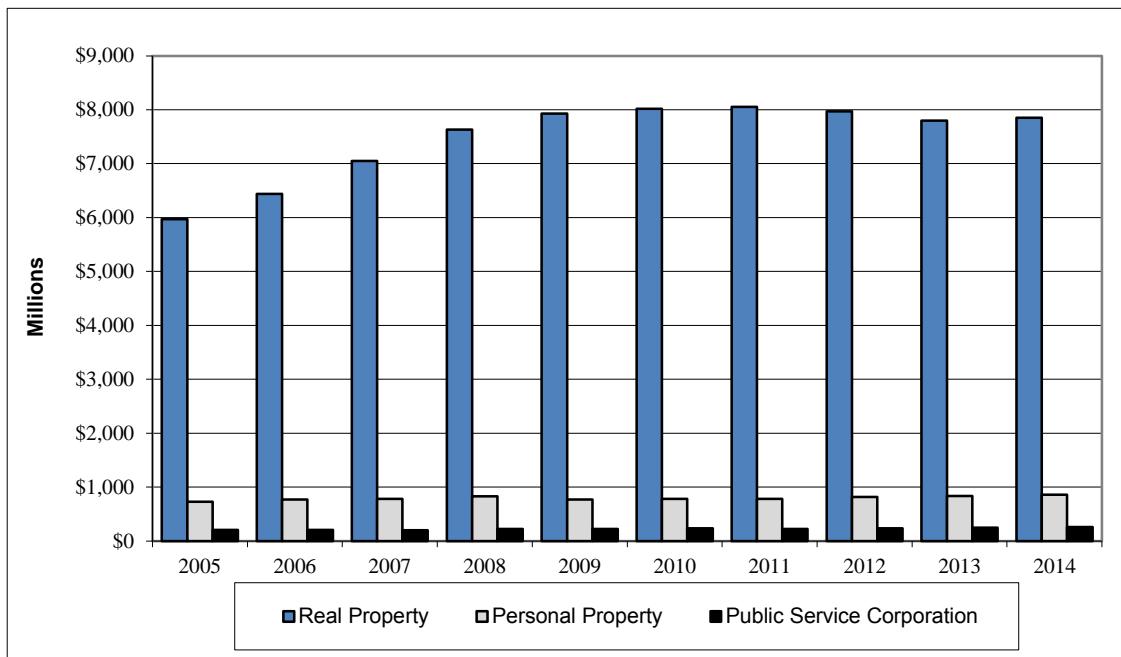
Tax Levies and Collections by Fiscal Year



Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
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%
2014	118,192,461	113,964,831	96.42%	4,227,630	3.58%

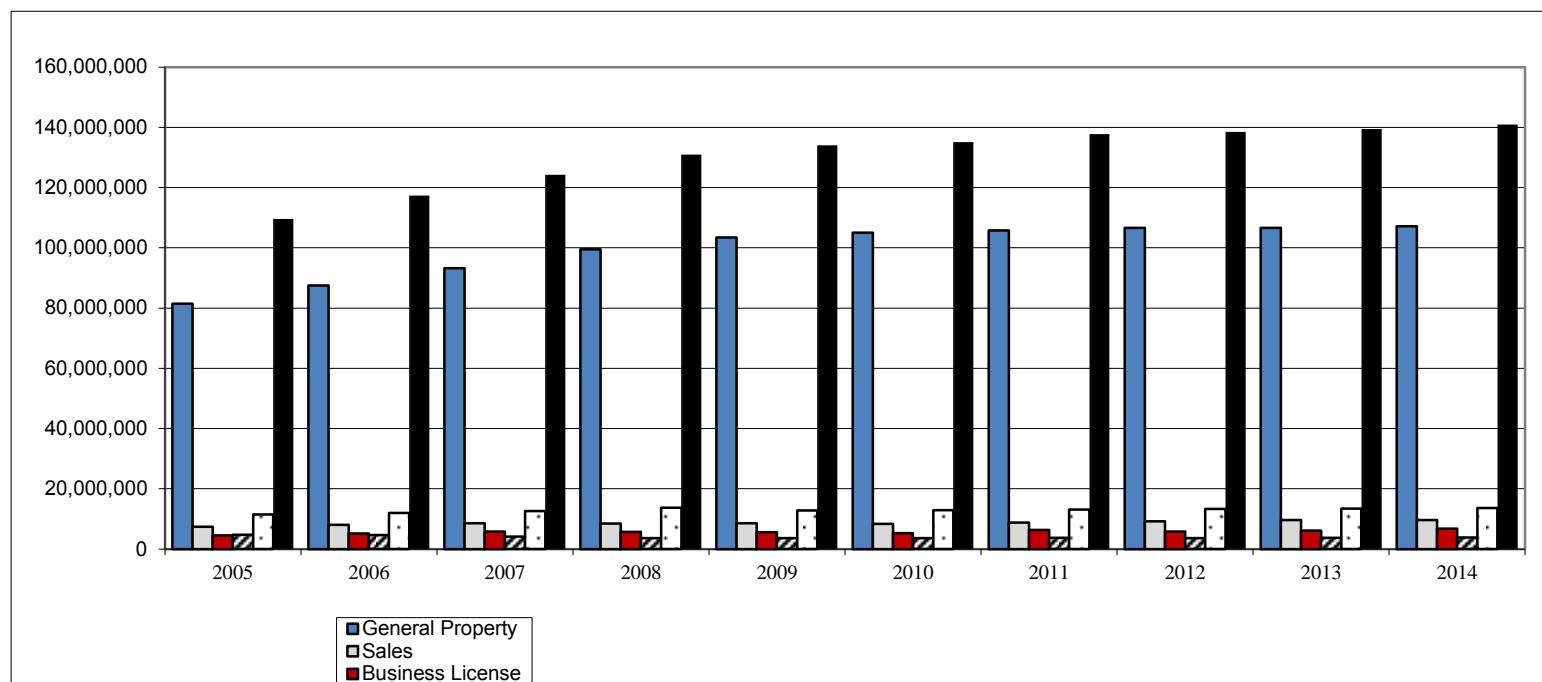
Total Tax Levy and Collections excludes penalties, interest, land redemptions. Adjustments, abatements, additions assessed currently against current delinquent tax years are included in the Total Tax Levy.

Property Assessment Values



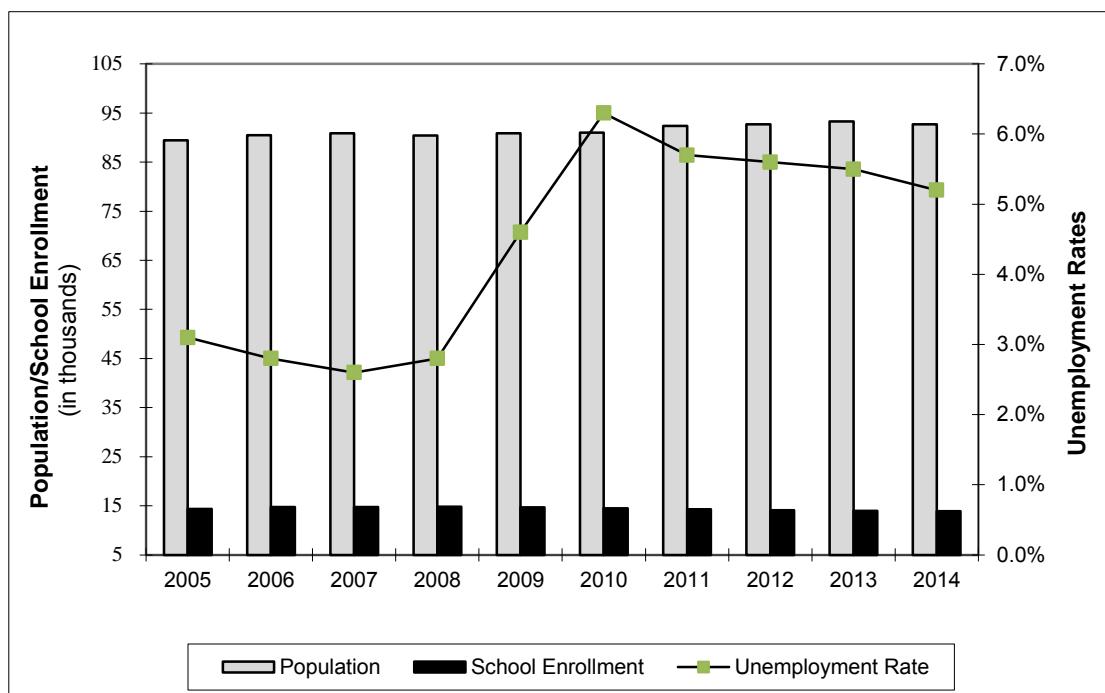
Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
2005	5,969,476,500	725,053,654	207,774,445	6,902,304,599
2006	6,441,496,100	768,161,943	207,613,114	7,417,271,157
2007	7,052,990,600	778,899,217	202,045,580	8,033,935,397
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
2014	7,850,267,000	855,450,240	257,490,630	8,963,207,870

Local Tax Revenues



Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
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
2014	107,106,775	9,679,697	6,732,148	3,761,168	13,604,411	140,884,199

Population, School Enrollment, & Unemployment



Fiscal Year	Population	School Enrollment	Unemployment Rate
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%
2014	92,703	13,929	5.2%

Sources:

Population: Weldon Cooper Center for Public Service

School Enrollment: From Roanoke County Schools

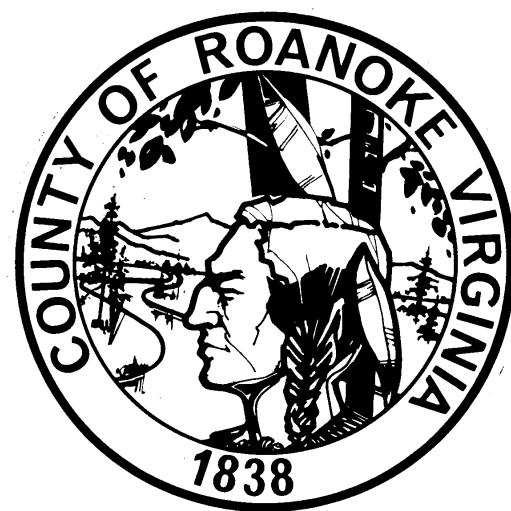
Unemployment Rates: Virginia Employment Commission and U.S. Bureau of Labor Statistics

Roanoke County's 25 Largest Employers

- 1 Roanoke County Schools
- 2 Wells Fargo Operations Center
- 3 County of Roanoke
- 4 Kroger
- 5 Richfield Recovery & Care Center
- 6 Friendship Retirement Comm
- 7 Allstate Insurance Company
- 8 Wal-Mart
- 9 Medeco High Security Locks
- 10 Integrity Windows & Doors
- 11 ITT Exelis
- 12 TMEIC Corp.
- 13 Hollins University
- 14 Americold Logistics
- 15 Lowe's
- 16 Berkshire Health Care Center
- 17 Plastics One
- 18 Catawba Hospital
- 19 Optical Cable Corporation
- 20 Cox Communications
- 21 Precision Fabrics Group
- 22 Home Shopping Network
- 23 Valcom, Inc.
- 24 Delta Dental
- 25 New Millennium Building Systems



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