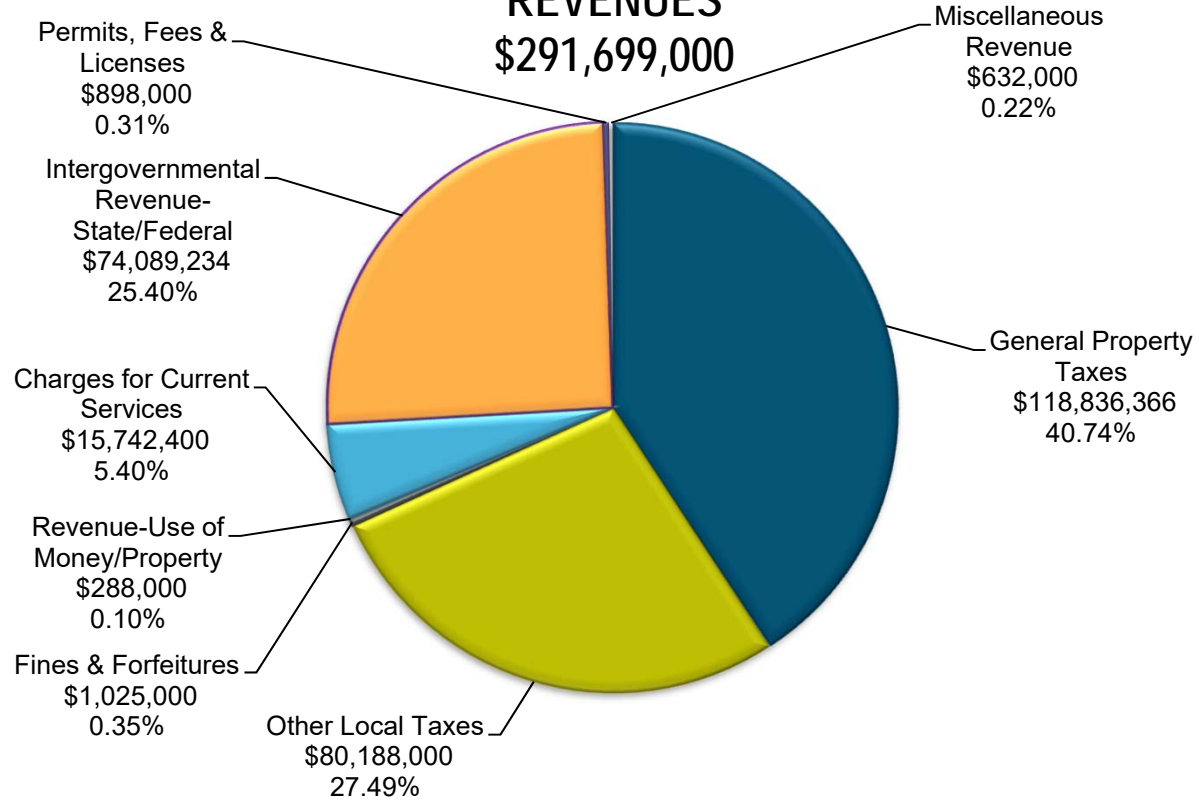
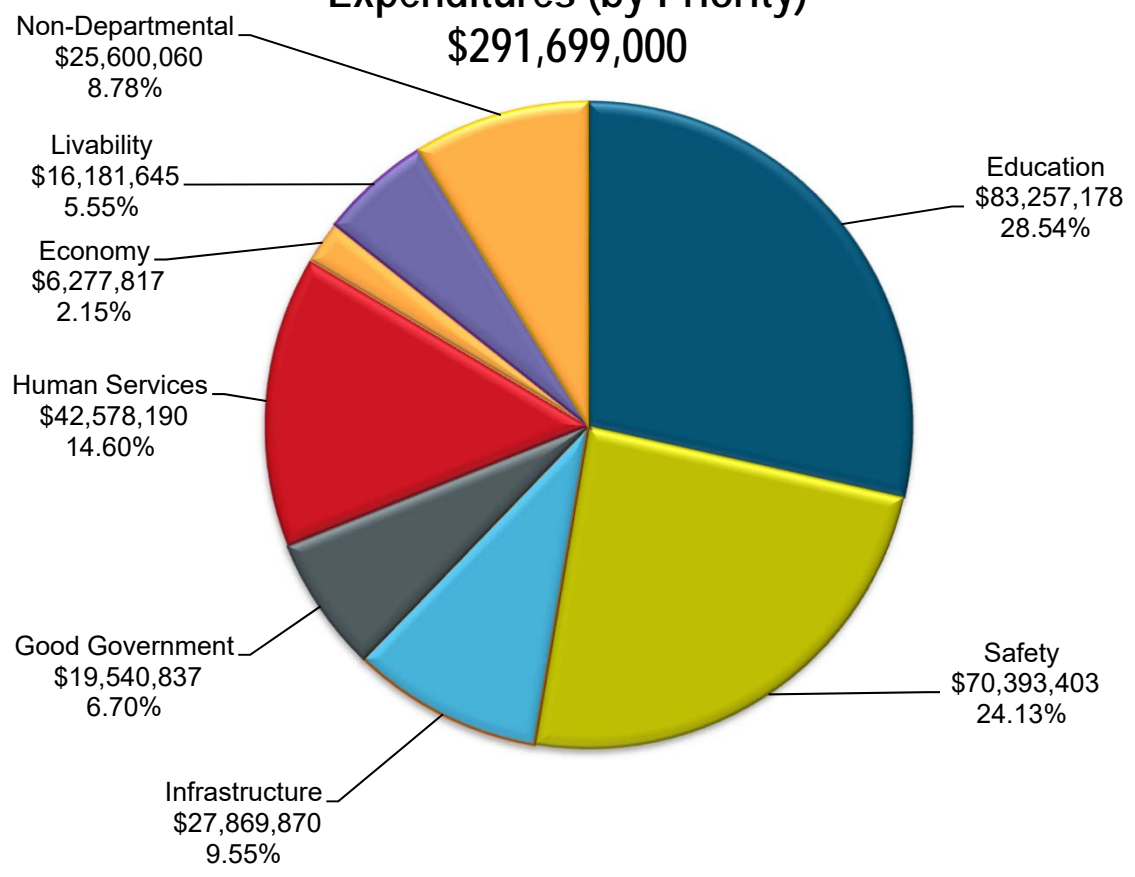


FINANCIAL SUMMARY

REVENUES \$291,699,000



Expenditures (by Priority) \$291,699,000



FINANCIAL SUMMARY

REVENUE & EXPENDITURE SUMMARY

REVENUE

<u>GENERAL FUND</u>	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	DOLLAR INCREASE (DECREASE)
General Property Taxes	\$ 116,013,000	\$ 118,836,366	\$ 2,823,366
Other Local Taxes	77,969,000	80,188,000	2,219,000
Fines & Forfeitures	1,027,000	1,025,000	(2,000)
Revenue-Use of Money/Property	216,000	288,000	72,000
Charges for Current Services	13,710,000	15,742,400	2,032,400
Intergovernmental Revenue-State/Federal	72,300,000	74,089,234	1,789,234
Permits, Fees & Licenses	911,000	898,000	(13,000)
Miscellaneous Revenue	639,000	632,000	(7,000)
TOTAL - GENERAL FUND	\$ 282,785,000	\$ 291,699,000	\$ 8,914,000

PROPRIETARY FUNDS

Enterprise Funds:

Stormwater Utility Fund	\$ 5,796,650	\$ 6,060,000	\$ 263,350
Civic Facilities Fund	2,280,067	2,315,721	35,654
Parking Fund	3,675,000	3,899,000	224,000
SUBTOTAL - ENTERPRISE FUNDS	\$ 11,751,717	\$ 12,274,721	\$ 523,004

Internal Service Funds:**

Risk Management Fund	\$ 17,553,161	\$ 17,774,880	\$ 221,719
SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 17,553,161	\$ 17,774,880	\$ 221,719

TOTAL - PROPRIETARY FUNDS **\$ 29,304,878** **\$ 30,049,601** **\$ 744,723**

SCHOOL FUND *

Roanoke City Public Schools	\$ 183,045,314	\$ 183,698,365	\$ 653,051
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* School Fund includes the School General Fund and the School Food Services Fund.

** Beginning in FY18 Fleet, Risk and Technology Internal Service Funds were absorbed into the General Fund

FINANCIAL SUMMARY

EXPENDITURES

<u>GENERAL FUND</u>	<u>ADOPTED BUDGET FY 2017-18</u>	<u>ADOPTED BUDGET FY 2018-19</u>	<u>DOLLAR INCREASE (DECREASE)</u>
Economy	\$ 5,332,636	\$ 6,277,817	\$ 945,181
Education	81,651,091	83,257,178	1,606,087
Good Government	19,123,134	19,540,837	417,703
Human Services	39,861,557	42,578,190	2,716,633
Infrastructure	23,943,555	27,869,870	3,926,315
Livability	15,335,368	16,181,645	846,277
Non-Departmental	29,823,168	25,600,060	(4,223,108)
Safety	67,714,491	70,393,403	2,678,912
TOTAL - GENERAL FUND	\$ 282,785,000	\$ 291,699,000	\$ 8,914,000
 <u>PROPRIETARY FUNDS</u>			
<u>Enterprise Funds:</u>			
Stormwater Utility Fund	\$ 5,796,650	\$ 6,060,000	\$ 263,350
Civic Facilities Fund	2,280,067	2,315,721	35,654
Parking Fund	3,675,000	3,899,000	224,000
SUBTOTAL - ENTERPRISE FUNDS	\$ 11,751,717	\$ 12,274,721	\$ 523,004
 <u>Internal Service Funds:**</u>			
Risk Management Fund	\$ 17,553,161	\$ 17,774,880	\$ 221,719
SUBTOTAL - INTERNAL SERVICE FUNDS	\$ 17,553,161	\$ 17,774,880	\$ 221,719
 TOTAL - PROPRIETARY FUNDS	 \$ 29,304,878	 \$ 30,049,601	 \$ 744,723
 <u>SCHOOL FUND</u>			
Roanoke City Public Schools	\$ 183,045,314	\$ 183,698,365	\$ 653,051

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>GENERAL PROPERTY TAXES:</u>						
Current Real Estate Tax	\$ 79,902,110	\$ 80,544,138	\$ 42,729,383	\$ 82,200,000	\$ 84,560,866	\$ 2,360,866
Delinquent Real Estate Tax	1,675,962	1,757,397	690,724	1,800,000	1,900,000	100,000
Downtown District Tax - Current	525,904	558,853	317,381	560,000	593,000	33,000
Downtown District Tax - Delinquent	1,900	8,344	4,140	9,000	5,000	(4,000)
Williamson Road District Tax - Current	96,557	97,150	53,921	100,000	101,000	1,000
Williamson Road District Tax - Delinquent	3,379	3,613	1,147	3,000	1,500	(1,500)
Current Year Personal Property	22,373,387	21,965,553	(2,342,003)	22,800,000	23,256,000	456,000
Short-Term Rental Tax	138,051	119,435	66,065	150,000	120,000	(30,000)
Delinquent Personal Property Tax	1,028,340	897,391	1,620,626	1,000,000	1,000,000	-
Interest Paid on PP Refunds	(9,011)	(15,620)	(6,472)	(9,000)	(15,000)	(6,000)
Public Service Corporations	2,618,373	2,628,896	1,333,551	2,652,000	2,652,000	-
Downtown District Public Service	28,140	25,605	10,331	28,000	23,000	(5,000)
Delinquent Public Service - Real Property	-	-	37,228	-	-	-
Public Service Corporations - Personal Property	2,810,004	2,828,734	(49,903)	2,810,000	2,810,000	-
Delinquent Public Service - Personal Property	38	928	630	-	-	-
Penalties and Interest	1,888,660	1,854,969	850,823	1,910,000	1,829,000	(81,000)
TOTAL - GENERAL PROPERTY TAXES	\$ 113,081,794	\$ 113,275,387	\$ 45,317,573	\$ 116,013,000	\$ 118,836,366	\$ 2,823,366
<u>OTHER LOCAL TAXES:</u>						
Sales Tax 1%	\$ 20,600,395	\$ 19,696,458	\$ 6,755,661	\$ 20,100,000	\$ 20,707,000	\$ 607,000
Utility Consumer Tax	9,363,331	9,270,713	4,019,856	9,600,000	9,800,000	200,000
Cigarette Tax	2,371,201	2,267,939	1,173,572	2,250,000	2,272,500	22,500
Recordation and Probate Tax	1,034,652	1,017,518	462,589	1,003,000	985,000	(18,000)
Business and Occupational Licenses	12,886,986	13,388,278	232,634	12,844,000	13,114,000	270,000
Transient Room Tax	4,305,977	4,317,618	2,688,927	4,300,000	4,500,000	200,000
Admissions Tax	462,216	447,622	449,665	458,000	950,000	492,000
Motor Vehicle License	2,594,635	2,765,343	658,370	2,600,000	2,860,000	260,000
Franchise Taxes	496,151	449,488	177,718	496,000	399,500	(96,500)
Prepared Foods & Beverage Tax	15,704,954	15,996,897	6,678,206	16,218,000	16,500,000	282,000
Bank Franchise Tax	1,575,655	1,600,050	-	1,600,000	1,600,000	-
Telecommunications Tax	6,727,824	6,562,456	2,153,001	6,500,000	6,500,000	-
TOTAL - OTHER LOCAL TAXES	\$ 78,123,976	\$ 77,780,381	\$ 25,450,199	\$ 77,969,000	\$ 80,188,000	\$ 2,219,000
<u>PERMITS, FEES & LICENSES:</u>						
Dog Licenses	\$ 36,047	\$ 57,769	\$ 17,722	\$ 40,000	\$ 40,000	\$ -
Permits and Fees	852,281	937,930	524,884	871,000	858,000	(13,000)
TOTAL - PERMITS, FEES & LICENSES	\$ 888,328	\$ 995,699	\$ 542,606	\$ 911,000	\$ 898,000	\$ (13,000)

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>FINES AND FORFEITURES:</u>						
General District Court	\$ 7,207	\$ 141	\$ 57	\$ 8,000	\$ 8,000	\$ -
Circuit Court	237,734	297,159	117,706	237,000	237,000	-
J & D Relations Court	892	(120)	-	3,000	1,000	(2,000)
Court Judgment Collection Fees	119,398	170,124	53,885	120,000	120,000	-
Circuit Court Judge Collection Fees	44,788	79,368	27,646	45,000	45,000	-
Commonwealth Collection Fees	9,991	11,671	4,126	10,000	10,000	-
Local Training Academy Fee	55,410	59,929	30,155	55,000	55,000	-
Parking Tickets	-	-	-	-	-	-
Collection Fees	524,664	555,564	146,712	525,000	510,000	(15,000)
Miscellaneous	14,428	37,372	22,566	24,000	39,000	15,000
TOTAL - FINES AND FORFEITURES	\$ 1,014,511	\$ 1,211,207	\$ 402,854	\$ 1,027,000	\$ 1,025,000	\$ (2,000)
<u>REVENUE FROM USE OF MONEY & PROPERTY:</u>						
Collection Fees	\$ 15,377	\$ 18,512	\$ 8,409	\$ 15,000	\$ 15,000	\$ -
Interest on Investments	(105,098)	(73,499)	(61,757)	50,000	-	(50,000)
Interest Inc-Budget Stabilization	198,144	110,858	147,327	-	100,000	100,000
Rental of Miscellaneous Property	150,923	208,127	83,514	151,000	173,000	22,000
TOTAL - REVENUE FROM USE OF MONEY & PROPERTY	\$ 259,347	\$ 263,998	\$ 177,492	\$ 216,000	\$ 288,000	\$ 72,000
<u>INTERGOVERNMENTAL REVENUES:</u>						
<u>Grants in Aid Commonwealth:</u>						
<u>Non-Categorical Aid</u>						
Current Personal Property - State Share	\$ 8,075,992	\$ 8,075,992	\$ 667,259	\$ 8,076,000	\$ 8,076,000	\$ -
Recordation Tax from State	245,599	249,906	118,394	245,000	245,000	-
Sales and Use Tax - Mobile Homes	2,183	3,631	1,277	2,000	1,000	(1,000)
Rolling Stock Tax	218,362	196,174	192,290	218,000	200,000	(18,000)
Rental Car Tax	861,415	895,122	490,153	900,000	880,000	(20,000)
Local Aid to Commonwealth	-	5,085	-	-	-	-
Subtotal - Non-Categorical Aid	\$ 9,403,550	\$ 9,425,909	\$ 1,469,373	\$ 9,441,000	\$ 9,402,000	\$ (39,000)
<u>Shared Expenses</u>						
Commonwealth's Attorney	\$ 1,075,574	\$ 1,115,978	\$ 447,492	\$ 1,118,000	\$ 1,118,000	\$ -
Sheriff	7,144,434	7,300,160	2,795,406	7,500,000	7,598,390	98,390
Commissioner of the Revenue	251,402	254,941	109,054	265,000	265,000	-
Treasurer	272,193	273,497	112,830	280,000	280,000	-
Registrar	46,399	45,158	-	48,000	46,000	(2,000)
Clerk of Circuit Court	-	21,570	-	-	-	-
Subtotal - Shared Expenses	\$ 8,790,001	\$ 9,011,303	\$ 3,464,783	\$ 9,211,000	\$ 9,307,390	\$ 96,390
<u>Social Services</u>						
IV-E Foster Care	\$ 2,392,468	\$ 3,357,464	\$ 1,340,966	\$ 3,300,000	\$ 3,300,000	\$ -
IV-E Adoptions	5,599,322	5,966,681	2,720,123	5,800,000	6,800,000	1,000,000
Independent Living Grant	65,764	54,453	17,739	70,000	65,000	(5,000)
Aged, Blind & Disabled	626,879	605,541	244,800	628,000	625,000	(3,000)
VISSTA	-	-	-	-	-	-
Aid to Dependent Children	1,654	231	-	3,000	2,500	(500)
General Relief	-	-	-	-	-	-
Foster Care	-	-	-	-	-	-
General Administration	10,301,203	10,178,475	4,494,178	10,640,000	10,442,000	(198,000)
Refugee Program	32,472	28,723	1,724	50,000	32,000	(18,000)
Employment Services	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-
Adm. Dir. Social Services	-	-	-	-	-	-
Day Care	-	-	-	-	-	-
Cost Allocation Plan	414,069	573,678	-	292,000	300,000	8,000
CSA - State Pool Allocation	5,939,897	8,537,817	2,360,977	7,231,000	8,439,000	1,208,000
CSA - State Supplemental	-	-	-	-	-	-

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
INTERGOVERNMENTAL REVENUES: (Continued)						
Grants in Aid - Commonwealth (Continued)						
<u>Social Services: (Continued)</u>						
CSA - State Administration	45,274	-	45,099	45,000	45,000	-
Child Day Care Quality Initiative	20,314	20,314	-	-	-	-
State Adoptions	1,411,193	1,268,882	506,007	1,800,000	1,250,000	(550,000)
Employment Services - VIEW	284,138	285,263	85,573	467,000	317,000	(150,000)
Employment Services-SNAPET	21,625	24,417	3,868	35,000	25,000	(10,000)
Family Preservation and Support	11,871	38,180	5,218	37,000	17,000	(20,000)
Adult Services	46,741	37,707	13,173	44,000	44,000	-
Respite Care	7,057	8,171	2,479	10,000	10,000	-
Safe and Stable Families	88,970	120,382	46,470	97,000	97,000	-
Foster Parent Training	7,851	14,364	3,854	15,000	16,000	1,000
Adult Protective Services	17,114	14,097	4,447	16,000	16,000	-
Fostering Futures Foster Care Assistance	-	73,104	47,029	79,000	164,000	85,000
Child Welfare Substance Abuse	-	-	18,531	-	26,000	-
Subtotal - Social Services	\$ 27,335,875	\$ 31,207,944	\$ 11,962,253	\$ 30,659,000	\$ 32,032,500	\$ 991,500
<u>Other Categorical Aid</u>						
Public Facilities Sales Tax Rebate	\$ 466,231	\$ 464,666	\$ 145,176	\$ 465,000	\$ 465,000	\$ -
Street Maintenance	14,338,757	14,680,384	7,428,527	15,042,000	15,423,578	381,578
Jail Per Diem	899,229	739,826	378,860	850,000	750,000	(100,000)
Revenue Sharing-Transportation	-	-	-	-	-	-
E-911 Wireless	638,513	664,954	334,493	674,000	578,766	(95,234)
Library	155,513	160,055	79,616	160,000	165,000	5,000
Law Enforcement	5,339,408	5,511,320	2,755,660	5,339,000	5,510,000	171,000
State Fund for Train/Fire EMS	9,340	3,240	105	10,000	6,000	(4,000)
Spay & Neuter Contributions	1,944	2,081	281	2,000	2,000	-
VJCCCA Programs	422,952	394,210	197,106	394,000	394,000	-
VDEM Disaster Reimbursement	-	20,951	5,791	-	-	-
Subtotal - Other Categorical Aid	\$ 22,271,887	\$ 22,641,687	\$ 11,325,615	\$ 22,936,000	\$ 23,294,344	\$ 358,344
SUBTOTAL - Grants in Aid - Commonwealth	\$ 67,801,313	\$ 72,286,844	\$ 28,222,025	\$ 72,247,000	\$ 74,036,234	\$ 1,789,234
<u>Grants in Aid - Federal Government</u>						
DOJ Asset Forfeiture Fund	-	-	-	-	-	-
DERECHO-FEMA	-	231,083	-	-	-	-
Emergency Management Assistance	53,387	106,774	-	53,000	53,000	-
SUBTOTAL - Grants in Aid - Federal Government	\$ 53,387	\$ 337,857	\$ -	\$ 53,000	\$ 53,000	\$ -
TOTAL - INTERGOVERNMENTAL REVENUES	\$ 67,854,700	\$ 72,624,701	\$ 28,222,025	\$ 72,300,000	\$ 74,089,234	\$ 1,789,234
<u>CHARGES FOR CURRENT SERVICES:</u>						
Court Costs	\$ 1,156,367	\$ 1,223,435	\$ 412,502	\$ 1,312,000	\$ 1,312,000	\$ -
Commonwealth's Attorney Fees	11,063	11,685	3,657	11,000	11,000	-
Streets and Sidewalks	(2,515)	226	-	5,000	1,000	(4,000)
Sanitation Charges	142,411	315,974	59,533	1,581,000	3,015,000	1,434,000
Library Charges	180,219	208,331	139,464	288,000	192,000	(96,000)
Public Safety	3,738,577	4,042,927	2,288,545	3,604,000	4,636,000	1,032,000
Central Services	359,000	380,000	400,000	400,000	400,000	-
Interfund Services	3,115,833	3,059,352	1,938,557	4,198,000	3,789,000	(409,000)
Sheriff/Jail	1,714,866	2,006,564	935,219	1,748,000	1,743,400	(4,600)
Recreation Programs	189,537	236,811	81,535	193,000	321,000	128,000
Social Service Reimbursements	30,606	160,556	8,658	29,000	127,000	98,000
Global Spectrum	199,083	115,282	35,890	175,000	195,000	20,000
Athletics	42,235	48,630	16,077	44,000	-	(44,000)
Community Recreation	22,522	34,924	17,374	21,000	-	(21,000)
Park Programming	2,800	3,850	1,400	-	-	-
Outdoor Education	96,793	122,058	93,131	89,000	-	(89,000)
Sponsorships & Development	11,505	-	-	12,000	-	(12,000)
TOTAL - CHARGES FOR CURRENT SERVICES	\$ 11,010,903	\$ 11,970,606	\$ 6,431,541	\$ 13,710,000	\$ 15,742,400	\$ 2,032,400

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>MISCELLANEOUS:</u>						
<u>Operating:</u>						
Miscellaneous	\$ 479,287	\$ 722,189	\$ 318,186	\$ 567,000	\$ 581,000	\$ 14,000
Grants and Donations	47,009	38,486	7,123	65,000	42,000	(23,000)
Sale of Property and Materials	8,370	41,874	32,038	7,000	9,000	2,000
Church Ave Garage - Air Lease	-	-	-	-	-	-
Parking Violations	-	-	-	-	-	-
Subtotal - Operating	\$ 534,667	\$ 802,549	\$ 357,348	\$ 639,000	\$ 632,000	\$ (7,000)
<u>Non-operating:</u>						
Insurance Recoveries	-	-	-	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Transfer from Other Funds	293,148	374,512	-	-	-	-
Subtotal - Non-operating	\$ 293,148	\$ 374,512	\$ -	\$ -	\$ -	\$ -
TOTAL - MISCELLANEOUS	\$ 827,815	\$ 1,177,061	\$ 357,348	\$ 639,000	\$ 632,000	\$ (7,000)
TOTAL - GENERAL FUND	<u>\$ 273,061,376</u>	<u>\$ 279,299,040</u>	<u>\$ 106,901,639</u>	<u>\$ 282,785,000</u>	<u>\$ 291,699,000</u>	<u>\$ 8,914,000</u>

NOTE: The City of Roanoke has estimated the year-end fund balance (see Page 85); however, these funds are not used as a revenue source for funding recurring operating expenditures (see Financial Policy Statements in the "Citizen's Guide" page 19).

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
STORMWATER UTILITY FUND:						
Operating Revenue:						
Operating Revenue:	\$ 3,979,348	\$ 6,041,973	\$ 3,075,500	\$ 5,796,650	\$ 6,060,000	\$ 263,350
Subtotal - Operating Revenue	\$3,979,348	\$6,041,973	\$3,075,500	\$5,796,650	\$6,060,000	\$263,350
Non-Operating Revenue:						
Interest on Investments	\$ 12,801	\$ 17,790	\$ 15,869	\$ -	\$ -	-
Transfer from Other Funds	1,164,926	131,540	14,504	-	-	-
Miscellaneous/Other	-	-	138,229	-	-	-
Interest in SNAP	-	2,205	0.28	-	-	-
Bond Premium Amortization	4,408	10,597	6,853	-	-	-
Subtotal - Non-Operating Revenue	\$ 1,182,135	\$ 162,133	\$ 175,455	\$ -	\$ -	-
TOTAL - STORMWATER UTILITY FUND	\$ 5,161,484	\$ 6,204,106	\$ 3,250,955	\$ 5,796,650	\$ 6,060,000	\$ 263,350
CIVIC FACILITIES FUND:						
Operating Revenue:						
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	-
Civic Facilities Rentals	-	-	-	-	-	-
Civic Facilities Fees	-	-	-	-	-	-
Event Expenses	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Operating Revenue	-	44,000	-	-	-	-
Subtotal - Operating Revenue	\$ -	\$ 44,000	\$ -	\$ -	\$ -	-
Non-Operating Revenue:						
Interest on Investments	\$ (3,766)	\$ (228)	\$ (1,590)	\$ -	\$ -	-
Miscellaneous	-	-	-	-	-	-
Commissions	-	-	-	-	-	-
Transfer from General	2,178,890	2,280,067	1,339,801	2,280,067	2,315,721	35,654
Transfer from Capital Project Fund	-	14,000	-	-	-	-
Unrealized Gain on Investments	-	-	-	-	-	-
Interest on SNAP	-	2,681	345	-	-	-
Bond Premium Amort	93,384	100,823	50,412	-	-	-
Subtotal - Non-Operating Revenue	\$ 2,268,508	\$ 2,397,343	\$ 1,388,968	\$ 2,280,067	\$ 2,315,721	\$ 35,654
TOTAL - CIVIC FACILITIES FUND	\$ 2,268,508	\$ 2,441,343	\$ 1,388,968	\$ 2,280,067	\$ 2,315,721	\$ 35,654
PARKING FUND:						
Operating Revenue:						
Parking Violations-All Sites	\$ 430,391	\$ 475,551	\$ 190,303	\$ 395,000	\$ 423,198	\$ 28,198
Market Parking Garage	358,740	462,531	243,674	445,000	550,000	105,000
Elmwood Park Parking Garage	635,748	561,672	295,049	595,000	710,000	115,000
Center In the Square Parking Garage	405,950	385,070	199,146	386,000	390,677	4,677
Church Avenue Parking Garage	698,467	743,330	373,837	729,000	729,125	125
Tower Parking Garage	474,376	462,775	224,363	490,000	470,000	(20,000)
Gainsboro Parking Garage	192,163	213,037	116,197	214,000	165,000	(49,000)
Campbell Parking Garage	175,352	165,835	96,940	174,000	180,000	6,000
Williamson Road Surface Lots	(275)	-	-	5,000	-	(5,000)
Higher Ed Center Surface Lot	56,952	71,886	41,992	71,000	75,000	4,000
Market Surface Lot	46,115	48,629	21,200	48,000	45,000	(3,000)
Other Surface Lots	146,659	110,474	56,938	123,000	161,000	38,000
Subtotal - Operating Revenue	\$ 3,620,640	\$ 3,700,790	\$ 1,859,637	\$ 3,675,000	\$ 3,899,000	\$ 224,000
Non-Operating Revenue:						
Interest on Investments	\$ 13,031	\$ 8,909	\$ 8,828	\$ -	\$ -	-
Miscellaneous	1	35	-	-	-	-
Transfers from Other Funds	171,210	-	-	-	-	-
Bond Premium Amort	70,908	72,363	36,181	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 255,149	\$ 81,307	\$ 45,009	\$ -	\$ -	-
TOTAL - PARKING FUND	\$ 3,875,789	\$ 3,782,097	\$ 1,904,646	\$ 3,675,000	\$ 3,899,000	\$ 224,000

REVENUE

CATEGORY/PROGRAM	ACTUAL REVENUES FY 2015-16	ACTUAL REVENUES FY 2016-17	ACTUAL REVENUES As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
INTERNAL SERVICE FUNDS:						
FLEET MANAGEMENT FUND:						
Operating Revenue:						
Sale of Surplus Property	\$ 31,319	\$ 234,329	\$ -	\$ -	\$ -	-
Charges for Services	7,262,947	7,059,379	-	-	-	-
Subtotal - Operating Revenue	\$ 7,294,266	\$ 7,293,708	\$ -	\$ -	\$ -	-
Non-Operating Revenue:						
Capital Contribution	\$ 227,346	\$ 222,228	\$ -	\$ -	\$ -	-
Interest on Investments	17,051	4,053	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfer from Other Funds	120,599	2,964	-	-	-	-
Unrealized Gain (Loss) on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 364,995	\$ 229,245	\$ -	\$ -	\$ -	-
TOTAL - FLEET MANAGEMENT FUND	\$ 7,659,261	\$ 7,522,953	\$ -	\$ -	\$ -	-
RISK MANAGEMENT FUND:						
Operating Revenue:						
Charges for Services	\$ 16,644,510	\$ 17,791,370	\$ 7,549,245	\$ 17,553,161	\$ 17,774,880	\$ 221,719
Subtotal - Operating Revenue	\$ 16,644,510	\$ 17,791,370	\$ 7,549,245	\$ 17,553,161	\$ 17,774,880	\$ 221,719
Non-Operating Revenue:						
Interest on Investments	\$ 114,358	\$ 46,209	\$ 42,546	\$ -	\$ -	-
Miscellaneous	-	750,000	15,600	-	-	-
Transfers from Other Funds	-	1,000,000	-	-	-	-
Unrealized Gain on Investment	-	-	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 114,358	\$ 1,796,209	\$ 58,146	\$ -	\$ -	-
TOTAL - RISK MANAGEMENT FUND	\$ 16,758,869	\$ 19,587,579	\$ 7,607,391	\$ 17,553,161	\$ 17,774,880	\$ 221,719
TECHNOLOGY FUND:						
Operating Revenue:						
Charges for Services	\$ 6,727,132	\$ 6,881,513	\$ -	\$ -	\$ -	-
Subtotal - Operating Revenue	\$ 6,727,132	\$ 6,881,513	\$ -	\$ -	\$ -	-
Non-Operating Revenue:						
Interest on Investments	\$ 34,121	\$ 20,504	\$ -	\$ -	\$ -	-
Miscellaneous	73,786	64,750	-	-	-	-
Transfers from Other Funds	305,684	311,157	-	-	-	-
Unrealized Gain (Loss) on Investments	-	-	-	-	-	-
Bond Premium Amort	21,822	22,586	-	-	-	-
Subtotal - Non-Operating Revenue	\$ 435,413	\$ 418,997	\$ -	\$ -	\$ -	-
TOTAL - TECHNOLOGY FUND	\$ 7,162,545	\$ 7,300,510	\$ -	\$ -	\$ -	-

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>COMMUNITY DEVELOPMENT:</u>						
Affiliations & Contributions	\$ 3,481,841	\$ 3,631,993	\$ 1,963,066	\$ 3,291,683	\$ 3,907,703	\$ 616,020
Economic Development	1,655,243	2,833,643	1,141,573	2,665,495	3,023,755	358,260
Neighborhood Services	1,247,728	1,295,848	527,507	1,137,770	1,154,115	16,345
Neighborhood Support	116,640	116,594	51,744	113,335	118,161	4,826
Planning, Building & Development	1,420,255	1,483,266	658,676	1,397,571	1,417,782	20,211
TOTAL - COMMUNITY DEVELOPMENT	\$ 7,921,707	\$ 9,361,343	\$ 4,342,567	\$ 8,605,854	\$ 9,621,516	\$ 1,015,662
<u>GENERAL GOVERNMENT ADMINISTRATION:</u>						
Board of Equalization	\$ 5,632	\$ 6,005	\$ 1,549	\$ 11,304	\$ 11,489	185
Citizen Engagement	\$ -	\$ -	\$ 27,624	\$ 112,162	\$ 95,490	(16,672)
City Attorney	1,059,008	1,098,648	519,881	1,007,833	1,032,543	24,710
City Clerk	470,445	493,355	235,362	462,741	475,641	12,900
City Council	275,299	289,639	148,827	257,082	256,531	(551)
City Manager	954,942	994,062	402,259	967,938	962,064	(5,874)
City Treasurer	1,348,107	1,419,999	757,174	1,775,430	1,853,186	77,756
Commissioner of the Revenue	1,201,629	1,306,977	661,943	1,376,346	1,433,349	57,003
Ectoral Board	936,288	798,869	249,517	420,380	508,370	87,990
Employee Health Services	857,554	936,710	318,784	914,684	913,134	(1,550)
Finance	2,628,877	2,562,262	1,126,571	2,120,612	2,117,982	(2,630)
General Services	252,647	242,923	118,170	220,850	225,420	4,570
Human Resources	1,702,280	1,516,314	642,096	1,358,840	1,563,550	204,710
Management & Budget	556,516	602,270	271,497	625,365	670,630	45,265
Municipal Auditing	862,461	792,196	349,052	769,705	787,989	18,284
Office of Communications	451,093	465,461	280,824	345,023	361,049	16,026
Purchasing	476,189	503,516	236,263	448,868	473,347	24,479
Real Estate Valuation	1,149,607	1,231,072	564,555	1,161,654	1,192,313	30,659
TOTAL - GENERAL GOVERNMENT ADMINISTRATION	\$ 15,188,574	\$ 15,260,278	\$ 6,911,949	\$ 14,356,817	\$ 14,934,077	\$ 577,260

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>HEALTH AND WELFARE:</u>						
Children's Services Act	\$ 10,109,939	\$ 12,470,509	\$ 4,208,674	\$ 10,839,036	\$ 12,694,147	\$ 1,855,111
Human Development Support	2,040,434	2,111,153	1,352,830	2,094,349	2,241,549	147,200
Human Service Agency Funding	409,052	409,052	194,500	430,000	430,000	-
Human Services Support	290,424	281,136	99,580	286,289	294,953	8,664
Social Services	23,962,779	25,486,379	12,090,761	25,454,469	26,179,291	724,822
TOTAL - HEALTH AND WELFARE	\$ 36,812,628	\$ 40,758,229	\$ 17,946,345	\$ 39,104,143	\$ 41,839,940	\$ 2,735,797
<u>JUDICIAL ADMINISTRATION:</u>						
Circuit Court	520,564	518,883	266,718	552,674	561,511	8,837
Clerk of Circuit Court	1,582,199	1,624,599	803,387	1,586,930	1,681,511	94,581
Commonwealth's Attorney	1,893,105	1,845,431	877,168	1,768,166	1,777,866	9,700
Cost Collections Unit	88,456	73,594	48,910	90,048	87,874	(2,174)
General District Court	43,948	102,145	77,765	86,143	88,297	2,154
Juvenile & Domestic Relations District Court:						
Court Services	1,182,970	976,329	325,143	1,042,303	1,062,402	20,099
Court Clerk	58,742	66,860	46,862	56,453	51,810	(4,643)
Magistrates Office	5,613	5,648	1,593	3,745	3,417	(328)
Sheriff	3,095,627	3,172,026	1,440,090	2,985,112	2,694,995	(290,117)
TOTAL - JUDICIAL ADMINISTRATION	\$ 8,471,224	\$ 8,385,515	\$ 3,887,636	\$ 8,171,574	\$ 8,009,683	\$ (161,891)

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>NON-DEPARTMENTAL:</u>						
Contingencies	\$ -	\$ -	\$ -	\$ 628,105	\$ (671,678)	\$ (1,299,783)
Miscellaneous	30,770	41,318	9,391	-	-	-
Residual Fringe Benefits	109,204	72,770	105,876	3,942,273	3,833,084	(109,189)
Transfers to Other Funds:						
Budget Stabilization Reserve	-	-	-	-	-	-
Capital Projects Fund	1,500,541	2,565,846	1,894,272	1,369,272	2,059,245	689,973
Civic Facilities Fund	2,178,890	2,280,067	1,140,034	2,280,067	2,315,721	35,654
Civic Facilities Fund Admissions Tax	-	-	199,768	-	485,000	485,000
Debt Service Fund	12,859,770	11,407,432	7,797,895	13,355,400	12,829,073	(526,327)
Debt Service - Schools	-	-	-	-	-	-
Fleet Management Fund	24,999	-	-	-	-	-
Grant Fund	257,135	149,014	336,441	189,985	202,747	12,762
Greater Roanoke Transit Company	1,812,105	1,899,605	1,899,605	1,899,605	1,991,161	91,556
Risk Management Fund	-	1,000,000	-	1,125,000	1,530,620	405,620
School Fund	79,053,977	78,354,290	39,796,098	79,592,200	81,246,526	1,654,326
Stormwater Fund	702,926	-	-	-	-	-
Parking Fund	-	-	-	-	-	-
Technology Fund	188,886	223,039	-	-	-	-
TOTAL - NON-DEPARTMENTAL	\$ 98,719,202	\$ 97,993,381	\$ 53,179,380	\$ 104,381,907	\$ 105,821,499	\$ 1,439,592
<u>PARKS, RECREATION & CULTURAL:</u>						
Libraries	3,937,911	4,072,519	2,112,279	3,879,070	3,927,490	48,420
Parks & Recreation - Administration	1,417,162	1,253,620	546,161	1,241,724	1,212,879	(28,845)
Parks & Recreation - Parks & School Playgrc	3,007,046	3,170,837	1,212,599	2,507,326	2,582,910	75,584
Parks & Recreation - Recreation & Youth Se	1,763,486	1,856,963	767,435	1,609,852	1,641,406	31,554
Cultural Agency Funding	269,220	267,220	102,000	340,000	340,000	-
TOTAL - PARKS, RECREATION & CULTUR	\$ 10,394,824	\$ 10,621,159	\$ 4,740,474	\$ 9,577,972	\$ 9,704,685	\$ 126,713
<u>PUBLIC SAFETY:</u>						
Building Inspections	\$ 943,514	\$ 989,410	\$ 410,367	\$ 894,138	\$ 925,309	\$ 31,171
E-911 Center & Wireless Divisions	2,798,688	2,701,155	1,239,455	2,693,774	2,895,756	201,982
Fire/EMS Department:						
Administration	884,705	965,897	386,879	1,135,162	674,679	(460,483)
Airport Rescue	50,821	313	-	-	-	-
Operations	20,183,305	21,207,922	9,455,120	18,188,706	18,778,907	590,201
Support	1,252,592	1,278,435	589,423	1,075,943	972,091	(103,852)
Emergency Management	133,447	137,191	51,366	108,915	111,655	2,740

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
GENERAL FUND						
<u>PUBLIC SAFETY:</u> (Continued)						
Jail	\$ 15,362,254	\$ 15,417,970	\$ 7,587,417	\$ 14,423,025	\$ 15,316,204	\$ 893,179
Outreach Detention	306,147	280,488	139,638	335,994	306,661	(29,333)
Police Department:						
Administration	2,182,335	2,171,697	1,120,704	1,978,671	2,158,569	179,898
Animal Control	1,437,072	1,465,206	713,214	1,352,814	1,686,767	333,953
Investigation	3,262,629	3,472,360	1,394,199	2,971,105	4,116,811	1,145,706
Patrol	15,626,384	14,881,453	7,025,171	12,082,203	10,971,172	(1,111,031)
Services	2,710,528	2,955,118	1,104,373	2,248,049	2,806,754	558,705
Training	667,333	744,338	370,264	790,850	730,309	(60,541)
VJCCCA Enhanced Community Services	-	58,560	35,090	46,041	83,638	37,597
VJCCCA Substance Abuse Services	-	58,940	29,729	60,126	61,597	1,471
Youth Haven	567,237	535,974	212,411	444,460	444,504	44
TOTAL - PUBLIC SAFETY	\$ 68,368,990	\$ 69,322,426	\$ 31,864,818	\$ 60,829,976	\$ 63,041,383	\$ 2,211,407
<u>PUBLIC WORKS:</u>						
Director of Public Works	\$ 175,809	\$ 198,352	\$ 95,350	\$ 166,946	\$ 170,492	\$ 3,546
Engineering	1,394,619	1,487,380	735,687	1,402,956	1,420,419	17,463
Facilities Management - Building Maintenance	4,553,597	4,549,034	1,839,097	4,607,037	4,593,541	(13,496)
Facilities Management - Custodial Services	729,005	748,115	332,281	695,603	699,225	3,622
Solid Waste Management	7,309,473	7,293,319	2,724,684	5,590,294	5,875,093	284,799
Transportation - Engineering & Operations	1,767,787	1,736,410	803,339	1,790,673	1,787,126	(3,547)
Transportation - Paving Program	3,216,490	3,302,587	1,011,146	4,139,924	4,439,924	300,000
Transportation - Snow Removal	617,701	364,205	166,760	228,033	219,033	(9,000)
Transportation - Street Lighting	1,245,448	1,294,420	534,470	1,099,084	1,268,221	169,137
Transportation - Street Maintenance	4,121,281	4,268,298	1,745,661	3,380,803	3,548,798	167,995
Environmental Management	416,245	515,038	312,500	421,039	503,886	82,847
TOTAL - PUBLIC WORKS	\$ 25,547,456	\$ 25,757,158	\$ 10,300,976	\$ 23,522,392	\$ 24,525,758	\$ 1,003,366
<u>TECHNOLOGY:</u>						
Technology Operating	\$ -	\$ -	\$ 1,952,992	\$ 4,493,751	\$ 4,153,599	\$ (340,152)
Technology Capital Outlay	-	-	-	1,050,000	1,000,000	(50,000)
Radio Technology Operating	-	-	375,639	598,491	546,802	(51,689)
TOTAL - TECHNOLOGY	\$ -	\$ -	\$ 2,328,630	\$ 6,142,242	\$ 5,700,401	\$ (441,841)
<u>FLEET MANAGEMENT:</u>						
Fleet Operating	\$ -	\$ -	\$ 2,104,326	\$ 4,040,890	\$ 4,336,344	\$ 295,454
Fleet Capital Outlay	-	-	1,053,649	3,000,569	3,000,569	-
TOTAL - FLEET MANAGEMENT	\$ -	\$ -	\$ 3,157,975	\$ 7,041,459	\$ 7,336,913	\$ 295,454
<u>RISK MANAGEMENT:</u>						
Risk Operating	\$ -	\$ -	\$ 794,796	\$ 1,050,664	\$ 1,163,145	\$ 112,481
TOTAL - RISK MANAGEMENT	\$ -	\$ -	\$ 794,796	\$ 1,050,664	\$ 1,163,145	\$ 112,481
TOTAL - GENERAL FUND	\$ 271,424,606	\$ 277,459,489	\$ 139,455,547	\$ 282,785,000	\$ 291,699,000	\$ 8,914,000

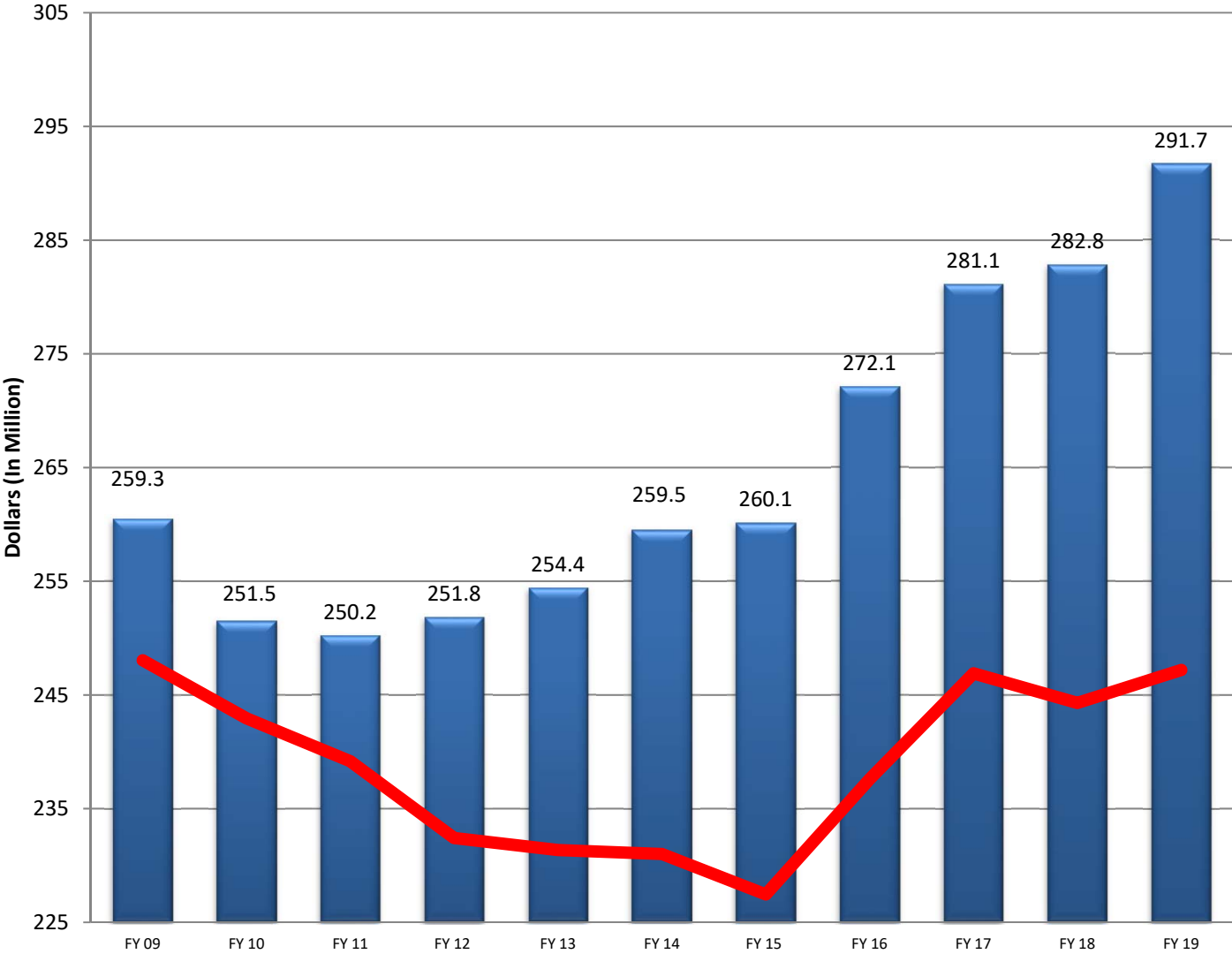
EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
PROPRIETARY FUND						
ENTERPRISE FUNDS:						
<u>STORMWATER UTILITY FUND</u>						
Operating	\$ 2,803,709	3,856,469.81	\$ 2,001,294	\$ 5,200,314	\$ 5,447,599	\$ 247,285
Non-Operating	75,170	220,155.35	210,109	596,336	612,401	16,065
Transfers to Other Funds	1,909,066	94,245.00	-	-	-	-
TOTAL - STORMWATER UTILITY FUND	\$ 4,787,945	\$ 4,170,870	\$ 2,211,402	\$ 5,796,650	\$ 6,060,000	\$ 263,350
<u>CIVIC FACILITIES FUND:</u>						
Operating	\$ 1,121,282	\$ 2,014,967	\$ 722,986	\$ 591,261	\$ 591,261	\$ -
Non-Operating	619,779	613,433	337,980	1,688,806	1,724,460	35,654
Transfers to Other Funds	-	-	-	-	-	-
TOTAL - CIVIC FACILITIES FUND	\$ 1,741,061	\$ 2,628,401	\$ 1,060,966	\$ 2,280,067	\$ 2,315,721	\$ 35,654
<u>PARKING FUND:</u>						
Campbell Garage	\$ 287,573	\$ 287,192	\$ 65,145	\$ 168,924	\$ 171,024	\$ 2,100
Center in the Square Parking Garage	296,567	239,643	82,937	275,971	240,230	(35,741)
Church Avenue Parking Garage	325,545	320,745	125,916	473,652	420,200	(53,452)
Elmwood Park Garage	209,358	197,491	39,103	126,523	154,458	27,935
Elmwood Surface Lot	20,645	20,923	13,505	31,500	32,310	810
Gainsboro Parking Garage	299,387	288,929	74,092	210,051	199,152	(10,899)
Higher Ed. Center Surface Lot	40,095	36,884	13,982	38,040	26,867	(11,173)
Market Parking Garage	490,952	495,867	67,869	323,678	178,992	(144,686)
Market Surface Lot	20,478	12,763	9,313	15,850	16,450	600
Parking Coordination	97,207	81,595	31,895	102,538	456,780	354,242
Parking Enforcement	259,593	265,750	162,519	297,690	408,784	111,094
Tower Parking Garage	505,849	484,657	116,594	314,706	302,631	(12,075)
Warehouse Row Surface Lot	18,027	19,760	11,132	20,550	18,284	(2,266)
Williamson Road Surface Lot	-	-	-	-	-	-
Non-Operating	527,346	501,545	287,739	1,275,327	1,272,838	(2,489)
Transfer to Other Funds	-	-	-	-	-	-
TOTAL - PARKING FUND	\$ 3,398,622	\$ 3,253,744	\$ 1,101,740	\$ 3,675,000	\$ 3,899,000	\$ 224,000

EXPENDITURES

CATEGORY/PROGRAM	ACTUAL EXPEND. FY 2015-16	ACTUAL EXPEND. FY 2016-17	ACTUAL EXPEND. As of 12/31/2017	ADOPTED BUDGET FY 2017-18	ADOPTED BUDGET FY 2018-19	INCREASE/ (DECREASE)
<u>INTERNAL SERVICE FUNDS:</u>						
<u>FLEET MANAGEMENT FUND:</u>						
Operating	\$ 4,669,259	\$ 4,756,214	\$ -	\$ -	\$ -	-
Non-Operating	2,480,641	2,914,725	-	-	-	-
Transfer to Other Funds	59,249	116,083	-	-	-	-
TOTAL - FLEET MANAGEMENT FUND	\$ 7,209,149	\$ 7,787,022	\$ -	\$ -	\$ -	-
<u>RISK MANAGEMENT FUND:</u>						
Operating	\$ 2,023,820	\$ 2,760,564	\$ -	\$ -	\$ -	-
Insurance	18,167,606	17,665,378	8,282,977	17,553,161	17,774,880	221,719
TOTAL - RISK MANAGEMENT FUND	\$ 20,191,426	\$ 20,425,942	\$ 8,282,977	\$ 17,553,161	\$ 17,774,880	\$ 221,719
<u>TECHNOLOGY FUND:</u>						
Technology - Operating	\$ 3,388,587	\$ 3,559,661	\$ -	\$ -	\$ -	-
Technology - Non-Operating	3,145,936	3,273,272	-	-	-	-
Radio Technology - Operating	537,745	612,462	-	-	-	-
Radio Technology - Non-Operating	231,114	220,263	-	-	-	-
Transfer to Other Funds	-	278,667	-	-	-	-
TOTAL - TECHNOLOGY FUND	\$ 7,303,382	\$ 7,944,324	\$ -	\$ -	\$ -	-

Inflation Adjusted Adopted General Fund Budget Comparison



Red line represents inflation adjusted buying power in 2009 dollars

Revenues, Expenses & Changes in Fund Balance Comparison

GENERAL FUND	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ADOPTED 2017-18	ADOPTED 2018-19
REVENUES:					
Local Taxes	\$ 184,464,955	\$ 191,205,771	\$ 191,055,767	\$193,982,000	\$199,024,366
Permits, Fees & Licenses	1,140,605	888,328	995,699	911,000	898,000
Fines & Forfeitures	1,188,103	1,014,511	1,211,207	1,027,000	1,025,000
Rents and Interest	232,986	259,347	263,998	216,000	288,000
Intergovernmental	66,953,796	67,854,700	72,624,701	72,300,000	74,089,234
Charges for Services	10,812,015	11,010,903	11,970,606	13,710,000	15,742,400
Miscellaneous	721,005	827,815	1,177,061	639,000	632,000
Subtotal - Revenues and Transfers In	\$265,513,465	\$273,061,376	\$279,299,040	\$282,785,000	\$291,699,000
LESS EXPENDITURES:					
Community Development	\$ 7,373,005	\$ 7,921,707	\$ 9,361,343	\$8,605,854	\$9,621,516
General Government	13,888,337	15,188,574	15,260,278	14,356,817	14,934,077
Health and Welfare	36,304,861	36,812,628	40,758,229	39,104,143	41,839,940
Judicial Administration	8,210,080	8,471,224	8,385,515	8,171,574	8,009,683
Nondepartmental	173,149	139,974	114,088	4,570,378	3,161,406
Parks, Recreation & Cultural	10,161,710	10,394,824	10,621,159	9,577,972	9,704,685
Public Safety	65,707,214	68,368,990	69,322,426	60,829,976	63,041,383
Public Works	24,553,783	25,547,456	25,757,158	23,522,392	24,525,758
Technology	-	-	-	6,142,242	5,700,401
Fleet Management	-	-	-	7,041,459	7,336,913
Risk Management	-	-	-	1,050,664	1,163,145
Transfers:					
Capital Projects	3,009,109	1,500,541	2,565,846	1,369,272	2,059,245
Debt Service	12,133,575	12,859,770	11,407,432	13,355,400	12,829,073
Proprietary Funds	5,968,061	4,907,806	5,402,711	5,304,672	6,322,502
School Board Component Unit	76,371,925	79,053,977	78,354,290	79,592,200	81,246,526
Special Revenue	520,550	257,135	149,014	189,985	202,747
Subtotal - Expenditures and Transfers	\$264,375,359	\$271,424,606	\$ 277,459,489	\$282,785,000	\$291,699,000
INCREASE/DECREASE IN FUND BALANCE	\$1,138,106	\$1,636,770	\$1,839,550	\$0	\$0
BEGINNING FUND BALANCE	\$28,662,866	\$29,800,972	\$31,437,742	\$31,437,742	\$31,437,742
ENDING FUND BALANCE	\$29,800,972	\$31,437,742	\$33,277,292	\$31,437,742	\$31,437,742

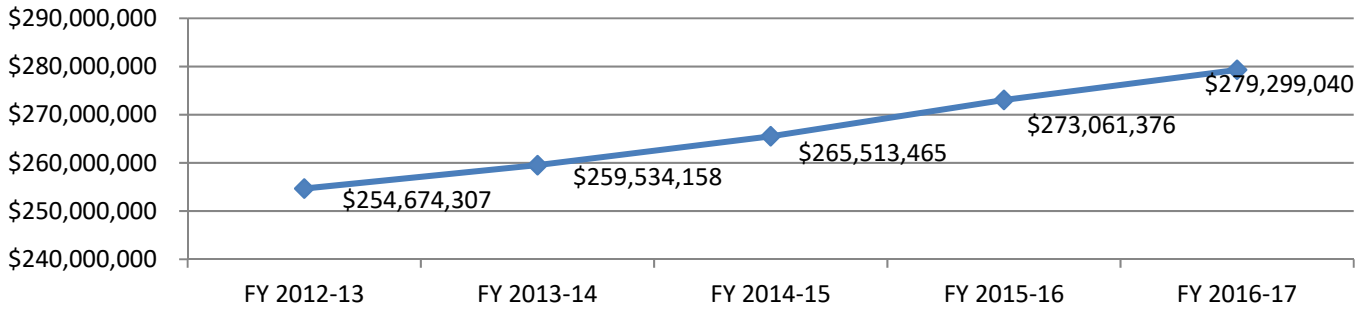
Ending Fund Balance as a Percent of Expenditures:

	11.27%	11.58%	11.99%	11.12%	10.78%
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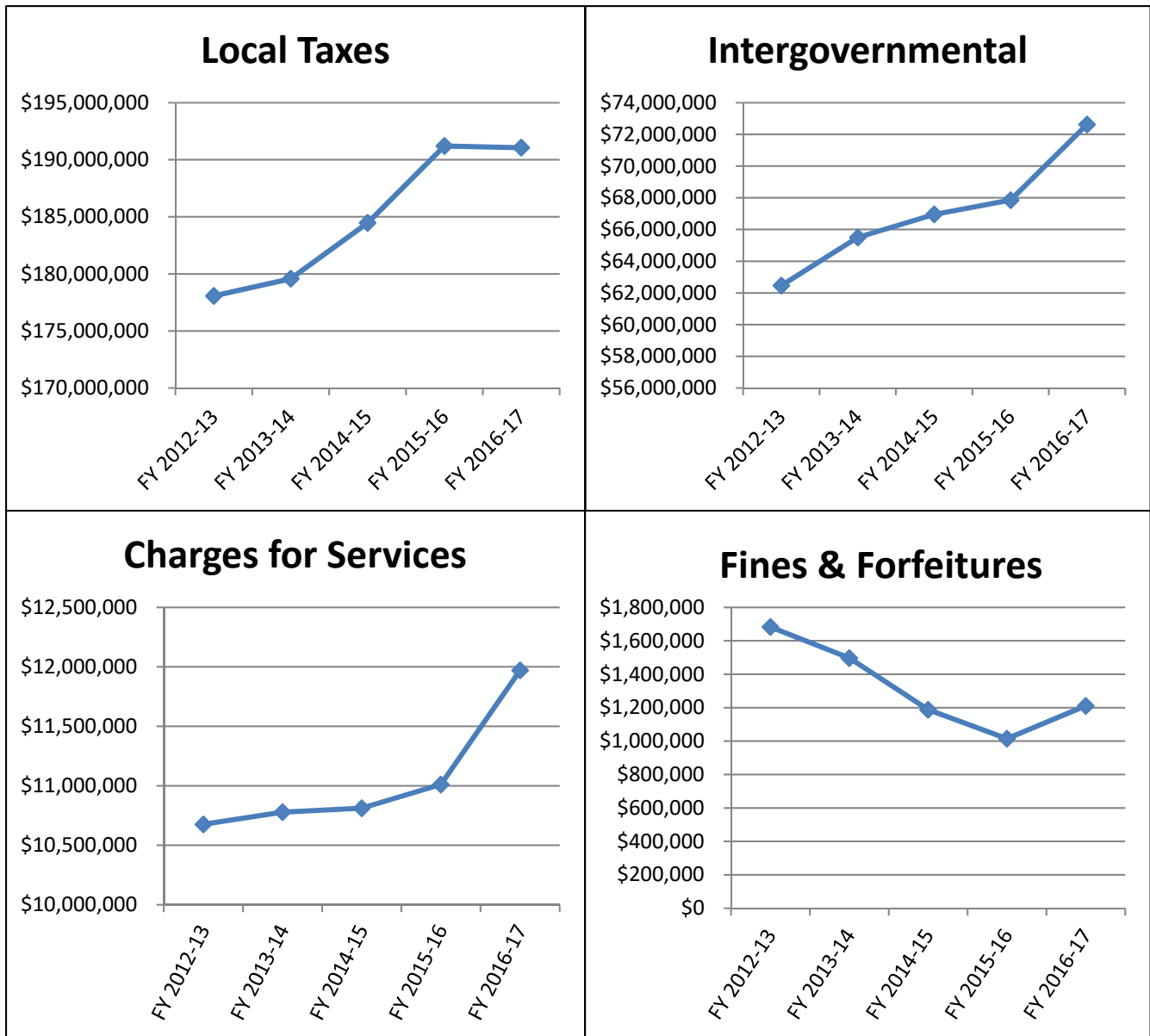
NOTE: The City of Roanoke operates under a balanced budget concept, whereby current expenditures are funded through current revenues. As a result, a year-end fund balance change is not reflected. See the Fund Balance Analysis on page 95 to understand the policies and procedures for setting aside reserves and contingencies.

Revenue Five Year Trend

Total Revenue Recognized

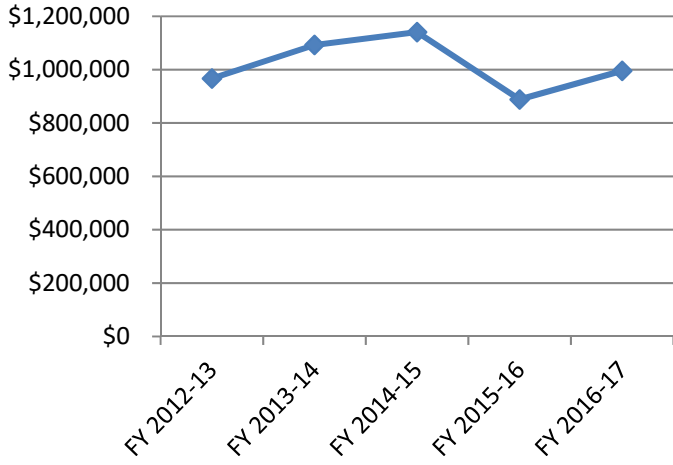


Revenue Sources

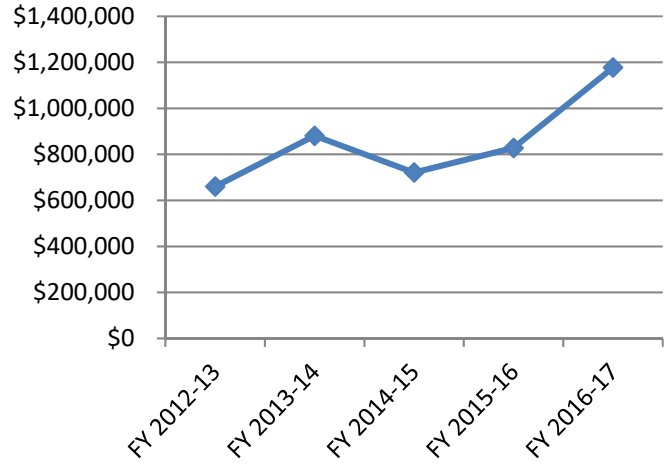


Revenue Five Year Trend

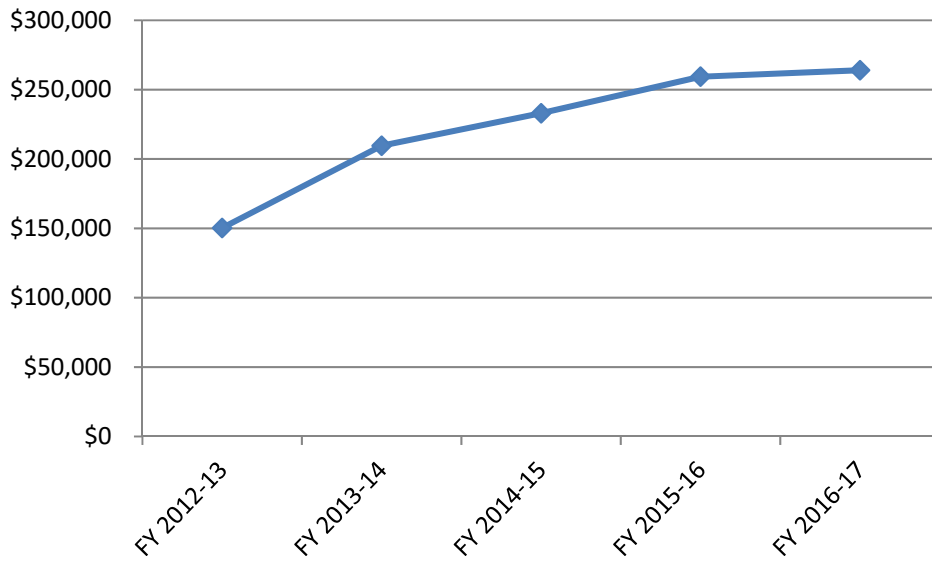
Permits, Fees & Licenses



Miscellaneous

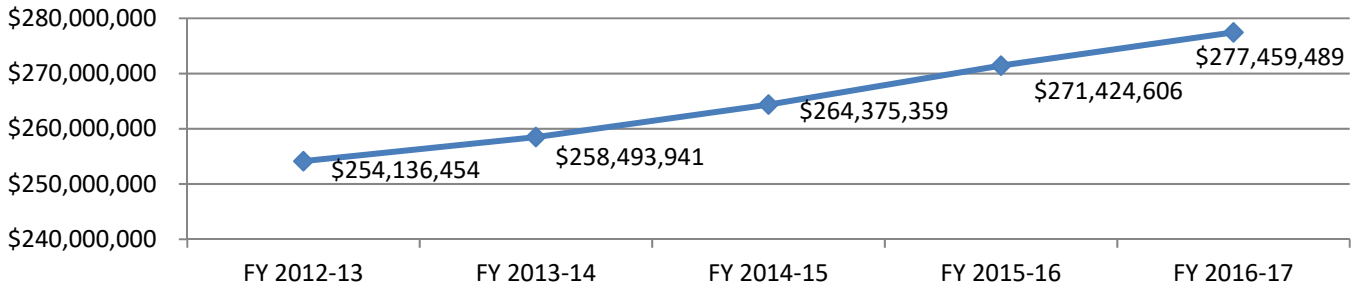


Rents and Interest



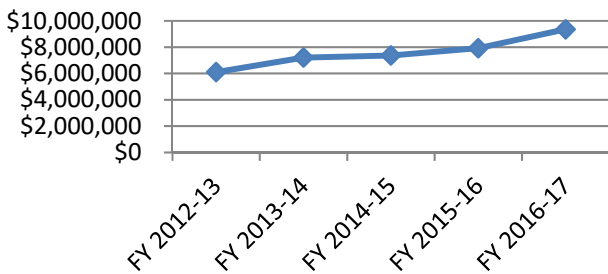
Expenditure Five Year Trend

Comparison of Expenditures

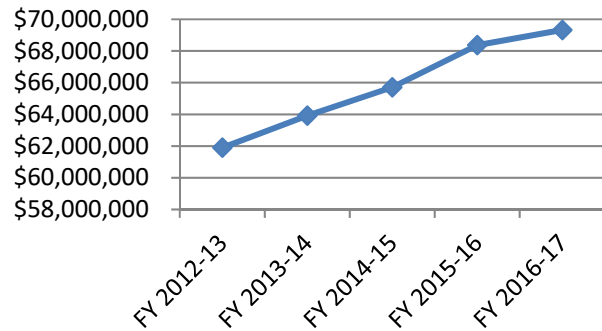


Expenditure Categories

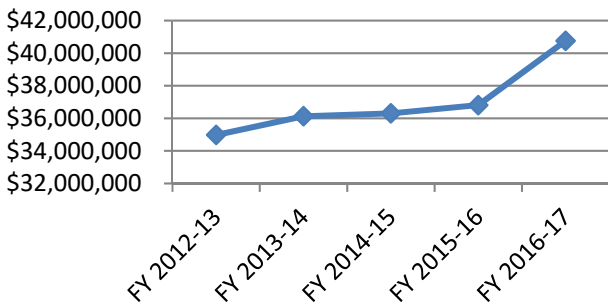
Community Development



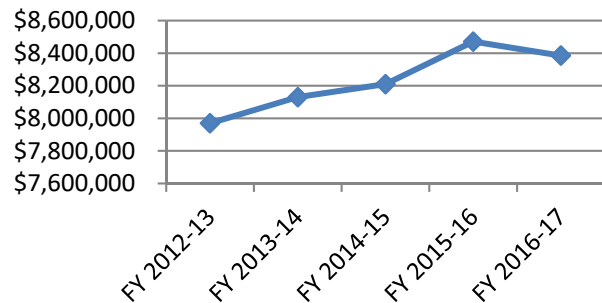
Public Safety



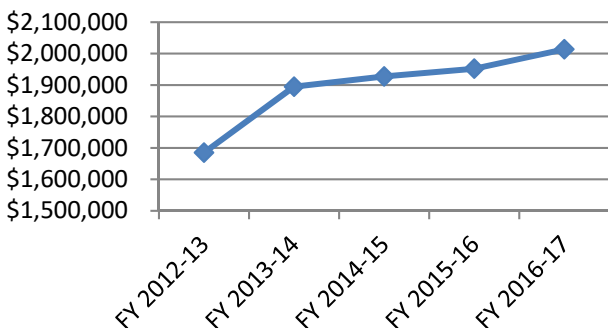
Health & Welfare



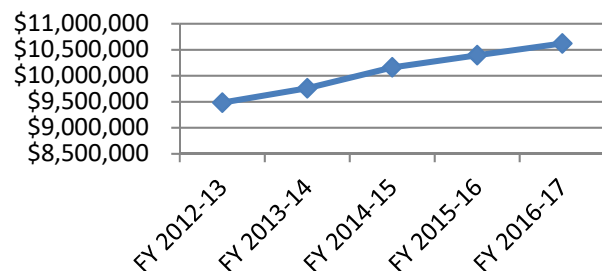
Judicial Administration



Non-Departmental

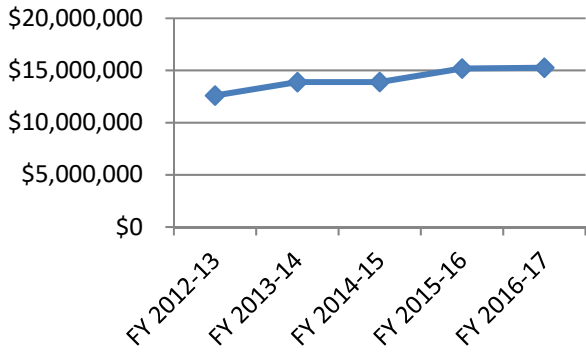


Parks, Recreation, & Cultural

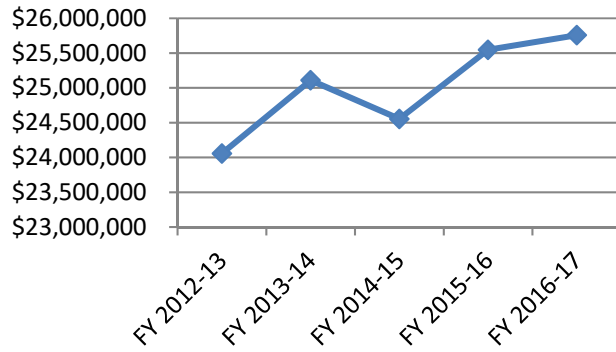


Expenditure Five Year Trend

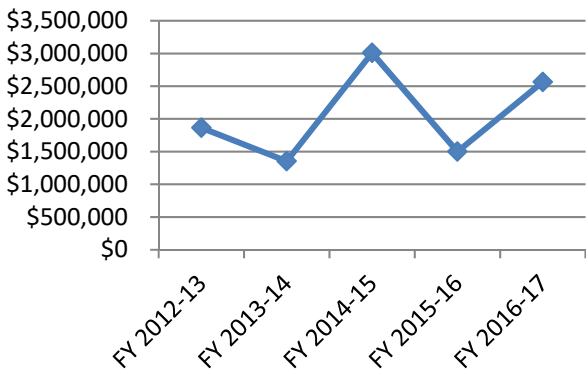
General Government



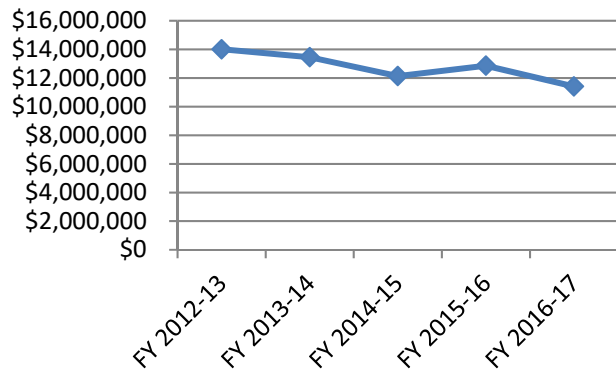
Public Works



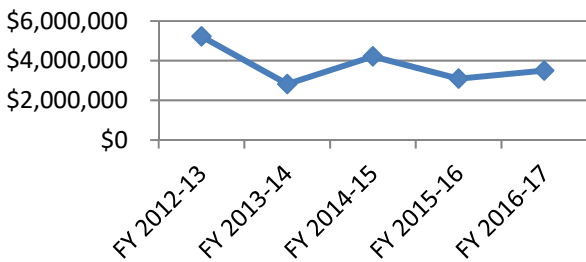
Transfer to Capital



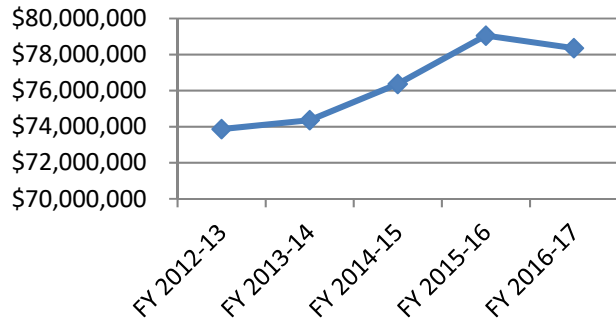
Transfer to Debt Service



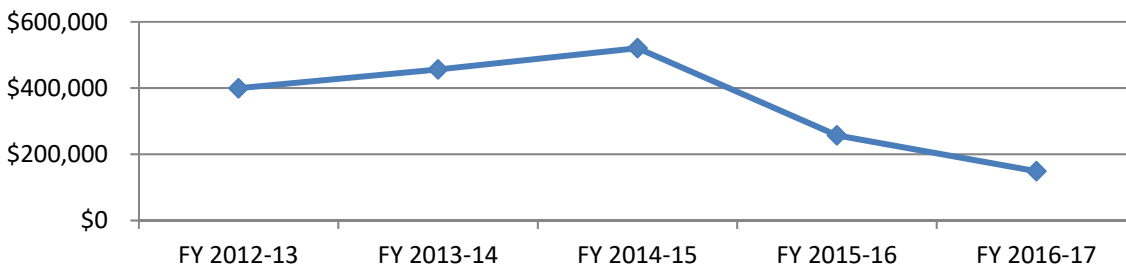
Transfer to Proprietary Funds



Transfer to Schools



Special Revenue



Revenues, Expenses & Changes in Fund Balance Comparison

ENTERPRISE FUNDS	FY 2015-16			
	Civic Facilities Fund	Parking Fund	Stormwater Fund	Total
<u>Operating Revenues</u>				
Charges for Services	\$ 2,151,235	\$ 3,195,168	\$ -	\$ 5,346,403
Stormwater Fees	-	-	3,979,349	3,979,349
Other	229,167	425,473	462,000	1,116,640
Total - Operating Revenues	2,380,402	3,620,641	4,441,349	10,442,392
<u>Operating Expenses</u>				
Personal Services	1,152,983	93,070	1,730,697	2,976,750
Other Services and Charges	1,901,167	1,209,281	722,576	3,833,024
Materials and Supplies	-	579,918	283,054	862,972
Depreciation	1,085,912	995,605	52,358	2,133,875
Total - Operating Expenses	4,140,062	2,877,874	2,788,685	9,806,621
Operating Income (Loss)	(1,759,660)	742,767	1,652,664	635,771
<u>Nonoperating Revenues (Expenses)</u>				
Gain (Loss) on Disposition of Fixed Assets	-	(44,290)	-	(44,290)
Operating Grants	-	-	-	-
Investment Income	89,618	83,938	17,209	190,765
Debt Service	(619,779)	(527,346)	(75,170)	(1,222,295)
Net Nonoperating Revenues (Expenses)	(530,161)	(487,698)	(57,961)	(1,075,820)
Income (Loss) Before Transfers and Contributions	(2,289,821)	255,069	1,594,703	(440,049)
<u>Transfers and Contributions</u>				
Capital Contributions	-	-	297,450	297,450
Transfers from Other Funds	2,178,890	171,210	702,926	3,053,026
Transfers to Other Funds	-	-	(1,909,066)	(1,909,066)
Net Transfers and Contributions	2,178,890	171,210	(908,690)	1,441,410
Changes in Net Assets	(110,931)	426,279	686,013	1,001,361
Net Assets - Beginning of Year	12,607,270	23,037,094	1,366,769	37,011,133
Net Assets - End of Year	\$ 12,496,339	\$ 23,463,373	\$ 2,052,782	\$ 38,012,494

Revenues, Expenses & Changes in Fund Balance Comparison

ENTERPRISE FUNDS	FY 2016-17				BUDGETED PROJECTIONS	
	Civic Facilities Fund	Parking Fund	Stormwater Fund	Total	Budget FY 2017-18	Budget FY 2018-19
<u>Operating Revenues</u>						
Charges for Services	\$ 2,358,795	\$ 3,240,441	\$ -	\$ 5,599,236	\$ 11,751,717	\$ 12,274,721
Stormwater Fees	-	-	6,041,973	6,041,973		
Other	650,158	460,384	-	1,110,542	0	0
Total - Operating Revenues	3,008,953	3,700,825	6,041,973	12,751,751	11,751,717	12,274,721
<u>Operating Expenses</u>						
Personal Services	1,211,037	79,257	1,786,983	3,077,277	2,434,507	2,707,646
Other Services and Charges	2,403,379	1,224,787	1,389,766	5,017,932	2,497,615	4,311,407
Materials and Supplies	4,316	479,003	430,694	914,013	3,298,119	1,645,969
Depreciation	1,204,674	1,002,117	248,202	2,454,993	-	-
Total - Operating Expenses	4,823,406	2,785,164	3,855,645	11,464,215	8,230,241	8,665,022
Operating Income (Loss)	(1,814,453)	915,661	2,186,328	1,287,536	3,521,476	3,609,699
<u>Nonoperating Revenues (Expenses)</u>						
Gain (Loss) on Disposition of Fixed Assets	(246,445)	-	-	(246,445)	-	-
Operating Grants	-	-	2,128,772	2,128,772		
Investment Income	103,276	81,272	30,593	215,141	-	-
Debt Service	(613,433)	(498,581)	(220,980)	(1,332,994)	(3,521,476)	(3,609,699)
Net Nonoperating Revenues (Expenses)	(756,602)	(417,309)	1,938,385	764,474	(3,521,476)	(3,609,699)
Income (Loss) Before Transfers and Contributions	(2,571,055)	498,352	4,124,713	2,052,010		
<u>Transfers and Contributions</u>						
Capital Contributions	44,000	-	-	44,000	-	-
Transfers from Other Funds	2,294,067	-	131,540	2,425,607	2,280,067	2,315,721
Transfers to Other Funds	-	(2,964)	(94,245)	(97,209)	-	-
Net Transfers and Contributions	2,338,067	(2,964)	37,295	2,372,398	2,280,067	2,315,721
Changes in Net Assets	(232,988)	495,388	4,162,008	4,424,408	2,280,067	2,315,721
Net Assets - Beginning of Year	12,496,339	23,463,373	5,597,189	41,556,901	45,981,309	48,261,376
Net Assets - End of Year	\$ 12,263,351	\$ 23,958,761	\$ 9,759,197	\$ 45,981,309	\$ 48,261,376	\$ 50,577,097

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	FY 2015-16				FY 2016-17			
	Technology Fund	Fleet Management Fund	Risk Management Fund	Total	Technology Fund	Fleet Management Fund	Risk Management Fund	Total
<u>Operating Revenues</u>								
Charges for Services Other Funds	\$ 5,975,285	\$ 7,175,384	\$ 16,644,510	\$ 29,795,179	\$ 6,755,976	\$ 6,920,143	\$ 17,791,370	\$ 31,467,489
Charges for Services Outside Parties	751,847	87,563	-	\$ 839,410	125,538	139,236	-	264,774
Other Revenue	223,786	258,664	-	482,450	64,750	456,557	750,000	1,271,307
Total - Operating Revenues	6,950,918	7,521,611	16,644,510	31,117,039	6,946,264	7,515,936	18,541,370	33,003,570
<u>Operating Expenses</u>								
Personal Services	2,247,072	1,520,114	159,953	3,927,139	2,649,770	1,548,562	217,206	4,415,538
Other Services and Charges	1,114,336	1,015,330	18,395,546	20,525,212	1,264,270	1,066,849	19,516,165	21,847,284
Materials and Supplies	577,891	2,240,311	1,633,248	4,451,450	334,920	2,360,460	688,783	3,384,163
Depreciation	2,789,957	2,356,337	2,509	5,148,803	3,259,326	2,685,385	3,788	5,948,499
Total - Operating Expenses	6,729,256	7,132,092	20,191,256	34,052,604	7,508,286	7,661,256	20,425,942	35,595,484
Operating Income (Loss)	221,662	389,519	(3,546,746)	(2,935,565)	(562,022)	(145,320)	(1,884,572)	(2,591,914)
<u>Nonoperating Revenues</u>								
<u>(Expenses)</u>								
Gain (Loss) on Disposition of Fixed Assets	(329,696)	(17,418)	-	(347,114)	(11,435)	(9,172)	-	(20,607)
Investment Income	55,943	17,051	114,358	187,352	43,090	4,053	46,209	93,352
Interest Expense	(256,408)	(391)	-	(256,799)	(232,718)	(490)	-	(233,208)
Capital Outlay	-	-	-	-	-	-	-	-
Reserve for Capital	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)	(530,161)	(758)	114,358	(416,561)	(201,063)	(5,609)	46,209	(160,463)
Income (Loss) Before Transfers & Contributions	(308,499)	388,761	(3,432,388)	(3,352,126)	(763,085)	(150,929)	(1,838,363)	(2,752,377)
<u>Transfers and Contributions</u>								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	305,684	120,599	-	426,283	311,157	2,964	1,000,000	1,314,121
Transfers from Component Unit	-	-	-	-	-	-	-	-
Transfers Out	(15,492)	(59,249)	(169)	(74,910)	(278,667)	(116,083)	-	(394,750)
Net Transfers and Contributions	290,192	61,350	(169)	351,373	32,490	(113,119)	1,000,000	919,371
Change in Net Assets	(18,307)	450,111	(3,432,557)	(3,000,753)	(730,595)	(264,048)	(838,363)	(1,833,006)
Net Assets - Beginning of Year	5,432,758	10,521,294	(2,650,648)	13,303,404	5,414,451	10,971,405	(6,083,205)	10,302,651
Net Assets - End of Year	\$ 5,414,451	\$ 10,971,405	\$ (6,083,205)	\$ 10,302,651	\$ 4,683,856	\$ 10,707,357	\$ (6,921,568)	\$ 8,469,645

Revenues, Expenses & Changes in Fund Balance Comparison

INTERNAL SERVICE FUNDS	Total FY 2015-16		Total FY 2016-17		BUDGETED PROJECTION	
					Adopted FY 2017-18	Adopted FY 2018-19
<u>Operating Revenues</u>						
Charges for Services	\$	29,795,179	\$	31,467,489	\$17,553,161	\$17,774,880
Other Revenue		482,450		1,271,307	-	-
Total - Operating Revenues		30,277,629		32,738,796	\$17,553,161	\$17,774,880
<u>Operating Expenses</u>						
Personal Services		3,927,139		4,415,538	-	-
Other Services and Charges		20,525,212		21,847,284	17,553,161	17,774,880
Materials and Supplies		4,451,450		3,384,163	-	-
Capital Outlay					-	-
Depreciation		5,148,803		5,948,499	-	-
Total - Operating Expenses		34,052,604		35,595,484	\$17,553,161	\$17,774,880
Operating Income (Loss)		(3,774,975)		(2,856,688)	-	-
<u>Nonoperating Revenues</u>						
<u>(Expenses)</u>						
Gain (Loss) on Disposition of Fixed Assets		(347,114)		(20,607)	-	-
Investment Income		187,352		93,352	-	-
Debt Service		(256,799)		(233,208)	-	-
Capital Outlay		-		-	-	-
Reserve for Capital		-		-	-	-
Other Revenue		-		-	-	-
Net Nonoperating Revenues		-		-	-	-
(Expenses)		(416,561)		(160,463)	-	-
Income (Loss) Before Transfers & Contributions		(4,191,536)		(3,017,151)	-	-
<u>Transfers and Contributions</u>						
Capital Contributions		-		-	-	-
Transfers from Other Funds		426,283		1,314,121	-	-
Transfers from Component Unit		-		-	-	-
Transfers to Other Funds		(74,910)		(394,750)	-	-
Net Transfers and Contributions		351,373		919,371	-	-
Change in Net Assets		(3,840,163)		(2,097,780)	-	-
Net Assets - Beginning of Year		13,303,404		10,302,651	\$8,469,645	\$8,469,645
Net Assets - End of Year	\$	10,302,651	\$	8,469,645	\$8,469,645	\$8,469,645

NOTE: Beginning in FY18 Fleet and Technology Internal Service Funds were absorbed into the General Fund

Revenues, Expenses & Changes in Fund Balance Comparison

HUD ENTITLEMENT GRANT	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19
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Sources of Financial Resources:

CDBG:

Entitlement Grant	\$1,536,172	\$1,529,060	\$1,527,000	\$1,732,287
Program Income	0	0	0	0
Local Funds (Administrative Use)	0	0	0	0
Excess Program Income	0	0	0	0
Carry-over from Previous Fiscal Year	600,000	500,000	540,500	341,000
Subtotal - CDBG Funds Available	\$2,136,172	\$2,029,060	\$2,067,500	\$2,073,287

HOME:

Entitlement Grant	415,552	448,902	450,000	606,064
Program Income	0	0	0	0
Local Match	0	0	0	0
Excess Program Income	0	0	0	0
Carry-over from Previous Fiscal Year	150,000	175,000	146,500	0
Subtotal - HOME Funds Available	\$565,552	\$623,902	\$596,500	\$606,064

ESG:

Entitlement Grant	138,444	138,286	138,000	139,611
Subtotal - ESG Funds Available	\$138,444	\$138,286	\$138,000	\$139,611
Total - Financial Resources Available	\$2,840,168	\$2,791,248	\$2,802,000	\$2,818,962

Uses of Financial Resources:

Economic Development	\$0	\$0	\$0	\$0
Homeless Services	132,271	131,372	132,141	136,754
Housing Development	\$985,518	\$1,750,600	\$1,608,026	\$1,532,256
Human Development	218,881	193,045	156,640	245,500
Neighborhood Development	1,176,500	430,000	566,260	597,353
Planning and Administration	326,998	286,231	338,933	307,099
Total - Financial Resource Expenditures	\$2,840,168	\$2,791,248	\$2,802,000	\$2,818,962

Balance - June 30	\$0	\$0	\$0	\$0
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FUND BALANCE ANALYSIS

Fund Balance protects the City's fiscal health by ensuring sufficient funds are available to meet financial challenges in the future.

Fund Balance represents the cumulative difference between total financial resources and total appropriated uses. Fund balances are used for one-time (non-operational) expenditures or are appropriated as "reserves". In the budget process financial resources equal total appropriated uses because the creation of reserves or contingencies are budgeted as appropriated uses. Reserves are appropriated into the operating budget in order to set aside funds which may be needed for a variety of reasons as explained in further detail in the following paragraphs. In FY 2018 and FY 2019 \$1,125,000 and \$1,125,000 respectively were budgeted as funding for reserve / fund balance growth. Contingency funds are also allocated throughout the year for unanticipated events not previously accounted for in the adopted budget. On November 1, 2010 City Council established the City's reserves and debt policies. These policies have since been revised to ensure adherence to the Governmental Accounting Standards Board (GASB) statements and policy-driven bi-annual reviews.

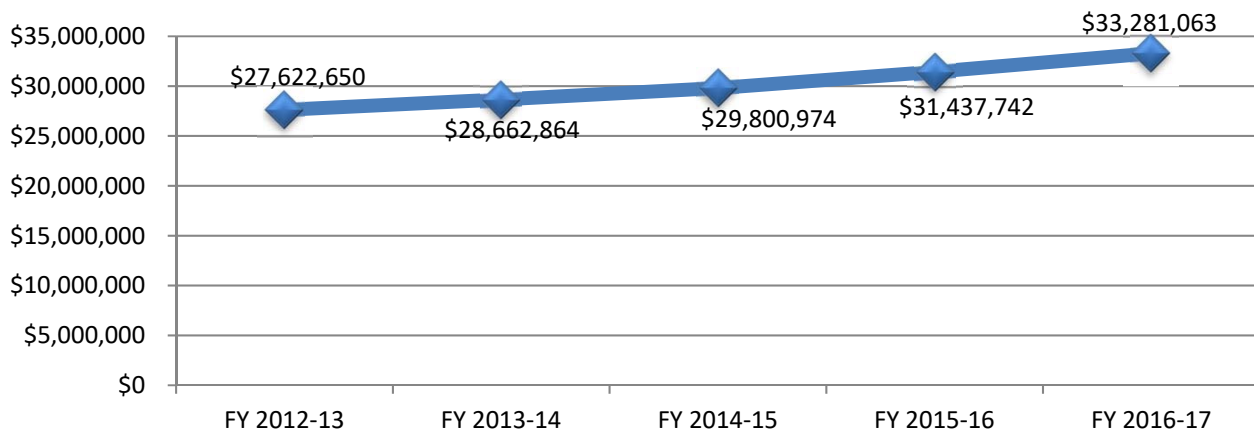
General Fund Balance – Most day-to-day governmental activities are financed from the General Fund. The General Fund Balance represents funds reserved for multiple items:

A specific portion of the fund balance is reserved for outstanding commitments of goods or services ordered but not received (encumbrances) by fiscal year end. Encumbrances are considered Committed fund balance. For the year ended June 30, 2017, a Committed fund balance of \$3,523,769 was reserved for encumbrances through an ordinance.

The Unassigned General Fund Balance is a reserve intended to provide a margin of financial safety in the event of unforeseen extraordinary expenditures or revenue declines. The reserves policy calls for the Unassigned General Fund reserve to be equal to 10% of General Fund expenditures. For fiscal year 2017, as of June 30, 2017, the Unassigned General Fund balance was \$29,757,294 or 10.7% of expenditures.

On November 1, 2010, City Council also created the Economic Downturn Reserve. This reserve funding was subsequently revised to a more simplified calculation of funding to 5% through the allocation of a portion of revenue growth. This reserve may only be used if revenues decline by more than 1.5% of the current year estimate with drawdowns limited to half of the reserve balance. New replenishment requirements for use of any reserves will be a three-year period to return the reserve to at least the minimum required level.

General Fund Balance



FUND BALANCE ANALYSIS

Debt Service Fund Balance – These funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and fiscal charges not being financed by proprietary funds. Debt Service Fund Balance at year-end June 30, 2017 was \$539,265. These funds are committed for future debt service payments.

Special Revenue Fund Balance – These funds are used to account for the proceeds of specific revenue sources (grants) that are legally restricted to expenditures for specific purposes. It is for this reason that no fund balance for the Special Revenue Fund ever exists. A Fund Balance in the Special Revenue Fund can only exist in the situation of a restricted endowment, of which the City currently has none.

Internal Service Fund Balance (Retained Earnings) – These funds are established to account for activities that provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to their governments, on a cost-reimbursement basis. Internal Service fund balance includes Department of Technology, Fleet Management, and Risk Management. It is management’s policy to create necessary reserves for Risk Management such as health insurance, workers’ compensation, automobile claims, as well as general liability claims. It is management’s procedure to utilize undesignated Internal Service Fund Balance through a working capital calculation and allow for 80% of the working capital to be used to purchase capital equipment or other one-time items or reallocation to other funds. The Internal Service Fund Balance for the fiscal year ended June 30, 2017 was \$8,469,645 of which (\$7,230,360) was designated as unrestricted, and \$15,700,005 represented invested capital, net of related debt. Beginning in fiscal year 2018 the city’s Technology and Fleet Management Internal Service Funds were dissolved and became a part of General Fund. This change allows for better alignment with overall financial strategy of the organization. The departments will still function in the same capacity.

The City is self-insured for health insurance, workers’ compensation, general liability, and automobile claims. On November 1, 2010, City Council created a Risk Management Reserve policy that calls for a reserve equal to 25% average self-insured claims plus 10% average fully insured premiums plus a \$1 million catastrophic reserve. The Risk Management Reserve balance as of June 30, 2017 was (\$6,921,568).

Fund Balance	Technology Fund	Fleet Management	Risk Management	Total ISF
FY 2014-15	\$ 5,432,758	\$ 10,521,294	\$ (2,650,648)	\$ 13,303,404
FY 2015-16	\$ 5,414,451	\$ 10,971,405	\$ (6,083,205)	\$ 10,302,651
FY 2016-17	\$ 4,683,856	\$ 10,707,357	\$ (6,921,568)	\$ 8,469,645

FUND BALANCE ANALYSIS

Capital Projects Fund Balance – These are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Projects Fund Balance at June 30, 2017 was \$25,386,971 of which \$11,770,642 is related to outstanding bond proceeds and categorized as restricted; committed funds of \$12,226,735 for outstanding purchase commitments for goods and services ordered but not received; and, \$1,389,594 committed for Economic and Community Development Reserve.

On May 10, 2005, City Council adopted the Economic and Community Development Reserve Policy. The Economic and Community Development Reserve provides a source of funding which will create flexibility to cash fund unforeseen opportunities which may arise in the areas of economic and community development. The policy states that the reserve floor shall be maintained at or above \$1.0 million.

Enterprise Fund Balance (Retained Earnings) – Enterprise funds are established to account for the operations of enterprises which provide goods or services to the public and which are financed and operated in a manner similar to private businesses. Enterprise fund balance includes Civic Facilities, Parking and Stormwater Utility. The Enterprise Fund balance at fiscal year ended June 30, 2017 was \$45,981,309 of which \$41,274,658 is invested in capital assets, net of related debt and \$4,706,651 represents unrestricted funds. It is management’s procedure to utilize unrestricted Enterprise Fund Balance through a working capital calculation and allow for 80% of the working capital to be used for one-time items or reallocation to other funds. Enterprise Fund balance deficits are avoided through appropriation of subsidies from the General Fund if necessary.

Fund Balance	Civic Facilities	Parking	Stormwater	Total Enterprise
FY 2014-15	\$ 12,607,270	\$ 23,037,094	\$ 1,366,769	\$ 37,011,133
FY 2015-16	\$ 12,496,339	\$ 23,463,373	\$ 2,052,782	\$ 38,012,494
FY 2016-17	\$ 12,263,351	\$ 23,958,761	\$ 9,759,197	\$ 45,981,309



**FY2018 – 2019
ADOPTED BUDGET
City of Roanoke, Virginia**