

# County of Roanoke, Virginia

FY 2016-2017 Adopted Annual Fiscal Plan





# Board of Supervisors

George G. Assaid

Al Bedrosian

P. Jason Peters

Martha B. Hooker

Joseph P. McNamara

*Cave Spring*

*Hollins*

*Vinton*

*Catawba*

*Windsor Hills*

*Magisterial District Magisterial District Magisterial District Magisterial District Magisterial District*



## County Administration

Thomas C. Gates

*County Administrator*

Dan O'Donnell

*Assistant County Administrator*

Richard L. Caywood, P.E.

*Assistant County Administrator*



## Office of Management and Budget

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*Director*

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### Special Thanks to:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Roanoke County  
Virginia**

For the Fiscal Year Beginning

**July 1, 2015**

*Jeffrey P. Evans*

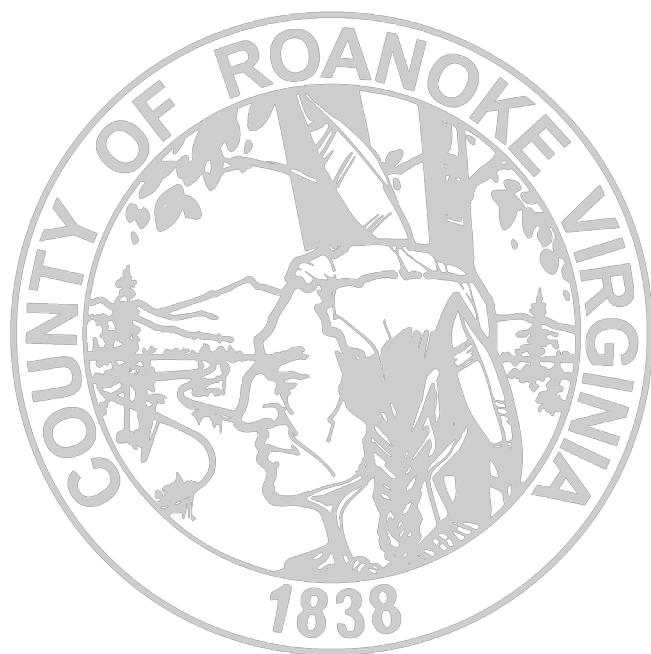
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the County of Roanoke, Virginia for the fiscal year beginning July 1, 2015.

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

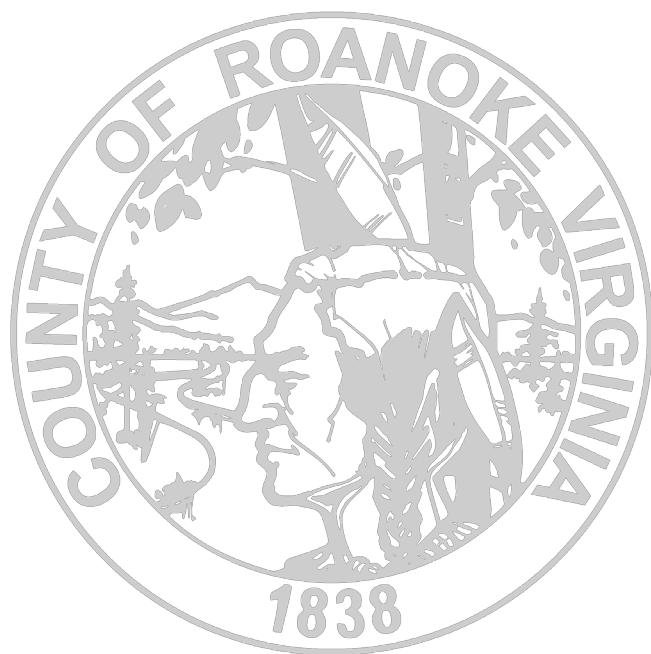
The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Adopted Budget  
FY 2016-2017





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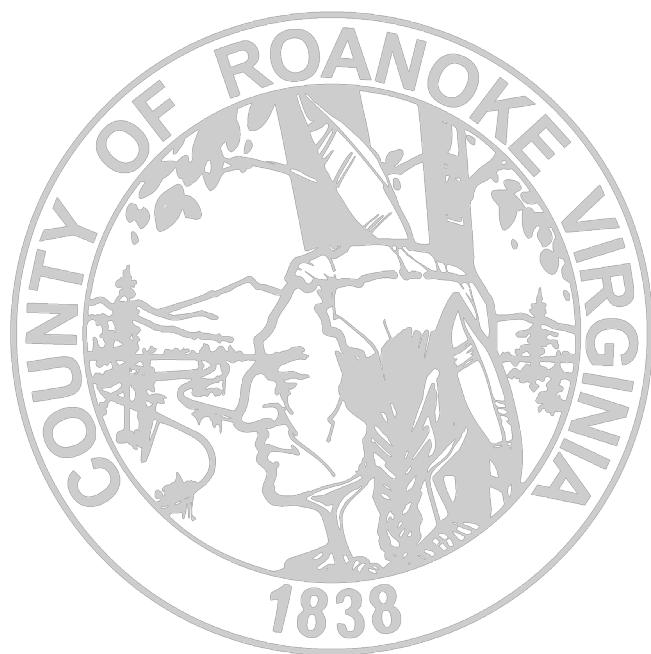
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## Roanoke County Organizational Chart



\*Denotes Liaison Relationship



## History of Roanoke County, Virginia

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

Roanoke County, named after the Roanoke River, was formed in 1838 from a portion of Botetourt County and in 1849 a portion of Montgomery County was added. Roanoke County's name comes from the 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 Albemarle Sound.

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

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

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

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

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

Roanoke County's pioneering spirit extends to modern times as seen through the development and use of the County's Geographic Information System (GIS). The County began developing and GIS systems in 1991 and continues to expand and improve processes and applications to this day. In the early 1990's, the County acquired funding through the Capital Improvement Program (CIP) to develop its GIS, and in 1995 received a 50/50 grant from the U.S. Corps of Engineers to take aerial photography of Roanoke County over the following year. Roanoke County continues to lead in the area in GIS technology in order to support the needs of both



citizens and businesses. Today, GIS and related technologies help county staff manage new development and changes in infrastructure and natural environment, and the GIS Gallery on the Roanoke County website features a suite of web and mobile-friendly apps for citizen users.

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

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

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

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

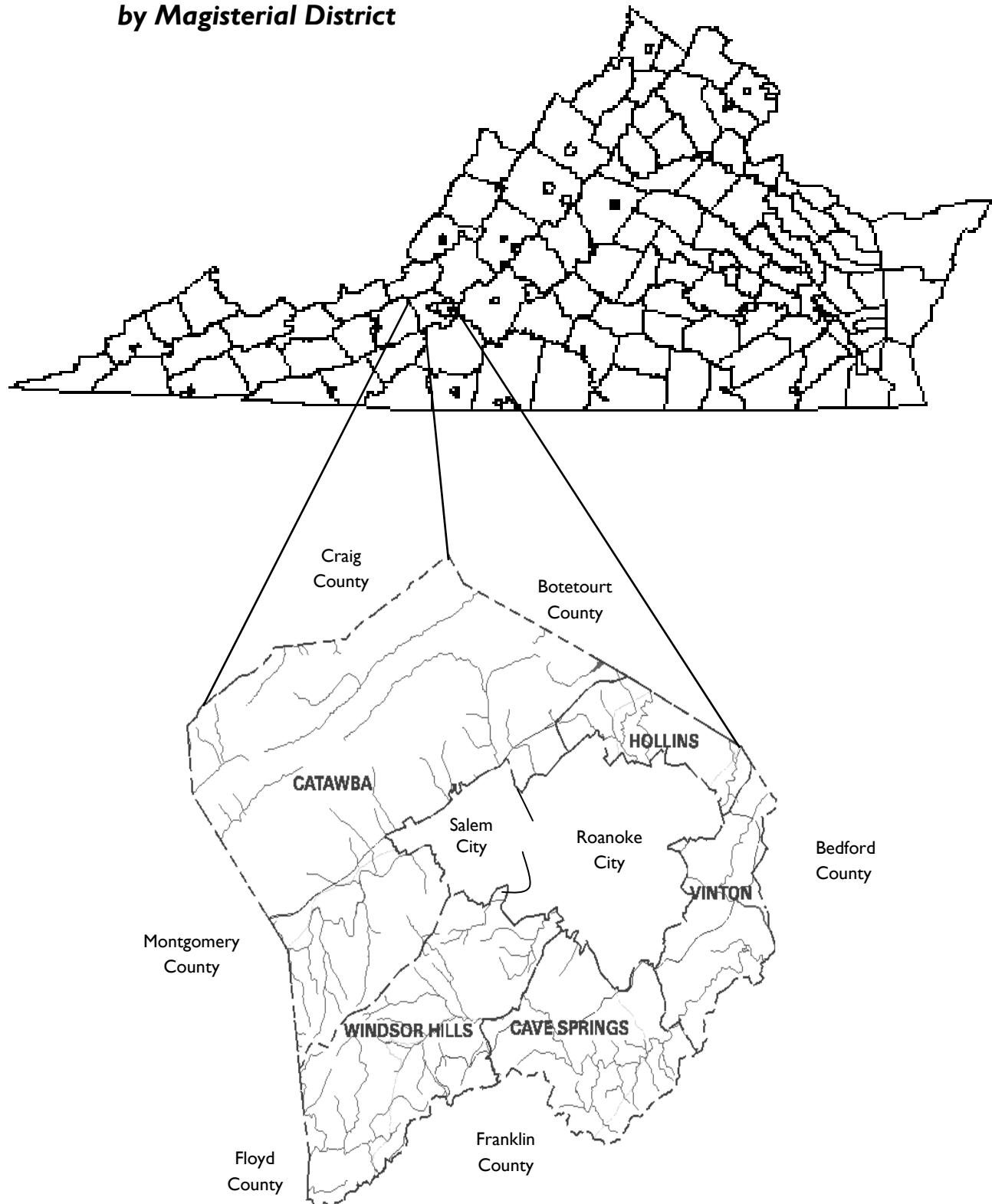
The Western Virginia Regional Jail Authority was formed in June 2005 by the counties of Roanoke, Franklin, and Montgomery and the City of Salem. This regional initiative was undertaken to address overcrowded conditions experienced by each of the partner jurisdictions. The Western Virginia Regional Jail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

In the fall of 2015, the Board of Supervisors approved moving forward with developing a Community Strategic Plan. This plan will engage citizens and community members in conjunction with the Board of Supervisors to develop a five-year plan for Roanoke County that focuses on Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation.

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

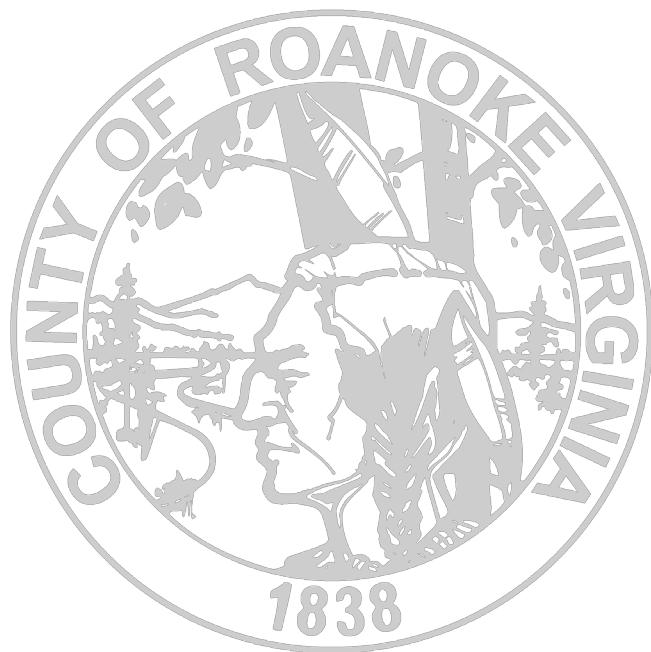


**County of Roanoke, Virginia  
by Magisterial District**





# *County Administrator's Transmittal Letter*





## County of Roanoke

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July 1, 2016

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

On May 24, 2016, the Roanoke County Board of Supervisors adopted the fiscal year 2016-2017 operating budget. The County Administrator's proposed budget was presented to the Board of Supervisors on March 8, 2016. Throughout March, April and May, the Board of Supervisors deliberated the initiatives contained in budget, receiving information through budget work sessions and budget memoranda. Copies of the fiscal year 2016-2017 work session presentations and budget memoranda can be found on the Budget and Management page of the County's website.

The following pages of this section of the budget document provide details on the changes made from the County Administrator's proposed to the Board of Supervisors adopted budget. The County's General Government budget was reduced by \$183,700 to \$183,259,215 from the County Administrator's proposed budget with details of changes provided on the following pages. The Board of Supervisors approved budget also reflects a reduction in the Machinery and Tools Tax rate from \$2.95 to \$2.90 per \$100 of assessed value.

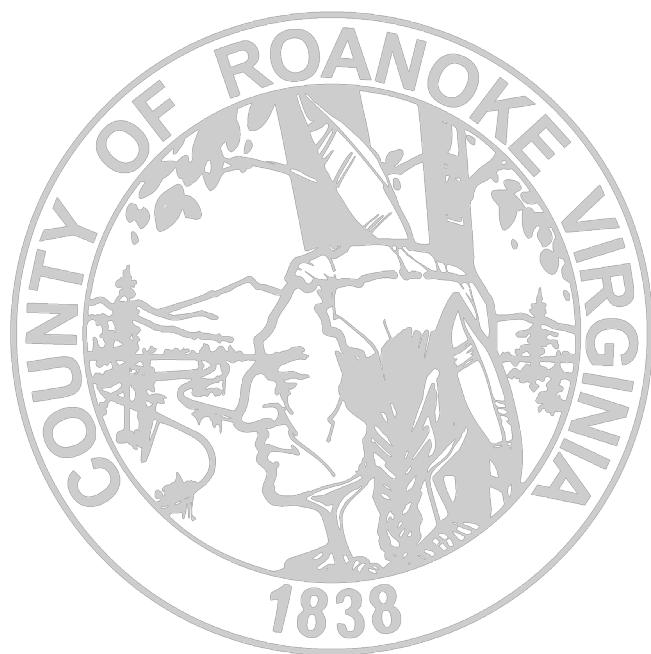
Information reflecting changes from the Board of Supervisors approved fiscal year 2015-2016 to 2016-2017 budgets, tax rate information related to County services provided, and a summary of approved position changes is also provided.

As part of this section of the budget document, the County Administrator's March 8, 2016 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities and initiatives included in the operating budget. The remainder of the budget document has been updated to reflect the fiscal year 2017-2026 adopted by the Board of Supervisors on May 24, 2016.

The entire fiscal year 2016-2017 budget document can be found at:  
<http://www.roanokecountyva.gov/index.aspx?nid=80>.

Sincerely,

Christopher R. Bever  
Director, Roanoke County Office of Management and Budget.





**Board of Supervisors' Changes to County Administrator's FY 2016-2017 Proposed Budget  
General Government Only**

GG	(General Government)				
Budget					Surplus/ (Deficit)
Adj. #	Budget Item	Revenue	Expenditure		
	<b>County Administrator's Proposed General Government Budget 3.8.16</b>	<b>\$183,442,915</b>	<b>\$183,442,915</b>	<b>\$0</b>	

**Board of Supervisors Approved Budget Adjustments (4.12.16)**

GG 1	Machinery and Tools Tax Reduction (\$2.95 to \$2.90/\$100 A.V.)	\$ (42,500)	\$ -	\$ -	\$ (42,500)
GG 2	Eliminate New Commissioner of Revenue Tax Clerk Position	\$ (39,296)	\$ (39,296)	\$ -	\$ (42,500)
GG 3	Eliminate New Treasurer Tax Clerk Position	\$ (39,296)	\$ (39,296)	\$ -	\$ (42,500)
GG 4	Eliminate New Fire Inspector Position	\$ (62,608)	\$ (55,216)	\$ -	\$ (49,892)
GG 5	Increase RVTB Contribution based on final RVTB Budget (4.26.216 Board item approving RVTB Budget)	\$ -	\$ 864	\$ -	\$ (50,756)
GG 6	Reduce Transfer to Roanoke County Public Schools based on decrease in Machinery and Tools Tax (Revenue Sharing Formula)	\$ -	\$ (18,103)	\$ -	\$ (32,653)
GG 7	Reduce Contribution to Fund Balance (maintains over 11% contribution to fund balance)	\$ -	\$ (32,653)	\$ -	\$ -
<b>Total, Revised Budget with Adjustments as of 4.12.16</b>		<b>\$ 183,259,215</b>	<b>\$ 183,259,215</b>	<b>\$ -</b>	

**Board of Supervisors Approved Budget Adjustments (4.26.16)**

GG 8	Reduce General Fund Transfer supporting Capital Improvement Program (reduction to VDOT Revenue Sharing project)	\$ -	\$ (325,000)	\$ -	\$ (325,000)
GG 9	Add Broadband operating costs (part of outside agency - contractual/partnership contributions)	\$ -	\$ 325,000	\$ -	\$ -
<b>Total, Revised Budget with Adjustments as of 4.26.16</b>		<b>\$ 183,259,215</b>	<b>\$ 183,259,215</b>	<b>\$ -</b>	

**Board of Supervisors Approved Budget Adjustments (5.10.16)**

GG 11	Reduce non-contractual outside agency funding as detailed in Budget Memorandum #17	\$ -	\$ (45,300)	\$ -	\$ 45,300
GG 12	Increase Library funding for six additional hours at the Mt. Pleasant Branch Library	\$ -	\$ 10,000	\$ -	\$ 35,300
GG 13	Increase contribution to fund balance	\$ -	\$ 35,300	\$ -	\$ -
<b>Total, Revised Budget with Adjustments as of 5.10.16</b>		<b>\$ 183,259,215</b>	<b>\$ 183,259,215</b>	<b>\$ -</b>	



**Board of Supervisors' Changes to County Administrator's FY 2016-2017 Proposed Budget  
All Funds Budget**

AF	(All Funds)	
Budget		
Adj. #	Budget Item	Expenditure
<b>All Funds Proposed Budget</b>		\$ <b>409,261,937</b>
AF 1	All General Government adjustments on previous page	(183,700)
AF 2	Reduction to Capital Fund (reduction to VDOT revenue sharing)	(325,000)
AF 3	Reduction in Schools Operating Fund (tax rate reduction)	(18,103)
<b>Total, Revised All Funds Budget</b>		\$ <b>408,735,134</b>



**Schedule of Sources and Uses of Funds**  
**Adopted FY 2016-2017 General Government Budget**

<b>FY 2016-2017 Revenue Sources</b>	<b>Notes</b>	<b>Increase/(Decrease) Over FY 2016</b>	<b>Total</b>
<b>Revenue Adjustments</b>			<b>\$ 178,780,751</b>
Real Estate	1.46% assessment growth in calendar year (CY) 2015; 1.5% projected CY 2016	1,515,106	
Personal Property	3.5% projected growth	1,041,002	
Other Property	Budget adjustment of Penalties and Interest revenue	142,600	
Sales	1.5% projected growth	152,000	
Communications	4.5% decrease compared to FY 2016	(179,000)	
Consumer Utility	2.3% projected growth	88,000	
Business License	0.7% projected growth	47,900	
Motor Vehicle License Tax	1.5% projected growth	33,300	
Recordation and Conveyance	11.6% projected growth	145,600	
Hotel/Motel	11.9% projected growth; subject to economic development incentives	125,890	
Meals	7.1% projected growth; subject to economic development incentives	290,900	
Permits, Fees & Licenses	Decrease in building permit collections is projected	(50,560)	
Fines and Forfeitures	Reflects current year budget adjustment of (\$105,000) and current trend	(106,500)	
Use of Money and Property	\$115,000 of increase due to lower rental income from Department of Social Services building	140,000	
Charges for Services	4.3% projected growth; primarily in Ambulance Fees	121,000	
Miscellaneous Revenue	Increase in Social Services reimbursements from the City of Salem	27,714	
Recovered Costs	Reduction in VWRJA per diem	(35,000)	
Intergovernmental	\$800,000 reimbursement for adoption/foster care (equivalent expenditure)	989,591	
Beginning Balance	Carryover funds from FY 15-16 applied toward Fund Balance	(11,079) \$ 4,478,464	
			<b>\$ 183,259,215</b>

**Adopted FY 2016-2017 General Government Budget**



FY 2016-2017 Expenditures	Notes	Increase/(Decrease) Over FY 2016	Total
<b>FY 2015-2016 Adopted Expenditure Budget</b>			
<u>Base Personnel and Benefit Adjustments</u>			\$ 178,780,751
2% Salary Adjustment	2% cost-of-living increase; includes full-time and part-time County's share of health insurance increase for FY 2017	1,055,785	
Health Insurance		434,461	
Flexible Leave Payout	To adjust budget to reflect projected expenditures	120,000	
Other Benefit Adjustments	Retiree Health, Line of Duty, and GASB 45 increases	76,140	
Termination/Separation Pay	To adjust budget to reflect projected expenditures	50,000	\$ 1,736,386
<u>Departmental Adjustments</u>			
New Full-Time Positions		85,583	
Social Services - Assistant Director	\$39,591 offsetting revenue from State and City of Salem		
Social Services - Family Support Specialist	\$27,714 offsetting revenue from State and City of Salem	46,687	
Social Services	Increased adoption and foster care costs; 100% reimbursable by State	800,000	
Contributions to Outside Agencies	Roanoke Valley Broadband Authority (RVBA) operating costs	325,000	
Fire and Rescue/Police/Sheriff	Continuation of skill-based pay initiative begun in FY 2016	251,000	
Community Development	Moved \$200,000 back from Transfer to Capital for drainage maintenance operations	200,000	
General Operating Adjustments	General operational increases related to maintaining current service delivery	222,642	
Library	Completion of reorganization of library staff that started in FY 2016	150,000	
General Services	Operating costs from movement of DSS building into General Fund (offset by building revenue)	115,000	
Multiple Departments - Utilities	\$37,912 utility costs; \$12,000 street light costs	49,912	
General Services	Increased funding to cover structural deficit in contracted repairs	55,300	
Contributions to Outside	\$57,953 increase related to Convention and Visitors' Bureau	57,953	



FY 2016-2017 Expenditures	Notes	Increase/(Decrease) Over FY 2016	Total
Police	Increased contribution to the Regional Center for Animal Care and Protection per contract	64,000	
Contributions to Outside Agencies	All other increases for outside agency funding associated with dues, memberships, and contractual agreements	21,222	
County Attorney	Provide full funding for County's Legislative Liaison	35,000	
Community Development	Leachate discharge funding (associated with CIP)	30,000	
General Services	Costs associated with additional maintenance and cleaning for Vinton Library	27,000	
Sheriff	\$26,000 for operating costs related to courthouse security upgrades (associated with CIP)	26,000	
General District Court	Pay supplement for General District Court	25,500	
Contributions to Outside Agencies	\$25,000 increase related to Virginia Western Community College Access Program	25,000	
Juvenile and Domestic Relations Multiple Departments - Postage	Pay supplement for Juvenile and Domestic Relations Court	18,000	
Elections	Increased postage costs	18,000	
Fire and Rescue, Police, Sheriff	Increased funding for 2016 presidential election	17,000	
Library	Increase in academy fees at Criminal Justice Academy	11,642	
	Add six hours per week at Mt. Pleasant branch library	10,000	\$ 2,687,441
<u>Transfer Adjustments</u>			
Capital	Increase due to CIP, heavy equipment, vehicle replacement, new economic development incentives, and decreased contribution from Future Debt Service Fund	1,874,712	
Debt Service	Decrease in debt service transfer based on Debt Fund model	(1,624,627)	
Schools	Increase based on Schools revenue sharing formula	1,024,669	
Internal Services	Increased funding for Workers' Compensation claims to better reflect actual costs	150,000	
CommIT	Increase transfer based on structural deficits related to software and maintenance contracts	138,611	
Other	Vinton Gain Sharing decreases by \$16,500, Addition to Fund Balance increases \$38,721, Public Works Fund decreases \$258	21,963	\$ 1,595,328

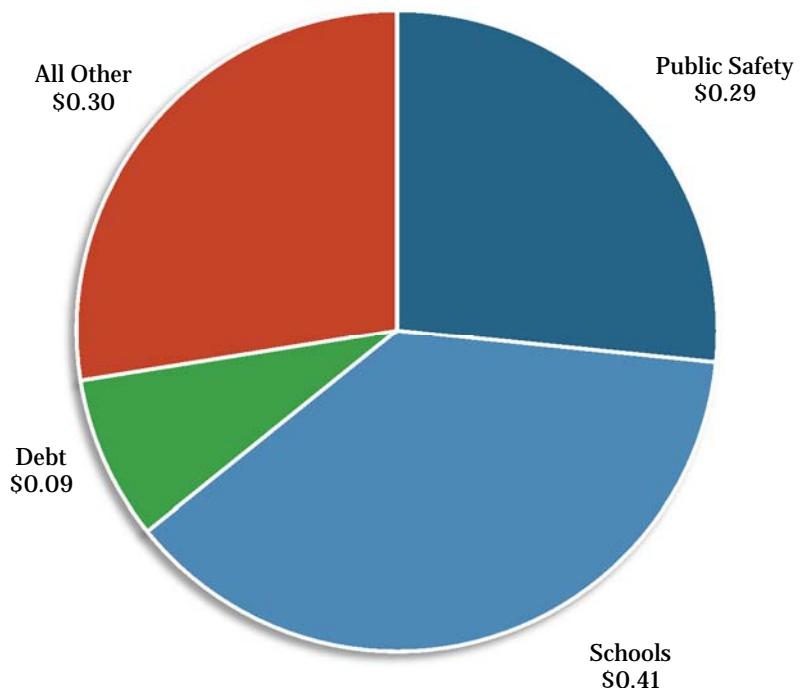


FY 2016-2017 Expenditures	Notes	Increase/(Decrease) Over FY 2016	Total
<b>Expenditure Reductions</b>			
Attrition/Pay Adjustments	Accounts for all salary/benefits changes from prior year base; county turnover at 10% annually	(\$640,904)	
Social Services	Reduced rent payment to DSS building due to DSS building being included in General Fund	(\$356,689)	
General Services, Library, Fire and Rescue and Economic Development	Energy Management lease cost reduction Adjusted economic development incentives based on projected expenditure	(\$132,570)	
Incentive Salary Lapse	Increased Salary Lapse to (\$1,050,000) for FY 2017	(\$98,000)	
Contributions to Outside Agencies	Reduction in funding to non-contractual Outside Agencies including eliminating funding for the Virginia Amateur Sports' Commonwealth Games, which relocated to Lynchburg	(\$65,300)	
Court Service Unit	Budget adjustment to reflect decreased per diem costs associated with the Roanoke Valley Juvenile Detention Center	(\$50,000)	
Fuel Commonwealth Attorney	Reduction in non-Public Safety departments only based on projected fuel costs Reduction in annual software contract; FY 2016 expenditure purchased 5 year contract	(\$38,061) (\$32,500)	
Deputy Clerk to BOS	Full-time position eliminated (to be covered with part-time); net \$10,000 savings	(\$10,000)	
			\$ <u>(\$1,540,691)</u>
			\$ <u>183,259,215</u>

**Adopted FY 2016-2017 General Government Expenditure Budget**



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

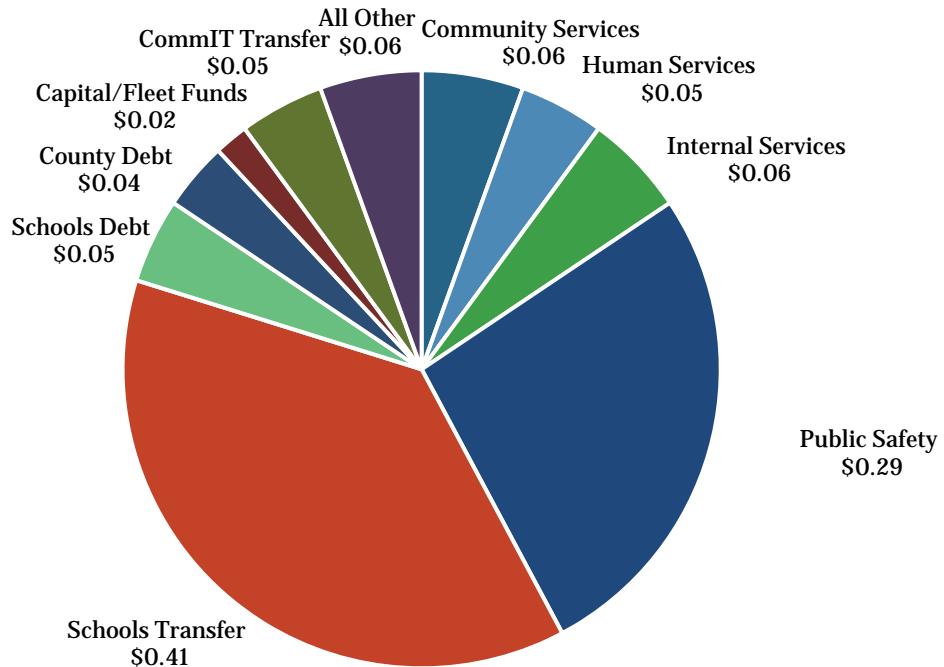


Area	FY 2016-2017 Adopted Budget	Portion of \$1.09 That Supports Area
Public Safety	\$ 48,497,995	\$ 0.29
*Schools	68,738,376	\$ 0.41
Debt	14,897,786	\$ 0.09
All Other	51,125,058	\$ 0.30
<b>Total</b>	<b>\$ 183,259,215</b>	<b>\$ 1.09</b>

\*Includes Schools Children's Services Act (CSA) contribution



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



Area	FY 2016-2017 Adopted Budget	Portion of \$1.09 That Supports Area
Community Services	\$10,628,464	\$ 0.06
Human Services	9,218,127	0.05
Internal Services	9,968,652	0.06
Public Safety	48,497,995	0.29
Schools Transfer (incl. CSA)	68,738,376	0.41
Schools Debt	8,085,368	0.05
County Debt	6,812,418	0.04
Capital/Fleet Funds	3,092,813	0.02
CommIT Transfer	7,764,270	0.05
All Other*	10,452,732	0.06
<b>Total</b>	<b>\$ 183,259,215</b>	<b>\$ 1.09</b>

\* All Other includes Transfer to CSA-County (\$1.0 million); Transfer to Public Works (\$0.2 million); Transfer to Internal Services (\$1.7 million); Employee Benefits (\$2.1 million); Contributions (\$2.0 million); Judicial Administration (\$0.8 million); Public Health (\$0.5 million); Addition to Fund Balance & Board Contingency (\$0.6 million); Miscellaneous (\$1.5 million); VA Cooperative Extension (\$0.1 million)



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

### Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2016 described below.

FY 2016 Mid-Year Adjustments			
Position	Position Cost	Revenue Offset	General Fund Impact
South County Librarian	46,980	-	46,980
Civil Engineer	64,785	-	64,785
Motor Equipment Operator	41,616	-	41,616
Remove Principal Dev. Engineer	(94,120)	-	(94,120)
Legal Secretary	43,889	14,981	28,908
Facilities Supervisor	60,064	-	60,064
Facility and Capital Projects Specialist	48,341	-	48,341
Remove Building Maintenance Technician	(44,967)	-	(44,967)
<b>Total</b>	<b>166,588</b>	<b>14,981</b>	<b>151,607</b>

Additional changes to the Authorized position count include removing the Internal Auditor from County Administration and establishing its own department.

FY 2017 adjustments are described on the following page.



FY 2017 Adjustments			
Position	Position Cost	Revenue Offset	General Fund Impact
FSS-Resource Recruitment and Community Outreach	46,387	23,194	23,193
Assistant Director-Benefit Programs	85,583	42,792	42,791
Heavy Truck Mechanic (Fleet Fund)	60,003	60,003	-
Remove Deputy Clerk to BOS (net)	(10,000)	-	(10,000)
<b>Total</b>	<b>181,973</b>	<b>125,989</b>	<b>55,984</b>

Position Descriptions FY 2017		
Position Description	Position Justification	Benefit to the County
<b>Resource Recruitment and Community Outreach:</b> Recruits new families and individuals into the foster care system	The number of children in the foster care system exceed the number of available homes in the County. Dedicated outreach staff will increase the number children placed in foster homes, which is more desirable and cost effective than placing children out of the County. Half of the cost of this position will be covered by increased inter-governmental revenue.	Increases the County's placement of foster children into home settings
<b>Assistant Director-Benefit Programs:</b> Responsible for all Benefit Programs in the Department of Social Services	Health Care Reform and eligibility modernization have increased mandated accountability requirements. An additional position will assume responsibility for all Benefit Programs, allowing the level of support needed by the benefits management team. Half of the cost of this position will be covered by increased inter-governmental revenue.	Increases the County's ability to comply with federal and state regulations while maintaining service delivery levels
<b>Heavy Truck Mechanic:</b> Specializes in heavy truck and heavy equipment repair	Addition of this position will help to maintain the desired ratio of staff to fleet vehicles. This position is funded through increased revenues and has no impact to the General Fund.	Reduces vehicle and equipment service times
<b>Deputy Clerk to BOS:</b> Assists Chief Deputy Clerk to BOS	Full-time position was removed and replaced with part-time staff. Net impact on the General Fund is a savings of \$10,000.	Lower overall personnel costs while continuing the same level of service delivery

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



*Please note: Page numbers in the original transmittal letter below reference the Proposed Fiscal Year 2016-2017 Budget Document.*

March 8, 2016

Chairman Peters and Members of the Board of Supervisors:

I am pleased to present for your consideration my proposed operating budget for fiscal year 2016-2017. Included in this document is information on my proposed fiscal years 2017-2026 Capital Improvement Program, which was presented to you on January 26, 2016.

This budget proposal is largely a maintenance of effort budget. The budget maintains service delivery at fiscal year 2016 levels while making a few targeted investments to enhance efficiency in the areas of social services, fire inspections, and delinquent tax collections. These enhancements are all either partially or fully offset by new revenues, limiting the impact on the County's General Fund.

Continuing the process that started last fiscal year, this budget proposal was developed in conjunction with County staff who were organized into functional teams. Each of these teams was charged with identifying goals and budget issues related to the efficient and effective delivery of services. This process continues the strategy of reviewing the budget from an organizational, rather than a departmental perspective. A summary of the work completed by the functional teams can be found on pages 55-66.

Beginning in the fall of 2015 and continuing through this budget proposal, a series of work sessions were held with the Board of Supervisors to discuss issues that are presented in this budget proposal. Work session conversations on matters related to fleet replacement, revenue estimates, the Children's Services Act, real estate assessments, and other service delivery matters helped build the foundation for this budget proposal.

The proposed budget observes strong financial planning practices, as it considers not only how we afford services now, but how we afford those services in the future. This is especially important as we review the Total Compensation package for our employees, capital infrastructure funding including our vehicles and heavy equipment, and our investment in our outstanding public education system.

Our budget document has been updated to present information in a clear and concise manner, and details on all budget changes can be found throughout the budget document.

### **Tax Rate and Revenues**

The fiscal year 2017 proposed budget includes no tax rate increases, maintaining prior year tax rates at \$1.09 per \$100 of real estate assessed value and \$3.50/\$2.95 per \$100 of personal property assessed value. There are no major fee changes proposed in the budget with the exception of new fees associated with fire inspection services. Details on the Fire Inspector position can be found in the Public Safety Services section.



As a supplement to this transmittal letter, and per the request of the Board of Supervisors during the fiscal year 2017 budget development work sessions, I have included a breakdown of the \$1.09 tax rate related to the services provided by the County to its citizens. This information is included on pages 18-19. Additionally, a summary of the changes in revenue and the amount of revenue available to maintain current County service delivery and continue investments in capital infrastructure and fleet replacement can be found on page 279-312.

Our primary revenue source, real estate taxes, continues to see modest growth. For fiscal year 2017, the budget assumes 1.46% growth in the real estate tax base in calendar year 2016, with 0.84% growth in the value of the existing tax base and 0.62% growth in the base attributable to new construction. This very modest rate of growth challenges our ability to deliver services at their current levels and maintain competitive, fair compensation for our employees. Working diligently to grow the commercial portion of the tax base while proactively working to reduce the rate of operational increases is critical to a sustainable fiscal future.

### **Maintaining and Attracting a High-Performing Workforce**

Employees of Roanoke County are the most important asset in delivering high quality services to our citizens. The ability to recruit, retain, develop, and reward staff for performance is integral to quality service delivery. However, due to the significant percentage of total expenditures associated with employee compensation, it is important as an organization to review employee Total Compensation and achieve an optimal balance between employee salaries and employee benefits. Our organization must look at the long-term fiscal impacts of choices made regarding employee salaries and benefits and weigh those against other service delivery needs. Additionally, we must look at our benefits package in terms of our current workforce. As of July 2015, almost 10% of our workforce was already eligible for full retirement. Approximately 42% of our Assistant Directors and above are retirement eligible. Succession planning is critical in maintaining the high quality services our citizens have come to expect, and Total Compensation is a key component of that planning.

The fiscal year 2017 budget proposal begins to address the balance between salaries and benefits, though further discussion on this issue with County employees will take place during the coming fiscal year. Employee work groups will be created to discuss the appropriate balance between employee compensation and benefits which yields a competitive Total Compensation package.

The proposed budget includes a modest 2.0% pay adjustment for all County staff. While this adjustment will provide additional take home pay for employees, inflation is projected in the range of 1.6% to 2.3% in 2016, likely offsetting the benefits of the pay adjustment. The fiscal year 2017 proposed budget adjusts several employee benefits including limiting the cashing of flexible leave to 40 hours per year. This change avoids fiscal year 2017 costs of approximately \$180,000 and reduces the annual expense of the program to \$320,000. While this benefit is popular with our employees and helps alleviate some of our long-term liabilities associated with flexible leave, the annual cost of the program must be weighed against other benefits cost increases such as those associated with health insurance premiums.

Health insurance claims for employees are expected to rise by 11.8% for County employees and retirees participating in the health insurance plan. Increased costs will be shared between the County government and the employee with employees contributing the same percentage of



payment for health insurance as was provided in fiscal year 2015-2016. The County portion of health insurance premiums is an approximately \$430,000 increase from the prior fiscal year.<sup>1</sup> Annual increases of this amount are not sustainable in maintaining the long-term fiscal health of the County, so as previously noted, a review of the County/employee cost sharing arrangement, plan structure, plan benefits, and other benefits will be addressed as part of a Total Compensation employee discussion to be held in the coming months.

The fiscal year 2017 budget includes a \$39,805 increase in health insurance premiums paid on behalf of retirees by the County. The increase in health insurance premiums will be shared between the County and retiree in the same manner as with County employees.

In fiscal year 2016, it is projected that retiree health insurance claims will exceed premiums paid by the retiree and County by over \$450,000, which necessitates a closer look at this benefit during fiscal year 2017. In order to ensure our future cost obligations can be managed, it is necessary that we make some adjustments to current benefits. Proposed benefits changes include eliminating the wellness credit for retirees, eliminating coverage for spouses after the employee ages off the plan at age 65, and eliminating the retiree health insurance benefits for all new employees hired after July 1, 2016.

Virginia Retirement System (VRS) costs increase from 12.6% to 12.79% of employee's salaries in fiscal year 2017. This increase has a minimal impact on the fiscal year 2017 budget, and it is expected that rates will stay the same for fiscal year 2018. However, in fiscal year 2019, rates are anticipated to increase at least 1.1% as the County completes the phase-in of the required employer share of VRS contributions. This increase will have an impact of at least \$500,000 in fiscal year 2019. While this is not a budget issue for fiscal year 2017, it demonstrates how effective action taken to constrain future benefit costs is critically important to long term affordability.

The fiscal year 2017 proposed budget also continues the County's investment in transitioning to a pay- for-performance system, and continues skill-based pay for our Police Department, Fire Department, and Sheriff's Office employees.

As we look at employee benefits moving forward, it is important to view salary and benefits as part of a Total Compensation package to retain and recruit a high-performing workforce. This budget continues to offer our employees a competitive Total Compensation package while setting the stage for a larger discussion about choices we need to make regarding salary and benefits.

### **Roanoke County Public Schools (RCPS) Transfer**

As of March 8, 2016, the School Board has not adopted its fiscal year 2017 budget. The budget is anticipated to be adopted by the School Board on March 24, 2016 and will be presented to the Board of Supervisors as is required by State law.

The County Administrator's operating budget proposal funds RCPS at the level determined by the previously agreed to funding formula. Based on the formula, RCPS will receive \$67.9 million, or \$1.1 million more than fiscal year 2016. In addition, the County will transfer \$8.1 million from the General Fund to the Debt Fund to support RCPS debt service payments, and transfer \$0.9 million on behalf of RCPS for costs associated with the Children's Services Act (CSA).

<sup>1</sup> Proposed FY 2017 health insurance rates for employees and retirees can be found on pages 307-310.



Our public schools are one of our most important community assets. Quality schools are critical to our continued efforts toward growth and economic prosperity. We succeed as a community when our schools are recognized on a state and national level as outstanding educational institutions. To maintain this important investment, we must partner with RCPS to identify service level needs. We must also continually assess the sufficiency of our revenue sharing model to ensure appropriate funding support for our schools. County staff will engage school staff in an effort to review this model during fiscal year 2017 to determine its effectiveness in delivering a world-class K-12 educational system.

Related to the County/RCPS revenue sharing model, we also must work with RCPS to determine its future building program funded through the Capital Improvement Program. With the recently released demographics study and the impending schools facilities assessment study, it is incumbent on both the County and RCPS to review the long term capital needs of RCPS. The RCPS building program currently assumes \$70.0 million in debt funding for capital needs from fiscal years 2018-2026. We must review that level of investment based on recent enrollment projections and soon to be identified facility needs.

### **Service Delivery and Service Improvements<sup>2</sup>**

The primary focus of the fiscal year 2017 budget in regards to service delivery is to maintain our current levels of service, continue to address long standing structural deficits related to operating budgets, and make targeted improvements to service delivery where improvement is required. To the extent possible, the expense of any new position recommended in the proposed operating budget is coupled with an off-setting revenue to keep the impact to the General Fund minimal. A summary of significant expenditure and/or service changes in the fiscal year 2017 budget is included below, organized by functional team.

#### Public Safety Services

This budget recommendation includes an additional \$800,000 in Department of Social Services (DSS) revenues and expenditures that are State and federal “pass-through” funds. “Pass-through” funds are non-local monies received by the County for a specific purpose.

Two new positions are proposed for DSS, a Foster Care Specialist and an Assistant Director. Both of these positions have revenue offsets from the Commonwealth of Virginia and the City of Salem totaling 50% of position costs. The foster care position would recruit, screen, train, and approve perspective parents to become foster, adoptive, or respite families for children in foster care. Placing a child in treatment foster care is on average over eight times as expensive as traditional foster care. By placing more children in traditional foster homes licensed by DSS instead of private treatment foster homes, the County expects to see significant cost savings. The Assistant Director position would assume responsibility for all DSS benefit programs. Although caseloads for benefit programs appear to be stabilizing, Health Care Reform and eligibility modernization continue to impact the ability of the department to manage the workload of benefit programs. These demands are expected to increase in the upcoming months and years and will continue to require significant supervisory attention.

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<sup>2</sup> As part of this section, several new positions are referenced. A summary of those new positions – along with calculation of off-setting revenues where applicable – can be found on pages 20-22.



The proposed operating budget includes the addition of one Fire Inspector position. Costs of the new position are offset by new fees and an assumed contribution from the Town of Vinton. Demand for business fire inspection services and the need for enhanced efforts in reviewing the safety of hotels, motels, and apartment buildings warrant the additional staffing. The Fire Marshal's office inspects all facilities deemed high-risk occupancy to ensure the safety of citizens and visitors to the County.

#### Human Services

Funding is included in fiscal year 2017 to complete the Library reorganization process that started in fiscal year 2016. This reorganization was necessary to address management and leadership voids that resulted from the expansion of the overall library system. As part of the fiscal year 2016 reorganization process, a new position – South County Librarian – was added providing the library with an appropriate level of leadership. Additional funding is included for reclassifications of several staff positions. Reclassification is warranted due to the expanded responsibilities and performance expectations of library staff. Funding has been added to the Elections Office to provide for additional poll workers and related expenses necessary for conducting a Presidential election.

#### Community Services

For our Community Services functional team, there are no positions proposed and no changes to service delivery levels. The only significant change in this area is in the Community Development Department, where \$200,000 that was budgeted in the Capital Fund last year for stormwater management was shifted back to the operating budget. It was determined those expenditures were more closely associated with the on-going maintenance of storm water infrastructure, rather than the construction of storm water infrastructure. This expenditure increase has a corresponding decrease of \$200,000 in the General Fund transfer to the Capital Improvement Program, resulting in no impact to the General Fund.

#### Internal Services

The fiscal year 2017 proposed budget for the Internal Services functional team includes two new positions which are 100% offset with new revenues. New Tax Clerk positions for both the Treasurer and the Commissioner of Revenue will assist the County with recovery of uncollected taxes – which were 3.29% of all taxes in 2015. These positions help ensure the equitable treatment of all individual and business taxpayers by providing support in collecting delinquent taxes. Additional collection actions are more labor intensive than initial first-year collection actions, necessitating these two new positions. Each position is assumed to pay for itself with additional delinquent tax collections.

The General Services budget includes funding for operational maintenance previously budgeted in the DSS Building Fund. While this adds \$115,000 to the General Services budget, there is no impact to the General Fund as revenues equal to that amount were also transferred from the DSS Building Fund. Included in the General Services budget is part-time funding for janitorial services at the new Vinton Library, as well as operational funding to fix structural budget deficits associated with utilities, cleaning, and facilities maintenance. Also under the General Services department, but accounted for in a separate fund, one new Heavy Truck Mechanic is added to the budget to address the current workload associated with heavy equipment. This position is fully



funded in the Fleet Center Fund, with revenues from County departments and the outside agencies utilizing Fleet Center services, with no impact to the General Fund.

### **Capital Budget**

The proposed fiscal years 2017-2026 Capital Improvement Program was presented for your consideration on January 26, 2016, and we will continue to discuss the projects in the program throughout the budget process. One of the improvements made to the development of the ten-year program was identifying additional operating impacts associated with the completion of capital projects. As such, this budget proposal includes funding directly related to proposed capital projects, including funding for maintenance/cleaning at the new Vinton Library, leachate discharge costs, and courthouse security upgrades. By creating a ten-year program of needed capital infrastructure investments, we will be able to determine the fiscal impact of completed and planned projects, and prioritize those costs as relates to our current service delivery.

The proposed budget includes a General Fund transfer increase of approximately \$337,000 to support our ten-year fleet replacement plan. In October 2015, a work session was held with the Board of Supervisors to discuss the replacement of existing fleet and heavy equipment. At that time, 61 light fleet vehicles were identified to be replaced, and the fiscal year fleet replacement plan had a structural budget deficit of over \$1.0 million. Staff was directed to review the condition of all vehicles scheduled for replacement and concluded that 15 of the 61 vehicles originally targeted for replacement can be deferred until fiscal year 2018 or beyond. Through the deferral of these vehicles, identification of fleet fund balance from prior years, and the additional General Fund transfer, the fiscal year 2017 fleet replacement plan is fully funded.

### **Acknowledgements**

The fiscal year 2017 budget proposal is the culmination of work that began in early fall 2015 with the Board of Supervisor budget work sessions. It included the thoughtful input of our County department directors and constitutional officers who worked collaboratively through our functional teams to identify service delivery priorities. It also involved the work of many other County departmental staff supporting our directors and constitutional officers in making sure budget priorities were articulated and reflected efficient and effective service delivery. I want to specifically acknowledge the work of Rebecca Owens and her staff in the Department of Finance for their support in ensuring we have presented budget information in a clear and concise manner. Lastly, I thank the Office of Management and Budget which has worked collaboratively with departments to ensure that this proposal clearly states our budget priorities as a County.

### **Conclusion**

With the fiscal year 2017 proposed operating budget, and the previously presented fiscal years 2017-2026 Capital Improvement Program, we continue to deliver the high-quality services our community has come to expect while identifying issues that will be critical to our long-term fiscal health. There remains a considerable amount of work to do, especially in the areas of Total Compensation, capital investments, advancing economic development opportunities, and our relationship with Roanoke County Public Schools. I have directed staff to begin discussing these issues so we can proactively address them in the fiscal year 2018 budget proposal.

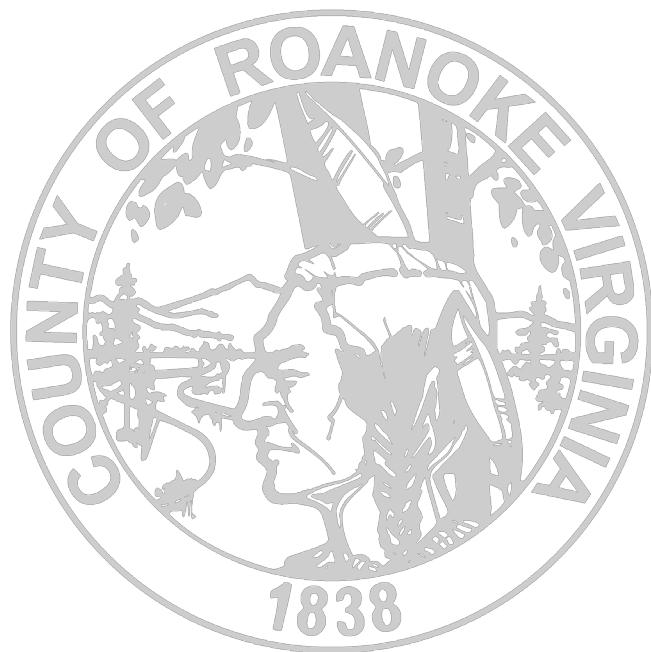


Our community strategic planning process is currently underway and will assist in informing resource allocation and service delivery decisions in the future. The completion of that plan will provide the Board of Supervisors with information on the priorities of our citizens.

Finally, we continue to work towards greater clarity and openness in the development and presentation of our operating and capital budgets. Through budget work sessions designed to inform the Board of Supervisors and the public about the challenges we face as an organization, improved operating and capital budget documents, and providing access to budget information through our County's website, we demonstrate the openness and inclusiveness we value. I look forward to discussing the fiscal year 2017 operating budget proposal in detail and to receiving your direction on the fiscal year 2017 spending plan.

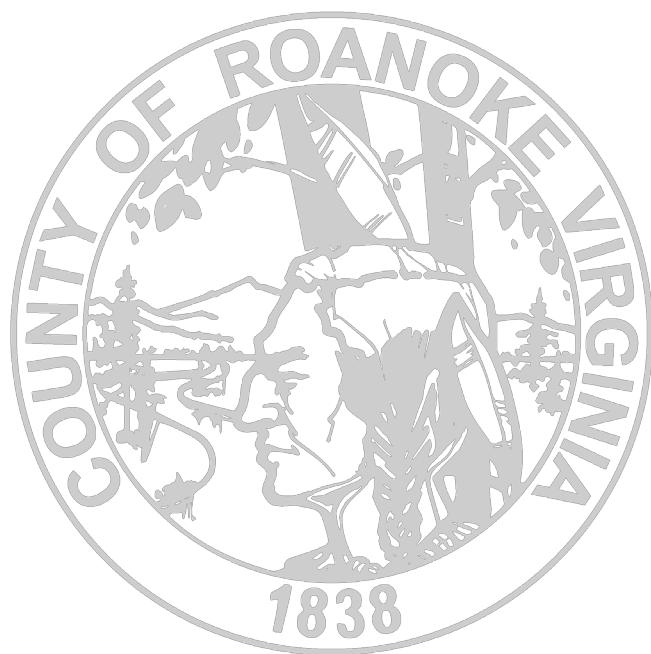
Sincerely,

Thomas C. Gates  
Roanoke County Administrator





# *Understanding the Budget*





## Understanding the Budget

### Introducing Sections of the Annual Fiscal Plan

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

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

Following this section, each remaining section represents a fund that requires annual budget appropriations 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, 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 beginning of each department’s business plan shows the number of regular full-time positions in addition to three years of data: FY 2015 actual data, FY 2016 adopted budget, and FY 2017 proposed budget.

The “**Component Unit Schools**” section contains a brief overview of Roanoke County Public Schools (RCPS). Because the RCPS is still developing the FY 2017 budget, the proposed Annual Fiscal Plan only includes a brief overview of schools operations. The adopted FY 2017 Annual Fiscal Plan will incorporate detailed financial data provided by the RCPS Department of Finance.

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

**“Capital Fund”** - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).<sup>2</sup> This section includes a list of proposed capital projects included within the Capital Improvement Program as well as other capital programs residing in this fund.

**“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

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

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



appropriation of any fund. In addition, any amendment that exceeds one (1) percent of the total revenue shown in the currently adopted budget may not be accomplished without first advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are continued beyond a single fiscal year until completion of applicable projects even when projects extend for more than one fiscal year.

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

- Personnel - this covers employee salaries and benefits
- 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**

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

- *Capital Improvement Program (CIP).* The Capital Improvement Program (CIP) is a County program in which capital investments are identified and funded with the purpose of preserving County assets. The CIP plan is a ten-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. Financial resources used to meet those priority projects funded each fiscal year are accounted for through the Capital Fund. See the Capital Fund section of the Annual Fiscal Plan for more detailed information about the 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 brief overview, see the Component Unit (School Funds) section of this document.
- *Comprehensive Annual Financial Report (CAFR).* This document is the final report on the examination of the County's financial statements at June 30 of each year. An independent auditing firm reviews this report, in accordance with Generally Accepted Auditing Principles.



## **FY2017 Budget Process**

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

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

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

Roanoke County uses an "incremental approach" to prepare its budget. Departments receive a budget target in which to build individual budgets. Departmental Annual Business Plans are a primary building block of a budget and shape the overall activities of each department as well as tie departmental activity to long-range goals. Business plans include a mission statement and identified goals, and may include benchmarks to determine appropriate performance.

If additional funding is requested to extend or enhance service delivery, or to repair structural budget deficits, an Additional Funding Request is submitted to the Office of Management and Budget. Additional Funding Requests define resources needed to accomplish immediate activities or goals in the upcoming fiscal year. These requests, in conjunction with Departmental Business Plans and the Roanoke County Capital Improvement Program (CIP) Plan, help to determine overall resource allocation.

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

Concurrently, the Roanoke County Revenue Team, facilitated by the Office of Management and Budget, develops revenue projections for FY 2017. Revenue projections shape expenditure budgets for the upcoming fiscal year. County Administration works with the Office of Management and Budget to identify resources for both capital and operational budgets.

Once revenue projections are firm, final review of functional team prioritization is conducted by County Administration. Final review of expenditure budgets are conducted and adjustments are made in response to community feedback. Once this process is complete, a balanced budget is drafted and the County Administrator presents a proposed balanced budget to the Board of Supervisors. The budget document provided for Board review includes proposed resource allocation by fund, by department within each fund, by section within each department, and by expenditure category within each section. There are three types of expenditure categories for this purpose: personnel, operating, and capital. Supplementary data is also provided, such as a statistical information and the Proposed Classification and Pay Plan.



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

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

The Code of Virginia requires adoption of a balanced budget by June 30 of each year. The fiscal year begins on July 1. Tax rates for the calendar year are adopted on or before April 15. The fiscal year budget appropriation is adopted by ordinance after a first and second reading by the Board of Supervisors. The Board formally adopted the FY 2017 budget appropriation ordinance on May 24, 2016.

The Roanoke County budget process continues to improve and evolve into a streamlined and informative system. The Office 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 FY 2017 is included in this section of the document.

### **Amending the Annual Fiscal Plan**

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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**

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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 2016-FY 2017

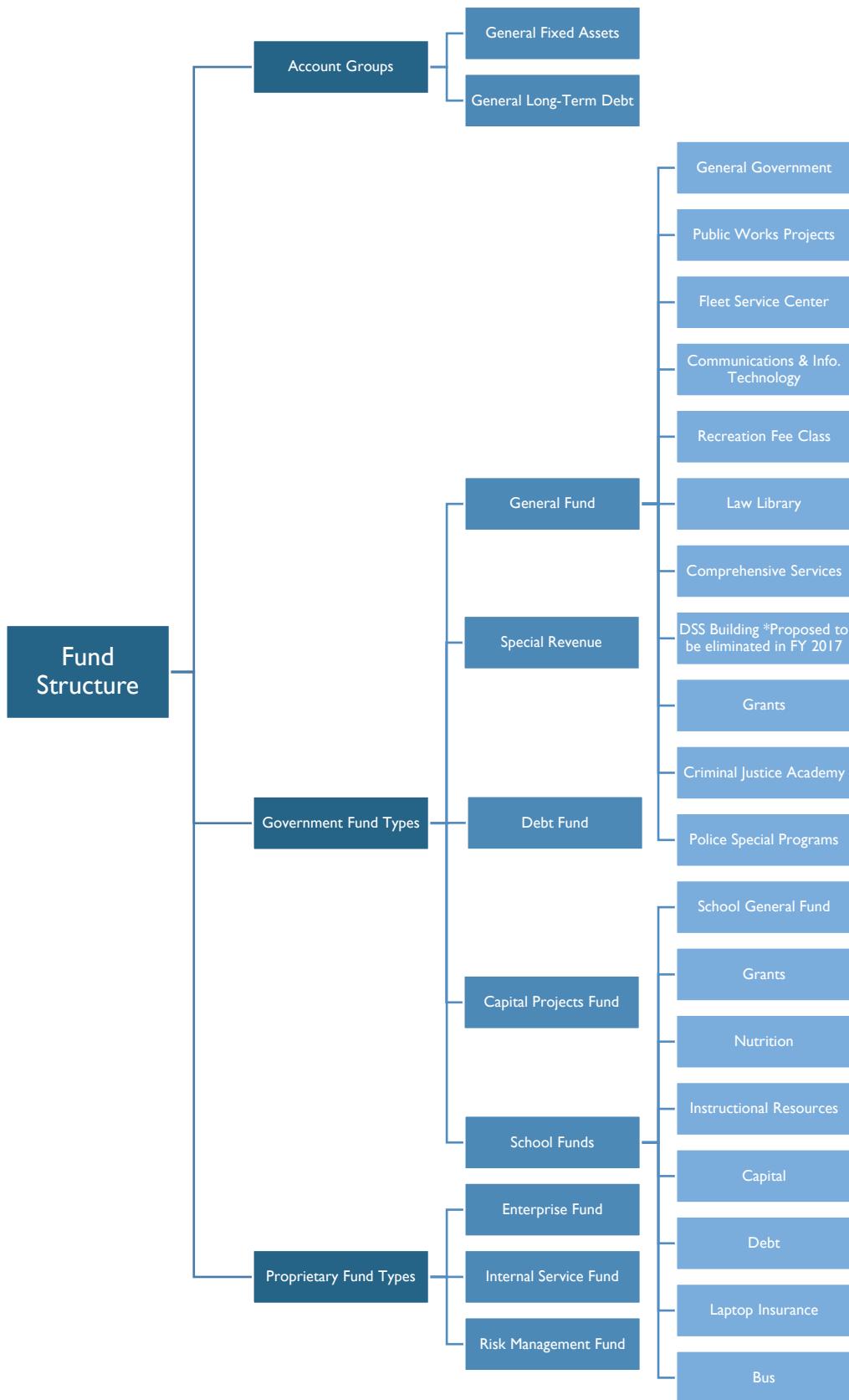
<b>August 2015</b>	<ul style="list-style-type: none"><li>• Requests for re-appropriation of unencumbered operating balances into next fiscal year</li></ul>
<b>September</b>	<ul style="list-style-type: none"><li>• Begin Capital Improvement Program (CIP) process</li></ul>
<b>October</b>	<ul style="list-style-type: none"><li>• Begin Business Planning process</li><li>• Budget Kick-Off: Departments and Schools</li><li>• Departmental Operating Allocations Issued</li><li>• CIP Project Funding Requests due</li><li>• Board of Supervisors FY 2016-2017 Budget Development Work Sessions: Transportation Funding, Fleet Policy, and Stormwater</li></ul>
<b>November</b>	<ul style="list-style-type: none"><li>• Department submissions and Additional Funding Requests due</li><li>• Prepare preliminary revenue estimates</li><li>• Resource Allocation Models due</li><li>• Board of Supervisors FY 2016-2017 CIP Budget Development Work Sessions: Fiscal policy, debt, funding sources, and processes for funding requests</li></ul>
<b>December</b>	<ul style="list-style-type: none"><li>• Continue analysis on revenue projects</li><li>• Initial OMB review of departmental budget submissions &amp; additional funding requests</li><li>• Outside Agency application process open on December 18</li><li>• Briefing to Board of Supervisors on 2016 Reassessment</li></ul>
<b>January 2016</b>	<ul style="list-style-type: none"><li>• Business Plans and Strategic Issues due</li><li>• Functional Budget Team Process Meetings begin</li><li>• County Administrator presents FY 2017-FY 2026 CIP Plan to Board of Supervisors</li><li>• Board of Supervisors FY 2016-2017 Budget Development Work Session: CSA funding</li><li>• Work Session: Joint County Board of Supervisors and School Board</li><li>• Outside Agency Applications due January 15</li><li>• Comparative Statement of Budgeted and Actual Revenues and Expenditures to Board of Supervisors on January 26</li></ul>
<b>February</b>	<ul style="list-style-type: none"><li>• Functional Budget Team Presentations</li><li>• Work Session: FY 2017 Revenues (February 9)</li><li>• FY 2017 Revenues Finalized</li><li>• Board of Supervisors FY 2016-2017 Budget Development Work Session: Workforce and Compensation</li><li>• County Review of Outside Agency Applications complete</li></ul>



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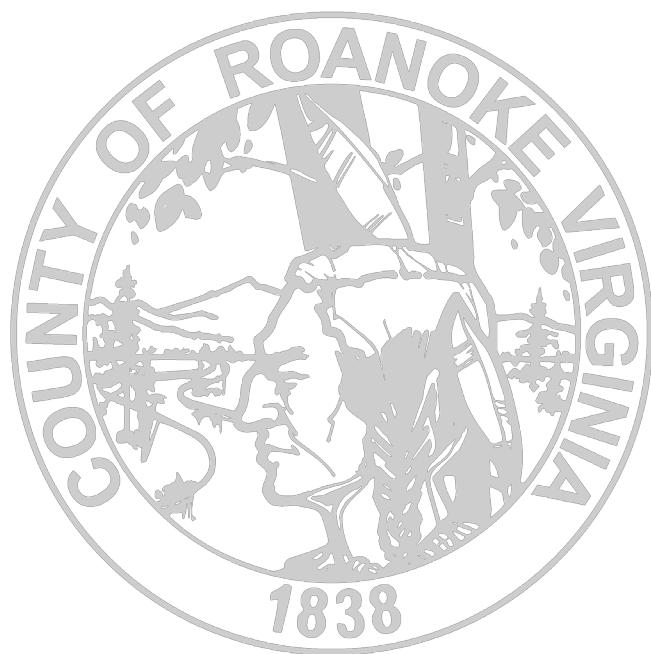
<b>March</b>	<ul style="list-style-type: none"><li>• County Administrator presents FY 2016-2017 Budget to Board of Supervisors (March 8)</li><li>• Work Session: Joint County Board of Supervisors and Roanoke County School Board (March 8)</li><li>• Work Session: Workforce Demographics and Total Compensation related to FY 2016-2017 Operating Budget (March 22)</li><li>• Public Hearing: Maximum Tax Rate (March 22)</li><li>• Maximum Tax Rate Adopted by Board of Supervisors (March 22)</li></ul>
<b>April</b>	<ul style="list-style-type: none"><li>• Public Hearing: FY 2017 Tax Rate Adoption (April 12)</li><li>• Public Hearing: General Comment on FY 2016-2017 Budget (April 12)</li><li>• Resolution to Adopt the FY 2017 Tax Rate (April 12)</li><li>• Board of Supervisors FY 2016-2017 Budget Development Work Session: Review FY 2016-2017 Operating Budget (April 12)</li><li>• Board of Supervisors FY 2016-2017 Budget Development Work Session: Review the proposed FY 2017-2026 CIP and FY 2016-2017 Debt Service Fund (April 26)</li></ul>
<b>May</b>	<ul style="list-style-type: none"><li>• Public Hearing: General comment on FY 2016-2017 Budget (May 10)</li><li>• First reading of Appropriation Ordinance (May 10)</li><li>• Second reading of Appropriation Ordinance/approval of Class Plan (May 24)</li><li>• Board of Supervisors Adopts FY 2016-2017 Budget and FY 2017-FY 2026 CIP (May 24)</li><li>• School Budget Adopted by Board of Supervisors (May 24)</li></ul>

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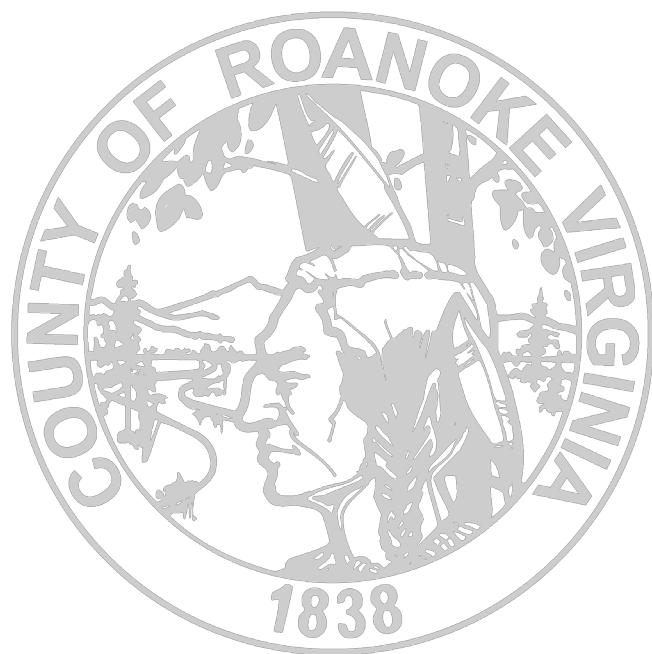


# *Organizational Policies, Plans & Analyses*





# Financial Policies





## Financial Policies

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

Roanoke County has recognized the need to develop financial management policies that reflect longstanding principles and practices that have enabled the County to maintain its sound financial position. This section provides a brief overview of each policy used by Roanoke County, which includes:

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

### **Balanced Budget**

The County's Annual Budget Ordinance will be balanced, adopted and administered in accordance with the Local Government Budget and Fiscal Control Act (N.C.G.S.159-8[a]). This Act states that a budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

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

### **Financial Improvement Policy**

The County's current outstanding lease revenue bonds maintain ratings of AA and Aa3; however, general obligation bonds which were paid in full improved the County's ratings to AA+ and Aa1. The Financial Improvement Policy's objective is to reduce or eliminate short-term borrowing and maintain a strong County bond rating of AA+ or AAA. This 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**

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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 principal<sup>1</sup> divided by the population. The debt policy states that Roanoke County's net debt per capita should not exceed \$2,500. Net debt per capita in FY 2016 is \$1,878 and \$1,749 projected in FY 2017.
- Net Debt to Assessments – This is the outstanding debt principal<sup>1</sup> 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%. Net debt to assessments ratio in FY 2016 is 1.90% and 1.75% projected in FY 2017.
- 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%. Debt to General Fund expenditures ratio in FY 2016 is 7.68% and 6.84% projected in FY 2017.

### **General Fund Unappropriated Balance**

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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**

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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

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<sup>1</sup> This includes debt to be paid from general tax dollars.



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

A Minor County Capital Reserve Fund has been established to fund minor capital projects not normally included in the Capital Improvement Program 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**

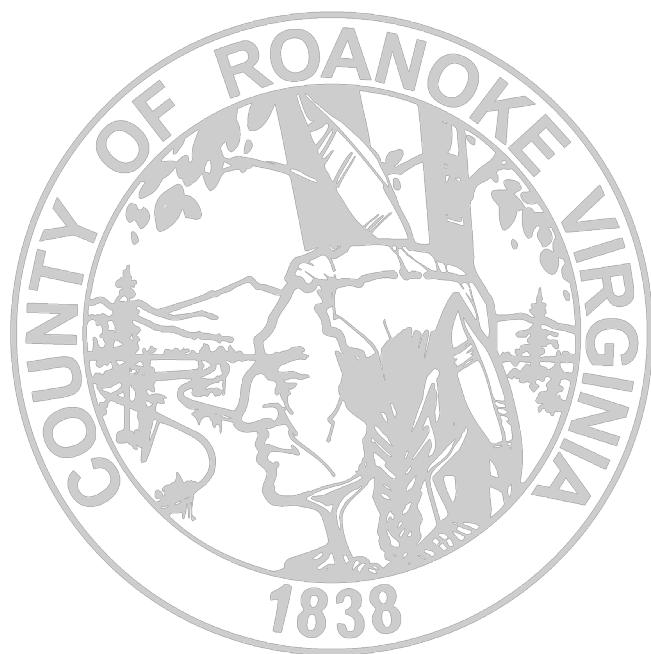
Roanoke County, where possible, institutes user fees and charges for providing specialized programs and services. Established rates recover operational costs, indirect costs, and capital or debt service costs. The County will regularly review user fee charges and related expenditures to determine if 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.

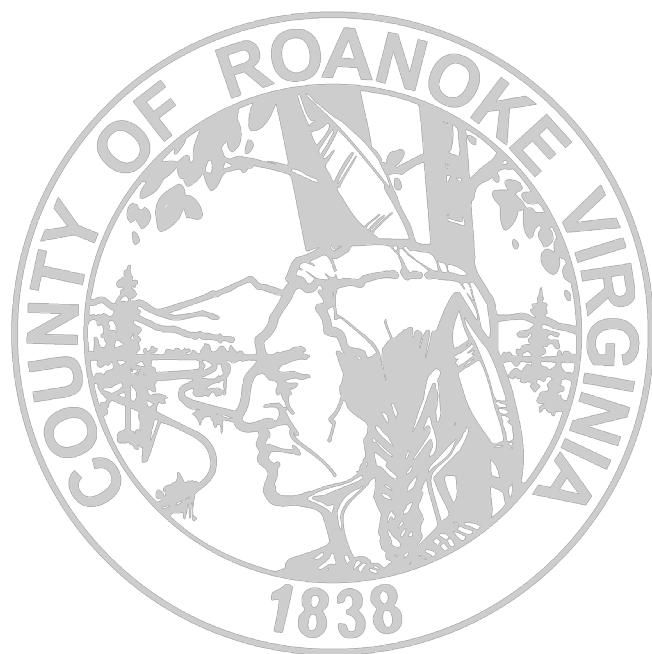
### **Reserve or Stabilization Accounts**

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.

### **Long-Range Planning**

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Long-Range financial planning in Roanoke County has included activities such as Departmental Business Planning and Capital Planning. Under direction of County Administration, the process of enhancing countywide long-range planning began in FY 2016. A Community Strategic Plan is currently being developed with participation from Roanoke County citizens. Once this is complete, Departmental Business Plans will ultimately tie to this county-wide strategic plan. Capital planning, capital maintenance, and vehicle and equipment replacement were developed into ten-year schedules identifying investment needs and resources. These planning components identify the County's development goals as well as the departmental strategies and capital investments needed to accomplish those goals.

### **Community Strategic Planning**

In FY 2016, the Roanoke County Board of Supervisors began development of the Community Strategic Plan. With the Roanoke County Public Schools, the County of Roanoke engaged community leaders and citizens to create a desired future for Roanoke County. This planning process began in FY 2016 utilizing the SMART (Sustainable, Measurable, Actionable, Realistic, and Time-bound) approach to strategic planning. This method guides participants in developing a consistent vision reflecting the core values of our community, builds consensus among the Board of Supervisors and citizens for the future strategic direction of Roanoke County, and provides a framework for policies, operations, and service delivery decisions.

The Community Strategic Planning process began with an initial phone survey to County citizens to (1) identify the most important strategic issues facing the County over the next five years and (2) rate the importance and quality of public services the County currently offers. From this survey, six focus areas were identified: Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation. A series of citizen-participant focus groups, facilitated by County and School staff, were held for each focus area beginning in February through April 2016. The end result of these focus group meetings includes a list of actionable goals and objectives and a vision statement reflective of core community values. From the focus group discussions, a draft Community Strategic Plan was developed and published for public comment. Two community meetings were held in June 2016 to receive additional comments on the entire draft plan. The Board of Supervisors is expected to review and take action in July and August 2016.



## Departmental Business Planning

This component of the long-range planning process emerges during development of the annual budget. Each Annual Business Plan outlines the department's mission, goals, and some business plans include benchmarks to determine and measure performance. The Departmental Business Plans will be linked to the countywide Community Strategic Plan to ensure that department activities align with priorities of the community.

## Capital Planning

As part of the intensive strategic planning initiative, capital planning in Roanoke County has been developed in deeper detail. Capital Improvement Program (CIP) planning extended a five-year schedule of identified projects and needs to a ten-year schedule including identified resources. The Board of Supervisors adopted the FY 2017—FY 2026 CIP on May 24, 2016. A summary of that proposal is contained in this document and the full proposed CIP can be found online at [www.roanokecountyva.gov](http://www.roanokecountyva.gov).

In addition to the Capital Improvement Program, fleet replacement needs have also been identified over a ten-year period. A summary of those needs can be found on pages 361-364 of this document. The underlying strategy to this approach is to plan for the construction and maintenance of investments necessary to provide public services in compliance with the County's Comprehensive Plan and other adopted policies. By looking beyond the current year and projecting what, where, when, and how capital investments should be made, capital programming enables the County to maintain an effective level of service for both the present and future population.



## Functional Team Budgeting

Roanoke County departments are grouped into Functional Teams based on the types of services 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 Office of Management and Budget facilitated various Functional Teams meetings. These meetings allowed Functional Team members to discuss team goals and budgetary issues impacting the ability to provide high quality services to Roanoke County citizens. During this process, the teams also reviewed their Additional Funding Requests and outlined 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. The following pages outline each team's goals and strategic budgetary issues identified for FY 2017.

### Functional Team Assignments

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



## **FY 2017 Community Services Functional Budget Team**

The Community Services Functional Budget Team provides both direct and indirect services to Roanoke's 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, 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. While Roanoke County invested in community-wide infrastructure and facilities in FY 2016, including Explore Park Master Planning, park development, the opening of the Vinton Library, transportation projects, and storm water infrastructure, there are additional needs for improvements.
- 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. This item was addressed in part during FY 2016 through the Western Virginia Regional Industrial Facilities Authority. However, ready to go site preparation and further improvements to County owned property, including site grading were not included in the County Administrator's Proposed Capital Improvement Program.
- The County's economic development strategy also includes redevelopment in existing activity centers with the initial focus being on the Tanglewood/South Peak area of the Route 419 Corridor.



*Funding mechanism and replacement strategy for equipment and heavy fleet*

- The County's solid waste fleet and other heavy equipment are 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 was developed in FY 2016, however a consistent funding mechanism must be identified 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. Some structural budget deficits were addressed in FY 2016, however it is an on-going process to match service delivery with operational budgets.
- 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.
- Roanoke County needs to make improvements and upgrades to software to meet service expectations.

*Recruiting and retaining qualified staff members is becoming challenging*

- Significant concerns regarding retirements and the loss of institutional knowledge will persist for the next several years. Finding and retaining 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 stormwater 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 to stormwater management operations, 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.



### **FY 2017 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. The Community Services Team consists of the following departments:

CORTRAN (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 safe and accessible facilities for citizen activities
- To encourage citizens to fully participate in the community
- To provide accurate, current information and resources to our citizens through open and transparent government

### **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, potential Federal legislation impacting benefits for part-time (ACA) and exempt versus non-exempt employees may create a unique challenge for departments who must monitor employees 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. Successful service delivery will also depend on increased focus on customer service and job specific technical skills to meet changing federal and state regulations. Roanoke County has made progress in the last fiscal year by adding ethics, mid-level manager, and leadership training programs.

*Demand and expectations for services continues to increase. This continues to strain already diminished operating budgets*

- The public's demand for services provided by Human Services continues to increase with citizen expectations. The economic downturn forced significant budget cuts, however



budgets have not been restored and costs of providing or producing services have continued to rise due to inflation and increased service level demands.

- 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.
- 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.
- Roanoke County needs to be able to develop an annual funding stream dedicated for vehicle, equipment, and facility repairs to address maintenance deferred for several years through budget constraints.

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

- Roanoke County needs to establish a priority to enhance the County's website to meet citizens' changing demands for electronic services.
- 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.
- 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.
- 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.

*Capital maintenance/operational maintenance*

- Capital maintenance continues to be a significant problem for the Human Services team. Annual maintenance funding 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. Newer buildings such as the South County and Vinton Libraries, utilize more sophisticated and complex equipment, making maintenance both more specialized and expensive.
- Since adequately maintained facilities is of paramount importance to departments that deliver a significant number of programs and services, this area should be a focus in upcoming budget cycles.
- Parks and Recreation and General Services have identified a 10-year Capital Maintenance Program, however it is crucial to create an on-going funding source for the plans.



### **FY 2017 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 employees and citizen's needs while encouraging empowerment in access to information and services. Internal Services Team consists of these departments:

Clerk of Circuit Court	Finance
Clerk to the Board of Supervisors	General Services-Building Maintenance
Commissioner of the Revenue	Human Resources
CommIT	Internal Auditor
County Administration	Management & Budget
County Attorney	Treasurer

### **Internal Services Goal Statements**

- To manage and protect financial, human, physical, and technological assets through operational, legal, and internal control systems
- To deliver efficient and effective support services with available resources
- To interpret, comply with, and administer applicable federal, state, and local regulations, laws, and policies to minimize and mitigate risk of exposure or loss
- To build and maintain trusting relationships through clear communication and reliable information
- To provide the public with data and information relevant to the operations of the County as allowed within the law and with integrity and distinction

### **Internal Services Issues Statements**

*Budget reductions adversely impact staffing levels which are necessary to maintain baseline services*

- Declining budgets over the past four fiscal years have reduced or frozen staffing levels thereby reducing the effectiveness of services and creating salary compression issues.
- Budgets have decreased while demand for services have increased.
- Attracting qualified employees at competitive salaries, developing organizational recognition/career path programs and succession planning are pivotal components in the future of the County's growth and development.

*Budget reductions impact training and certification opportunities and requirements*

- In FY 2016, the County provided funding for two County employees to participate in the Virginia Tech Local Government Certificate Program, however restoration of the tuition reimbursement program will provide for a more educated workforce across the organization.
- Training and education provides employees with the knowledge, skills and abilities to implement best practices within their service area. Training and education budgets are usually first to be reduced in order to maintain existing services levels.



- Personal development and opportunities for employees are imperative factors in moving the County forward and providing our citizen's quality 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 County information systems and software. Departments across the County utilize the information systems and software. Team effort and coordination keeps technological operations at peak performance. Departments provide the functional expertise and in some cases they also provide direct system management for the information systems and software utilized on a daily basis. To this end, the depth of certain positions across – departments – coupled with education, training, knowledge and time taken are necessary to adequately support systems, software and web applications.
- Departments use 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 without sufficient funding for replacement.
- Considering technology has a life cycle, department – must continuously explore upgrades and replacements for existing applications and technologies. Projects of this nature – put a huge strain on department staffing resources as the staff performing the day to day work are also heavily involved in system implementations. While the FY 2016 budget provided funding for the Integrated Financial System project and Computer Replacement Plan, the County technology needs continue to grow and will require ongoing funding.
- Currently, the limited technology project – funding places a burden on departments to provide existing levels of service – after technology has reached its end of useful life.

*Federal and State legislative enactments and changes have significant impacts on the County*

- Recent legislation related to the Affordable Care Act, stormwater mandates, and Children's Services Act, in addition to recent updates in the tax law and Virginia Retirement System, have impacted County operations in the areas of operations, financial reporting, human resources, healthcare, employee benefits, environment and code revisions. Employees have been charged with reviewing, interpreting, updating and implementing these 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 costly to repair and available funds are required for proactive maintenance on new and existing infrastructure*

- Several existing County buildings are aging and in need of extensive repairs, cleaning or replacement. This includes but not limited to items such as carpet tile, and blinds.
- 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. FY 2016 increased funding for capital maintenance in the CIP.
- Over the past several years, Roanoke County has constructed several new buildings with complex systems to maintain. Recruiting, retaining and training staff in the maintenance of these complex building systems is expensive and time consuming, but critical for the efficient use and benefit from these systems.



### **FY 2017 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	Emergency Communications (CommIT)
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 the Board wants delivered. While some of these deficits were addressed in FY 2016, deficits still remain in several areas, including vehicle maintenance, uniforms, equipment, and building maintenance.
- 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 positions, 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. While some



positions were added in FY 2016, significant service level demands remain. 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. Skill based pay was implemented in FY 2016 for uniformed Police/F&R/Sheriff. However, compensation issues still exist amongst Public Safety departments, such as internal and external equity issues within the Commonwealth Attorney's office.
- 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. Salary compression exists across multiple departments so some plan for a step system or pay for performance is still needed.

#### *Training/education/development funding*

- Roanoke County has executed budget reductions in the past several years to address the economic environment in which we have been operating.
- The first place the County looks is 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. Funding provided only serves to meet the demands for required/mandatory training.
- In addition, the County has 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. Vehicle maintenance costs continue to be an area of stress on the budget across multiple departments. CommIT is facing major concerns over tower site buildings that to date have not been included in any building maintenance plan. A significant investment in mission critical equipment is housed at these tower sites which support communications throughout the County however even basic roofing needs are not being addressed and are critical to the protection of the equipment.
- Software maintenance costs of current technology continue to outpace funding levels.
- 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.

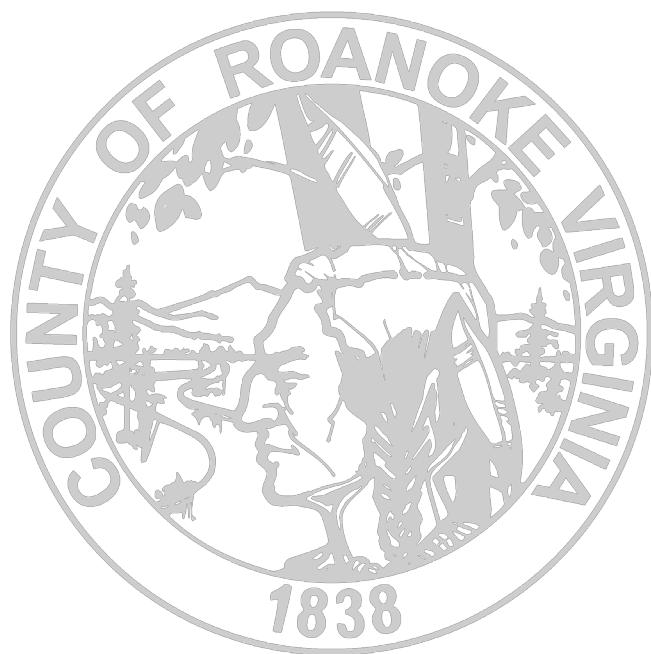


*Fuel costs*

- 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 Trend Analysis

Local, state, and national economic conditions influence the complex fiscal environment in which the County of Roanoke, Virginia operates. The Financial Trend Analysis section of the Annual Fiscal Plan describes the financial strengths and weaknesses of Roanoke County and quantifies and explains the volatile factors affecting the County's ability to provide high quality services to its citizens. This section is modeled after the International City/County Management Association's (ICMA) Financial Trend Indicator Monitoring System.

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) increased 2.4% from the 2014 annual level to the 2015 annual level.

#### **GDP**

The U.S. Bureau of Economic Analysis has reported that GDP is steadily increasing. In the third and fourth quarters of 2015 calendar year, real GDP increased at an annual rate of 2.0% and 0.7% respectively. The increase in the third quarter reflected increased personal consumption expenditures and federal government spending, which partly offset by negative contributions from exports, private inventory investments, and nonresidential fixed investments. The deceleration in GDP growth in the fourth quarter reflects slowed personal consumption expenditures and downturns in non-residential fixed investments, exports, and state and local spending which were partially offset by federal spending. Purchases by United States residents of goods and services increased 1.1% in the fourth quarter, compared with an increase of 2.2% in the third.

#### **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. Much like GDP growth, the national unemployment rate has gradually improved, down from 6.2% in 2014 to 5.3% in 2015 (not seasonally adjusted). Consistent improvement coupled with slow GDP growth is indicative of a recovery economy.

Roanoke County consistently experiences a lower unemployment rate than national averages. Prior to the economic downturn of 2008, typical unemployment in Roanoke County was approximately 3.0% – 4.0%. Unemployment as of June 30, 2015 was down to 4.5% from 5.2% prior year. Indicators maintained by the Roanoke County Economic Development Office suggest further improvements throughout FY 2016.



## **Inflation**

While inflation has outpaced revenue in recent years, the trend is improving. Over the last three years, revenue growth in Roanoke County has strengthened, increasing by approximately 1.4% annually. The rate of revenue growth has been outpaced by inflation in recent years, however in calendar year 2015, inflation grew 0.1% over 2014. This is a significant change from 2013 and 2014, which saw inflation growth of 1.5% and 1.6% over prior calendar years respectively. The slowing rate of inflation gives rise of cautious optimism; however, the Federal Reserve is projecting an increase 1.6% in calendar year 2016.

## **Local Economic Outlook**

The local unemployment rate is improving and the housing market continues to remain stable; however, threats such as rising interest rates may slow growth in these areas. Slow revenue growth is present, however the elastic nature of various revenue streams (e.g. the Sales Tax) provide some concern. Inflation is the most prominent threat for Roanoke County. As inflation continues to outpace economic growth, departmental purchasing power is effectively reduced. The result is that public administrators in all departments throughout Roanoke County are doing more with less to provide continually high levels of service quality.



## Revenue Indicators

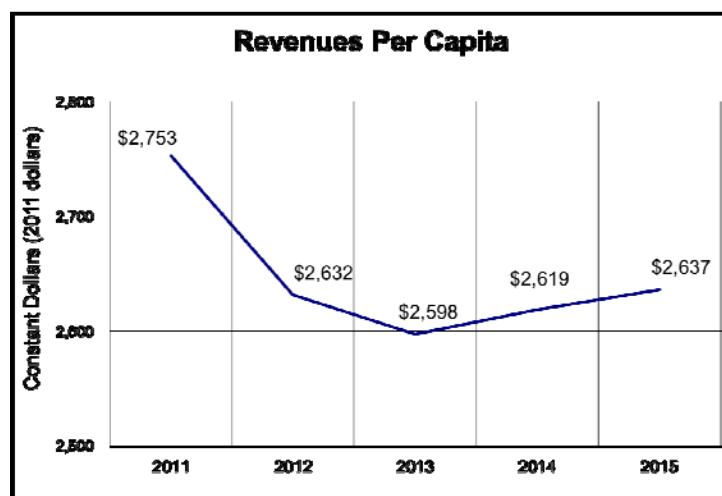
Revenue indicators demonstrate the County's capacity to provide and finance services. Important issues to consider are growth, diversity, reliability, flexibility, and administration. Under ideal circumstances, revenues would increase at a rate equal to or greater than the pace that expenditures grow 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

The following revenue indicators are examined to analyze the Roanoke County revenue structure: 1) revenue per capita, 2) property tax revenue, 3) uncollected property taxes, 4) intergovernmental revenues, and 5) revenue shortfalls.

### Revenues Per Capita

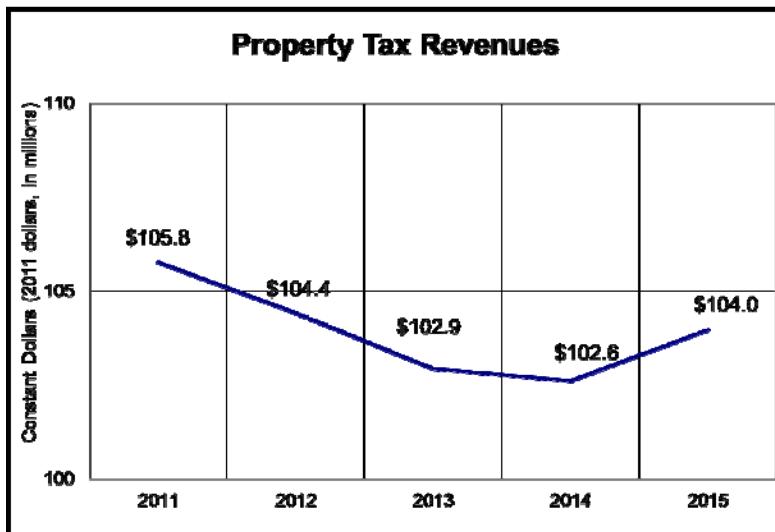


This trend is monitored by comparing net operating revenues (excluding interfund transfers and beginning balances) to the County's population. In theory, as the County population increases, the need for services increases proportionately. Therefore, the level of per capita revenues should remain at least constant in real terms. Total per capita revenues (in 2011 constant dollars) in FY 2015 was \$2,637, a 0.7% increase over prior year. This is a virtually level growth rate to FY 2014, which saw 0.8% growth over prior year. This indicator may suggest that Roanoke County is experiencing a

stable, yet slow economic recovery. However, the FY 2015 revenues per capita are less than those of FY 2008, which continue to constrain the County's ability to meet service demand.



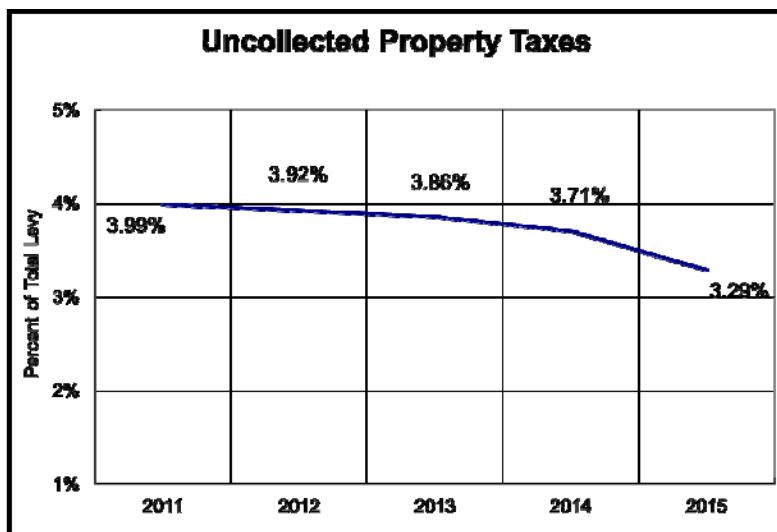
## Property Tax Revenues



68.4% of General Fund revenues. Comparatively, sales tax revenue contributed 5.5% and revenues from the Commonwealth of Virginia were approximately 5.7% in FY 2015. A decline in property tax revenue could result from any of the following:

- Declining property values due to building stock deterioration or poor 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.

As shown on the above graph, property tax increased 1.04% (in 2011 dollars) from FY 2013 to FY 2015. Last year, a decrease was reported for the FY 2012 through FY 2014 period of 1.8% in 2010 dollars. This indicates that the property tax revenues increase was not just nominal. This turnaround may suggest a slowly recovering economy.

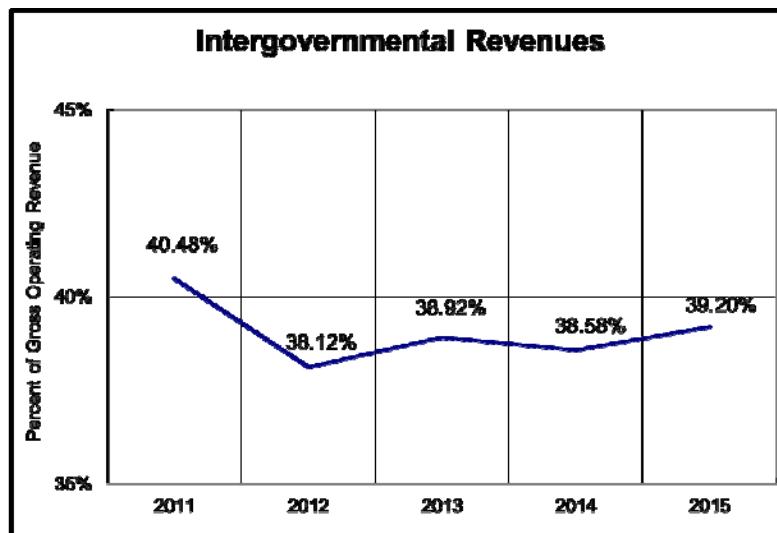


Property tax revenue indexed to the Consumer Price Index (CPI) is essential to understanding financial trends because this revenue category is the largest in the General Fund. Changes, however small, in this category may significantly impact revenue receipt. Property tax revenues have traditionally remained relatively stable in Roanoke County which allows the government to maintain high quality service delivery to its citizens when revenues from other sources decline. In FY 2015, general property tax revenues comprised

Uncollected property taxes, expressed as a percent of the total tax levy, has been decreasing since FY 2011, falling to 3.29% in FY 2015. As a rule, rating agencies consider 5.0%—8.0% of uncollected taxes or two years or more of increasing rates of delinquency as negative factors. Currently, the County is using the State Department of Taxation debt set-off collection procedure, an automated delinquent tax collection system. Higher interest rates on unpaid balances are also being used to discourage delinquency.



## Intergovernmental Revenues



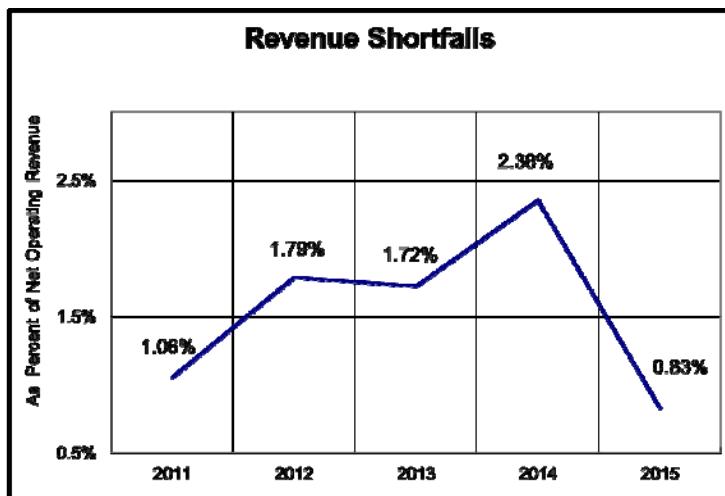
Intergovernmental revenues are those funds received from another governmental entity. For Roanoke County and Roanoke County Schools, these sources have included recovery of indirect costs and other revenue from the Commonwealth for schools and constitutional officers and general revenue sharing.

Revenues from intergovernmental sources indexed to total revenues illustrate the degree to which the County and Schools rely on state and federal funding sources. While trends for most revenues can be

predicted by analyzing historical data and the presiding economic environment, intergovernmental revenues are not as easily ascertained as they are influenced by political factors and contingent on economic conditions. Localities have little control over these revenue streams and may suffer financial instability if the revenues are withdrawn. In the event that intergovernmental revenues are withdrawn, local services must be eliminated or financed in other ways, such as by local tax dollars.

Total intergovernmental revenues accounted for 39.20% of the Schools and County's gross operating revenue for FY 2015. While this is still below FY 2011 levels, this revenue category has increased in recent years. This is in part due to increased demand for social services within the Commonwealth of Virginia.

## 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 revenues have closely matched realized net operating revenues. In FY 2015, the County's revenues were realized within 1% of projections with budgeted revenue

estimates 0.83% higher than actuals. This indicates that budget estimates are generally accurate, thus creating a stable environment in which to develop expenditure budgets.



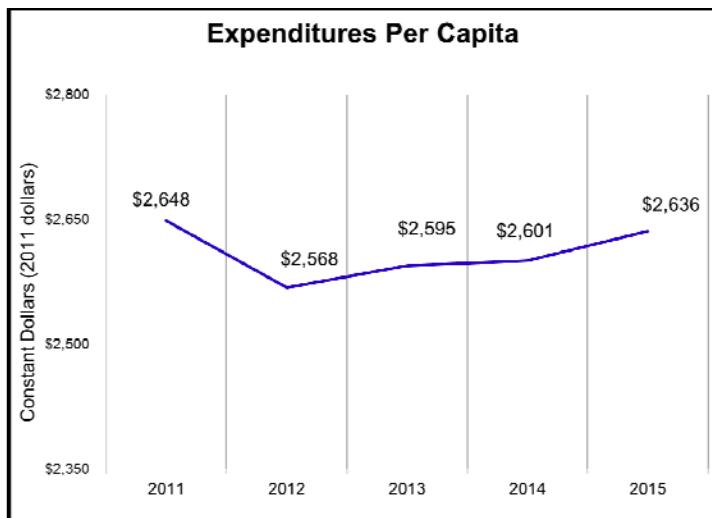
## Expenditure Indicators

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



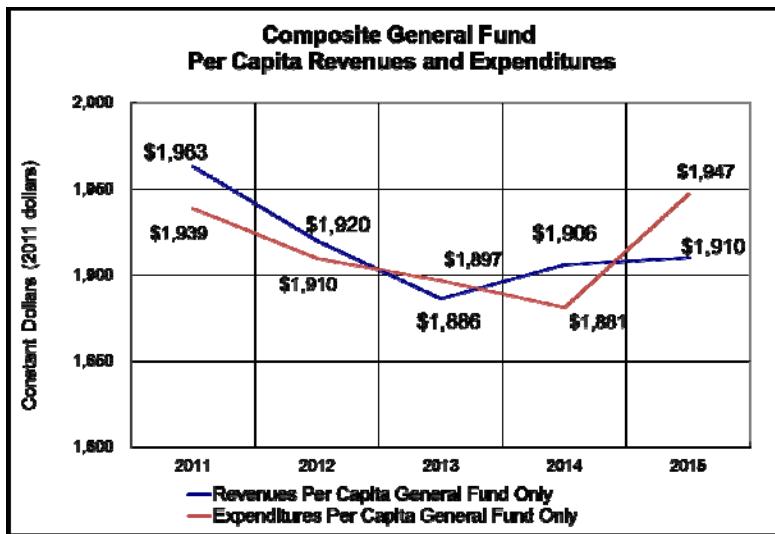
Expenditures per capita reflect changes in government spending, taking into account changes in the population served. Total expenditures per capita should be reasonably constant unless service levels change, the scope of service is modified or other identifiable causes exist. Increasing expenditures per capita 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, then declining productivity may be a driving factor.

The data reflects an increase in expenditures per capita (in 2011 dollars) to near FY 2011 levels. This increase is in part due to budget restoration after the economic downturn. During that time, Roanoke County deferred maintenance, applied fund balance, and limited services. The graph reflects a stabilizing economic conditions and improved revenue receipt.



## General Fund Per Capita Revenues and Expenditures



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).

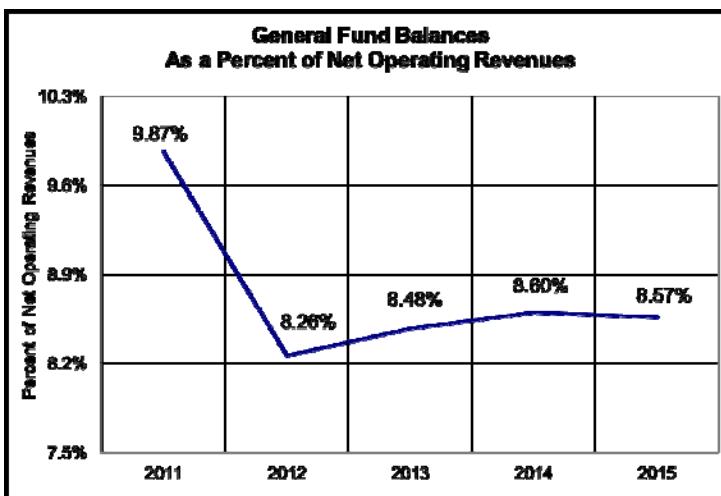
In FY 2015, per capita General Fund expenditures outpaced per capita General Fund revenues. Explained above, this jump is in part due to over-estimated revenues, addressing deferred

maintenance issues, and beginning to provide resources to deliver services to the prior-2008 levels. While the graph suggests slow improvement in revenues and other trends indicate a slowly improving economy, there continues to be a significant need to monitor revenues and expenditures closely.

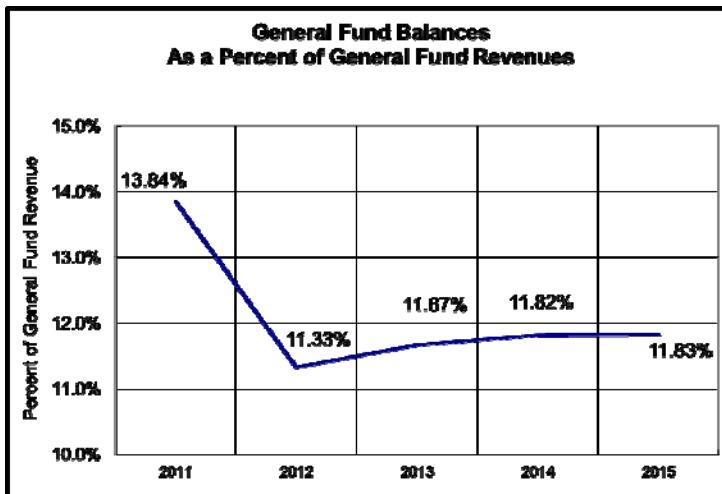
## Operating Position Indicators

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

## General Fund Balances



The first operating position indicator compares the General Fund Unrestricted Fund Balance to net operating revenues. The amount of the County's fund balance gauges the ability to survive unexpected financial emergencies, such as revenue shortfalls, natural disasters, and higher-than-anticipated inflation, as well as the ability to save funds for major capital purchases. Bond rating agencies suggest that Unrestricted Fund Balances be maintained at a minimum of 7.0-10.0% of operating revenues. Roanoke County falls within this recommended range.



balances to finance operating expenditures instead of adjusting tax rates and fees to balance the budget. As a result, the General Fund balance fell to an unacceptable level. Current policies protect the County's fiscal operating position.

Unrestricted Fund Balance	Amount	Percent of Revenue
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%
June, 30 2015	\$22,224,946	11.83%

Comprehensive Annual Financial Report Year-Ended June 30, 2015,  
County of Roanoke, Virginia

The second operating position indicator compares the General Fund Unrestricted Fund Balance to General Fund revenues only. Roanoke County fiscal policies require this ratio to be at least 11%. The County has comfortably met this threshold in recent years, ending FY 2015 with an unrestricted fund balance of 11.83% of General Fund revenues.

The County has been able to maintain a strong fund balance, even in tough economic times, primarily because of conservative financial practices. In the distant past, Roanoke County used fund

The Unrestricted Fund Balance Table displays year-end balances in the Unrestricted General Fund. The Unrestricted General Fund Balance as a percentage of General Fund revenues has fluctuated between 8.8% and 13.8% 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 Roanoke County Board of Supervisors adopted and implemented a Financial Improvement Plan for in 1989. The Board hoped to achieve two things through the adoption of this Plan: 1) to reduce or eliminate short-term

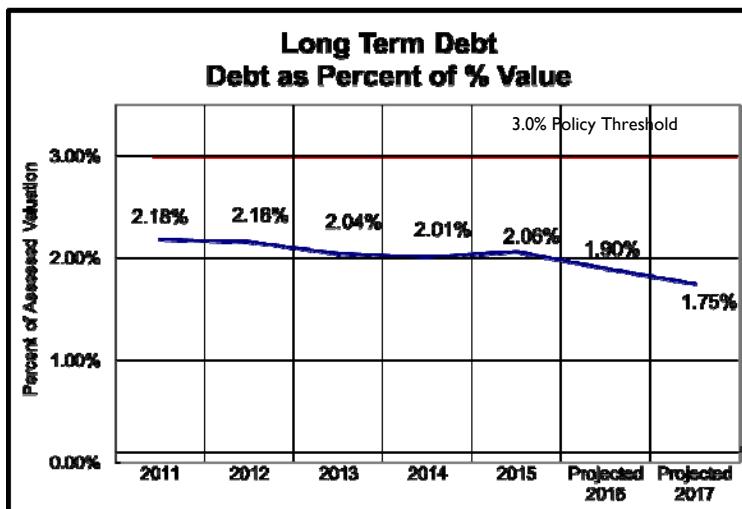
borrowing and 2) to improve or maintain a bond rating of AA+ or AAA. To accomplish these objectives, the County has established a goal of increasing the Unrestricted General Fund Balance gradually to a minimum of 10% of General Fund revenues. As of June 30, 2015, it appears that this goal has been comfortably 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. Projects for both year-end FY 2016 and FY 2017 are included in the tables below.

### Long-Term Debt



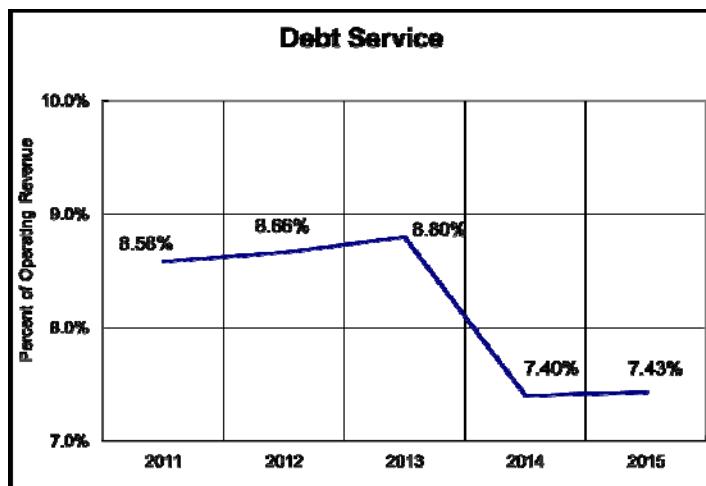
The County's ability to repay its debt is determined by comparing net direct long-term debt to assessed valuations. Direct debt is debt for which the County has pledged its "full faith and credit." Net direct long-term debt is direct debt minus self-supporting debt, such as revenue bonds. A trend of increasing debt ratio indicates that long-term debt may exceed the County's resources for financing the debt. This could result in difficulty obtaining future financing, receiving low interest rates, or fulfilling current debt obligations. Bond rating agencies

recommend that net direct long-term debt not exceed 5.0% of assessed valuations. The County established a more conservative policy not to exceed 3.0%. 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 5.0% level at 2.06% for FY 2015.



## Debt Service



Bond rating agencies recommend localities keep debt service at or below 10% of net operating revenues, which is the County's established policy. The increase through FY 2013 is due to adding a number of bond financed capital projects in FY 2009. The FY 2014 debt service dropped as bonds were refinanced. To date, debt service, as a percent of net operating revenue, remains substantially below the recommended maximum.

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: (1) the debt repayment obligations are increased, and (2) expenditure flexibility is decreased, which diminishes fiscal policy options. Governmental Accounting Standards Board (GASB) 34 reporting standards require the County to include Roanoke County Public School's debt.

Debt service is analyzed by comparing debt service to net operating revenues.

## Summary

This Financial Trend Analysis indicates that the County of Roanoke is experiencing a slowing improving financial position while adhering to conservative fiscal policies. Economic conditions have improved as revenues in constant dollars have increased for the first time in several years. Growth is much slower than anticipated in FY 2014, but does indicate that a stable recovery is underway. The relative resiliency of the County's real estate market, strong local economy, and 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.

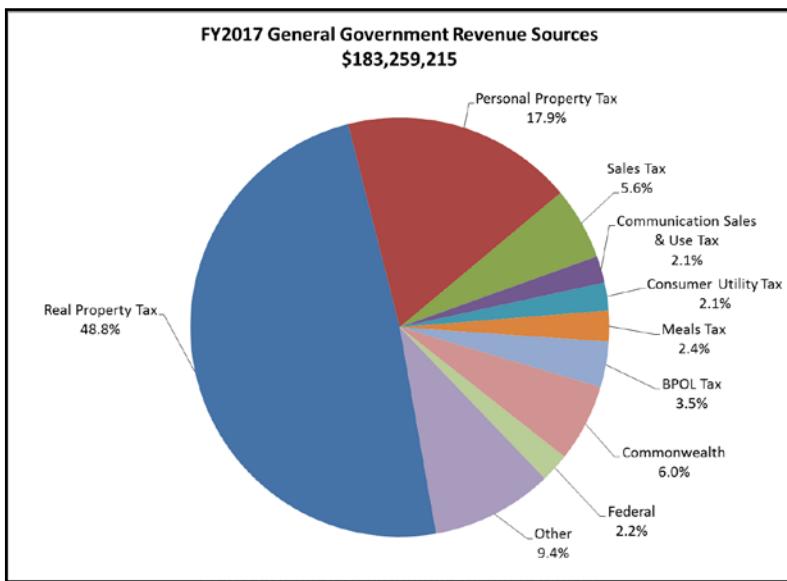
A primary objective of Roanoke County administration is to maintain the Unrestricted Fund Balance without decreasing service levels during times of slow economic growth. The County has been sufficiently growing this balance since FY 2001 under the advisement of the Roanoke County Board of Supervisors. 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 FY 2017 are estimated to be \$183,259,215. This is a projected increase of \$4,478,464 or 2.5%, compared to the FY 2016 adopted budget. The FY 2017 budget maintains the real estate tax rate at \$1.09 per \$100 of assessed value, and the general personal property tax rate at \$3.50 per \$100 of assessed value. The machinery and tools property tax rate is reduced from \$2.95 to \$2.90 per \$100 of assessed value.



Projected growth in areas such as the real estate tax (through both existing real estate and new construction) and personal property tax account for an increase of \$2.7 million dollars.

Roanoke County's principal source of operating funds is locally generated revenue. The County expects local revenues to account for approximately 91.8% or \$168.2 million, of the FY 2017 General Government revenue budget. While this is an increase of \$3.5 million, the percent of local sources of revenue to total general government revenue has decreased

slightly from 92.1% in FY 2016.

Real estate and personal property taxes alone are responsible for 68.9%, or \$126.3 million of the FY 2017 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 5.6%.

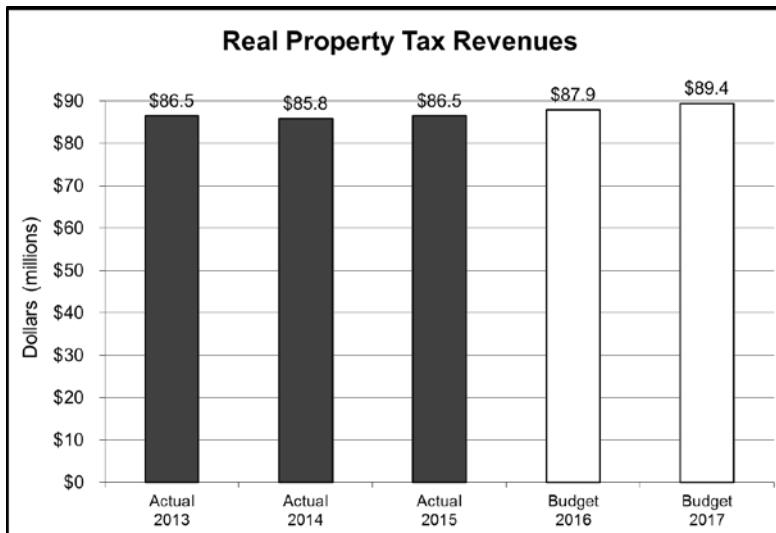
Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget. While that percentage decreased for several years, two most recent years of projections anticipate that same rate of contribution. In FY 2017, Commonwealth contributions are expected to be \$11.0 million of the overall budget—an increase of 1.8% from prior year.

Federal funding represents 2.2% of total FY 2017 General Government revenues and is entirely comprised of restricted funds, associated with actual services delivered by the Department of Social Services. In the past, mid-year appropriations were not included in original budget estimates, although these are stable and reliable funds. In FY 2017, expected increases of \$800,000 are included in original budget and accounts for an increase of 24.4% over FY 2016 adopted budget.



The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY 2013 to FY 2015 and forecasts (denoted in white) for FY 2016 and FY 2017.

## Real Estate Taxes



The real estate tax rate for FY 2017 remains at \$1.09 per \$100 assessed value. Real estate taxes are estimated to generate \$89.4 million, or 48.8%, of the County's General Government revenue for FY 2017. This equates to an increase of \$1,515,106 or 1.7%, over the prior year adopted budget.

Real estate tax collection has generally been a stable source of revenue for local governments. Although the County experienced several years of decreased real estate values, the housing market

remained fairly strong. Real estate values are beginning to improve, as the estimated actual taxable value of property increased in FY 2014 for the first time since FY 2009. Assessments in FY 2016 are expected to increase by 1.46%, however, new market value growth only accounts for 0.84%, with new construction comprising the remaining 0.62%. While new construction helps stabilize assessments during period of market decline and can raise values further during periods of favorable economic conditions, it may also mask declining market values of existing property. For this reason, an increase in new construction lessens the reliance on market value assessments.

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

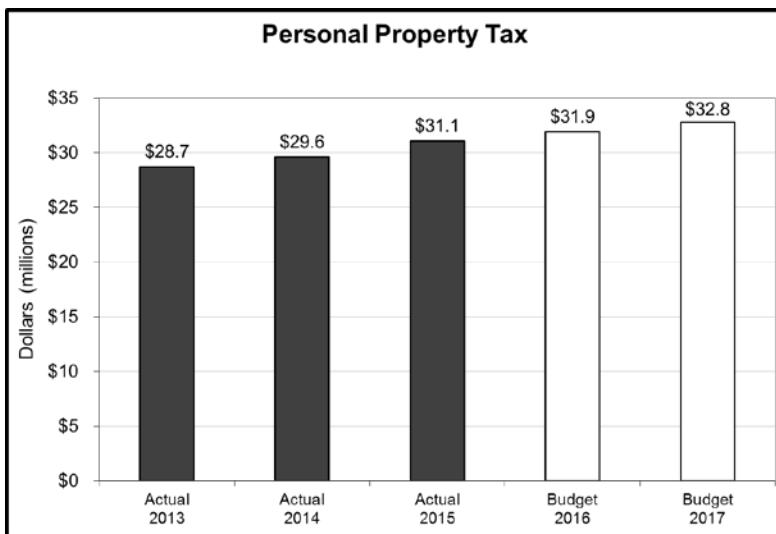
## Personal Property Tax

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

The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put



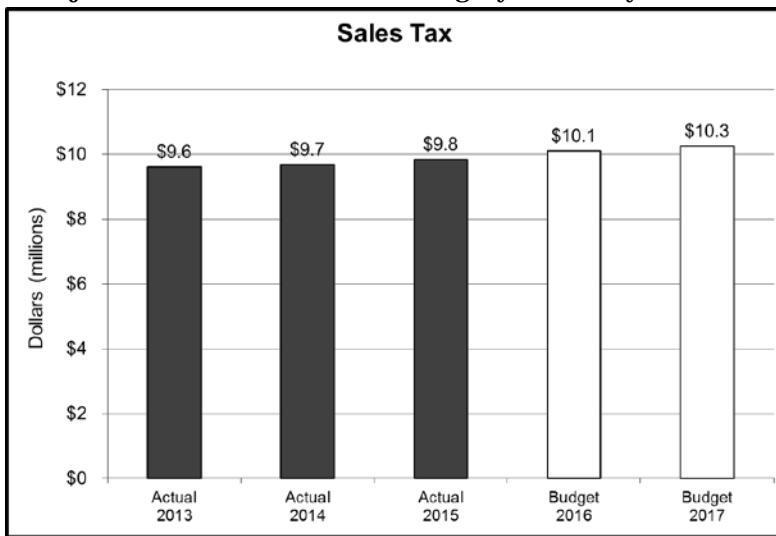
a burdened on local governments. Thus, the relief percentage was frozen at 70.0% in 2001. As the County's second largest revenue source, any legislation may impact tax collection.



remained level since 1982. The machinery and tools tax rate is set at \$2.90 per \$100 of assessed value to \$2.90 per \$100 of assessed value in FY 2017. The County operates under a proration program and personal property taxes are due on May 31 of each year.

### Local Sales Tax

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

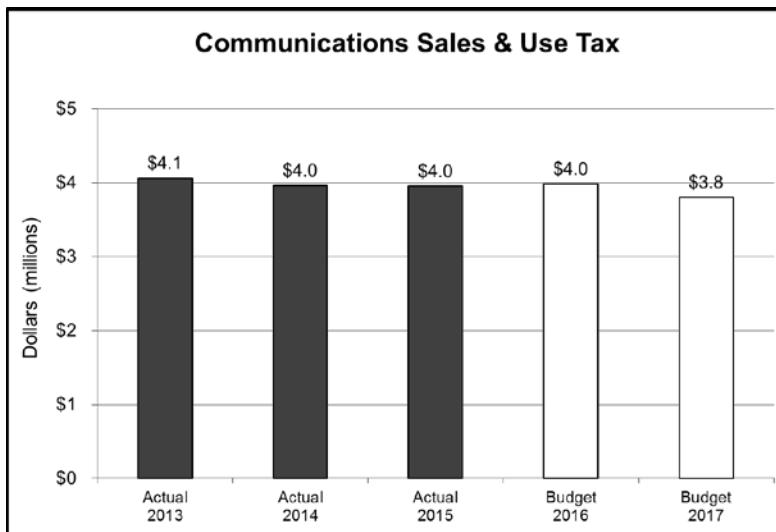


Personal property tax revenue is estimated at \$32.8 million or 17.9% of total General Government revenues for FY 2017. This represents a 3.3% increase over the FY 2016 adopted budget. The gradual increase in this revenue category is due to a rebounding automobile market and indicative of a gradually improving economy.

The Board of Supervisors establishes tax rates during the budget process. The tangible property tax rate is set at \$3.50 per \$100 of assessed value and has decreased from \$2.95 per \$100 of assessed value to \$2.90 per \$100 of assessed value in FY 2017. The County operates under a proration program and personal property taxes are due on May 31 of each year.



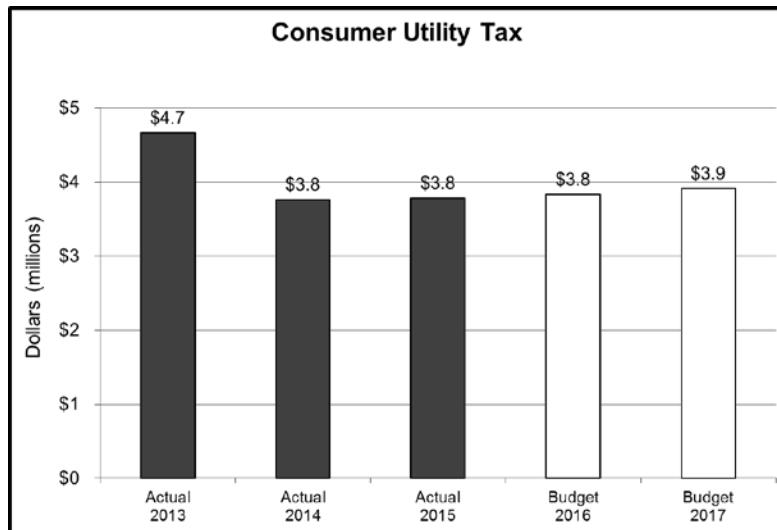
## Communications Sales and Use Tax



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

The Commonwealth of Virginia collects these taxes and uses them for administrative costs and for payments to the Virginia Relay Center. The remaining revenue will be distributed to counties, cities, and towns according to a distribution percentage determined by the Auditor of Public Accounts. Formula adjustments and other changes have contributed to the decline of this revenue source. FY 2017 projections of this revenue source represents 2.1%, or \$3.8 million, of the General Fund. This is a 4.5% decrease over the prior year budget.

## Consumer Utility Tax

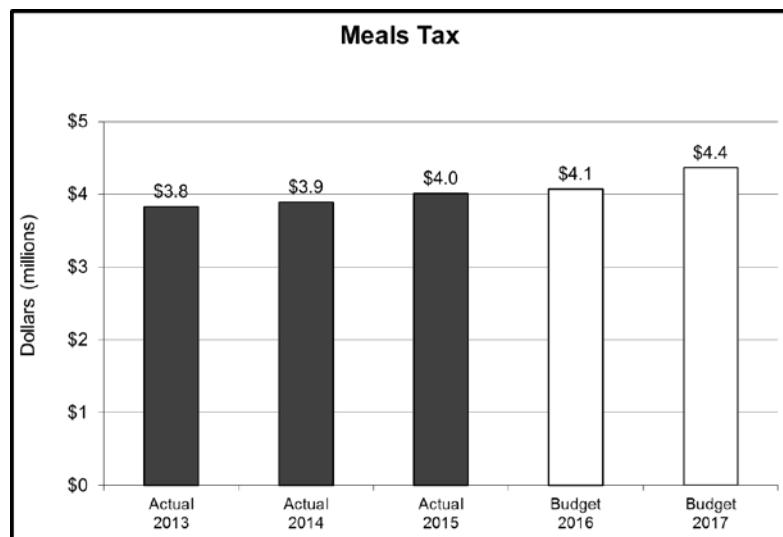


Estimated consumer utility tax revenues of \$3.9 million will provide 2.1% of the County's total General Government revenue in FY 2017. The Consumer Utility tax currently applies only to residential customers of gas, and electric services. This revenue category has proven highly consistent over the years; however, it appears that the spike in FY 2013 is an outlier. There has been a steady trend upward with a 2.3% increase in FY 2017 over prior year adopted budget.



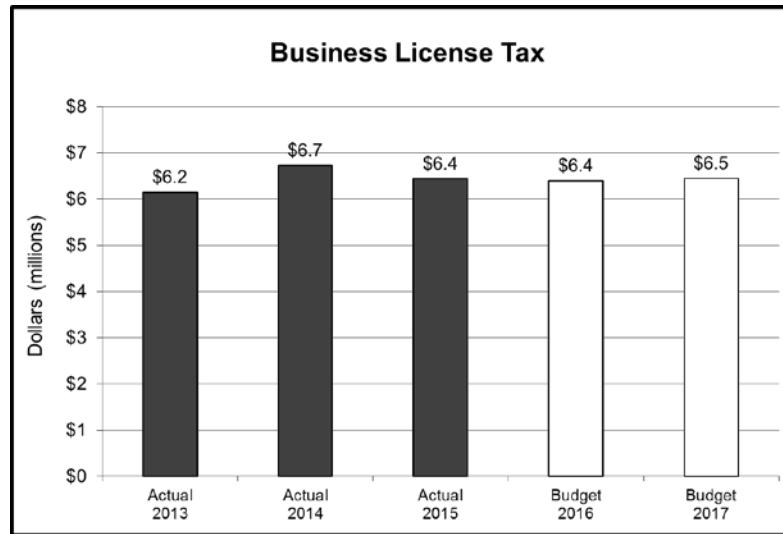
### **Tax on Prepared Foods (Meals Tax)**

The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages, not to exceed 4.0% of the amount charged.



The Roanoke County Board of Supervisors unanimously voted to levy a 4.0% tax on these items; the tax was implemented on July 1, 1988. Similar to sales tax, County projections anticipate a modest increase as purchasing power strengthens with a steadily improving economy. Revenue from the tax on prepared foods is estimated at \$4.4 million in FY 2017 and will account for 2.4% of General Government revenue.

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



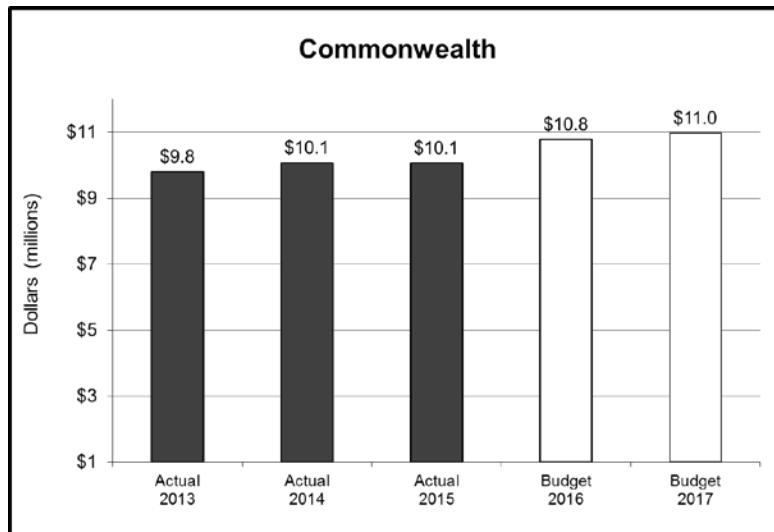
For several years, the state legislature and various business advocacy groups have targeted BPOL taxes for change, exemption, or elimination. Legislation passed in 1996 (1) allowed businesses with gross receipts of \$100,000 or less to be exempt from paying BPOL tax, (2) set maximum tax rates on various BPOL categories, and (3) allowed localities to impose a filing fee of up to \$100 for all businesses. The Communications Sales and Use tax repealed the portion of the BPOL tax on the gross receipts of telephone and telegraph companies exceeding 0.5% of gross receipts.

Future activity undertaken by the Virginia General Assembly may influence legal authorization of, and restrictions to, this revenue stream.

BPOL tax revenue projections for FY 2017 amount to \$6.5 million and represents 3.5% of General Government revenue.

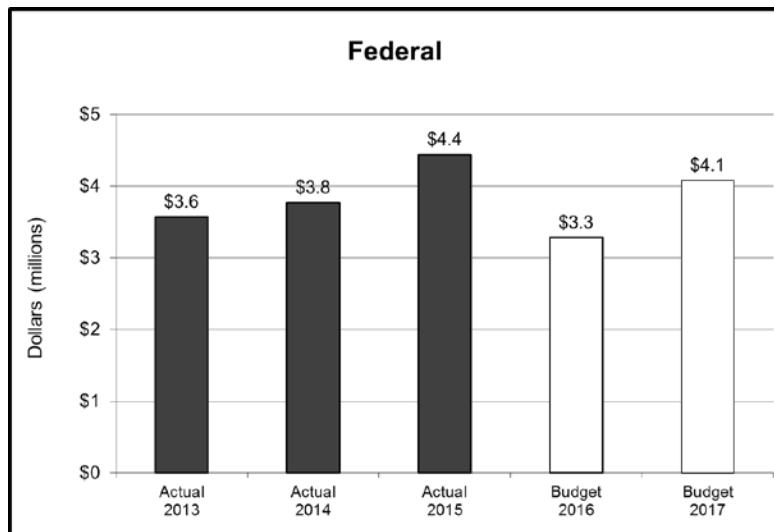


## **Revenue from the Commonwealth**



recent years of projections anticipate that same rate of contribution. In FY 2017, Commonwealth contributions are expected to be \$11.0 million of the overall budget—an increase of 1.8% from prior year.

## **Federal Revenue**



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

Historically, revenues from the Commonwealth of Virginia contributes approximately 6.0% of the total General Government budget. While that percentage decreased for several years, two most

The majority of federal revenues for Roanoke County are restricted funds, associated with actual services delivered by the Department of Social Services. Programs that receive such funds include foster care and adoption subsidies. In the past, mid-year appropriations were not included in adopted budget estimates, although these are stable and reliable funds. In FY 2017, expected increases of \$800,000 are included in original budget and accounts for an increase of 24.4% over FY 2016 adopted budget. This totals \$4.1 million or 2.2% of the General Fund.



## Multi-Year Financial Planning

Multi-year financial planning (MYFP) is a strategic process examining financial, demographic, and other environmental conditions (such as trends in the local housing market) to understanding future service demands and resources available to meet those needs. This process enables government officials to outline steps (decisions) needed to preserve fiscal health and provides the basis for evaluating maintenance of existing services, ability to meet future needs, debt capacity, prioritizing budget issues, and linking budget priorities to available resources.

Roanoke County engages in multi-year financial planning in capital planning budget development. Projects and programs in the County's Capital Improvement Program (CIP) and respective funding sources are identified over a ten year period. While only the first year of the CIP is 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. The County's Fleet Replacement In addition to the expansion of the CIP, the County now identifies fleet replacement needs and resources over a ten-year period. Scheduling out the County's maintenance and general capital needs allows for better planning and prevents the deterioration of assets and interruptions to service levels. Please refer to the Capital Fund section of this document for detailed ten year funding schedules and project descriptions.

Moving forward, the County is expanding 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.



**County of Roanoke Authorized Position Count  
FY 2016-2017**

<b>Fund/Department</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>	<b>Adopted</b>	<b>Proposed to Revised</b>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Inc/(Dec)</b>
<b>General Fund</b>					
General Government					
Asst. County Administrators	2	2	2	2	-
Board of Supervisors	7	7	7	6	(1)
Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue	14	13	13	13	-
Commonwealth's Attorney	14	14	14	14	-
Community Development	46	47	48	48	-
County Administrator	2	3	3	2	(1)
County Attorney	5	4	5	5	-
Court Service Unit	4	4	4	4	-
Economic Development	5	4	4	4	-
Elections	3	3	3	3	-
Finance	21	22	22	22	-
Fire and Rescue	153	164	164	164	-
General Services - Admin	3	3	3	3	-
General Services - Building Maintenance	21	18	19	19	-
General Services - Solid Waste	34	34	34	34	-
Human Resources	8	8	8	8	-
Internal Auditor	-	-	-	1	1
Library	41	42	43	43	-
Management and Budget	3	3	3	3	-
Parks & Rec Grounds Maintenance	32	32	32	32	-
Parks, Recreation & Tourism	25	24	24	24	-
Police	154	154	154	154	-
Public Information Officer	2	2	2	2	-
Real Estate Valuation	11	11	11	11	-
Sheriff - Administration & Civil	25	26	26	26	-
Sheriff - Care & Confinement	59	60	60	60	-
Social Services	94	97	97	99	2
Treasurer	12	12	12	12	-
<b>Total General Government</b>	<b>816</b>	<b>829</b>	<b>833</b>	<b>834</b>	<b>1</b>
Communications & Information Technology	85	87	87	87	-
Fleet Service Center	11	11	11	12	1
Green Ridge Recreation Center	12	13	13	13	-
Greenways	1	1	1	1	-
Regional Ctr for Animal Control and Protection	1	19	19	19	-
Roanoke Valley Television (RVTV)	5	5	5	5	-
<b>Total General Fund</b>	<b>931</b>	<b>965</b>	<b>969</b>	<b>971</b>	<b>2</b>
<b>Internal Service Fund</b>					
Risk Management*	4	4	4	4	-
<b>Total County Funds</b>	<b>935</b>	<b>969</b>	<b>973</b>	<b>975</b>	<b>2</b>

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



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

### Authorized Positions

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

The County Administrator is responsible for the internal allocation of these positions and approves any adjustments between departments. This level of control provides our citizens with an assurance that their tax dollars are being spent in an effective manner. Mid-year position adjustments for FY 2016 described below.

FY 2016 Mid-Year Adjustments			
Position	Position Cost	Revenue Offset	General Fund Impact
South County Librarian	46,980	-	46,980
Civil Engineer	64,785	-	64,785
Motor Equipment Operator	41,616	-	41,616
Remove Principal Dev. Engineer	(94,120)	-	(94,120)
Legal Secretary	43,889	14,981	28,908
Facilities Supervisor	60,064	-	60,064
Facility and Capital Projects Specialist	48,341	-	48,341
Remove Building Maintenance Technician	(44,967)	-	(44,967)
<b>Total</b>	<b>166,588</b>	<b>14,981</b>	<b>151,607</b>

Additional changes to the Authorized position count include removing the Internal Auditor from County Administration and establishing its own department.

FY 2017 adjustments are described on the following page.



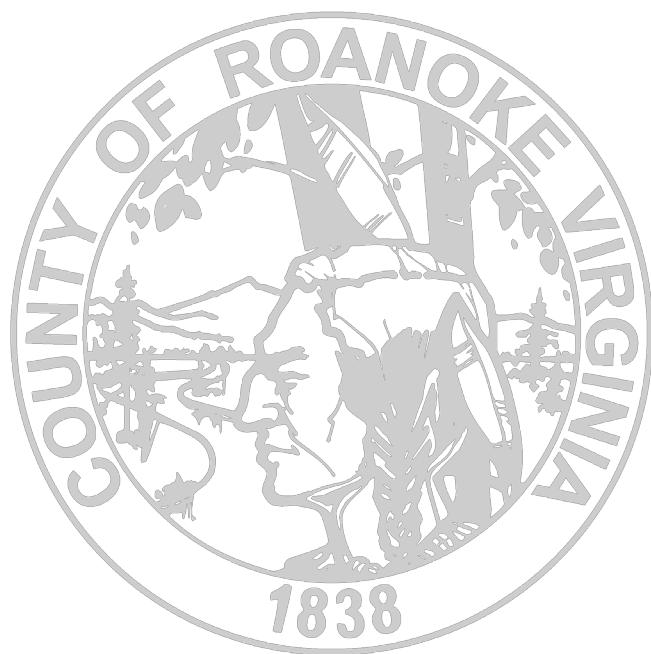
FY 2017 Adjustments			
Position	Position Cost	Revenue Offset	General Fund Impact
FSS-Resource Recruitment and Community Outreach	46,387	23,194	23,193
Assistant Director-Benefit Programs	85,583	42,792	42,791
Heavy Truck Mechanic (Fleet Fund)	60,003	60,003	-
Remove Deputy Clerk to BOS (net)	(10,000)	-	(10,000)
<b>Total</b>	<b>181,973</b>	<b>125,989</b>	<b>55,984</b>

Position Descriptions FY 2017		
Position Description	Position Justification	Benefit to the County
<b>Resource Recruitment and Community Outreach:</b> Recruits new families and individuals into the foster care system	The number of children in the foster care system exceed the number of available homes in the County. Dedicated outreach staff will increase the number children placed in foster homes, which is more desirable and cost effective than placing children out of the County. Half of the cost of this position will be covered by increased inter-governmental revenue.	Increases the County's placement of foster children into home settings
<b>Assistant Director-Benefit Programs:</b> Responsible for all Benefit Programs in the Department of Social Services	Health Care Reform and eligibility modernization have increased mandated accountability requirements. An additional position will assume responsibility for all Benefit Programs, allowing the level of support needed by the benefits management team. Half of the cost of this position will be covered by increased inter-governmental revenue.	Increases the County's ability to comply with federal and state regulations while maintaining service delivery levels
<b>Heavy Truck Mechanic:</b> Specializes in heavy truck and heavy equipment repair	Addition of this position will help to maintain the desired ratio of staff to fleet vehicles. This position is funded through increased revenues and has no impact to the General Fund.	Reduces vehicle and equipment service times
<b>Deputy Clerk to BOS:</b> Assists Chief Deputy Clerk to BOS	Full-time position was removed and replaced with part-time staff. Net impact on the General Fund is a savings of \$10,000.	Lower overall personnel costs while continuing the same level of service delivery

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



# Financial Summaries





**Beginning Fund Balances and Revenue Totals  
FY 2017**

Funds	Beginning Balances		Total Available Funds	
		Revenues		
<b>Governmental Funds</b>				
General Fund	\$ 37,779,732	\$ 208,674,666	\$ 246,454,398	
Debt Service Fund	203,734	7,108,548	7,312,282	
Capital Fund	34,019,656	10,148,428	44,168,084	
Internal Service Fund	3,983,270	11,306,018	15,289,288	
<b>Total All Funds</b>	<b>\$ 75,986,392</b>	<b>\$ 237,237,660</b>	<b>\$ 313,224,052</b>	
Component Unit - Schools	22,225,917	171,497,474	190,931,887	

**Ending Fund Balances and Expenditure Totals  
FY 2017**

Funds	Ending Balances	
	Expenditures	
<b>Governmental Funds</b>		
General Fund	\$ 208,674,666	\$ 37,779,732
Debt Service Fund	7,108,548	203,734
Capital Fund	10,148,428	34,019,656
Internal Service Fund	11,306,018	3,983,270
<b>Total All Funds</b>	<b>\$ 237,237,660</b>	<b>\$ 75,986,392</b>
Component Unit - Schools	171,497,474	22,225,917



## Summary of Revenues

### All Funds

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Inc/(Dec)
				\$ %
<b>General Fund:</b>				
General Government	\$ 177,678,237	\$ 178,780,751	\$ 183,259,215	\$ 4,478,464 2.51%
Public Works Projects	183,433	183,712	183,454	(258) -0.14%
Fleet Service Center	2,911,369	3,134,746	3,082,771	(51,975) -1.66%
Comm & Info Technology	9,470,557	8,543,083	9,414,002	870,919 10.19%
Recreation Fee Class	5,026,823	5,397,645	5,378,920	(18,725) -0.35%
Law Library	12,739	11,025	11,025	- 0.00%
Children's Services Act	5,326,501	4,809,612	5,985,313	1,175,701 24.44%
DSS Building	756,793	493,483	-	(493,483) -100.00%
Grants and Other	1,488,667	1,041,895	1,046,962	5,067 0.49%
Criminal Justice Academy	235,790	259,374	312,004	52,630 20.29%
Police Special Programs	275	1,000	1,000	- 0.00%
<b>Total General Fund</b>	<b>\$ 203,091,184</b>	<b>\$ 202,656,326</b>	<b>\$ 208,674,666</b>	<b>\$ 6,018,340 2.97%</b>
Component Unit Schools	163,137,473	164,759,253	171,497,474	6,738,221 4.09%
Debt Service Fund	6,748,899	7,495,470	7,108,548	(386,922) -5.16%
Capital Fund	13,228,784	11,919,281	10,148,428	(1,770,853) -14.86%
Internal Service Fund	11,168,670	1,880,083	11,306,018	9,425,935 501.36%
<b>Total All Funds</b>	<b>\$ 397,375,010</b>	<b>\$ 388,710,413</b>	<b>\$ 408,735,134</b>	<b>\$ 20,024,721 5.15%</b>
<b>Less: Fund Transfers</b>	<b>(86,103,550)</b>	<b>(112,529,947)</b>	<b>(107,908,913)</b>	<b>4,621,034 -4.11%</b>
<b>Total Net of Transfers</b>	<b>\$ 311,271,460</b>	<b>\$ 276,180,466</b>	<b>\$ 300,826,221</b>	<b>\$ 24,645,755 8.92%</b>

**Note:** This schedule does not include beginning balances. Therefore, total actual revenues will not correspond with total actual expenditures for FY2015.

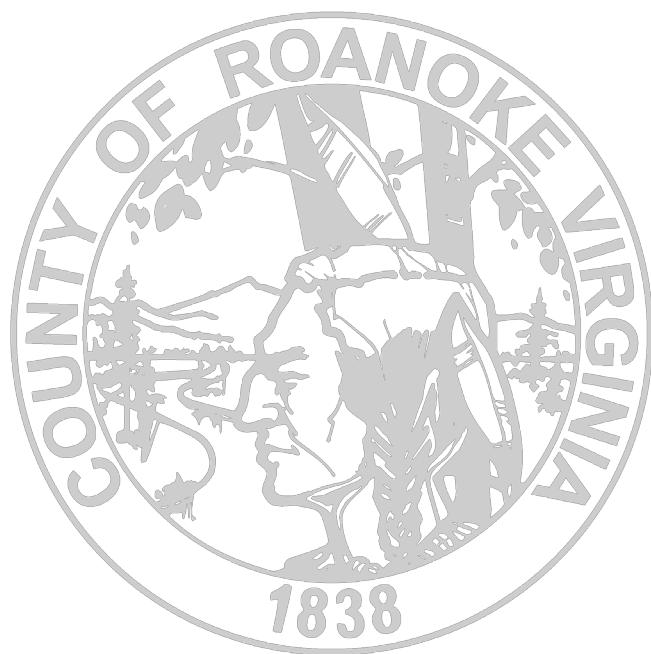


## Summary of Expenditures

### All Funds

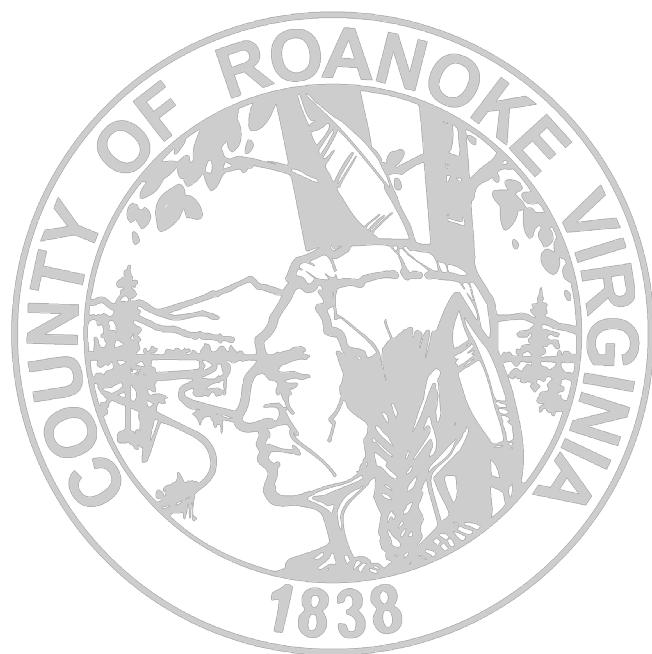
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Inc/(Dec)
				\$ %
General Fund				
General Government	\$ 178,782,229	\$ 178,780,751	\$ 183,259,215	\$ 4,478,464 2.51%
Public Works Projects	177,088	183,712	183,454	(258) -0.14%
Fleet Service Center	2,826,014	3,134,746	3,082,771	(51,975) -1.66%
Comm & Info Technology	10,280,667	8,543,083	9,414,002	870,919 10.19%
Recreation Fee Class	5,184,530	5,397,645	5,378,920	(18,725) -0.35%
Law Library	7,800	11,025	11,025	- 0.00%
Children's Services Act	6,084,213	4,809,612	5,985,313	1,175,701 24.44%
DSS Building	2,988,199	493,483	-	(493,483) -100.00%
Grants and Other	1,896,781	1,041,895	1,046,962	5,067 0.49%
Criminal Justice Academy	279,847	259,374	312,004	52,630 20.29%
Police Special Programs	-	1,000	1,000	- 0.00%
Total General Fund	\$ 208,507,368	\$ 202,656,326	\$ 208,674,666	\$ 6,018,340 2.97%
Component Unit Schools	150,111,700	164,759,253	171,497,474	\$ 6,738,221 4.09%
Debt Service Fund	6,955,249	7,495,470	7,108,548	(386,922) -5.16%
Capital Fund	14,518,806	11,919,281	10,148,428	(1,770,853) -14.86%
Internal Service Fund	12,741,988	1,880,083	11,306,018	9,425,935 501.36%
Total All Funds	\$ 392,835,111	\$ 388,710,413	\$ 408,735,134	\$ 20,024,721 5.15%
Less: Fund Transfers	(86,103,550)	(112,529,947)	(107,908,913)	4,621,034 -4.11%
Total Net of Transfers	\$ 306,731,561	\$ 276,180,466	\$ 300,826,221	\$ 24,645,755 8.92%

**Note:** This schedule does not include ending balances. Therefore, total actual expenditures will not correspond with total actual revenues for FY 2015.



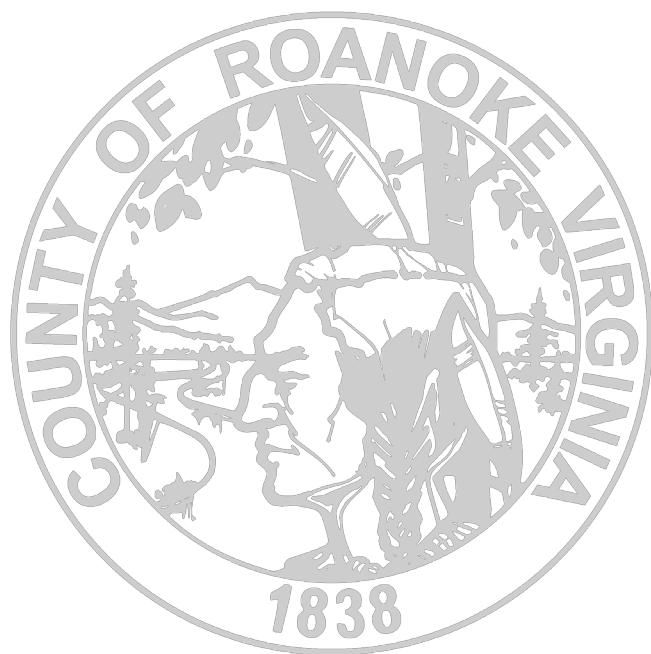


# *General Fund*



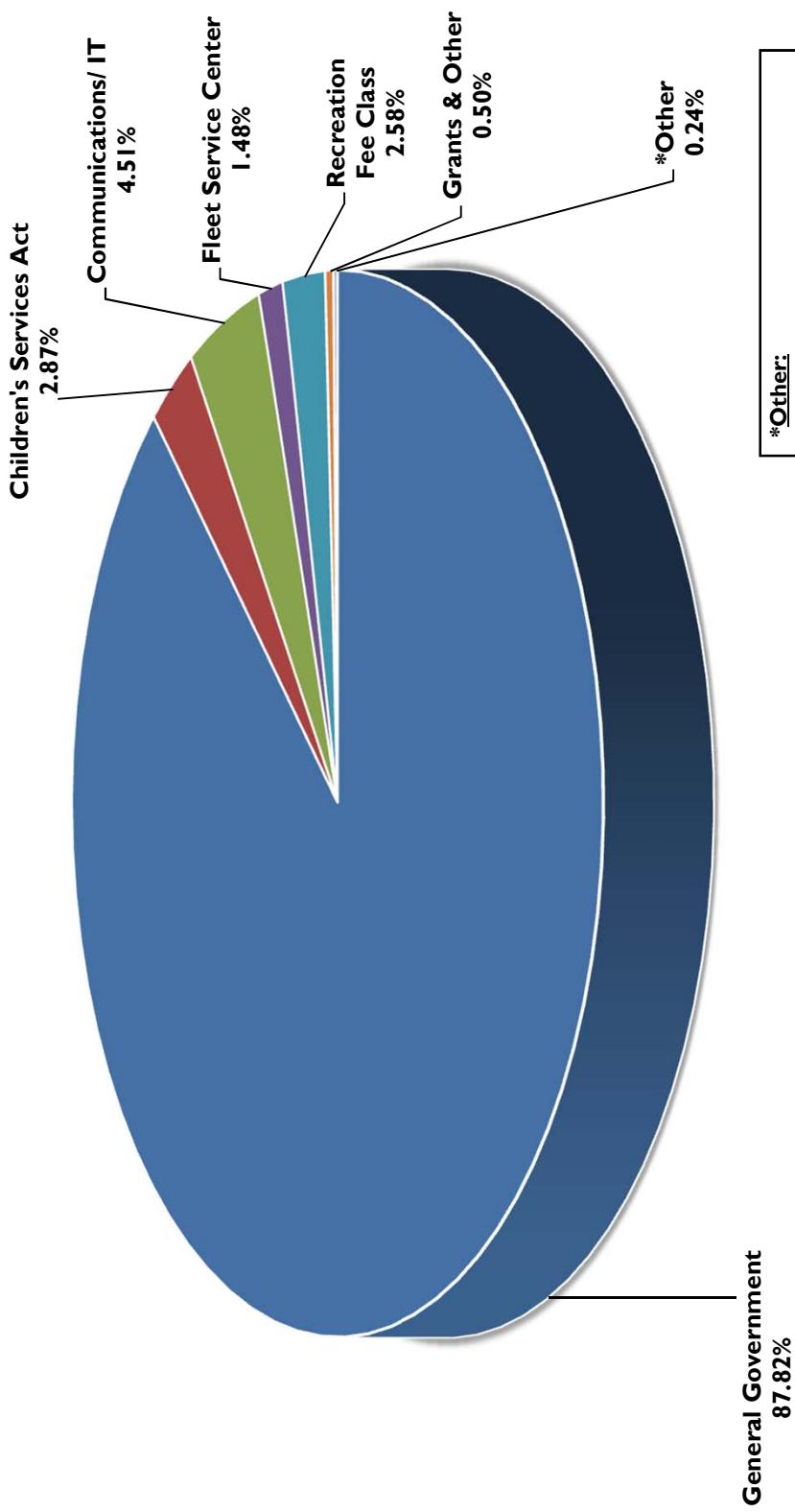


# General Fund Summaries





**FY 2017 General Fund Revenue  
\$208,674,666**



**\*Other:**  
Criminal Justice Academy - 0.15%  
Public Works Projects - 0.088%  
Law Library - 0.005%  
Police Special Programs - 0.001%



**General Fund Summary of Revenues**

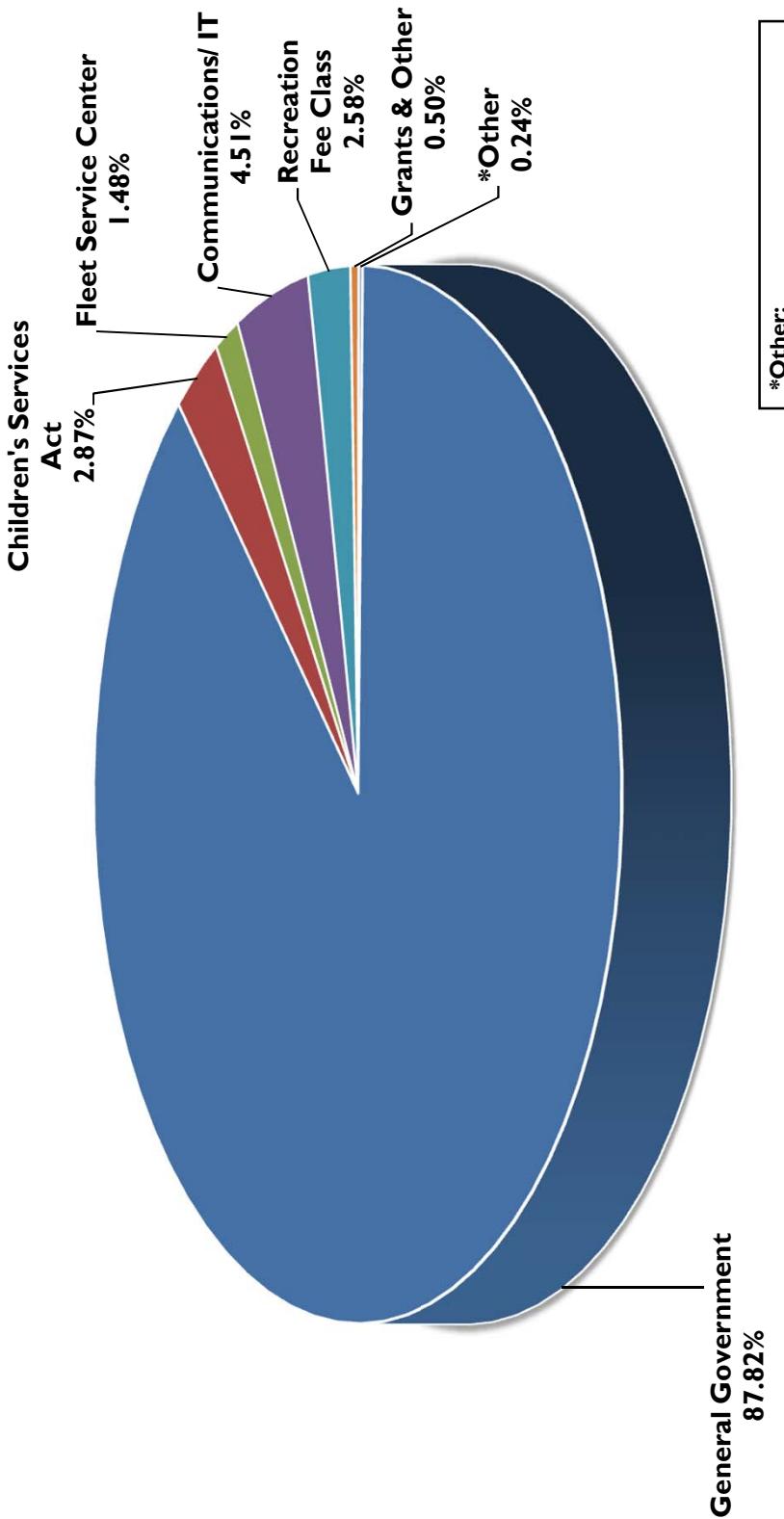
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
<b>General Government</b>				
<b>General Property Taxes:</b>				
Real Estate Tax	86,453,395	87,885,995	89,401,101	1,515,106
Personal Property Tax	31,084,203	31,793,620	32,834,622	1,041,002
Public Service Corporation Tax	2,956,201	2,950,000	2,950,000	-
Penalties and Interest	889,765	840,000	982,600	142,600
Payment in Lieu of Taxes	173,515	168,000	168,000	-
<b>Total General Property Taxes</b>	<b>121,557,079</b>	<b>123,637,615</b>	<b>126,336,323</b>	<b>2,698,708</b>
<b>Other Local Taxes:</b>				
Sales Tax	9,843,436	10,100,000	10,252,000	152,000
Communications Sales & Use Tax	3,950,654	3,975,000	3,796,000	(179,000)
Consumer Utility Tax	3,776,369	3,825,000	3,913,000	88,000
Business License Tax	6,440,138	6,399,100	6,447,000	47,900
Bank Franchise Tax	533,217	450,000	450,000	-
Motor Vehicle License Fees	2,218,156	2,225,000	2,258,300	33,300
Recordation Taxes	1,375,400	1,250,000	1,395,600	145,600
Utility License Tax	526,578	540,000	540,000	-
Hotel and Motel Room Tax	1,145,139	1,058,610	1,184,500	125,890
Tax on Prepared Foods	4,011,413	4,071,850	4,362,750	290,900
Amusement Tax	85,982	94,000	94,000	-
<b>Total Other Local Taxes</b>	<b>33,906,482</b>	<b>33,988,560</b>	<b>34,693,150</b>	<b>704,590</b>
Permits, Fees and Licenses	730,461	551,560	501,000	(50,560)
Fines and Forfeitures	549,582	556,500	450,000	(106,500)
Use of Money and Property	172,852	131,600	271,600	140,000
Charges for Services	3,932,189	4,040,433	4,161,433	121,000
Miscellaneous	1,209,804	1,019,336	1,047,050	27,714
Recovered Costs	241,302	297,035	262,035	(35,000)
<b>Total Local Revenues</b>	<b>162,299,751</b>	<b>164,222,639</b>	<b>167,722,591</b>	<b>3,499,952</b>



	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
Commonwealth	10,056,062	10,783,112	10,972,703	189,591
Federal	4,441,773	3,275,000	4,075,000	800,000
Other Financing Sources/Transfers	880,651	500,000	488,921	(11,079)
<b>Total General Government</b>	<b>\$ 177,678,237</b>	<b>\$ 178,780,751</b>	<b>\$ 183,259,215</b>	<b>\$ 4,478,464</b>
Public Works Projects	183,433	183,712	183,454	(258)
Fleet Service Center	2,911,369	3,134,746	3,082,771	(51,975)
Communications & Info Technology	9,470,557	8,543,083	9,414,002	870,919
Recreation Fee Class	5,026,823	5,397,645	5,378,920	(18,725)
Law Library	12,739	11,025	11,025	-
DSS Building	756,793	493,483	-	(493,483)
Children's Services Act	5,326,501	4,809,612	5,985,313	1,175,701
Grants and Other	1,488,667	1,041,895	1,046,962	5,067
Police Special Programs	275	1,000	1,000	-
Criminal Justice Academy	235,790	259,374	312,004	52,630
<b>Total General Fund Revenues</b>	<b>\$ 203,091,184</b>	<b>\$ 202,656,326</b>	<b>\$ 208,674,666</b>	<b>\$ 6,018,340</b>
Fund Balance-Beginning	43,195,916	37,779,732	37,779,732	-
<b>Total General Fund Revenues &amp; Fund Balance</b>	<b>\$ 246,287,100</b>	<b>\$ 240,436,058</b>	<b>\$ 246,454,398</b>	<b>\$ 6,018,340</b>



**FY 2017 General Fund Expenditures**  
**\$208,674,666**



**\*Other:**  
Criminal Justice Academy - 0.15%  
Public Works Projects - 0.088%  
Law Library - 0.005%  
Police Special Programs - 0.001%

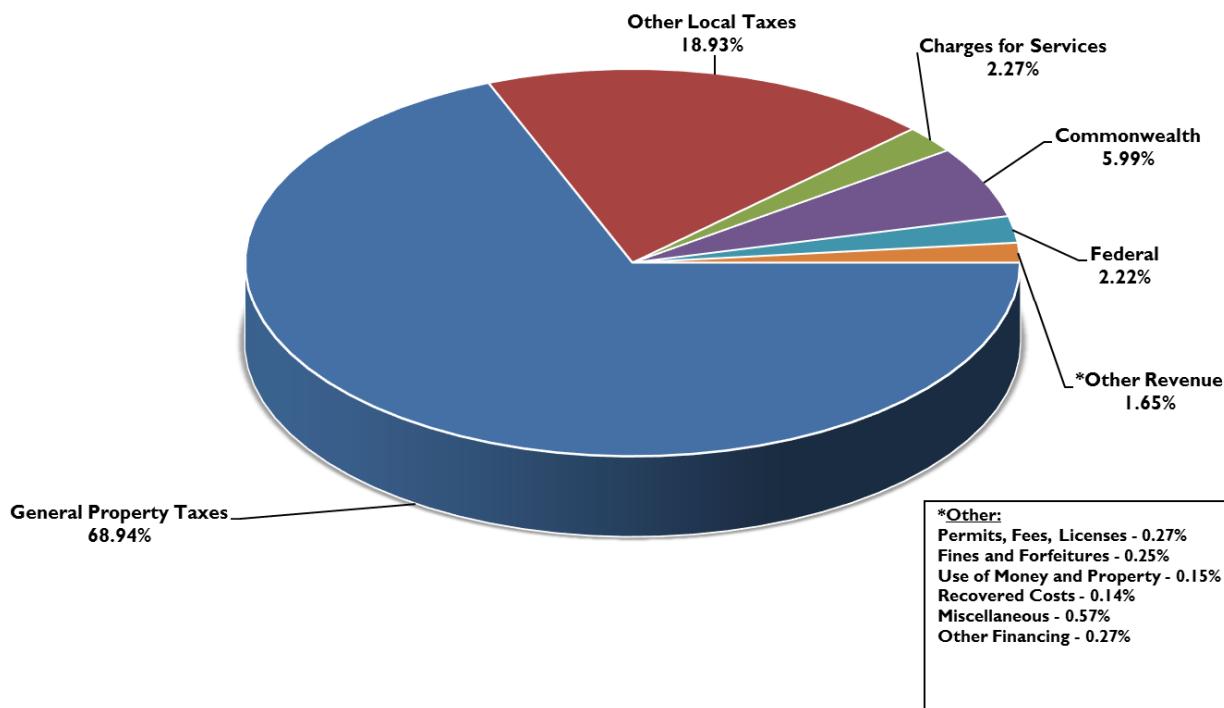


## General Fund Summary of Expenditures

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
<b>General Government</b>				
General Administration	3,018,052	3,025,454	3,207,867	\$ 182,413
Constitutional Officers	13,952,974	13,341,839	13,498,115	156,276
Judicial Administration	701,440	810,732	804,232	(6,500)
Management Services	3,566,980	3,249,394	3,334,785	85,391
Public Safety	29,065,549	26,836,083	27,251,984	415,901
Community Services	12,290,897	11,352,642	11,978,121	625,479
Human Services	21,963,949	20,485,589	21,663,626	1,178,037
Non-Departmental & Transfers	94,222,389	99,679,017	101,520,485	1,841,468
<b>Total General Government</b>	<b>\$ 178,782,229</b>	<b>\$ 178,780,751</b>	<b>\$ 183,259,215</b>	<b>4,478,464</b>
<b>Public Works Projects</b>				
Public Works Projects	177,088	183,712	183,454	(258)
Fleet Service Center	2,826,014	3,134,746	3,082,771	(51,975)
Comm. & Information Technology	10,280,667	8,543,083	9,414,002	870,919
Recreation Fee Class	5,184,530	5,397,645	5,378,920	(18,725)
Law Library	7,800	11,025	11,025	-
DSS Building	2,988,199	493,483	-	(493,483)
Children's Services Act	6,084,213	4,809,612	5,985,313	1,175,701
Grants and Other	1,896,781	1,041,895	1,046,962	5,067
Criminal Justice Academy	279,847	259,374	312,004	52,630
Police Special Programs	-	1,000	1,000	-
Emergency Communication Center*	-	-	-	-
<b>Total General Fund Expenditures</b>	<b>\$ 208,507,368</b>	<b>\$ 202,656,326</b>	<b>\$ 208,674,666</b>	<b>6,018,340</b>
<b>Fund Balance-Ending</b>				
<b>Total General Fund</b>	<b>37,779,732</b>	<b>37,779,732</b>	<b>37,779,732</b>	<b>-</b>
<b>Expenditures &amp; Fund Balance</b>	<b>\$ 246,287,100</b>	<b>\$ 240,436,058</b>	<b>\$ 246,454,398</b>	<b>6,018,340</b>



**FY 2017 General Government Revenue**  
**\$183,259,215**



## General Government Revenue Notes

### **General Property Taxes**

Property taxes are Roanoke County's largest revenue source, making up 68.9% 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 1.7% compared to the FY 2016 budget due to a modest assessment increase and the recognition of revenue that is subject to economic development incentives. Personal property tax revenue is expected to increase by 3.3% compared to the FY 2016 budget. This is primarily due to a strong automobile market and indicative of a gradually improving economy.

### **Other Local Taxes**

Local taxes make up the second-largest portion of Roanoke County's revenue at 18.9%. 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 1.5% in FY 2017 compared to the FY 2016 budget, and meals taxes are projected to increase by 7.1% for the same period.



### **Intergovernmental Revenue**

Funding received from the Commonwealth of Virginia and federal government comprises 8.2% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2017 funding is expected to increase by \$800,000 for Social Services reimbursements related to adoption and foster care. This revenue has a direct expenditure offset. Additionally, a small increase in funding for Constitutional Officers is anticipated from the Virginia Compensation Board.



**General Government Sub-Fund Summary of Revenues**

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
<b>General Government</b>				
General Property Taxes:				
Real Estate Tax	\$ 86,453,395	\$ 87,885,995	\$ 89,401,101	\$ 1,515,106
Personal Property Tax	31,084,203	31,793,620	32,834,622	1,041,002
Public Service Corporation Tax	2,956,201	2,950,000	2,950,000	-
Penalties and Interest	889,765	840,000	982,600	142,600
Payment in Lieu of Taxes	173,515	168,000	168,000	-
Total General Property Taxes	121,557,079	123,637,615	126,336,323	2,698,708
Other Local Taxes:				
Sales Tax	9,843,436	10,100,000	10,252,000	152,000
Communications Sales & Use Tax	3,950,654	3,975,000	3,796,000	(179,000)
Consumer Utility Tax	3,776,369	3,825,000	3,913,000	88,000
Business License Tax	6,440,138	6,399,100	6,447,000	47,900
Bank Franchise Tax	533,217	450,000	450,000	-
Motor Vehicle License Fees	2,218,156	2,225,000	2,258,300	33,300
Recordation Taxes	1,375,400	1,250,000	1,395,600	145,600
Utility License Tax	526,578	540,000	540,000	-
Hotel and Motel Room Tax	1,145,139	1,058,610	1,184,500	125,890
Tax on Prepared Foods	4,011,413	4,071,850	4,362,750	290,900
Amusement Tax	85,982	94,000	94,000	-
Total Other Local Taxes	33,906,482	33,988,560	34,693,150	704,590
Permits, Fees and Licenses:				
Animal Control Fees	42,364	35,000	35,000	-
Land Use Fees	1,433	5,000	5,000	-
Land Transfer Fees	2,698	2,450	2,450	-
Zoning Filing Fees	17,806	11,525	11,525	-
Building Permits	255,829	285,000	234,440	(50,560)
Electrical, Mechanical, Plumbing Permits	133,015	110,000	110,000	-
Certificate of Occupancy	2,660	5,350	5,350	-
Septic Tank Fees	3,700	5,050	5,050	-
Fire Department Permits	3,770	3,375	3,375	-
Soil Erosion Permits	19,035	45,000	45,000	-
Sub-Division Permits	14,075	18,600	18,600	-
Other Fees	1,590	-	-	-
VSMP	59,379	25,000	25,000	-
Courthouse Maintenance Fees	172,952	-	-	-
Photocopy Charges	155	210	210	-
Total Permits, Fees, & Licenses	730,461	551,560	501,000	(50,560)



**General Government Sub-Fund Summary of Revenues**

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
Fines and Forfeitures:				
Fines and Forfeitures	549,582	556,500	450,000	(106,500)
Parking Fees	545,652	550,000	443,500	(106,500)
Total Fines and Forfeitures	3,930	6,500	6,500	-
	549,582	556,500	450,000	(106,500)
Use of Money and Property	172,852	131,600	271,600	140,000
Charges for Services				
Clerk Fees	61,935	76,500	76,500	-
Sheriff Fees	3,787	6,500	6,500	-
Court Appointed Attorney Fees	28,663	22,000	22,000	-
Commonwealth Attorney Fees	10,391	6,000	6,000	-
Waste Collection Fees	16,412	14,200	14,200	-
Fee for Ambulance Service	3,157,348	3,142,233	3,223,233	81,000
Board of Prisoners-Salem	599,767	725,000	725,000	40,000
Other	53,886	48,000	88,000	121,000
Total Charges for Services	3,932,189	4,040,433	4,161,433	121,000
Miscellaneous				
Reimbursements-Shared Programs-Salem	623,989	555,800	583,514	27,714
Host Locality Fee-Landfill	300,000	300,000	300,000	-
Other	285,815	163,536	163,536	-
Total Miscellaneous	1,209,804	1,019,336	1,047,050	27,714
Recovered Costs				
Jail Medical - Co Payment	4,952	3,700	3,700	-
Payloader Service	8,400	10,000	10,000	-
Roanoke City Automation	-	200	200	-
Western VA Regional Jail	109,591	124,000	89,000	(35,000)
Resource Authority	107,439	85,985	85,985	-
Other	10,920	73,150	73,150	-
Total Recovered Costs	241,302	297,035	262,035	(35,000)
Total Local Revenues	162,299,751	164,222,639	167,722,591	3,499,952
From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	16,083	19,000	19,000	-
Other	353,238	234,000	334,000	100,000
Total Non-Categorical	369,321	253,000	353,000	100,000

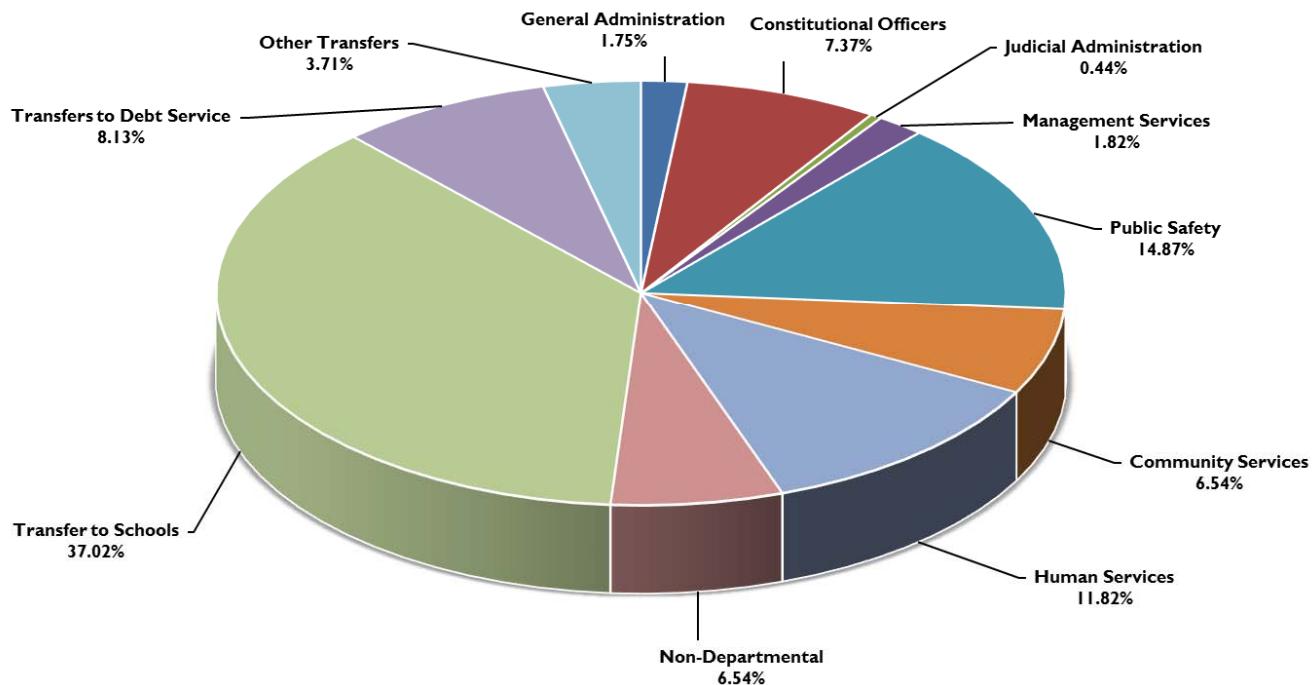


**General Government Sub-Fund Summary of Revenues**

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	661,888	675,060	693,436	18,376
Sheriff	3,099,334	3,181,903	3,199,630	17,727
Commissioner of Revenue	237,441	242,475	243,426	951
Treasurer	203,402	207,147	212,575	5,428
Clerk of the Circuit Court	638,049	516,204	523,722	7,518
Board of Elections	46,007	47,700	47,700	-
Total Categorical-Shared	4,886,121	4,870,489	4,920,489	50,000
<i>Other Categorical:</i>				
Welfare Grant	3,141,468	3,708,654	3,748,245	39,591
Library Grant	156,988	157,095	157,095	-
Police Grant	1,793,872	1,793,874	1,793,874	-
Miscellaneous Grants	(291,708)	-	-	-
Total Other Categorical	4,800,620	5,659,623	5,699,214	39,591
Total From the Commonwealth	10,056,062	10,783,112	10,972,703	189,591
 From the Federal Government				
Welfare Grant	4,282,256	3,275,000	4,075,000	800,000
Drug Enforcement Grant	154,517	-	-	-
Miscellaneous	5,000	-	-	-
Total From the Federal Government	4,441,773	3,275,000	4,075,000	800,000
 Other Financing Sources/Transfers				
Beginning Balance	-	500,000	488,921	-
Transfers In	880,651	-	-	-
Other Financing and Transfers	880,651	500,000	488,921	(11,079)
 <b>Total General Government</b>	<b>\$ 177,678,237</b>	<b>\$ 178,780,751</b>	<b>\$ 183,259,215</b>	<b>\$ 4,478,464</b>
 Fund Balance-Beginning	26,285,161	25,181,169	25,181,169	-
 <b>Total General Government &amp; Fund Balance</b>	<b>\$ 203,963,398</b>	<b>\$ 203,961,920</b>	<b>\$ 208,440,384</b>	<b>\$ 4,478,464</b>



**FY 2017 General Government Expenditures**  
**\$183,259,215**



### General Government Expenditure Notes

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

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

#### Operating Departments

The overall FY 2017 expenditure budget increased a 2.5% over the FY 2016 budget, or \$4,478,464. Operating departments saw the addition of a 2% cost-of-living increase at a cost of approximately \$1.1 million and a health insurance increase of \$0.4 million. Additionally, Social Services' budget increased \$800,000 for adoption and foster care; this increase is 100% reimbursable by the state. Two positions were added as part of the budget process in the department of Social Services. Additional operating increases were given to departments where structural deficits existed.



### **Non-Departmental Expenditures**

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Non-Departmental expenditures include Employee Benefits, Internal Service Charges, and other Miscellaneous categories that are not department-specific. Increases in this category were attributable to increases in Retiree Healthcare contributions, Line of Duty, and adjustments to line-items such as Flexible Leave Payout and Termination/Separation Pay that bring budgets more in line with actual expenditures.

### **Transfers**

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Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up nearly 49% of Roanoke County's general government expenditure budget. The single largest transfer item is the county's transfer to Roanoke County Schools, which is 37% of the total operating budget. This transfer increased \$1,034,669 compared to FY 2016.



**General Government Sub-Fund  
Summary of Expenditures**

	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>Increase (Decrease)</b>
<b>General Government</b>				
General Administration				
Board of Supervisors	\$ 291,935	\$ 308,984	\$ 327,920	\$ 18,936
County Administration	714,594	778,701	738,207	(40,494)
Internal Auditor	-	-	112,279	112,279
Public Information	187,170	211,678	186,601	(25,077)
County Attorney	599,051	522,908	555,150	32,242
Human Resources	794,746	722,274	770,248	47,974
Economic Development	430,556	480,910	517,462	36,552
Total General Administration	3,018,052	3,025,454	3,207,867	182,413
Constitutional Officers				
Commissioner of the Revenue	846,551	752,576	763,772	\$ 11,196
Commonwealth's Attorney	1,189,498	1,134,948	1,129,852	(5,096)
Sheriff - Administration & Civil	2,750,357	2,219,917	2,241,782	21,865
Sheriff - Care & Confinement	4,322,799	4,409,471	4,527,337	117,866
Sheriff - WVRJA	2,854,362	2,916,200	2,916,200	-
Treasurer	895,260	797,460	824,583	27,123
Clerk of the Circuit Court	1,094,147	1,111,267	1,094,589	(16,678)
Total Constitutional Officers	13,952,974	13,341,839	13,498,115	156,276
Judicial Administration				
Circuit Court Judges	256,193	237,972	237,972	-
General District Court	62,685	69,940	95,440	25,500
Magistrate	1,603	1,590	1,590	-
Juvenile/Domestic Relations Court	20,212	21,086	39,086	18,000
Court Service Unit	317,369	480,144	430,144	(50,000)
Courthouse Maintenance	43,378	-	-	-
Total Judicial Administration	701,440	810,732	804,232	(6,500)
Management Services				
Real Estate Valuation	924,843	832,502	864,132	\$ 31,630
Finance	1,859,342	1,674,004	1,713,320	39,316
Public Transportation (CORTTRAN)	477,407	420,000	420,000	0
Management and Budget	305,388	322,889	337,333	14,444
Total Management Services	3,566,980	3,249,394	3,334,785	85,391
Public Safety				
Police	12,860,572	11,779,631	12,052,761	\$ 273,130
Fire and Rescue	16,204,977	15,056,452	15,199,223	142,771
Total Public Safety	29,065,549	26,836,083	27,251,984	415,901
Community Services				
Community Development	4,363,558	4,041,770	4,346,390	\$ 304,620
General Services	7,927,339	7,310,872	7,631,731	320,859
Total Community Services	12,290,897	11,352,642	11,978,121	625,479

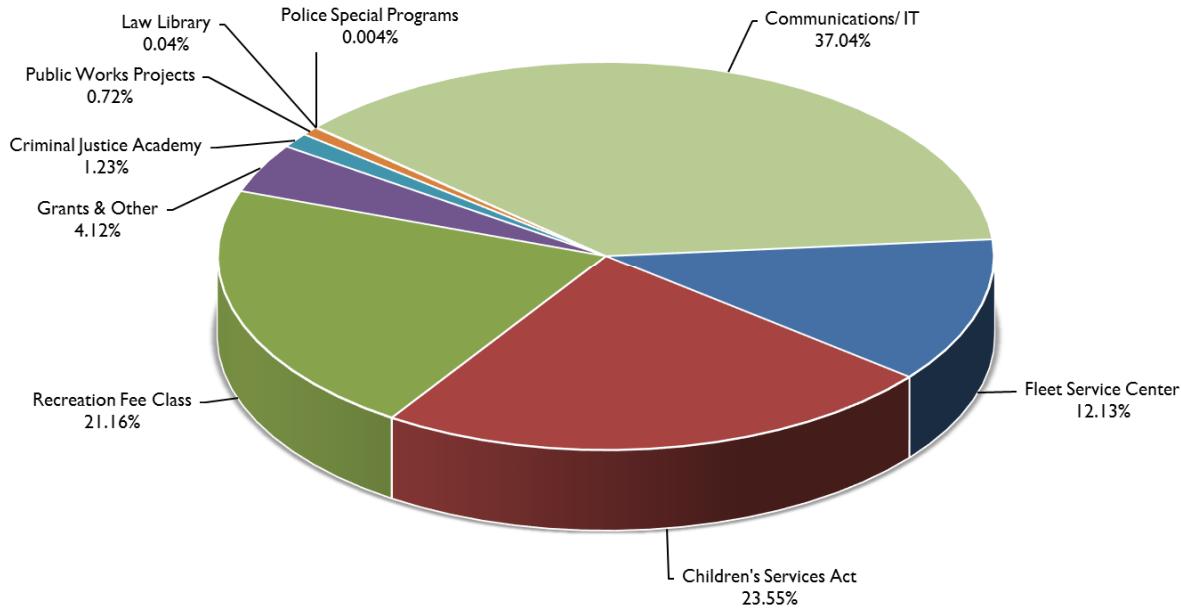


**General Government Sub-Fund  
Summary of Expenditures**

	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>Increase (Decrease)</b>
<b>Human Services</b>				
Parks, Recreation, and Tourism	2,440,048	2,260,695	2,240,247	(20,448)
Grounds Maintenance	2,544,235	2,269,974	2,273,678	3,704
Public Health	500,358	500,358	500,358	(0)
Social Services	10,476,024	9,770,909	10,430,840	659,931
Library	3,831,492	3,599,278	3,748,374	149,096
VA Cooperative Extension	83,834	87,097	87,097	-
Elections	355,360	327,349	349,227	21,878
Social Service Agencies	211,800	211,900	210,600	(1,300)
Human Service Agencies	114,100	112,400	101,400	(11,000)
Dues and Memberships	1,164,898	1,100,130	1,638,805	538,675
Cultural Agencies	241,800	245,500	83,000	(162,500)
<b>Total Human Services</b>	<b>21,963,949</b>	<b>20,485,589</b>	<b>21,663,626</b>	<b>1,178,037</b>
<b>Non-Departmental &amp; Transfers</b>				
<b>Non-Departmental</b>				
Employee Benefits	726,050	1,888,570	2,134,710	246,140
Transfer to Comm-IT	3,345,997	7,625,659	7,764,270	138,611
Miscellaneous	1,482,509	1,511,500	1,495,000	(16,500)
Addition to Fund Balance	-	506,160	544,881	38,721
<b>Total Non-Departmental</b>	<b>5,554,556</b>	<b>11,531,889</b>	<b>11,938,861</b>	<b>406,972</b>
<b>Unappropriated Balance</b>				
Contingent Balance	-	50,000	50,000	0
<b>Total Unappropriated Balance</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Transfers to:</b>				
Debt Service	14,627,822	16,522,413	14,897,786	(1,624,627)
Capital Projects	4,590,507	1,218,101	3,092,813	1,874,712
Schools	66,097,426	66,804,707	67,839,376	1,034,669
Internal Services	754,865	1,515,195	1,665,195	150,000
Children's Services Act	1,853,000	1,853,000	1,853,000	-
Public Works Projects	183,433	183,712	183,454	(258)
Schools Capital Fund	28,230	-	-	-
Police Training Facilities	49,197	-	-	-
Fee Class Account	55,675	-	-	-
Miscellaneous	427,677	-	-	-
<b>Total Transfers</b>	<b>88,667,832</b>	<b>88,097,128</b>	<b>89,531,624</b>	
<b>Total Non-Departmental &amp; Transfers</b>	<b>94,222,388</b>	<b>99,679,016</b>	<b>101,520,485</b>	<b>1,841,469</b>
<b>Total General Government</b>	<b>\$ 178,782,229</b>	<b>\$ 178,780,751</b>	<b>\$ 183,259,215</b>	<b>\$ 4,478,464</b>
Fund Balance-Ending	24,631,587	24,631,587	24,631,587	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 203,413,816</b>	<b>\$ 203,412,338</b>	<b>\$ 207,890,802</b>	<b>\$ 4,478,464</b>



**FY 2017 General Other Expenditures and Revenues  
\$25,415,451**

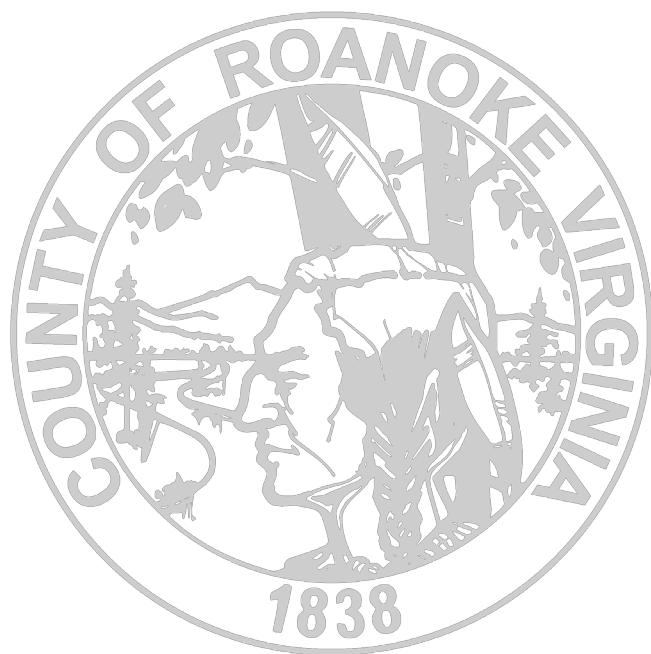


### **General - Other**

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

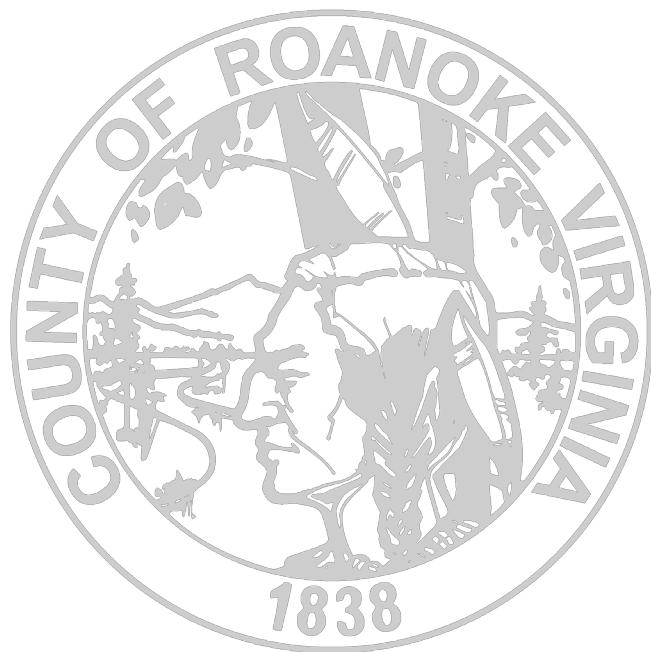
Operational expenditures for these funds are presented individually to accurately reflect their diverse funding sources. A change to the FY 2017 budget is the inclusion of Beginning Balances, where appropriate, as part of a fund's revenue source. This allows for full transparency of the operating condition of certain funds that have had to rely on fund balance to cover expenditures over their revenue budget.

For detailed information regarding the Other General Fund category, see p. 245.



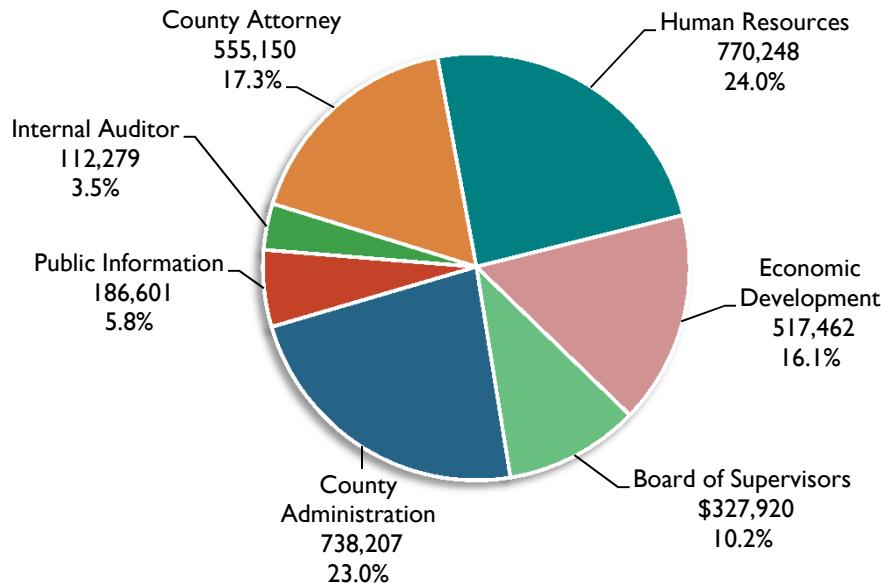


# General Administration





## General Administration \$ 3,207,867



General Administration Summary						
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)		
Board of Supervisors	\$ 291,935	\$ 308,984	\$ 327,920	\$ 18,936		
County Administration	714,594	778,702	738,207	(40,494)		
Internal Auditor	-	-	112,279	112,279		
Public Information	187,170	211,678	186,601	(25,077)		
County Attorney	599,051	522,908	555,150	32,242		
Human Resources	794,746	722,274	770,248	47,974		
Economic Development:						
Administration	412,881	458,514	495,066	36,552		
Marketing	12,815	17,536	17,536	-		
EDA	4,860	4,860	4,860	-		
Total Economic Development	430,556	480,910	517,462	36,552		
<b>Total General Administration</b>	<b>\$ 3,018,052</b>	<b>\$ 3,025,454</b>	<b>\$ 3,207,867</b>	<b>\$ 182,413</b>		



## 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; promote internal and external communication on issues to employees and the public through use of the internet and intranet websites.

<b>Clerk to the Board of Supervisors Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	208,766	262,432	230,428	(32,004)	-12.2%
Operating	80,827	41,703	89,422	47,719	114.4%
Capital	2,342	4,849	8,070	3,221	66.4%
Transfers	-	-	-	-	-
<b>Total</b>	<b>291,935</b>	<b>308,984</b>	<b>327,920</b>	<b>18,936</b>	<b>6.1%</b>
<b>Positions</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>(1)</b>	<b>-14.3%</b>

### Budget Highlights

The Adopted FY 2017 Clerk to the Board of Supervisors budget increased by \$18,936 or 6.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016 for County of Roanoke staff. A 2.0% adjustment was not approved by the Board of Supervisors for their own compensation.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase of 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Clerk to the Board of Supervisors operating budget include:

- \$20,000 was added for the implementation of a new Board Agenda software system.
- One full-time vacant Deputy Clerk position was eliminated and the associated funding was distributed to cover part-time and operating costs. The net savings to the General Fund was \$10,000.



## Performance Measures

<b>Clerk to the Board of Supervisors Performance Measures</b>			
<b>Description</b>	<b>FY 2014-15 Actual</b>	<b>FY 2015-16 Adopted</b>	<b>FY 2016-17 Adopted</b>
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	78%	95%	95%
Percentage of minutes requiring no corrections based on total number of pages produced annually	100%	95%	95%

## Departmental Goals

- Prepare, publish and preserve official records of the Board of Supervisors
- Maintain high standards of customer service to citizens
- Serve as liaison between Board members, staff and citizens



## 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.

<b>County Administration Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	610,017	723,387	679,892	(43,495)	-6.0%
Operating	100,842	52,362	56,760	4,398	8.4%
Capital	3,735	2,953	1,555	(1,398)	-47.3%
Transfers	-	-	-	-	-
<b>Total</b>	<b>714,594</b>	<b>778,702</b>	<b>738,207</b>	<b>(40,495)</b>	<b>-5.2%</b>
<b>Positions</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>-1</b>	<b>-20.0%</b>

### **Budget Highlights**

The Adopted FY 2017 County Administration budget decreased by \$40,495 or 5.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 County Administration operating budget include:

- The Internal Auditor position and associated operating costs were removed from the County Administration budget for FY 2017.



### **Departmental Goals**

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



## Internal Auditor

### Mission Statement

To promote Roanoke County's accountability, integrity and transparency in its operations and to provide valuable decision-making information to the governing body and management.

Internal Auditor					
Description	Budget FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	99,779	99,779	-
Operating	-	-	12,500	12,500	-
Capital	-	-	0	-	-
Transfers	-	-	0	-	-
<b>Total</b>	<b>0</b>	<b>0</b>	<b>112,279</b>	<b>112,279</b>	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	-

### Budget Highlights

The Adopted FY 2017 Internal Auditor budget reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Internal Auditor operating budget include:

- \$12,500 was added to cover general operating expenses. In FY 2016, the position was budgeted in County Administration but did not have dedicated funding for annual operations.

### Departmental Goals

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



## Public Information

### Mission Statement

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

Public Information Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	162,068	160,937	164,660	3,723	2.3%
Operating	22,936	46,991	18,191	(28,800)	-61.3%
Capital	2,166	3,750	3,750	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>187,170</b>	<b>211,678</b>	<b>186,601</b>	<b>(25,077)</b>	<b>-11.8%</b>
<b>Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Public Information budget decreased by \$25,077 or 11.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Public Information operating budget include:

- Removal of \$30,000 funding budgeted in FY 2016 for the recently completed Community Survey.



## Performance Measures

Public Information Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Budgeted	FY 2016-17 Adopted
<b>Roanoke County Website</b>			
Total Visits	793,319	821,909	863,004
Total Pageviews	2,450,791	2,316,198*	2,432,008
<b>Parks, Recreation &amp; Tourism</b>			
Total Visits	174,666	598,680	628,614
Total Pageviews	554,550	1,850,956	1,943,503
<b>Economic Development</b>			
Total Visits	12,581	39,128	41,084
Total Pageviews	21,286	65,572	68,850

\* Approximate 5% decrease in overall pageviews for FY2014-15 attributed to migration of Parks, Recreation and Tourism Department's content to separate website at [www.roanokecountyparks.com](http://www.roanokecountyparks.com)

## Departmental Goals

- Facilitate, enhance and maintain relationships and communications between Roanoke County and the media so that a better understanding of County issues is achieved
- Facilitate, enhance, and maintain relationships between the County and the community that allow for the dissemination of accurate and timely information
- Encourage, facilitate, and assist in the development of technology-based tools to help customers have access to County government on a 24/7 basis
- Promote public awareness of special events and announcements within Roanoke County through collaboration with County departments and staff
- Promote public awareness about Roanoke County services and other pertinent information through use of all media forms



- Promote and maintain Roanoke County's uniquely distinctive reputation among national, state and local government entities through participation in various award programs
- Promote and maintain quality community relations between Roanoke County and other localities through participation in various committees, organizations, programs, and events
- Facilitate, enhance, and maintain relationships and communications between Roanoke County and its employees so that a better understanding of issues is achieved



## 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.

County Attorney Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	497,702	489,375	486,617	(2,758)	-0.6%
Operating	100,460	32,033	67,033	35,000	109.3%
Capital	889	1,500	1,500	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>599,051</b>	<b>522,908</b>	<b>555,150</b>	<b>32,242</b>	<b>6.2%</b>
<b>Positions</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>25.0%</b>

### Budget Highlights

The Adopted FY 2017 County Attorney budget increased by \$32,242 or 6.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 County Attorney operating budget include:

- \$35,000 was added to fund the contractual relationship with the County's Legislative Liaison. This budget item was erroneously left out of the FY 2016 operating budget and maintains the same level of service.
- One position was added mid-year FY 2016 as a part-time Administrative Assistant position was reclassified to a full-time position. This position has a net impact of \$28,908 on the General Fund.



### **Departmental Goals**

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- Focus on our client, the Board of Supervisors
- Provide legal services to County boards, commissions, departments, officers and employees
- Provide direct support to the Commissioner of the Revenue and the Treasurer in the collection of delinquent accounts
- Practice preventive law



## 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.

<b>Human Resources Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	584,740	597,677	645,651	47,974	8.0%
Operating	189,608	120,997	120,997	-	-
Capital	20,398	3,600	3,600	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>794,746</b>	<b>722,274</b>	<b>770,248</b>	<b>47,974</b>	<b>6.6%</b>
<b>Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Human Resources budget increased by \$47,974 or 6.6%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Human Resources operating budget include:

- Personnel increases other than those noted above are related to reclassification of several positions and hiring new staff at higher salaries than their predecessors.



### **Departmental Goals**

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- Enhance and maintain Human Resources (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
- Ensure the County's compensation and benefit package is competitive with the market, cost effective and aligned with the County's ability to pay
- Ensure County HR practices are efficient and within ever changing legal requirements
- Sustain and manage organizational health and productivity in the current economic downtown and budget constraints, recognizing that human capital drives organization success



## Economic Development

### **Mission Statement**

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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.

<b>Economic Development Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	343,395	419,775	456,407	36,632	8.7%
Operating	84,489	59,535	60,555	1,020	1.7%
Capital	2,672	1,600	500	(1,100)	-68.8%
Transfers	-	-	-	-	-
<b>Total</b>	<b>430,556</b>	<b>480,910</b>	<b>517,462</b>	<b>36,552</b>	<b>7.6%</b>
<b>Positions</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

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The Adopted FY 2017 Economic Development budget increased by \$36,552 or 7.6%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Economic Development operating budget include:

- A budgeted position from FY 2016 was reclassified to a higher grade.

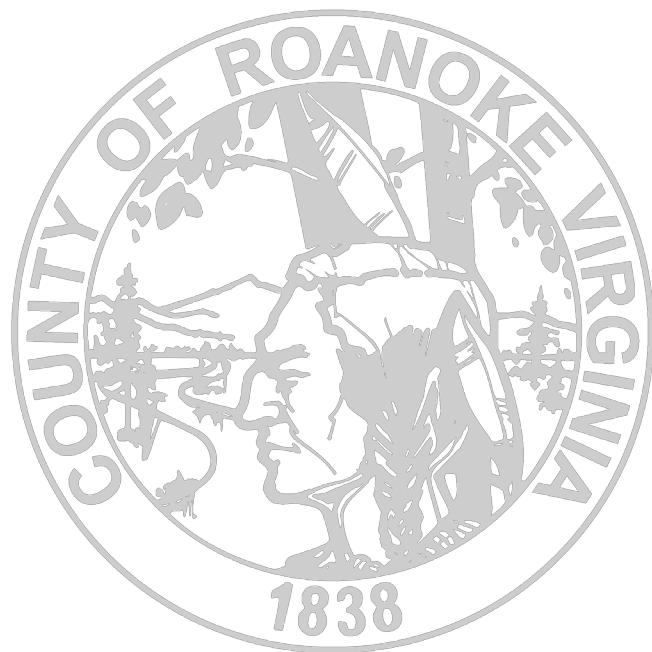
**Performance Measures**

<b>Economic Development Performance Measures*</b>			
<b>Description</b>	<b>FY 2014-15 Actual</b>	<b>FY 2015-16 Adopted</b>	<b>FY 2016-17 Adopted</b>
Business Locations	5	3	3
Business Expansions	6	6	6
Companies Visited	103	100	100
Prospect Inquiries	54	45	45
New Jobs Created	768	200	200
Total New Investment in Roanoke County	\$29.9 million	\$20 million	\$20 million

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

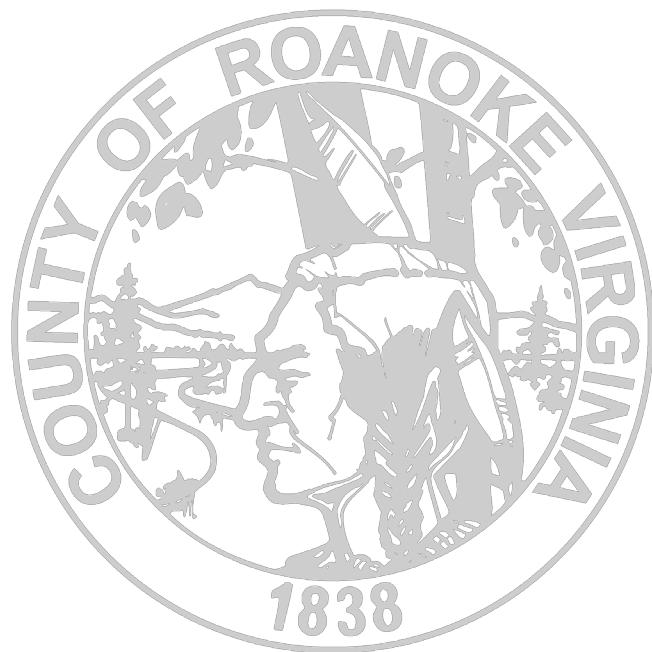
**Departmental Goals**

- 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
- 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
- Enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to locate and grow a business
- Collaborate with local, regional and state organizations to maximize economic development opportunities, minimize risk and promote efficient utilization of resources
- 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



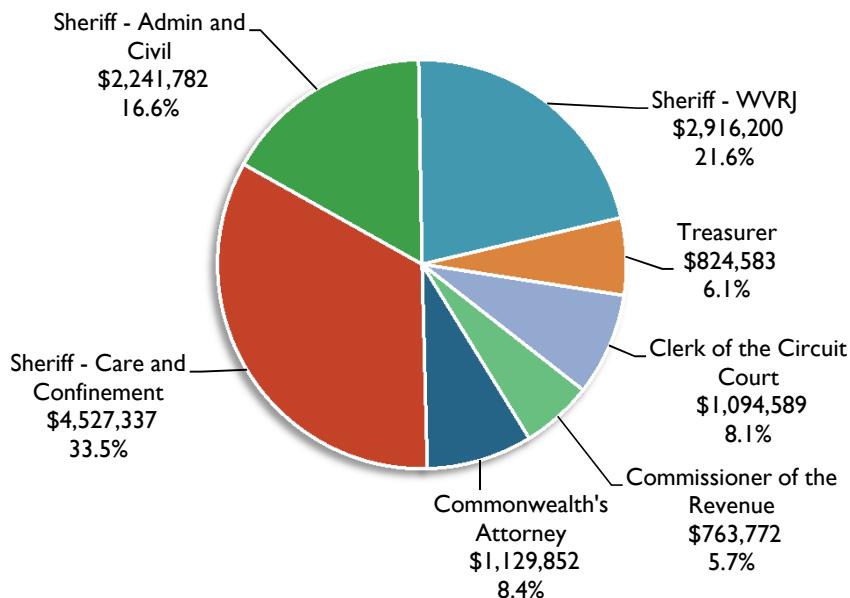


# Constitutional Officers





## Constitutional Officers \$ 13,498,115



Constitutional Officers Summary					
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)	
Commissioner of the Revenue	\$ 846,551	\$ 752,576	\$ 763,772	\$ 11,196	
Commonwealth's Attorney	1,189,498	1,134,948	1,129,852	(5,096)	
Sheriff:					
Administration	839,561	373,640	348,319	(25,321)	
Civil	1,910,796	1,846,277	1,893,463	47,186	
Care & Confinement, Prisoners	4,322,799	4,409,472	4,527,337	117,865	
Western VA Regional Jail	2,854,362	2,916,200	2,916,200	-	
Total Sheriff	9,927,518	9,545,588	9,685,319	139,731	
Treasurer	895,260	797,460	824,583	27,123	
Clerk of the Circuit Court	1,094,147	1,111,267	1,094,589	(16,678)	
<b>Total Constitutional Officers</b>	<b>\$ 13,952,974</b>	<b>\$ 13,341,839</b>	<b>\$ 13,498,115</b>	<b>\$ 156,276</b>	



## Commissioner of the Revenue

### **Mission Statement**

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

<b>Commissioner of the Revenue Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	716,747	697,126	698,822	1,696	0.2%
Operating	128,221	55,450	64,950	9,500	17.1%
Capital	1,583	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>846,551</b>	<b>752,576</b>	<b>763,772</b>	<b>11,196</b>	<b>1.5%</b>
<b>Positions</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

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The Adopted FY 2017 Commissioner of the Revenue budget increased by \$11,196 or 1.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



## Performance Measures

Commissioner of the Revenue Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Personal Property Tax Assessments	133,215	133,300	133,500
Business Personal Property Accounts	4,328	4,400	4,500
Real Estate Transfers and Tax Relief	5,707	5,710	5,720
Business License	5,613	5,650	5,700

## Departmental Goals

- Assessment and audit of individual and business personal property
- Issuance, renewal, and audit of business license
- Real estate transfers and real estate tax relief
- Assistance and processing of VA State Income Tax Returns
- Administration of excise (trust) taxes
- Assessment of bank franchise and Public Service Corporation taxes
- Maintain and improve skills, education and professionalism of staff for increased service to the citizens
- Compensation Board Reimbursements



## 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.

<b>Commonwealth's Attorney Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	1,054,290	1,059,319	1,077,347	18,028	1.7%
Operating	129,491	42,970	52,405	9,435	22.0%
Capital	5,717	32,659	100	(32,559)	-99.7%
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,189,498</b>	<b>1,134,948</b>	<b>1,129,852</b>	<b>(5,096)</b>	<b>-0.4%</b>
<b>Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

The Adopted FY 2017 Commonwealth's Attorney budget decreased by \$5,096 or 0.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Commonwealth's Attorney operating budget include:

- Funding was removed for software maintenance (\$32,559) as the amount budgeted in FY 2016 paid for a five-year maintenance contract.



## Performance Measures

Commonwealth's Attorney Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Circuit Court Cases (Felonies & Appeals)	2,131	2,042	2,300
General District Criminal Cases	10,395	10,000	10,500
General District Traffic Cases	24,159	24,000	24,200
Juvenile Cases (Criminal & Traffic)	3,081	3,100	3,200
Adult Domestic Cases (Criminal)	5,301	5,400	5,500
Victim Witness Services (Direct)	327	450	600

## Departmental Goals

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



## 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.

<b>Sheriff's Office - Administration &amp; Civil Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	2,151,663	2,090,805	2,081,728	(9,077)	-0.4%
Operating	598,574	129,073	160,015	30,942	24.0%
Capital	120	39	39	-	-
Transfers	0	0	0	-	-
<b>Total</b>	<b>2,750,357</b>	<b>2,219,917</b>	<b>2,241,782</b>	<b>21,865</b>	<b>1.0%</b>
<b>Positions</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Sheriff's Office – Administration and Civil budget increased by \$21,865 or 1.0%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Sheriff's Office – Administration and Civil operating budget include:

- \$26,000 was added for operating expenses related to the Courthouse Security project that is planned as part of the adopted FY 2017-FY 2026 Capital Improvement Program.



### **Departmental Goals**

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



## Sheriff's Office – Care & Confinement

### Mission Statement

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

Sheriff Office - Care & Confinement Appropriations					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2015	FY 2016	FY 2017	16-17	16-17
Personnel	3,526,936	3,571,807	3,667,672	95,865	2.7%
Operating	795,047	837,165	858,715	21,550	2.6%
Capital	816	500	950	450	90.0%
Transfers	-	-	-	-	-
<b>Total</b>	<b>4,322,799</b>	<b>4,409,472</b>	<b>4,527,337</b>	<b>117,865</b>	<b>2.7%</b>
<b>Positions</b>	<b>59</b>	<b>60</b>	<b>60</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Sheriff's Office – Care & Confinement budget increased by \$117,865 or 2.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



### **Departmental Goals and Objectives**

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- Provide a secure environment for inmates housed in the Roanoke County/Salem Jail, and accommodate safety for both inmates and staff
- Provide on-going training to all staff members in the most up-to-date laws, trends, procedures, and administrative functions of the Criminal Justice System
- Provide a forum that educates citizens and the Board of Supervisor members on issues affecting the management of a correctional facility
- Continue to attract and hire the best qualified applicants
- Maintain accreditation and certification with the American Correctional Association (ACA), the Virginia Law Enforcement Professional Standards Commission (VLEPSC), the Minimum Standards for Local Jails as established by the Virginia Board of Corrections, and the Prison Rape Elimination Act (PREA)



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

### Description

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

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

<b>Sheriff's Office - Western Virginia Regional Jail</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	1,958,881	2,304,507	2,178,518	(125,989)	-5.5%
Capital	895,481	611,693	737,682	125,989	20.6%
Transfers	-	-	-	-	-
<b>Total</b>	<b>2,854,362</b>	<b>2,916,200</b>	<b>2,916,200</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Sheriff's Office – Western Virginia Regional Jail budget remains level.

Additionally, other changes to the FY 2017 Sheriff's Office – Western Virginia Regional Jail operating budget include:

- The County's share of the debt service payment for the Western Virginia Regional Jail increased by \$125,989; there is a corresponding decrease of the same amount in per diem expenditures resulting in no net impact to the County's General Fund.



## 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 treasury management services. The Treasurer as an elected Constitutional Officer will uphold the highest standards in the collection of all taxes and revenues due to the county, maximize the security of all public funds, and seek stable investment returns with the use of those funds.

Treasurer Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	651,504	657,439	664,447	7,008	1.1%
Operating	238,813	138,021	158,136	20,115	14.6%
Capital	4,943	1,000	2,000	1,000	100.0%
Transfers	-	1,000	-	-	-
<b>Total</b>	<b>895,260</b>	<b>797,460</b>	<b>824,583</b>	<b>27,123</b>	<b>3.4%</b>
<b>Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Treasurer's budget increased by \$27,123 or 3.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



## Performance Measures

Treasurer Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Tax collection rate	97%	96%	96%
Average Return on Investment	0.42%	0.40%	0.40%
Additional non-core revenue collection	\$0	\$0	\$50,000

## Departmental Goals

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



## Clerk of Circuit Court

### **Mission Statement**

Manage all civil and criminal cases which are brought before the circuit court, provide assistance to judges in the performance of their judicial functions, file and record all appropriate real estate and personal property documents including deeds, deeds of trust, surveys, financing statements and judgments, issue marriage licenses and concealed handgun permits, process adoptions, divorces and name changes, maintain court records and certain specific county records, and 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 do so in a courteous, effective and efficient manner.

<b>Clerk of Circuit Court Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	1,026,741	1,039,913	1,014,029	(25,884)	-2.5%
Operating	67,406	71,354	80,560	9,206	12.9%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,094,147</b>	<b>1,111,267</b>	<b>1,094,589</b>	<b>(16,678)</b>	<b>-1.5%</b>
<b>Positions</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

The Adopted FY 2017 Clerk of Circuit Court budget decreased by \$16,678 or 1.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Clerk of Circuit Court operating budget include:

- Redistribution of funds from part-time and overtime to operating were the only other changes in the Clerk of Circuit Court operating budget.



## Performance Measures

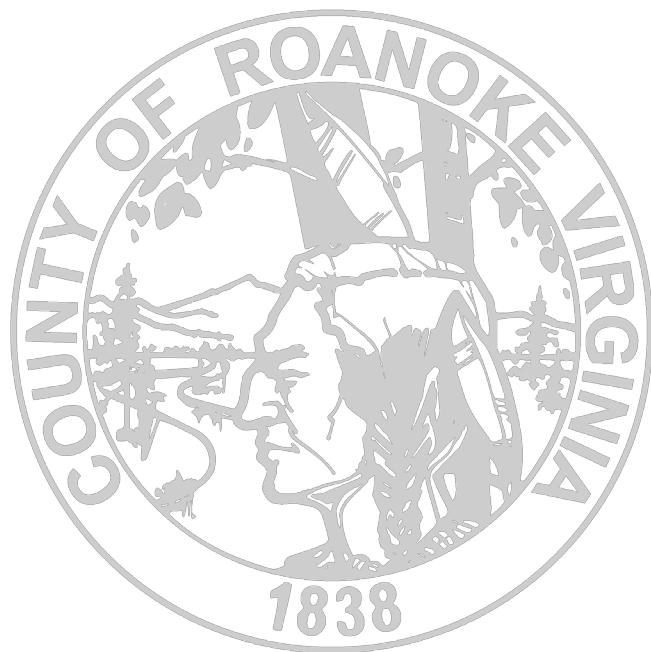
Clerk of Circuit Court Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Deeds recorded	12,240	14,000	13,000
Civil cases commenced	1,361	1,000	1,400
Criminal cases commenced	1,811	1,600	1,800
Concealed weapon permits issued	1,725	1,600	1,700
Judgments docketed	3,606	2,200	3,600
Marriage licenses issued	392	400	400
Wills probated	429	550	450

## Departmental Goals

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

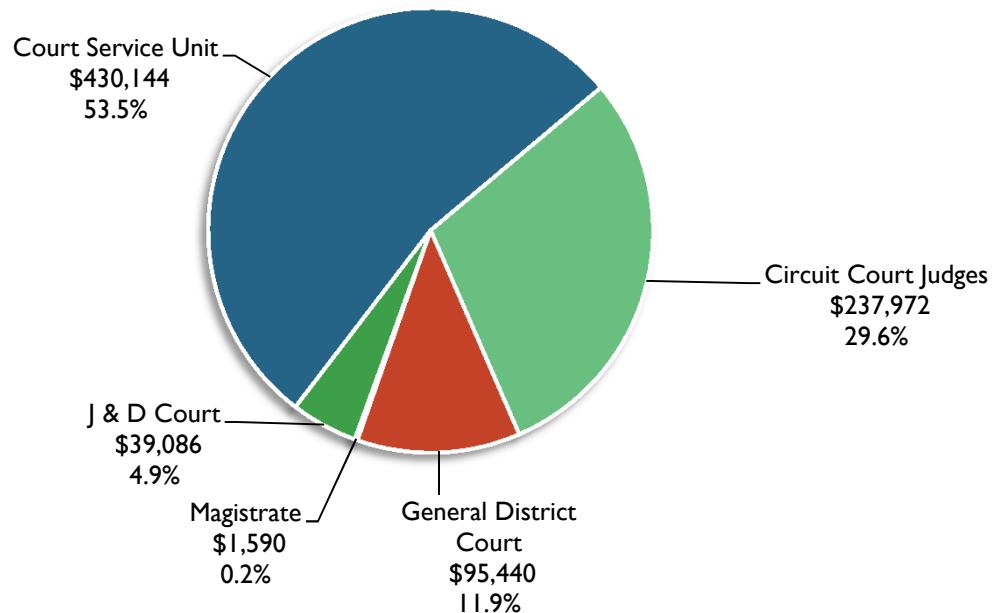


# Judicial Administration





## Judicial Administration \$ 804,232



### Judicial Administration Summary

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Circuit Court Judges	\$ 256,193	\$ 237,972	\$ 237,972	\$ -
General District Court	62,685	69,940	95,440	25,500
Magistrate	1,603	1,590	1,590	-
J & D Court	20,212	21,086	39,086	18,000
Court Service Unit	360,747	480,144	430,144	(50,000)
<b>Total Judicial Administration</b>	<b>\$ 701,440</b>	<b>\$ 810,732</b>	<b>\$ 804,232</b>	<b>\$ (6,500)</b>



## Circuit Court Judges

### **Mission Statement**

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.

<b>Circuit Court Judges Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	256,193	237,972	237,972	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>256,193</b>	<b>237,972</b>	<b>237,972</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

The Adopted FY 2017 Circuit Court Judges budget remains level.

### **Departmental Goals**

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



## 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.

General District Court Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	59,490	69,940	95,440	25,500	36.5%
Capital	3,195	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>62,685</b>	<b>69,940</b>	<b>95,440</b>	<b>25,500</b>	<b>36.5%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 General District Court budget increased by \$25,500 or 36.5%, and reflects the following changes:

- Funding was increased by \$25,500 to provide a non-salary supplement (one-time payment) to employees occupying eligible positions of the General District Court (GDC) based on a memorandum of understanding between the Roanoke County Board of Supervisors and the GDC.

### Departmental Goals

- Adjudicate all cases swiftly and impartially



## Magistrate

### **Mission Statement**

---

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

<b>Magistrate Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	1,603	1,590	1,590	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,603</b>	<b>1,590</b>	<b>1,590</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

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The Adopted FY 2017 Magistrate budget remains level.

### **Departmental Goals**

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



## Juvenile and Domestic Relations Court

### **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.

<b>Juvenile &amp; Domestic Relations Court Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	20,212	21,086	39,086	18,000	85.4%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>20,212</b>	<b>21,086</b>	<b>39,086</b>	<b>18,000</b>	<b>85.4%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

The Adopted FY 2017 Juvenile and Domestic Relations Court budget increased by \$18,000 or 85.4%, and reflects the following changes:

- Funding was increased by \$18,000 to provide a non-salary supplement (one-time payment) to employees occupying eligible positions of the Juvenile and Domestic Relations (J&D) Court based on a memorandum of understanding between the Roanoke County Board of Supervisors and the J&D Court.

### **Departmental Goals**

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



## Court Service Unit

### 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.

Court Service Unit Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	1,291	-	-	-	-
Operating	334,812	455,500	405,500	(50,000)	-11.0%
Capital	-	-	-	-	-
Transfers	24,644	24,644	24,644	-	-
<b>Total</b>	<b>360,747</b>	<b>480,144</b>	<b>430,144</b>	<b>(50,000)</b>	<b>-10.4%</b>
<b>Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Court Service Unit budget decreased by \$50,000 or 10.4%, and reflects the following changes:

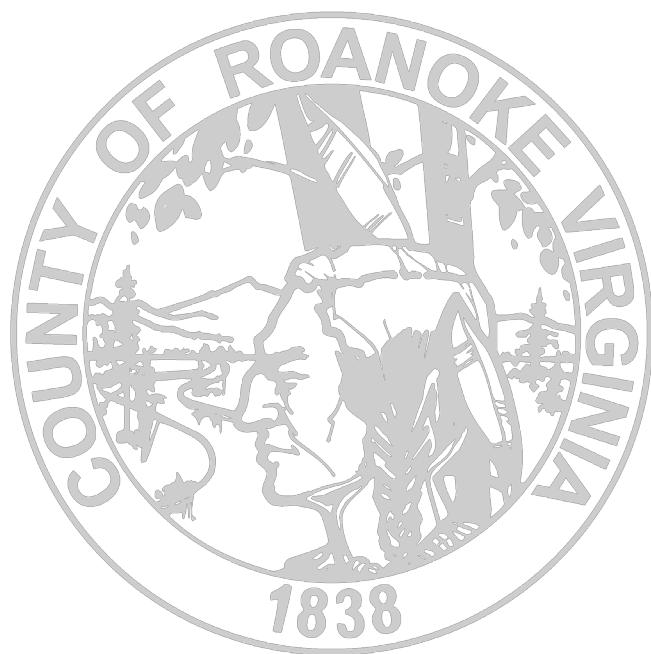
- \$50,000 was removed from the Court Service Unit operations based on decreased per diem costs associated with the Roanoke Valley Juvenile Detention Center.

### Departmental Goals

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

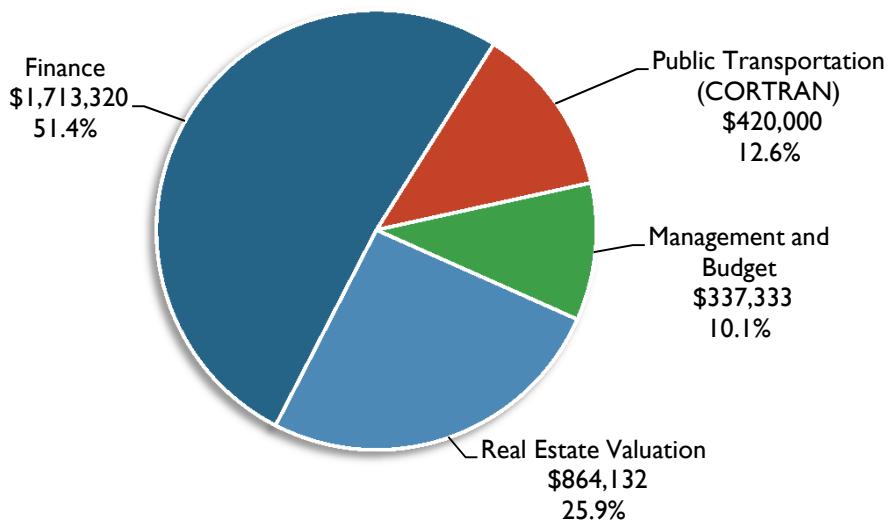


# Management Services





## Management Services \$ 3,334,785



Management Services Summary					
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)	
Real Estate Valuation	\$ 924,843	\$ 832,502	\$ 864,132	\$ 31,630	
Finance:					
Central Accounting	1,144,968	1,051,128	1,039,232	(11,896)	
Payroll	320,513	278,781	310,608	31,827	
Purchasing	393,861	344,096	363,480	19,384	
Total Finance	1,859,342	1,674,004	1,713,320	39,316	
Public Transportation (CORTAN)	477,407	420,000	420,000	0	
Management and Budget	305,388	322,889	337,333	14,444	
<b>Total Management Services</b>	<b>\$ 3,566,980</b>	<b>\$ 3,249,394</b>	<b>\$ 3,334,785</b>	<b>\$ 85,391</b>	



## 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.

Real Estate Valuations Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	802,636	778,454	804,582	26,128	3.4%
Operating	114,507	50,698	56,000	5,302	10.5%
Capital	7,700	3,350	3,550	200	6.0%
Transfers	-	-	-	-	-
<b>Total</b>	<b>924,843</b>	<b>832,502</b>	<b>864,132</b>	<b>31,630</b>	<b>3.8%</b>
<b>Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Real Estate Valuations budget increased by \$31,630 or 3.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



## Performance Measures

Real Estate Valuation Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Sales Ratio	93%	92%	92%
Coefficient of Dispersion	6.43	10	10
Price Related Differential	.99	1.00	1.00
Appraisal of Properties/Inspected	45,539/13,608	45,700/15,071	45,700/15,071
Land Use Parcels/Roll Back Collected	1700/\$24,518	1700/\$100,000	1700/\$100,000
BOE Appointments/Changes	22/16	40/15	40/15
Requests/Fees Collected	3/\$225	5/\$375	5/\$375

## Departmental Goals

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



## 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 and safety management whereby fair and equitable treatment is the norm, the value of public funds is maximized, and the public trust is maintained and valued.

Finance Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	1,487,187	1,456,691	1,497,267	40,576	2.8%
Operating	362,373	217,313	216,053	(1,260)	-0.6%
Capital	9,782	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,859,342</b>	<b>1,674,004</b>	<b>1,713,320</b>	<b>39,316</b>	<b>2.3%</b>
<b>Positions</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Finance budget increased by \$39,316 or 2.3%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

**Performance Measures**

Finance Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
<b>Accounting</b>			
Number of Governmental Accounting Standards Board pronouncements implemented by deadline	2	3	3
Receipt of the GFOA certificate for excellence in financial reporting	N/A	Yes	Yes
Percent of monthly reports published before the seventh business day of the month	100%	100%	100%
<b>Debt Administration</b>			
County bond ratings (Standard & Poor's, Fitch, and Moody's Investor Service)	AA+, AA+, Aa1	AA+, AA+, Aa1	AA+, AA+, Aa1
Average number of purchasing cards audited monthly	20	20	20
<b>Grants Administration</b>			
Number of grants administered for the County	49	50	50
Number of grants administered for the Schools	30	35	35
<b>Financial Systems</b>			
Number of training sessions held annually for the departmental end users	17	10	10
<b>Accounts Payable</b>			
Checks processed for payments to County and School vendors	27,580	28,000	28,000
Number of invoice lines processed within department established standard	49,191	52,000	50,000
<b>Payroll</b>			
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	98,386	97,000	97,500
<b>Purchasing</b>			
Percentage of County departments for which Delegation of Authority audits performed	100%	100%	100%



Finance Performance Measures (continued)

Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
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	453	400	300
Number of Active Contracts Administered by Purchasing	537	450	500

**Departmental Goals**

- 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
- Provide basic services to both our internal and external customers.
- Monitor matters of financial planning and capital financing to ensure that resources are being allocated to best serve the needs of the County citizens
- Administer and properly account for all grants of the County, School, and fiscal agency funds
- 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
- Provide efficient and cost effective accounts payable service that is responsive to County, School, and fiscal agency needs
- Provide efficient, responsive, and cost effective payroll service



- 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



## Public Transportation

### **Mission Statement**

Public Transportation (CORTTRAN) provides public para-transit transportation to qualified residents of Roanoke County.

<b>Public Transportation Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	477,407	420,000	420,000	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>477,407</b>	<b>420,000</b>	<b>420,000</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

The Adopted FY 2017 Public Transportation budget remains level.

### **Departmental Goals**

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



## Office of 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.

<b>Office of Management and Budget Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	253,038	301,313	323,013	21,700	7.2%
Operating	46,206	20,980	13,820	(7,160)	-34.1%
Capital	6,144	596	500	(96)	-16.1%
Transfers	-	-	-	-	-
<b>Total</b>	<b>305,388</b>	<b>322,889</b>	<b>337,333</b>	<b>14,444</b>	<b>4.5%</b>
<b>Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

The Adopted FY 2017 Office of Management and Budget total budget increased by \$14,444 or 4.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Office of Management and Budget operating budget include:

- Approximately \$8,000 was moved from the department's operating budget for temporary personnel services during the busiest months of the budget development process.



## Performance Measures

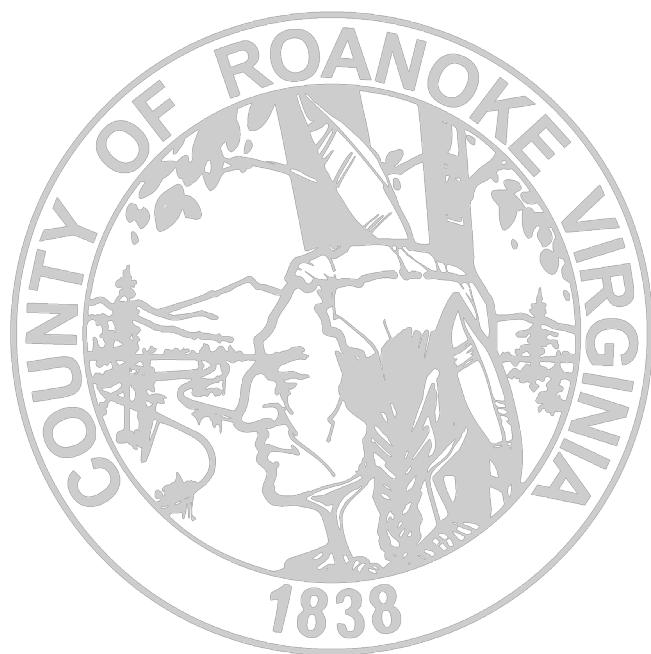
Office of Management and Budget Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Percent variance in actual vs. projected revenue	2%	2%	2%
Percent of quarterly consultations with County departments	100%	100%	100%
Percent of budget adjustments processed within 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%

## Departmental Goals

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

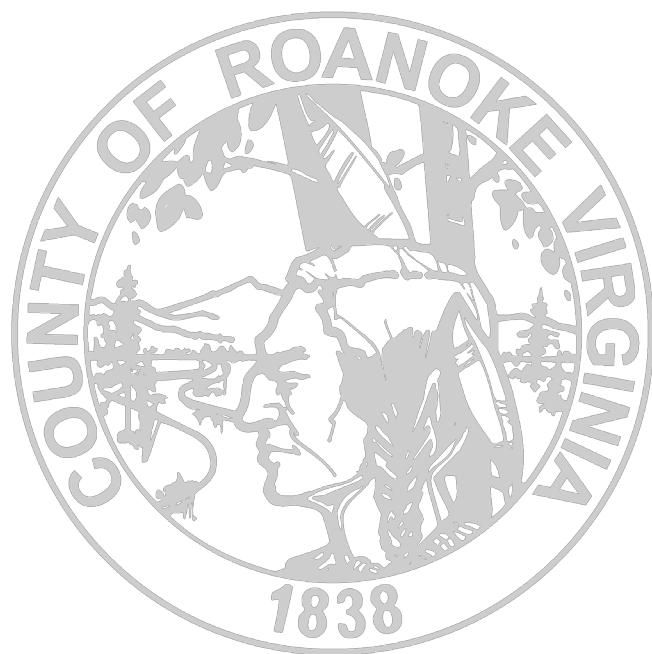


- Assist Administration and operating departments in the development and utilization of metrics (measurements) to assess operational efficiency and effectiveness in support of departmental and organizational goals and objectives



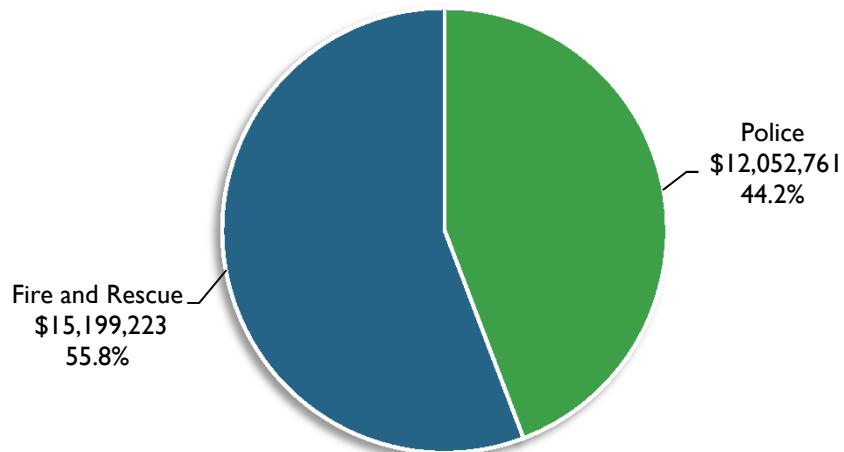


# Public Safety





## Public Safety \$ 27,251,984



Public Safety Summary					
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)	
<b>Police:</b>					
Administration	\$ 1,164,087	\$ 271,177	\$ 585,292	\$ 314,115	
Uniform	7,660,670	7,619,486	7,727,552	108,066	
Criminal Investigations	1,934,066	1,842,402	1,683,745	(158,657)	
Services	987,818	904,211	913,131	8,920	
Community Services	598,742	619,385	651,100	31,715	
Traffic Division	285,604	296,961	240,766	(56,195)	
Professional Standards	229,585	226,009	251,175	25,166	
<b>Total Police</b>	<b>12,860,572</b>	<b>11,779,631</b>	<b>12,052,761</b>	<b>273,130</b>	
<b>Fire and Rescue:</b>					
Operations	16,016,830	14,822,315	14,965,086	142,771	
Volunteer Fire	125,851	131,185	131,185	-	
Volunteer Rescue	62,296	102,952	102,952	-	
<b>Total Fire and Rescue</b>	<b>16,204,977</b>	<b>15,056,452</b>	<b>15,199,223</b>	<b>142,771</b>	
<b>Total Public Safety</b>	<b>\$ 29,065,549</b>	<b>\$ 26,836,083</b>	<b>\$ 27,251,984</b>	<b>\$ 415,901</b>	



## Police

### **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.

<b>Police Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	9,759,103	9,555,815	9,752,945	197,130	2.1%
Operating	2,426,637	1,579,058	1,655,058	76,000	4.8%
Capital	674,832	59,758	59,758	-	-
Transfers	-	585,000	585,000	-	-
<b>Total</b>	<b>12,860,572</b>	<b>11,779,631</b>	<b>12,052,761</b>	<b>273,130</b>	<b>2.3%</b>
<b>Positions</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>0</b>	<b>-</b>

### **Budget Highlights**

The Adopted FY 2017 Police budget increased by \$273,130 or 2.3%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Police operating budget include:

- \$64,000 for additional expenditures at the Regional Center for Animal Care and Protection.
- General operational funding was increased due to the increased cost of maintaining current service delivery.



## Performance Measures

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Many of the stated goals do not have a specific and quantifiable measurement. Rather, the outcomes are more subjective and require operational decisions that are in support of achieving the desired goal.

## Departmental Goals

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



## 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.

Fire and Rescue Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	12,918,458	12,579,431	12,746,972	167,541	1.3%
Operating	2,760,970	1,739,673	1,761,473	21,800	1.3%
Capital	476,846	143,028	143,028	-	-
Transfers	48,703	594,320	547,750	(46,570)	-7.8%
<b>Total</b>	<b>16,204,977</b>	<b>15,056,452</b>	<b>15,199,223</b>	<b>142,771</b>	<b>0.9%</b>
<b>Positions</b>	<b>153</b>	<b>164</b>	<b>164</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Fire and Rescue budget increased by \$142,771 or 0.9%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Fire and Rescue operating budget include:

- \$47,000 was removed due to the expiration of the County's energy management lease contract.

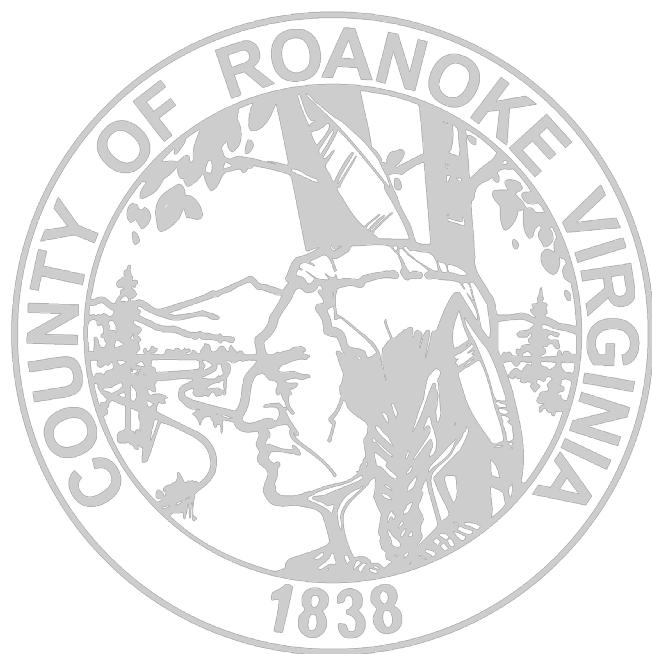


## Performance Measures

Fire and Rescue Performance Measures			
Description	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted
Net collection rate for ambulance transport fees	84%	85%	85%
Percentage of Advanced Life Support (ALS) responses within 6 minutes	47%	80%	80%
Percent of the 5691 licensed county businesses inspected	22%	33%	33%
Percent of the 75 County schools inspected (includes daycares/preschools and correctional educational facilities)	100%	100%	100%
Number of Public Education events targeting the 10% at-risk sector of the 94,000 total County population	80% (159)	200	200
Number of active volunteers per Volunteer Incentive Program (VIP)	195 (89%)	181 (93%)	168 (93%)

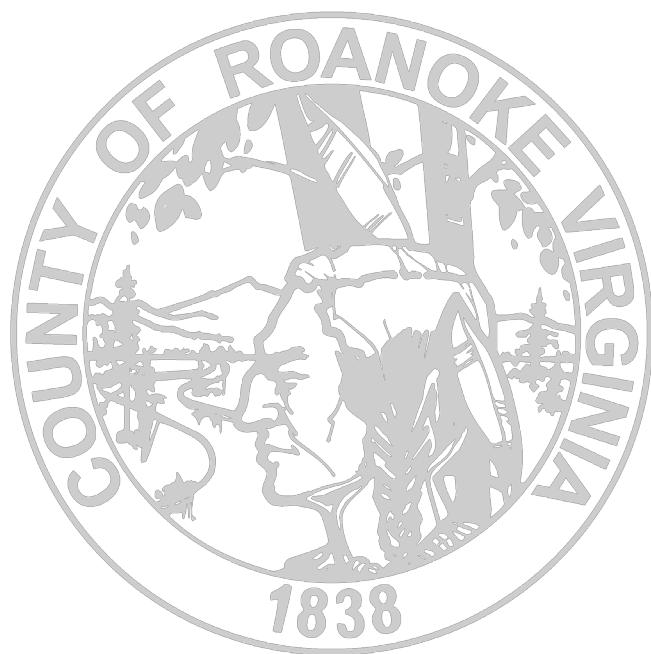
## Departmental Goals

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



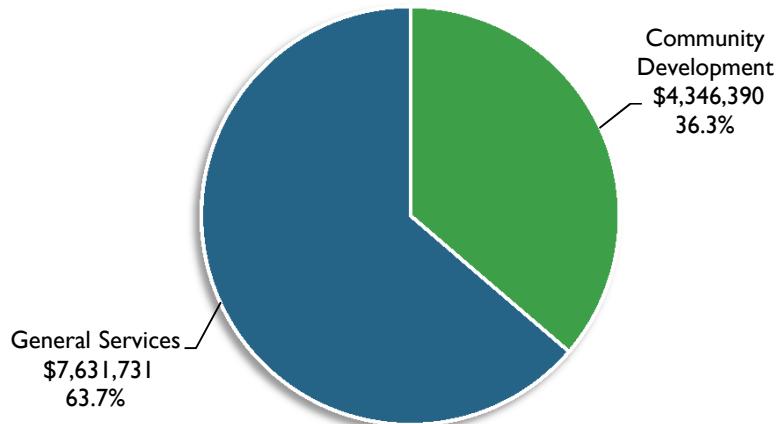


# Community Services and Development





## Community Services and Development \$ 11,978,121



### Community Services and Development Summary

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Community Development:				
Administration	\$ 832,980	\$ 574,727	\$ 589,098	\$ 14,371
Engineering	563,919	638,075	763,073	124,998
Inspections	1,069,830	1,159,605	929,349	(230,256)
Drainage	901,568	735,448	1,019,795	284,347
Illegal Dumps Cleanup Fund	7,414	5,500	5,500	-
Leachate Hauling	24,839	27,000	57,000	30,000
Planning and Zoning	840,113	770,023	848,365	78,342
Transportation	74,356	74,469	76,302	1,833
Planning Commission	41,536	49,564	50,429	865
Board of Zoning Appeals	7,003	7,359	7,479	120
Total Community Development	4,363,558	4,041,770	4,346,390	304,620



Community Services and Development Summary (continued)

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
<b>General Services:</b>				
Administration	483,323	407,089	438,986	31,897
Environment Management	6,014	6,863	4,100	(2,763)
Solid Waste	5,323,554	4,945,977	4,900,480	(45,497)
Building Maintenance	1,352,360	1,307,809	1,508,809	201,000
Welding Shop	117,550	114,966	108,890	(6,076)
Custodial Services	644,538	528,168	670,466	142,298
<b>Total General Services</b>	<b>7,927,339</b>	<b>7,310,872</b>	<b>7,631,731</b>	<b>320,859</b>
<b>Total Community Services</b>	<b>\$ 12,290,897</b>	<b>\$ 11,352,642</b>	<b>\$ 11,978,121</b>	<b>\$ 625,479</b>



## 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.

Community Development Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	3,350,227	3,461,030	3,526,518	65,488	1.9%
Operating	847,597	508,390	718,709	210,319	41.4%
Capital	165,734	52,350	81,163	28,813	55.0%
Transfers	-	20,000	20,000	-	-
<b>Total</b>	<b>4,363,558</b>	<b>4,041,770</b>	<b>4,346,390</b>	<b>304,620</b>	<b>7.5%</b>
<b>Positions</b>	<b>46</b>	<b>47</b>	<b>48</b>	<b>1</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Community Development budget increased by \$304,620 or 7.5%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Community Development operating budget include:

- A vacant Principal Development Engineer position was converted into one Civil Engineer and one Motor Equipment Operator position during FY 2016. The positions are associated with the increased requirements of stormwater management. Net impact to the General Fund is \$12,281.
- \$200,000 of operating funds were added from the County's Transfer to Capital to cover operating costs related to drainage and stormwater maintenance. A corresponding decrease was made to the County's transfer to capital, resulting in no net General Fund impact.
- \$42,000 was added to cover an increase in water treatment costs and street light expenses.



## Performance Measures

Community Development Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Zoning Violations resolved within 45 days	95%	95%	95%
Number of inspection failures	4%	4%	4%
Report real-time building inspection results	67%	98%	98%
Emergency projects completed within 30 days of occurrence	100%	100%	100%
Major drainage project of effort identified in the Stormwater Maintenance Program completed	1	1	2
Major BMP constructed every three years	-	1	1
Approve site and subdivision plans in two reviews	92%	75%	75%
Approve building permit plans in one review	-	-	80%
Percent of inspected County-owned BMPs	75%	100%	100%
Percent of inspected private BMPs	22%	20%	20%
Work with HOAs and Business Owners to bring non-compliant BMPs into compliance	31%	50%	50%
Implement strategies/recommendations of County's Comprehensive Plan	3	3	3
Area/Functional Plans Completed	0	1	1

## Departmental Goals

- Administer, maintain and ensure code compliance with the County's development regulations to protect the public health, safety and welfare
- Provide design, construction and maintenance services for stormwater management facilities, drainage projects, landscaping projects, and transportation projects which improve public safety and increase property values
- Review building and development plans and issue permits in a thorough, efficient, and effective manner



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



## General Services

### Mission Statement

The Roanoke County Department of General Services will efficiently and strategically plan, provide, and manage high quality delivery of solid waste services, facility maintenance and capital projects, fleet operations, and environmental stewardship for our citizens and internal customers.

General Services Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	3,394,137	3,214,551	3,534,952	320,401	10.0%
Operating	3,994,296	3,963,366	4,089,836	126,470	3.2%
Capital	459,736	52,955	6,943	(46,012)	-86.9%
Transfers	79,170	80,000	-	(80,000)	-
<b>Total</b>	<b>7,927,339</b>	<b>7,310,872</b>	<b>7,631,731</b>	<b>320,859</b>	<b>4.4%</b>
<b>Positions</b>	<b>58</b>	<b>55</b>	<b>56</b>	<b>1</b>	<b>1.8%</b>

### Budget Highlights

The Adopted FY 2017 General Services budget increased by \$320,859 or 4.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 General Services operating budget include:

- One position was added mid-year FY 2016 due to a reclassification of a Building Maintenance Technician to two positions: a Facilities Supervisor and a Facility and Capital Projects Specialist. These positions have a net impact of \$63,438 on the General Fund.
- \$115,000 of funding was added due to the inclusion of the Department of Social Services building in the County General Fund.
- \$80,000 was removed due to the expiration of the County's energy management lease contract.
- \$27,322 was added to cover additional part-time custodial services at the Vinton Library.
- Approximately \$73,000 was moved from the department's operating budget to fund part-time expenses in order to provide proper funding for the ongoing maintenance and cleaning of County-owned facilities.



- Approximately \$135,000 was added to fix structural budget deficits associated with current service delivery including utilities, maintenance, and solid waste collection.

### Performance Measures

General Services Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Solid Waste – New Residential Cans Delivered	177	300	300
Solid Waste – Replacement Cans Delivered	581	800	800
Solid Waste – Lid Replacements	320	400	400
Solid Waste – Total Vehicle Repair Costs	\$489,844	\$265,287	\$475,000
Solid Waste – Recycling Tonnage	724	500	700
Solid Waste – Household Garbage Tonnage	35,749	41,000	40,000
Solid Waste – Percentage of Payloader Use	30%	30%	30%
Facilities Management – Routine Maintenance Requests	3,765	9,500	5,400
Facilities Management – Emergency Maintenance Requests	25	35	35
Facilities Management – Utilities – General Services Appropriated Budget Only	\$472,749	\$517,749	\$517,749
Facilities Management – Utilities – General Services Budget Actual Cost	\$513,011	\$500,000	\$517,749
Welding Shop – Repair Hours for Solid Waste Equipment	1,134	1,500	1,500
Welding Shop – Repair Hours for Parks Equipment	1,950	1,400	1,400
Welding Shop – Repair Hours for Storm Water Management	41	45	45
Welding Shop – Repair Hours for Other Departments (including Sheriff's Program)	281	400	400



## **Departmental Goals**

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### **Solid Waste**

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

### **Facilities Management**

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

### **Capital Project Management**

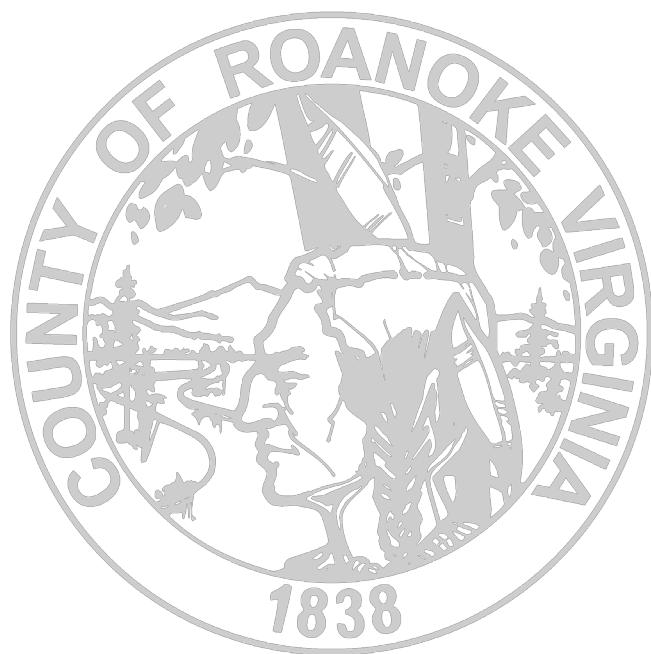
- Facilitate the planning, design and construction processes for facility related capital projects

### **Welding Shop**

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

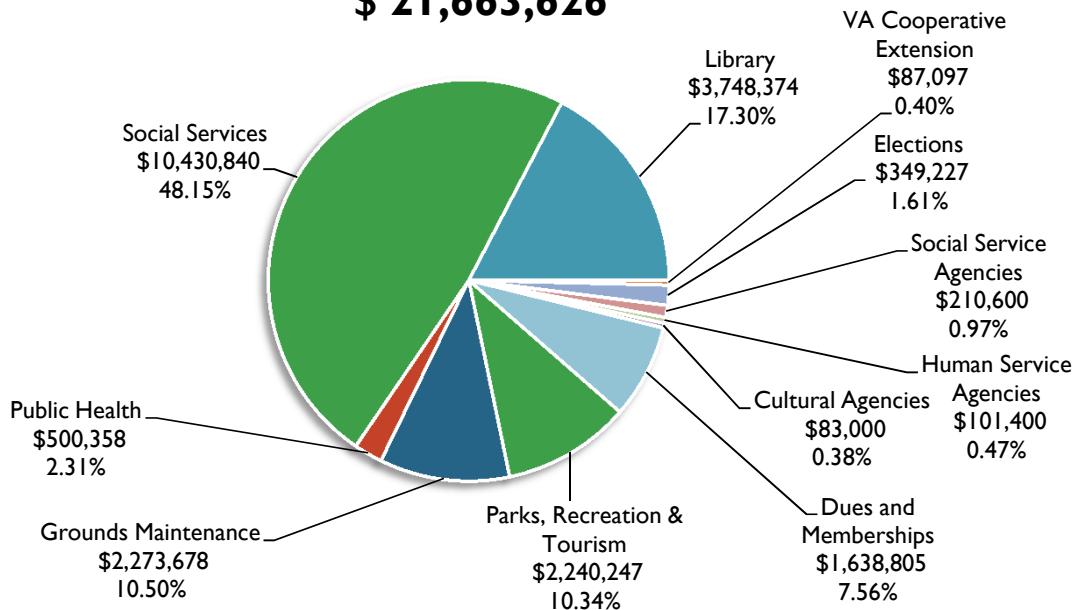


# Human Services





## Human Services Summary \$ 21,663,626



### Human Services Summary

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
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#### Parks, Recreation & Tourism:

Administration	\$ 941,848	\$ 725,745	\$ 685,717	\$ (40,028)
Explore/Tourism	-	55,675	55,675	-
Sports Marketing	32,534	31,038	31,038	-
Youth Services - Administration	247,033	263,965	208,701	(55,264)
Outdoor Ed - Administration	165,085	207,698	221,060	13,362
Adult Leisure - Administration	127,300	109,367	110,937	1,570
Special Events - Administration	117,097	111,740	111,172	(568)
Therapeutics	188,531	176,104	178,841	2,737
Athletics	443,581	411,429	412,095	666
Marketing	32,879	34,483	34,483	-
Brambleton - Administration	144,160	133,451	190,528	57,077
<b>Total Parks, Rec &amp; Tourism</b>	<b>2,440,048</b>	<b>2,260,695</b>	<b>2,240,247</b>	<b>(20,448)</b>

#### Grounds Maintenance:

Grounds Maintenance	2,528,985	2,257,974	2,261,678	3,704
Street Signs	15,250	12,000	12,000	-
<b>Total Grounds Maintenance</b>	<b>2,544,235</b>	<b>2,269,974</b>	<b>2,273,678</b>	<b>3,704</b>

### Human Services Summary (continued)



	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Public Health	500,358	500,358	500,358	-
Social Services:				
Administration	6,532,967	6,117,010	5,976,941	(140,069)
Public Assistance	3,937,003	3,615,574	4,415,574	800,000
STARS FTC	6,054	38,325	38,325	-
Total Social Services	10,476,024	9,770,909	10,430,840	659,931
Library:				
Administration	732,908	412,136	645,188	233,052
Glenvar Library	-	-	394,631	394,631
Hollins Library	-	-	493,784	493,784
Bent Mountain Library	-	-	31,004	31,004
Mt. Pleasant Library	-	-	45,304	45,304
South County Library	-	-	1,643,907	1,643,907
Vinton Library	-	-	494,556	494,556
Research and Circulation	3,013,803	3,090,263	-	(3,090,263)
Automation	84,781	96,880	-	(96,880)
Total Library	3,831,492	3,599,278	3,748,374	149,095
VA Cooperative Extension	83,834	87,097	87,097	-
Elections	355,360	327,349	349,227	21,878
Social Service Agencies	211,800	211,900	210,600	(1,300)
Human Service Agencies	114,100	112,400	101,400	(11,000)
Cultural Agencies	241,800	245,500	83,000	(162,500)
Dues and Memberships	1,164,898	1,100,130	1,638,805	538,675
<b>Total Human Services</b>	<b>\$ 21,963,949</b>	<b>\$ 20,485,590</b>	<b>\$ 21,663,626</b>	<b>\$ 1,178,036</b>



## Roanoke County Parks, Recreation and Tourism – Recreation Division

### Mission Statement

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

Recreation Division Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	1,804,387	1,844,024	1,825,376	(18,648)	-1.0%
Operating	609,207	389,871	389,871	-	-
Capital	-	-	-	-	-
Transfers	26,454	26,800	25,000	(1,800)	-6.7%
<b>Total</b>	<b>2,440,048</b>	<b>2,260,695</b>	<b>2,240,247</b>	<b>(20,448)</b>	<b>-0.9%</b>
<b>Positions</b>	<b>25</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Recreation Division budget decreased by \$20,448 or 0.9%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



## Performance Measures

Recreation Division Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Budgeted	FY 2016-17 Adopted
Total number of unique program offerings	520	625	600
Total number of courses	1,976	2,000	2000
Total number of unique registered participants	14,232	14,500	14,500
Athletics total program participants served	6,103	6000	6000
Recreation division total program registrants	20,301	19,500	20,500
SUM Total of Program Registrations (Rec + Athletics)	26,404	26,000	26,500
Maintain a 80% program success rate within 3-5%	63%	80%	80%
Returning previous customer percentage (Current yr. to last yr.)	46.21%	50%	50%
Gross revenue in Fee Class accounts	\$5,607,884	\$5,100,000	\$5,700,000
Camp Roanoke overall customer satisfaction	98%	95%	95%
Overall attendance at major special events	42,300	32,000	34,000
Sports Marketing Economic Impact (Direct Spending)	\$6,275,000	\$7,500,000	\$7,500,000
Green Ridge Membership Units	2674	2,800	2700
Green Ridge Membership Retention	58%	60%	60%

## Departmental Goals

- 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
- Provide outdoor recreation opportunities for individuals and groups to grow through experiential programs, recreation services, and natural settings
- 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



- Provide specialized and adapted recreation services for individuals with disabilities within program eligibility guidelines throughout the Roanoke Valley
- 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
- 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
- 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
- Develop the park into a destination for outdoor enthusiast through regional tourism initiatives, special events, passive recreation use, rentals, programs, and partnerships while promoting the park for economic development opportunities



## Parks, Recreation & Tourism – Parks (Grounds Maintenance)

### Mission Statement

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

<b>Parks (Grounds Maintenance) Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	1,776,525	1,640,528	1,612,488	(28,040)	-1.7%
Operating	718,307	595,446	627,190	31,744	5.3%
Capital	49,403	-	-	-	-
Transfers	-	34,000	34,000	-	-
<b>Total</b>	<b>2,544,235</b>	<b>2,269,974</b>	<b>2,273,678</b>	<b>3,704</b>	<b>0.2%</b>
<b>Positions</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Parks (Grounds Maintenance) budget increased by \$3,704 or 0.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Parks (Grounds Maintenance) operating budget include:

- \$38,000 was added to fund costs associated with utilities and vehicle/equipment repair expenses.



## Performance Measures

Parks (Grounds Maintenance) Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Budgeted	FY 2016-17 Adopted
Sites maintained by parks	84	87	88
Baseball/Softball/Lacrosse fields maintained	55	56	57
Soccer/Football fields maintained	61	61	61
Number of Greenway miles maintained	4.07	4.07	4.07
Number of miles of county walking trails maintained	30	31	31
Shelter rental processed	753	638	650
Special Use Permits processed-large groups/corps	82	89	88
Ballfield rentals processed – 2 hours units of play	1250	2897	2500
Sporting tournaments supported	23	36	33
CORTRAN client base/applicant registrations	n/a	4500/1000	4500/1000
PRT special events/organized activities supported	18	11	15
Custom signs fabricated, installed, or repaired	530	595	550
Street signs fabricated, installed, or repaired	611	531	575
Linear feet of barrier system repaired or installed	450	700	600
Number of completed Capital Maintenance Projects	11	24	20
Program registrations/theme park tickets sold	581/273	467/187	500/n/a
Green Hill Park Equestrian Center memberships/passes	156	115	125
PRT external work orders/man-hours	30/41	109/222	95/750
PRT internal work orders/man-hours	137/200	70/540	315/2050

## Departmental Goals

### Parks Grounds District Operations

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



- Provide safe and playable athletic fields for the youth and adult sport leagues, the citizens of Roanoke County and invitational events
- Support Sports Marketing Initiatives through tournaments and events
- Manage snow and ice removal operations at 33 designated Roanoke County Facilities and Parks

### **Park Administrative Services**

- Administer public requests to rent park facilities or register in our recreation programs
- Administer requests for the Parks work order program
- Administer Roanoke County's CORTRAN Program

### **Support Services**

- Provide street signs according to V-DOT standards and support the E-911 System
- Provide signage for Park and Recreational facilities and events
- Execute work orders for Roanoke County departments
- Support Parks, Recreation and Tourism special events and programs
- Secure parks and facilities by installing gates and barrier systems

### **Project Management**

- Develop new park projects and improvements to comply with ADA (Americans with Disabilities Act) standards
- Manage improvement projects that maintain and enhance the appearance of park facilities and other county properties and encourage community involvement



### **Projects Turf and Landscape Team**

- Manage the basic care of plants, trees and shrubs on improved landscaped areas at Roanoke County facilities and designated properties
- Manage irrigation systems for efficiency and effectiveness for turf and landscape
- Continue the Parks Division partnership with the Roanoke County Sheriff Department for the full time and the part time Inmate crews to provide groomed turf and general maintenance at designated County facilities
- Provide a comprehensive agricultural program at designated county facilities
- Evaluate and assess drainage improvement systems for the safe and efficient use of parklands

### **Greenways**

- Complete construction of a connected greenway network in Roanoke County
- Develop a land acquisition program that provides rights-of-way needed for greenway construction
- Obtain greenway funding to meet the goals for construction and completion of the greenway network
- Maintain community outreach efforts and educational programs that provide information on Roanoke County greenway opportunities and benefits

### **Park Planning**

- Develop and maintain site master plans for all existing parks
- Support the Greenway Master Plan initiatives



## 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.

<b>Public Health Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	500,358	500,358	500,358	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>500,358</b>	<b>500,358</b>	<b>500,358</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

The Adopted FY 2017 Public Health budget remains level.

### **Departmental Goals**

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



## Social Services

### Mission Statement

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

Social Services Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	5,316,608	5,308,291	5,541,578	233,287	4.4%
Operating	5,080,259	4,236,803	4,795,970	559,167	13.2%
Capital	79,157	225,815	93,292	(132,523)	-58.7%
Transfers	-	-	-	-	-
<b>Total</b>	<b>10,476,024</b>	<b>9,770,909</b>	<b>10,430,840</b>	<b>659,931</b>	<b>6.8%</b>
<b>Positions</b>	<b>94</b>	<b>97</b>	<b>99</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Social Services budget increased by \$659,931 or 6.8%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Social Services operating budget include:

- \$800,000 of funding was added for 100% reimbursable expenditures related to foster care and adoption.
- \$360,000 previously budgeted for rent was removed due to the County eliminating the Department of Social Services Building fund and incorporating it into the General Fund.
- Two positions, Assistant Director and Family Services Specialist, were added; these positions are partially funded by additional State revenue. Net General Fund impact of these positions is \$65,984.



## Performance Measures

Social Services Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Eligibility for Medicaid determined timely new applications	98%	97%	97%
renewal applications	99%	97%	97%
Eligibility for SNAP determined timely	98%	97%	97%
Eligibility for TANF determined timely	99%	96%	96%
Complete Child/Adult abuse and neglect reports within allotted time frame	APS – 100% CPS – 82%	100%	100%
Percent of VIEW recipients in Employment	55%	60%	60%
Of the children in foster care who are reunified with family – the percentage reunified within 12 months	43%	75%	75%
Of the children in foster care who are adopted – the percentage adopted within 24 months	25%	37%	37%
Monthly face to face case contacts for CPS ongoing cases	90%	90%	90%

## Departmental Goals

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



## Library

### Mission Statement

To provide our citizens with ready access to ideas, information, and technologies that educate, enrich, and connect them with one another and the world.

Library Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	2,705,929	2,758,888	2,919,807	160,919	5.8%
Operating	976,966	796,288	811,567	15,279	1.9%
Capital	143,597	38,102	17,000	(21,102)	-55.4%
Transfers	5,000	6,000	-	-	-
<b>Total</b>	<b>3,831,492</b>	<b>3,599,278</b>	<b>3,748,374</b>	<b>149,096</b>	<b>4.1%</b>
<b>Positions</b>	<b>41</b>	<b>42</b>	<b>43</b>	<b>1</b>	<b>2.4%</b>

### Budget Highlights

The Adopted FY 2017 Library budget increased by \$149,096 or 4.1%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Library operating budget include:

- An additional branch librarian at South County Library was approved mid-year in FY 2016 as part of the departmental reorganization. The impact to the General Fund is \$46,980.
- \$150,000 to fund costs associated with the reorganization of Library personnel.
- Approximately \$30,000 was moved from the department's operating budget to cover part-time expenses for custodial services and additional library staff.
- \$10,000 was added to cover an increase of six additional operating hours per week at the Mt. Pleasant Library Branch Library.



## Performance Measures

Library Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Circulation	1,352,031	1,380,765	1,390,000
E-book circulation	69,403	46,750	76,343
Circulation per capita	14.42	14.50	14.50
Collection size	384,216	466,259	420,200
Items added	31,265	30,000	26,500
Reference/research questions	52,669	105,200	39,000
General information questions	71,064	129,430	58,000
Public computer user sessions	183,569	180,500	190,000
Wireless user sessions	248,342	n/a	26,760
Library programs offered	1,817	1,600	1,900
Program attendance	36,520	31,000	31,500
Program attendance per capita	.39	.31	.41
Number of visitors	810,106	899,790	870,000
New registrations	4,842	6,290	5,750
Volunteer hours	10,748	13,380	11,000

## Departmental Goals

- Provide customer access to a diverse and balanced collection that promotes lifelong learning
- Create and promote mandated programming, encouraging literacy through educational, cultural, and informational events
- Provide reference assistance, educational services, and technology and software instruction to promote digital literacy



- Acquire, accurately classify, and process all library materials in an efficient and timely manner to make them readily available for public use
- Manage the Library's extensive public and staff inventory of equipment, software, applications, licenses, and other electronic products
- Establish an environment that encourages quality library services to flourish in facilities that are safe, accessible, comfortable, and cost effective to operate



## Virginia Cooperative Extension - Roanoke

### **Mission Statement**

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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.

<b>Virginia Cooperative Extension Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	79,694	87,097	87,097	-	-
Capital	4,140	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>83,834</b>	<b>87,097</b>	<b>87,097</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

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The Adopted FY 2017 Virginia Cooperative Extension budget remains level.



## Performance Measures

Virginia Cooperative Extension Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Master Gardener training class (11 weeks, 19 classes)	1	1	1
Contacts to Extension Master Gardener Help Desk	2,043	2,000	2,000
VCE activities conducted to teach sustainable gardening practices	95	50	60
Number of new FCS programs offered	15	10	10
Number of food, nutrition, health and wellness related seminars conducted	90	50	30
Number of different restaurants and facilities participating in food safety classes	Loss of Agent 6	25	25
Number of individually enrolled 4-H Youth	2,550	4,470	2295
Number of new 4-H program offerings	6	5	5
Number of youth in 4-H Programs	8,585	8,585	8,756

## Departmental Goals

- Roanoke Agriculture and Natural Resources (ANR) 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
- 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; this is accomplished through the development of policies, programs, seminars, communication channels and educational materials in collaboration with affected stakeholder



- The purpose of the 4-H program is to assist youth in becoming self-directed, contributing and productive members of the community



## 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, and to be an information resource for citizens regarding voter registration, elections, and elected officials.

Elections Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	256,509	235,335	260,269	24,934	10.6%
Operating	97,782	92,014	88,958	(3,056)	-3.3%
Capital	1,069	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>355,360</b>	<b>327,349</b>	<b>349,227</b>	<b>21,878</b>	<b>6.7%</b>
<b>Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Elections budget increased by \$21,878 or 6.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Elections operating budget include:

- \$17,000 was added due to costs related to the 2016 Presidential election.
- Funding was moved from operating to cover part-time and overtime expenditures associated with Presidential primaries and Presidential election.



## Performance Measures

Elections Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Number of registered voters	65,452	68,000	68,000
Percentage of population registered	70.5%	71%	71%
Number of registrations, transfers, and address/name changes processed	10,351	9,500	9,500
Percentage of registered voters with processed changes	16%	14%	14%
Percent of polling places that meet the Americans with Disabilities Act	100%	100%	100%
Numbers of election officials	210	215	215
Percentage of election officials trained	100%	100%	100%

## Departmental Goals

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



## Outside Agencies Contributions

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

Outside Agency Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	0	0	0	-	-
Operating	1,732,598	1,669,930	2,033,805	363,875	21.8%
Capital	0	0	0	-	-
Transfers	0	0	0	-	-
<b>Total</b>	<b>1,732,598</b>	<b>1,669,930</b>	<b>2,033,805</b>	<b>363,875</b>	<b>21.8%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 contributions to outside agencies budget increased by \$363,875 or 21.8%. Significant changes to outside agency funding include:

- An increase of \$57,953 to the Roanoke Valley Convention and Visitors Bureau (CVB). This increase is based on a contractual funding formula, allocating 3/7 of hotel/motel taxes to the CVB.
- An increase of \$25,000 to the Western Virginia Community College – Community College Access Program (CCAP) based on expanded criteria to include home-schooled and private-schooled student access to the program.
- A decrease of \$38,000 to the Commonwealth Games, as those games relocated to Lynchburg.
- A decrease of \$40,300 in non-contractual outside agency funding from FY 2016 to FY 2017 based on consensus of the Board of Supervisors. Reductions are reflected in the Adopted FY 2017 funding amounts.
- An addition of \$325,000 to Roanoke Valley Broadband Authority (RVBA). This addition covers operating costs as the Roanoke County's proportional share as a member of the RVBA.
- All other increases for outside agency funding including dues, memberships, and contractual agreements total \$34,222.



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>Discretionary Contributions</b>			
<b>Animal Services</b>			
<b>Mountain View Humane:</b> Mountain View Humane seeks to end pet overpopulation by providing low cost, high quality spay and neuter services and educating the public on the benefits of aggressive spay and neuter programs.	\$1,000	\$0	(\$1,000)
<b>Roanoke Valley SPCA:</b> RVSPCA is committed to creating a community where there are no homeless dogs and cats through adoption, prevention and intervention.	600	540	(60)
<b>Total Animal Services</b>	<b>\$1,600</b>	<b>\$540</b>	<b>(1,060)</b>
<b>Arts Programs</b>			
<b>Center in the Square:</b> Center in the Square works to be an active participant in economic development, both locally and regionally, by helping to ensure the financial health of vital elements of western and central Virginia's quality of life. Though Center in the Square directly supports eight of the area's primary cultural organizations, our purpose is to increase economic development, tourism, and excellence in education by supporting arts and culture.	\$30,000	\$29,000	(\$1,000)
<b>Jefferson Center Foundation:</b> Jefferson Center enriches and educates diverse Western Virginia communities by producing high quality performing arts programs, providing space for community partners and individuals, and providing educational outreach.	2,000	1,250	(750)
<b>Mill Mountain Theatre:</b> MMT provides high-quality professional theatre, as well as educational and outreach programs in the performing arts to Southwest Virginia. MMT is focusing on a multi-year program that works to enhance reading and literacy skills through performance as requested by area school teachers and administrators.	1,200	1,000	(200)
<b>Opera Roanoke:</b> Opera Roanoke fosters a wider appreciation of opera in western Virginia by offering compelling performances of engaging productions and programs.	800	600	(200)
<b>Roanoke Symphony Orchestra:</b> Roanoke Symphony Orchestra works to enrich lives, educate, and entertain diverse audiences in Southwest Virginia with the highest quality instrumental and choral music. Through the In-School Ensemble Program, RSO visits half of Roanoke County's elementary schools to enhance music education.	3,700	2,750	(950)
<b>Total Arts Programs</b>	<b>\$37,700</b>	<b>\$34,600</b>	<b>(\$3,100)</b>
<b>Children's Services</b>			
<b>Big Brothers and Big Sisters of Roanoke Valley:</b> Big Brothers Big Sisters of Southwest Virginia provides children facing adversity with strong enduring, professionally supported one-to-one relationships that change their lives for the better, forever.	\$4,400	\$4,000	(\$400)
<b>Boys &amp; Girls Clubs of Southwest Virginia:</b> Boys & Girls Clubs enable all young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens.	1,000	800	(200)
<b>Child Health Investment Partnership (CHIP):</b> CHIP promotes the health of medically underserved children within the greater Roanoke Valley by ensuring comprehensive health care, strengthening families, and coordinating community resources in a public/private partnership.	19,200	19,200	-
<b>Children's Trust (includes Conflict Resolution Center):</b> Children's Trust strives to prevent child abuse and neglect and provides continuous support for children through investigation and court proceedings. The Trust helps to make kids safer and adults better parents through education.	7,200	7,200	-
<b>The Community Christmas Store:</b> CCS assists families in need in a dignified manner at Christmas by providing a department store environment where eligible families can choose new items according to their individual preferences.	2,300	2,250	(50)
<b>Total Children's Services</b>	<b>\$34,100</b>	<b>\$33,450</b>	<b>(\$650)</b>



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>Conservation and Environmental Programs</b>			
<b>Blue Ridge Land Conservancy:</b> BRLC promotes the conservation of western Virginia's natural resources: farms, forests, waterways and rural landscapes. BRLC uses voluntary conservation tools such as conservation easements to protect some of Roanoke County's most precious natural resources.	\$1,400	\$1,100	(\$300)
<b>Blue Ridge Soil and Water Conservation District:</b> Blue Ridge SWCD encourages natural resource conservation by way of installing Best Management Practices providing SOL based environmental education outreach that promotes sustainable use of clean and abundant natural resources, enhancing urban areas and agricultural production with increased efficiency of land use, and attracting businesses and increased recreational tourism for Roanoke County.	500	400	(100)
<b>Clean Valley Council, Inc.:</b> The Clean Valley Council provides leadership for the Roanoke Valley through educational programming and citizen participation advocating litter prevention, recycling, stormwater management, and sustainable conservation of our natural resources.	1,500	1,350	(150)
<b>Friends of the Blue Ridge Parkway:</b> Friends of the Blue Ridge Parkway helps preserve, promote and enhance the outstanding natural beauty, ecological vitality and cultural distinctiveness of the Blue Ridge Parkway and its corridor, including surrounding scenic landscape, thereby preserving this national treasure for future generations.	8,000	7,000	(1,000)
<b>Total Conservation and Environmental Programs</b>	<b>\$11,400</b>	<b>\$9,850</b>	<b>(\$1,550)</b>
<b>Food Banks</b>			
<b>Feeding America - Southwest Virginia:</b> Feeding America Southwest Virginia feeds Southwest Virginia's hungry through a network of partners and engages our region in the fight to end hunger.	\$4,700	\$4,900	\$200
<b>Salem/Roanoke County Community Food Pantry:</b> The Food Pantry provides emergency food and financial assistance to residents of Salem and Roanoke County.	5,000	4,500	(500)
<b>Total Food Banks</b>	<b>\$9,700</b>	<b>\$9,400</b>	<b>(\$300)</b>
<b>General Community Services</b>			
<b>ARCH Roanoke (Formerly Trust House and Bethany Hall):</b> ARCH provide safe, supportive recovery and opportunities for self-sufficiency after crisis to the most vulnerable citizens in the Roanoke Valley. Trust House provides shelter and housing programs to veterans, families and individuals experiencing crisis and homelessness in the Roanoke Valley. Bethany Hall provides long-term residential substance abuse treatment for women.	\$4,900	\$4,500	(\$400)
<b>American Red Cross:</b> The American Red Cross prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. No application submitted for FY 2017.	3,300	-	(3,300)
<b>Blue Ridge Literacy:</b> Blue Ridge Literacy's mission is to support the achievement of life goals by providing opportunities to strengthen literacy skills to adults in Western Virginia. Life goals include employment, job advancement, citizenship, higher education, and more, all possible through developing strong literacy skills.	800	-	(800)
<b>Council of Community Svcs. - Info and Referral Center (FY17 Request-211 VA):</b> The Council of Community Services provides leadership for organizations and individuals in the areas of planning, information, and referral services to improve the quality of life in our communities. 211VIRGINIA assists consumers in navigating the often confusing and overwhelming maze of health and human service organizations.	1,100	1,000	(100)
<b>Council of Community Svcs. - Nonprofit Resource Center:</b> The Council of Community Services provides leadership for organizations and individuals in the areas of planning, information, and referral services to improve the quality of life in our communities.	400	280	(120)
<b>Family Promise:</b> Family Promise of Greater Roanoke is an emergency shelter which serves families with children experiencing homelessness. The overall program goal is for each family to exit our program into permanent housing with the skills needed to maintain a sustainable independence.	1,000	900	(100)



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>Family Service of the Roanoke Valley:</b> Family Service improves life and restores hope to the most vulnerable of our neighbors, from the youngest children to the oldest adults, through prevention, counseling and support services.	3,600	3,000	(600)
<b>Greenvale School:</b> Greenvale School provides affordable, accessible, top-quality, developmentally appropriate child care and educational services for children of working parents, according to each family's ability to pay.	-	-	-
<b>Presbyterian Community Center:</b> The Presbyterian Community Center prevents homelessness by providing needy families with emergency financial aid, food, and opportunities for spiritual strengthening and nurture through direct services and partnerships with churches, charitable organizations and the public sector.	600	530	(70)
<b>Prevention Council of Roanoke County:</b> The Prevention Council of Roanoke County is committed to promoting the healthy development of the Roanoke County community, with a special emphasis on youth.	2,200	2,000	(200)
<b>Roanoke Area Ministries:</b> Roanoke Area Ministries is an ecumenical organization that boldly serves as an advocate for the homeless and poverty-stricken through emergency financial aid, employment counseling and a hot, noontime meal every day of the year. The organization aims to empower people to move from dependency to self-sufficiency and in doing so we gain a stronger, healthier community.	1,500	1,500	-
<b>Roanoke Regional Small Business Development Center:</b> The Chamber serves the interests of members by providing leadership, advocacy, and action that will help the Roanoke Region achieve its potential as a desirable place to live, work, and visit.	4,000	6,000	2,000
<b>Total General Community Services</b>	<b>\$23,400</b>	<b>\$19,710</b>	<b>(-\$3,690)</b>
<b>General Community Support</b>			
<b>Mill Mountain Zoo:</b> The Blue Ridge Zoological Society of Virginia, Mill Mountain Zoo, is dedicated to promoting an appreciation and understanding of wildlife and habitat preservation through the use of quality exhibits and educational programs, and to work in cooperation with other animal conservation programs.	\$8,200	\$7,300	(\$900)
<b>Salem/Roanoke County Chamber of Commerce:</b> The Chamber creates, develops, promotes and supports quality business opportunities in the Salem and Roanoke County communities.	5,200	5,500	300
<b>Vinton Area Chamber of Commerce - Business Recruitment:</b> Vinton Area Chamber of Commerce promotes a healthy business environment for the Town of Vinton and East Roanoke County.	3,400	3,400	-
<b>Vinton Dogwood Festival:</b> The festival provides free family entertainment for the community while promoting Vinton and Roanoke Valley businesses.	900	800	(100)
<b>Virginia Amateur Sports:</b> VAS promotes awareness and benefits of physical fitness and healthy lifestyles through sports education, training, and competition.	38,000	-	(38,000)
<b>Williamson Road Area Business Association:</b> WRABA is a voluntary membership organization that exists to encourage, foster and initiate economic development and quality of life improvements in the Williamson Road Area.	1,800	1,800	-
<b>Young Audiences of Virginia, Inc.:</b> Young Audiences Arts for Learning-Virginia (YAV) is the leading provider of quality arts-infused educational programming in Virginia. Through its Curriculum Plus Project, YAV provides Roanoke Public Schools with arts-infused educational programming in their facilities at a greatly reduced cost.	500	-	(500)
<b>Total General Community Support</b>	<b>\$58,000</b>	<b>\$18,800</b>	<b>(-\$39,200)</b>



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016	FY 2017	Adopted Dollar Inc./(Dec)
	Adopted	Adopted	
<b>Higher Education</b>			
<b>Roanoke Higher Education Center:</b> The Roanoke Higher Education Center stimulates economic development in the Greater Roanoke Region by providing for the people of the Region affordable access to higher education and workforce training leading to the achievement of high-demand degrees and credentials, including those in STEM-H fields.	\$15,000	\$12,500	(\$2,500)
<b>Virginia Western Community College - CCAP Program:</b> CCAP is a program at VVCC that makes college available tuition-free to current year graduates of public high schools in the counties of Botetourt, Craig, Franklin, and Roanoke, and the cities of Roanoke and Salem.	125,000	150,000	25,000
<b>Total Higher Education</b>	<b>\$140,000</b>	<b>\$162,500</b>	<b>\$22,500</b>
<b>Housing Support/Homelessness Prevention</b>			
<b>Habitat for Humanity:</b> HFHRV is dedicated to eliminating substandard housing locally through constructing, rehabilitating and preserving homes; by advocating for fair and just housing policies; and by providing training and access to resources to help families improve their shelter conditions.	\$1,100	\$750	(\$350)
<b>Renovation Alliance (formerly Rebuilding Together):</b> Renovation Alliance engages over 1,400 volunteers on home repair projects across the Roanoke Valley. These volunteers work with staff to rebuild safe, healthy homes for low-income homeowners and their families.	-	-	-
<b>Southeast Rural Community Assistance Project, Inc.:</b> SERCAP improves the quality of life for low-income individuals by promoting affordable water and wastewater facilities, community development, environmental health and economic self sufficiency. No application submitted for FY 2017.	500	-	(500)
<b>Total Housing Support/Homeless Prevention</b>	<b>\$1,600</b>	<b>\$750</b>	<b>(\$850)</b>
<b>Indigent Services</b>			
<b>Blue Ridge Legal Services, Inc.:</b> Blue Ridge Legal Services, Inc. (BRLS) is a nonprofit charitable law firm committed to eliminating poverty-based inequities in our civil justice system by providing free high-quality legal advice and representation in civil matters of critical importance to low-income residents of the Shenandoah Valley and Roanoke Valley, who would otherwise be unable to obtain legal help due to their poverty.	\$300	\$300	-
<b>Bradley Free Clinic:</b> The Mission of the Bradley Free Clinic is to provide free, compassionate and high quality medical, dental, pharmaceutical, and preventive health care services for Roanoke Valley residents who lack the resources necessary to maintain their health and productivity, using volunteer health care professionals.	5,300	5,000	(300)
<b>Commonwealth Catholic Charities:</b> Commonwealth Catholic Charities' Housing and Financial Counseling Program, also known as St. Francis House in Roanoke, provides financial counseling and guidance for households in crisis. In addition to the food pantry services offered to residents of the City of Roanoke, CCC has traditionally offered financial assistance for residents of the wider region.	300	500	200
<b>Total Indigent Services</b>	<b>\$5,900</b>	<b>\$5,800</b>	<b>(\$100)</b>
<b>Museums and Historical Education</b>			
<b>Harrison Museum of African American Culture:</b> The Harrison Museum of African American Cultures is a cultural and educational institution committed to advocating, showcasing, presenting and celebrating the art and history of African Americans for citizens of the Blue Ridge and its visitors. The Museum cultivate awareness, appreciation and understanding of the significant contributions of people of African diaspora in the United States.	\$700	\$500	(\$200)
<b>History Museum &amp; Historical Society of Western Va. - O. Winston Link Museum:</b> The Historical Society of Western Virginia is a nonprofit cultural and educational organization committed to preserving and promoting the diverse heritage of our region through research, exhibits, special events, and publications.	4,200	3,250	(950)



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>Hollins University - The Eleanor D. Wilson Art Museum:</b> The Eleanor D. Wilson Museum at Hollins University features the work of renowned, emerging, and regional artists. The museum presents exhibitions in a wide variety of media and genres, including selected exhibitions from the permanent collection. Through this programming, the museum provides a forum for art through viewing, dialogue, and an understanding of the creative process.	5,000	-	(5,000)
<b>Salem-Roanoke Baseball Hall of Fame:</b> The Hall of Fame honors individuals who have excelled in and contributed to baseball and to promote community interest in the sport and preserve its history.	1,000	700	(300)
<b>Science Museum of Western Virginia:</b> The museum inspires scientific curiosity by creating interactive learning experiences for people of all ages that are accessible, provocative and relevant to our region.	10,800	9,000	(1,800)
<b>Vinton Historical Society:</b> Vinton Historical Society operates the only Historical museum in Roanoke County, with over 4000 artifacts on display, and seeks to preserve the past for future generations.	2,000	1,500	(500)
<b>Virginia Museum of Transportation:</b> The museum seeks to advance all modes of transportation across the Commonwealth, celebrate and preserve the hard work and ingenuity of generations past, and inspire current and future generations to value this industry which is essential to Virginia's history, culture, and economic growth.	3,700	3,000	(700)
<b>Total Museums and Historical Education</b>	<b>\$27,400</b>	<b>\$17,950</b>	<b>(\$9,450)</b>
<b>Senior and Adult Services</b>			
<b>Adult Care Center of the Roanoke Valley:</b> The Adult Care Center of Roanoke Valley is a safe and secure program committed to providing compassionate, stimulating daytime Personhood and Person-Centered Care for dependent adults while providing family support and an alternative to long-term care.	\$8,600	\$8,600	-
<b>LOA Area Agency on Aging:</b> LOA services enable seniors to stay in their choice environment by providing a variety of in home services. Meals on Wheels allows for a hot lunch delivery, nutritional supplement and one-on-one nutritional counseling for high-risk clients.	19,400	19,400	-
<b>Total Senior and Adult Services</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$0</b>
<b>Services for the Physically Challenged</b>			
<b>Roanoke Valley Speech &amp; Hearing Center:</b> Roanoke Valley Speech and Hearing Center Inc. improves quality of life by helping both children and adults communicate effectively.	\$1,500	\$1,000	(\$500)
<b>Saint Francis Service Dogs:</b> Saint Francis Service Dogs assists children and adults with disabilities to become more independent and self-sufficient through partnership with a professionally trained service dog.	4,700	4,000	(700)
<b>Total Services for the Physically Challenged</b>	<b>\$6,200</b>	<b>\$5,000</b>	<b>(\$1,200)</b>
<b>Services to the Mentally/Emotionally Impaired</b>			
<b>Blue Ridge Independent Living Center:</b> The center assists individuals with disabilities to live independently and serves the community at large by helping to create an environment that is accessible to all. The Empowering Individuals with Disabilities program will assist individuals with disabilities to achieve their independent living goal to become or remain independent within their own homes and the community.	\$1,000	\$1,000	-
<b>Brain Injury Services of SWVA:</b> Our mission is to create and sustain an organization that helps brain injury survivors and their families. Our goal is to make a positive, measurable difference in survivors' abilities to fulfill their service potential and optimize their reintegration into their families and communities.	2,800	2,750	(50)
<b>Goodwill Industries of the Valleys:</b> Goodwill helps people and families in our community achieve a better life through work and independence. The GoodGuides Youth to Work Mentoring program is dedicated to helping at-risk, youth ages 16-21 build career plans, skills, and prepare for school completion, job readiness and job placement.	400	-	(400)



Outside Agency Contributions  
FY 2016-2017

Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>Mental Health America of Roanoke Valley:</b> Through advocacy, education, and community services, Mental Health America works to reduce the stigma surrounding mental illness, increases public knowledge of mental health issues; offers resources for children and families; and provides access to quality mental health treatment.	1,000	1,000	-
<b>TAP:</b> TAP helps individuals and families achieve economic and personal independence through education, employment, affordable housing, and safe and healthy environments.	22,200	21,000	(1,200)
<b>TAP - Permanent Supportive Housing:</b> TAP's Permanent Supportive Housing (PSH) program provides permanent housing and supportive services to homeless individuals and families (including those who are chronically homeless) with histories of homelessness, to ensure housing stabilization, maximum levels of self-sufficiency and an overall better quality of life.	14,600	14,600	-
<b>Total Services to the Mentally/Emotionally Impaired</b>	<b>\$42,000</b>	<b>\$40,350</b>	<b>(\$1,650)</b>

**Other Funding and Agreements**

<b>Art Museum of Western Virginia (Taubman Museum):</b> We bring people and art together for discovery, learning, and enjoyment. We are committed to exhibitions, programs and experiences that inspire, enrich, and promote creativity in all walks of life and in business.	\$40,000	\$40,000	-
<b>Art Museum of Western Virginia (Taubman Museum) - Schools Education Program:</b> Provides art experiences and education to students in Roanoke County schools.	41,700	41,700	-
<b>Blue Ridge Behavioral Healthcare:</b> Established under the Code of Virginia to provide comprehensive services for individuals who have mental health disorders, intellectual disability, or substance use disorders.	\$175,000	\$175,000	-
<b>Greenway Commission:</b> This was established with the signing of an intergovernmental agreement among the four participating governments (City of Roanoke, Roanoke County, City of Salem, and Town of Vinton). The Commission is an advisory body with responsibilities and duties that focus on all areas of establishing and maintaining greenways in the area.	36,880	36,880	-
<b>Roanoke Regional Chamber of Commerce - Dues:</b> The Chamber's mission is to promote, stimulate and improve business by influencing public policy, making connections and referrals, and helping small business grow.	2,640	2,640	-
<b>Roanoke Regional Partnership:</b> The Partnership promotes Roanoke businesses and entrepreneurs, as well as living, recreation, and outdoor opportunities in Roanoke.	183,850	185,557	1,707
<b>Roanoke Valley Alleghany Regional Commission:</b> To encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The Fifth Planning District, Franklin County, and Rocky Mount are served in this region.	71,910	76,850	4,940
<b>Roanoke Valley Broadband Authority:</b> The Roanoke Valley Broadband Authority consists of the Cities of Roanoke and Salem, and the Counties of Botetourt and Roanoke. The primary goal of the Authority is to improve affordable broadband services in the Roanoke Valley by encouraging collaboration, competition, while enhancing economic development opportunities.	-	325,000	325,000
<b>Roanoke Valley Convention and Visitors Bureau:</b> This is the region's official destination marketing organization. The Bureau works to provide information on accommodations, attractions, recreation, dining, and more in Virginia's Blue Ridge for convention, meeting, and leisure travelers.	449,690	507,643	57,953



**Outside Agency Contributions**  
**FY 2016-2017**

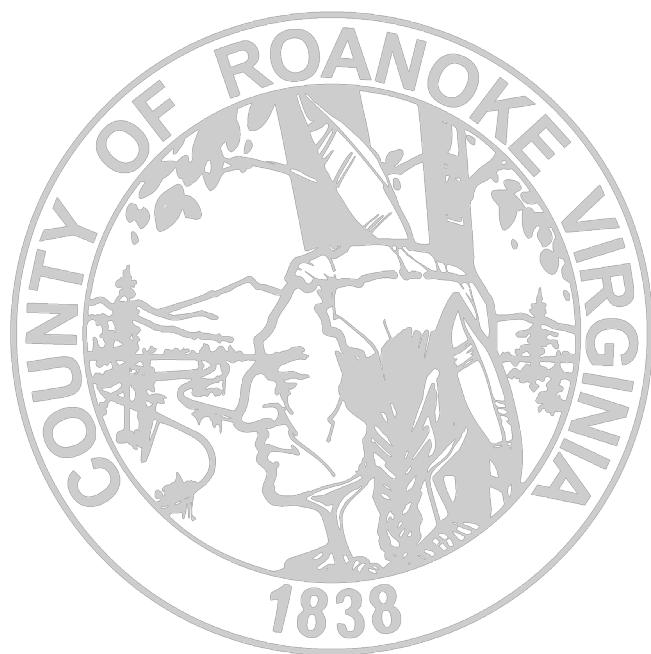
Agency/Description	FY 2016 Adopted	FY 2017 Adopted	Adopted Dollar Inc./(Dec)
<b>RVTY:</b> Provides news, events, and information on Channel 3.	173,381	174,895	1,514
<b>Roanoke Valley Transportation Planning Organization:</b> Created to plan and budget the use of federal transportation dollars in the Roanoke region.	-	12,380	12,380
<b>Salem/Roanoke County Chamber of Commerce - Dues:</b> Established to strengthen the business climate of the community.	1,000	1,000	-
<b>Vinton Area Chamber of Commerce - Dues:</b> Provides information and support to the area's growing business community. Also works to strengthen the social and economic environment of the community. Service is provided to the surrounding areas consisting of Roanoke, Salem, Bedford, Botetourt, and Smith Mountain Lake Area.	270	265	(5)
<b>Virginia's First Industrial Authority (Contractual Agreement):</b> Created to enhance the economic base for the 15 member localities by developing, owning and operating one or more facilities on a cooperative basis.	34,260	34,255	(5)
<b>Total Other Funding and Agreements</b>	<b>\$1,210,581</b>	<b>\$1,614,065</b>	<b>\$403,484</b>

**Professional Organizations**

<b>National Association of Counties:</b> The association works to ensure that counties have the resources, skills, and support they need. Types of services include legislative, education, research, and communications.	\$1,770	\$1,848	\$78
<b>Virginia Association of Counties:</b> Exists to support county officials and to effectively represent, promote, and protect the interests of counties to better serve the people of Virginia.	19,649	20,043	394
<b>Virginia Municipal League:</b> This is a statewide, nonprofit, nonpartisan association of city, town, and county governments established to improve and assist local governments through legislative advocacy, research, education and other services.	10,930	11,149	219
<b>Total Professional Organizations</b>	<b>\$32,349</b>	<b>\$33,040</b>	<b>\$691</b>
<b>Grand Total All Outside Agency Contributions</b>	<b>\$1,669,930</b>	<b>\$2,033,805</b>	<b>\$363,875</b>

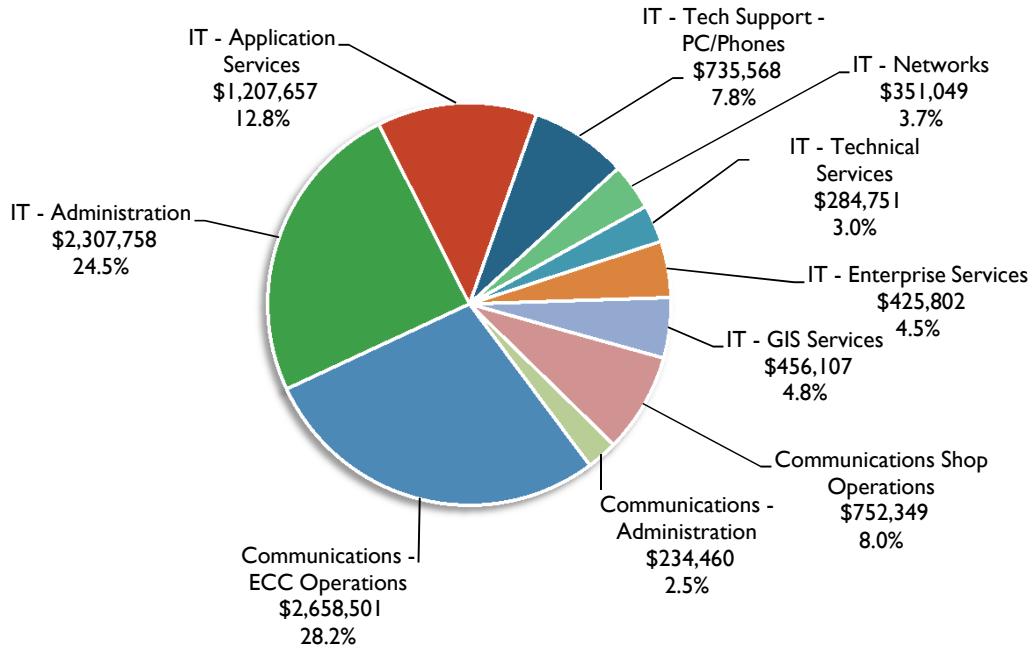


# Communications and Information Technology





**Communications and Information Technology Expenditures**  
**\$9,414,002**



Communications and Information Technology Expenditures					
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Increase (Decrease)	
<b>Information Technology</b>					
IT - Administration	\$ 2,894,501	\$ 2,121,562	\$ 2,307,758	\$ 186,196	
IT - Application Services	951,190	1,010,971	1,207,657	196,686	
IT - Tech Support - PC/Phones	506,176	464,443	735,568	271,125	
IT - Networks	352,051	335,406	351,049	15,643	
IT - Technical Services	268,380	284,134	284,751	617	
IT - Enterprise Services	382,290	359,786	425,802	66,016	
IT - Enterprise Document Mgmt	7,262	-	-	-	
IT - GIS Services	461,393	420,769	456,107	35,338	
<b>Communications</b>					
Communications Shop Operations	711,028	667,996	752,349	84,353	
Communications - Administration	215,038	182,655	234,460	51,805	
Communications - RECC Capital	887,123	-	-	-	
Communications - ECC Operations	2,644,235	2,695,359	2,658,501	(36,858)	
<b>Total Expenditures</b>	<b>\$ 10,280,667</b>	<b>\$ 8,543,083</b>	<b>\$ 9,414,002</b>	<b>\$ 870,919</b>	



## 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.

Communications and Information Technology Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
<b>Revenues</b>					
Transfer from GF/ Charges for Service	8,484,079	7,747,994	7,886,604	138,610	1.79%
Town of Vinton	446,069	402,735	400,384	(2,351)	-0.58%
Mobile Phone Utility Tax	264,855	190,000	250,000	60,000	31.58%
Miscellaneous	275,554	202,353	233,354	31,001	15.32%
Transfer from Technology Govern. Fund	-	-	210,400	210,400	-
Transfer from Radio Maint. Fund	-	-	328,800	328,800	-
Use of Year-End Balance	840,110	-	104,460	104,460	-
<b>Total</b>	<b>\$10,280,667</b>	<b>8,543,082</b>	<b>9,414,002</b>	<b>870,920</b>	<b>10.19%</b>
<b>Expenditures</b>					
Personnel	5,737,852	5,769,919	5,876,359	106,440	1.8%
Operating	2,804,915	2,198,663	2,719,043	520,380	23.7%
Capital	1,068,009	574,500	818,600	244,100	42.5%
Transfers	669,891	-	-	-	-
<b>Total</b>	<b>10,280,667</b>	<b>8,543,082</b>	<b>9,414,002</b>	<b>870,920</b>	<b>10.2%</b>
<b>Positions</b>	<b>85</b>	<b>87</b>	<b>87</b>	<b>0</b>	<b>0.0%</b>
<b>Beginning Balance</b>					
Beginning Balance	3,829,249	3,019,139	3,019,139	-	-
Use of Fund Balance	810,110	-	433,260	-	-
<b>Ending Balance</b>	<b>3,019,139</b>	<b>3,019,139</b>	<b>2,585,579</b>	<b>-</b>	<b>-</b>



## Budget Highlights

The Adopted FY 2017 Communications and Information Technology budget increased by \$870,920 or 10.2%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Communications and Information Technology operating budget include:

- In prior fiscal years, year-end rollover balances were utilized to fund software and maintenance contracts. The rollover dollars were not budgeted as part of the approved budget in FY 2016. In FY 2017, these funds have been budgeted to show a true picture of Communications and Information Technology operating needs. There is no change to service delivery from FY 2016.
- These previously un-budgeted costs include \$269,600 for software license costs, \$178,800 for software and service contract related to Public Safety radios, and \$250,000 for computer replacement.

## Performance Measures

Communications and Information Technology Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
<b>Safety</b>			
2 minutes or less, dispatch 85% of all Priority One Police Calls for service	93%	90%	90%
2 minutes or less, dispatch 95% of all Fire Calls for service	91%	90%	90%
2 minutes or less, dispatch 90% of all EMS Calls for service	93%	90%	90%
Exercise alternate center (City PSAP) operations quarterly (one shift per month)	12	12	12
<b>Reliability</b>			
Ensure wide area network availability to County staff 99% during business hours	98%	99%	99%
Ensure Public Safety Radio System availability at 99% at all times	99%	99%	99%



Communications and Information Technology Performance Measures (continued)			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Ensure database service availability at 99% to County staff during business hours	99%	99%	99%
Ensure 95% of business application packages are compliant with versioning, operating system, database and annual support schedules	98%	95%	95%
<b>Efficiency</b>			
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	6	n/a	n/a
Implement at least 5 internet/CAFE web services annually to increase availability and access to information across the enterprise	10	8	5

\*FY2014-2015 - for 10 months of FY2015, we had an additional analyst on the team as a replacement for a retirement in June 2015, so additional analysis time was available overall.

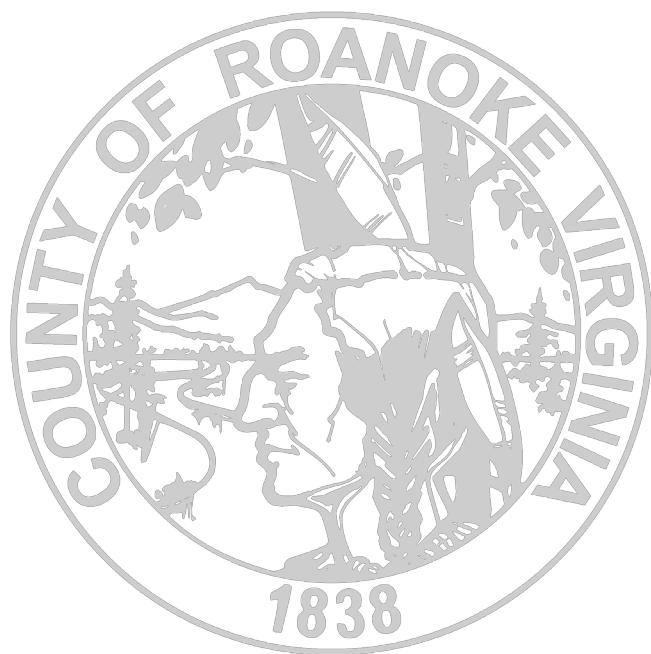
\*\*CommIT sustained three vacancies crossing the end of the fiscal year. We were unable to maintain our goal due to those vacancies.

## Departmental Goals

- Safety – To provide the community with public safety response and referrals in a timely and effective manner
- Reliability - To guarantee a reliable communication and technology foundation on which to efficiently conduct County business operations today and in the future
- Efficiency – To provide and maintain services and systems that are optimized for their intended functions
- Alignment - To align technology resources and priorities in support of business department and user needs
- Opportunity - To effectively leverage training and career resources in a manner that best serves County user needs



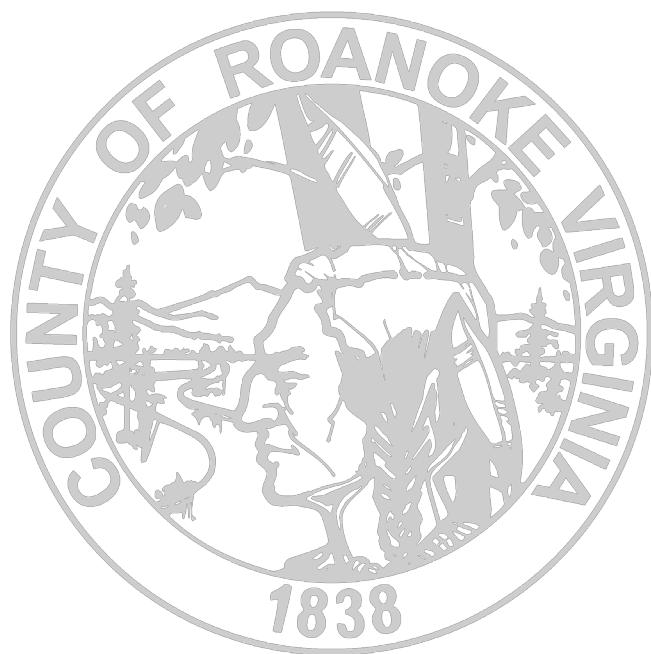
- Collaboration - To champion and support regional and collaborative programs and projects
- Innovation - To focus on meaningful development and efficient solutions for future technology services





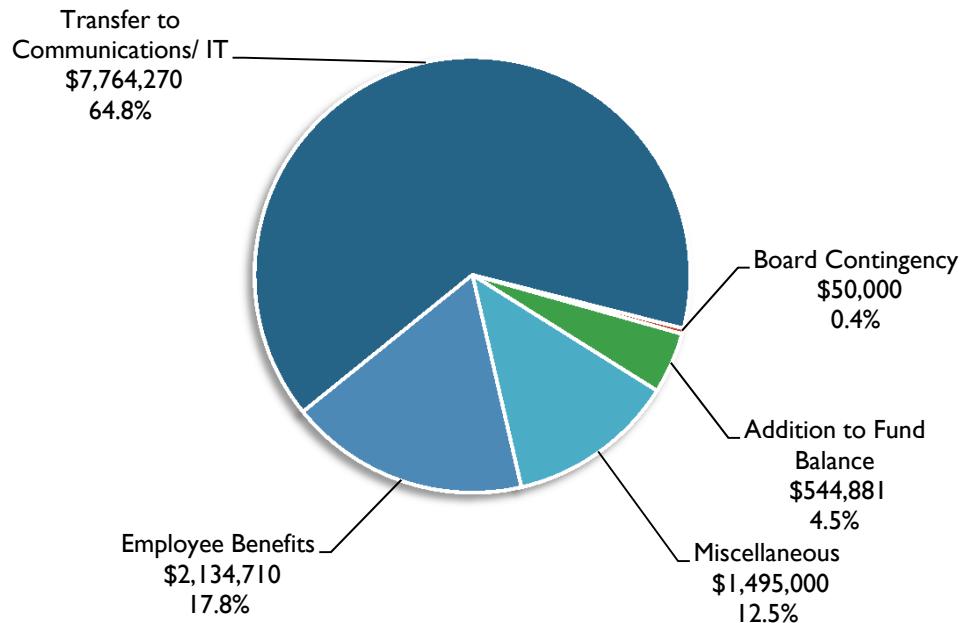
# Non-Departmental

(Included in this section is Employee Benefits, Internal Services Charges, Board Contingency, Addition to Fund Balance, and Miscellaneous)





## Non-Departmental \$ 11,988,861



Non-Departmental Summary of Expenditures				
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Employee Benefits	\$ 726,050	\$ 1,888,570	\$ 2,134,710	\$ 246,140
Transfer to Communications/ IT	3,345,997	7,625,659	7,764,270	138,611
Miscellaneous	1,482,509	1,511,500	1,495,000	(16,500)
Board Contingency	-	50,000	50,000	-
Addition to Fund Balance	-	506,160	544,881	38,721
<b>Total Non-Departmental</b>	<b>\$ 5,554,556</b>	<b>\$11,581,889</b>	<b>\$11,988,861</b>	<b>\$ 406,972</b>



## Employee Benefits

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

<b>Employee Benefits Appropriations</b>					
<b>Description</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>16-17</b>	<b>16-17</b>
Personnel	208,198	1,242,979	1,470,908	227,929	18.3%
Operating	517,852	645,591	663,802	18,211	2.8%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>726,050</b>	<b>1,888,570</b>	<b>2,134,710</b>	<b>246,140</b>	<b>13.0%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Itemized descriptions of each employee benefit item can be on the following page.



Employee Benefits		
Employee Benefit	FY 2016 Adopted	FY 2017 Adopted
<b>Flexible Leave Payout:</b> Employees are entitled to cash-in up to 40 hours of flexible leave per fiscal year. This is a policy change from FY 2016, where 80 hours were allowed to be cashed in. It was determined that this item had not been budgeted properly in prior fiscal years. In FY 2015, the full cost of the program was \$539,255, which was distributed to departmental budgets. Even with the policy change to 40 hours, \$120,000 will need to be added to the budget to cover program costs.	200,000	320,000
<b>Line of Duty:</b> The County's costs for first responder insurance in the event they are disabled or killed in the line of duty.	210,000	230,000
<b>Other Post-Employment Benefits:</b> The County's cost for retiree benefits, excluding pensions, such as health/dental insurance, vision, and prescription.	177,591	195,802
<b>Retiree Health Insurance:</b> Retired County employees are eligible for health insurance until age 65. The FY 2017 budget reflects an 11.8% increase in insurance premiums, keeping the County/retiree contribution to premiums as FY 2016. This program is proposed to be phased out for new employees starting after July 1, 2016. In FY 2015, the full cost of the program was \$586,103.	456,103	495,908
<b>Performance Pay:</b> Performance Pay allows Roanoke County latitude in rewarding excellent employees through a merit pay system.	75,000	75,000
<b>Termination Pay:</b> Employees who leave County service are entitled to payment for flexible leave up to 400 hours. In FY 2015, the full cost of the program was \$424,416, which was distributed to departmental budgets.	300,000	350,000
<b>Volunteer Retirement:</b> Retirement benefit for Fire and Rescue volunteers.	468,000	468,000
<b>Part-Time Raises:</b> Full-time and part-time raises are generally allocated directly to departmental budgets; however, these amounts are sometimes budgeted in the Employee Benefit Account prior to allocation.	1,876	-
	<b>1,888,570</b>	<b>2,134,710</b>



## Transfer to Communications/Information Technology

The Transfer to Communications/Information Technology Account provides funding from the General Fund to the County's Communications & Information Technology Department. This transfer is a means to account for technological services and support provided to County departments. The costs of these services are charged to the General Fund and allocated to the user departments at year-end. Details on the full Communications/IT budget can be found on p. 216.

<b>Transfer to Communications/ IT Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	2,301,452	7,503,615	7,642,225	138,610	1.8%
Capital	204,473	-	-	-	-
Transfers	840,072	122,045	122,045	-	-
<b>Total</b>	<b>3,345,997</b>	<b>7,625,660</b>	<b>7,764,270</b>	<b>138,610</b>	<b>1.8%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Miscellaneous

The Miscellaneous Account provides a funding reserve for activities and operations that do not clearly become the responsibility of any department in the formal organizational structure. Eligible items include real estate tax relief credits provided to eligible residents, the gain-sharing agreement with Vinton, the refuse credit, and reserves for specific contingencies, such as fuel as required.

Miscellaneous Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	1,482,509	1,511,500	1,495,000	(16,500)	-1.1%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,482,509</b>	<b>1,511,500</b>	<b>1,495,000</b>	<b>(16,500)</b>	<b>-1.1%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Itemized descriptions of each miscellaneous item can be found below:

Miscellaneous		
Miscellaneous Item	FY 2016 Adopted	FY 2017 Adopted
<b>Gain Sharing - Vinton:</b> Provides for a sharing of a portion of certain local tax revenues generated by new development within East Roanoke County during the period beginning July 1, 1999-June 30, 2019.	576,500	560,000
<b>Refuse Credit:</b> Refuse collection credit provided to the Town of Vinton for not providing refuse service	110,000	110,000
<b>Tax Relief for Disabled Veterans:</b> Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled. This budget was adjusted for FY 2017 based on prior year actuals.	300,000	450,000
<b>Tax Relief for the Elderly:</b> Roanoke County provides real estate property tax relief for homeowners that are at least 65 years of age and meet income thresholds. This budget was adjusted for FY 2017 based on prior year actuals.	525,000	375,000
<b>Reserve - Fuel Contingency:</b> The Fuel Contingency Reserve provided additional funding in times of high and unstable fuel costs. This reserve has been eliminated and funding distributed to departmental budgets based on historical expenditures. No funding is budgeted for the fuel contingency in FY 2017.	-	-
	<b>1,511,500</b>	<b>1,495,000</b>



## Board Contingency

The Board Contingency Account represents undesignated funds reserved for unplanned expenditures during the fiscal year. This account provides the Board of Supervisors some flexibility throughout the fiscal year. In FY 2017, the contingent balance is a \$50,000 reserve to be appropriated at the discretion of the Board.

Board Contingency Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	-	50,000	50,000	-	-
<b>Total</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Addition to Fund Balance

The Fund Balance is undesignated funding equating to the difference between assets (i.e., revenues) and liabilities (i.e., expenditures) within a fund. Roanoke County Board of Supervisors established a fiscal policy of maintaining a fund balance of 11% of the General Fund. The Addition to Fund Balance is the amount that Roanoke County contributes annually to comply with the fiscal policy.

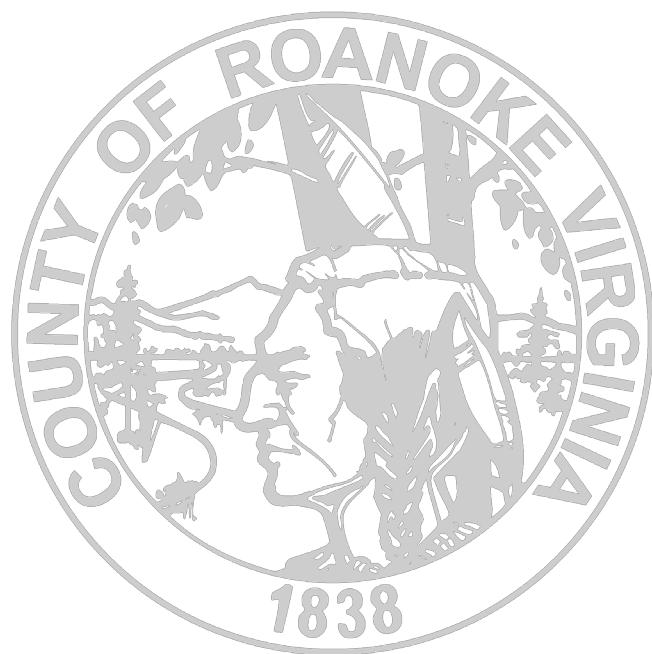
Addition to Fund Balance Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	-	506,160	544,881	38,721	7.6%
<b>Total</b>	<b>0</b>	<b>506,160</b>	<b>544,881</b>	<b>38,721</b>	<b>7.6%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>





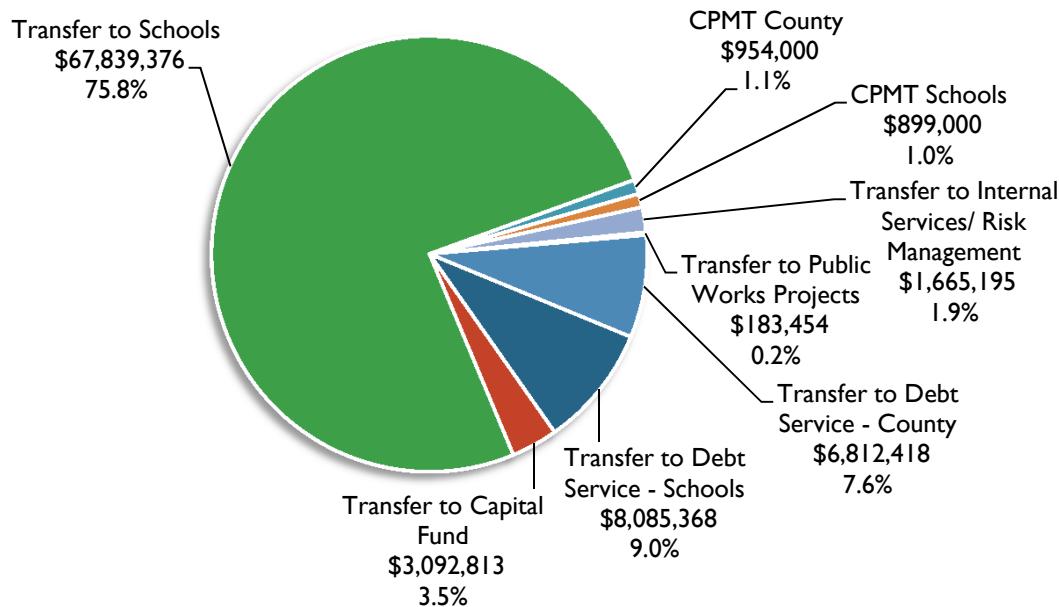
# Transfers

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





## Transfers \$ 89,531,624



### Transfers Summary of Expenditures

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Transfer to Debt Service - County	\$ 6,237,398	\$ 6,875,312	\$ 6,812,418	\$ (62,894)
Transfer to Debt Service - Schools	8,390,424	9,647,101	8,085,368	(1,561,733)
Transfer to Capital Fund	4,618,738	1,218,101	3,092,813	1,874,712
Transfer to Schools	66,097,426	66,804,707	67,839,376	1,034,669
CPMT County (Supporting CSA)	954,000	954,000	954,000	-
CPMT Schools (Supporting CSA)	899,000	899,000	899,000	-
Transfer to Internal Services/ Risk Management	754,865	1,515,195	1,665,195	150,000
Transfer to Public Works Projects	183,433	183,712	183,454	(258)
Miscellaneous*	532,549	-	-	-
<b>Total Transfers</b>	<b>\$88,667,833</b>	<b>\$88,097,128</b>	<b>\$89,531,624</b>	<b>\$ 1,434,496</b>

\*Includes transfers to police training facilities, transfers to Fee Class account, transfers to DSS Building Fund, and transfers to grant accounts.



## Transfer to Debt Service

The Debt Service Fund supports Roanoke County and Roanoke County Public School debt obligations. Funding for these obligations come in the form of transfers from the County and Schools General Funds. Detailed information about the County's Debt Service Fund may be found on p. 325.

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

Transfer to Debt Service Fund - County					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	6,237,398	6,875,312	6,812,418	(62,894)	-0.9%
<b>Total</b>	<b>6,237,398</b>	<b>6,875,312</b>	<b>6,812,418</b>	<b>(62,894)</b>	<b>-0.9%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Transfer to Debt Service Fund - Schools					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	8,390,424	9,647,101	8,085,368	(1,561,733)	-16.2%
<b>Total</b>	<b>8,390,424</b>	<b>9,647,101</b>	<b>8,085,368</b>	<b>(1,561,733)</b>	<b>-16.2%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Transfer to Capital Fund

The Capital Fund supports Roanoke County capital projects and programs. Capital investment is supported in part by transfers from the County and Schools General Funds. Detailed information about the County's Capital Fund and joint County and Schools Capital Improvement Program (CIP) may be found on p. 337.

The transfer to the Capital Fund is listed below:

Transfer to Capital Fund					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	4,618,738	1,218,101	3,092,813	1,874,712	153.9%
<b>Total</b>	<b>4,618,738</b>	<b>1,218,101</b>	<b>3,092,813</b>	<b>1,874,712</b>	<b>153.9%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Transfers to Roanoke County Public Schools

The transfers to Roanoke County Public Schools represent support from the general tax base to public education in the County. This is one of the largest expenditures in the Roanoke County General Fund. In FY 2017, the transfer to the Schools Operating Fund is \$67,362,077 and the transfer to the Schools Dental Insurance Fund is \$477,299.

The transfers to Roanoke County Public Schools are listed below:

Transfer to Schools Operating Fund					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	65,620,127	66,327,408	67,362,077	1,034,669	1.6%
<b>Total</b>	<b>65,620,127</b>	<b>66,327,408</b>	<b>67,362,077</b>	<b>1,034,669</b>	<b>1.6%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Transfer to Schools Dental Insurance Fund					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	477,299	477,299	477,299	-	-
<b>Total</b>	<b>477,299</b>	<b>477,299</b>	<b>477,299</b>	<b>-</b>	<b>-</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Schools Revenue Sharing Calculation

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

The key steps of the formula are as follows:

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

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



**Schools Revenue Sharing Calculation  
Formula Calculation**

<b>Calculate 3-Year Average:</b>	<b>ADM</b>	<b>Population</b>	<b>ADM/Population</b>
FY2014 (actual)	13,929	92,703	15.0254
FY2015 (actual)	13,909	93,569	14.8650
FY2016 (budgeted)	13,712	93,756	14.6252
<b>Avg. of FY 2014-16</b>	<b>41,550</b>	<b>280,028</b>	<b>14.8378</b>
FY2015 (actual)	13,909	93,569	14.8650
FY2016 (budgeted)	13,712	93,756	14.6252
FY2017 (projecting)	13,950	93,775	14.8760
<b>Avg. of FY 2015-17</b>	<b>41,571</b>	<b>281,100</b>	<b>14.7887</b>
<b>Calculate Net Allocation Change:</b>			
Difference in the ADM/Population Index			0.0491
Payroll Factor			65%
Index times Payroll Factor			0.031925
Divide ADM/Population Index by Average FY15-17 Index			0.002159
<b>Net Allocation Change</b>			<b>0.997841</b>
<b>Calculate Increase/(Decrease) in School Transfer:</b>			
	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>	
Property and Local Taxes	157,732,725	161,029,473	
CVB Lodging Tax	(467,168)	(507,643)	
Econ Dev Incentives	(766,667)	(1,148,500)	
<b>Net total taxes</b>	<b>156,498,890</b>	<b>159,373,330</b>	
Prior FY % to Schools	42.6870%		
New FY % to Schools (Net Allocation Change * Prior FY %)		42.5949%	
Recalculate School Transfer Base	66,804,707	66,660,495	
Schools' Share of New Revenue		1,224,364	
<b>FY17 Schools Transfer</b>	<b>66,804,707</b>	<b>67,884,859</b>	
Overpayment FY 2015-2016	-	(45,483)	
<b>Total Schools Transfer</b>	<b>66,804,707</b>	<b>67,839,376</b>	
<b>FY 17 Schools Transfer Increase</b>		<b>1,034,669</b>	



## Transfer to Community Policy and Management Team

The transfer to the Community Policy and Management Team (CPMT) supports the activities of the Children's Services Act (CSA) within the County. The CPMT is responsible for decisions related to foster care placements and policies, as well as decisions regarding individual children in the foster care system. Both the County and the Schools contribute to funding these activities. Detailed information about the Children's Services Act may be found on p. 248.

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

Transfer to CPMT - County					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	954,000	954,000	954,000	-	-
<b>Total</b>	<b>954,000</b>	<b>954,000</b>	<b>954,000</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Transfer to CPMT - Schools					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	899,000	899,000	899,000	-	-
<b>Total</b>	<b>899,000</b>	<b>899,000</b>	<b>899,000</b>	-	-
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Transfer to Risk Management

The Internal Services and Risk Management 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. Services budgeted in this fund include health and dental insurance, the employee wellness program, workers' compensation insurance, and general liability insurance. Detailed information about the County's Internal Services and Risk Management Fund may be found on p. 377.

The transfer to the Internal Services and Risk Management is listed below:

<b>Transfer to Internal Services and Risk Management</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	754,865	1,515,195	1,665,195	150,000	9.9%
<b>Total</b>	<b>754,865</b>	<b>1,515,195</b>	<b>1,665,195</b>	<b>150,000</b>	<b>9.9%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

### Budget Changes

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- Increase to Workers' Compensation \$150,000 based on prior year actuals and latest actuarial study.

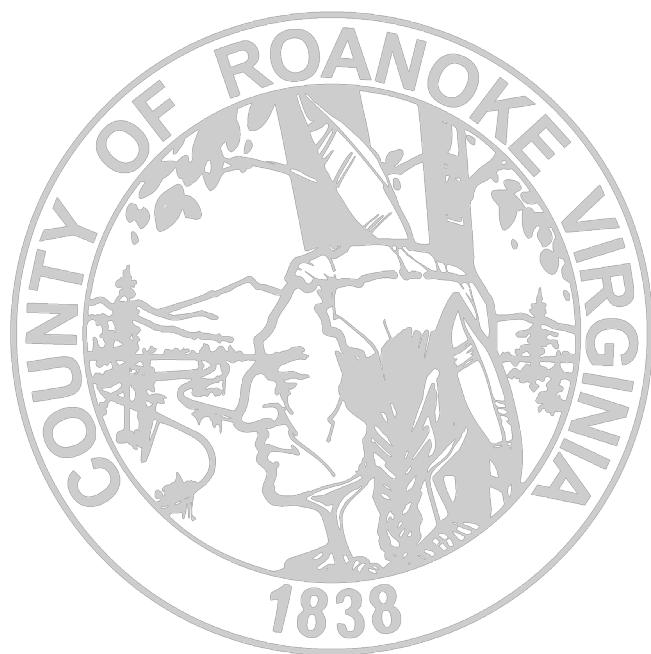


## Transfer to Public Works Projects

The transfer to Public Works Projects Fund supports the debt obligation for the construction of the Route 220 waterline. This construction project is a joint venture between Roanoke County, Franklin County, and the Western Virginia Water Authority. The transfer to the Public Works Fund accounts for Roanoke County's portion of the debt obligation.

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

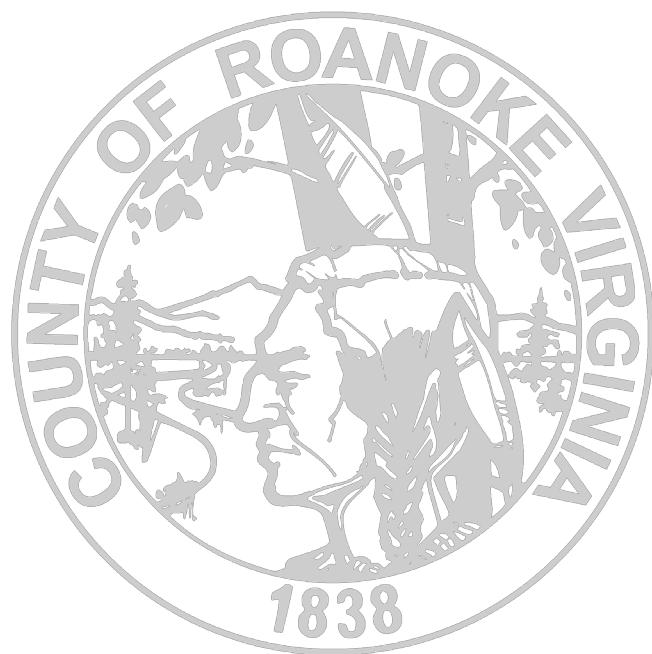
<b>Transfer to Public Works Projects</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	-	-	-	-	-
Operating	-	-	-	-	-
Capital	-	-	-	-	-
Transfers	183,433	183,712	183,454	(258)	-0.1%
<b>Total</b>	<b>183,433</b>	<b>183,712</b>	<b>183,454</b>	<b>(258)</b>	<b>-0.1%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>





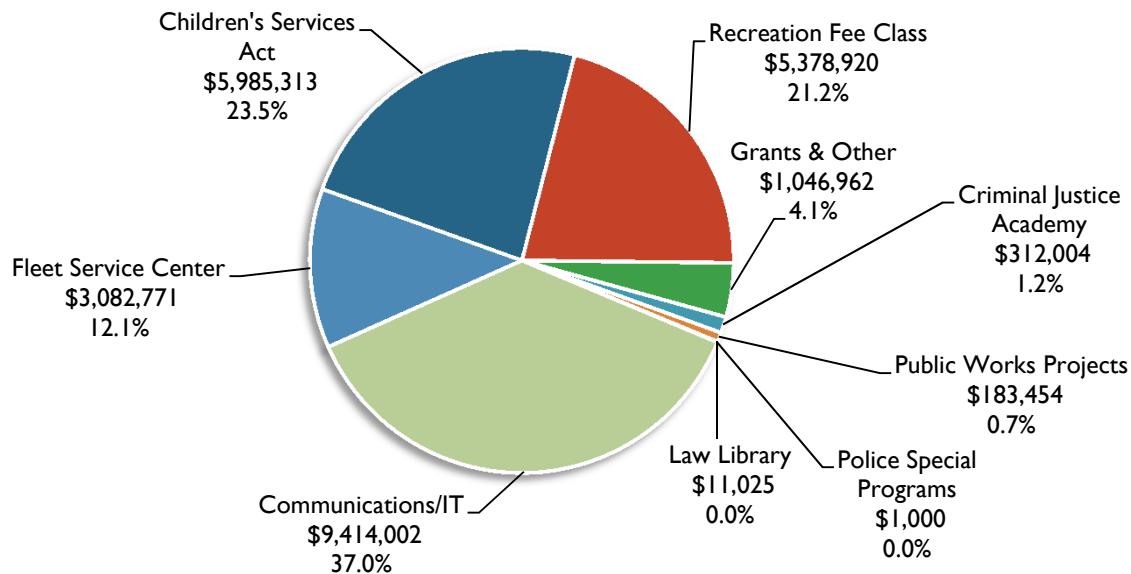
## Other General Fund

(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Law Library, Police Special Programs, and the Department of Social Services Building Fund)





## Other General Fund \$ 25,415,451



### Other General Fund Summary of Expenditures

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Increase (Decrease)
Fleet Service Center	\$ 2,826,014	\$ 3,134,746	\$ 3,082,771	\$ (51,975)
Children's Services Act	6,084,213	4,809,612	5,985,313	1,175,701
Recreation Fee Class	5,184,530	5,397,645	5,378,920	(18,725)
Grants & Other	1,896,781	1,041,895	1,046,962	5,067
*Communications/ IT	10,280,667	8,543,083	9,414,002	870,919
Criminal Justice Academy	279,847	259,374	312,004	52,630
*Public Works Projects	177,088	183,712	183,454	(258)
Law Library	7,800	11,025	11,025	-
Police Special Programs	-	1,000	1,000	-
DSS Building	2,988,199	493,483	-	(493,483)
<b>Total Other General Fund</b>	<b>\$29,725,139</b>	<b>\$23,875,575</b>	<b>\$25,415,451</b>	<b>\$ 1,539,876</b>

\*Details on Communication/ IT budget can be found on p. 213.

\*Details on Public Works Projects can be found on p. 241.



## 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.

Fleet Service Center Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Revenues					
Recovered Costs	2,911,371	3,134,746	3,082,771	245,389	8.6%
Use of Fund Balance	-	-	-	-	0.0%
<b>Total</b>	<b>2,911,371</b>	<b>3,134,746</b>	<b>3,082,771</b>	<b>245,389</b>	<b>8.6%</b>
Expenditures					
Personnel	592,150	617,922	716,556	98,634	16.0%
Operating	2,230,220	2,511,824	2,361,215	(150,609)	-6.0%
Capital	3,638	5,000	5,000	-	-
Transfers	0	0	0	-	-
<b>Total</b>	<b>2,826,008</b>	<b>3,134,746</b>	<b>3,082,771</b>	<b>(51,975)</b>	<b>-1.7%</b>
<b>Positions</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>1</b>	<b>9.1%</b>
Beginning Balance	263,512	348,875	348,875	-	0.0%
Use of Fund Balance	85,363	0	0	-	0.0%
<b>Ending Balance</b>	<b>348,875</b>	<b>348,875</b>	<b>348,875</b>	<b>-</b>	<b>0.0%</b>

### Budget Highlights

The Adopted FY 2017 Fleet Service Center budget decreased by \$51,975 or 1.7%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



Additionally, other changes to the FY 2017 Fleet Service Center operating budget include:

- A Heavy Truck Mechanic was added to maintain desired ratio of staff to vehicles. This position is funded through increased revenues and has no impact to the General Fund.
- Operating costs decrease primarily due to the price decrease in fuel costs.

### Performance Measures

Fleet Service Center Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Number of Repairs	3,716	3,713	3,716
Labor Hours Billed	13,006	10,609	13,006
Labor Charges	\$513,974	\$394,973	\$513,974

### Departmental Goals

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



## Children's Services Act (CSA)

### 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. The significant increase in FY 2017 is due to the fact that the County is budgeting the use of fund balance to show the total program cost. In prior years, this was not shown.

Children's Services Act Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
<b>Revenues</b>					
Commonwealth	3,319,201	2,800,000	2,810,838	10,838	0.4%
Transfers: County/ School	1,853,000	1,853,000	1,853,000	-	-
Miscellaneous	154,300	156,612	161,225	4,613	2.9%
Use of Fund Balance	1,075,716	-	1,160,250	1,160,250	-
<b>Total*</b>	<b>6,084,213</b>	<b>4,809,612</b>	<b>5,985,313</b>	<b>1,175,701</b>	<b>24.4%</b>
<b>Expenditures</b>					
Personnel	263,176	257,454	272,905	15,451	6.0%
Operating	5,821,037	4,546,658	5,706,908	1,160,250	25.5%
Capital	-	5,500	5,500	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>6,084,213</b>	<b>4,809,612</b>	<b>5,985,313</b>	<b>1,175,701</b>	<b>24.4%</b>
<b>Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	-	-
Beginning Balance	5,275,027	4,199,311	3,066,645		
Use of Fund Balance**	(1,075,716)	(1,132,666)	(1,160,250)		
<b>Ending Balance</b>	<b>4,199,311</b>	<b>3,066,645</b>	<b>1,906,395</b>		

\*Use of fund balance was not budgeted in FY 2015; total actual revenue collection was \$5,326,501.

\*\*Use of fund balance in FY 2016 is projected based on year to date actuals



## Budget Highlights

The Adopted FY 2017 Children's Services Act budget increases by \$1,175,701 or 24.4%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.
- Budgeting use of Fund Balance to show Total Program Cost. This was not done in prior years.

The Children's Services Act has been operating in a deficit for several years, resulting in a draw-down of fund balance. This method of balancing the budget is unsustainable and will need to be addressed in the near future.

## Performance Measures

Children's Services Act (CSA) Performance Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Number of children served in congregate care placements	20	19	25
Average length of stay (days) for children in congregate care placements	350	300	275
Percentage of foster children screened for Title IV-E 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	\$200,000	\$225,000	\$225,000
Percentage of parents assessed for parental co-pay obligation, per policy	100%	100%	100%
Medicaid billing errors identified and reported to DMAS	\$200,000	\$300,000	\$300,000
Total recoveries from vendor refunds, child support, parental co-pay, Title IV-E reimbursements, SSA/SSI or other payments made on behalf of the child	\$50,000	\$60,000	\$65,000
Percentage of youth in congregate care placements receiving Intensive Care Coordination	n/a	n/a	25%



### **Departmental Goals**

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- Serve high risk youth and their families
- Serve youth in the least restrictive environment that will effectively meet their needs
- Maximize the utilization of alternate funding sources for children served by CSA
- Recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc.) whenever possible



## Recreation Fee Class

### Mission Statement

Provide high quality cultural and recreational events to the citizens of Roanoke County within the defined fee structure.

Recreation Fee Class Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	2,650,998	2,749,595	2,841,608	92,013	3.3%
Operating	2,090,234	1,801,240	1,778,879	(22,361)	-1.2%
Capital	391,779	155,000	50,000	(105,000)	-67.7%
Transfers	51,519	691,810	708,433	16,623	2.4%
<b>Total</b>	<b>5,184,530</b>	<b>5,397,645</b>	<b>5,378,920</b>	<b>(18,725)</b>	<b>-0.3%</b>
<b>Positions</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>-</b>

### Budget Highlights

The Adopted FY 2017 Recreation Fee Class budget decreased by \$18,725 or 0.3%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Recreation Fee Class operating budget include:

- Fee change for ASK afterschool program increased by \$3 to \$68 weekly (if auto draft, \$65 weekly) for first child and continues to offer 10% discount for siblings.
- Multiple fee increases of \$1 for Green Ridge memberships for both residents and out-of-County rates.



## **Departmental Goals**

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- 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



## Law Library

### **Mission Statement**

Provide legal reference assistance to attorneys, court personnel and the general public, maintain and preserve an inventory of legal materials, and update reference materials regularly.

<b>Law Library Appropriations</b>					
<b>Description</b>	<b>Actual FY 2015</b>	<b>Adopted FY 2016</b>	<b>Adopted FY 2017</b>	<b>\$ Change 16-17</b>	<b>% Change 16-17</b>
Personnel	2,961	-	-	-	-
Operating	4,839	11,025	11,025	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>7,800</b>	<b>11,025</b>	<b>11,025</b>	-	-
<b>Positions</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

### **Budget Highlights**

The Adopted FY 2017 Law Library budget remains level.

### **Departmental Goals**

- Emphasize materials that will assist the general public in dealing with the legal system, such as pamphlets, handouts, and books and make these materials accessible to patrons
- Improve communications about legal resources available in the Law Library and online
- Monitor and update the Law Library web site as new legal information becomes available on the internet



## Criminal Justice Academy

The Criminal Justice Academy trains new law enforcement recruits from the Roanoke County and Roanoke City police departments. The joint facility provides high-quality training programs, as well as provides networking opportunities for the cohort. Both the City and the County pay academy fees which support the operations of the Criminal Justice Academy.

Criminal Justice Academy Appropriations					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Revenues					
Academy Fees	159,450	178,256	199,248	20,992	11.8%
Permits/ Fees	76,340	81,118	68,604	(12,514)	-15.4%
Use of Fund Balance	44,057	-	44,152	44,152	-
<b>Total*</b>	<b>279,847</b>	<b>259,374</b>	<b>312,004</b>		
Expenditures					
Personnel	131,362	123,950	133,748	9,798	7.9%
Operating	147,493	165,824	165,824	-	-
Capital	992	12,432	12,432	-	-
Transfers	0	(42,832)	0	42,832	-100.0%
<b>Total</b>	<b>279,847</b>	<b>259,374</b>	<b>312,004</b>	<b>52,630</b>	<b>20.3%</b>
<b>Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>-</b>
Beginning Balance	256,902	212,845	170,013		
Use of Fund Balance**	(44,057)	(42,832)	(44,152)		
<b>Ending Balance</b>	<b>212,845</b>	<b>170,013</b>	<b>125,861</b>		

\*Use of fund balance was not budgeted in FY 2015; total actual revenue collection was \$235,790.

\*\*Use of fund balance in FY 2016 is projected based on year to date actuals

### Budget Highlights

The Adopted FY 2017 Criminal Justice Academy budget increases by \$52,630 or 20.3%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.



Additionally, other changes to the FY 2017 Criminal Justice Academy operating budget include:

- Utilizing Fund Balance as a revenue source in order to reflect an accurate total expenditure budget. This was not done in prior fiscal years, and has no impact on service delivery



## DSS Building Fund

The Department of Social Services (DSS) Building Fund accounted for the expenditures and revenues related to the renovation of the DSS Building. Renovations were complete in FY 2016. The FY 2017 budget dissolves this fund and absorbs revenues generated from the tower site rentals into the General Fund.

DSS Building					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	43,090	54,835	-	(54,835)	-100.0%
Operating	46,454	111,900	-	(111,900)	-100.0%
Capital	58,245	0	-	-	-
Transfers	252,255	326,748	-	(326,748)	-100.0%
<b>Total</b>	<b>400,044</b>	<b>493,483</b>	<b>-</b>	<b>(493,483)</b>	<b>-100.0%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

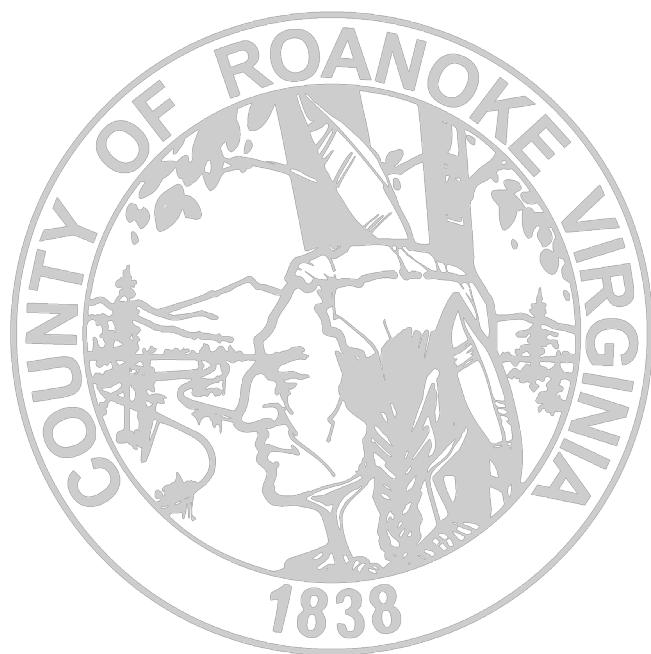


## Grants and Other

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

Grants and Other					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	1,896,770	1,041,895	1,046,962	5,067	0.5%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>1,896,770</b>	<b>1,041,895</b>	<b>1,046,962</b>	<b>5,067</b>	<b>0.5%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

Police Special Programs					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	-	1,000	1,000	-	-
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>





# Component Unit Schools





## County of Roanoke Office of Management and Budget

Chris Bever  
Director, Management and Budget  
cbever@roanokecountyva.gov  
(540) 772-2021

Meredith Thompson  
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bwebb@roanokecountyva.gov  
(540) 772-2073

July 1, 2016

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

On May 24, 2016, the Roanoke County Board of Supervisors adopted the fiscal year 2016-2017 operating budget, including adoption of the Roanoke County Public Schools (RCPS) budget. The Board of Supervisors adopted a RCPS General Fund budget of \$143,140,483, which was \$18,103 less than originally proposed by RCPS March 24, 2016. The reduction in the RCPS operating budget was due to the decrease of the Machinery and Tools Tax Rate from \$2.95 to \$2.90. The reduction in the tax rate decreased revenues allocated to RCPS through the revenue sharing formula, details of which can be found on page 237.

Subsequent to the adoption of the fiscal year 2016-2017 operating budget by the Board of Supervisors, the RCPS School Board adopted an amended General Fund budget of \$143,140,483 on June 9, 2016. The \$18,103 reduction to the General Fund budget was taken from funds set aside for the RCPS Compensation Study. The RCPS School Board action approving this change is included on the following pages. There were no other changes to the budget proposed on March 24, 2016.

The pages that follow represent the budget proposed by RCPS on March 24, 2016. At the time of the printing of the County's document, the RCPS final budget document had not yet been completed. As indicated, other than the \$18,103 reduction for the Compensation Study, there were no other changes to the original budget approved by the RCPS School Board on March 24, 2016.

If you wish to learn more about the RCPS budget and budget process, please visit their website at [http://www.edlinesites.net/pages/Roanoke\\_CPS](http://www.edlinesites.net/pages/Roanoke_CPS).

Sincerely,

Christopher R. Bever  
Director, Roanoke County Office of Management and Budget





#### Agenda Item Details

Meeting	Jun 09, 2016 - Roanoke County School Board Meeting
Category	8. ACTION ITEMS
Subject	8.01 Request to Revise School Budget for 2016-17 for Reduction in Transfer from Board of Supervisors - Mrs. Penny Hodge
Type	Action
Fiscal Impact	Yes
Dollar Amount	18,103.00
Budgeted	Yes
Budget Source	General Fund

On March 24, 2016, the School Board approved the 2016-17 school budget and submitted it to the Board of Supervisors for approval. On May 10, 2016, the Board of Supervisors approved the school budget with a reduction in the transfer to the schools related to action taken to reduce the machinery and tools tax. The machinery and tools tax is a local tax that is included in the revenue sharing formula used to calculate the school transfer. On May 24, 2016, the Board of Supervisors appropriated funds for the 2016-17 budget reflecting this reduction. The net impact of this action is a reduction in the county transfer to schools of \$18,103 for 2016-17. The School Board must now reduce the 2016-17 school budget by this amount in both revenues and expenditures. The offsetting school expenditure reduction will be taken from the funds set aside for the Compensation Study.

The revised school budget appropriation is as follows:

#### GeneralFund Only

	2015-2016 Budget	2016-2017 Budget	2016-2017 Revised	Increase (Decrease)
State Sales Tax	\$ 14,636,793	\$ 15,000,000	\$ 15,000,000	\$ -
State Revenue	53,746,341	58,524,119	58,524,119	-
<b>Transfer from County</b>	<b>66,804,707</b>	<b>67,857,479</b>	<b>67,839,376</b>	<b>(18,103)</b>
Federal Revenue	660,787	634,807	634,807	-
Other Revenue	654,369	1,142,181	1,142,181	-
Transfers In	193,800	-	-	-
<b>Total Revenues</b>	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>\$ 143,140,483</b>	<b>\$ (18,103)</b>

#### All School Funds

	2015-2016 Budget	2016-2017 Budget	2016-2017 Revised	Increase (Decrease)
<b>General Fund</b>	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>\$ 143,140,483</b>	<b>\$ (18,103)</b>
Instructional Resources Fund	988,820	1,109,752	1,109,752	-
Grant Fund	5,460,094	6,773,852	6,773,852	-
Nutrition Fund	5,712,290	6,071,880	6,071,880	-
Laptop Fund	350,350	100,000	100,000	-
Bus Fund	433,219	783,219	783,219	-
Capital Fund	1,346,670	1,275,670	1,275,670	-
<b>Total Funds</b>	<b>\$ 150,988,240</b>	<b>\$ 159,272,959</b>	<b>\$ 159,254,856</b>	<b>\$ (18,103)</b>



# Roanoke County Public Schools

## Proposed Budget 2016-2017

### Executive Summary



**March 24, 2016**

# Roanoke County Public Schools

**Empowering all students through technology and 21<sup>st</sup> Century Skills:  
Critical Thinking; Collaboration; Creativity; Communication**



*Roanoke County Public Schools does not discriminate with regard to race, color, age, national origin, sex, or handicapping condition in an educational and/or employment policy or practice. Questions and/or complaints should be addressed to the Deputy Superintendent/Title IX Coordinator at (540) 562-3900 ext. 10121 or the Director of Pupil Personnel Services/504 Coordinator at (540) 562-3900 ext. 10181*

# INTRODUCTORY SECTION





## DIGITAL C-CHANGE

Empowering all students through technology and  
21st Century Skills: Critical Thinking, Collaboration,  
Creativity, and Communication.



Roanoke County Public Schools  
5937 Cove Road  
Roanoke, VA 24019

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March 24, 2016

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

We are pleased to submit to you the proposed budget for fiscal year 2016-2017 of the Roanoke County Public Schools (the School System) for your consideration. The School Board is required to submit an adopted budget to the County Board of Supervisors by April 1 of each year for the fiscal year beginning July 1. The County adopts the School System budget on an annual basis at the fund level. This annual budget serves as the foundation for the School System's financial planning and control.

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures. The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the operation of the public schools of the school division. The estimate sets the amount of money needed for each major classification prescribed by the Board of Education, the cost centers used for daily management of the budget, and such other headings or items as may be necessary.

The budget is prepared by fund, function (e.g., instruction, attendance and health, nutrition), and department (e.g., transportation, media services, personnel) for management purposes. The School Board must seek approval from the County Board of Supervisors to transfer funds from one fund to another. However, the School Board may transfer resources within funds as they see fit.

The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 14,100 students (including pre-kindergarten) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center. The process of developing a budget each year is critically important for allocating resources to the successful operation of these first class-educational and enrichment programs.

The proposed budget for fiscal year 2016-2017 reflects revenues based on aid for education released by the Virginia Department of Education. The proposed budget has been built with enrollment projected at 13,950, as compared to 13,712 in the current year budget. This is a significant increase in budgeted enrollment based on the results of the demographic study conducted in 2016. With access to several external databases and the expertise of a demographer calculating the overall population and student forecasts for the County of Roanoke, the School Board has a higher degree of confidence in using a more aggressive enrollment estimate.

Budgets are built on the best information available at the time and reflect reasonable estimates

based on past experience and current knowledge. 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 2016-2017.

The School Board addressed the majority of their priorities identified early in the budget process and the following are included in the 2016-2017 school budget:

- 2% cost of living salary adjustment for all contracted employees.
- Market adjustments to address internal and external salary inequities identified in the Evergreen Solutions, LLC Compensation Study expected to be completed in April 2016.
- Technology replacement plan, including the replacement of aged student computers in elementary classrooms (5 per classroom).
- Additional classroom teachers, instructional assistants, and special education staffing to address class sizes, student needs, and critical instructional support areas.
- Portion of group health and dental premium increases.
- Mandatory increases in Virginia Retirement System premiums.
- Additional support staff including special education bus aides, plumber, benefits and attendance assistants, and computer technicians.

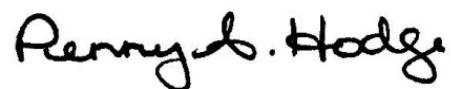
The budget document following this letter outlines in greater detail the many components of the School System budget. This document has been enhanced significantly this year as a means of communicating more information in a clear and concise manner for our new School Board and Board of Supervisor members, our staff, and our citizens. We anticipate continual improvement in future budget documents and welcome your feedback.

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. 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.

Respectfully submitted,



Gregory N. Killough, Ed. D.  
Superintendent



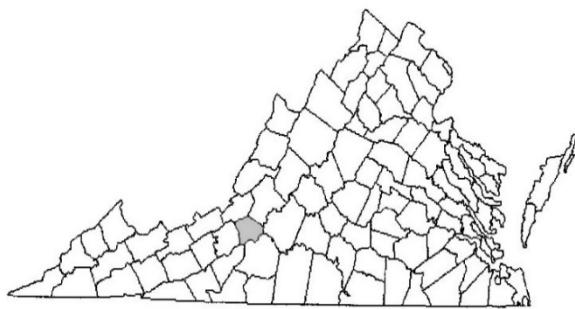
Penny A. Hodge, CPA, SFO, RSBO  
Assistant Superintendent of Finance

## **Roanoke County Public Schools Proposed Budget 2016-2017 Executive Summary**

This executive summary presents an abridged version of critical information contained in the Proposed Budget 2016-17. It is “liftable,” and as such presents the budget in a stand-alone manner that can easily be pulled out without further explanation.

### **ENTITY**

The School System is the 17<sup>th</sup> largest of 132 school systems in the Commonwealth of Virginia. The County of Roanoke is located in the southwestern part of the State and is the suburban hub of the Roanoke Valley with a provisional population of 93,569 and a Metropolitan Statistical Area (MSA) population of approximately 310,000<sup>1</sup>. Located in the largest urban area west of Richmond, the School System is one of the largest employers in the Roanoke Valley.



The School System provides a broad spectrum of general, special, gifted, career and technical education opportunities for approximately 14,100 students (including pre-kindergarten) between the ages of 3 and 21 at sixteen elementary schools, five middle schools, five high schools, and one specialty center.

### **FISCAL DEPENDENCE**

Roanoke County Public Schools (School System) was established in 1870 to provide educational opportunities to the residents of the County of Roanoke, Virginia (County). The School System is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division without taxing authority, assessed and market value of taxable property and tax rates do not apply nor does the school system maintain a debt service fund. State law prohibits the school system from entering into debt that extends beyond the fiscal year without the approval of the local governing body.

### **SCHOOL BOARD**

The members of the School Board are elected by the citizens of their magisterial district to serve four-year terms. The School Board is responsible for setting the educational policies of the School System and employs a superintendent to implement the School Board's policies.

Mr. Michael A. Wray, Chairman .....	Cave Spring District
Mr. Timothy D. Greenway, Vice-Chairman.....	Vinton District
Mr. Jerry L. Canada .....	Hollins District
Mr. Thomas W. McCracken III .....	Catawba District
Mr. Jason B. Moretz.....	Windsor Hills District

<sup>1</sup> Population source: VA Stats, Weldon Cooper Center, Charlottesville, VA

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
Executive Summary**

**ADMINISTRATION**

Superintendent .....	Dr. Greg Killough
Assistant Superintendent of Human Resources and Instruction .....	Dr. Rebecca G. Eastwood
Assistant Superintendent of Operations.....	Mrs. Penny A. Hodge
Director of Secondary Instruction.....	Dr. Kenneth E. Nicely
Director of Elementary Instruction .....	Dr. Linda F. Wright
Director of Testing.....	Mr. Ben J. Williams
Director of Career and Technical Education .....	Mr. Jason D. Suhr
Director of Special Education.....	Dr. Jessica M. McClung
Director of Administration.....	Dr. Paul N. Lineburg
Director of Facilities .....	Dr. Martin W. Misicko
Chief Information Officer .....	Mr. Jeff A. Terry

**MISSION STATEMENT**

Empowering all students through technology and 21<sup>st</sup> Century Skills: Critical Thinking; Collaboration; Creativity; Communication.

**OBJECTIVES**

Roanoke County Public Schools seek to educate each student to:

1. become competent in the fundamental academic skills as demonstrated in the Standards of Learning;
2. be qualified for further education and employment;
3. participate as a responsible citizen;
4. develop a positive and realistic self-image and develop ethical standards of behavior;
5. exhibit a responsibility for the enhancement of beauty and the environment;
6. practice sound habits of personal health; and
7. progress on the basis of achievement.

**STRATEGIC PLANNING PROCESS**

School divisions and local schools are required by the Code of Virginia to adopt comprehensive, long-range plans for continuous growth and improvement. The Comprehensive Plan and its various components described within that document are designed to meet the state requirement. A full copy can be obtained on our website at:

[http://www.rcs.k12.va.us/files/\\_AcCEs/\\_3d370af58dc595013745a49013852ec4/compplan2014.pdf](http://www.rcs.k12.va.us/files/_AcCEs/_3d370af58dc595013745a49013852ec4/compplan2014.pdf)

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
Executive Summary**

***DEPARTMENT STRATEGIC PLAN: INSTRUCTION***

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**Goal 1:** Students will attain a high level of knowledge and skills as assessed by multiple measures of achievement that reflect a balance between SOL and performance-based formats.

**Goal 2:** RCPS students in grades K-12 will progressively develop the skills needed to be college and career ready upon graduation.

**Goal 3:** RCPS students and staff will demonstrate effective 21st century skills (communication, collaboration, creativity and critical thinking) to achieve learning and instructional goals.

***DEPARTMENT STRATEGIC PLAN: ADMINISTRATION***

---

**Goal 1:** RCPS will maintain a safe, disciplined and Healthy Environment that nurtures physical and mental well-being of students and staff.

**Goal 2:** Review, develop, and implement policies and administrative procedures to provide guidance and consistent support for instruction.

***DEPARTMENT STRATEGIC PLAN: FINANCE***

---

**Goal 1:** RCPS will develop financial policies, promote and model good stewardship in financial matters, and prepare financial reports that reflect the financial plans and position of the school division using best practices and compliance with generally accepted accounting procedures and applicable legal regulations.

**Goal 2:** RCPS will balance providing appealing and nutritious daily meal choices to students and staff and the operation of a financially self-supporting school nutrition program that complies with state and federal school lunch regulations.

***DEPARTMENT STRATEGIC PLAN: HUMAN RESOURCES***

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**Goal 1:** By September 2015, the HR department will recruit and hire highly qualified employees to meet the academic needs of PK-12 students.

**Goal 2:** By September 2016, the HR department will retain and develop engaged employees who will meet the academic needs of PK-12 students.

***DEPARTMENT STRATEGIC PLAN: OPERATIONS***

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**Goal 1:** RCPS will perform preventative maintenance on HVAC systems to insure reliability, maintain our BACnet controls system, and analyze our annual utility consumption for efficiency in order to maintain a physical environment conducive to learning.

**Goal 2:** RCPS will consolidate bus stops to reduce fuel consumption, explore alternate fuel sources for our buses, and improve on-time performance of bus arrivals.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

**SCHOOL BOARD POLICIES**

The entire school board policy manual may be found at:

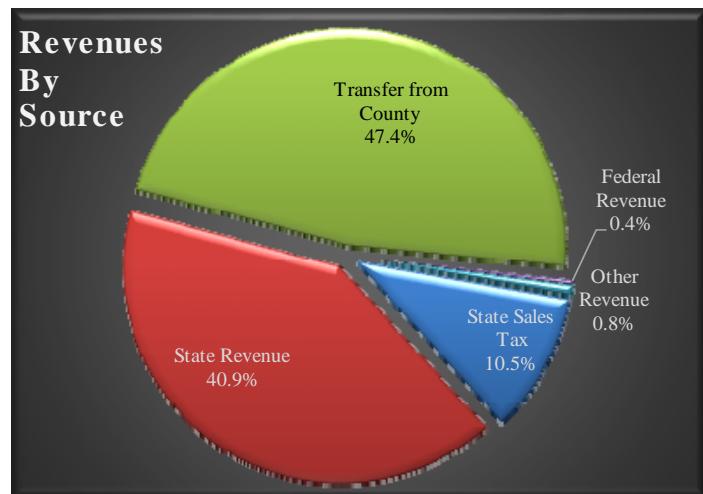
<https://www.boarddocs.com/vsba/roecnty/Board.nsf/goto?open&id=86DGEC6692D6>

The School Board and the Roanoke County Board of Supervisors have adopted financial policies governing the treatment of year end balances for the School System. As a result of sound budget and frugal management practices, the School System has historically ended each fiscal year with both excess revenues and under spent expenditure budgets. The policy provides for the allocation of 33% of the year-end balance to Minor Capital Reserves and 67% to Major Capital Reserves.

With this policy in place, the School System is building a funding stream for future school construction projects and land purchases as well as current minor capital needs. Prior to the adoption of this policy, the schools did not have a defined funding source for construction and the local government had exhausted their current funding capacity. Although the policy remains unchanged, it is expected that the amount of the year-end balances will decline in both fiscal year 2016 and 2017 as the School Board has approved actions to use those surpluses within the budget year for capital expenditures.

**REVENUES**

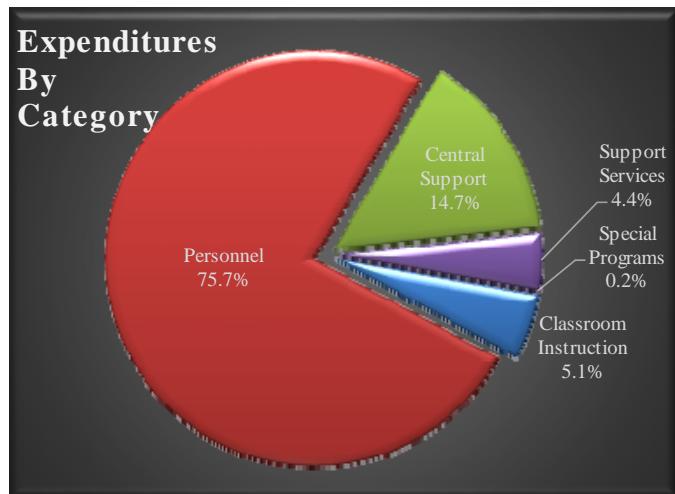
Revenues are classified by three primary sources including local, state, and federal. Local revenues include the County appropriation as well as interest income, tuition for summer school, preschool, non-residents, and online classes, and miscellaneous rebates and refunds. State revenue includes a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants. Federal revenues are primarily from the Carl Perkins Act, Medicaid and federal special education grants.



**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

**EXPENDITURES**

Expenditures in the General Fund are classified based on fund, function or department, and object. Expenditures by function reflect the categories required by the state for annual reporting. Expenditures by department reflect the different budget cost centers managed by the department Directors. Objects are the lowest level of budgetary detail and include items such as personal services, fringe benefits, contract services, materials, and equipment.



**FUND STRUCTURE AND BASIS OF ACCOUNTING**

The accounts of the School System are organized and operated using fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. All of the budgeted funds adopted by the School Board are classified as governmental funds.

Budgets for all funds are adopted on a basis consistent with the accounting principles generally accepted in the United States of America. The following is a brief description of the specific funds used by the School System and their measurement focus and basis of accounting.

**GOVERNMENTAL FUNDS** account for expendable financial resources and are reported using the *current financial resources* measurement focus and the *modified accrual basis of accounting*. Revenues are recognized when they become susceptible to accrual; that is when they become both measurable and available to finance expenditures of the current period. Grant and other reimbursement-based revenues are recognized in the fiscal year in which all eligibility requirements have been satisfied. All other revenue items are considered measurable and available if collected within 30 days after year-end. Expenditures are recorded when liability is incurred, except for compensated absences and capital lease obligations, which are recognized as expenditures only when payment is due.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
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The individual governmental funds include:

- The **General Fund** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund. This includes expenditures necessary for the day-to-day operations of the School System, for example: teacher salaries, instructional materials, supplies, equipment, and other operating costs.
- The **Instructional Resources Fund** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for Financial Statement Reporting at year-end. This 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.
- The **Bus Fund** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for Financial Statement Reporting at year-end. This fund consists of the costs associated with the purchase or replacement of school buses and support vehicles. This fund is subsidized by the School General Fund through an interfund transfer.
- The **Grant Fund** is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes. The Grant Fund accounts for federal, state, and private grants to provide critical support for the instructional program.
- The **Nutrition Fund** is a special revenue fund used to account for activities of the nutrition program. The Nutrition Fund accounts for the revenues and expenditures necessary to operate school cafeterias. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. This fund is self-supporting.
- The **Capital Fund** is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund.

**PROPRIETARY FUND** budgets are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. These funds distinguish operating from nonoperating revenues and expenses wherein operating revenues and expenses generally result from providing services in connection with the proprietary fund's principal ongoing operations. Specifically, operating revenues include charges to departments, employees, and students for insurance premiums and operating expenses include insurance claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating.

- The **Laptop Fund** includes laptop computer warranty reimbursements and the related replacement of parts and batteries.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

All appropriations are legally controlled at the fund level. Overall increases in fund budgets are adopted by the School Board and then by the County Board of Supervisors. Budget transfers within a fund are approved by the School Board only. Budget transfers between funds are approved by the School Board and the Board of Supervisors. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

The School System has assigned fund balance to liquidate outstanding encumbrances at year-end. As part of the annual budget appropriation, the School Board authorizes the assignment of year-end balance to outstanding encumbrances. The School Board has not authorized any officer to make assignments of fund balance.

**BUDGET PROCESS AND TIMELINE**

The Code of Virginia requires that school divisions must prepare annual budgets. The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures. The superintendent prepares, with the approval of the School Board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The School System budget cycle is divided into a five-step process that includes planning, preparation, adoption, implementation, and evaluation. The process is driven by two objectives: to develop a budget that will provide every child in the school system with the best possible educational opportunities and to optimize the use of available resources. Within this framework, the School Board attempts to balance the educational needs of students with the resources available to the school system from local, state, and federal sources.

<b>October 2015</b>	<ul style="list-style-type: none"><li>• Identification and prioritization of budget initiatives</li></ul>
<b>November 2015</b>	<ul style="list-style-type: none"><li>• Review School CIP and Bus Replacement Plan</li></ul>
<b>January 2016</b>	<ul style="list-style-type: none"><li>• Budget kick-off, initial presentations to board and staff, preliminary revenue estimates</li><li>• Budget requests submitted, revenue estimates updated, public hearing</li><li>• Joint work session with governing body</li></ul>
<b>February 2016</b>	<ul style="list-style-type: none"><li>• Budget work sessions with board</li><li>• Revenue estimates updated</li></ul>
<b>March 2016</b>	<ul style="list-style-type: none"><li>• Budget work sessions with board</li><li>• Joint work session with governing body</li><li>• Budget balancing decisions</li><li>• Finalize budget document</li></ul>
<b>April 2016</b>	<ul style="list-style-type: none"><li>• Budget submission to governing body</li></ul>
<b>May 2016</b>	<ul style="list-style-type: none"><li>• Adoption of school budget by governing body</li></ul>
<b>June 2016</b>	<ul style="list-style-type: none"><li>• Final adoption of state budget by General Assembly</li></ul>

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

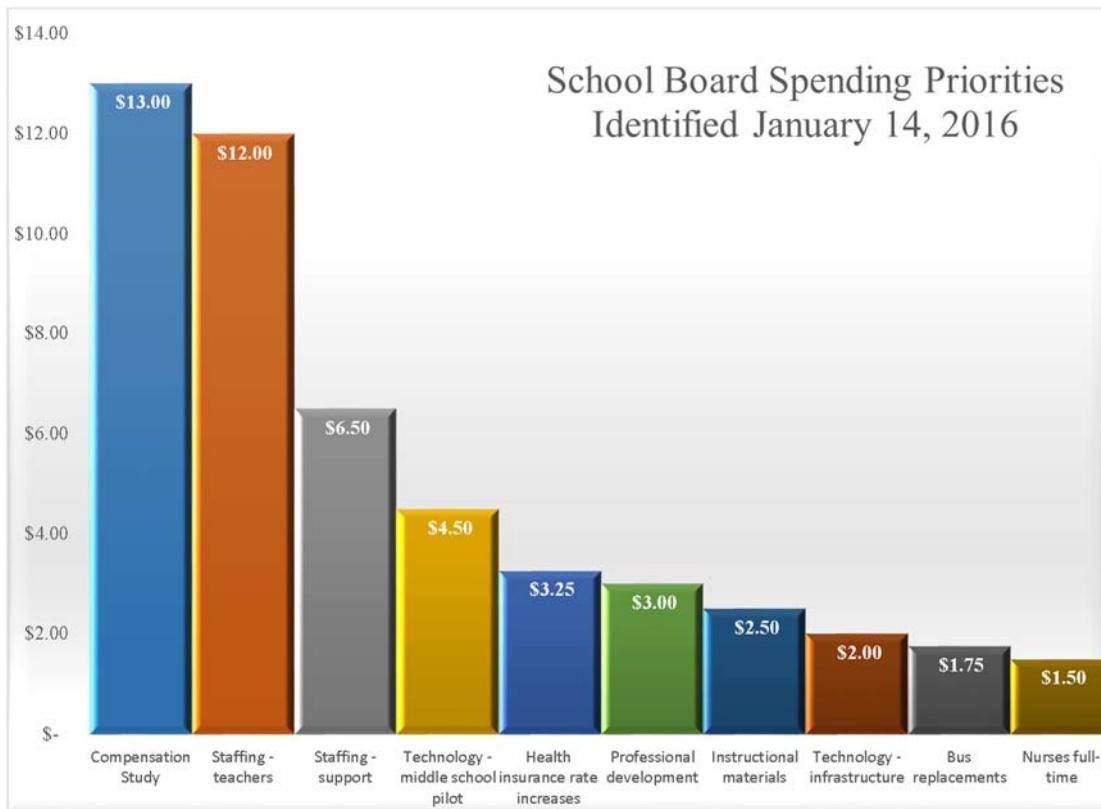
**CURRENT YEAR APPROACH AND CHALLENGES**

The budget process for the 2016-2017 budget started early in the fiscal year much like the previous budget cycles. Challenging times in our economy necessitate ongoing assessments of federal, state, and local funding along with frequent revenue re-forecasts to compare budgeted revenues with actual and expected collections.

***BOARD PRIORITIES***

Turnover on the School Board has not exceeded two members at a time in decades. A particularly unique change to the budget process this year is the fact that four out of five of the School Board members are new. To determine the budget priorities of the new board, a goal setting activity was conducted.

During the school board work session on January 14, 2016, the Board Members were asked to rank their spending priorities for additional money. They were instructed to allocate \$10 based on their priorities. The spending priorities for all five board members were as follows:



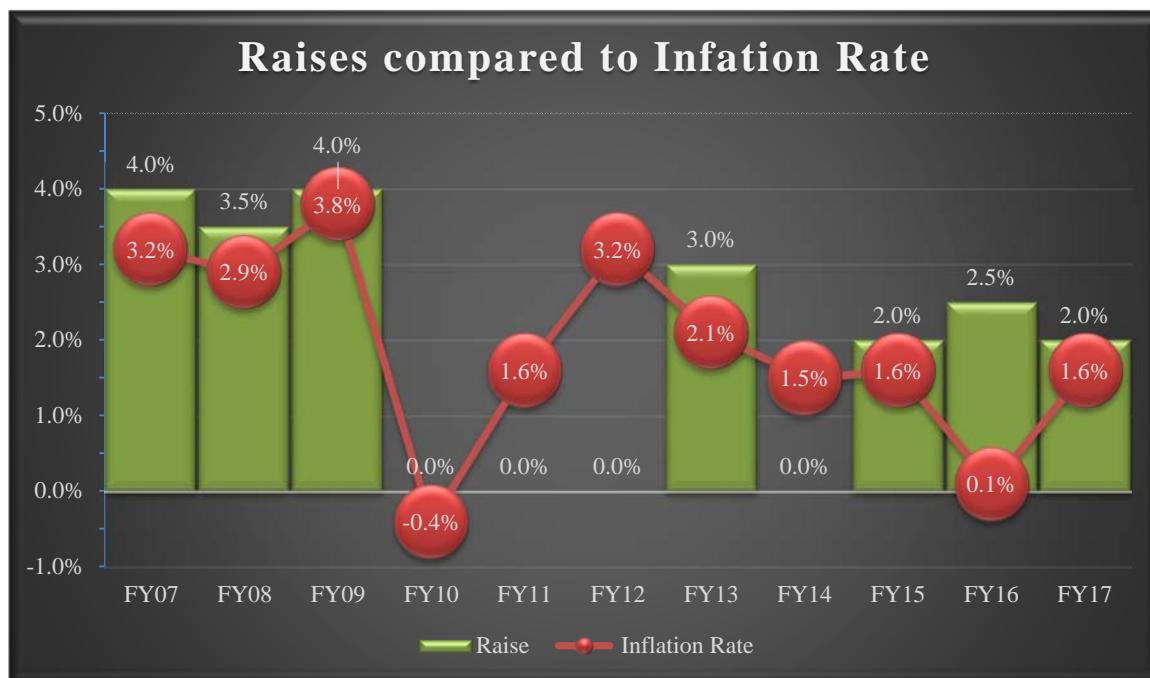
Throughout the budget process, this exercise was performed with other stakeholders, including: Elementary Principals, Middle School Principals, High School Principals, Employee Advisory Committee, Student Advisory Committee, Instructional Mission Team, the Instructional Department, and various other individual schools. The results were very similar with a major focus on the Compensation study and Staffing.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

***COMPENSATION***

Student achievement depends largely upon staffing highly qualified teachers in each and every classroom in the school system. As such, the allocation of human and financial resources within this budget is primarily directed to employee salaries and benefits. Education is a labor intensive operation and offering a competitive compensation package for employees remains a priority.

In recent years, the School Board has focused on preserving jobs rather than salary increases and consequently the salary scales remained frozen in FY10, FY11, FY12 and FY14. Below is a graph that depicts the raises provided compared to the inflation rate. Note that the 2016-2017 rates are proposed at this time. As noted in the previous graph, the School Board's top priority is employee compensation. They have committed approximately \$1.8 million of new money to provide a 2% cost of living adjustment for every employee.



It is evident from seeing the graph that employee compensation has suffered the most in times of tight budgets. Since teacher scales and administrative support pay plans have been frozen for several years, the pay scale itself has become compressed leading to inequities. In an effort to correct this, the School System hired Evergreen Solutions, LLC to conduct a comprehensive Compensation Study to identify internal and external inequities.

All employees were asked to complete the Job Assessment Tool to gather information from employees about their jobs, specifically their roles, responsibilities, and duties. Responses were received from 63.92% of employees. In addition Evergreen held 32 focus group sessions with 289 participants. These sessions were designed to pull employees together by their job position and allow a question and answer session by the consultant.

**Roanoke County Public Schools**  
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**Executive Summary**

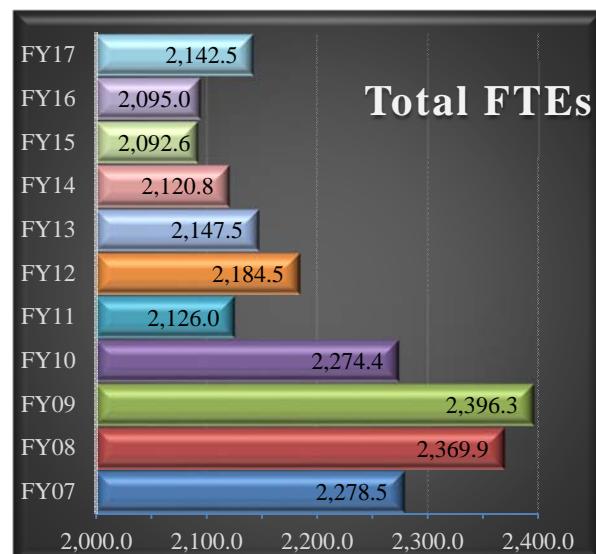
In addition, Evergreen performed a market survey of 12 peers, including other school systems, and local governments, and obtained 931 market comparisons. This equated to approximately seven comparisons per position. The survey posed questions regarding their compensation plans and was designed to identify external inequities in our pay plan.

Upon final completion of the market study, the consultant will provide an implementation plan to address both internal and external inequities in the salary plans. The School Board is committed to addressing the inequities identified in the study and have committed approximately \$4.77 million in order to begin this process. It is anticipated that it will take 2-3 years to fully implement the Compensation Study recommendations.

#### **STAFFING**

The School System is and has always been committed to preserving positions for current employees even during constrained budget years. This becomes a challenge since the majority of the school budget is tied to employee salaries and benefits and not easily reduced during volatile economic times.

As such, in most of these years, positions were allowed to lapse without being refilled in order to reduce expenditures. This attrition has led to a reduction of 301 employees from fiscal year 2009 to fiscal year 2016. The graph shows the effect on number of full-time equivalent positions (FTE). The 2017 FTE is estimated.



The School Board's 2<sup>nd</sup> and 3<sup>rd</sup> priorities are to add teaching and support staff and preserve the integrity of the classroom. They have committed approximately \$1.74 million to this priority.

#### **TECHNOLOGY**

Technology in Roanoke County Schools is integrated into every grade, every school, and every program. Due to the obsolescence factor implicit with technology in general, the significant reliance on access to reliable technology resources, and the integration of technology into the instructional curriculum, the school district is heavily reliant and dependent on stable, high-speed, and high-performing equipment. Not only is this evident in the classrooms daily and testing windows periodically, but other critical operating systems including the security swipe system, visitor background check system, surveillance camera system, energy management system, and student transportation system are dependent upon the district technology infrastructure on a daily basis. The School Board included \$579,799 for the technology infrastructure identified for replacement in 2016-17. The School Board's 4<sup>th</sup> priority is to expand the one-to-one laptop program to all grades in the middle schools. The program was piloted in the 8<sup>th</sup> grade in 2015-16 and will expand to the 7<sup>th</sup> grade in 2016-17.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Executive Summary**

***FACILITY USE AND DEMOGRAPHIC STUDY***

During fiscal year 2016, Perkins & Will conducted a Facility Use and Demographic Study in order to calculate the division's capacity and to forecast enrollment for the next ten years. This is the first of this type of study Roanoke County Public Schools has performed. The study results will be used to guide future school capital improvements.

The Facility Use Study identified the capacity of current facilities for housing students by grade and school. This study found that based on current program usage, the student capacity at each school in the Roanoke County Public Schools system is greater than its current enrollment. However, by 2025-2026 five forecasted enrollments will exceed current capacity:

- Cave Spring High
- Cave Spring Elementary
- Clearbrook Elementary
- Glen Cove Elementary
- Glenvar Elementary

In addition this study found that ten schools have a considerable number of classrooms smaller in size than recommended by the Virginia Department of Education:

<ul style="list-style-type: none"><li>• Cave Spring High</li><li>• Northside High</li><li>• William Byrd High</li><li>• Northside Middle</li><li>• Fort Lewis Elementary</li></ul>	<ul style="list-style-type: none"><li>• Glen Cove Elementary</li><li>• Green Valley Elementary</li><li>• Herman L. Horn Elementary</li><li>• Mount Pleasant Elementary</li><li>• W. E. Cundiff Elementary</li></ul>
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The Demographic Study was presented with student enrollment forecasts for the next ten years by school and grade. External data from many sources was used by the demographer to identify trends, fertility rates, housing development and turnover, in and out migration, and other factors that impact student enrollment in Roanoke County Public Schools. The final conclusion was that despite the declining enrollment of the past six to seven years and despite the current year growth, enrollment in our schools will remain relatively flat over the next ten years with little growth or decline. The Demographic Study is available on Roanoke County Public Schools Finance Webpage.

**REQUESTS FOR INFORMATION**

This budget document is designed to provide our citizens, taxpayers, and other stakeholders with a general overview of the School System's budget and to demonstrate the School System's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Penny A. Hodge, Assistant Superintendent of Operations, Roanoke County Public Schools, 5937 Cove Road, Roanoke, Virginia 24019, telephone (540) 562-3900, or visit the School System's web site at [www.rcs.k12.va.us](http://www.rcs.k12.va.us).

Roanoke County Public Schools  
Proposed Budget 2016-2017  
MBA Certificate



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

**ROANOKE COUNTY PUBLIC  
SCHOOLS**

For excellence in the preparation and issuance of its budget  
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature of Mark C. Pepera.

Mark C. Pepera, MBA, RSBO, SFO  
President

A handwritten signature of John D. Musso.

John D. Musso, CAE, RSBA  
Executive Director

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
Principal Officials**

**SCHOOL BOARD MEMBERS**



Mr. Michael A. Wray  
Chairman  
Cave Spring District



Mr. Timothy D. Greenway  
Vice-Chairman  
Vinton District



Mr. Jerry L. Canada  
Hollins District



Mr. Thomas W. McCracken III  
Catawba District



Mr. Jason B. Moretz  
Windsor Hills District

**SCHOOL ADMINISTRATION**



Dr. Gregory N. Killough  
Superintendent of Schools

**Dr. Rebecca G. Eastwood**  
Assistant Superintendent of  
Human Resources and Instruction

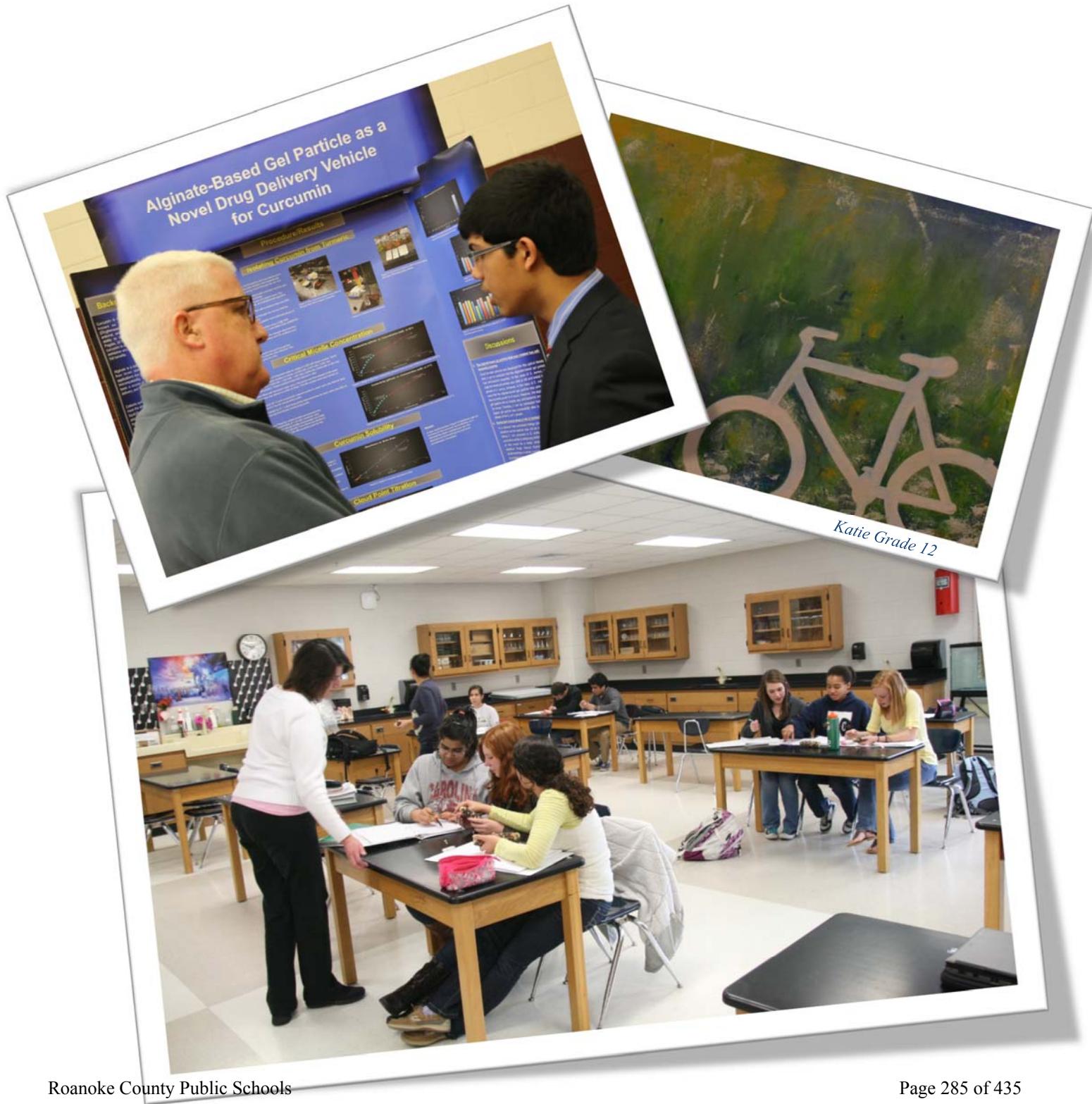
**Mrs. Penny A. Hodge, CPA, SFO**  
Assistant Superintendent of  
Operations

**DEPARTMENT OF FINANCE**

Mrs. Susan L. Peterson, CPA, MA .....	Senior Finance Manager
Mr. Cameron S. McCormick, CPA.....	Finance Manager
Mr. Robert B. Lee, MBA .....	Senior Accountant
Mrs. Robyn H. McKeever.....	Accountant



# FINANCIAL SECTION





## DIGITAL C-CHANGE

Empowering all students through technology and  
21st Century Skills: Critical Thinking, Collaboration,  
Creativity, and Communication.

# **SUMMARY OF ALL FUNDS**

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The following is a summary of all funds presented for the School System. Details follow in subsequent sections.

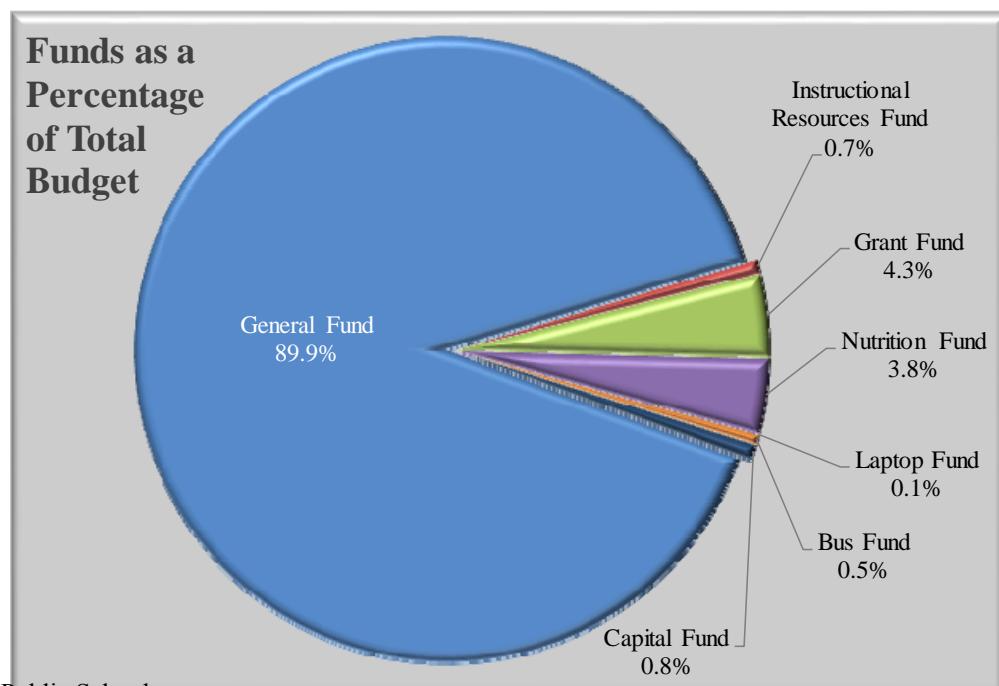
**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Summary of All Funds**

A summary of proposed budgets for all funds of the School System are as follows. The details of each fund will be further discussed in later pages. The funds are shown compared to the budget for the prior year.

	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
General Fund	\$ 136,696,797	\$ 143,158,586	\$ 6,461,789	4.7%
Instructional Resources Fund	988,820	1,109,752	120,932	12.2%
Grant Fund	5,460,094	6,773,852	1,313,758	24.1%
Nutrition Fund	5,712,290	6,071,880	359,590	6.3%
Laptop Fund	350,350	100,000	(250,350)	-71.5%
Bus Fund	433,219	783,219	350,000	80.8%
Capital Fund	1,346,670	1,275,670	(71,000)	-5.3%
<b>Total Funds</b>	<b>\$ 150,988,240</b>	<b>\$ 159,272,959</b>	<b>\$ 8,284,719</b>	<b>5.5%</b>

Significant changes (greater than +/-10%) in year-to-year budgets are as follows:

- The **Instructional Resources Fund** increased for additional State directed SOQ funds.
- The **Grant Fund** increased from moving the Technology Initiative grant out of the Capital Fund; additional State directed support for Title I elementary schools, with a high disadvantaged population; and an additional contingency for potential mid-year grants.
- The **Laptop Fund** decreased from moving the student laptop fees to the General Fund, where the student laptop lease is expended. The only funds remaining in the Laptop Fund will be for warranty reimbursements for work performed by the technical staff.
- The **Bus Fund** increased by \$100,000 to restore the transfer for bus purchases and by \$250,000 for expected diesel savings from the price lock and from running additional propane buses, which are less expensive to fuel and maintain.



**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Summary of All Funds By Department**

	<b>General Fund</b>	<b>Instructional Resources Fund</b>	<b>Grant Fund</b>	<b>Nutrition Fund</b>	<b>Laptop Fund</b>	<b>Bus Fund</b>	<b>Capital Fund</b>	<b>Grand Total</b>
<b>Revenues</b>								
State	\$ 73,524,119	\$ 982,106	\$ 1,746,155	\$ 102,110	\$ -	\$ -	\$ -	\$ 76,354,490
Local	67,857,479	-	-	-	-	-	25,000	67,882,479
Federal	634,807	-	4,676,697	2,442,000	-	-	-	7,753,504
Other	1,142,181	7,500	351,000	3,527,770	100,000	-	1,225,670	6,354,121
Transfers	-	120,146	-	-	-	783,219	25,000	928,365
<b>Total revenues</b>	<b>\$ 143,158,586</b>	<b>\$ 1,109,752</b>	<b>\$ 6,773,852</b>	<b>\$ 6,071,880</b>	<b>\$ 100,000</b>	<b>\$ 783,219</b>	<b>\$ 1,275,670</b>	<b>\$ 159,272,959</b>
<b>Expenditures</b>								
Classroom instruction	\$ 7,277,633	\$ 1,109,752	\$ 6,773,852	\$ -	\$ 100,000	\$ -	\$ -	\$ 15,261,237
Personnel	108,402,112	-	-	-	-	-	-	108,402,112
Central Support	20,084,841	-	-	-	-	-	-	20,084,841
Support Services	6,240,137	-	-	-	-	783,219	1,275,670	8,299,026
Special Programs	225,498	-	-	-	-	-	-	225,498
Nutrition	-	-	-	6,071,880	-	-	-	6,071,880
Transfers	928,365	-	-	-	-	-	-	928,365
<b>Total expenditures</b>	<b>\$ 143,158,586</b>	<b>\$ 1,109,752</b>	<b>\$ 6,773,852</b>	<b>\$ 6,071,880</b>	<b>\$ 100,000</b>	<b>\$ 783,219</b>	<b>\$ 1,275,670</b>	<b>\$ 159,272,959</b>



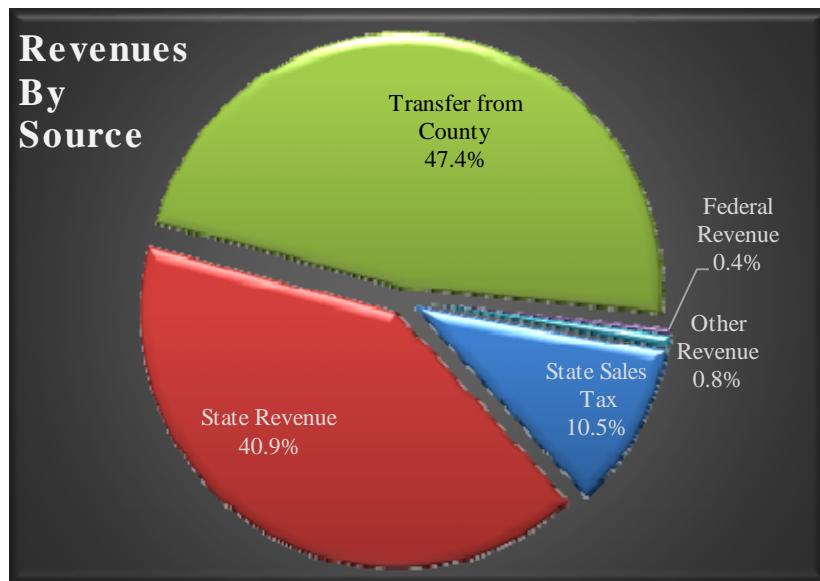
# GENERAL FUND

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The ***General Fund*** is the primary operating fund used to account for all financial resources except those required to be accounted for in another fund. This includes expenditures necessary for the day-to-day operations of the School System, for example: teacher salaries, instructional materials, supplies, equipment, and other operating costs.

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
General Fund Revenue**

The majority of General Fund budget comes from three main sources, as depicted below.



The following is a summary of proposed budget revenue by each source for the General Fund. The details for each source will follow. The funds are shown compared to the budget for the prior year. The revenue per pupil for the proposed budget increased 2% from \$9,969 in the current year budget. This is driven by the increase in State funding levels.

	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>2016-2017 Percentage</b>	<b>Revenue Per Pupil</b>
State Sales Tax	\$ 14,636,793	\$ 15,000,000	10.5%	\$ 1,075
State Revenue	53,746,341	58,524,119	40.9%	4,195
Transfer from County	66,804,707	67,857,479	47.4%	4,864
Federal Revenue	660,787	634,807	0.4%	46
Other Revenue	654,369	1,142,181	0.8%	82
Transfers In	193,800	-	0.0%	-
<b>Total Revenues</b>	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>100.0%</b>	<b>\$ 10,262</b>

Estimated Average Daily Membership

**13,950**

Projections of these revenue sources are subject to change each year based on legislative actions at the State and federal levels, local government revenue collections, and current economic conditions. A Summary of significant assumptions used for estimating the revenues follows.

**STATE REVENUE**

State funds comprise about 51.4% of General Fund revenues with the state sales tax collections

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
General Fund Revenue**

accounting for 10.5%. Total State revenue is projected to increase by \$5,150,985 in fiscal year 2016-17 attributable to an increase in state funding per pupil and state aid for a salary increase.

***TRANSFER FROM COUNTY***

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The County of Roanoke provides significant support for the instructional program in Roanoke County Public Schools funding 47.4% of the total budget. The local revenues are derived from real estate and personal property taxes assessed by the local government for all services provided to the citizens of Roanoke County. For fiscal year 2016-17, the local transfer will increase by \$1,052,772 using the revenue sharing formula based upon student enrollment and county population, as approved by the School Board and County Board of Supervisors.

***FEDERAL REVENUE***

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Other revenue mainly consists of E-rate reimbursement, Carl Perkins vocation education grants, Medicaid reimbursements, and Air Force Junior ROTC program at William Byrd High School. Most of these are based on actions expected at the federal government level. Overall this category decreased from prior year by \$25,980. The largest change in estimates is as follows:

- E-rate reimbursement is expected to decrease by \$24,480 due to reductions in cell phone eligibility.
- The Air Force Junior ROTC is expected to decrease by \$1,500 tied to current ROTC staffing mandates.

***OTHER REVENUE***

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Other revenue mainly consists of tuition for various programs, student fees for laptops and parking, facility rental fees, interest income and a grant contingency. Overall this category increased from prior year by \$487,812. The largest change in estimates is as follows:

- Student laptop fees are higher by \$248,525 because they were moved from the Laptop Fund.
- Tuition fees are expected to increase by \$75,332 due to revisions in recurring tuition-based programs.
- Grants and Grant Contingency are expected to increase by \$107,639 for anticipated but unidentified grants.
- The Taubman Museum Art Program transfer funded by the Board of Supervisors of \$41,700 was added to the budget.

***TRANSFERS***

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A transfer of \$193,800 was included in the prior year budget to reclassify the use of student laptop fees as partial funding for the related lease payment which is paid out of the General Fund. Student laptop fees were moved to the General Fund to eliminate the need for the recurrence of this transfer in the proposed budget.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**General Fund Revenue Details**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>State SOQ Revenues</b>						
State Sales Tax	\$ 13,874,668	\$ 13,944,930	\$ 14,468,308	\$ 14,636,793	\$ 15,000,000	\$ 363,207
State Basic Aid	36,890,782	36,807,323	38,557,639	37,599,297	39,907,713	2,308,416
Special Education	5,958,450	5,963,753	5,753,282	5,680,563	6,494,894	814,331
Remedial Education	469,239	468,265	595,469	587,049	662,014	74,965
Vocational Education	451,532	450,595	534,171	526,618	617,283	90,665
Gifted Education	407,264	406,419	411,574	405,755	429,414	23,659
Remedial Summer School	63,905	76,806	59,907	52,609	101,849	49,240
Retirement	3,930,983	3,922,824	4,807,537	4,601,429	5,215,597	614,168
Social Security	2,355,048	2,350,161	2,364,363	2,330,930	2,531,756	200,826
Group Life	150,511	150,198	148,867	146,762	169,977	23,215
<i>Total SOQ Revenues</i>	<i>64,552,382</i>	<i>64,541,274</i>	<i>67,701,117</i>	<i>66,567,805</i>	<i>71,130,497</i>	<i>4,562,692</i>
<b>Lottery Funded Programs</b>						
Compensation Supplement	-	-	-	640,605	619,578	(21,027)
At Risk	262,601	262,242	330,956	326,120	329,315	3,195
Additional Assistance	629,707	630,559	-	-	468,956	468,956
Foster Home Children	305,816	243,570	195,565	196,399	217,174	20,775
Special Education - Regional Tuition	36,245	-	8,847	23,275	9,012	(14,263)
Vocational Education - Equipment	22,698	22,020	21,251	8,096	8,096	-
Vocational Education - Adult Education	1,559	2,687	-	1,517	1,517	-
Vocational Education - Occup/Tech Ed	60,619	79,043	75,198	69,000	86,836	17,836
Regional Alternative School	42,730	44,088	43,971	15,280	48,277	32,997
Disparity: K-3	360,891	266,051	377,431	375,957	436,016	60,059
English as a Second Language	164,139	142,582	146,675	149,705	150,964	1,259
<i>Total Incentive Revenue</i>	<i>1,887,005</i>	<i>1,692,842</i>	<i>1,199,894</i>	<i>1,805,954</i>	<i>2,375,741</i>	<i>569,787</i>
<b>State Categorical Revenues</b>						
Homebound Payments	22,242	26,023	9,191	9,375	17,881	8,506
State Grant Revenue	24,854	16,036	-	-	-	-
<i>Total Categorical Revenue</i>	<i>47,096</i>	<i>42,059</i>	<i>9,191</i>	<i>9,375</i>	<i>17,881</i>	<i>8,506</i>
<b>Total State Revenue</b>	<b>66,486,483</b>	<b>66,276,175</b>	<b>68,910,202</b>	<b>68,383,134</b>	<b>73,524,119</b>	<b>5,140,985</b>
<b>Local Revenue</b>						
Local Appropriation-County	65,592,324	65,944,318	66,996,426	66,804,707	67,857,479	1,052,772
<b>Total Local Revenue</b>	<b>65,592,324</b>	<b>65,944,318</b>	<b>66,996,426</b>	<b>66,804,707</b>	<b>67,857,479</b>	<b>1,052,772</b>
<b>Federal Revenue</b>						
E-rate Reimbursement	281,521	434,050	443,714	400,339	375,859	(24,480)
Medicaid Reimbursement	120,018	238,285	176,128	72,362	72,362	-
Medicaid Administrative Claiming	39,923	41,464	50,163	-	-	-
Medicaid Cost Report	60,129	28,589	-	-	-	-
AFJROTC Reimbursement	37,347	51,557	60,344	54,000	52,500	(1,500)
Federal Land Use	2,353	2,398	2,310	2,000	2,000	-
Federal Grants	2,490	3,328	2,367	-	-	-
Vocational Education - Carl Perkins Ac	146,239	142,249	136,560	132,086	132,086	-
Federal Stimulus (ARRA)	44,936	-	-	-	-	-
<b>Total Federal Revenue</b>	<b>\$ 734,956</b>	<b>\$ 941,920</b>	<b>\$ 871,586</b>	<b>\$ 660,787</b>	<b>\$ 634,807</b>	<b>\$ (25,980)</b>

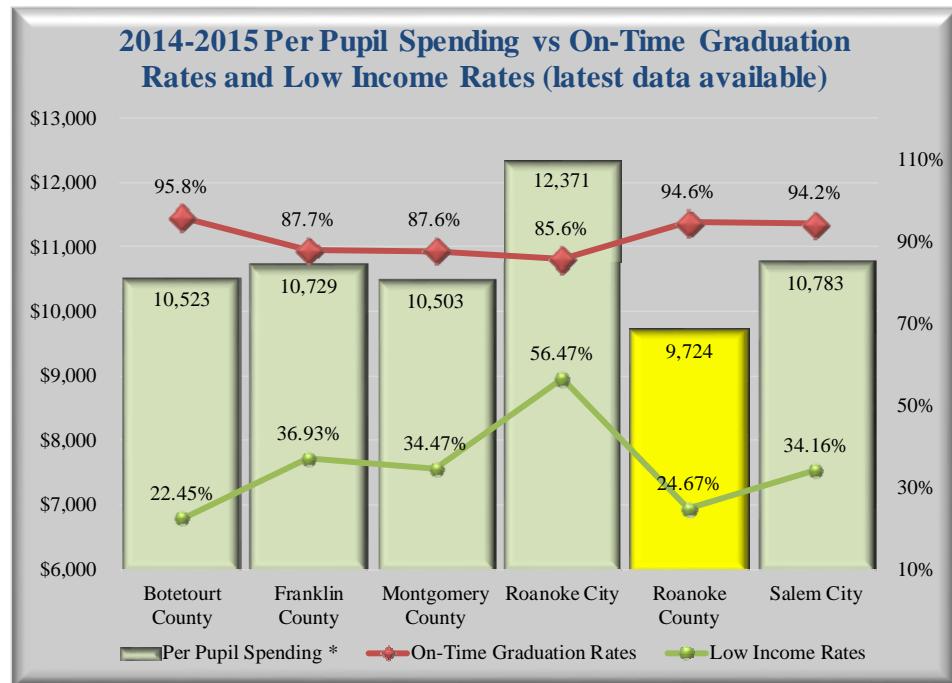
**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**General Fund Revenue Details**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>Other Revenue</b>						
Bogle Field Recovered Costs	\$ 2,016	\$ 1,559	\$ 1,904	\$ -	\$ -	\$ -
College Day	-	-	-	-	-	-
Grant Contingency	-	72,000	24,000	75,000	155,139	80,139
Industry Certifications	3,924	18,068	20,092	-	-	-
Interest Income	39,657	44,948	44,847	44,000	44,000	-
Other Miscellaneous Revenue	72,392	168,004	45,407	27,700	27,425	(275)
Rental of School Property	27,700	39,275	82,312	50,000	65,000	15,000
Roanoke County - Taubman Art Program	41,700	41,700	41,700	-	41,700	41,700
Student Parking Fees	54,881	51,672	47,262	50,000	47,000	(3,000)
Student Laptop Fees <sup>(1)</sup>	-	-	-	-	248,525	248,525
Teacher Certification	17,500	22,500	37,500	-	27,500	27,500
Transcript Fees	-	2,600	12,705	10,109	13,000	2,891
Tuition - Regular School	109,916	111,896	120,347	90,000	120,000	30,000
Tuition - Adult Education	8,796	2,480	10,748	-	23,993	23,993
Tuition - Gifted	33,112	29,562	51,118	45,275	64,500	19,225
Tuition - Preschool (LEAP)	129,939	151,975	108,150	133,785	135,810	2,025
Tuition - RCPS Online	59,150	92,540	48,425	50,000	50,000	-
Tuition - Summer School	84,599	82,479	121,725	70,000	70,000	-
Tuition from Other Localities	9,155	6,675	8,289	8,500	8,589	89
<b>Total Other Revenue</b>	<b>694,437</b>	<b>939,933</b>	<b>826,531</b>	<b>654,369</b>	<b>1,142,181</b>	<b>487,812</b>
<b>Transfers</b>						
Transfer from Internal Service Fund	1,214,911	1,865,116	-	193,800	-	(193,800)
Transfer from Capital Fund	5,000	-	-	-	-	-
<b>Total Transfers</b>	<b>1,219,911</b>	<b>1,865,116</b>	<b>-</b>	<b>193,800</b>	<b>-</b>	<b>(193,800)</b>
<b>Total General Fund Revenue</b>	<b>\$ 134,728,111</b>	<b>\$ 135,967,462</b>	<b>\$ 137,604,745</b>	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>\$ 6,461,789</b>

<sup>(1)</sup> In the 2016-2017 budget year the Student Laptop Fees were moved from the Laptop Fund to the Grant Fund.

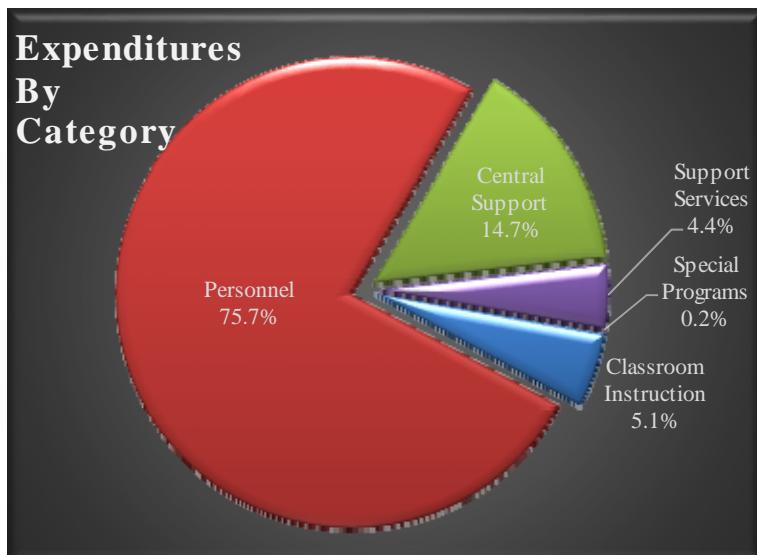
## Roanoke County Public Schools Proposed Budget 2016-2017 General Fund Expenditures

Below is a summary of the fiscal year 2014-2015 per pupil spending (compiled from the latest data available) as compared to the graduation rates and low income rates for Roanoke County Public Schools and surrounding school divisions.



### FUNCTIONAL COST CENTERS

The School Board budget is prepared using functional cost centers for accountability and management purposes. The majority of General Fund budget is allocated to the following five main sources, as depicted below.



**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**General Fund Expenditures**

The following is a summary of proposed budget expenditures by functional cost center for the General Fund. The details for each functional cost center will follow. The funds are shown compared to the budget for the prior year.

	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>2016-2017 Percentage</b>	<b>Cost Per Pupil</b>
Classroom Instruction	\$ 6,720,657	\$ 7,277,633	5.1%	\$ 522
Personnel	102,551,474	108,402,112	75.7%	7,771
Central Support	20,609,798	21,013,206	14.7%	1,506
Support Services	6,577,173	6,240,137	4.4%	447
Special Programs	237,695	225,498	0.2%	16
	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>100.0%</b>	<b>\$ 10,262</b>

Estimated Average Daily Membership

**13,950**

The education of students is a labor-intensive operation that is reflected in the allocation of the financial resources of the school system. For fiscal year 2016-2017, total compensation and benefits, excluding employee health and dental insurance, represent 75.7% of expenditures in the operating budget. Health and dental insurance benefits represent an additional 7.3% of budget and are managed in the Budget & Finance cost center. The fiscal year 2016-2017 General Fund expenditure budget reflects an overall increase of 4.7% over the prior year. Significant increases in expenditure budgets include the following.

**CLASSROOM INSTRUCTION**

These 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. The Classroom Instruction expenditures are expected to increase 8.3% from prior year due to the following:

- Includes increase of \$200,233 for implementing elementary laptop centers in every classroom.
- Includes other items in the Technology replacement plan.
- Includes a reduction of \$114,394 for broadband cost savings associated with a recent bid process.

**Roanoke County Public Schools  
Proposed Budget 2016-2017  
General Fund Expenditures**

***PERSONNEL***

This is the largest expenditure in the school operating fund. These departments include the salary and fringe benefit costs, excluding employee health and dental benefits, for classroom personnel, instructional and central office support staff, and school administration. The Personnel expenditures are expected to increase 5.7% from prior year due to the following:

- Includes increase of \$4.77 million for market adjustments based on Evergreen Solutions, LLC compensation study.
- Includes increase of \$1.83 million for cost of living adjustment for every employee.
- Includes increase of \$1.74 million for additional instructional and support staffing.
- Includes a reduction of \$2 million for salary lapse and vacancies.
- Includes a reduction of \$878,986 for early retirement payouts associated with the 7-year incentive plan expiring in June 2016.

***CENTRAL SUPPORT***

These are departmental 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. The Central Support expenditures are expected to increase 2.0% from prior year due to the following:

- Includes increase of \$350,000 in the transfer to the bus fund for future replacement buses.
- Includes increase of \$75,000 in the grant contingency.

***SUPPORT SERVICES***

These expenditures are related to providing transportation for regular, special, and summer school programs and the maintenance and operation of all school facilities. The Support Services expenditures are expected to decrease 5.1% from prior year due to the following:

- Includes decrease of \$250,000 in diesel fuel costs. This is mainly due to cost savings from locking in the diesel prices and from adding more propane buses to the fleet.

***SPECIAL PROGRAMS***

The expenditures in this category capture the cost of providing summer school and adult education classes. The Special Programs expenditures are expected to decrease 5.1% from prior year due to the following:

- Includes a reduction of \$26,500 to move Virtual High School program out of Summer School and back to the Classroom Instruction department.
- Includes an increase of \$14,303 in the Adult Education program for additional classes.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**General Fund Expenditure Details By Functional Cost Center**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>Classroom Instruction</b>						
Elementary Instruction	\$ 535,359	\$ 563,021	\$ 608,533	\$ 601,454	\$ 399,530	\$ (201,924)
Secondary Instruction	483,603	495,571	609,907	490,660	867,059	376,399
Administration	1,320,276	1,354,216	1,351,750	1,426,927	1,426,927	-
Testing & Remediation	366,192	347,395	363,202	388,342	393,481	5,139
Career & Technical Education	449,347	481,550	493,181	411,867	411,867	-
Pupil Personnel Services	599,351	693,394	691,998	673,791	673,791	-
School Counseling Services	77,722	77,939	46,115	62,658	62,383	(275)
IT Services	1,923,800	1,998,225	2,139,493	2,664,958	3,042,595	377,637
Total Classroom Instruction	5,755,650	6,011,311	6,304,179	6,720,657	7,277,633	556,976
<b>Personnel</b>						
Instructional Personnel	77,610,297	78,316,023	79,843,483	75,617,181	80,375,856	4,758,675
Administrative Personnel	8,806,107	8,937,680	9,035,883	8,891,764	9,038,157	146,393
Classified Personnel	20,307,273	20,434,691	20,077,255	18,042,529	18,988,099	945,570
Total Personnel	106,723,677	107,688,394	108,956,621	102,551,474	108,402,112	5,850,638
<b>Central Support</b>						
School Board	240,299	262,867	293,734	270,813	255,813	(15,000)
School Superintendent	218,370	114,625	38,733	130,780	124,400	(6,380)
Budget & Finance	16,188,049	13,422,326	15,299,541	19,782,142	20,207,830	425,688
Community Relations	7,864	13,746	9,219	15,900	15,000	(900)
Staff Development	199,434	154,787	208,443	210,825	210,825	-
Pupil Assignment	108,610	104,902	135,998	199,338	199,338	-
Total Central Support	16,962,626	14,073,253	15,985,668	20,609,798	21,013,206	403,408
<b>Support Services</b>						
Transportation	1,583,517	1,674,510	1,596,573	1,498,251	1,161,215	(337,036)
Facilities & Operations	5,089,252	5,029,461	4,860,907	5,078,922	5,078,922	-
Total Support Services	6,672,769	6,703,971	6,457,480	6,577,173	6,240,137	(337,036)
<b>Special Programs</b>						
Summer School	260,432	248,310	185,269	228,005	201,505	(26,500)
Adult Education	11,652	5,167	10,795	9,690	23,993	14,303
Total Special Programs	272,084	253,477	196,064	237,695	225,498	(12,197)
<b>Total expenditures</b>	<b>\$ 136,386,806</b>	<b>\$ 134,730,406</b>	<b>\$ 137,900,012</b>	<b>\$ 136,696,797</b>	<b>\$ 143,158,586</b>	<b>\$ 6,461,789</b>
<b>Beginning balance</b>	<b>5,314,246</b>	<b>3,655,551</b>	<b>4,892,607</b>			
<b>Ending balance</b>	<b>\$ 3,655,551</b>	<b>\$ 4,892,607</b>	<b>\$ 4,597,340</b>			

# INSTRUCTIONAL RESOURCES FUND

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The ***Instructional Resources Fund*** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for Financial Statement Reporting at year-end. This 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.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Instructional Resources Fund Budget Details**

	<b>2012-2013</b> <b>Actuals</b>	<b>2013-2014</b> <b>Actuals</b>	<b>2014-2015</b> <b>Actuals</b>	<b>2015-2016</b> <b>Budget</b>	<b>2016-2017</b> <b>Budget</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
State reimbursement	\$ 794,430	\$ 792,782	\$ 842,589	\$ 830,674	\$ 982,106	\$ 151,432
Sale of textbooks	4,975	364	11,211	5,000	2,500	(2,500)
Other income	6,612	6,263	5,031	8,000	5,000	(3,000)
Transfer from operating fund	145,146	145,146	145,146	145,146	120,146	(25,000)
<b>Total revenues</b>	<b>951,163</b>	<b>944,555</b>	<b>1,003,977</b>	<b>\$ 988,820</b>	<b>\$ 1,109,752</b>	<b>\$ 120,932</b>
<b>Expenditures:</b>						
Salaries and related costs	\$ 85,141	\$ 84,341	\$ 87,051	\$ 100,754	\$ 107,154	\$ 6,400
Instructional materials	26,776	222,072	231,274	206,566	177,242	(29,324)
Contracted textbooks	327,823	541,473	642,509	550,000	694,606	144,606
Small machinery	-	-	6,495	-	-	-
CTE resources	-	45,149	5,586	6,000	6,000	-
BCAT resources	-	2,101	3,201	3,500	6,000	2,500
Non-contracted textbooks	495,083	70,952	48,255	122,000	118,750	(3,250)
<b>Total expenditures</b>	<b>934,823</b>	<b>966,088</b>	<b>1,024,371</b>	<b>\$ 988,820</b>	<b>\$ 1,109,752</b>	<b>\$ 120,932</b>
<b>Beginning balance</b>	<b>47,650</b>	<b>63,990</b>	<b>42,457</b>			
<b>Ending balance</b>	<b>\$ 63,990</b>	<b>\$ 42,457</b>	<b>\$ 22,063</b>			

**Scheduled Adoptions/Purchases:**

FY2015-16 - World Languages, Biology, AP Chemistry, AP Biology and AP Physics, Reading Grades 4 & 5

FY2016-17 - Social Studies, Health, and Drivers Education

FY2017-18 - Math

FY2018-19 - English 6-12, Reading K-5, Science

FY2021-22 - World Languages



# GRANT FUND

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The **Grant Fund** is a special revenue fund used to account for proceeds of specific grants that are restricted to expenditures for specific purposes. The Grant Fund accounts for federal, state, and private grants to provide critical support for the instructional program.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Grant Fund Budget Details**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
<i>Federal Grants</i>						
Title I, Part A	\$ 1,249,368	\$ 954,017	\$ 1,331,244	\$ 1,000,000	\$ 1,300,000	\$ 300,000
Title II, Part A	301,540	96,442	215,097	250,000	270,000	20,000
Title II, Part D	26	-	-	-	-	-
Title III	16,870	35,813	54,528	33,376	33,376	-
Title III, Immigrant and Youth	-	-	4,446	5,966	-	(5,966)
Title VI-B Flow-Thru Funds	3,351,608	2,730,375	3,229,411	3,006,664	2,989,422	(17,242)
Preschool Mini Grant- 1 yr	88,351	83,813	83,869	83,869	83,899	30
	<b>5,007,763</b>	<b>3,900,460</b>	<b>4,918,595</b>	<b>4,379,875</b>	<b>4,676,697</b>	<b>296,822</b>
<i>State Grants</i>						
Technology Initiative ①	-	-	-	-	726,000	726,000
Early Reading Initiative	139,186	136,117	164,212	151,717	163,330	11,613
Algebra Readiness	78,909	95,916	90,042	90,042	96,844	6,802
GED Funding	15,917	-	15,717	15,717	15,717	-
Preschool Initiative	479,531	479,531	551,530	521,309	589,194	67,885
Visually Handicapped Grant	3,625	-	-	-	-	-
Dual Enrollment	78,426	-	-	-	-	-
Adult Basic Education	84,212	-	-	-	-	-
General Adult Education	14,042	-	-	-	-	-
Special Education in Regional Jail	55,568	85,035	84,735	92,624	96,260	3,636
Mentor	-	-	8,810	8,810	8,810	-
Jobs for Virginia Graduates	42,000	42,000	42,000	50,000	50,000	-
History to Life	416	1,923	-	-	-	-
Race for GED	13,988	-	-	-	-	-
Governors Academies	-	16,717	3,000	-	-	-
	<b>1,005,820</b>	<b>857,239</b>	<b>960,046</b>	<b>930,219</b>	<b>1,746,155</b>	<b>815,936</b>
<i>Private Grants</i>						
Allstate	-	-	1,000	-	1,000	1,000
LEAP Program	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	<b>1,000</b>	-	<b>1,000</b>	<b>1,000</b>
Potential mid-year grants	-	-	-	150,000	350,000	200,000
<b>Total revenues</b>	<b>\$ 6,013,583</b>	<b>\$ 4,757,699</b>	<b>\$ 5,879,641</b>	<b>\$ 5,460,094</b>	<b>\$ 6,773,852</b>	<b>\$ 1,313,758</b>

① In the 2016-2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Grant Fund Budget Details**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>Expenditures:</b>						
<i>Federal Grants</i>						
Title I, Part A	\$ 1,249,368	\$ 954,017	\$ 1,331,243	\$ 1,000,000	\$ 1,300,000	\$ 300,000
Title II, Part A	301,539	96,442	215,098	250,000	270,000	20,000
Title II, Part D	26	-	-	-	-	-
Title III	16,870	35,813	54,528	33,376	33,376	-
Title III, Immigrant and Youth	-	-	4,446	5,966	-	(5,966)
Title VI-B Flow-Thru Funds	3,351,607	2,730,375	3,229,411	3,006,664	2,989,422	(17,242)
Preschool Mini Grant- 1 yr	88,351	83,813	83,868	83,869	83,899	30
	<b>5,007,761</b>	<b>3,900,460</b>	<b>4,918,594</b>	<b>4,379,875</b>	<b>4,676,697</b>	<b>296,822</b>
<i>State Grants</i>						
Technology Initiative ①	-	-	-	-	726,000	726,000
Early Reading Initiative	139,186	136,117	164,212	151,717	163,330	11,613
Algebra Readiness	78,910	95,916	90,043	90,042	96,844	6,802
GED Funding	15,917	16,717	15,717	15,717	-	(15,717)
Preschool Initiative	479,531	479,531	551,532	521,309	589,194	67,885
Visually Handicapped Grant	3,625	-	-	-	-	-
Dual Enrollment	61,740	15,539	-	-	-	-
Adult Basic Education	84,212	-	-	-	-	-
General Adult Education	14,042	-	-	-	-	-
Special Education in Regional Jail	55,568	85,035	84,733	92,624	96,260	3,636
Mentor	-	-	8,810	8,810	8,810	-
Jobs for Virginia Graduates	42,000	42,000	42,000	50,000	65,717	15,717
History to Life	416	1,916	7	-	-	-
Race for GED	13,988	-	-	-	-	-
Governors Academies	-	-	3,000	-	-	-
	<b>989,135</b>	<b>872,771</b>	<b>960,054</b>	<b>930,219</b>	<b>1,746,155</b>	<b>815,936</b>
<i>Private Grants</i>						
Allstate	-	-	979	-	1,000	1,000
LEAP Program	-	1,398	-	-	-	-
Other	-	(60)	-	-	-	-
	<b>-</b>	<b>1,338</b>	<b>979</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
Potential mid-year grants	-	-	-	150,000	350,000	200,000
<b>Total expenditures</b>	<b>5,996,896</b>	<b>4,774,569</b>	<b>5,879,627</b>	<b>\$ 5,460,094</b>	<b>\$ 6,773,852</b>	<b>\$ 1,313,758</b>
<b>Beginning balance</b>	<b>75,677</b>	<b>92,364</b>	<b>75,494</b>			
<b>Ending balance</b>	<b>\$ 92,364</b>	<b>\$ 75,494</b>	<b>\$ 75,508</b>			

① In the 2016-2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund.

# NUTRITION FUND

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The ***Nutrition Fund*** is a special revenue fund used to account for activities of the nutrition program. The Nutrition Fund accounts for the revenues and expenditures necessary to operate school cafeterias. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. This fund is self-supporting.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Nutrition Fund Budget Details**

	<b>2012-2013</b> <b>Actuals</b>	<b>2013-2014</b> <b>Actuals</b>	<b>2014-2015</b> <b>Actuals</b>	<b>2015-2016</b> <b>Budget</b>	<b>2016-2017</b> <b>Budget</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
State reimbursement	\$ 102,964	\$ 98,426	\$ 96,790	\$ 95,000	\$ 102,110	\$ 7,110
Federal reimbursement	2,215,824	2,346,774	2,322,183	2,142,000	2,442,000	300,000
Charges for services	3,280,883	3,013,951	3,015,530	3,437,520	3,465,000	27,480
Rebates and refunds	23,520	36,599	8,884	30,000	30,000	-
Interest income	2,770	1,922	4,406	2,770	2,770	-
Other income	-	4,456	4,883	5,000	5,000	-
Grant contingency	-	-	-	-	25,000	25,000
Transfer from operating fund	-	-	76,432	-	-	-
<b>Total revenues</b>	<b>\$ 5,625,961</b>	<b>\$ 5,502,128</b>	<b>\$ 5,529,108</b>	<b>\$ 5,712,290</b>	<b>\$ 6,071,880</b>	<b>\$ 359,590</b>
<b>Expenditures:</b>						
Salaries and related costs	\$ 2,979,921	\$ 2,899,001	\$ 2,297,392	\$ 2,619,302	\$ 2,624,706	\$ 5,404
Food and food supplies	2,634,564	2,501,680	2,510,886	2,416,695	2,785,910	369,215
Contractual services	67,015	69,029	81,756	82,500	82,500	-
Other supplies	73,112	56,245	47,338	79,287	94,287	15,000
Equipment	66,248	57,634	78,992	130,475	440,477	310,002
Training, travel, and memberships	18,409	10,598	6,454	19,000	19,000	-
Grant Contingency	-	-	-	-	25,000	25,000
Unappropriated	-	-	-	365,031	-	(365,031)
<b>Total expenditures</b>	<b>5,839,269</b>	<b>5,594,187</b>	<b>5,022,818</b>	<b>\$ 5,712,290</b>	<b>\$ 6,071,880</b>	<b>\$ 359,590</b>
<b>Beginning balance</b>	<b>1,245,254</b>	<b>1,031,946</b>	<b>939,887</b>			
<b>Ending balance</b>	<b>\$ 1,031,946</b>	<b>\$ 939,887</b>	<b>\$ 1,446,177</b>			

	<b>2012-2013</b> <b>Actuals</b>	<b>2013-2014</b> <b>Actuals</b>	<b>2014-2015</b> <b>Actuals</b>	<b>2015-2016</b> <b>Budget</b>	<b>2016-2017</b> <b>Budget</b>
<b>Meal Prices:</b>					
Elementary lunch	2.15*	2.25*	2.35*	2.35*	2.45*
Secondary lunch	2.15*	2.25*	2.35*	2.60*	2.70*
Reduced price lunch	0.40	0.40	0.40	0.40	0.40
Adult lunch	2.75	2.85	3.00	3.25	3.35
Full priced breakfast	1.00	1.10	1.15	1.25	1.25
Adult breakfast	1.25	1.35	1.50	1.75	1.75
Reduced breakfast	0.30	0.30	0.30	0.30	0.30

<b>Preliminary Reimbursement Rates:</b>	<b>Breakfast</b>	<b>Lunch</b>
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.

Note: Reimbursement rates are from 2015-2016, the 2016-2017 rates will not be available until July 1, 2016.

# LAPTOP FUND

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The *Laptop Fund* includes the laptop computer warranty reimbursements and the related replacement of parts and batteries.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Laptop Fund Budget Details**

	<b>2012-2013 Actuals</b>	<b>2013-2014 Actuals</b>	<b>2014-2015 Actuals</b>	<b>2015-2016 Budget</b>	<b>2016-2017 Budget</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
Student Laptop Fees ①	\$ 226,288	\$ 217,353	\$ 219,888	\$ 250,350	\$ -	\$ (250,350)
Fees from damaged parts	634	676	-	-	-	-
Warranty reimbursements	90,471	147,824	157,426	100,000	100,000	-
Interest income	2,835	3,378	4,910	-	-	-
<b>Total revenues</b>	<b>\$ 320,228</b>	<b>\$ 369,231</b>	<b>\$ 382,224</b>	<b>\$ 350,350</b>	<b>\$ 100,000</b>	<b>\$ (250,350)</b>
<b>Expenditures:</b>						
<i>Warranty related:</i>						
Salaries and related costs	\$ 5,242	\$ 9,492	\$ 7,753	\$ 21,530	\$ 21,530	\$ -
Printing supplies	21,227	15,662	23,143	22,918	22,918	-
Small equipment (batteries)	77,350	2,495	67,188	35,552	35,552	-
Small parts - student laptops	79,285	78,184	58,520	20,000	20,000	-
Other insurance	105,160	-	-	-	-	-
Lease payment - student laptops	-	-	193,339	-	-	-
Transfer to operating fund ①	-	-	-	193,800	-	(193,800)
Small equipment (batteries)	-	-	135,000	-	-	-
Professional services	-	-	15,000	-	-	-
Unappropriated	-	-	-	56,550	-	(56,550)
<b>Total expenditures</b>	<b>288,264</b>	<b>105,833</b>	<b>499,943</b>	<b>\$ 350,350</b>	<b>\$ 100,000</b>	<b>\$ (250,350)</b>
<b>Beginning balance</b>	<b>1,008,473</b>	<b>1,040,437</b>	<b>1,303,835</b>			
<b>Ending balance</b>	<b>\$ 1,040,437</b>	<b>\$ 1,303,835</b>	<b>\$ 1,186,116</b>			

① In the 2016-2017 budget year the Student Laptop Fees were moved from the Laptop Fund to the General Fund.

# BUS FUND

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The ***Bus Fund*** is a self-balancing fund that maintains a fund balance from year-to-year, however it is collapsed into the General Fund for Financial Statement Reporting at year-end. This fund consists of the costs associated with the purchase or replacement of school buses and support vehicles. This fund is subsidized by the School General Fund through an interfund transfer.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Bus Fund Budget Details**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>Increase (Decrease)</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	
<b>Revenues:</b>						
Sale of machinery and equipment	\$ 24,264	\$ 34,382	\$ 8,851	\$ -	\$ -	\$ -
Insurance refunds	- -	12,150	34,986	- -	- -	- -
Interest income	2,674	2,067	7,257	- -	- -	- -
Transfer from operating fund	325,000	1,225,000	1,275,000	433,219	783,219	350,000
<b>Total revenues</b>	<b>\$ 351,938</b>	<b>\$ 1,273,599</b>	<b>\$ 1,326,094</b>	<b>\$ 433,219</b>	<b>\$ 783,219</b>	<b>\$ 350,000</b>
<b>Expenditures:</b>						
School bus replacements	\$ 741,650	\$ 793,374	\$ 1,191	\$ 433,219	\$ 783,219	\$ 350,000
Support vehicle replacements	172,531	- -	- -	- -	- -	- -
<b>Total expenditures</b>	<b>914,181</b>	<b>793,374</b>	<b>1,191</b>	<b>\$ 433,219</b>	<b>\$ 783,219</b>	<b>\$ 350,000</b>
<b>Beginning balance</b>	<b>1,476,839</b>	<b>914,596</b>	<b>1,394,821</b>			
<b>Ending balance</b>	<b>\$ 914,596</b>	<b>\$ 1,394,821</b>	<b>\$ 2,719,724</b>			

# CAPITAL FUND

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The ***Capital Fund*** is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund.

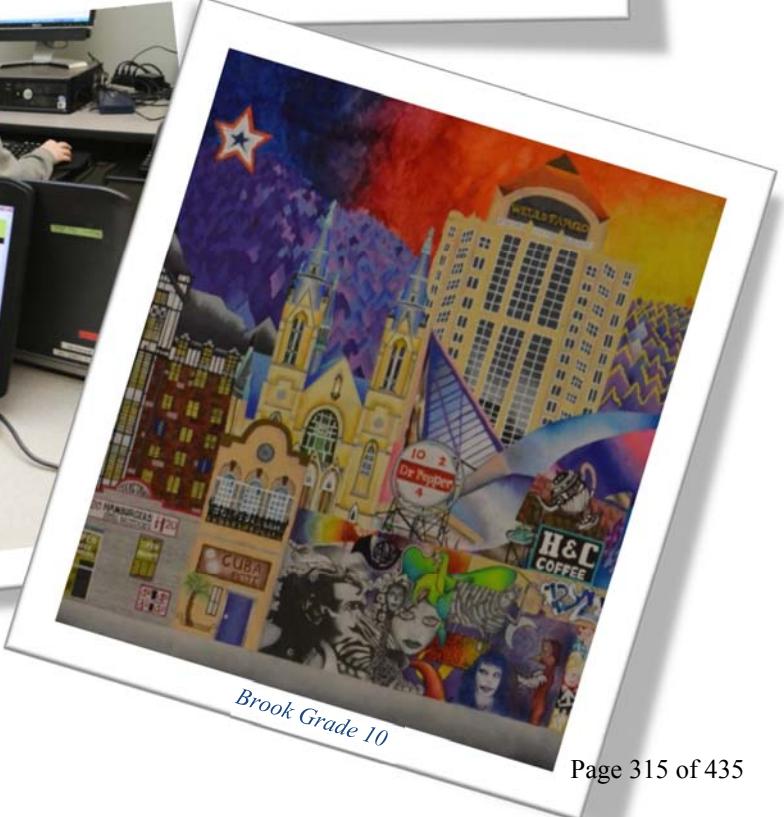
**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Capital Fund Budget Details**

	<b>2012-2013</b> <b>Actuals</b>	<b>2013-2014</b> <b>Actuals</b>	<b>2014-2015</b> <b>Actuals</b>	<b>2015-2016</b> <b>Budget</b>	<b>2016-2017</b> <b>Budget</b>	<b>Increase (Decrease)</b>
<b>Revenues:</b>						
Roanoke County	\$ 25,000	\$ 25,000	\$ 824,058	\$ 25,000	\$ 25,000	\$ -
State education grant	-	95,906	97,222	-	-	-
Technology Initiative ①	726,000	726,000	726,000	726,000	-	(726,000)
Soft drink commission	50,000	50,000	50,000	50,000	50,000	-
Rental income and other fees	20,787	19,710	21,993	20,670	20,670	-
Other income	16	25,009	91,968	-	150,000	150,000
Sale of machinery and equipment	3,850	-	-	-	-	-
Insurance refunds	-	2,000	2,000	-	-	-
Proceeds from VPSA bonds	-	-	20,003,646	-	-	-
Transfer from operating fund	25,000	25,000	25,000	25,000	25,000	-
Future Capital Fund	8,333,796	7,728,091	5,291,305	500,000	1,005,000	505,000
<b>Total revenues</b>	<b>\$ 9,184,449</b>	<b>\$ 8,696,716</b>	<b>\$ 27,133,192</b>	<b>\$ 1,346,670</b>	<b>\$ 1,275,670</b>	<b>\$ (71,000)</b>
<b>Expenditures:</b>						
<i>Major capital projects:</i>						
2003 VPSA Fall Bond	\$ -	\$ -	\$ 6,537	\$ -	\$ -	\$ -
2009 VPSA Spring Bond	217,492	-	560,841	-	-	-
2011 VPSA Fall Bond	4,447,591	923,685	223,094	-	-	-
2014 VPSA Fall Bond	-	230,416	18,118,642	-	-	-
Major Capital Reserve	1,026,465	3,129,554	1,465,955	500,000	5,000	(495,000)
<i>Minor capital projects:</i>						
Capital Improvements	5,858,406	4,400,760	2,877,235	120,670	270,670	150,000
Capital Maintenance Plan	-	-	-	-	1,000,000	1,000,000
Technology Initiative ①	726,000	726,000	726,000	726,000	-	(726,000)
<b>Total expenditures</b>	<b>12,275,954</b>	<b>9,410,415</b>	<b>23,978,304</b>	<b>\$ 1,346,670</b>	<b>\$ 1,275,670</b>	<b>\$ (71,000)</b>
<b>Beginning balance</b>	<b>20,790,828</b>	<b>17,699,323</b>	<b>16,985,624</b>			
<b>Ending balance</b>	<b>\$ 17,699,323</b>	<b>\$ 16,985,624</b>	<b>\$ 20,140,512</b>			

① In the 2016-2017 budget year the Technology Initiative was moved from the Capital Fund to the Grant Fund.



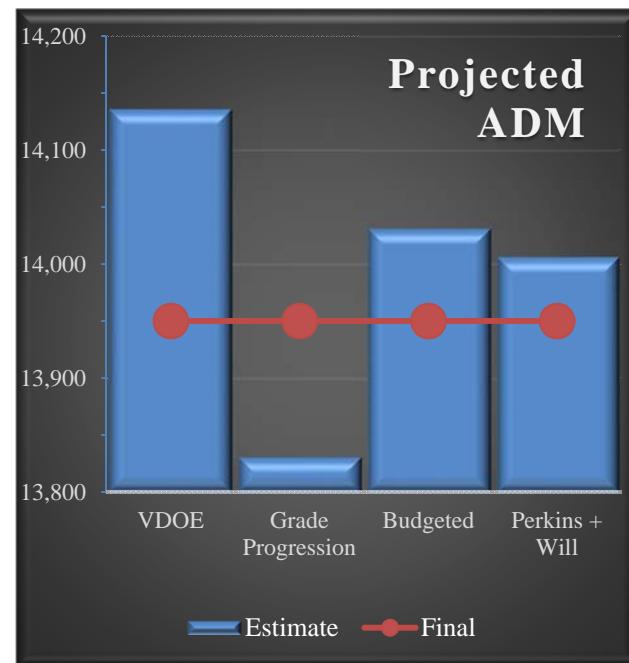
# INFORMATIONAL SECTION



**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Enrollment Trends**

Student enrollment projections are a major consideration when developing the School Board budget as approximately 50% of the revenues are calculated based on enrollment. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students. The follow depicts the Average Daily membership Trend of the School System.

Because the majority of the school budget hinges upon the stability of the enrollment projection, the School Board uses several methods to project enrollment at a conservative estimate for the next year. For purposes of the FY2016-2017 budget, The School Board compared the following calculations.



Virginia Department Of Education	The state uses the Weldon-Cooper Center to project enrollment for each school system in the state. As qualified by the state, "although we have confidence in the accuracy of our ADM projections on a statewide basis, experience has shown that the accuracy of our projections for individual divisions may vary." We have seen large variances in VDOE accuracy in some years using this method.	14,136
Grade Progression	Using student data in the Student Information System, enrollment for the next year is based on existing students moving up one grade (grade progression) and estimating new kindergarten enrollments. We are estimating that 988 students in kindergarten will replace 1191 graduating seniors, representing a net loss of 203 students.	13,831
Current Budgeted ADM versus Projected ADM	Current budgeted ADM for FY2015-2016 is 13,712. The actual ADM calculation is based on average enrollment through March 31, 2016 which will not be available to the School Board until after the adoption of the school budget for 2016-2017.	14,031
Demographic Study	The Perkins + Will study conducted this year projects enrollment by school and grade for the next 10 years. The demographer is projecting enrollment in FY2016-2017 of 14,084. The state ADM calculation excludes certain students in attendance in the school system which are funded with other revenues (Comprehensive Services Act, tuition paid, disabled students ages 20-21, students in regional special education program). The projections in the demographic study should be reduced by the excluded student count to arrive at a projected ADM.	14,006

The School Board weighed heavily on the Perkins + Will study and the use of external data available for the first time in reaching unanimous consent to submit the 2016-2017 budget based on an ADM projection of 13,950.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Student Enrollment**

<b>Fiscal Year</b>	<b>Method</b>	<b>September Enrollment</b>	<b>Average Daily Membership</b>	<b>Annual Growth</b>	<b>Special Education Enrollment</b>	<b>ESL Enrollment</b>
		(1)	(1)		(2)	(3)
2005-06	Actual	14,842	14,728	2.5%	2,331	254
2006-07	Actual	14,891	14,777	0.3%	2,222	271
2007-08	Actual	14,931	14,802	0.2%	2,218	327
2008-09	Actual	14,742	14,650	-1.0%	2,223	336
2009-10	Actual	14,583	14,474	-1.2%	2,192	401
2010-11	Actual	14,389	14,259	-1.5%	2,152	407
2011-12	Actual	14,157	14,074	-1.3%	2,164	397
2012-13	Actual	14,102	13,958	-0.8%	2,181	381
2013-14	Actual	14,054	13,929	-0.2%	2,159	352
2014-15	Actual	13,972	13,909	-0.1%	2,167	331
2015-16	Budgeted	14,135	13,712	-1.4%	2,189	360
2016-17	Proposed		13,950	1.7%		
2017-18	Forecast		13,910	-0.3%		
2018-19	Forecast		13,873	-0.3%		
2019-20	Forecast		13,871	0.0%		

Sources:

- (1) Deputy Superintendent of Administration (ADM based on average through March 31)
- (2) Office of Special Education and Pupil Personnel Services
- (3) Office of English and ESL Services

Note: Enrollment projections for 2017-18 through 2019-20 were based on Perkins + Wills enrollment projections less students ineligible for inclusion in the ADM calculation.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Student Enrollment By School**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Cave Spring High	900	879	877	863	833	850	901	956	988	1,024
Glenvar High	614	635	655	668	626	587	585	564	549	564
Hidden Valley High	1,169	1,220	1,199	1,167	1,116	1,061	1,000	1,007	1,022	951
Northside High	1,056	1,001	984	1,026	1,010	1,012	995	978	1,004	1,044
William Byrd High	1,255	1,259	1,209	1,184	1,178	1,132	1,182	1,173	1,141	1,143
 Cave Spring Middle	 627	 621	 606	 610	 633	 655	 718	 724	 740	 769
Glenvar Middle	486	469	440	406	427	406	398	399	427	434
Hidden Valley Middle	799	797	790	762	761	762	658	649	598	595
Northside Middle	759	796	767	692	688	730	733	747	708	678
William Byrd Middle	891	897	879	913	888	932	857	832	792	804
 Back Creek	 328	 321	 299	 286	 314	 295	 324	 288	 296	 302
Bent Mountain	74	62	61	58	0	0	0	0	0	0
Bonsack	469	450	471	447	446	411	417	412	392	367
Burlington	437	450	430	455	452	427	432	424	413	443
Cave Spring	506	489	468	445	425	459	455	461	459	472
Clearbrook	204	244	235	247	236	266	288	312	329	326
Fort Lewis	212	206	212	233	234	223	234	218	226	220
Glen Cove	451	427	434	442	437	429	428	440	426	418
Glenvar	347	372	364	360	366	360	354	363	340	383
Green Valley	376	350	358	376	340	371	397	412	452	485
Herman L Horn	434	421	420	410	416	405	402	403	365	395
Mason's Cove	190	199	194	188	199	193	208	204	210	228
Mount Pleasant	282	299	313	317	314	333	304	321	334	331
Mountain View	460	440	462	450	456	449	426	388	368	364
Oak Grove	482	537	524	540	544	481	470	428	434	435

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Student Enrollment By School**

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Penn Forest	564	574	579	565	567	464	471	458	445	445
W. E. Cundiff	519	516	512	473	483	464	465	493	514	515
Total Enrollment	<u>14,891</u>	<u>14,931</u>	<u>14,742</u>	<u>14,583</u>	<u>14,389</u>	<u>14,157</u>	<u>14,102</u>	<u>14,054</u>	<u>13,972</u>	<u>14,135</u>

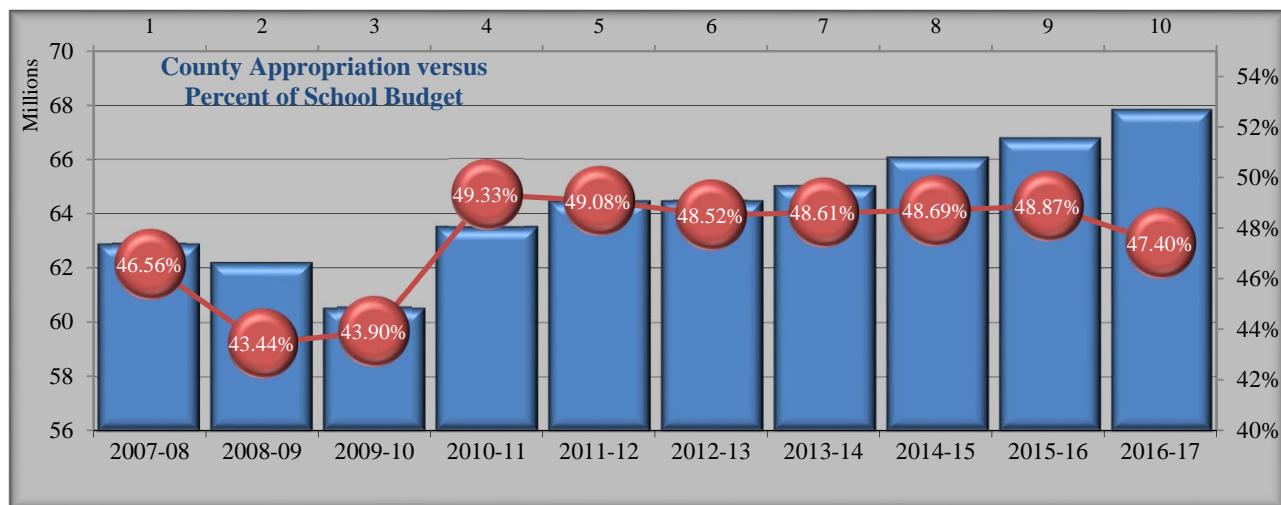
Source: Office of Pupil Assignment. Information provided on actual student enrollment on September 30.

**①** The School Board implemented a redistricting plan for south Roanoke County schools to better utilize additional room provided by the renovation of Cave Spring Elementary, Green Valley Elementary, and Cave Spring Middle schools. Areas of south Roanoke County were redistricted to balance enrollment in all six elementary schools in the region.

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

**Roanoke County Public Schools**  
**Proposed Budget 2016-2017**  
**Local Appropriation**

<b>Year</b>	<b>Total Appropriation</b>	<b>Dollar Increase</b>	<b>% Increase</b>	<b>Total Budget</b>	<b>% of Budget</b>	<b>Local Tax Revenue</b>	<b>% of Local Revenue</b>
2007-08	62,902,796	3,662,382	6.18%	135,091,375	46.56%	138,217,000	45.51%
2008-09	62,214,926	(687,870)	-1.09%	143,223,216	43.44%	150,850,732	41.24%
2009-10	60,543,357	(1,671,569)	-2.69%	137,909,128	43.90%	147,179,000	41.14%
2010-11	63,543,357	3,000,000	4.96%	128,821,750	49.33%	149,344,250	42.55%
2011-12	64,484,024	940,667	1.48%	131,373,270	49.08%	150,620,340	42.81%
2012-13	64,484,024	0	0.00%	132,912,485	48.52%	151,109,000	42.67%
2013-14	65,045,318	561,294	0.87%	133,799,052	48.61%	151,259,000	43.00%
2014-15	66,097,425	1,052,107	1.62%	135,738,864	48.69%	154,433,350	42.80%
2015-16	66,804,707	707,282	1.07%	136,696,797	48.87%	157,626,175	42.38%
2016-17	67,857,479	1,052,772	1.58%	143,158,586	47.40%	161,150,565	42.11%



Source: Local tax revenue from County of Roanoke Annual Fiscal Plan.

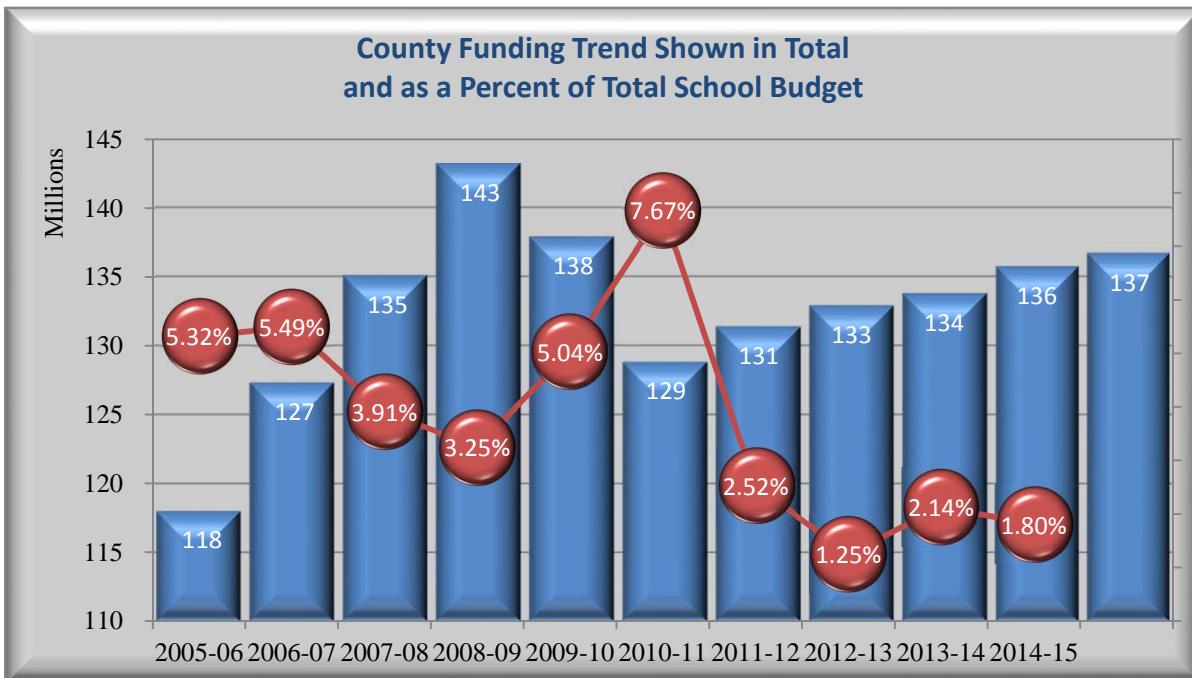
## Roanoke County Public Schools

### Proposed Budget 2016-2017

#### Fund Balance

<b>Fiscal Year</b>	<b>Operating Budget</b>	<b>Operating Fund Balance</b>	<b>Fund Balance as a % of Budget</b>	<b>Emergency Fund Balance</b>
2005-06	118,007,240	6,282,978	5.32%	1,300,000
2006-07	127,332,873	6,992,833	5.49%	1,300,000
2007-08	135,091,375	5,288,063	3.91%	2,000,000
2008-09	143,223,216	4,651,042	3.25%	1,000,000
2009-10	137,909,128	6,949,138	5.04%	2,671,290
2010-11	128,821,750	9,883,843	7.67%	2,000,000
2011-12	131,373,270	3,314,246	2.52%	2,000,000
2012-13	132,912,485	1,655,551	1.25%	2,000,000
2013-14	133,799,052	2,857,888	2.14%	2,000,000
2014-15	135,738,864	2,463,513	1.80%	2,000,000
2015-16	136,696,797			

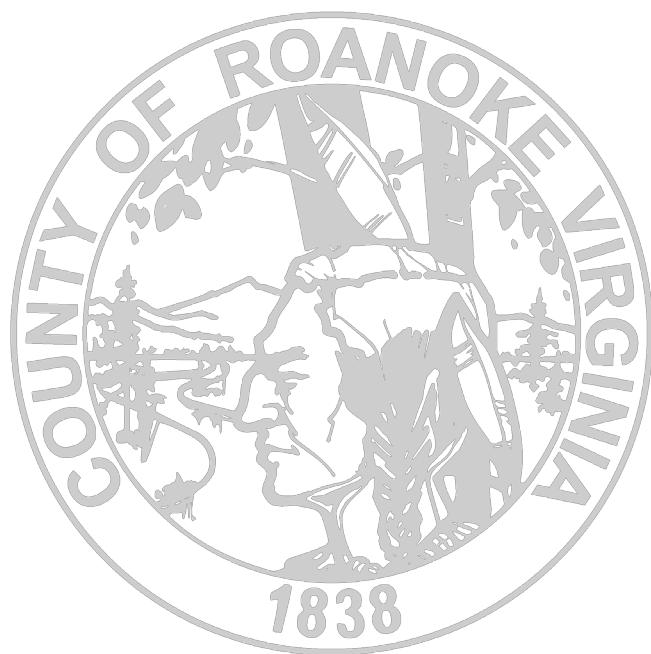
Note: Emergency Fund Balance not included in Operating Fund Balance.







# *Debt Service Fund*





## Debt Service Fund

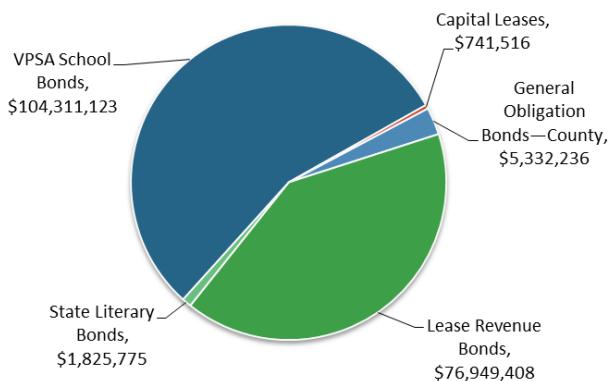
The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a county to issue general obligation debt secured solely by the pledge of its full faith and credit. A county also is authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, all debt which is either directly or indirectly secured by the general obligation of a county must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without public referendum. The County has bond ratings on outstanding lease revenue bonds as follows: Standard & Poor's AA, Moody's Investor Services Aa3, and Fitch AA.

### Debt Issuance to Date

As of June 30, 2015, the County of Roanoke had \$179,903,124 in outstanding long-term debt. This balance is comprised of:

General Obligation Bonds—County	\$ 5,332,236
Lease Revenue Bonds	76,949,408
VPSA School Bonds	104,311,123
State Literary Bonds	1,825,775
Capital Leases	741,516
Total County Obligations	\$ 189,160,058
Less: Bond Premium <sup>1</sup>	(9,256,934)
 Total County Debt	 \$ 179,903,124

### County Long-Term Obligations:\$189,160,058



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



## Debt Service Fund

The Debt Service Fund accounts for all debt service associated with Roanoke County Public Schools (RCPS) and Roanoke County Government debt service payments, and individual bonds. Total debt service payments for both RCPS and the County will total \$19,142,584 in FY 2017. Of that total, \$6,899,966 (plus the appropriation of \$208,582 in year-end balance) is included in the County portion of the Summary of All Funds tables on pages 86-87. The RCPS portion of \$12,242,618 in FY 2017 will be shown as part of the Component Unit Schools budget line once RCPS submits the FY 2017 proposed budget which will subsequently be approved by the Board of Supervisors.

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's debt policy states debt service to general fund expenditures should not exceed 10%, net debt to assessed valuation should not exceed 3%, and net debt to bonded debt per capita should not exceed \$2,500. Debt service to general fund expenditures is projected to be 7.68% in FY 2016 and 6.84% on FY 2017. Direct long-term debt is projected to be 1.90% in FY 2016 and 1.78% in FY 2017. Net bonded per capita debt is projected to be \$1,878 in FY 2017 and \$1,744 in FY 2017. All of these ratios fall comfortably below County limits. In general terms, these ratios indicate that the County's current debt requirements will not adversely affect funding for future generations. However, it is extremely important to monitor fiscal position, give the debt requirements to which the County has committed.

County Debt Fund Appropriation					
Description	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	\$ Change 16-17	% Change 16-17
Personnel	-	-	-	-	-
Operating	6,955,249	7,495,470	7,108,548	(386,922)	-5.2%
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>6,955,249</b>	<b>7,495,470</b>	<b>7,108,548</b>	<b>(386,922)</b>	<b>-5.2%</b>
<b>Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>



## Debt Service Fund

Revenue and Expenditure Summary							
	Actual FY 2015	Budget FY 2016	Adopted FY 2017	Inc/(Dec)			
<b>Revenue</b>							
From Local Sources							
Interest Income	\$ 8	\$ -	\$ -	\$ -			
Miscellaneous	342	-	-	-			
Locality Compensation Payment	124,568	124,624	124,301	(323)			
<b>Total</b>	<b>124,918</b>	<b>124,624</b>	<b>124,301</b>	<b>(323)</b>			
Transfers from Other Funds							
County General Fund	14,762,149	16,663,886	14,897,786	(-1,766,100)			
School Operating Fund	4,125,344	4,125,345	4,125,345	-			
County General Fund - SB&T	252,255	193,797	-	(193,797)			
<b>Total Transfers</b>	<b>19,139,748</b>	<b>20,983,028</b>	<b>19,023,131</b>	<b>(1,959,897)</b>			
<b>Total Revenues</b>	<b>19,264,666</b>	<b>21,107,652</b>	<b>19,147,432</b>	<b>(1,960,220)</b>			
Fund Balance - Beginning	216,014	200,832	203,734	2,902			
<b>Total Expenditures &amp; Fund</b>							
<b>Balance</b>	<b>\$ 19,480,680</b>	<b>\$ 21,308,484</b>	<b>\$ 19,351,166</b>	<b>\$ (1,957,318)</b>			
Expenditures							
County Debt Service Payments							
General Obligation Bonds	964,533	961,439	963,814	2,375			
Lease Purchases	141,814	141,473	-	(141,473)			
Lease Revenue Bonds	5,642,543	6,174,746	5,848,604	(326,142)			
Miscellaneous	2,625	87,548	87,548	-			
<b>Total Debt Service - County</b>	<b>6,751,515</b>	<b>7,365,206</b>	<b>6,899,966</b>	<b>(465,240)</b>			
School Debt Service Payments							
VPSA Bonds	11,999,743	13,269,855	12,210,713	(1,059,142)			
Literary Loan Payments	516,025	502,591	-	(502,591)			
Miscellaneous	9,663	40,568	31,905	(8,663)			
<b>Total Debt Service - Schools</b>	<b>12,525,431</b>	<b>13,813,014</b>	<b>12,242,618</b>	<b>(1,570,396)</b>			
<b>Total Expenditures</b>	<b>19,276,946</b>	<b>21,178,220</b>	<b>19,142,584</b>	<b>(2,035,636)</b>			
Fund Balance - Ending	203,734	130,264	208,582	78,318			
<b>Total Expenditures &amp; Fund</b>							
<b>Balance</b>	<b>\$ 19,480,680</b>	<b>\$ 21,308,484</b>	<b>\$ 19,351,166</b>	<b>\$ (1,957,318)</b>			



## Other Long-Term Obligations

### **Roanoke Regional Airport Commission**

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

### **Roanoke 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 Care and Protection**

The Regional Center for Animal Care and Protection (the Regional Pound) was created by an intergovernmental agreement dated December 11, 2012 between the charter members of the County, City of Roanoke, Town of Vinton, and Botetourt County pursuant to code section 3.26546 of the Code of Virginia which requires the governing body of each county, town, or city to maintain or cause a "pound" to be maintained and allows one or more local governing bodies



to operate a single “pound” in conjunction with one another. This agreement established a format to transition the management of the “pound” from the Roanoke Valley Society for the Prevention of Cruelty to Animals to the governing localities and also established the County of Roanoke as the fiscal agent effective July 1, 2013. Participating localities are responsible for their pro-rata share of the operating budget, which is billed on a monthly basis. The County’s contribution in FY 2017 to the Regional Pound is estimated at \$264,165. In addition, the City of Roanoke issued \$1,829,500 in bonds on November 1, 2013 to purchase the property and equipment from the Roanoke Valley Society for the Prevention of Cruelty to Animals on behalf of the Regional Pound. Participating localities are responsible for their pro-rata share of the outstanding debt, which is billed on a quarterly basis. The County’s contribution for this debt is estimated at \$49,861 in FY 2017. The Regional Pounds total budget in FY 2017 is \$1,279,928.

### **Western Virginia Water Authority**

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

In November 2007, the Board approved a three party agreement between the WVWA, Franklin County, and the County. The agreement is to provide for the construction of a water line in the Route 220 corridor from Clearbrook in Roanoke County to the Wirtz Plateau in Franklin County. The WVWA designed, constructed, and issued revenue bonds for this \$5.5 million project. Roanoke County’s contribution to this project is approximately \$2.3 million payable over 20 years, beginning in FY 2009. The County’s contribution to the WVWA for this project in FY 2017 is estimated at \$183,454.

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

The Counties of Roanoke, Franklin, Montgomery, and the City of Salem formed the Western Virginia Regional Jail Authority (WVRJA) in June 2005 for the purpose of developing and operating a regional jail authority for the benefit of the Member Jurisdictions. The Board consists of three representatives from each of the Member Jurisdictions. The Member Jurisdictions will each be responsible for a per diem cost based on their prisoner days used. The County’s contribution to the WVRJA is FY 2017 is estimated at \$2,196,200.



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

Fiscal Year	General Obligation Serial Bonds	Virginia Public School Authority Bonds		Literary Loans		Lease Revenue Bonds		Capital Lease Obligation		Total Government Debt	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	834,532	126,907	9,161,318	4,613,602	447,817	54,773	2,843,070	3,458,161	111,872	29,600	13,398,609
2017	856,769	107,045	8,664,170	4,051,613	447,817	41,339	2,761,488	3,347,128	116,336	25,136	12,846,580
2018	875,760	86,654	8,612,694	3,643,291	447,817	27904	2,891,488	3,225,981	120,977	20,495	12,948,736
2019	898,188	65,811	8,626,925	3,226,472	366,485	14,470	2,536,488	3,114,528	125,804	15,688	12,553,890
2020	918,865	44,434	7,995,492	2,840,204	2,641,488		3,007,216	130,824	10,648	11,686,669	5,902,502
2021-2025	948,122	22,565	32,658,606	9,223,771	115,839	3,475	15,202,438	13,111,700	135,703	5,428	49,060,708
2026-2030	-	-	22,712,513	3,174,263	-	-	18,797,473	9,134,041	-	-	41,509,986
2031-2035	-	-	5,879,405	431,387	-	-	20,130,650	4,572,082	-	-	26,010,055
2036-2038	-	-	-	-	-	-	9,144,825	715,450	-	-	9,144,825
<b>Total</b>	<b>5,332,236</b>	<b>\$ 453,416</b>	<b>\$ 104,311,123</b>	<b>\$ 31,204,603</b>	<b>\$ 1,825,775</b>	<b>\$ 141,961</b>	<b>\$ 76,949,408</b>	<b>\$ 43,686,287</b>	<b>\$ 741,516</b>	<b>\$ 106,975</b>	<b>\$ 189,160,058</b>
											<b>\$ 75,593,242</b>

\*Information above is as presented in the 2015 Comprehensive Annual Financial Report (CAFR). Principal and interest numbers have changed with the completion of the bond refinancing.



## 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 principal<sup>1</sup> divided by the population. The debt policy states that the County's net debt per capita should not exceed \$2,500. The County's net debt per capita is projected to be \$1,878 in FY 2016 and \$1,749 in FY 2017.
2. **Net Debt to Assessments** – This is the outstanding debt principal<sup>1</sup> 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%. The County's ratio is projected to be 1.90% in FY 2016 and 1.75% in FY 2017.
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%. The County's net debt per capita is projected to be 7.68% in FY 2016 and 6.84% in FY 2017.

Net Debt is the amount of bonded debt that is payable from the general fund. The rating agencies are concerned with net debt because the citizens' ability to pay, the tax rate, and the assessed values impact it.

The debt policy also states that the Capital Improvement Plan will include a 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.

<sup>1</sup> This includes debt to be paid from general tax dollars.



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

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Debt	Lease Revenue Bonds	VPSA School Bonds	State Literary Bonds	Total		
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
2015	5,332,236	76,949,408	104,311,123	1,825,775	188,418,542	1.94%	2,014

\*Information above is as presented in the 2015 Comprehensive Annual Financial Report (CAFR).



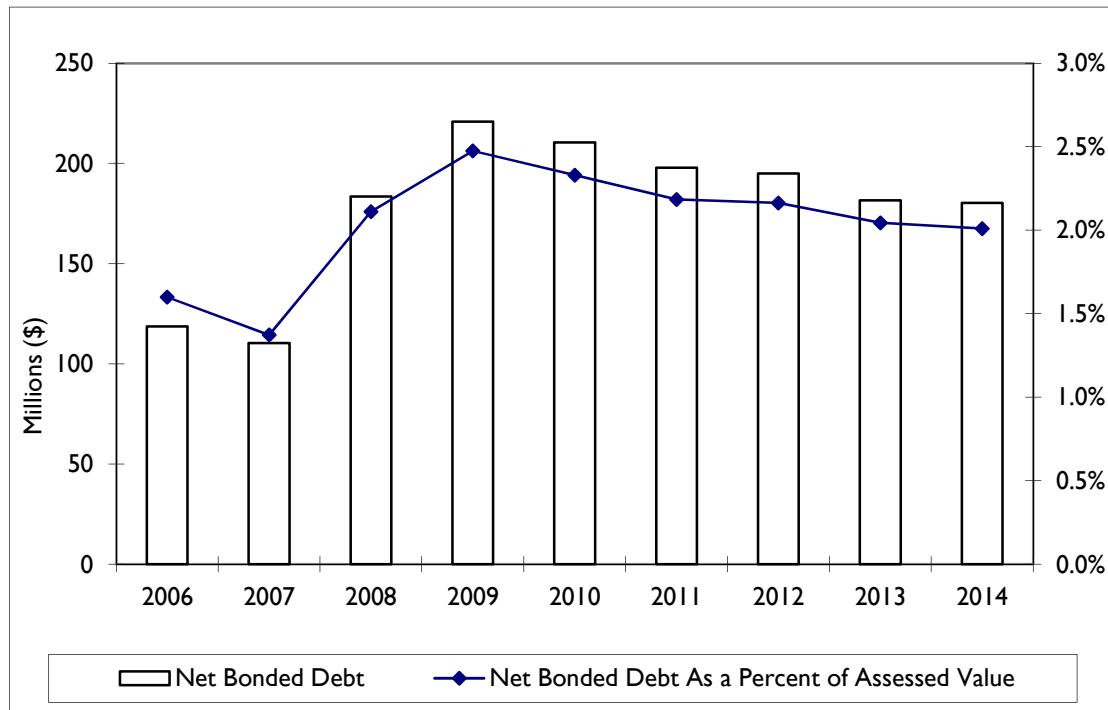
COUNTY OF ROANOKE, VIRGINIA  
Debt Policy Information  
(Unaudited)  
Last Ten Fiscal Years

	2015	2014	2013	2012	2011	Fiscal Year	2009	2008	2007	2006
General bonded debt outstanding										
General Obligation Bonds	\$ 5,332,236	\$ 6,150,380	\$ 6,416,798	\$ 8,584,914	\$ 10,655,022	\$ 12,645,130	\$ 14,560,238	\$ 16,825,346	\$ 19,040,454	\$ 21,185,562
Lease Revenue Bonds	\$ 76,949,408	\$ 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
VPSA School Bonds	\$ 104,311,123	\$ 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
State Literary Bonds	\$ 1,825,775	\$ 2,273,592	\$ 2,721,409	\$ 3,169,225	\$ 3,617,042	\$ 4,064,360	\$ 4,524,181	\$ 5,211,866	\$ 6,038,498	\$ 6,888,530
Total net debt applicable to debt limits	\$ 188,418,542	\$ 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
Ratio of net debt to assessed taxable property value	2.06%	2.01%	2.04%	2.16%	2.18%	2.33%	2.48%	2.11%	1.37%	1.60%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Per capita	\$ 2,014	\$ 1,944	\$ 1,947	\$ 2,104	\$ 2,141	\$ 2,312	\$ 2,430	\$ 2,028	\$ 1,213	\$ 1,311
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	7.14%	7.20%	8.51%	8.29%	8.51%	7.79%	7.30%	5.05%	5.48%	6.13%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

\*Information above is as presented in the 2015 Comprehensive Annual Financial Report (CAFR).



### Net Bonded Debt

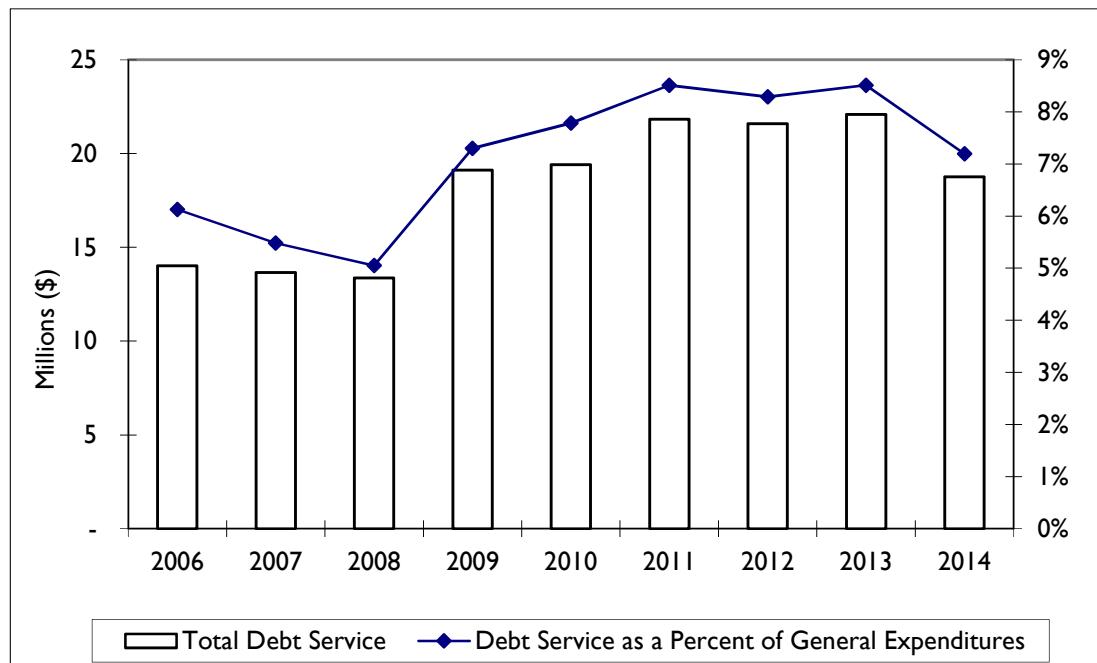


Fiscal Year	Net Bonded Debt	Assessed Value	Net Bonded Debt As a Percent of Assessed Value
2006	118,645,617	7,417,271,157	1.60%
2007	110,294,243	8,033,935,397	1.37%
2008	183,403,303	8,684,704,122	2.11%
2009	220,787,158	8,920,149,879	2.48%
2010	210,445,867	9,034,534,055	2.33%
2011	197,799,949	9,059,274,545	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	8,963,207,870	2.01%
2015	188,418,542	9,130,102,050	2.06%

\*Net bonded debt from the 2015 Comprehensive Annual Financial Report (CAFR).



## Debt Service as a Percent of General Expenditures



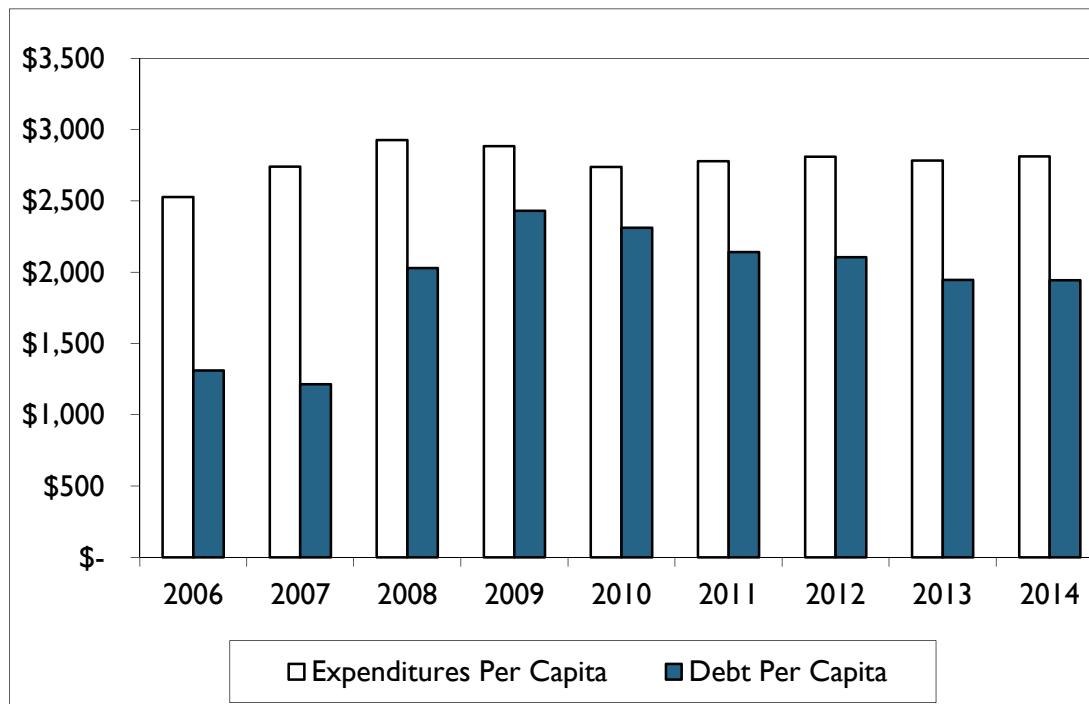
Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2006	14,017,801	228,727,275	6.13%
2007	13,655,117	249,160,213	5.48%
2008	13,364,984	264,653,129	5.05%
2009	19,122,916	262,011,427	7.30%
2010	19,401,848	249,134,370	7.79%
2011	21,832,457	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%
2015	19,276,946	269,891,195	7.14%

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



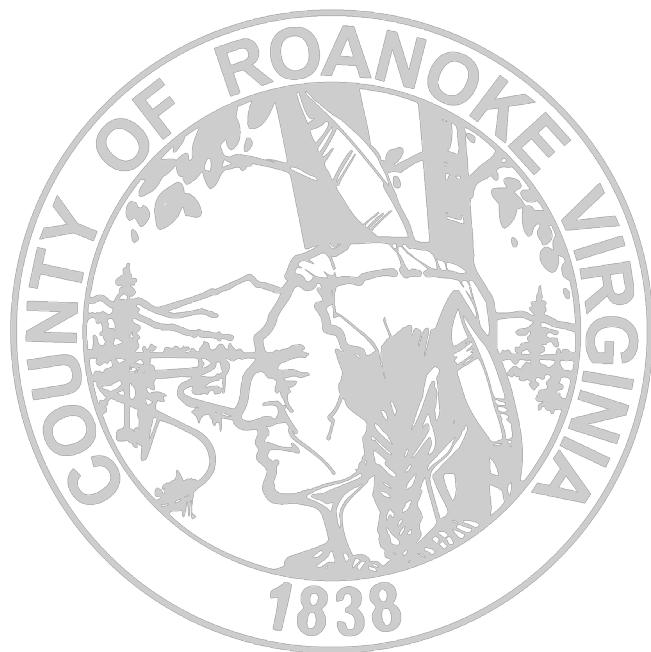
Fiscal Year	Population	Total General Government Expenditures	Expenditures Per Capita	Net Bonded Debt	Debt Per Capita
2006	90,482	228,727,275	2,528	118,645,617	1,311
2007	90,902	249,160,213	2,741	110,294,243	1,213
2008	90,420	264,653,129	2,927	183,403,303	2,028
2009	90,867	262,011,427	2,883	220,787,158	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
2015	93,569	269,891,195	2,884	188,418,542	2,014

\*Population from VaStat, a service of the Weldon Cooper Center for Public Service.

\*\*Net bonded debt from the 2015 Comprehensive Annual Financial Report (CAFR).

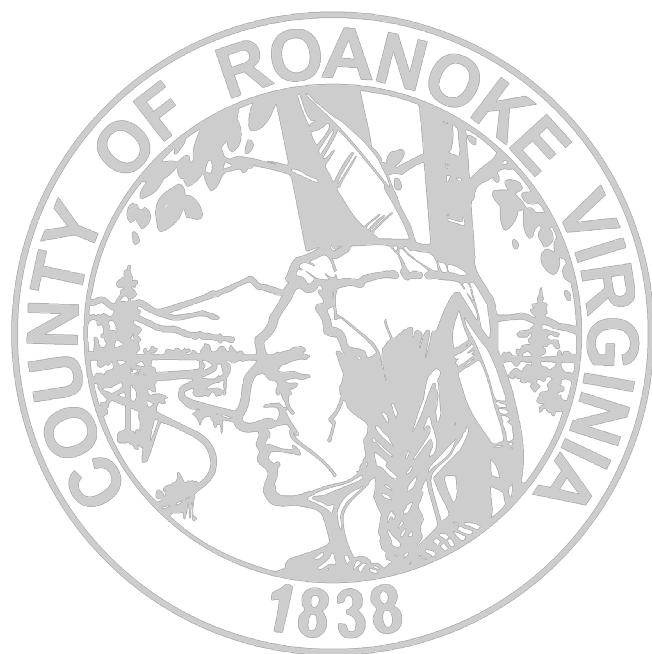


# Capital Fund, CIP, and Fleet Replacement





# Capital Fund

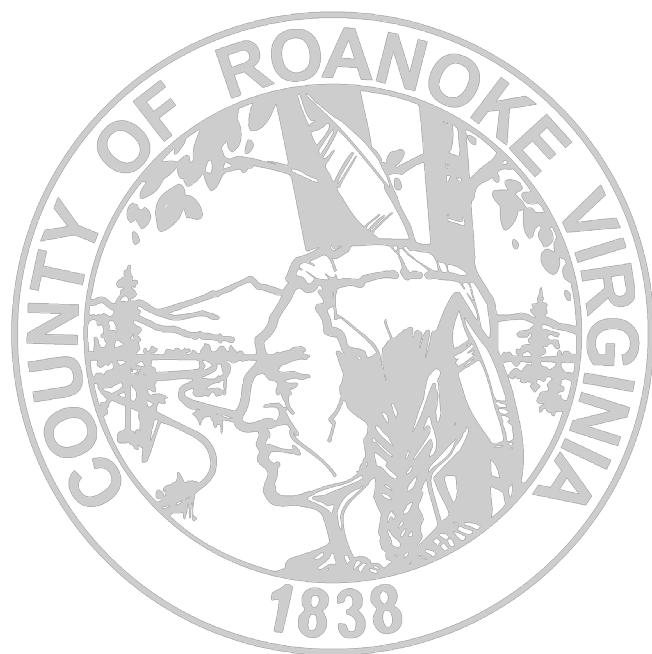




## Capital Fund

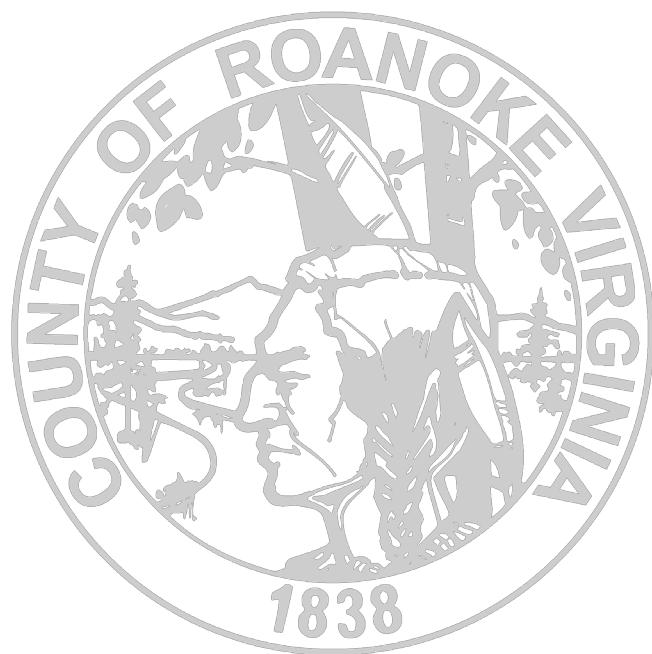
The Capital Fund accounts for capital projects or programs that generally require a significant outlay of funds and have a life of longer than one year. Once funds are appropriated to the Capital Fund, they remain appropriated until the project is completed or the allotment is changed. The Board of Supervisors and County staff developed a plan that utilizes capital reserves, existing funding streams, and expenditure savings over a multi-year period to address overall capital needs, as detailed below.

Capital Fund Summary			
Project/Transfer	Budget FY 2016	Adopted FY 2017	\$ Increase (Decrease)
<b>County Deposit to Future School/County Debt</b> <b>Fund:</b> A joint debt service program was established with Roanoke County Public Schools to fund the future capital needs of both Roanoke County and the Schools.	\$ 2,200,000	\$ 2,200,000	\$ -
<b>Economic Development Incentives:</b> Incentives designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County.			
Ardagh	766,667	650,000	(116,667)
Allstate	-	150,000	150,000
HyperGen	-	37,500	37,500
South Peak CDA	-	311,000	311,000
<b>Lawson Payroll System Hosting:</b> 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.	225,000	225,000	-
<b>Parks &amp; Recreation Community Incentives:</b> Provides matching funds to non-profit community service groups, individuals, or corporations donating funds to capital improvements for County owned park and recreation facilities.	25,000	25,000	-
<b>Bent Mountain Community Center:</b> Maintenance and operations of facility.	15,000	15,000	-
Transfer to Capital - Project Planning	10,000	-	(10,000)
General Fund Transfer to CIP	1,458,574	932,804	(525,770)
General Fund Transfer to Fleet Replacement	1,328,540	1,666,347	337,807
<b>Subtotal, Capital Fund</b>	<b>\$ 6,028,781</b>	<b>\$ 6,212,651</b>	<b>\$ 183,870</b>
Offsetting Transfer from Future School/County Debt Fund to cover debt service.	(4,810,680)	(3,119,838)	1,690,842
<b>Total General Fund Transfer to Capital Fund</b>	<b>\$ 1,218,101</b>	<b>\$ 3,092,813</b>	<b>\$ 1,874,712</b>





# Capital Improvement Program





## County of Roanoke

Office of Management and Budget

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(540) 772-2073

July 1, 2016

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

On May 24, 2016, the Roanoke County Board of Supervisors adopted the fiscal year 2017-2026 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2017-2026 was presented to the Board of Supervisors on January 26, 2016. The Board of Supervisors deliberated over the initiatives included in the CIP over the following months, culminating with the adoption of the ten-year CIP.

From the County Administrator's proposed CIP to the Board of Supervisors adopted CIP, the Board of Supervisors approved several changes to the ten-year plan. These changes included:

- Removal of \$1.25 million in funding in fiscal year 2017 for the Roanoke County Public Schools (RCPS) Cave Spring High School project. The RCPS School Board appropriated those funds in late fiscal year 2016, thus eliminating the need to include them as part of the fiscal year 2017 appropriation.
- Inclusion of the Broadband initiative, as part of the Roanoke County Broadband Authority. In fiscal year 2017, \$23,288 was included in the budget for initial costs associated with the capital infrastructure for the project. A total of \$3.39 million was included in fiscal years 2018-2026 for the remainder of the project costs. In years one and two of the project, the County's Economic Development Fund will be utilized as a funding source. The County's General Fund will be utilized in years three through ten.
- The Virginia Department of Transportation (VDOT) revenue sharing project was reduced from \$500,000 to \$175,000 in fiscal year 2017. The reduction of funding – from a transfer of General Fund revenues – was necessitated in order to fund operating costs associated with the Broadband initiative in fiscal year 2017. The reduction of funding will likely not impact the list of projects to be completed, only the time frame in which they will be completed.

As part of this section of the budget document, the County Administrator's January 26, 2016 transmittal letter to the Board of Supervisors has been included, as it provides insight into the



priorities of the ten-year CIP. The remainder of the section has been updated to reflect the fiscal year 2017-2026 adopted by the Board of Supervisors on May 24, 2016.

The entire Capital Improvement Program document is available on-line at <http://www.roanokecountyva.gov/index.aspx?NID=80>.

Sincerely,

Christopher R. Bever  
Director, Roanoke County Office of Management and Budget.



January 26, 2016

Chairman P. Jason Peters  
Members, Board of Supervisors  
Roanoke County Administration Building  
5204 Bernard Drive  
Roanoke, Virginia 24018

Dear Chairman Peters and Members of the Board of Supervisors:

Please find enclosed, my Proposed FY2017-FY 2026 Proposed Capital Improvement Program (CIP) for your consideration. This plan seeks to balance Roanoke County Public Schools (RCPS) and Roanoke County capital infrastructure needs with available financial resources while adhering to Board of Supervisors approved fiscal policies and utilizing sound, long-term financial planning principles. As presented, the FY2017-2026 CIP totals \$155.8 million in capital projects over the life of the ten-year plan. Of the total \$155.8 million, \$95.6 million is planned for RCPS capital investments and \$60.2 million for County capital infrastructure.

The primary focus of this ten-year plan is maintain the County's existing capital infrastructure including RCPS facilities, public safety equipment, County buildings, parks facilities, and stormwater infrastructure. Additionally, targeted investments are also planned for new facilities, such a renovated Cave Spring High School, Explore Park, a new Public Services Center, and sports field lighting.

As proposed, the FY 2017 Capital Budget (the only year in which funding is formally appropriated by the Board of Supervisors) is primarily focused on the maintenance of existing capital infrastructure. In FY 2017, of the total \$7.4 million in projects, \$2.3 million is planned for RCPS projects and \$5.1 is scheduled for County projects. Capital Maintenance Programs for RCPS, General Services, Parks and Recreation, and the Sheriff's Office provide funding for a number of smaller projects required to maintain our existing facilities. These types of projects can include HVAC, lighting, roofing, and other improvements required to keep facilities in good working condition and avoiding costly repairs which can occur if capital maintenance needs are not addressed.

FY 2017 also leverages non-County dollars to support Virginia Department of Transportation (VDOT) Revenue Sharing projects and stormwater improvements through the Stormwater Local Assistance Fund. Additionally, FY2017 provides funding for Explore Park to implement the Master Plan and develop public-private partnerships.

This ten-year plan continues the work that was started last year to improve multi-year fiscal budgeting through the identification of RCPS and County capital infrastructure needs over a



ten-year period. Identifying ten-years of projects allows for thoughtful review and deliberation of current fiscal policies as related to future funding needs. Staff has also developed more thorough estimates of operating impacts associated with each project, providing an estimate of the impact to the operating budget over the ten year plan. Also important in the development of the ten year plan is a review of those projects which are not funded. Those projects are listed in Appendix A of this document, and help define the total need of capital improvements in the County. As additional funding resources are identified in future CIPs, these projects may be added to the plan.

A significant improvement to this year's CIP is a new document to communicate the CIP to both the Board of Supervisors and the public. Project descriptions are clear, concise, and consistent with details of the funding sources anticipated to be utilized to complete each project. For each project, it is noted how the project relates to County plans and policies. With the completion of the County's Strategic Plan this year, future CIP documents will be able to tie priorities in the Strategic Plan to specific projects. All of these efforts are designed to create a transparent budget process for our citizens.

Finally, with the Board of Supervisors' approval of the creation of the Budget and Fiscal Affairs Committee (BFAC), the CIP Committee will no longer be utilized as an advisory committee in the CIP development process. The functions of that committee will be merged into BFAC, which will not only review the CIP, but review and provide recommendations on the Operating Budget, fiscal policies, and other matters related to the fiscal health of Roanoke County. As BFAC membership has yet to be finalized, Office of Management and Budget staff met with the CIP Committee in January 2016 and reviewed the County Administrator's Proposed FY 2017-FY 2026 CIP prior to submission to the Board of Supervisors.

I would like to recognize the hard work of our department directors and their staff, constitutional officers and their staff, and the RCPS Superintendent and his staff for their role in the development of this proposed CIP. Their participation required many hours of thoughtful analysis and hard work, and I appreciate the role they played in creating a fiscally responsible plan that will help meet RCPS and County infrastructure needs for years to come.

Sincerely,

Thomas C. Gates  
Roanoke County Administrator



## Capital Improvement Program Overview

The underlying strategy for the development of the FY 2017-FY 2026 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 being beneficial to County citizens, has 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 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, available resources, and funding opportunities.

With many capital needs identified by County staff, the County Administrator established project priorities to align available resources with projects over the ten year period. These priorities provided by the County Administrator for projects included in the ten year plan include:

- Providing effective and efficient governmental services to citizens;
- Promoting the public health, safety, and welfare of the community;
- Protecting existing investment in facilities and infrastructure that are vital in delivering fundamental services to our citizens;
- Using public investment as a catalyst for economic growth;
- Safeguarding the environment and natural beauty for present and future generations;
- Maintaining or enhancing cultural, recreational, educational, and social opportunities;
- Anticipating future facility and infrastructure needs to best leverage capital resources; and
- Complying with applicable state and federal mandates.

With the publication of the FY 2017-FY 2026 CIP, many changes have been made to the CIP document. All of these improvements are designed to improve the CIP as a communication device to the Board of Supervisors and the public while promoting transparency in the budget process. Examples of improvements to the document include:

- Clear, concise and consistent project descriptions;
- Individual project budget and funding tables which also quantify additional operating impacts where applicable;
- Additional summary information on projects and funding sources; and



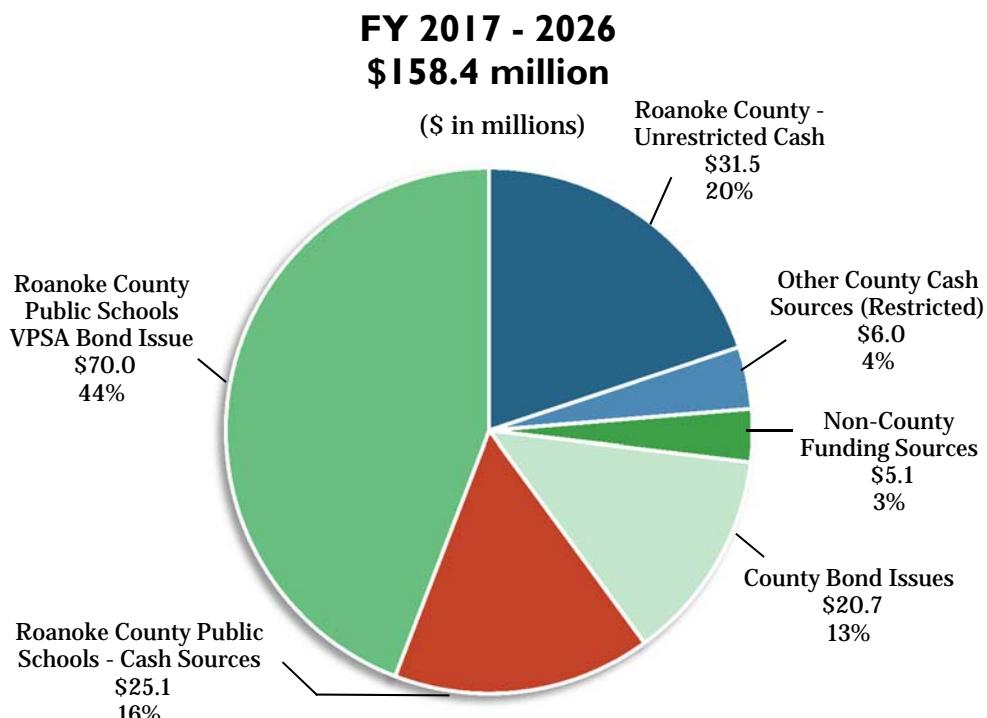
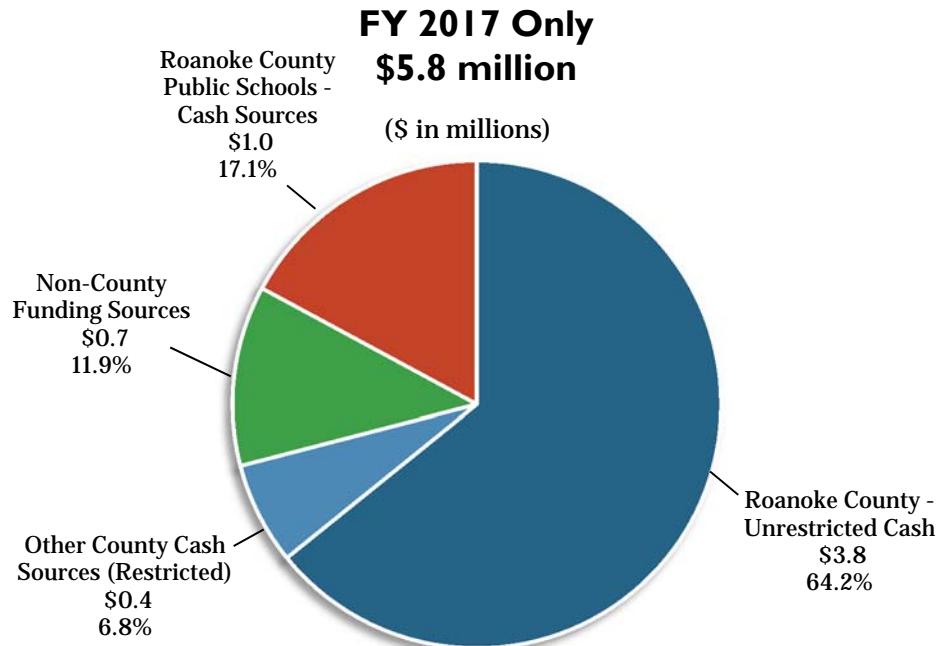
- Detailed information on outstanding debt and debt policies.

The new CIP document is organized into three primary sections. These sections include:

- Summary information on all projects, funding sources, and additional operating impacts;
- Project descriptions with budget and funding information for each project organized by County Functional Teams; and
- Appendices providing information on projects not funded in the ten year plan and information regarding the County's outstanding debt and Board of Supervisors approved debt policies.



## FY2017-FY2026 Adopted Capital Improvement Program Summary of Schools & County Funding Sources



Adopted Budget FY 2016-2017							Capital Improvement Program		
 1838									

FY2016-FY2017 Capital Budget and FY2017-FY2026 Capital Improvement Program  
Summary of Schools and County Funding

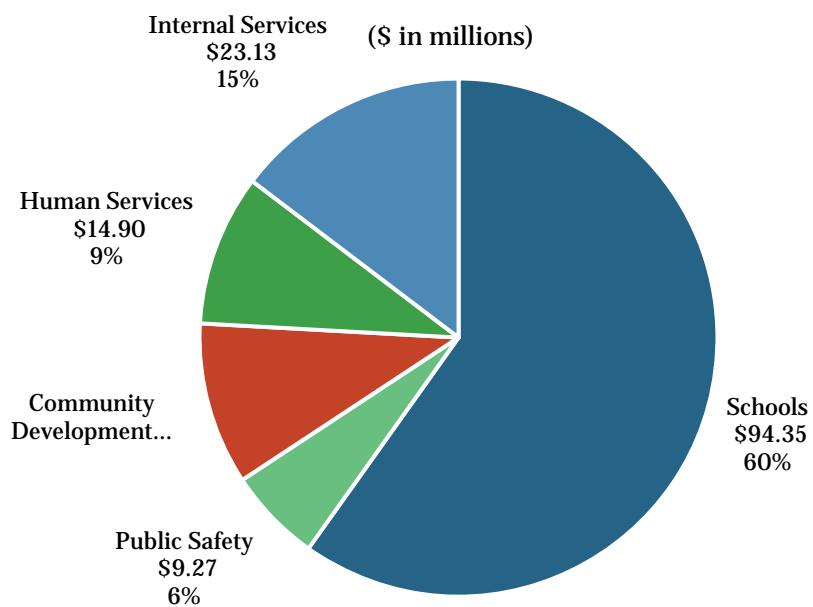
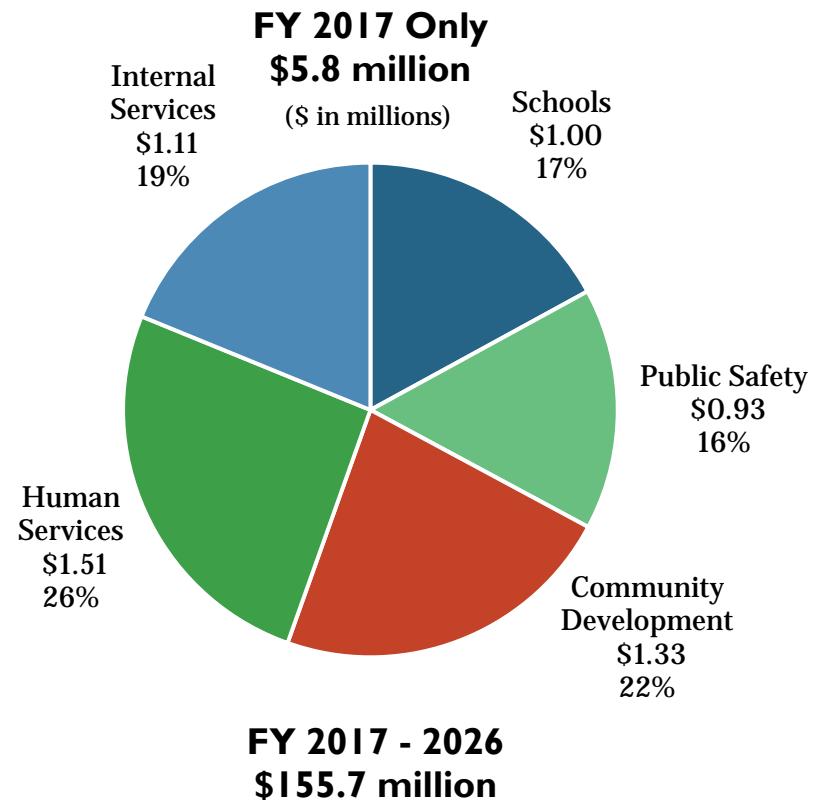
Roanoke County Public Schools Funding Sources											
Funding Type	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 17-26
<b>Roanoke County Public Schools - Cash Sources</b>											
Major Capital Reserves	\$0	\$4,384,376	\$45,783	\$1,671,911	\$0	\$0	\$0	\$0	\$0	\$0	\$6,102,070
Debt Fund - Schools	0	2,780,153	133,304	507,576	0	670,692	605,164	640,703	1,189,451	1,488,248	8,015,291
2015 VPSA Refunding (Schools Portion)	0	163,560	70,913	70,513	110,888	113,513	114,138	114,806	112,556	112,681	983,568
CIP Joint Funding Plan - Cash	1,005,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,005,000
<b>Subtotal, Roanoke County Public Schools - Unrestricted Cash</b>	<b>1,005,000</b>	<b>8,328,089</b>	<b>1,250,000</b>	<b>3,250,000</b>	<b>1,10,888</b>	<b>1,784,205</b>	<b>1,719,302</b>	<b>1,755,509</b>	<b>2,302,007</b>	<b>2,600,929</b>	<b>25,105,929</b>
<b>Roanoke County Public Schools VPSA Bond Issue</b>											
Schools Bond Issue (VPSA Bond Issue)	0	21,671,911	0	0	12,389,112	11,715,795	1,280,698	11,744,491	11,197,993	0	70,000,000
<b>Subtotal, Roanoke County Public Schools VPSA Bond Issue</b>	<b>0</b>	<b>21,671,911</b>	<b>0</b>	<b>0</b>	<b>12,389,112</b>	<b>11,715,795</b>	<b>1,280,698</b>	<b>11,744,491</b>	<b>11,197,993</b>	<b>0</b>	<b>70,000,000</b>
<b>Subtotal, FY 17-26 Roanoke County Public Schools</b>	<b>\$1,005,000</b>	<b>\$30,000,000</b>	<b>\$1,250,000</b>	<b>\$3,250,000</b>	<b>\$13,500,000</b>	<b>\$13,500,000</b>	<b>\$3,000,000</b>	<b>\$13,500,000</b>	<b>\$2,600,929</b>	<b>\$95,105,929</b>	
Roanoke County Funding Sources											
Funding Type	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 17-26
<b>Roanoke County - Unrestricted Cash</b>											
Transfer from General Fund	\$932,804	\$1,257,804	\$1,534,787	\$1,636,377	\$1,632,591	\$1,733,338	\$1,833,420	\$1,932,753	\$2,036,359	\$2,134,326	\$16,764,559
One-Time Additional Transfer from General Fund	200,000	175,000	0	0	0	0	0	0	0	0	375,000
Close-out of Capital Projects (North County Business Park)	500,000	0	0	0	0	0	0	0	0	0	500,000
Close-out of Capital Projects (NPDES)	500,000	0	0	0	0	0	0	0	0	0	500,000
Close-out of Capital Projects (TBD)	250,000	0	200,000	0	200,000	0	200,000	0	200,000	0	1,050,000
Close-out of Capital Projects (County Portion)	55,912	70,913	70,512	110,888	113,513	114,138	114,806	112,556	112,556	112,556	983,439
2015 VPSA Refunding (County Portion)	107,646	120,288	247,222	76,1,949	134,390	300,149	520,015	583,45	274,720	204,833	5,394,811
Capital Reserves - County	1,166,000	362,926	493,862	260,484	154,499	159,18	138,534	263,209	294,412	260,086	634,07
Debt Fund - County	0	500,000	800,000	800,000	800,000	0	0	0	0	0	2,900,000
Sale of Assets	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal, Roanoke County - Unrestricted Cash</b>	<b>3,769,376</b>	<b>3,924,366</b>	<b>3,013,406</b>	<b>3,623,337</b>	<b>2,829,787</b>	<b>2,485,534</b>	<b>2,730,782</b>	<b>3,125,116</b>	<b>2,683,721</b>	<b>3,285,522</b>	<b>31,472,546</b>
<b>Other County Cash Sources (Restricted)</b>											
Transfer from Fee Class (Parks & Recreation)	200,000	200,000	200,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	2,700,000
Commit Fund	0	1,207,000	642,000	0	0	0	0	0	0	0	1,849,000
Economic Development Fund Balance	98,288	375,013	925,000	0	0	0	0	0	0	0	1,398,301
Transfer from Fleet Service Center	100,000	0	0	0	0	0	0	0	0	0	100,000
<b>Subtotal, Roanoke County - Restricted Cash</b>	<b>396,288</b>	<b>1,782,013</b>	<b>1,767,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>6,047,301</b>
<b>Non-County Funding Sources</b>											
Schools Contribution - Financial System	5,000	250,000	250,000	0	0	0	0	0	0	0	755,000
Transportation Alternatives Program-ERRG (Carvins Creek)	37,863	98,632	0	0	0	0	0	0	0	0	136,495
DEQ Stormwater Local Assistance Fund	35,000	400,000	0	20,000	400,000	20,000	400,000	400,000	20,000	20,000	1,335,000
Grant - SCBA	0	1,440,000	0	0	0	0	0	0	0	0	1,440,000
Grant - Department of Conservation and Recreation	0	0	0	0	0	0	0	220,167	220,167	0	660,501
Contribution from City of Salem - DSS Building	575,000	0	0	0	0	0	0	0	0	0	575,000
Contributions from City of Salem - Courthouse	48,054	0	0	149,921	0	0	0	0	0	0	197,975
<b>Subtotal, Non-County Funding Sources</b>	<b>700,917</b>	<b>2,188,632</b>	<b>250,000</b>	<b>419,921</b>	<b>400,000</b>	<b>20,000</b>	<b>240,167</b>	<b>620,167</b>	<b>240,167</b>	<b>20,000</b>	<b>5,059,971</b>
Funding Type	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total FY 17-26
<b>County Bond Issues</b>											
County Bond Issue (Lease/Revenue Bonds)	0	5,753,000	12,125,000	0	0	1,685,000	0	0	1,125,000	0	20,688,000
<b>Subtotal, Non-County Funding Sources</b>	<b>0</b>	<b>5,753,000</b>	<b>12,125,000</b>	<b>0</b>	<b>0</b>	<b>1,685,000</b>	<b>0</b>	<b>0</b>	<b>1,125,000</b>	<b>0</b>	<b>20,688,000</b>
<b>Subtotal, FY 17-26 Roanoke County</b>	<b>\$4,868,581</b>	<b>\$13,648,611</b>	<b>\$17,155,406</b>	<b>\$4,343,258</b>	<b>\$3,559,787</b>	<b>\$4,490,534</b>	<b>\$3,270,949</b>	<b>\$4,045,283</b>	<b>\$4,348,888</b>	<b>\$3,606,522</b>	<b>\$63,307,819</b>

**Total, FY 17-26 Funding Sources Schools & County** **\$5,873,581** **\$43,648,611** **\$18,405,406** **\$7,593,358** **\$17,029,787** **\$17,990,534** **\$6,270,949** **\$17,545,283** **\$17,848,888** **\$6,207,452** **\$158,433,748**

Please note: Total revenue sources over the ten-year plan are \$755,000 more than total expenditures. This is due to the transfer from the Roanoke County Public Schools (RCPs) to the County for the RCPs share of the Human Resources and Payroll Modules projects. This was done to not double count expenditures from the Human Resources and Payroll modules projects, while recognizing the revenue from RCPs to support the project.



## FY2017-FY2026 Adopted Capital Improvement Program Summary of Projects by Schools & Functional Teams





County of Roanoke, Virginia  
FY2017-FY2026 Adopted Capital Improvement Program  
All Schools & County Projects

Note: Projects with \$0 in FY 17-26 are active projects that have been fully funded in prior fiscal years.

Functional Team/Department/Project	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 17-26 Total
<b>Schools</b>											
Capital Maintenance Program - Schools	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$10,000,000
Cave Spring High School	0	28,750,000	0	0	0	0	0	0	0	0	28,750,000
Phase II Facility Assessment (Projects TBD)	0	0	0	2,000,000	12,500,000	2,000,000	12,500,000	12,500,000	12,500,000	1,600,329	55,600,929
<b>Roanoke County Public Schools Total</b>	<b>1,000,000</b>	<b>29,750,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>13,500,000</b>	<b>3,000,000</b>	<b>13,500,000</b>	<b>13,500,000</b>	<b>13,500,000</b>	<b>2,600,329</b>	<b>94,350,929</b>
<b>Schools Total</b>	<b>\$1,000,000</b>	<b>\$29,750,000</b>	<b>\$1,000,000</b>	<b>\$3,000,000</b>	<b>\$13,500,000</b>	<b>\$3,000,000</b>	<b>\$13,500,000</b>	<b>\$13,500,000</b>	<b>\$13,500,000</b>	<b>\$2,600,329</b>	<b>\$94,350,929</b>
<b>Public Safety</b>											
<b>Sheriff</b>											
Capital Maintenance Program - Sheriff	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$950,000
Courthouse Security Upgrade	265,364	0	0	0	0	0	0	0	0	0	265,364
Overhead lighting for jail	0	171,423	0	0	0	0	0	0	0	0	171,423
Jail Control Room/Security Camera Upgrade	0	0	0	59,985	0	0	0	0	0	0	59,985
<b>Sheriff Total</b>	<b>361,364</b>	<b>95,000</b>	<b>266,423</b>	<b>694,685</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>1,988,072</b>
<b>Fire &amp; Rescue</b>											
Masons Cove Fire Station Renovation	250,000	0	0	0	0	0	0	0	0	0	250,000
SCBA Replacement	0	1,800,000	0	0	0	0	0	0	0	0	1,800,000
Hollins Fire & Rescue Parking Lot	0	152,000	0	0	0	0	0	0	0	0	152,000
Diesel Exhaust Removal System	0	0	0	0	0	0	0	0	0	0	525,000
<b>Fire &amp; Rescue Total</b>	<b>250,000</b>	<b>1,952,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,727,000</b>
<b>Communications &amp; IT</b>											
Public Safety Radio Replacement	0	3,600,000	0	0	0	0	0	0	0	0	3,600,000
Digital Microwave Ring Replacement	0	0	642,000	0	0	0	0	0	0	0	642,000
Communications & IT Total	<b>0</b>	<b>3,600,000</b>	<b>642,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,242,000</b>
<b>Comm/Fire &amp; Rescue/Police</b>											
Public Safety Building Automation System	200,000	0	0	0	0	0	0	0	0	0	200,000
Comm/Fire & Rescue/Police Total	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Circuit Court</b>											
Circuit Court Renovations and Furnishings	116,000	0	0	0	0	0	0	0	0	0	116,000
<b>Circuit Court Total</b>	<b>116,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,000</b>
<b>Public Safety Total</b>	<b>\$927,964</b>	<b>\$5,647,000</b>	<b>\$903,423</b>	<b>\$634,685</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$620,000</b>	<b>\$9,273,072</b>
<b>Community Services</b>											
<b>Community Development</b>											
Plantation Road Phase I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carvins Creek Bridge Replacement	47,329	123,290	0	0	0	0	0	0	0	0	170,619
Comp. Public Asset and Work Mgmt. Solution	540,000	0	0	0	0	0	0	0	0	0	540,000
VDOT Revenue Sharing Projects (TBD)	175,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,675,000
Ula Drive Completion	0	328,308	0	0	0	0	0	0	0	0	328,308
Community Development Total	<b>762,329</b>	<b>951,588</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,713,927</b>

# Adopted Budget

## FY 2016-2017



# Capital Improvement Program

Note: Projects with \$0 in FY 17-26 are active projects that have been fully funded in prior fiscal years.

Function/Team/Department/Project	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 17-26 Total
<b>Stormwater Management</b>											
Glide Creek at Vinyard Park, Phase 1	0	0	0	0	0	0	0	0	0	0	0
Murray Run at Ogden Road/Stream	0	0	0	0	0	0	0	0	0	0	0
Maintenance of Effort Projects - Drainage	250,000	250,000	250,000	250,000	250,000	250,000	275,000	275,000	275,000	275,000	2,600,000
NPDES - Leachate	100,000	0	0	0	0	0	0	0	0	0	100,000
NPDES - Stream Assessment	115,000	115,000	0	0	0	0	0	0	0	0	230,000
NPDES - M-54 BMP Construction	0	850,000	25,000	125,000	800,000	75,000	850,000	25,000	125,000	125,000	2,950,000
Stormwater Management Total	465,000	1,215,000	275,000	375,000	1,050,000	395,000	350,000	1,125,000	300,000	400,000	5,860,000
<b>Economic Development</b>											
Broadband	23,288	375,013	376,983	378,573	374,787	375,524	375,616	374,949	378,555	376,522	3,409,820
Vinton/William Byrd School Bus Lot	75,000	0	925,000	0	0	0	0	0	0	0	1,000,000
Economic Development Total	98,288	375,013	1,301,983	378,573	374,787	375,524	375,616	374,949	378,555	376,522	4,409,820
Community Services Total	\$1,325,617	\$2,541,611	\$2,076,983	\$1,253,573	\$1,200,534	\$1,225,616	\$1,999,949	\$1,178,555	\$1,276,522	\$16,003,747	
<b>Human Services</b>											
<b>Library</b>											
Hollins Branch Library Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Library Total	0	0	0	0	0	0	0	0	0	0	200,000
<b>Parks and Recreation</b>											
Capital Maintenance Program - Parks & Rec	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	7,100,000
Explore Park	800,000	1,450,000	0	0	0	0	1,085,000	0	0	0	2,250,000
Sports Field Lighting	0	800,000	0	0	0	0	0	0	0	0	2,485,000
Camp Roanoke	0	0	35,000	385,000	0	0	0	440,334	440,334	0	420,000
Greenways and Trails: Park Interior Trails	0	0	0	0	0	0	0	0	0	0	1,321,000
Arnold R. Burton Softball Complex Improvement	0	0	0	0	0	0	0	0	0	0	700,000
Hollins Park Improvements	0	0	0	0	0	0	0	0	0	0	425,000
Parks and Recreation Total	1,510,000	2,960,000	745,000	1,095,000	700,000	2,395,000	1,150,334	2,275,333	710,000	14,701,000	
Human Services Total	\$1,510,000	\$2,960,000	\$745,000	\$1,095,000	\$710,000	\$2,395,000	\$1,150,334	\$2,275,333	\$910,000	\$14,290,000	
<b>Internal Services</b>											
<b>General Services</b>											
Building Security for Commission of Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Maintenance Program - General Serv	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	8,000,000
Fleet Center Generator	195,000	0	0	0	0	0	0	0	0	0	195,000
Green Ridge Recreation Center Generator	50,000	75,000	0	0	0	0	0	0	0	0	800,000
Public Service Center Construction	50,000	450,000	12,125,000	0	0	0	0	0	0	0	12,625,000
General Services Total	1,095,000	2,000,000	12,925,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	21,620,000
<b>Finance</b>											
Integrated Financial System	0	0	0	0	0	0	0	0	0	0	0
Human Resources and Payroll Modules	10,000	500,000	500,000	500,000	0	0	0	0	0	0	1,510,000
Finance Total	10,000	500,000	500,000	500,000	0	0	0	0	0	0	
<b>Real Estate</b>											
AssesPro Upgrade	0	0	0	0	0	0	0	0	0	0	0
Real Estate Total	0	1,025,000	\$2,500,000	\$13,425,000	\$1,300,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$23,320,000
Internal Services Total	\$4,868,581	\$13,648,611	\$17,155,406	\$4,433,258	\$3,529,787	\$3,490,534	\$3,270,949	\$4,045,283	\$4,348,888	\$3,606,522	\$63,307,819
County Total											
Total, FY 17-26 Projects Schools & County	\$5,868,581	\$43,398,611	\$18,155,406	\$7,343,258	\$17,029,787	\$17,590,334	\$6,270,949	\$17,545,283	\$17,848,888	\$6,207,451	\$157,658,748



## Capital Improvement Program Expenditures Fiscal Year 2016-2017

Approved projects from the first year (FY 2017) of the FY 2017-FY 2026 Capital Improvement Program are summarized below. The entire program, including project descriptions and justifications, is available as a separate document and can be found on the Office of Management and Budget webpage at [www.roanokecountyva.gov](http://www.roanokecountyva.gov)

RCPS Capital Maintenance Program	FY 2017 \$1.0M
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As part of the RCPS CIP, \$1.0 million is budgeted annually for capital maintenance projects at RCPS facilities. This funding will provide for the completion of projects including but not limited to HVAC improvements, roofing repairs, window replacements, and other infrastructure improvements which will extend the useful life of RCPS facilities and help avoid costly as-needed repairs which are often more expensive than providing planned infrastructure improvements. These projects are funded with \$10.0 million in RCPS cash sources over the life of the ten-year plan.

Carvins Creek Bridge Replacement	FY 2017 \$47,329
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This project, planned for FY 2017-FY 2018, replaces the existing 75-year-old automobile bridge crossing Carvins Creek with a pedestrian bridge. The proposed bridge will connect the Tinker Creek Greenway to the Plantation Road Bicycle, Pedestrian and Streetscape Improvement Project. A gravel terminus and kiosk will be constructed on the east side of Carvins Creek as a connection point for the Tinker Creek Greenway. The bridge and terminus are located within a prescriptive easement so no right-of-way or easements are needed. This project addresses safety concerns with the existing bridge and contributes to the Plantation Road Project. Project completion is based on the award of a Transportation Alternatives Program grant for 80% of project costs. If the grant is not received, then alternative funding sources will need to be identified to complete the project.

Comprehensive Public Asset and Work Management Solutions	FY 2017 \$540,000
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The Comprehensive Public Asset and Work Management Solutions project, with funding scheduled in FY 2017, converts 10-years of historical data in the Community Development department to a new software system. This is Phase II of the project and consists of expanding the use of the software system to manage land development and building plan reviews, permitting, and building inspections and enforcement. The new system will allow staff to operate one comprehensive system and will improve work process management and tracking, and provide key performance indicators to assist in departmental management.

Courthouse Security Upgrade	FY 2017 \$266,964
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The Courthouse Security Upgrade project, planned to start in FY 2017, provides several security enhancements necessary to increase the level of security provided at the two security checkpoints in the Roanoke County Courthouse.

The Roanoke County Courthouse was built in 1985 and currently provides operating space for



General District Court, Juvenile and Domestic Relations Court (J&DR), Circuit Court, Commonwealth Attorney and the Clerk's Office for each respective court. The security checkpoints in the Roanoke County Courthouses are the first line of defense for a multitude of people conducting business with Roanoke County Courts and Sheriff's Office.

**Circuit Court Renovations and Furnishings**

**FY 2017 \$116,000**

The facility for Roanoke County Circuit Court for the 23rd Judicial Circuit of Virginia was constructed in the early 1980's, and all rooms and furniture are original to the building. Carpet was replaced approximately 15 years ago, and furniture and paint were refinished approximately 11 years ago. Renovations to the facility noted in this project include new furniture, carpet, and paint as useful life has been maximized.

**Explore Park**

**FY 2017 \$800,000**

The Explore Park project, planned in FY 2017 and FY 2018, provides funds for the future development of Explore Park infrastructure and future completion of the Explore Park Master Plan that will shape the direction of the park, provide the necessary infrastructure and repairs to support park operations for our citizens, and market the facility for economic development. This project focuses on infrastructure implementation and repairs, including providing water and sewer infrastructure and expanding the existing road network. Future infrastructure improvements will be developed as part of public-private partnerships. Total FY 2017-2018 investment is \$2,250,000.

**Fleet Center Generator**

**FY 2017 \$195,000**

The Roanoke County Fleet Center Generator project, planned for FY 2017, engineers and installs a permanent backup electric generator system to ensure continuity of services during emergent events. The Fleet Center is the centralized facility for vehicle and heavy equipment maintenance and repairs for all departments and other outside agencies. This project helps the County to be better prepared in any circumstances.

**Green Ridge Recreation Center Generator**

**FY 2017 \$50,000**

The Green Ridge Recreation Center Generator project, with initial planning and design scheduled for FY 2017 and installation scheduled for FY 2018, engineers and installs a commercial generator in the Green Ridge Recreation Center to allow the County to use the facility as a shelter in emergency events. Total project cost estimated \$800,000.

**Human Resources and Payroll Modules**

**FY 2017 \$10,000**

The Human Resources (HR) and Payroll Modules project, planned from FY 2017 to FY 2020, will replace the current modules utilized by the County of Roanoke, Roanoke County Schools, and the Western Virginia Regional Jail Authority. The current HR and payroll systems require compatibility with the new Integrated Financial System (IFS) set to go live July 2016. With all systems housed in the same software, processes will be more efficient for the County. Project costs are anticipated to be split 50/50 with Roanoke County Schools.



**Masons Cove Fire and Rescue Station Renovation**

**FY 2017 \$250,000**

The Masons Cove Fire and Rescue Station Renovation project, planned for FY 2017, will construct a building addition to the current Masons Cove Fire and Rescue Station. This project provides accommodations for on-duty staff and volunteers, including sleeping quarters, bathrooms, and showers designated for male and female personnel. This project addresses issues of quality accommodations.

**NPDES – Leachate Management System Upgrade (Dixie)**

**FY 2017 \$100,000**

The NPDES - Leachate Management System Upgrade (Dixie) project, planned in FY 2017, will replace the Leachate Management System that collects the discharge from the closed Dixie Caverns Landfill and discharges it to the public sanitary sewer. This project is currently under study and may include tank, pump, and controls replacement, relining the existing leachate pond, improving alarm communications and upgrading sanitary pump stations. This project addresses Roanoke County's responsibility to collect leachate from the closed Dixie Caverns Landfill and discharge it to the adjacent public sanitary sewer system for proper treatment.

**NPDES – Stream Assessment**

**FY 2017 \$115,000**

The National Pollutant Discharge Elimination System (NPDES)-Stream Assessment project, funded in FY 2017 and FY 2018, consists of a 3 year project to study the County's streams to identify and categorize problems and develop the most cost-effective solutions. The product will be a program of projects ranked based on cost-benefit-ratio scores. This study complies with regulations tied to Roanoke County's Municipal Separate Storm Sewer System (MS4) permit with Total Maximum Daily Load (TMDL) requirements.

**Public Safety Center Building Automation System (BAS)**

**FY 2017 \$200,000**

The Public Safety Center Building Automation System (BAS) project, planned for FY 2017, replaces current automation hardware and software at the Public Safety Center. This equipment controls HVAC functionality in a critical public safety headquarters. Current software is scheduled to lose vendor support in the next fiscal year and current hardware will not be sufficient to support a new automation system.

**Public Service Center Facility**

**FY 2017 \$50,000**

The Public Service Center Facility project, scheduled for planning and design funding in FY 2017 to FY 2018 with construction planned in FY 2019, replaces the existing facility. This facility provides office space, shops, and storage for County departments and houses the internal refueling station. Total project cost estimated \$12,625,000.

The current facility has multiple functionality and condition issues in addition to being prone to flooding due to location in a flood plain. This project will engineer, scope, and evaluate alternatives for replacing the facility to determine the best location and type of facility necessary and the subsequent acquisition/construction process that best blends the significant operational needs and long term cost effectiveness.



**Storm Drainage Maintenance of Effort Program**

**FY 2017 \$250,000**

The Storm Drainage Maintenance of Effort Program project, funded annually at \$250,000, addresses necessary maintenance and repairs to County-owned storm drainage systems. In the 2017 fiscal year, five projects are identified: Colony Lane (\$32,000), Norseman Drive – Engineering only (\$17,000), North Spring Drive (\$62,000), Tully Drive (\$62,000), and Vest Drive (\$77,000). Due to the possibility of unexpected or emergency repairs, or if efficiencies can be achieved by staging projects together, this proposed list is subject to change.

**VDOT Revenue Sharing Program**

**FY 2017 \$175,000**

The Revenue Sharing Program provides additional funding for use by Roanoke County to construct, reconstruct, improve or maintain the VDOT secondary or primary highway system. Locality funds are matched with 50% state funds. The program is administered by VDOT in cooperation with participating localities. Construction may be accomplished by VDOT, or by Roanoke County under agreement with VDOT. In the 2017 fiscal year, projects have been identified to be funded through the Revenue Sharing Program: Huffman Lane Extension (\$20,000 County share), West Main Street Pedestrian Improvement Projects (\$67,000 County share), and additional projects (\$88,000). Due to the possibility of unexpected or emergency repairs, or if efficiencies can be achieved by staging projects together, this list is subject to change.

**Vinton/William Byrd Bus Lot**

**FY 2017 \$75,000**

This project creates a new bus storage and fueling facility to replace an existing facility located at the site of the “Old William Byrd High School” on Highland Road in Vinton. The facility would provide parking for 48 school busses and 50 passenger cars along with a fuel island and a small modular office space. Total project cost estimated \$1,000,000.

**Broadband**

**FY 2017 \$23,288**

The Roanoke Valley Broadband Authority (RVBA), formed by the County of Roanoke, City of Roanoke, City of Salem and Botetourt County, will construct a core fiber network of approximately 25 miles to serve Roanoke County. In order to support continued commercial growth and development, the proposed network aligns with major transportation corridors of the County and targets commercial and industrial activity centers. The RVBA will secure funding for the project through the Virginia Resources Authority. Capital construction costs will be financed for ten years and the County will provide annual principal and interest payments on the debt. County debt ratios would not be impacted by this transaction. The project including the design, engineering, and construction costs \$3.4 million over the 10 year period.

**Capital Maintenance Program – General Services**

**FY 2017 \$800,000**

The Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating \$800,000 each year to the General Services CMP will fund repairs and maintenance maximizing the life of County facilities, lots, electrical systems, and plumbing systems. Due to the possibility of unexpected or emergency repairs, or if efficiencies can be achieved by staging projects together, this list is subject to change.



**Capital Maintenance Program – Parks and Recreation**

**FY 2017 \$710,000**

The Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating \$710,000 each year to the Parks and Recreation CMP will fund repairs and maintenance maximizing the life of County parks, playgrounds, sports fields, courts, restrooms, and other recreational buildings.

Due to the possibility of unexpected or emergency repairs, or if efficiencies can be achieved by staging projects together, this list is subject to change.

**Capital Maintenance Program – Sheriff's Office**

**FY 2017 \$95,000**

The Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating \$95,000 each year to the Sheriff CMP will fund repairs and maintenance maximizing the life of the County Jail and Courthouse.

Due to the possibility of unexpected or emergency repairs, or if efficiencies can be achieved by staging projects together, this list is subject to change.

### **Additional Capital Project Operating Impacts**

Additional Operating Impacts are defined as impacts that may decrease or increase operating costs as related to the Operating Budget. Not all projects have an additional operating impact. In some cases, additional costs associated with projects is unknown until the final project scope is developed. Only projects with a projected impact through FY 2021 are listed below.

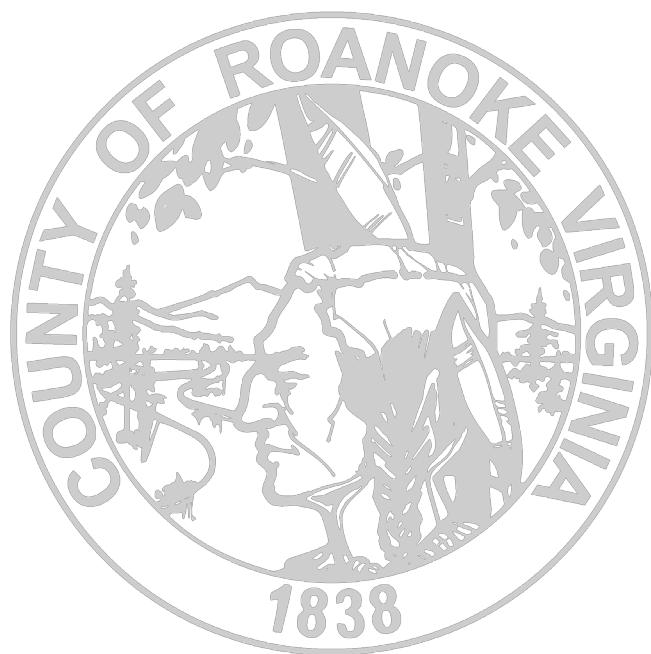
<b>Functional Team/Project</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>Total FY17-21</b>
<b>Public Safety</b>						
Courthouse Security	\$26,000	\$40,491	\$41,706	\$42,957	\$44,246	\$ 195,399
Self-Contained Breathing Apparatus (SCBA) Replacement	\$0	\$15,000	\$0	\$0	\$0	\$ 15,000
Public Safety Radio Replacement	\$0	\$10,000	\$10,300	\$10,609	\$10,927	\$ 41,836
Digital Microwave Ring Replacement	\$0	\$0	\$65,000	\$66,950	\$68,959	\$ 200,909
<b>Community Services</b>						
NPDES - Leachate Management System Upgrade (Dixie)	\$30,000	\$46,350	\$47,741	\$49,173	\$50,648	\$ 223,911
Roanoke County Broadband Initiative	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$ 1,625,000
Comprehensive Public Asset and Work Management Solutions	\$0	(\$49,000)	(\$50,470)	(\$51,984)	(\$53,544)	\$ (204,998)
<b>Internal Services</b>						
Fleet Center Generator	\$0	\$1,100	\$1,133	\$1,167	\$1,202	\$ 4,602
Green Ridge Generator Recreation Center	\$0	\$0	\$5,000	\$5,150	\$5,305	\$ 15,455
<b>Human Services</b>						
Sports Lighting: County-wide Plan	\$0	\$6,000	\$12,000	\$12,360	\$12,731	\$ 43,091
Camp Roanoke	\$0	\$0	\$0	\$0	\$27,000	\$ 27,000

Funding in the Operating Budget has been included for the following capital projects in FY2017:

- Courthouse Security Upgrade, \$26,000 - addition of staff to operate the new control room based on 8 months of operation in FY 2017.
- NPDES – Leachate Management System Upgrade, \$30,000 - requires an operating/maintenance contractor to properly maintain equipment.
- Roanoke County Broadband Initiative, \$325,000 - requires annual operating expenses to the RVBA, expected to reduce through year 6 at which time the RVBA plans to be self-sufficient.



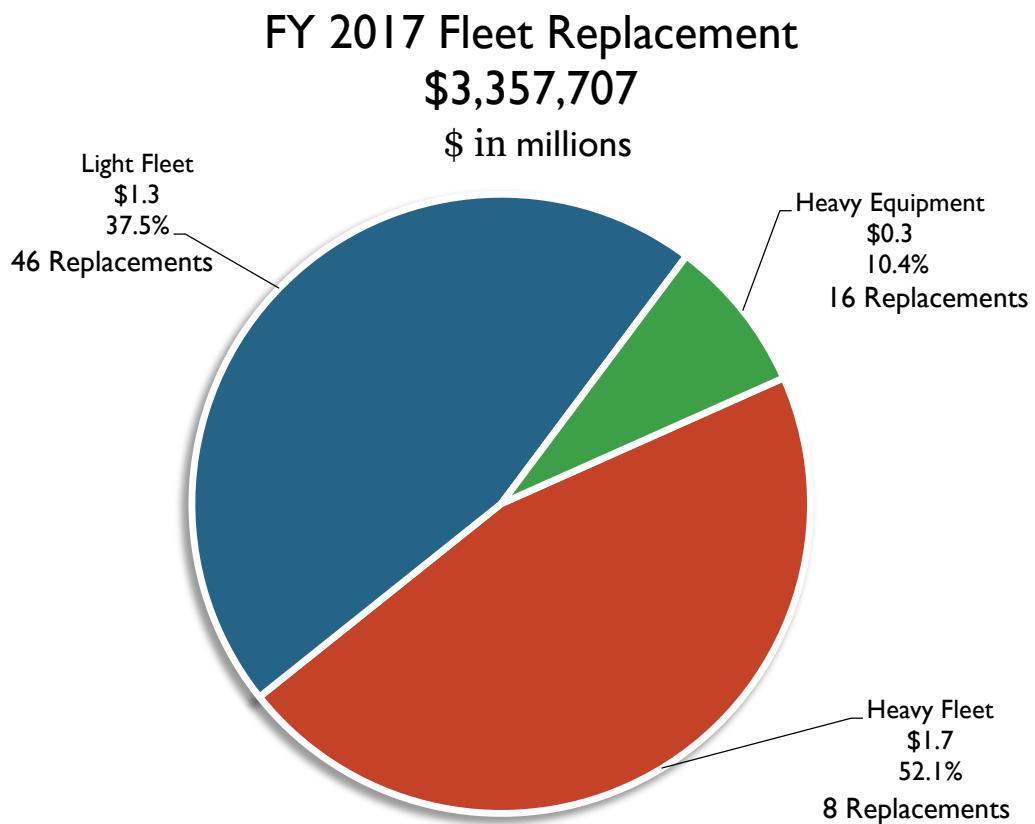
# Fleet Replacement





## Fleet Replacement

The County's Fleet Replacement Program provides funding for the purchase of necessary light and heavy duty vehicles, as well as heavy equipment. County vehicles and equipment are assessed based on various criteria (e.g., age, mileage, condition) and fleet replacement and identified resources are programmed over a ten-year period. Long-range planning allows the County to control costs associated with repair and maintenance and provides a schedule to shape future obligations. Only the first year of identified fleet replacement is appropriated in FY 2017. Total funding for heavy fleet, light fleet, and heavy equipment in FY 2017 is \$3,357,707



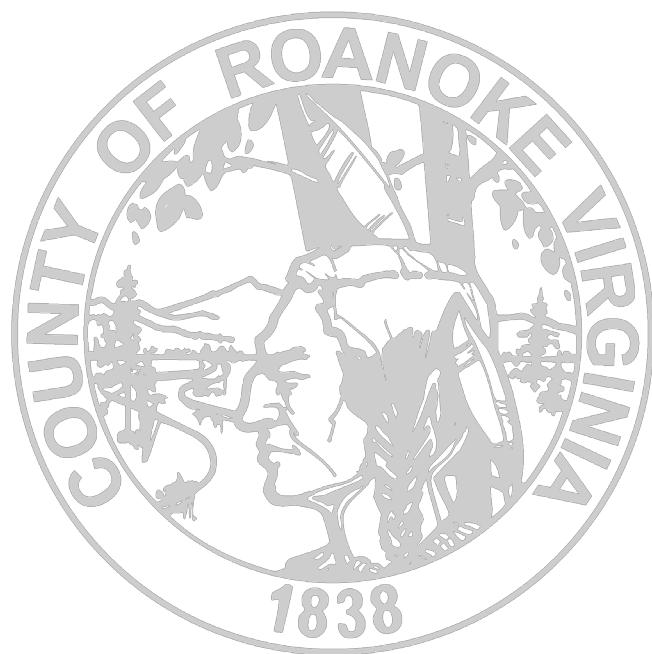


**FY 2017-FY 2026 Combined Fleet/Equipment Replacement Schedule**

Category	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
<b>Light Fleet</b>	\$1,683,255	\$867,081	\$693,275	\$1,111,698	\$1,139,490	\$1,167,978	\$1,197,177	\$1,227,107	\$1,257,784	\$1,289,229
<b>Heavy Fleet</b>	\$1,748,125	\$2,071,778	\$2,114,189	\$1,326,540	\$1,623,150	\$2,195,220	\$1,745,340	\$1,610,260	\$3,158,390	\$1,568,300
<b>Heavy Equipment</b>	\$349,300	\$602,500	\$517,000	\$268,500	\$87,000	\$160,500	\$112,000	\$160,000	\$209,500	\$404,500
<b>Total Anticipated Cost</b>	<b>\$3,780,680</b>	<b>\$3,541,359</b>	<b>\$3,324,464</b>	<b>\$2,706,738</b>	<b>\$2,849,640</b>	<b>\$3,523,698</b>	<b>\$3,054,517</b>	<b>\$2,997,367</b>	<b>\$4,625,674</b>	<b>\$3,262,029</b>
Total Anticipated Cost	\$3,780,680	\$3,541,359	\$3,324,464	\$2,706,738	\$2,849,640	\$3,523,698	\$3,054,517	\$2,997,367	\$4,625,674	\$3,262,029
Defer 15 Light Fleet Vehicles to FY 2017	<b>(\$422,973)</b>	<b>\$422,973</b>	-	-	-	-	-	-	-	-
<b>Total Anticipated Cost</b>	<b>\$3,357,707</b>	<b>\$3,964,332</b>	<b>\$3,324,464</b>	<b>\$2,706,738</b>	<b>\$2,849,640</b>	<b>\$3,523,698</b>	<b>\$3,054,517</b>	<b>\$2,997,367</b>	<b>\$4,625,674</b>	<b>\$3,262,029</b>
<b>Funding Sources</b>										
Proceeds From Surplus	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Fleet Fund Prior Year Balance	\$253,985	\$0	\$0	\$390,516	\$706,708	\$864,361	\$300,643	\$96,06	<b>(\$51,281)</b>	<b>(\$1,339,475)</b>
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
Vinton-Cost Sharing	\$0	\$300,000	\$700,000	\$0	\$0	\$110,000	\$0	\$0	\$0	\$0
Botetourt-Cost-Sharing	\$100,000	\$300,000	\$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-Bond Refi	\$165,935	\$168,085	\$165,000	\$166,250	\$163,313	\$0	\$0	\$0	\$0	\$0
General Fund	\$1,501,037	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230	\$1,513,230
<b>Total Funding Sources</b>	<b>\$3,357,707</b>	<b>\$3,618,065</b>	<b>\$3,714,980</b>	<b>\$3,407,446</b>	<b>\$3,714,001</b>	<b>\$3,824,341</b>	<b>\$3,150,223</b>	<b>\$2,946,086</b>	<b>\$3,286,199</b>	<b>\$1,510,505</b>
<b>Annual Surplus/(Deficit)</b>	<b>\$0</b>	<b>(\$346,267)</b>	<b>\$3,905,16</b>	<b>\$700,708</b>	<b>\$864,361</b>	<b>\$300,643</b>	<b>\$96,106</b>	<b>(\$51,281)</b>	<b>(\$1,339,475)</b>	<b>(\$1,751,524)</b>
Total Number of Light Fleet	46	41	25	38	38	38	38	38	38	38
Total Number of Heavy Fleet	8	8	7	7	6	6	6	6	8	6
Total Number of Heavy Equip.	16	24	19	14	12	9	9	16	12	17

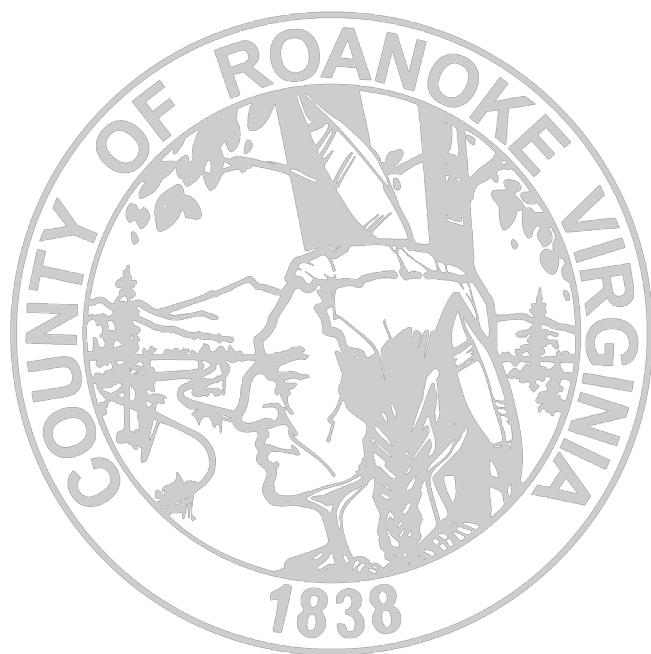


# Internal Service Fund





# Health Insurance Fund





## Internal Services – Health Fund

The County established a self-insured health insurance program July 1, 1988. On July 1, 1990, the School System also implemented a self-insured health insurance program. Monthly contributions are paid into the Health Insurance Fund from the County and employees based upon estimates from the claims processor that should cover administrative expenses, stop loss insurance premiums, and claims.

The table below provides information on the total appropriation to the Health Insurance Fund. In FY 2016, this appropriation was not budgeted, thus the significant increase from FY 2016 to FY 2017. The structure of the fund has not changed; this is simply to correct a budget item left out in FY 2016.

Revenue and Expenditure Summary				
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Inc(Dec)
<b>Revenues:</b>				
Insurance Benefits	\$ 8,447,861	\$ -	\$ 8,925,000	\$ 8,925,000
Recovered Costs-Wellness	-	15,500	-	(15,500)
Transfer from General Fund	717,509	-	-	-
Transfer from Internal Service	-	349,388	-	(349,388)
<b>Total Revenues</b>	<b>\$9,165,370</b>	<b>\$ 364,888</b>	<b>\$8,925,000</b>	<b>\$8,560,112</b>
<b>Expenditures:</b>				
Health Insurance	9,150,820	-	8,525,000	8,525,000
Wellness Program	418,039	364,888	400,000	35,112
Transfers Out	846,367	-	-	-
<b>Total Expenditures</b>	<b>\$10,415,223</b>	<b>\$ 364,888</b>	<b>\$8,925,000</b>	<b>\$8,560,112</b>
Retained Earnings - Beginning	\$ 3,971,377	\$ 2,721,521	\$ 2,021,521	
*Use of Retained Earned	(1,249,856)	(700,000)	-	
Retained Earnings - Ending	<u><u>\$2,721,521</u></u>	<u><u>\$2,021,521</u></u>	<u><u>\$2,021,521</u></u>	

\* Use of retained earnings projected for FY 2016 based on current year actuals.

FY 2017 Health Insurance considerations/benefits changes include:

- Cost of premiums to County increased 12.47% over FY 2016; 11.8% with benefits changes noted below
- Continues 2016 percentages of County/employee cost sharing of premiums (table below)
- Keeping the same cost-sharing as FY 2016 increases County contribution by approximately \$430,000.
- Adopted benefits changes include:
  - Eliminating \$30/\$50 co-pay for KeyCare 200 and replacing with 80%/20% costs after deductible is met
  - Phasing out the Schools/County couple rate (reduced rate if married couple work for County & Schools) over a period of 5 years



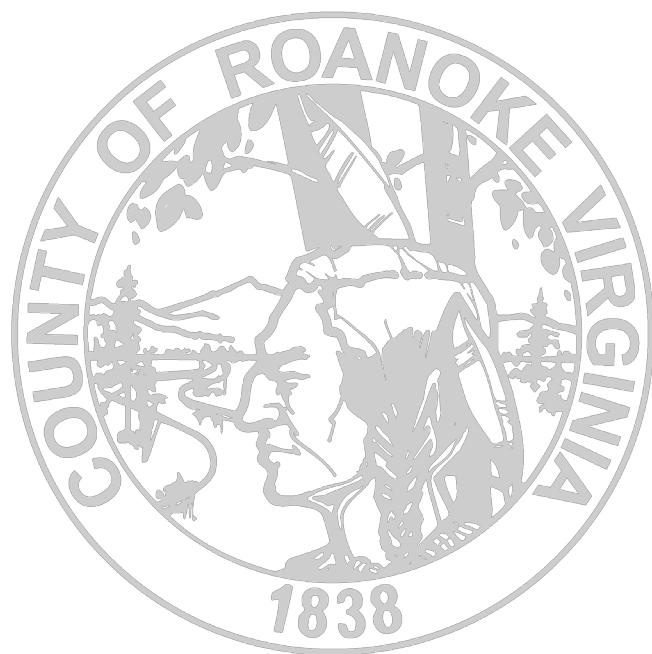
**Adopted FY 2017 Health Insurance Rates  
WITH Wellness Program Participation**

Plan	Employee Rate	County Benefit	HRA Contribution	Monthly Premium	% Employee Pays	FY 16 Employee Rate	FY 17 Employee Increase
<b>KC200</b>							
Employee Only	\$52.86	\$444.84	n/a	\$497.70	11%	\$50.32	\$2.54
Employee + Child	273.78	474.84	n/a	748.62	37%	244.76	29.02
Employee + Spouse	439.50	698.14	n/a	1,137.64	39%	399.42	40.08
Employee + Family	540.88	810.32	n/a	1,351.20	40%	478.26	62.62
<b>KC1000</b>							
Employee Only	\$(0.00)	\$354.80	\$41.68	\$396.48	0%	\$(0.00)	\$(0.00)
Employee + Child	174.78	318.16	83.34	576.28	30%	153.96	20.82
Employee + Spouse	307.76	536.46	83.34	927.56	33%	269.86	37.90
Employee + Family	363.42	673.64	83.34	1,120.40	32%	325.16	38.26



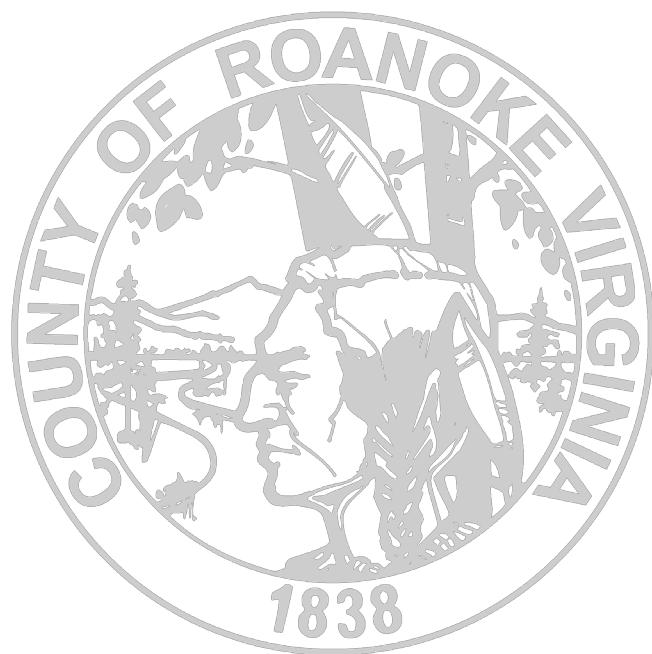
**Adopted FY 2017 Health Insurance Rates  
WITHOUT Wellness Program Participation**

Plan	Employee Rate	County Benefit	HRA Contribution	Monthly Premium	% Employee Pays	FY 16 Employee Rate	FY 17 Employee Increase
<b>KC200</b>							
Employee Only	\$162.58	\$379.84	n/a	\$542.42	30%	\$145.32	\$17.26
Employee + Child	388.50	404.84	n/a	793.34	49%	344.76	43.73
Employee + Spouse	569.22	613.14	n/a	1,182.36	48%	504.42	64.80
Employee + Family	655.60	740.32	n/a	1,395.92	47%	588.26	67.34
<b>KC1000</b>							
Employee Only	\$74.40	\$337.96	\$41.68	\$454.04	16%	\$66.48	\$7.92
Employee + Child	266.86	293.16	83.34	643.36	41%	233.96	32.90
Employee + Spouse	399.26	506.46	83.34	989.06	40%	349.86	49.40
Employee + Family	464.32	628.64	83.34	1,176.30	39%	405.16	59.16





# Dental Insurance Fund





## Internal Services – Dental Fund

The Dental Insurance Fund is a fully insured fund used to account for dental care costs. Monthly contributions are paid into the Dental Insurance Fund from the County and employees based on monthly premiums.

The table below provides information on the total appropriation to the Dental Insurance Fund. In FY 2016, this appropriation was not budgeted, thus the significant increase from FY 2016 to FY 2017. The structure of the fund has not changed; this is simply to correct a budget item left out in FY 2016.

Revenue and Expenditure Summary				
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Inc(Dec)
<b>Revenues:</b>				
Investment Income	\$ 299	-	-	-
Transfer from General Fund	1,008	-	-	-
Insurance Benefits	658,489	-	715,823	715,823
<b>Total Revenues</b>	<b>\$ 659,796</b>	<b>\$ -</b>	<b>\$ 715,823</b>	<b>\$ 715,823</b>
<b>Expenditures:</b>				
Dental Insurance	656,166	-	715,823	715,823
<b>Total Expenditures</b>	<b>\$ 656,166</b>	<b>\$ -</b>	<b>\$ 715,823</b>	<b>\$ 715,823</b>
Retained Earnings - Beginning	100,859	104,489	104,489	
Use of Retained Earned	3,630	-	-	
Retained Earnings - Ending	<u>\$ 104,489</u>	<u>\$ 104,489</u>	<u>\$ 104,489</u>	

FY 2017 Dental Insurance considerations/benefits changes include:

- Premiums increase 2.3%
- Entire cost of premium passed on to employees (new rates below), no impact to County
- Benefits changes recommended by the ADA included in Delta Dental renewals:
  - Periodontal Maintenance (Cleanings) - 2 per benefit year in addition to regular cleanings
  - Sealants to Age 16 - From once lifetime to once every 5 years
  - Fluoride Treatments to Age 19 - 2 per benefit year
  - Full-Mouth and Panoramic X-rays - From 3 years to 5 years

See next page for FY 2017 employee/employer Dental Insurance Rates.



### Adopted FY 2017 Dental Insurance Rates

Dental Plan	Total Premium	FY 17 County Portion	FY 17 Employee Rate	FY 17 Employee % of Premium	FY 16 Employee Rate	\$ Increase FY 16 to FY 17
Subscriber	\$31.48	\$23.78	\$7.70	24%	\$7.20	\$0.50
Subscriber + 1	51.24	30.38	20.86	41%	20.06	0.80
Family	88.64	45.08	43.56	49%	42.18	1.38



# Risk and Safety Management





## 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.

Revenue and Expenditure Summary					
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Inc(Dec)	
<b>Revenues:</b>					
Interest Income	\$ 21,935	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	1,321,569	1,515,195	1,665,195		150,000
<b>Total Revenues</b>	<b>\$ 1,343,504</b>	<b>\$ 1,515,195</b>	<b>\$ 1,665,195</b>		<b>\$ 150,000</b>
<b>Expenditures:</b>					
Personnel	156,171	156,192	163,986		7,794
Operating	1,514,425	1,359,003	1,501,209		142,206
<b>Total Expenditures</b>	<b>\$ 1,670,596</b>	<b>\$ 1,515,195</b>	<b>\$ 1,665,195</b>		<b>\$ 150,000</b>
Retained Earnings- Beginning	1,484,352	1,157,260	1,157,260		-
*Use of Retained Earned	(327,092)	-	-		-
Retained Earnings- Ending	<u><b>1,157,260</b></u>	<u><b>1,157,260</b></u>	<u><b>1,157,260</b></u>		-
Positions	2	2	2		-

### Budget Highlights

The Adopted FY 2017 Risk and Safety Management budget increased by \$150,000 or 9.9%, and reflects the following changes:

- A 2.0% salary adjustment effective July 1, 2016.
- An 11.8% increase in the County portion of health insurance premiums.
- County contributions for Virginia Retirement System (VRS) benefits increase 0.19%.
- All departmental personnel budgets were updated to reflect salary and benefits costs associated with attrition, salary lapse, and FY 2016 pay adjustments.

Additionally, other changes to the FY 2017 Risk and Safety Management Fund include:

- An additional \$150,000 was added for Workers' Compensation based on prior year actuals and actuarial report recommendations.



## Performance Measures

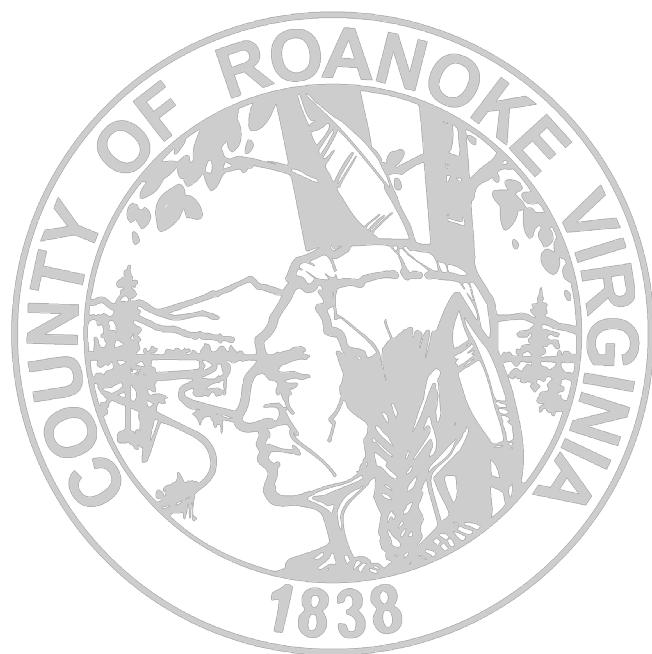
Risk and Safety Management Measures			
Description	FY 2014-15 Actual	FY 2015-16 Adopted	FY 2016-17 Adopted
Number of driver safety training programs	3	10	10
Number of safety training programs	20	35	25
Number of safety incidents investigated for root cause	10	10	10
Percentage of claims processed within 30 days	90%	98%	95%

## Departmental Goals

- 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

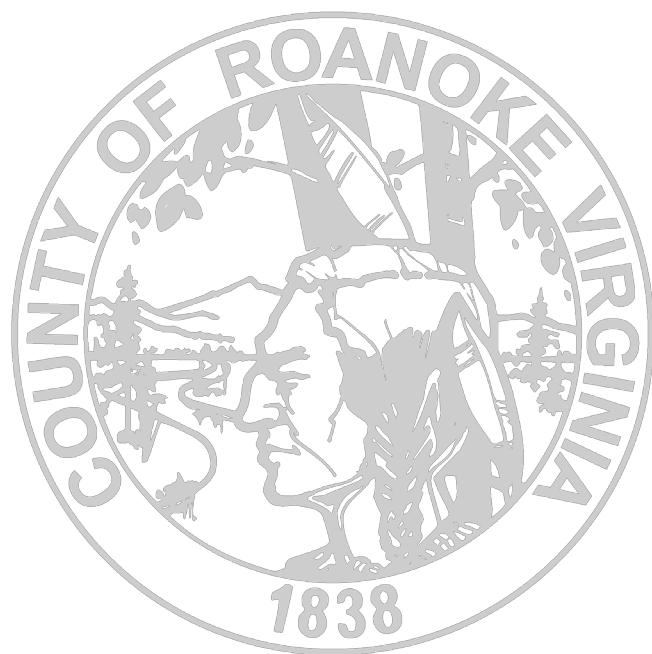


# Appendices





# Glossary





## Budget Glossary

**Accrual Accounting:** A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**Ad Valorem:** A tax levied in proportion to value of the property against which it is levied.

**Adopted Budget:** The budget for financial operations approved by the Board of Supervisors and enacted via a budget appropriation ordinance. The Adopted Budget shows approved tax rates and estimates of revenues, expenditures, and transfers. It also indicates departmental goals, objectives, and strategies.

**Annual Fiscal Plan:** The formal title of Roanoke County's budget document.

**Appropriation Resolution:** A legally binding document prepared by the 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:** Full time employee positions authorized in the adopted budget, to be filled during the fiscal year.

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

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



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

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

**Budget Adjustment:** A legal procedure utilized by the County Administrator to revise a budget appropriation from one classification of expenditure to another within the same department or agency. The County Administrator may also transfer up to \$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 Transfer:** A shift of budgeted funds from one expenditure item to another.

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

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

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

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

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

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

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

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



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

**Component Unit:** Is a legally separate entity where the primary government appoints the voting majority of the component unit board. The government is also able to impose its will on the Component Unit and/or is in a relationship of financial benefit or burden with it. Roanoke County accounts for the revenues and expenditures of the public schools system as a component unit.

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

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

**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.

**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 is the proposed rate for FY 2017.

**Tax:** Compulsory charge levied by a government used to finance public services.

**Transfers:** The movement of money from the General Fund to other funds (interfund) or money within the General Fund (intrafund).

**Transmittal Letter:** The opening section of the budget that provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.

**Undesignated Fund Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.



**Unemployment Rate:** An accounting of persons who are actively filed as not holding, but are seeking, a job for which they would receive compensation.

**User Fees:** Charges paid by citizens for specific County services.

**Virginia Public School Authority (VPSA) Bonds:** The Virginia Public School Authority (the "Authority") may issue "Pooled Bonds" of the Authority to purchase general obligation school bonds or notes ("Local School Bonds") issued by counties, cities and towns of the Commonwealth of Virginia ("Local Issuers").

### Frequently Used Acronyms and Initialisms

<b>ABC</b> – Alcoholic Beverage Control	<b>CPI</b> – Consumer Price Index
<b>ADA</b> – Americans with Disabilities Act	<b>CPMT</b> – Community Policy Management Team
<b>AFP</b> – Annual Fiscal Plan (Budget Book)	<b>CPR</b> – Cardiopulmonary Resuscitation
<b>ALS</b> – Advanced Life Support	<b>CRR</b> – Collection Rate Real Estate
<b>ANR</b> – Agriculture and Natural Resources	<b>CSA</b> – Community Services Act
<b>APA</b> – Auditor of Public Accounts	<b>CSR</b> – Customer Service Representative
<b>APC</b> – Annual Population Change (%)	<b>CY</b> – Calendar Year
<b>AVR</b> – Assessed Value of Real Estate	<b>DMV</b> – Division of Motor Vehicles
<b>BAN</b> – Bond anticipation note	<b>ECC</b> – Emergency Communication Center
<b>BLS</b> – Basic Life Support	<b>EEOC</b> – Equal Employment Opportunity Commission
<b>BOS</b> – Board of Supervisors	<b>EMS</b> – Emergency Medical Service
<b>BPOL</b> – Business, Professional, and Occupational License Tax	<b>EOC</b> – Emergency Operations Center
<b>CAD</b> – Computer Aided Dispatch	<b>FICA</b> – Federal Insurance Contributions Act
<b>CAFR</b> – Comprehensive Annual Financial Report	<b>FLSA</b> – Fair Labor Standards Act
<b>CIIF</b> – Capital Incentive Improvement Fund	<b>FMLA</b> – Family Medical Leave Act
<b>CIP</b> – Capital Improvements Program	<b>FOIA</b> – Freedom of Information Act
<b>CMP</b> – Capital Maintenance Project	<b>FT</b> – Full Time
<b>COLA</b> – Cost of Living Adjustment	<b>FTE</b> – Full-Time Equivalent
	<b>FY</b> – Fiscal Year



**GAAP** – Generally Accepted Accounting Principles

**GDC** – General District Court

**GFOA** – Government Finance Officers Association

**GIS** – Geographic Information System

**HVAC** – Heating, Ventilation, and Air Conditioning

**IDA** – Industrial Development Authority

**ISDN** – Integrated Services Digital Network

**MDT** – Mobile Data Terminal

**MGD** – million gallons per day

**MHz** – Megahertz

**MYFP** – Multi-Year Financial Planning

**OSHA** – Occupational Safety & Health Administration

**PC** – Population Change

**PP** – Personal Property

**PST** – Public Safety Team

**PT** – Part Time

**SCADA** – System Control and Data Acquisition

**SWM** – Storm Water Management

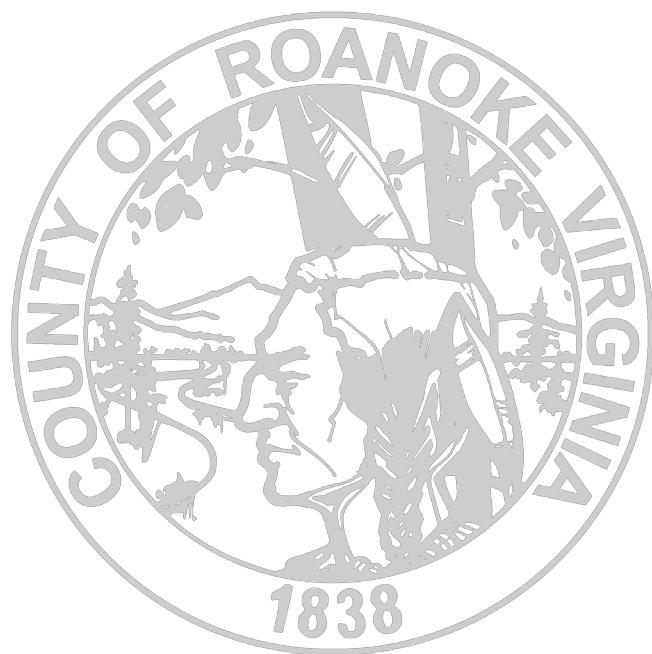
**TANF** – Temporary Aid to Needy Families

**VDOT** – Virginia Department of Transportation

**VJCCA** – Virginia Juvenile Community Crime Control Act

**VPSA** – Virginia Public School Authority

**VRS** – Virginia Retirement System





# Ordinance





AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 24, 2016

**ORDINANCE 052416-4 APPROPRIATING FUNDS FOR THE 2016-2017 FISCAL YEAR BUDGET FOR ROANOKE COUNTY, VIRGINIA**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 12, 2016 and May 10, 2016, concerning the adoption of the annual budget for Roanoke County for fiscal year 2016-2017; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 24, 2016, 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 10, 2016, and the second reading of this ordinance was held on May 24, 2016, 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, 2016, and ending June 30, 2017, for the functions and purposes indicated:



# County of Roanoke FY 2016-2017 Budget May 24, 2016

## Revenues:

### General Fund:

General Government	\$	183,259,215
Communications & Information Technology		9,414,002
Children's Services		5,985,313
Law Library		11,025
Public Works Projects		183,454
Recreation Fee Class		5,378,920
Grants and Other Funds		1,046,962
Police Special Programs		1,000
Criminal Justice Academy		312,004
Fleet Service Center		3,082,771

Total General Fund	\$	208,674,666
Debt Service Fund - County	\$	7,108,548
Capital Projects Fund	\$	10,148,428
Internal Service Fund - Risk Management	\$	11,306,018

## School Funds:

General	\$	143,140,483
Nutrition		6,071,880
Grant		6,773,852
Capital		1,275,670
Instructional Resources		1,109,752
Bus		783,219
Laptop		100,000
Debt		12,242,618

Total School Fund	\$	171,497,474
Total Revenue - All Funds	\$	408,735,134



Expenditures:

General Government:

General Administration

Board of Supervisors	\$ 327,920
County Administrator	358,711
County Auditor	112,279
Public Information	186,601
Asst. Co. Administrators	379,496
Human Resources	770,248
County Attorney	555,150
Economic Development	<u>517,462</u>

Total General Administration \$ 3,207,867

Constitutional Officers

Treasurer	\$ 824,583
Commonwealth Attorney	1,129,852
Commissioner of the Revenue	763,772
Clerk of the Circuit Court	1,094,589
Sheriff's Office	<u>9,685,319</u>

Total Constitutional Officers \$ 13,498,115

Judicial Administration

Circuit Court	\$ 237,972
General District Court	95,440
Magistrate	1,590
J & DR Court	39,086
Court Service Unit	<u>430,144</u>

Total Judicial Administration \$ 804,232

Management Services

Real Estate Assessments	\$ 864,132
Finance	1,349,840
Public Transportation	420,000
Management and Budget	337,333
Procurement Services	<u>363,480</u>

Total Management Services \$ 3,334,785



Public Safety	
Police	\$ 12,052,761
Fire and Rescue	<u>15,199,223</u>
Total Public Safety	<u>\$ 27,251,984</u>
Community Services	
General Services	\$ 5,343,566
Community Development	4,346,390
Building Maintenance	<u>2,288,165</u>
Total Community Services	<u>\$ 11,978,121</u>
Human Services	
Grounds Maintenance	\$ 2,273,678
Parks and Recreation	2,240,247
Public Health	500,358
Social Services	10,430,840
Contributions-Human Service, Cultural, Tourism, Dues	2,033,805
Library	3,748,374
VA Cooperative Extension	87,097
Elections	<u>349,227</u>
Total Human Services	<u>\$ 21,663,626</u> ***
Non-Departmental	
Employee Benefits	\$ 2,134,710
Transfer to Communications/IT	7,764,270
Miscellaneous	<u>1,495,000</u>
Total Non-Departmental	<u>\$ 11,393,980</u>
Transfers to Other Funds	
Transfer to Debt - General & Schools	\$ 14,897,786
Transfer to (from) Capital	3,092,813
Transfer to Schools	67,839,376
Transfer to Public Works Projects	183,454
Transfer to Internal Services	1,665,195
Transfer to Comprehensive Services	<u>1,853,000</u>
Total Transfers to Other Funds	<u>\$ 89,531,624</u>
Unappropriated Balance	
Board Contingency	\$ 50,000
Addition to Fund Balance	<u>\$ 544,881</u>
Total General Government	<u>\$ 183,259,215</u>



Communications & Information Technology	\$ 9,414,002
Children's Services	\$ 5,985,313
Law Library	\$ 11,025
Public Works Projects	\$ 183,454
Recreation Fee Class	\$ 5,378,920
Grants and Other Funds	\$ 1,046,962
Police Special Programs	\$ 1,000
Criminal Justice Academy	\$ 312,004
Fleet Service Center	<u>\$ 3,082,771</u>
Total General Fund	<u>\$ 208,674,666</u>
Debt Service Fund - County	\$ 7,108,548
Capital Projects Fund	\$ 10,148,428
Internal Services Fund - Risk Management	\$ 11,306,018
School Funds:	
Operating	\$ 143,140,483
Nutrition	6,071,880
Debt	6,773,852
Grants	1,275,670
Capital	1,109,752
Instructional Resources	783,219
Bus	100,000
Laptop Insurance Reserve	<u>\$ 12,242,618</u>
Total School Funds	<u>\$ 171,497,474</u>
Total Expenditures - All Funds	<u>\$ 408,735,134</u>



\*\*\*The subtotal for Human Services was entered as \$21,698,926. This was a typographical error, as the amount should have been \$21,663,626. The General Government, General Fund and Total Expenditures-All Funds amounts were all calculated using \$21,663,626. Correction of this typographical error does not change the appropriation amount by department or by fund.

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, 2016, are re-appropriated to the 2016-2017 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, 2016, and appropriations in the 2016-2017 budget.
5. That all School Fund appropriations remaining at the end of the 2015-2016 fiscal year not lapse but shall be appropriated to the School Capital Fund in fiscal year 2016-2017 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 2015-2016 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 Fund collected by the Parks, Recreation and Tourism 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 of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the appropriate fund upon approval by the Board of Supervisors on the Consent Agenda.



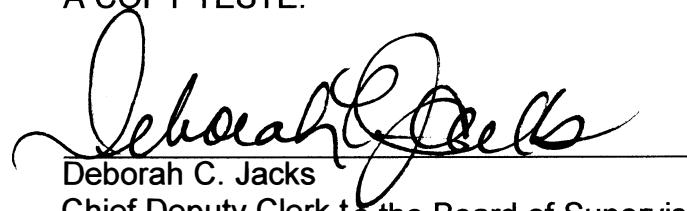
11. This ordinance shall take effect July 1, 2016.

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

AYES: Supervisors Assaid, Hooker, McNamara, Peters

NAYS: Supervisor Bedrosian

A COPY TESTE:



Deborah C. Jacks  
Chief 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  
Christopher Bever, Director of Management and Budget  
Rebecca Owens, Director of Finance  
Ruth Ellen Kuhnel, County Attorney



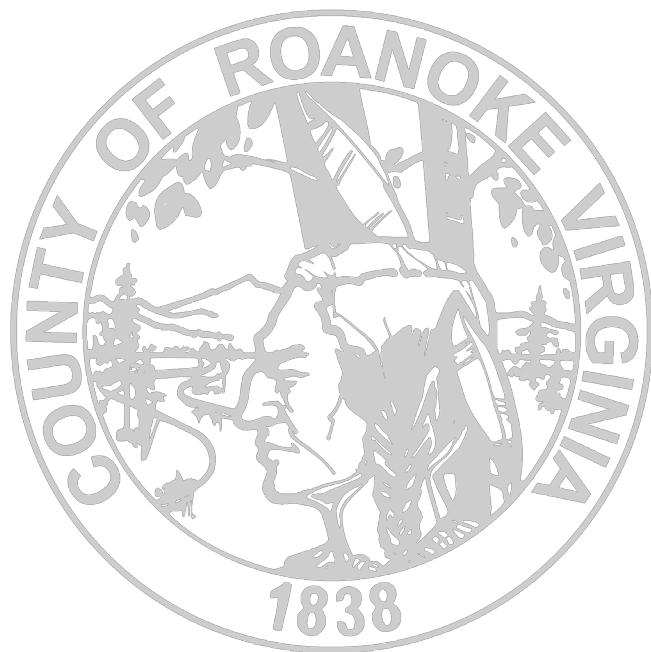
# County of Roanoke



## CLASSIFICATION & PAY PLAN

*Fiscal Year 2016-2017*

*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, 2016,  
effective July 2, 2016, as herein set forth in the following words and figures.

**CLASSIFICATION PLAN**  
**FY 2016 - 2017**

**Part I - Classified Positions**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
9	815	Custodian	Nonexempt	General Services	4	19,956	25,304	31,651
10	618	Counter	Nonexempt	Finance	1	20,954	27,094	33,234
10	855	Refuse Collector	Nonexempt	General Services	5	20,954	27,094	33,234
11	-	-	-	-	0	22,002	28,449	34,896
12	608	Civil Process Clerk II	Nonexempt	Sheriff	1	23,102	29,871	36,641
12	673	Secretary	Nonexempt	Parks, Recreation & Tourism	1	23,102	29,871	36,641
12	673	Secretary	Nonexempt	Commissioner of the Revenue	2	23,102	29,871	36,641
12	685	Tax Clerk I	Nonexempt	Treasurer	2	23,102	29,871	36,641
12	689	Treasurer Clerk I	Nonexempt	Parks, Recreation & Tourism	7	23,102	29,871	36,641
12	850	Parks Maintenance Worker	Nonexempt	General Services	1	24,258	31,365	38,472
13	621	Customer Service Representative	Nonexempt	Social Services	4	24,258	31,365	38,472
13	621	Customer Service Representative	Nonexempt	General Services	1	24,258	31,365	38,472
13	702	Mechanics Helper *CP	Nonexempt	Community Development	2	24,258	31,365	38,472
13	840	Motor Equipment Operator I *CP	Nonexempt	Parks, Recreation & Tourism	5	24,258	31,365	38,472
13	840	Motor Equipment Operator I *CP	Nonexempt	Parks, Recreation & Tourism	1	25,470	32,933	40,396
14	560	Recreation Technician	Nonexempt	Social Services	5	25,470	32,933	40,396
14	576	Social Services Aide II	Nonexempt	Clerk of the Circuit Court	1	25,470	32,933	40,396
14	626	Deputy Clerk of Circuit Court I	Nonexempt	Police	3	25,470	32,933	40,396
14	661	Records Technician I *CP	Nonexempt	Commissioner of the Revenue	1	25,470	32,933	40,396
14	665	Real Estate Clerk II	Nonexempt	Commissioner of the Revenue	3	25,470	32,933	40,396
14	686	Tax Clerk II	Nonexempt	Treasurer	6	25,470	32,933	40,396
14	690	Treasurer Clerk II	Nonexempt	Sheriff	1	25,470	32,933	40,396
14	805	Corrections - Food Services Director	Exempt/Compensatory	Finance	2	26,744	34,580	42,415
15	600	Accounts Representative	Nonexempt	General Services	1	26,744	34,580	42,415
15	649	Parts and Service Specialist	Nonexempt	Community Development	2	26,744	34,580	42,415
15	732	Motor Equipment Operator II *CP	Nonexempt	Parks, Recreation & Tourism	2	26,744	34,580	42,415
15	732	Motor Equipment Operator II *CP	Nonexempt	Sheriff	1	28,081	36,309	44,536
16	468	Control Room Operator	Nonexempt	Community Development	1	28,081	36,309	44,536
16	595	Permit Technician I -CP	Nonexempt	Parks, Recreation & Tourism	1	28,081	36,309	44,536
16	602	Accounts Coordinator	Nonexempt	Social Services	2	28,081	36,309	44,536
16	602	Accounts Coordinator	Nonexempt	Commissioner of the Revenue	1	28,081	36,309	44,536
16	643	Income Tax Coordinator	Nonexempt	Finance	1	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Fire and Rescue	1	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	General Services	2	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	2	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Police	2	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Registrar	2	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Sheriff	1	28,081	36,309	44,536
16	663	Program Support Specialist	Nonexempt	Fire and Rescue	1	28,081	36,309	44,536
16	663	Program Support Specialist	Nonexempt	Real Estate Valuation	1	28,081	36,309	44,536
16	687	Tax Clerk III	Nonexempt	Commissioner of the Revenue	0	28,081	36,309	44,536
16	691	Treasurer Clerk III	Nonexempt	Treasurer	1	28,081	36,309	44,536
16	697	Records Technician II *CP	Nonexempt	Police	3	28,081	36,309	44,536
16	744	Solid Waste Equipment Operator	Nonexempt	General Services	23	28,081	36,309	44,536
17	384	Tax Compliance Deputy	Nonexempt	Commissioner of the Revenue	1	29,485	38,124	46,763
17	452	Probationary Communications Officer *CP	Nonexempt	Communications & Information Technology	4	29,485	38,124	46,763



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
17	536	Library Assistant	NoneExempt	Library	18	29,485	38,124	46,763
17	596	Permit Technician II *CP	NoneExempt	Community Development	2	29,485	38,124	46,763
17	627	Deputy Clerk of Circuit Court II	NoneExempt	Clerk of the Circuit Court	3	29,485	38,124	46,763
17	651	Legal Secretary	NoneExempt	Commonwealth's Attorney	3	29,485	38,124	46,763
17	651	Legal Secretary	NoneExempt	County Attorney	2	29,485	38,124	46,763
17	651	Legal Secretary	NoneExempt	Social Services	1	29,485	38,124	46,763
17	662	Payroll Technician	NoneExempt	Finance	2	29,485	38,124	46,763
17	667	Real Estate Clerk Supervisor	NoneExempt	Commissioner of the Revenue	1	29,485	38,124	46,763
17	672	Purchasing Technician	NoneExempt	Finance	1	29,485	38,124	46,763
17	677	HR/PRT Administrative Assistant	NoneExempt	Parks, Recreation & Tourism	1	29,485	38,124	46,763
17	700	Automotive Mechanic *CP	NoneExempt	General Services	2	29,485	38,124	46,763
17	810	Crew Leader	NoneExempt	General Services	2	29,485	38,124	46,763
18	333	Benefit Programs Specialist	NoneExempt	Social Services	24	30,959	40,030	49,102
18	345	Equipment Technician	NoneExempt	General Services	1	30,959	40,030	49,102
18	528	Human Resources Specialist I	NoneExempt	Human Resources	3	30,959	40,030	49,102
18	558	Recreation Programmer	NoneExempt	Parks, Recreation & Tourism	6	30,959	40,030	49,102
18	597	Permit Technician III	NoneExempt	Community Development	0	30,959	40,030	49,102
18	606	Business Ordinance Inspector	NoneExempt	Commissioner of the Revenue	1	30,959	40,030	49,102
18	624	Deputy Assistant General Registrar	NoneExempt	Registrar	1	30,959	40,030	49,102
18	639	Police Administrative Assistant	NoneExempt	Police	1	30,959	40,030	49,102
18	688	Tax Clerk IV	NoneExempt	Commissioner of the Revenue	1	30,959	40,030	49,102
18	704	Building Maintenance Technician *CP	NoneExempt	General Services	2	30,959	40,030	49,102
18	715	Heavy Truck Mechanic *CP	NoneExempt	General Services	5	30,959	40,030	49,102
18	733	Motor Equipment Operator III	NoneExempt	Community Development	1	30,959	40,030	49,102
18	733	Motor Equipment Operator III	NoneExempt	Parks, Recreation & Tourism	2	30,959	40,030	49,102
18	842	Parks Crew Leader	NoneExempt	Parks, Recreation & Tourism	6	30,959	40,030	49,102
18	846	Parks Maintenance Service Specialist	NoneExempt	Parks, Recreation & Tourism	1	30,959	40,030	49,102
19	311	Communications Equipment Installer	NoneExempt	Communications & Information	2	32,507	42,032	51,557
19	318	Construction Inspector *CP	NoneExempt	Community Development	0	32,507	42,032	51,557
19	324	Electrical Inspector *CP	NoneExempt	Social Services	0	32,507	42,032	51,557
19	348	Fraud Investigator	NoneExempt	Community Development	1	32,507	42,032	51,557
19	360	Plumbing and Mechanical Inspector *CP	NoneExempt	Social Services	0	32,507	42,032	51,557
19	381	Senior Benefit Programs Specialist	NoneExempt	Community Services	4	32,507	42,032	51,557
19	454	Communications Officer *CP	NoneExempt	Technology	21	32,507	42,032	51,557
19	539	Department Budget Specialist	NoneExempt	Library	1	32,507	42,032	51,557
19	539	Department Budget Specialist	NoneExempt	Sheriff	1	32,507	42,032	51,557
19	540	Office Coordination/Department Budget Specialist	NoneExempt	Community Development	1	32,507	42,032	51,557
19	540	Office Coordinator/Department Budget Specialist	NoneExempt	General Services	1	32,507	42,032	51,557
19	540	Office Coordination/Department Budget Specialist	NoneExempt	Communications & Information	1	32,507	42,032	51,557
19	540	Office Coordination/Department Budget Specialist	NoneExempt	Technology	1	32,507	42,032	51,557
19	541	Facility and Capital Projects Support Specialist	NoneExempt	Real Estate Valuation	1	32,507	42,032	51,557
19	564	Senior Library Assistant	NoneExempt	General Services	1	32,507	42,032	51,557
19	628	Deputy Clerk of Circuit Court III	NoneExempt	Library	6	32,507	42,032	51,557
19	658	Senior Payroll Technician	NoneExempt	Clerk of the Circuit Court	1	32,507	42,032	51,557
19	676	Planning Administrative Assistant	NoneExempt	Finance	1	32,507	42,032	51,557
19	692	Treasurer Clerk Supervisor	NoneExempt	Treasurer	1	32,507	42,032	51,557
19	705	Building Maintenance Technician II *CP	NoneExempt	General Services	5	32,507	42,032	51,557
19	811	Housekeeping Supervisor	NoneExempt	General Services	1	32,507	42,032	51,557
20	284	Family Services Specialist	Exempt/Compensatory	Social Services	24	34,133	44,134	54,135
20	530	Human Resources Specialist II	NoneExempt	Human Resources	1	34,133	44,134	54,135
20	336	Self Sufficiency Specialist	NoneExempt	Social Services	5	34,133	44,134	54,135
20	416	Firefighter/EMT *CP	NoneExempt	Fire and Rescue	27	34,133	44,134	54,135
20	428	Police Community Services Officer	NoneExempt	Police	1	34,133	44,134	54,135
20	442	Police Officer *CP	NoneExempt	Police	47	34,133	44,134	54,135
20	470	Deputy Sheriff * CP	NoneExempt	Sheriff	35	34,133	44,134	54,135



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
20	616	Technical Support Technician *CP	Nonexempt	Communications & Information	1	34,133	44,134	54,135
20	820	Stormwater Maintenance Foreman	Nonexempt	Technology	1	34,133	44,134	54,135
20	865	Solid Waste Collection Foreman	Nonexempt	Community Development	2	34,133	44,134	54,135
<b>21</b>	<b>201</b>	<b>Assistant Cataloger/Assistant Reference Librarian</b>	<b>Exempt/Compensatory</b>	<b>General Services</b>	<b>1</b>	<b>35,839</b>	<b>46,340</b>	<b>56,841</b>
21	202	Assistant Reference Librarian	Exempt/Compensatory	Library	1	35,839	46,340	56,841
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	4	35,839	46,340	56,841
21	308	Combination Code Compliance Inspector *CP	Nonexempt	Community Development	8	35,839	46,340	56,841
21	407	Fire and Rescue Data Analyst	Nonexempt	Fire and Rescue	1	35,839	46,340	56,841
21	408	Logistics Technician	Nonexempt	Fire and Rescue	1	35,839	46,340	56,841
21	421	Community Outreach Coordinator	Nonexempt	Fire and Rescue	1	35,839	46,340	56,841
21	425	Investigative Support Specialist	Nonexempt	Police	1	35,839	46,340	56,841
21	426	Systems Technician	Nonexempt	Communications & Information	1	35,839	46,340	56,841
21	456	Communications Training Officer	Nonexempt	Technology	8	35,839	46,340	56,841
21	512	Buyer	Nonexempt	Finance	2	35,839	46,340	56,841
21	598	Permit Technician Supervisor	Nonexempt	Community Development	1	35,839	46,340	56,841
21	717	Lead Heavy Truck Mechanic	Nonexempt	General Services	1	35,839	46,340	56,841
21	852	Welding Shop Foreman	Nonexempt	General Services	1	35,839	46,340	56,841
<b>22</b>	<b>260</b>	<b>Resource Coordinator</b>	<b>Exempt/Compensatory</b>	<b>Social Services</b>	<b>1</b>	<b>37,631</b>	<b>48,657</b>	<b>59,684</b>
22	280	Senior Family Services Specialist	Exempt/Compensatory	Social Services	6	37,631	48,657	59,684
22	292	Volunteer/Public Relations Coordinator	Exempt/Compensatory	Social Services	1	37,631	48,657	59,684
22	300	Appraiser *CP	Exempt/Compensatory	Fire and Rescue	1	37,631	48,657	59,684
22	321	Development Review Coordinator	Exempt/Compensatory	Real Estate Valuation	1	37,631	48,657	59,684
22	326	Development Data Specialist	Exempt/Compensatory	Community Development	1	37,631	48,657	59,684
22	327	Electronic Services Specialist	Exempt/Compensatory	Community Development	1	37,631	48,657	59,684
22	327	Electronic Services Specialist	Exempt/Compensatory	Library	1	37,631	48,657	59,684
22	354	Technical Analyst *CP	Exempt/Compensatory	Parks, Recreation & Tourism	1	37,631	48,657	59,684
22	354	Technical Analyst I	Nonexempt	Communications & Information	5	37,631	48,657	59,684
22	378	Senior Self Sufficiency Specialist	Nonexempt	Social Services	1	37,631	48,657	59,684
22	383	Benefit Programs Trainer	Nonexempt	Social Services	2	37,631	48,657	59,684
22	429	Police Community Service Officer II	Nonexempt	Social Services	1	37,631	48,657	59,684
22	443	Police Officer II *CP	Nonexempt	Police	1	37,631	48,657	59,684
22	461	Master Deputy Sheriff II *CP	Nonexempt	Police	35	37,631	48,657	59,684
22	475	Deputy Sheriff-Workforce	Nonexempt	Sheriff	4	37,631	48,657	59,684
22	476	Deputy Sheriff-Facility Maintenance	Nonexempt	Sheriff	1	37,631	48,657	59,684
22	479	Deputy Sheriff - LDS/Computer Technician	Nonexempt	Sheriff	1	37,631	48,657	59,684
22	485	Deputy Sheriff - Training Coordinator	Nonexempt	Sheriff	1	37,631	48,657	59,684
22	490	Deputy Sheriff-Librarian	Nonexempt	Sheriff	1	37,631	48,657	59,684
22	492	Deputy Sheriff-Medical	Nonexempt	Sheriff	5	37,631	48,657	59,684
22	493	Deputy Sheriff-Inmate Records	Nonexempt	Sheriff	1	37,631	48,657	59,684
22	589	Victim/Witness Assistant Director	Nonexempt	Commonwealth's Attorney	1	37,631	48,657	59,684
22	629	Deputy Clerk of Circuit Court IV	Nonexempt	Clerk of the Circuit Court	4	37,631	48,657	59,684
22	845	Parks Maintenance Supervisor	Nonexempt	Parks, Recreation & Tourism	2	37,631	48,657	59,684
22	870	Lead Solid Waste Collection Foreman	Nonexempt	General Services	1	37,631	48,657	59,684
<b>23</b>	<b>206</b>	<b>Planner I</b>	<b>Exempt/Compensatory</b>	<b>Community Development</b>	<b>2</b>	<b>39,513</b>	<b>51,091</b>	<b>62,668</b>
23	312	Communications Technician	Nonexempt	Communications & Information	4	39,513	51,091	62,668
23	330	Benefit Programs Supervisor	Exempt/Compensatory	Technology	4	39,513	51,091	62,668
23	376	Senior Combination Code Compliance Inspector *CP	Nonexempt	Social Services	4	39,513	51,091	62,668
23	418	Paramedic/Firefighter *CP	Nonexempt	Community Development	1	39,513	51,091	62,668
23	438	Police Officer-Criminal Investigator	Nonexempt	Fire and Rescue	70	39,513	51,091	62,668
23	447	Police Officer III *CP	Nonexempt	Police	2	39,513	51,091	62,668
23	458	Communications Training Coordinator	Nonexempt	Police	13	39,513	51,091	62,668
23	460	Communications Team Supervisor	Nonexempt	Communications & Information	4	39,513	51,091	62,668
23	463	Master Deputy Sheriff III *CP	Nonexempt	Technology	2	39,513	51,091	62,668



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
23	546	Senior Buyer	Nonexempt	Finance	1	39,513	51,091	62,668
23	660	Payroll Specialist	Exempt/Compensatory	Finance	1	39,513	51,091	62,668
24	222	Divisional Librarian	Exempt/Compensatory	Library	4	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Communications & Information Technology	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Fire and Rescue	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Social Services	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	General Services	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Library	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	41,489	53,645	65,801
24	233	Business Coordinator	Exempt/Compensatory	Police	1	41,489	53,645	65,801
24	253	Parks Administrator	Nonexempt	Parks, Recreation & Tourism	1	41,489	53,645	65,801
24	263	Recreation Program Manager	Exempt/Compensatory	Parks, Recreation & Tourism	4	41,489	53,645	65,801
24	346	GIS Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	41,489	53,645	65,801
24	355	Technical Analyst II *CP	Nonexempt	Communications & Information Technology	0	41,489	53,645	65,801
24	420	Master Paramedic/Firefighter *CP	Nonexempt	Fire and Rescue	8	41,489	53,645	65,801
24	424	Crime Analyst	Exempt/Compensatory	Police	1	41,489	53,645	65,801
24	444	Police - Records Unit Supervisor	Exempt/Compensatory	Police	1	41,489	53,645	65,801
24	449	Police Officer IV *CP	Nonexempt	Police	14	41,489	53,645	65,801
24	464	Master Deputy Sheriff IV *CP	Nonexempt	Sheriff	1	41,489	53,645	65,801
24	527	Administrative and Marketing Manager	Exempt/Compensatory	Library	1	41,489	53,645	65,801
24	635	Administrative Assistant to the County Administrator	Exempt/Compensatory	County Administrator	1	41,489	53,645	65,801
25	140	Chief Deputy Commissioner of Revenue	Exempt/Compensatory	Commissioner of the Revenue	1	43,563	56,327	69,091
25	144	Chief Deputy Treasurer	Exempt/Compensatory	Treasurer	1	43,563	56,327	69,091
25	210	Branch Librarian	Exempt/Compensatory	Library	3	43,563	56,327	69,091
25	232	Financial Analyst	Exempt/Compensatory	Finance	2	43,563	56,327	69,091
25	237	Budget Analyst	Exempt/Compensatory	Budget	1	43,563	56,327	69,091
25	256	Planner II	Exempt/Compensatory	Community Development	4	43,563	56,327	69,091
25	256	Content Manager	Exempt/Compensatory	Public Information	1	43,563	56,327	69,091
25	269	Family Services Supervisor	Exempt/Compensatory	Social Services	5	43,563	56,327	69,091
25	282	Chief Inspector/Field Supervisor	Nonexempt	Community Development	1	43,563	56,327	69,091
25	314	Self Sufficiency Supervisor	Exempt/Compensatory	Social Services	1	43,563	56,327	69,091
25	337	Victim/Witness Director/Executive Assistant	Exempt/Compensatory	Commonwealths Attorney	1	43,563	56,327	69,091
25	588	Stormwater Operations Supervisor	Exempt/Compensatory	Community Development	1	43,563	56,327	69,091
25	873	Civil Engineer *CP	Exempt/Compensatory	Community Development	2	45,741	59,144	72,546
26	214	Human Resources Consultant	Exempt/Compensatory	Human Resources	2	45,741	59,144	72,546
26	242	Safety Officer	Exempt/Compensatory	Finance	1	45,741	59,144	72,546
26	279	Greenway Planner	Exempt/Compensatory	Parks, Recreation & Tourism	1	45,741	59,144	72,546
26	277	Tourism/Event Coordinator	Exempt/Compensatory	Community Development	1	45,741	59,144	72,546
26	289	Transportation Engineer	Exempt/Compensatory	Communications & Information Technology	1	45,741	59,144	72,546
26	295	GIS Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	1	45,741	59,144	72,546
26	347	Technical Analyst III *CP	Exempt/Compensatory	Communications & Information Technology	0	45,741	59,144	72,546
26	355	Senior Appraiser *CP	Exempt/Compensatory	Real Estate Valuation	7	45,741	59,144	72,546
26	375	Fire Lieutenant - Inspector	Nonexempt	Fire and Rescue	2	45,741	59,144	72,546
26	412	Fire Lieutenant	Nonexempt	Police	20	45,741	59,144	72,546
26	414	Police Officer - Sergeant	Exempt/Compensatory	Sheriff	1	45,741	59,144	72,546
26	427	Deputy Sheriff - Sgt - Analysis	Nonexempt	Sheriff	14	45,741	59,144	72,546
26	440	Deputy Sheriff - Sgt - Rehabilitation	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	462	Deputy Sheriff - Sgt - Inmate/Jail Services	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	466	Deputy Sheriff - Sgt - Inmate Records	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	477	Deputy Sheriff - Sgt - Training	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	478	Deputy Sheriff - Sergeant	Nonexempt	Sheriff	9	45,741	59,144	72,546
26	482	Deputy Sheriff - Sergeant	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	484	Deputy Sheriff - Sgt - Training	Nonexempt	Sheriff	1	45,741	59,144	72,546
26	496	Deputy Sheriff - Sgt - Medical	Nonexempt	Sheriff	1	45,741	59,144	72,546

**Adopted Budget  
FY 2016-2017**



**Classification  
and Pay Plan**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
26	716	Facilities Supervisor	Exempt/Compensatory	General Services	1	45,741	59,144	72,546
27	150	Chief Deputy Clerk to the Board of Supervisors	Exempt/Compensatory	Board of Supervisors	1	48,028	62,101	76,173
27	250	Systems Engineer *CP	Exempt/Compensatory	Communications & Information	1	48,028	62,101	76,173
27	254	Parks Manager	Exempt/Compensatory	Technology	2	48,028	62,101	76,173
27	266	Public Services Coordinator	Exempt/Compensatory	Parks, Recreation & Tourism	1	48,028	62,101	76,173
27	275	Assistant Commonwealth Attorney	Exempt/Compensatory	Library	0	48,028	62,101	76,173
27	287	GIS Analyst I *CP	Exempt/Compensatory	Commonwealth's Attorney	2	48,028	62,101	76,173
27	297	Web Systems Analyst I *CP	Exempt/Compensatory	Technology	1	48,028	62,101	76,173
27	310	Communications Shop Supervisor	Exempt/Compensatory	Communications & Information	1	48,028	62,101	76,173
27	315	Security Specialist	Exempt/Compensatory	Technology	1	48,028	62,101	76,173
27	316	Telecommunications Engineer	Exempt/Compensatory	Communications & Information	1	48,028	62,101	76,173
27	364	Business Systems Analyst I *CP	Exempt/Compensatory	Technology	3	48,028	62,101	76,173
27	450	Chief of Emergency Communications	Exempt/Compensatory	Communications & Information	1	48,028	62,101	76,173
28	138	Chief Deputy Clerk of the Circuit Court	Exempt/Compensatory	Clerk of the Circuit Court	1	50,430	65,206	79,982
28	164	Public Information Officer	Exempt/Discretionary	Public Information	1	50,430	65,206	79,982
28	226	Economic Development Specialist	Exempt/Compensatory	Economic Development	2	50,430	65,206	79,982
28	245	Parks Planning and Development Manager	Exempt/Compensatory	Parks, Recreation & Tourism	1	50,430	65,206	79,982
28	246	Systems Architect *CP	Exempt/Compensatory	Communications & Information	2	50,430	65,206	79,982
28	362	Data Integration Specialist I *CP	Exempt/Compensatory	Technology	0	50,430	65,206	79,982
28	317	Web Systems Analyst II *CP	Exempt/Compensatory	Communications & Information	0	50,430	65,206	79,982
28	365	Business Systems Analyst II *CP	Exempt/Compensatory	Technology	2	50,430	65,206	79,982
28	410	Fire Captain	None/Exempt	Communications & Information	20	50,430	65,206	79,982
28	480	Deputy Sheriff - Lieutenant	Exempt/Compensatory	Technology	5	50,430	65,206	79,982
28	495	Deputy Sheriff - Lieutenant	Exempt/Compensatory	Fire and Rescue	1	50,430	65,206	79,982
28	920	Registrar	Exempt/Discretionary	Sheriff	1	50,430	65,206	79,982
29	191	Finance Manager	Exempt/Compensatory	Registrar	1	52,951	68,466	83,982
29	205	Asst Building Commissioner/Sr Plans Examiner	Exempt/Compensatory	Finance	4	52,951	68,466	83,982
29	216	Civil Engineer II *CP	Exempt/Compensatory	Community Development	1	52,951	68,466	83,982
29	221	Economic Development Manager	Exempt/Compensatory	Community Development	0	52,951	68,466	83,982
29	228	Facilities Manager	Exempt/Compensatory	Economic Development	1	52,951	68,466	83,982
29	240	Purchasing Manager	Exempt/Compensatory	General Services	1	52,951	68,466	83,982
29	251	Budget Manager	Exempt/Compensatory	Finance	1	52,951	68,466	83,982
29	270	Risk Manager	Exempt/Compensatory	Budget	1	52,951	68,466	83,982
29	286	Solid Waste Manager	Exempt/Compensatory	Finance	1	52,951	68,466	83,982
29	288	GIS Analyst II *CP	Exempt/Compensatory	Communications & Information	1	52,951	68,466	83,982
29	309	Communications Coordinator	Exempt/Compensatory	Technology	1	52,951	68,466	83,982
29	363	Data Integration Specialist II *CP	Exempt/Compensatory	Communications & Information	1	52,951	68,466	83,982
29	366	Business Systems Analyst III *CP	Exempt/Compensatory	Technology	6	52,951	68,466	83,982
29	714	Fleet/Garage Manager	Exempt/Discretionary	General Services	1	52,951	68,466	83,982
30	118	Assistant Director of Parks	Exempt/Discretionary	Parks, Recreation & Tourism	1	55,599	71,890	88,180
30	124	Assistant Director of Recreation	Exempt/Discretionary	Community Development	1	55,599	71,890	88,180
30	220	Project Engineer	Exempt/Compensatory	Library	1	55,599	71,890	88,180
30	223	Administrative Services Librarian	Exempt/Compensatory					



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
30	224	Technology Services Librarian	Exempt/Compensatory	Library	1	55,599	71,990	88,180
30	231	Data Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	55,599	71,890	88,180
30	257	Principal Planner	Exempt/Compensatory	Community Development	1	55,599	71,890	88,180
30	273	Network Services Supervisor	Exempt/Compensatory	Communications & Information Technology	1	55,599	71,890	88,180
30	294	Stormwater Operations Manager	Exempt/Compensatory	Community Development	1	55,599	71,890	88,180
30	298	Stormwater Program Manager	Exempt/Compensatory	Communications & Information Technology	1	55,599	71,890	88,180
30	386	Technical Services Supervisor	Exempt/Compensatory	Fire and Rescue	3	55,599	71,890	88,180
30	402	Battalion Chief	Exempt/Compensatory	Fire and Rescue	1	55,599	71,890	88,180
30	404	Battalion Chief-Training	Exempt/Compensatory	Fire and Rescue	1	55,599	71,890	88,180
30	405	Battalion Chief - EMS Operations	Exempt/Compensatory	Fire and Rescue	1	55,599	71,890	88,180
30	411	Battalion Chief - Fire Prevention	Exempt/Compensatory	Police	9	55,599	71,890	88,180
30	432	Police Officer - Commander	Exempt/Compensatory	Sheriff	2	55,599	71,890	88,180
31	208	Deputy Sheriff-Captain	Exempt/Compensatory	Social Services	1	55,379	75,484	92,590
32	132	Assistant County Attorney	Exempt/Compensatory	Community Development	1	61,298	79,259	97,220
32	203	Building Commissioner	Exempt/Compensatory	Communications & Information Technology	1	61,298	79,259	97,220
32	209	Application Services Manager	Exempt/Compensatory	Communications & Information Technology	1	61,298	79,259	97,220
32	271	Enterprise Services Manager	Exempt/Compensatory	Communications & Information Technology	1	61,298	79,259	97,220
32	278	Geographical Information Systems Manager	Exempt/Compensatory	Community Development	1	61,298	79,259	97,220
32	299	Planning Administrator	Exempt/Compensatory	Community Development	1	61,298	79,259	97,220
32	388	Zoning Administrator	Exempt/Compensatory	Community Development	1	61,298	79,259	97,220
32	472	Infrastructure Services Manager	Exempt/Discretionary	Sheriff	2	61,298	79,259	97,220
33	-	Deputy Sheriff-Major	-	-	0	64,363	83,221	102,080
34	110	Assistant Director of General Services	Exempt/Discretionary	General Services	1	67,581	87,383	107,184
34	114	Assistant Director of Human Resources	Exempt/Discretionary	Human Resources	1	67,581	87,383	107,184
34	116	Assistant Director of Library Services	Exempt/Discretionary	Library	1	67,581	87,383	107,184
34	126	Assistant Director of Social Services	Exempt/Discretionary	Social Services	2	67,581	87,383	107,184
34	177	Assistant Director for Communications	Exempt/Discretionary	Communications & Information Technology	1	67,581	87,383	107,184
34	115	Assistant Director for Information Technology	Exempt/Discretionary	Communications & Information Technology	1	67,581	87,383	107,184
34	189	County Auditor	Exempt/Compensatory	County Administrator	1	67,581	87,383	107,184
34	190	Principal Development Engineer	Exempt/Compensatory	Community Development	1	67,581	87,383	107,184
34	261	County Engineer	Exempt/Compensatory	Community Development	1	67,581	87,383	107,184
34	274	Senior Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	5	67,581	87,383	107,184
34	276	Senior Assistant County Attorney	Exempt/Compensatory	County Attorney	2	67,581	87,383	107,184
35	100	Assistant Chief of Police	Exempt/Discretionary	Police	2	70,960	91,752	112,544
35	108	Assistant Director of Finance	Exempt/Discretionary	Finance	1	70,960	91,752	112,544
35	136	Chief Assistant Commonwealth's Attorney	Exempt/Compensatory	Commonwealth's Attorney	1	70,960	91,752	112,544
35	142	Chief Deputy Sheriff	Exempt/Discretionary	Sheriff	1	70,960	91,752	112,544
35	157	Deputy Director of Development Services	Exempt/Discretionary	Community Development	1	70,960	91,752	112,544
35	159	Deputy Director of Planning	Exempt/Discretionary	Community Development	1	70,960	91,752	112,544
35	400	Deputy Chief - Support & Community Service	Exempt/Discretionary	Fire and Rescue	1	70,960	91,752	112,544
35	403	Deputy Chief - Operations	Exempt/Discretionary	Fire and Rescue	1	70,960	91,752	112,544
35	422	Deputy Chief - Administration	Exempt/Discretionary	Fire and Rescue	1	70,960	91,752	112,544
36	-	-	-	-	0	74,508	96,339	118,171
37	130	Director of Management & Budget	Exempt/Discretionary	Budget	1	78,234	106,175	134,116
37	176	Director of Library Services	Exempt/Discretionary	Library	1	78,234	106,175	134,116
37	184	Director of Real Estate Valuation	Exempt/Discretionary	Real Estate Valuation	1	78,234	106,175	134,116
37	170	Director of General Services	Exempt/Discretionary	General Services	1	78,234	106,175	134,116
37	180	Director of Parks, Recreation & Tourism	Exempt/Discretionary	Parks, Recreation & Tourism	1	78,234	106,175	134,116



Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
38	146	Chief of Fire and Rescue	Exempt/Discretionary	Fire and Rescue	1	82,146	111,482	140,819
38	148	Chief of Police	Exempt/Discretionary	Police	1	82,146	111,482	140,819
38	162	Director of Community Development	Exempt/Discretionary	Community Development	1	82,146	111,482	140,819
38	166	Director of Economic Development	Exempt/Discretionary	Economic Development	1	82,146	111,482	140,819
38	168	Director of Finance	Exempt/Discretionary	Finance	1	82,146	111,482	140,819
38	174	Director of Human Resources	Exempt/Discretionary	Human Resources	1	82,146	111,482	140,819
38	178	Director of Communications & Information Technology	Exempt/Discretionary	Communications & Information Technology	1	82,146	111,482	140,819
38	186	Director of Social Services	Exempt/Discretionary	Social Services	1	82,146	111,482	140,819
39	-	-	-	-	0	86,253	117,057	147,362
40	102	Assistant County Administrator	Exempt/Discretionary	County Administrator	2	90,566	122,910	155,255
<b>Total Classified Positions</b>				<b>914</b>				



**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**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 2016 - 2017**

**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	28,081	36,309	44,536
		Note: Position funded through CSA and Local Funds						
17	249	Youth Surveillance Officer	Exempt/Compensatory	Court Services	3	29,485	38,124	46,763
		Note: VJCCCA Grant						
19	587	Victim Witness Assistant Coordinator	Nonexempt	Commonwealth's Attorney	1	32,507	42,032	51,557
		Note: Position funded through the Department of Criminal Justice Services						
24	247	Life Skills Mentoring Program Supervisor	Exempt/Compensatory	Court Services	1	41,489	53,645	65,801
		Note: VJCCCA Grant						
25	283	Utilization Management Specialist	Exempt/Compensatory	Social Services	1	43,563	56,327	69,091
		Note: Position funded through CSA and Local Funds						
25	232	Financial Analyst	Exempt/Compensatory	Finance	1	43,563	56,327	69,091
		Note: Position funded through CSA and CMPT Funds						
26	217	Comprehensive Services Act Coordinator	Exempt/Compensatory	Social Services	1	45,741	59,144	72,546
		Note: Position funded through CSA and Local Funds						
Unclassified	699	Workers Compensation Rehabilitation Worker	Nonexempt	Risk Management	2			
<b>Total Grant Funded and Temporary Positions</b>						11		



**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**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	50,430	65,206	79,982
21	265	Recreation Program Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	3	35,839	46,340	56,841
21	538	Green Ridge Business Services Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,839	46,340	56,841
21	562	Membership Specialist	Exempt/Compensatory	Parks, Recreation & Tourism	1	35,839	46,340	56,841
20	844	Operations Supervisor	Exempt/Compensatory	Parks, Recreation & Tourism	1	34,133	44,134	54,135
18	557	Aquatics Specialist	Nonexempt	Parks, Recreation & Tourism	1	30,959	40,030	49,102
18	558	Recreation Programmer	Nonexempt	Parks, Recreation & Tourism	1	30,959	40,030	49,102
18	704	Building Maintenance Technician	Nonexempt	Parks, Recreation & Tourism	1	30,959	40,030	49,102
16	567	Program Services Coordinator	Nonexempt	Parks, Recreation & Tourism	1	28,081	36,309	44,536
16	554	Recreation Marketing Assistant	Nonexempt	Parks, Recreation & Tourism	1	28,081	36,309	44,536
16	655	Office Support Specialist	Nonexempt	Parks, Recreation & Tourism	1	28,081	36,309	44,536

**Total Recreation Fee Class Positions**

**13**



**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**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	32,507	42,032	51,567
22	204	Manager of Cable Access	Exempt/Compensatory	Cable Television	1	37,631	48,657	59,684
27	134	Director of Cable Access	Exempt/Compensatory	Cable Television	1	48,028	62,101	76,173

Total Roanoke Valley Television Positions

**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**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	50,430	65,206	79,982

Total Roanoke Valley Greenway Project

**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**Part VII - Roanoke Area Libraries**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
25	371	RAL Automation Coordinator	Exempt/Compensatory	Library	1	43,563	56,327	69,091

Total Roanoke Area Libraries



**CLASSIFICATION PLAN**

**FY 2016 - 2017**

**Part VIII - Regional Center for Animal Care and Protection (RCACP)**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
34	188	Executive Director of RCACP	Exempt/Discretionary	RCACP	1	67,581	87,383	107,184
32	238	Veterinarian (PT)	Exempt/Compensatory	RCACP	0	61,298	79,259	97,220
24	218	Director of Operations	Exempt/Compensatory	RCACP	1	41,489	53,645	65,801
19	268	Rescue & Volunteer Coordinator	Exempt/Compensatory	RCACP	1	32,507	42,032	51,557
19	328	Animal Health Coordinator	Non-exempt	RCACP	1	32,507	42,032	51,557
18	788	Kennel Supervisor	Exempt/Compensatory	RCACP	1	30,959	40,030	49,102
17	620	Customer Service Supervisor	Non-exempt	RCACP	1	29,485	38,124	46,763
16	708	Maintenance Technician/Custodian	Non-exempt	RCACP	1	28,081	36,309	44,536
15	808	Adoption Coordinator	Non-exempt	RCACP	1	26,744	34,580	42,445
15	817	Medical Care Animal Assistant	Non-exempt	RCACP	0	26,744	34,580	42,445
15	818	Lead Animal Attendant	Non-exempt	RCACP	0	25,580	33,075	40,569
12	668	Front Desk Clerk	Non-exempt	RCACP	2	23,102	29,871	36,641
11	828	Animal Attendant	Non-exempt	RCACP	9	22,002	28,449	34,896
<b>Total RCACP</b>					<b>19</b>			

**Total Shared Positions**

**26**



**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**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	29,485	38,124	46,763
19	454	Communications Officer	Nonexempt	Communications & Information Technology	21	32,507	42,032	51,557
				<b>Authorized Positions</b>	<b>25</b>			
27	364	Business Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	3	48,028	62,101	76,173
28	365	Business Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	2	50,430	65,206	79,982
29	366	Business Systems Analyst III	Exempt/Compensatory	Communications & Information Technology	6	52,951	68,466	83,982
				<b>Authorized Positions</b>	<b>11</b>			
20	616	Technical Support Technician	Nonexempt	Communications & Information Technology	1	34,133	44,134	54,135
22	354	Technical Analyst I	Nonexempt	Communications & Information Technology	4	37,631	48,657	59,684
24	355	Technical Analyst II	Nonexempt	Communications & Information Technology	1	41,489	53,645	65,801
26	355	Technical Analyst III	Exempt/Compensatory	Communications & Information Technology	0	45,741	59,144	72,546
				<b>Authorized Positions</b>	<b>6</b>			
24	346	GIS Specialist I	Exempt/Compensatory	Communications & Information Technology	0	41,489	53,645	65,801
26	347	GIS Specialist II	Exempt/Compensatory	Communications & Information Technology	1	45,741	59,144	72,546
27	287	GIS Analyst I	Exempt/Compensatory	Communications & Information Technology	2	48,028	62,101	76,173
29	288	GIS Analyst II	Exempt/Compensatory	Communications & Information Technology	1	52,951	68,466	83,982
				<b>Authorized Positions</b>	<b>4</b>			
28	362	Data Integration Specialist I *CP	Exempt/Compensatory	Communications & Information Technology	0	50,430	65,206	79,982
29	363	Data Integration Specialist II *CP	Exempt/Compensatory	Communications & Information Technology	1	52,951	68,466	83,982
				<b>Authorized Positions</b>	<b>4</b>			
27	297	Web Systems Analyst I	Exempt/Compensatory	Communications & Information Technology	1	48,028	62,101	76,173
28	317	Web Systems Analyst II	Exempt/Compensatory	Communications & Information Technology	0	50,430	65,206	79,982
				<b>Authorized Positions</b>	<b>1</b>			
27	250	Systems Engineer	Exempt/Compensatory	Communications & Information Technology	1	48,028	62,101	76,173
28	246	Systems Architect	Exempt/Compensatory	Communications & Information Technology	2	50,430	65,206	79,982
				<b>Authorized Positions</b>	<b>3</b>			
13	840	Motor Equipment Operator I	Nonexempt	Community Development	2	24,258	31,365	38,472
15	732	Motor Equipment Operator II	Nonexempt	Community Development	2	26,744	34,580	42,415
				<b>Authorized Positions</b>	<b>4</b>			
16	595	Permit Technician I	Nonexempt	Community Development	1	28,081	36,309	44,536



**Part IX - Career Path Job Series**

Grade	Code	Title	Status	Department	No. Emp.	Minimum	Midpoint	Maximum
			Nonexempt	Community Development	2	29,485	38,124	46,753
			Nonexempt	Community Development	0	30,959	40,030	49,102
17	596	Permit Technician II	Nonexempt	Community Development	0	30,959	40,030	49,102
18	597	Permit Technician III	Nonexempt	Community Development	0	30,959	40,030	49,102
19	318	Construction Inspector	Nonexempt	Community Development	0	32,507	42,032	51,557
19	324	Electrical Inspector	Nonexempt	Community Development	0	32,507	42,032	51,557
19	360	Plumbing and Mechanical Inspector	Nonexempt	Community Development	0	32,507	42,032	51,557
21	308	Combination Code Compliance Inspector	Nonexempt	Community Development	8	35,839	46,340	56,841
23	376	Senior Combination Code Compliance Inspector	Nonexempt	Community Development	1	39,513	51,091	62,688
26	214	Civil Engineer I	Exempt/Compensatory	Community Development	1	45,741	59,144	72,546
29	216	Civil Engineer II	Exempt/Compensatory	Community Development	0	52,951	68,466	83,932
				<b>Authorized Positions</b>	<b>1</b>			
20	416	Firefighter/EMT	Nonexempt	Fire and Rescue	27	34,133	44,134	54,155
23	418	Paramedic/Firefighter	Nonexempt	Fire and Rescue	70	39,513	51,091	62,688
24	420	Master Paramedic/Firefighter	Nonexempt	Fire and Rescue	8	41,489	53,645	65,801
				<b>Authorized Positions</b>	<b>105</b>			
18	704	Building Maintenance Technician	Nonexempt	General Services	2	30,959	40,030	49,102
19	705	Building Maintenance Technician II	Nonexempt	General Services	5	32,507	42,032	51,557
				<b>Authorized Positions</b>	<b>7</b>			
13	702	Mechanics Helper	Nonexempt	General Services	1	24,258	31,365	38,472
17	700	Automotive Mechanic	Nonexempt	General Services	2	29,485	38,124	46,753
18	715	Heavy Truck Mechanic	Nonexempt	General Services	5	30,959	40,030	49,102
				<b>Authorized Positions</b>	<b>8</b>			
13	840	Motor Equipment Operator I	Nonexempt	Parks, Recreation & Tourism	5	24,258	31,365	38,472
15	732	Motor Equipment Operator II	Nonexempt	Parks, Recreation & Tourism	2	26,744	34,580	42,445
				<b>Authorized Positions</b>	<b>7</b>			
14	661	Records Technician I	Nonexempt	Police	3	25,470	32,933	40,356
16	697	Records Technician II	Nonexempt	Police	3	28,081	36,309	44,536
				<b>Authorized Positions</b>	<b>6</b>			
20	442	Police Officer	Nonexempt	Police	47	34,133	44,134	54,155
22	443	Police Officer II	Nonexempt	Police	35	37,631	48,657	59,684
23	447	Police Officer III	Nonexempt	Police	13	39,513	51,091	62,688
24	449	Police Officer IV	Nonexempt	Police	14	41,489	53,645	65,801
				<b>Authorized Positions</b>	<b>109</b>			
22	300	Appraiser	Exempt/Compensatory	Real Estate Valuation	1	37,631	48,657	59,684
26	375	Senior Appraiser	Exempt/Compensatory	Real Estate Valuation	7	45,741	59,144	72,546
				<b>Authorized Positions</b>	<b>8</b>			
20	470	Deputy Sheriff	Nonexempt	Sheriff	35	34,133	44,134	54,155
22	461	Master Deputy Sheriff II	Nonexempt	Sheriff	4	37,631	48,657	59,684
23	463	Master Deputy Sheriff III	Nonexempt	Sheriff	2	39,513	51,091	62,688
24	464	Master Deputy Sheriff IV	Nonexempt	Sheriff	1	41,489	53,645	65,801
				<b>Authorized Positions</b>	<b>42</b>			



**CLASSIFICATION PLAN**  
**FY 2016 - 2017**  
**Total Positions**

Part I	Classified Positions	914
Part II	Unclassified Positions	12
Part III	Grant Funded and Temporary Full-Time Positions with Benefits	11
Part IV	Recreation - Fee Class	13
	<b>Total County Positions</b>	<b>950</b>
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
	<b>Total Shared Services Positions</b>	<b>26</b>

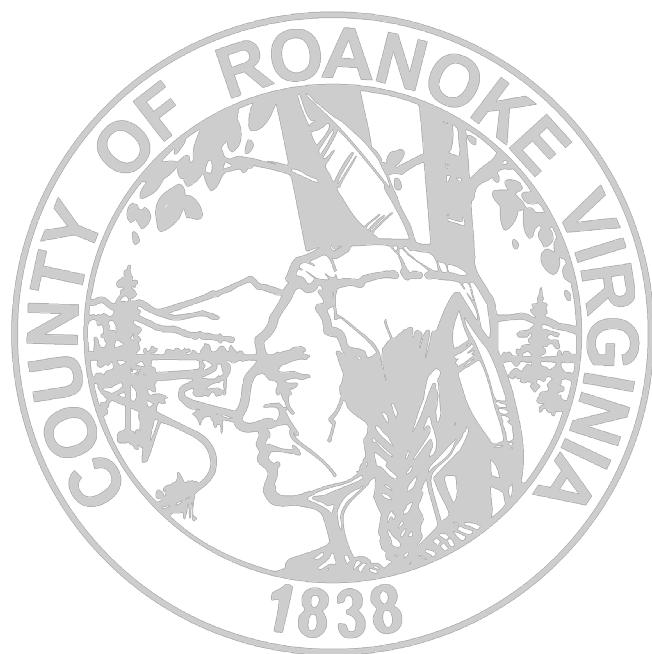


**Classification Plan  
FY 2016 - 2017**

GRADE	HOURLY	ANNUAL	HOURLY	ANNUAL	HOURLY	ANNUAL
9	9.5946	19,956	12.4059	25,804	15.2172	31,651
10	10.0742	20,954	13.0263	27,094	15.9783	33,234
11	10.5780	22,002	13.6775	28,449	16.7770	34,896
12	11.1070	23,102	14.3615	29,871	17.6160	36,641
13	11.6625	24,258	15.0795	31,365	18.4965	38,472
14	12.2456	25,470	15.8335	32,933	19.4214	40,396
15	12.8578	26,744	16.6250	34,580	20,3922	42,415
16	13.5008	28,081	17.4564	36,309	21,4119	44,536
17	14.1758	29,485	18.3292	38,124	22,4826	46,763
18	14.8842	30,959	19.2456	40,030	23,6069	49,102
19	15.6287	32,507	20.2079	42,032	24,7871	51,557
20	16.4101	34,133	21.2184	44,134	26,0267	54,135
21	17.2306	35,839	22.2792	46,340	27,3278	56,841
22	18.0919	37,631	23.3932	48,657	28,6944	59,684
23	18.9970	39,513	24.5632	51,091	30,1293	62,668
24	19.9467	41,489	25.7911	53,645	31,6354	65,801
25	20.9440	43,563	27.0806	56,327	33,2172	69,091
26	21.9912	45,741	28.4347	59,144	34,8781	72,546
27	23.0907	48,028	29.8564	62,101	36,6221	76,173
28	24.2452	50,430	31.3491	65,206	38,4530	79,982
29	25.4574	52,951	32.9167	68,466	40,3760	83,982
30	26.7305	55,599	34.5625	71,890	42,3945	88,180
31	28.0669	58,379	36.2908	75,484	44,5146	92,590
32	29.4704	61,298	38.1054	79,259	46,7404	97,220
33	30.9438	64,363	40.0105	83,221	49,0772	102,080
34	32.4913	67,581	42.0112	87,383	51,5311	107,184
35	34.1157	70,960	44.1117	91,752	54,1077	112,544
36	35.8214	74,508	46.3173	96,339	56,8131	118,171
37	37.6127	78,234	51.0458	106,175	64,4789	134,116
38	39.4933	82,146	53.5974	111,482	67,7015	140,819
39	41.4680	86,253	56.2778	117,057	71,0875	147,862
40	43.5414	90,566	59,0917	122,910	74,6420	155,255



# Statistics





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

Item		County of Roanoke <sup>4</sup>	City of Roanoke <sup>5</sup>	City of Salem <sup>6</sup>	Town of Vinton <sup>7</sup>
Real Estate Tax		\$1.09/\$100	\$1.22/\$100	\$1.18/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.50/\$100	\$3.45/\$100	\$3.25/\$100	\$1.00/\$100
	Machinery & Tools	\$2.95/\$100	\$3.45/\$100	\$3.20/\$100	\$1.00/\$100 + \$2.95 to Roanoke County
Tax on Prepared Foods		4%	5.5%	6%	5%
Consumer's Utility Tax	Electricity	\$0.009/kwh; > of \$.90 min/mo	\$0.00780/kwh 1 <sup>st</sup> 1,000 kwh;	6%/1st \$15	\$0.00900/kwh not to exceed \$1.80/mo
		\$1.80 max/mo	>of \$0.00450/kwh or 12% x min/mo		
		Gas	\$1.12183/CCF; \$.90 min/mo	> of \$.13/CCF or 12% min/mo	\$.12183/CCF not to exceed \$1.80/mo
	Water	\$1.80 max/mo	12%/1st \$15	12%	
				6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax <sup>1</sup>	Telephone	0.5% GR <sup>2</sup>	0.5% GR	0.5% GR	0.5% GR
	Water	None	None	None	None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$15 - \$30 depending on vehicle weight and type	\$16 - \$20 depending on vehicle type	\$15 - \$25 depending on vehicle weight and type
Cigarette Tax		None	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	9% at Bergland Center; 5.5% All Others	7%	5%
Hotel/Motel Room Tax		7%	8%	8%	2%
Business License Fees <sup>3</sup>	Professional	\$50+58¢/\$100 GR	\$50+58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+20¢/\$100 GR	\$50+20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+16¢/\$100 GR	\$50+16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+36¢/\$100 GR	\$50+36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

<sup>1</sup> Tax is now added to consumer utility bills; provider pays the locality.

<sup>2</sup> GR = Gross Receipts

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

<sup>4</sup> [www.roanokecountya.gov](http://www.roanokecountya.gov)

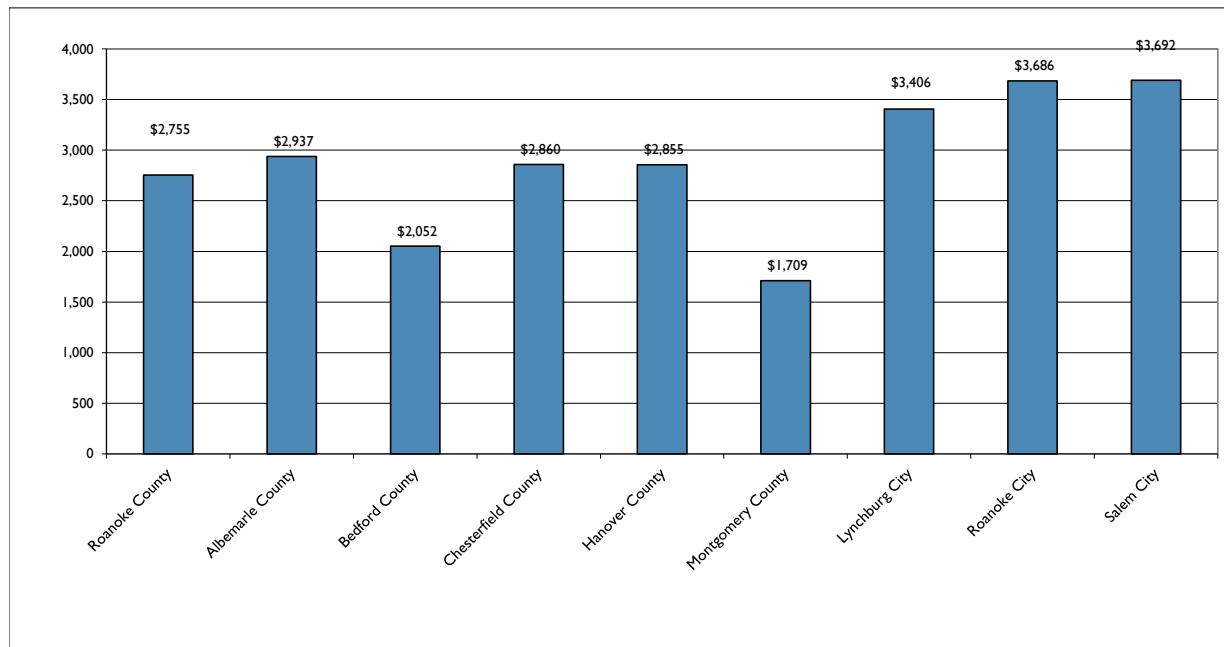
<sup>5</sup> As of March 1, 2016: [www.roanokeva.gov](http://www.roanokeva.gov)

<sup>6</sup> As of Jan. 31, 2016: [www.salemva.gov](http://www.salemva.gov)

<sup>7</sup> As of Jan. 31, 2016: [www.vintonva.gov](http://www.vintonva.gov)



## 2015 Total Per Capita Expenditures for Selected Virginia Localities

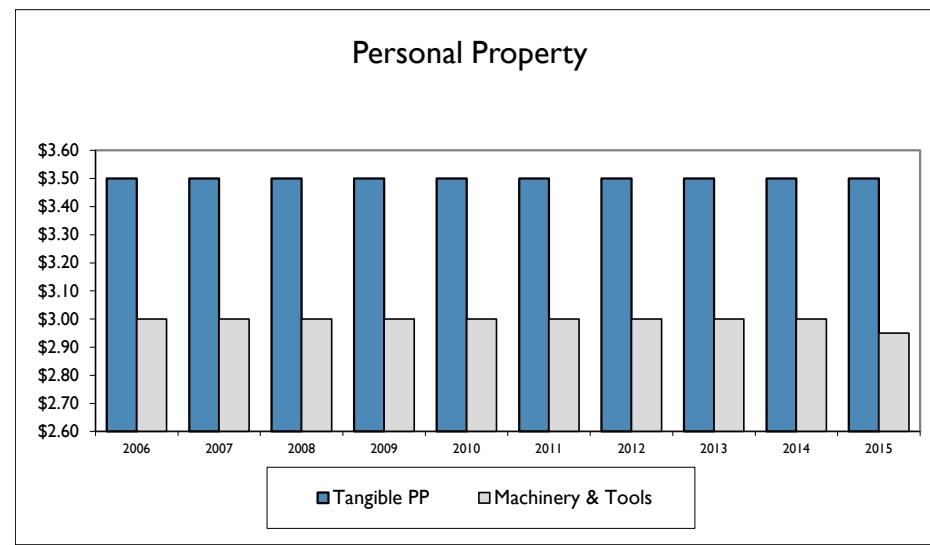
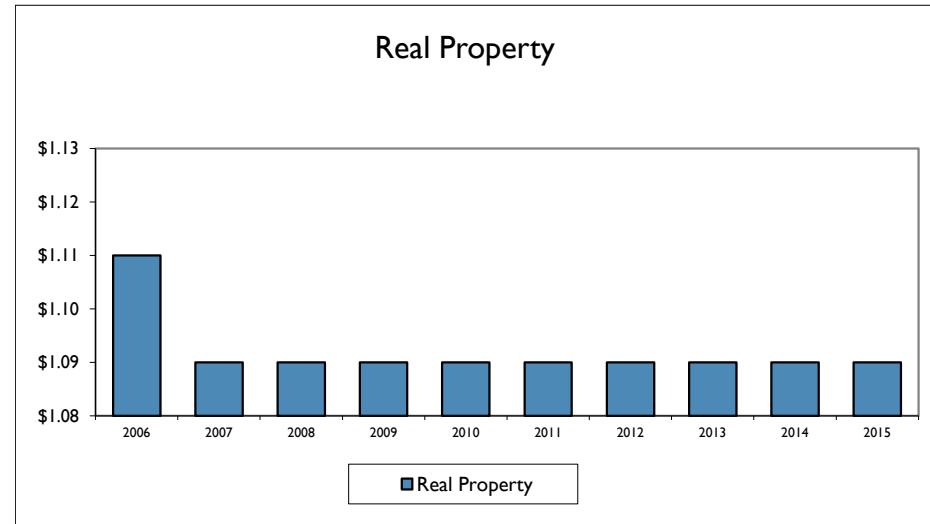


## Comparison of Per Capita Expenditures For the Year Ended June 30, 2015 for Selected Virginia Localities

	Counties						Cities		
	Roanoke	Albemarle	Bedford	Chesterfield	Hanover	Montgomery	Lynchburg	Roanoke	Salem
Population	93,569	103,707	77,213	320,000	102,623	97,000	77,874	99,320	25,483
Area (square miles)	251	726	753	446	470	393	50	43	14
General Gov't Administration	125	93	40	97	84	74	144	156	179
Judicial	50	53	41	50	49	33	75	60	86
Public Safety	513	413	277	565	563	225	721	690	792
Public Works	191	39	98	56	105	53	294	260	459
Health & Welfare	247	374	209	232	213	228	683	546	242
Education	1,479	1,626	1,243	1,733	1,742	1,035	1,290	1,771	1,660
Parks, Recreation, & Cultural	128	76	43	54	61	35	115	113	226
Community Development	22	263	101	72	39	26	85	89	48
<b>Total Per Capita Expenditures</b>	<b>\$2,755</b>	<b>\$2,937</b>	<b>\$2,052</b>	<b>\$2,860</b>	<b>\$2,855</b>	<b>\$1,709</b>	<b>\$3,406</b>	<b>\$3,686</b>	<b>\$3,692</b>



## Tax Rates by Fiscal Year

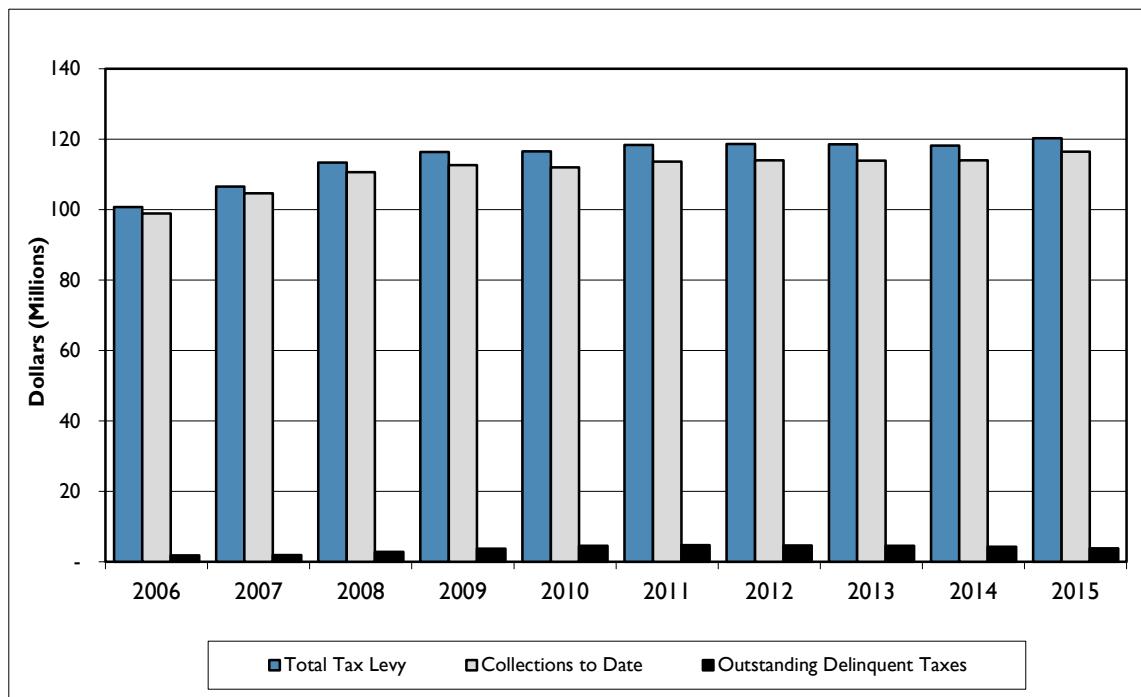


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2006	0.555	0.555	1.11	3.50	3.00
2007	0.555	0.545	1.09	3.50	3.00
2008	0.545	0.545	1.09	3.50	3.00
2009	0.545	0.545	1.09	3.50	3.00
2010	0.545	0.545	1.09	3.50	3.00
2011	0.545	0.545	1.09	3.50	3.00
2012	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.



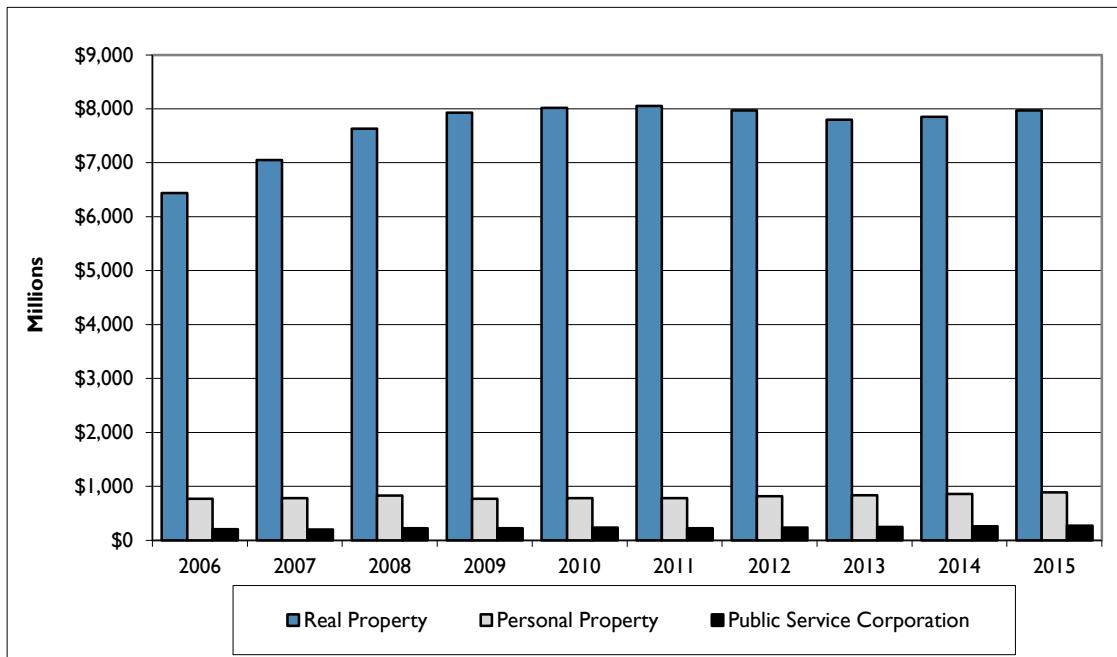
## Tax Levies and Collections by Fiscal Year



Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy		Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
			to Tax Levy	Tax Levy		
2006	100,713,477	98,919,962	98.22%	1.78%	1,793,515	1.78%
2007	106,526,759	104,622,544	98.21%	1.79%	1,904,215	1.79%
2008	113,379,407	110,590,957	97.54%	2.46%	2,788,450	2.46%
2009	116,316,521	112,640,031	96.84%	3.16%	3,676,490	3.16%
2010	116,489,107	111,980,936	96.13%	3.87%	4,508,171	3.87%
2011	118,335,928	113,612,208	96.01%	3.99%	4,723,720	3.99%
2012	118,634,364	113,978,854	96.08%	3.92%	4,655,510	3.92%
2013	118,489,124	113,917,134	96.14%	3.86%	4,571,990	3.86%
2014	118,192,461	113,964,831	96.42%	3.58%	4,227,630	3.58%
2015	120,224,376	116,398,283	96.82%	3.18%	3,826,093	3.18%



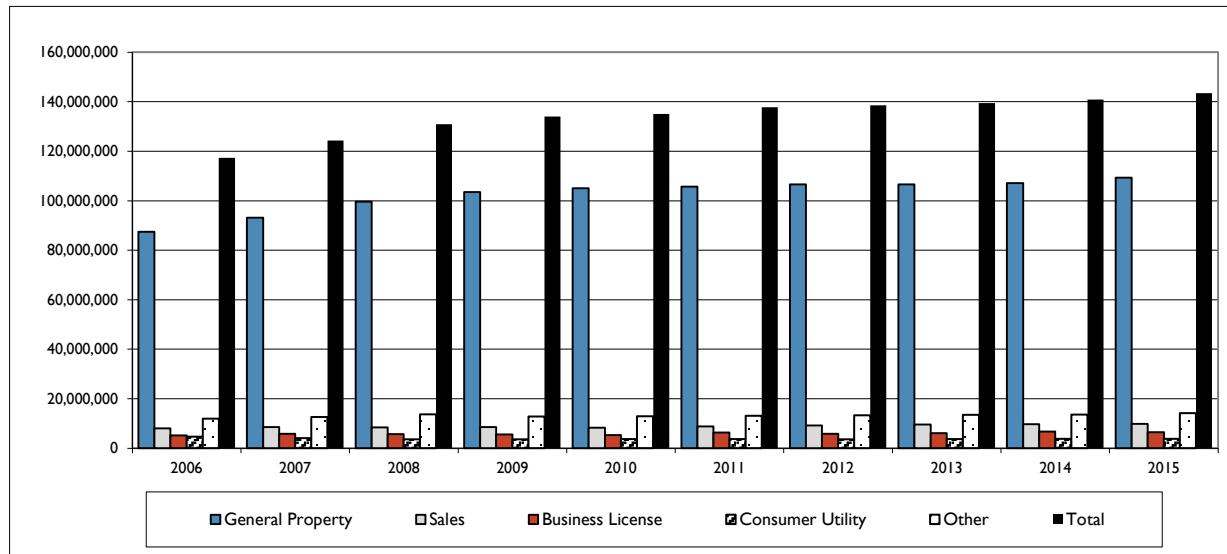
## Property Assessment Values



Fiscal Year	Real Property	Personal Property Assessed Value	Public Service Corporation Assessed Value	Total Assessed Value
	Assessed Value	Value	Value	Value
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
2015	7,972,937,500	889,550,760	267,613,790	9,130,102,050



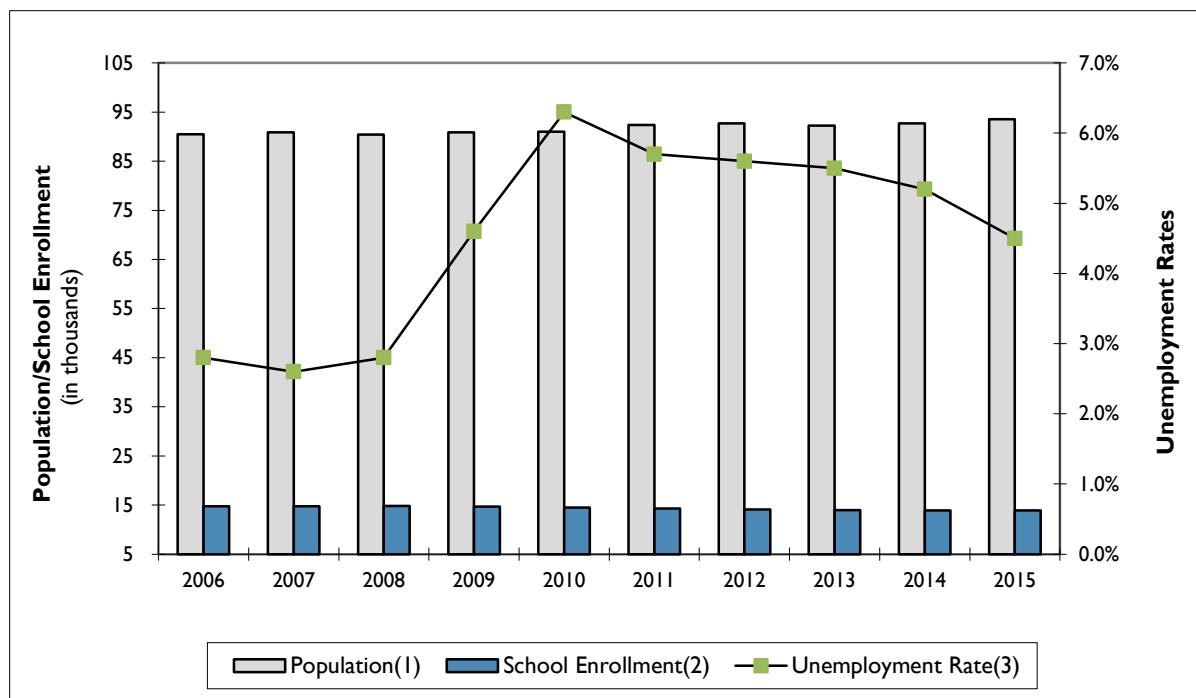
## Local Tax Revenues



Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
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
2015	109,327,222	9,843,436	6,440,138	3,776,369	14,111,395	143,498,560



## Population, School Enrollment, & Unemployment



Fiscal Year	Population <sup>(1)</sup>	School Enrollment <sup>(2)</sup>	Unemployment Rate <sup>(3)</sup>
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	92,256	13,958	5.5%
2014	92,703	13,929	5.2%
2015	93,569	13,909	4.5%



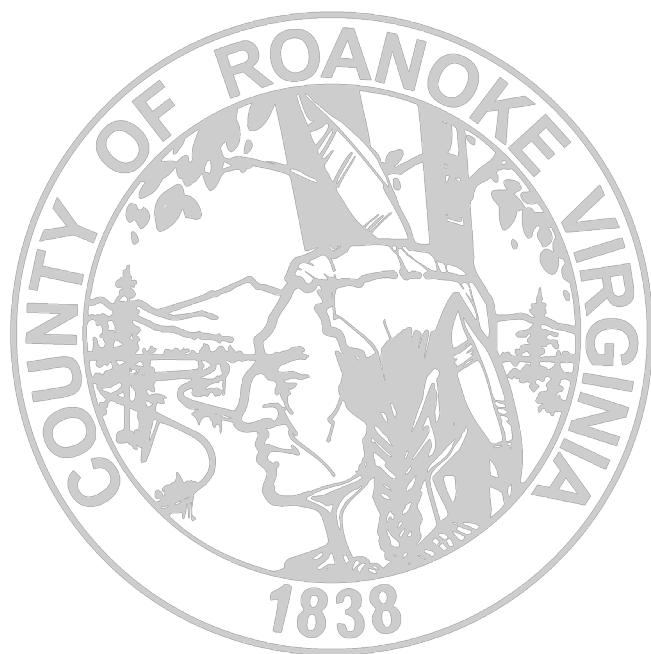
## Roanoke County's 25 Largest Employers

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

Source: Roanoke County Department of Economic Development, March 3, 2016



# Undesignated Fund Balance





**County of Roanoke  
Undesignated Fund Balance Projections - General Fund  
FY2015, FY2016 and FY2017**

**FY 2015 Estimate**

Unaudited Beginning Balance at July 1, 2014	\$ 43,195,916
Projected Revenues FY2015	203,091,184
Projected Expenditures for FY2015	<u>\$ (208,507,368)</u>
Estimated Balance at June 30, 2015	<u>\$ 37,779,732</u>

**FY 2016 Estimate**

Projected Beginning Fund Balance	\$ 37,779,732
Projected Revenues for FY2016	202,656,326
Projected Expenditures for FY2016	<u>\$ (202,656,326)</u>
Estimated Balance at June 30, 2016	<u>\$ 37,779,732</u>

**FY 2017 Estimate**

Projected Beginning Fund Balance	\$ 37,779,732
Projected Revenues FY2017	208,674,666
Projected Expenditures for FY2017	<u>\$ (208,674,666)</u>
Estimated Balance at June 30, 2017	<u>\$ 37,779,732</u>

**Change in Fund Balance – General Fund**

The Beginning Fund Balance of the General Fund for FY 2015 was \$43,195,916, and the ending balance was \$37,779,732, resulting in a decrease of \$5,416,184 or 12.5%. A decrease of \$1,075,717 of restricted Comprehensive Services Act (CSA) balance was used due to an increased need for local funding. Additionally, \$2,457,252 within the committed Social Services balance was used toward the department's building renovation, which was completed in FY 2016. Aside from these changes, the decrease was \$1,883,215 or 4.4%.