

# PROPOSED FY 2026 OPERATING & FY 2026-2035 CAPITAL IMPROVEMENT PROGRAM

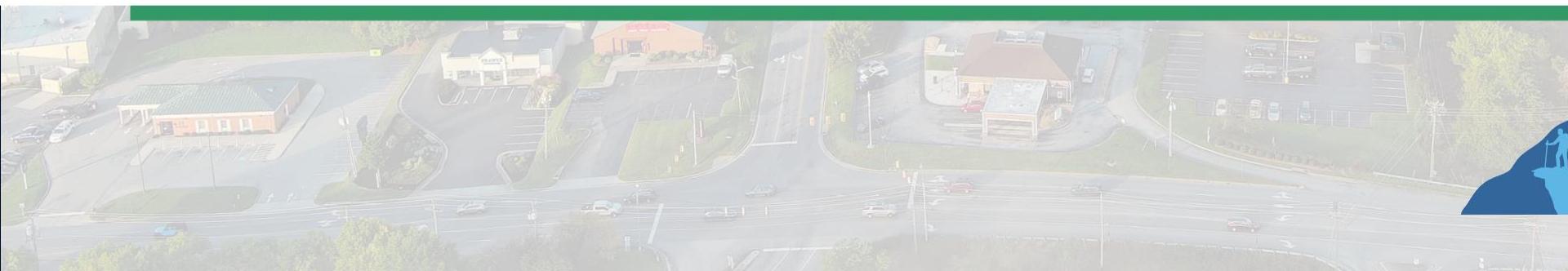
Presentation for Board of Supervisors

March 25, 2025



# OVERVIEW

- Balanced Budget
- Developed in close collaboration with the Board
- Current economic climate makes revenue estimation very challenging



# Tax Relief Journey



# GIVING BACK TO CITIZENS – FY 2023



Personal Property Give Back

2023

**\$12.2 MILLION**

Returned to Citizens



BOS provided \$12.2 million in additional personal property relief

# TAX RELIEF – FY 2024



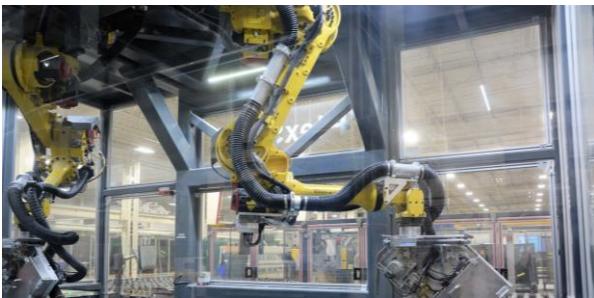
## Real Estate Reduction

Tax rate changed from  
\$1.09/\$100 to \$1.06/\$100



## Personal Property Reduction

Tax rate reduced from  
\$3.50/\$100 to \$3.40/\$100



## Machinery/Tools Reduction

Tax rate reduced from  
\$2.85 to \$2.80



## Business License Tax Threshold

Threshold raised for business license tax from  
\$135,000 to \$150,000 to pay minimum \$50 fee

2024

\$8 MILLION

Returned to Citizens



# TAX RELIEF – FY 2025



Real Estate Tax Rate Reduction

2025

\$2.4 MILLION

Real Estate tax rate changed  
from **\$1.06/\$100 to \$1.04/\$100**

Returned to Citizens



# CONTINUE GIVING BACK TO CITIZENS – FY 2026



Real Estate Tax Rate Reduction

2026

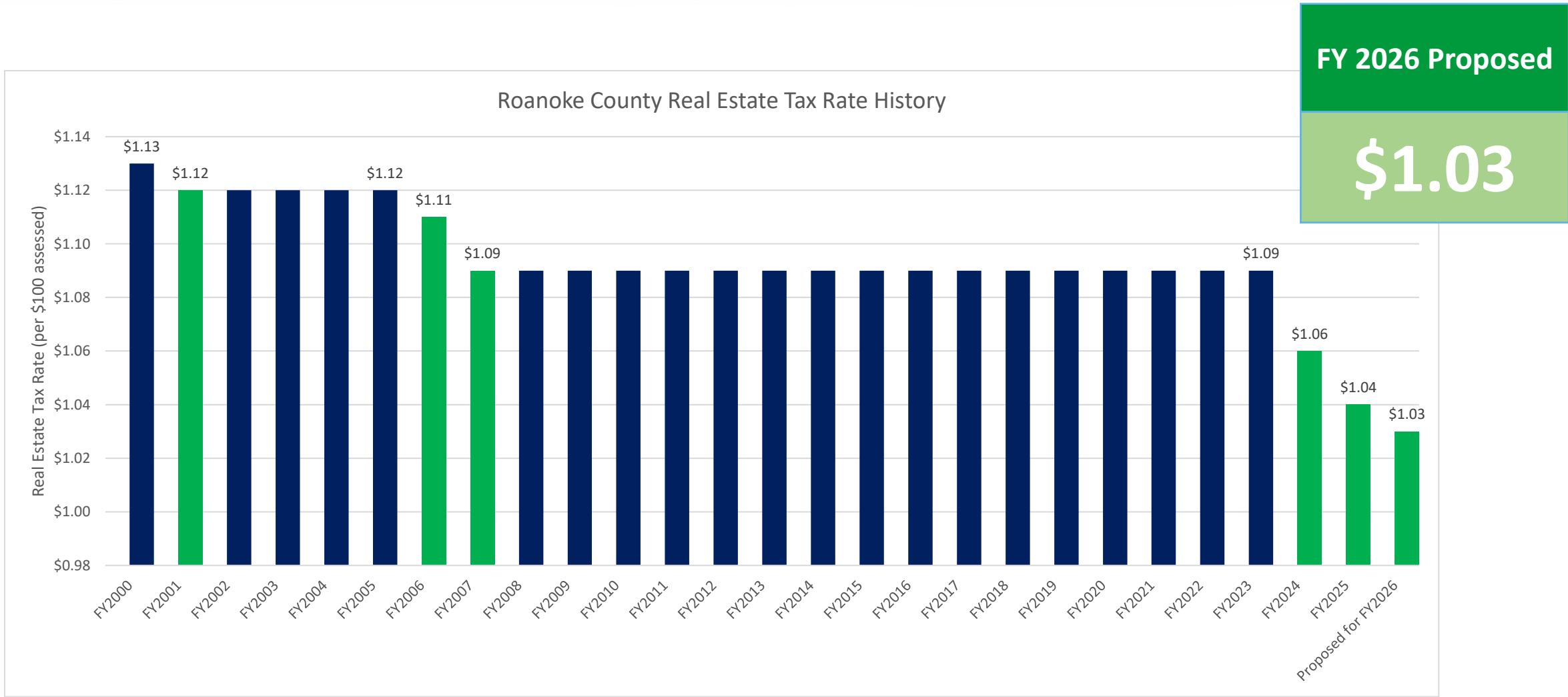
PROPOSED  
\$1.3 MILLION

Returned to Citizens

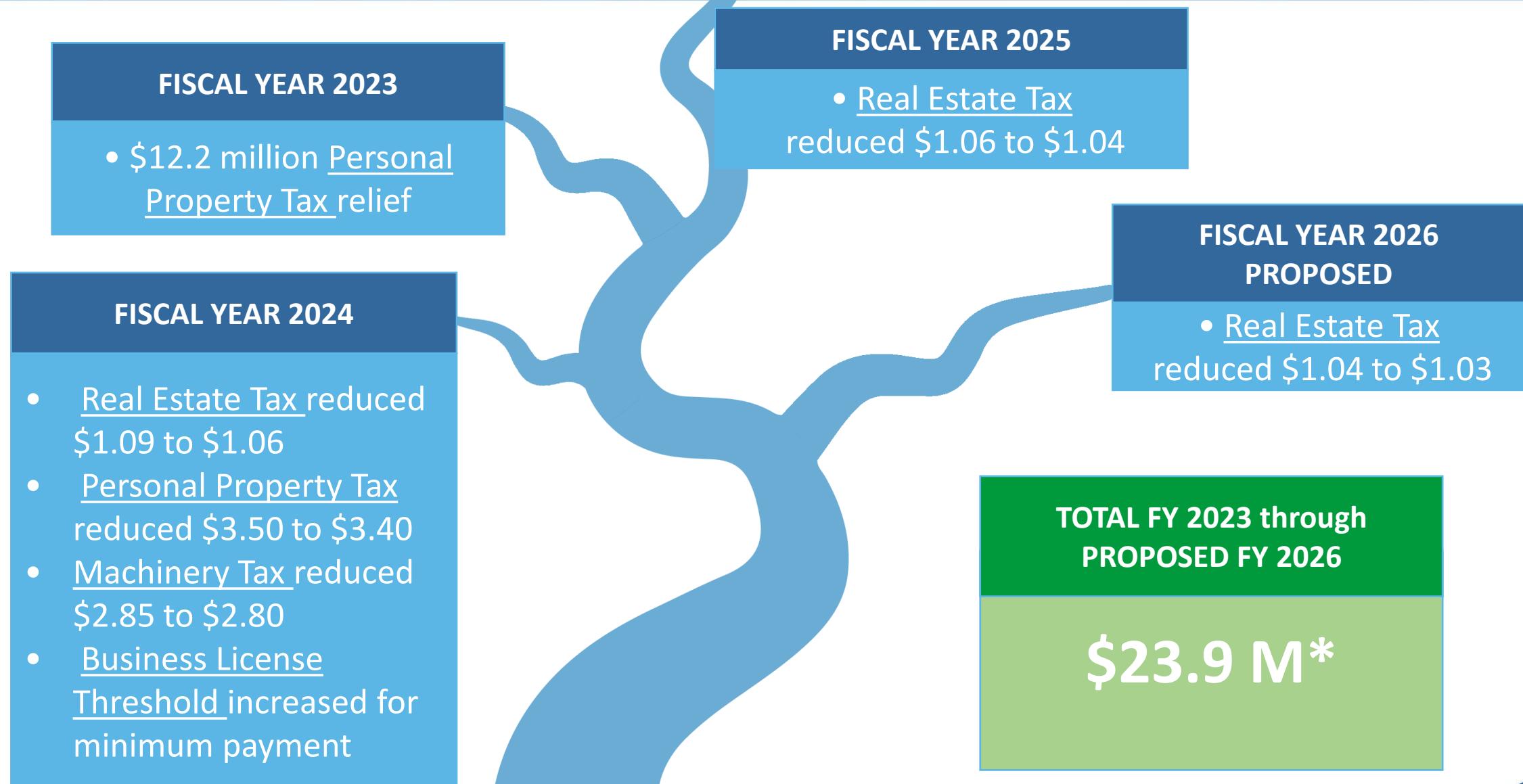
Proposed Real Estate tax rate changed  
from **\$1.04/\$100 to \$1.03/\$100**



# TAX RATES – 2000 to 2026

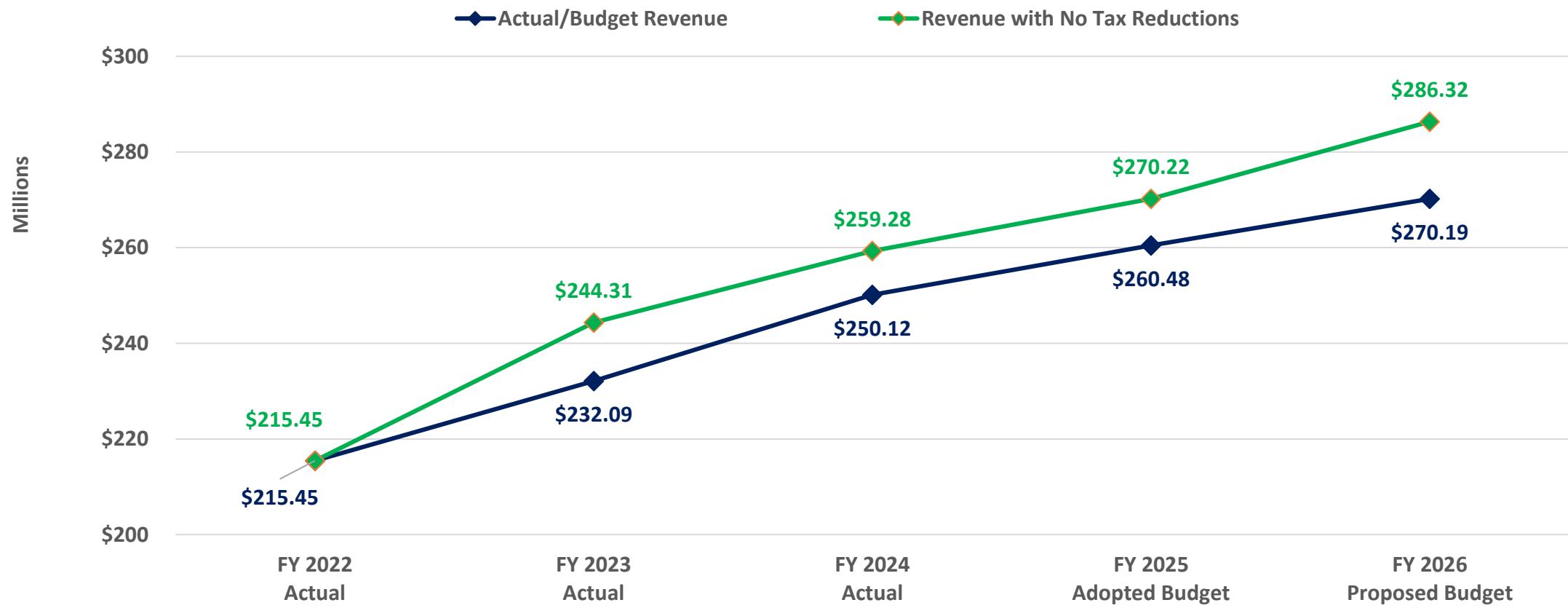


# REDUCTIONS OVER TIME



# REVENUE GROWTH

Revenue Growth Comparison,  
Net Beginning Balance



# CUMULATIVE REDUCTIONS OVER TIME

## FISCAL YEAR 2023

- \$12.2 million Personal Property Tax relief

## FISCAL YEAR 2024

- Real Estate Tax reduced \$1.09 to \$1.06
- Personal Property Tax reduced \$3.50 to \$3.40
- Machinery Tax reduced \$2.85 to \$2.80
- Business License Threshold increased for minimum payment

## FISCAL YEAR 2025

- Real Estate Tax reduced \$1.06 to \$1.04

## FISCAL YEAR 2026 PROPOSED

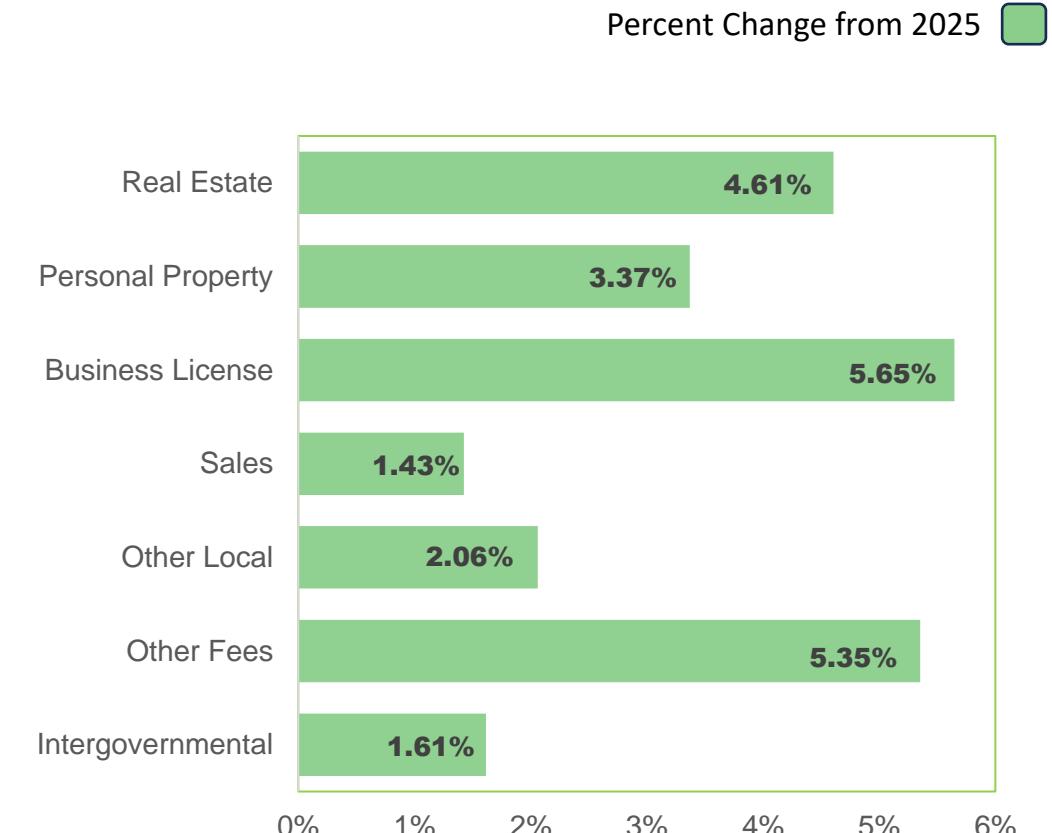
- Real Estate Tax reduced \$1.04 to \$1.03

CUMULATIVE TAX REDUCTION  
FY 2023 through  
PROPOSED FY 2026

\$47.2 M

# PROJECTED GENERAL GOVERNMENT REVENUES

Category	FY 2025 Adopted	FY 2026 Proposed	Change
Real Estate Taxes	\$129,080,327	\$135,025,000	\$5,944,673
Personal Property Taxes	\$44,500,000	\$46,000,000	\$1,500,000
Business License Taxes	\$9,100,000	\$9,614,000	\$514,000
Sales Tax	\$17,000,000	\$17,242,500	\$242,500
Other Local Taxes	\$28,620,000	\$29,210,000	\$590,000
Other Fees & Revenue	\$10,678,382	\$11,250,000	\$571,618
Intergovernmental	\$21,502,794	\$21,850,000	\$347,206
<b>Total Revenue Projections</b> (net beginning balance)	<b>\$260,481,503</b>	<b>\$270,191,500</b>	<b>\$9,709,997</b>

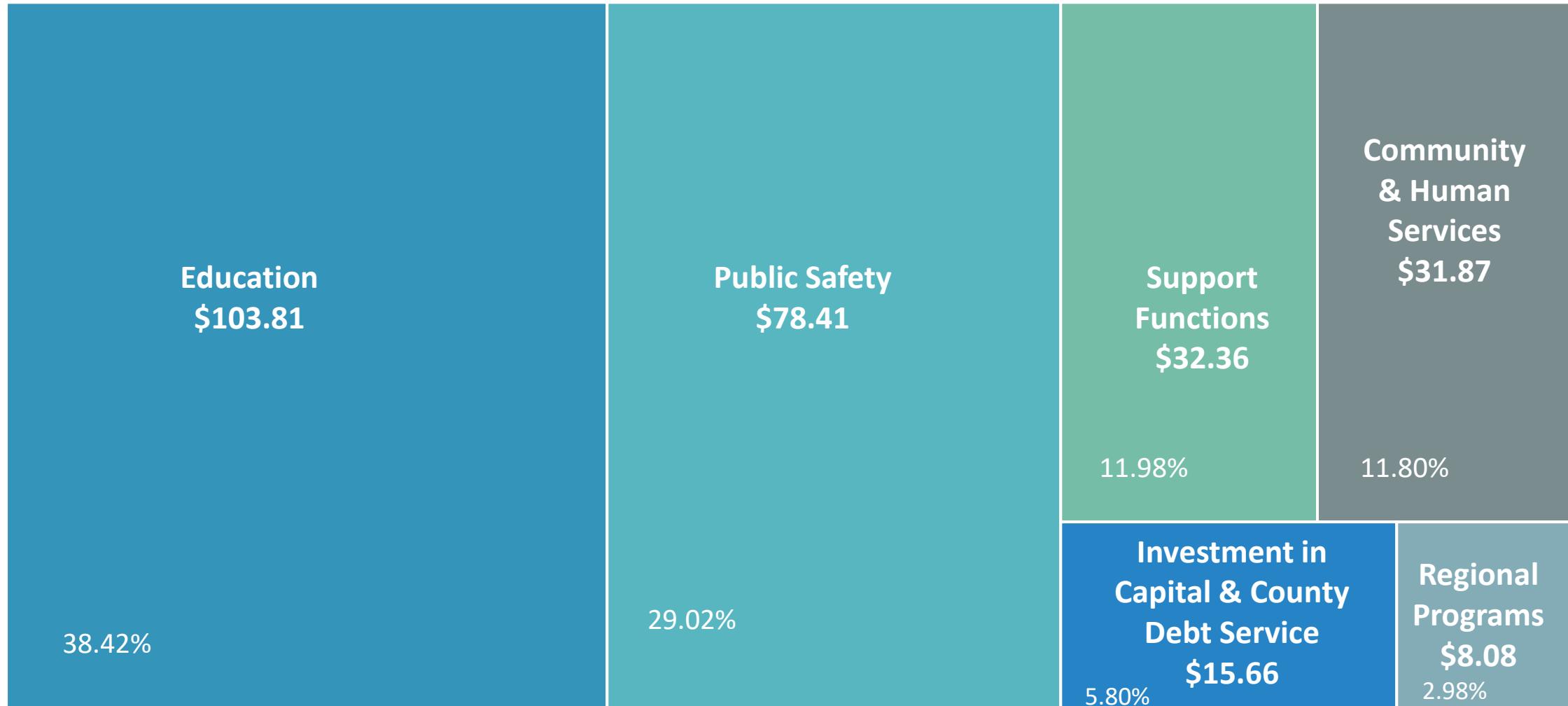


12

# BUDGET FOUNDATION

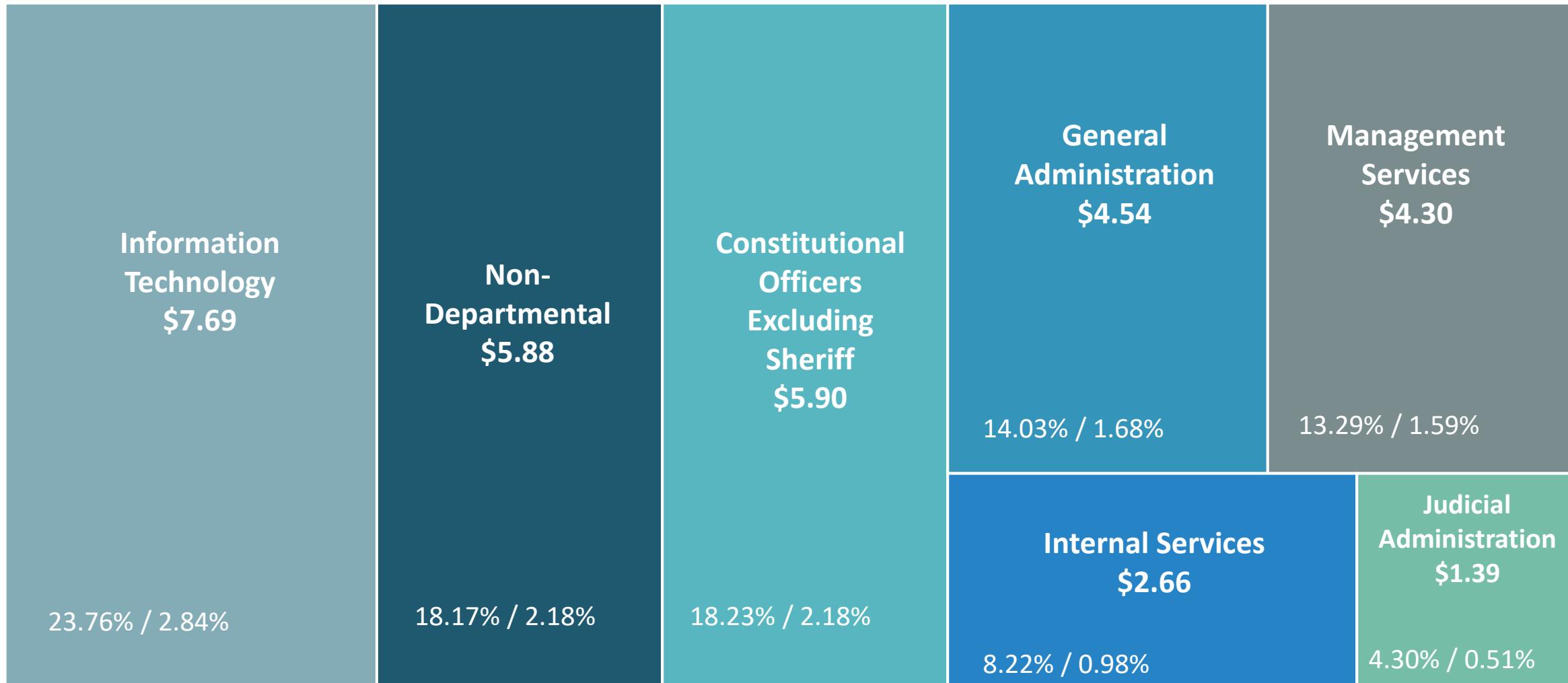
- Education
- Public Safety
- Support Functions
- Regional Programs
- Investment in Capital

# GENERAL GOVERNMENT \$270.19M



# SUPPORT FUNCTIONS

Total: \$32.36 M

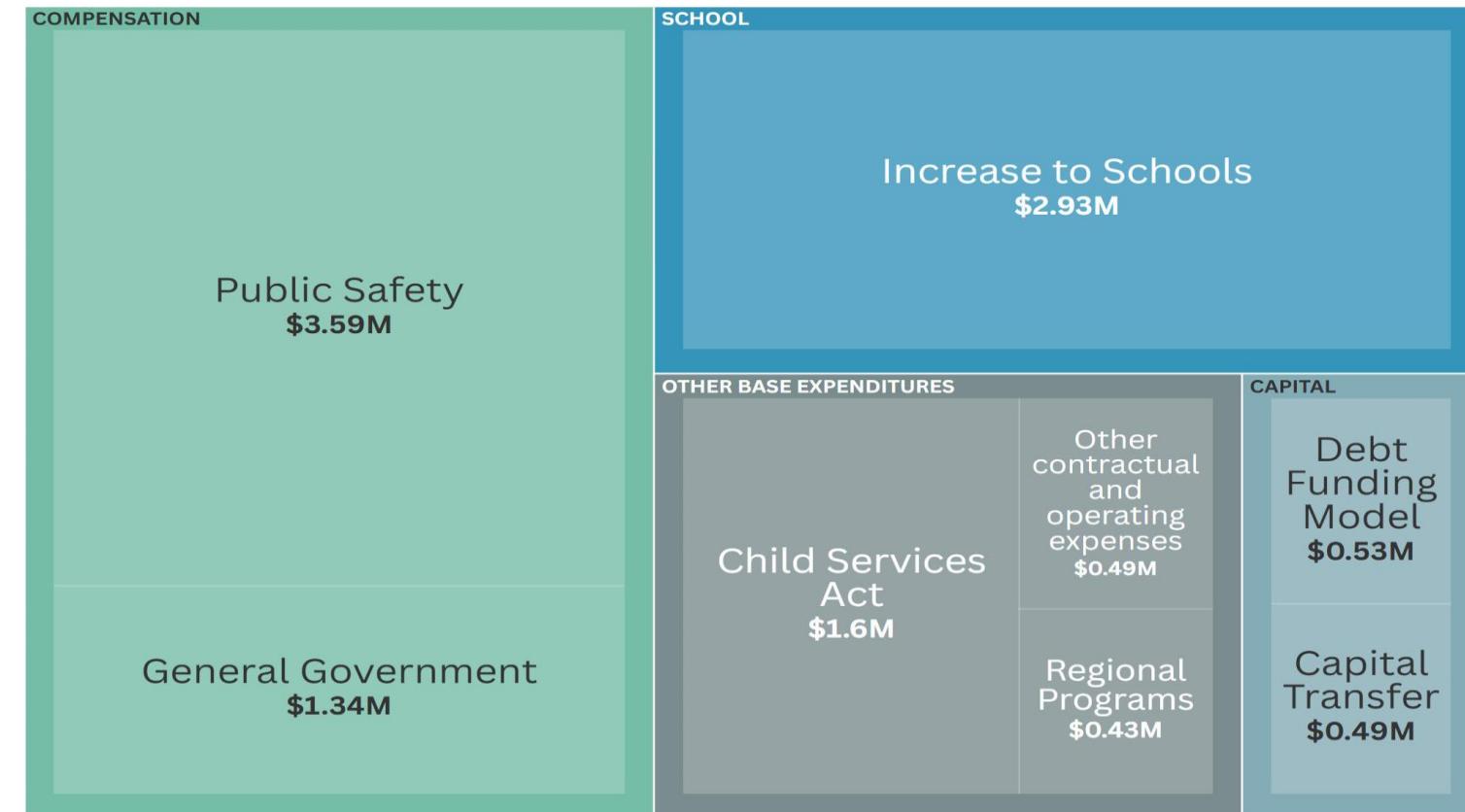


# GENERAL GOVERNMENT NEW INVESTMENTS

**FY 2025 Adopted \$260,481,503**

Schools	
Increase to Schools	\$ 2.93 M
Compensation	
Public Safety	\$ 3.59 M
General Government	\$ 1.34 M
Capital	
Debt funding model	\$ 0.53 M
Capital transfer	\$ 0.49 M
Other Base Expenditures	
Children Services Act	\$ 1.60 M
Tax Relief for the Elderly and Disabled	(\$ 1.69 M)
Regional Programs	\$ 0.43 M
Other contractual and operating expenditures	\$ 0.49 M
<b>\$ 9.71 M</b>	

**FY 2026 Proposed \$270,191,500**



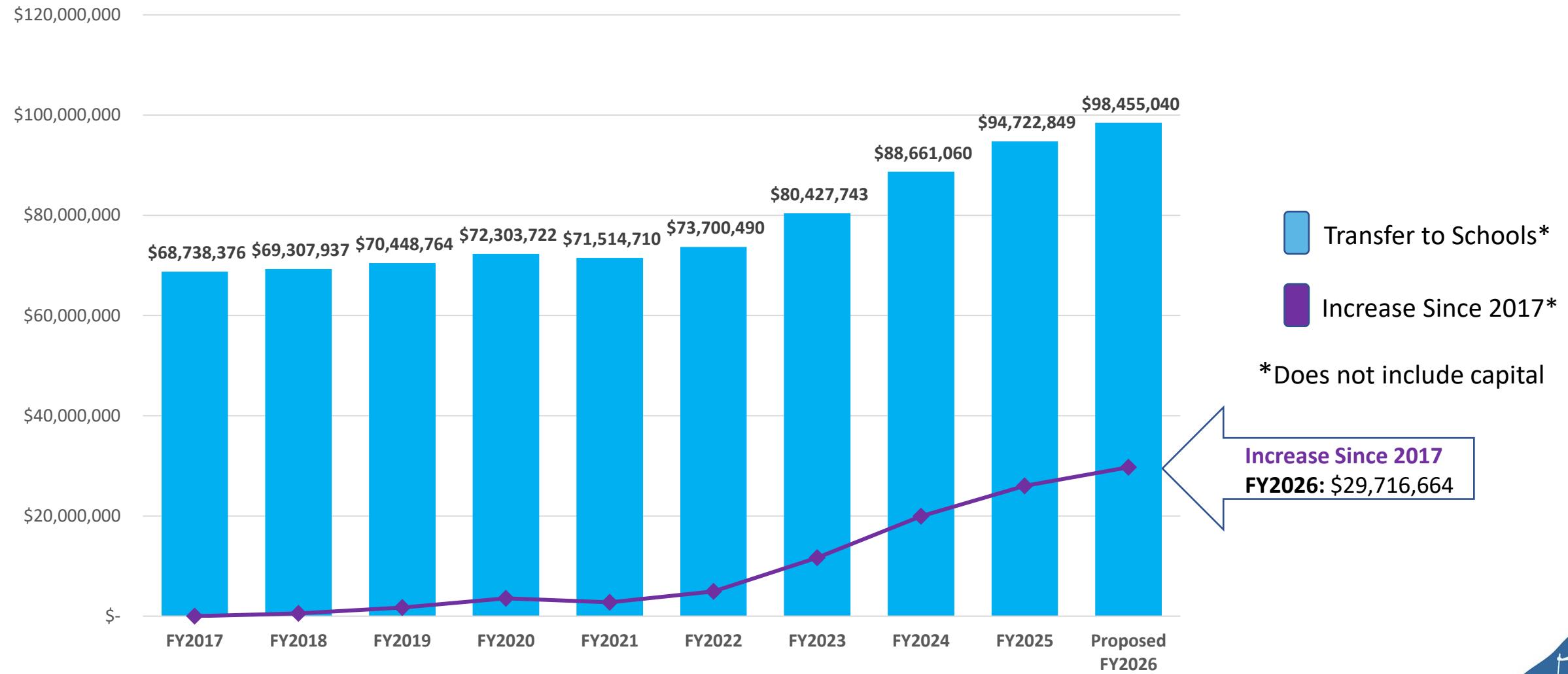
- Provide a 2% cost of living increase for all full and part time non-public safety employees
- Public Safety step plans - increase anchor salaries 0.75%
- County to absorb 7% increase in health insurance – no premium change for employees
- Maintain Health Clinic
- New offering of employee paid supplemental benefits (no cost to Roanoke County)
- Potential additional employee raises based on revenue collections (January 1)

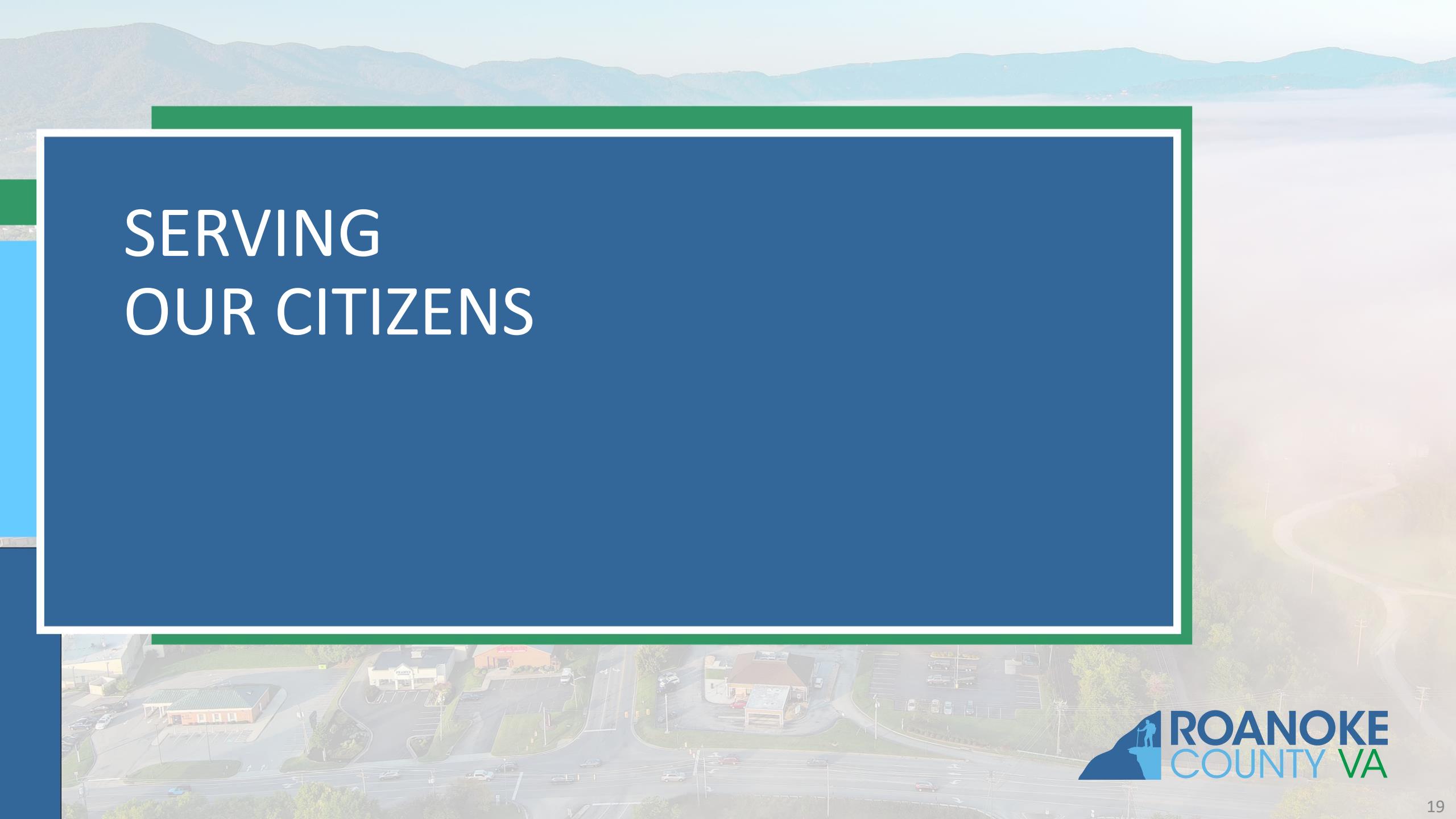
# EDUCATION

- Top priority for Roanoke County
- \$ 95.48 million transfer in local support for schools
- \$ 5.35 million transfer in debt service for school capital
- \$ 2.98 million transfer for Children's Services Act



# EDUCATION REMAINS TOP PRIORITY





SERVING  
OUR CITIZENS



# COMMUNITY SERVICES HEAVILY USED

## PUBLIC SAFETY

33,527 calls for police service  
17,702 calls for fire service  
3,667 physical arrests  
2,260 fire inspections



## HEALTH & WELFARE

120 children in foster care  
22,498 individuals enrolled in Medicaid  
8,679 households on Supplemental Nutritional Assistance



## EDUCATION

13,347 enrollment  
26 school facilities  
1 vocational-technical facility  
93% on-time graduation rate  
100% accreditation status



## PARKS & LIBRARIES

38 parks  
2,679 park acres  
59,967 library patrons  
914,469 library materials circulated



## DEVELOPMENT

664 business licenses issued  
1,150 building permits issued  
62.5 acres in Development Authority

# FY2026 PUBLIC SAFETY SPENDING

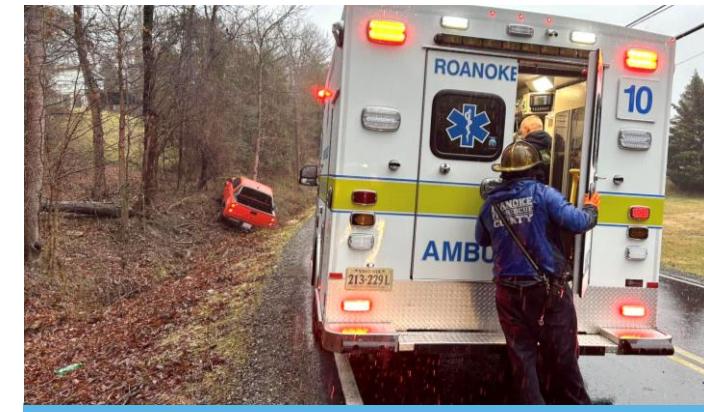
- 0.75% increase in anchor salary for the grade/step plans
- Total raise 2% to 3% based on step in the grade/step plan
- Funding for 18 Firefighters for staffing for the new Bonsack Fire Station
- Increase funding for operating costs at Bonsack Fire Station
- Funding for pharmacy costs due to changes in federal mandated regulations
- Continue funding for 4 part-time school resource officers in the Sheriff Department



Protecting



Serving



Saving Lives



# FY 2026 NON-PUBLIC SAFETY SPENDING

- 2% salary increase for all non-public safety employees
- Increase funding for utility costs
- Increase funding for software as a service technology costs
- Increase funding for small operating expenditures



Retaining Professionals



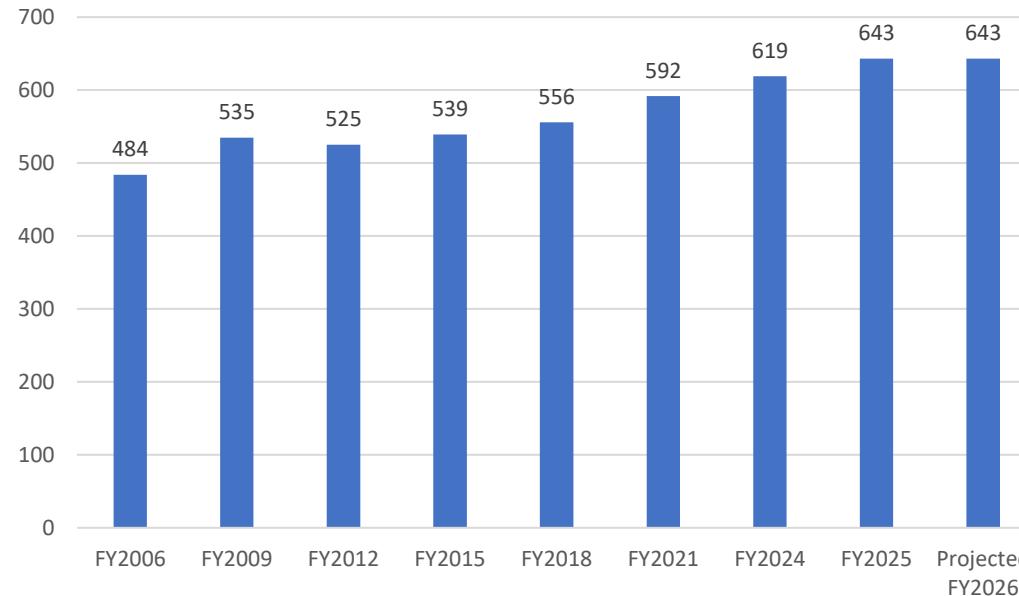
Increasing Efficiency



Ensuring Smooth Operations

# INVESTMENT IN FULL TIME EQUIVALENTS (FTE's)

## Public Safety & Social Services Full-Time Positions



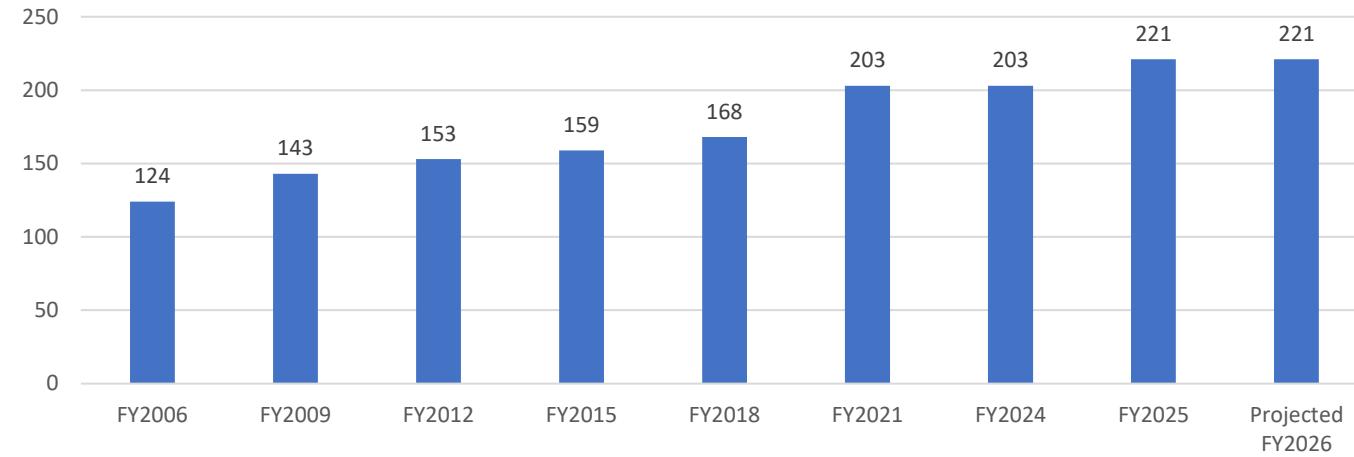
## Other Full-Time Positions



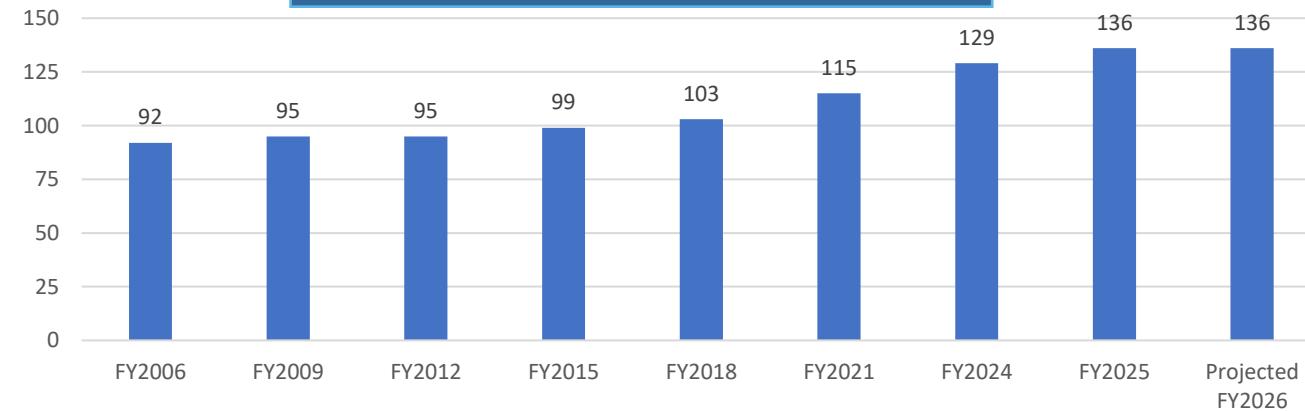
No new positions proposed for FY 2026

# INVESTMENT IN FIRE & RESCUE / SOCIAL SERVICES FTE's

## Fire & Rescue Position History

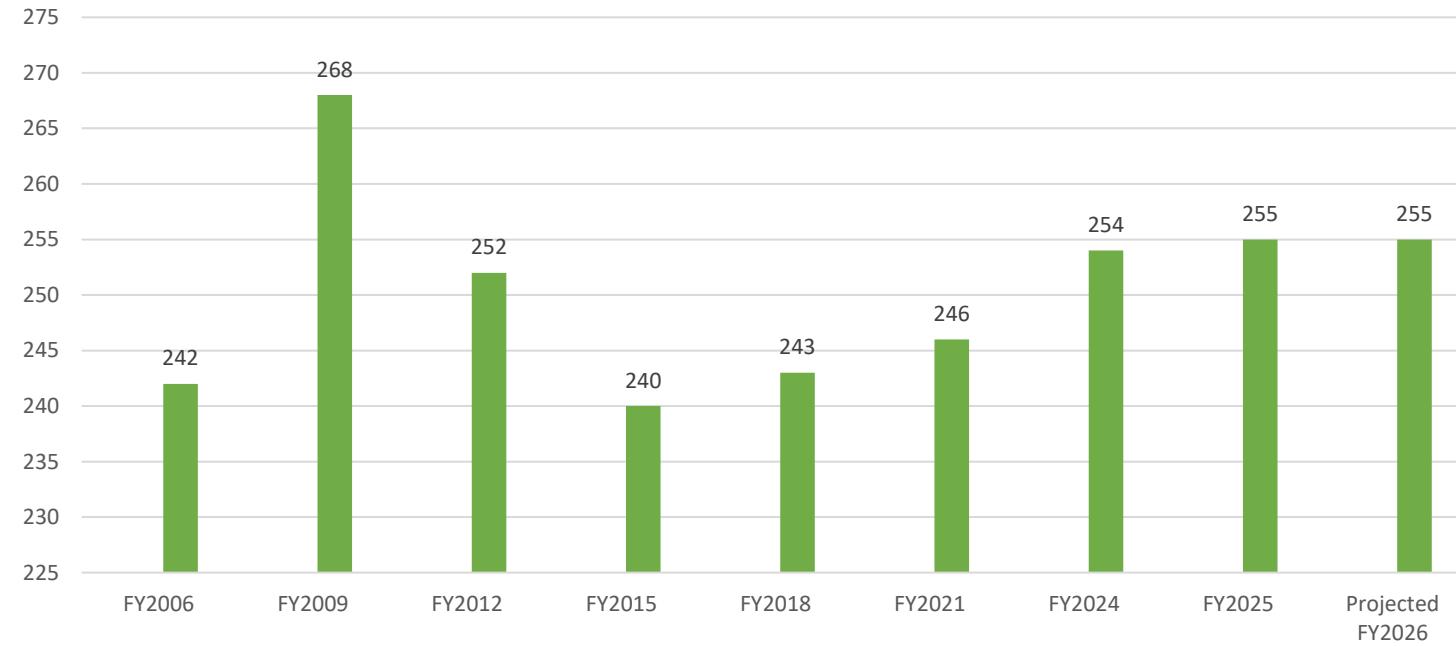


## Social Services Position History



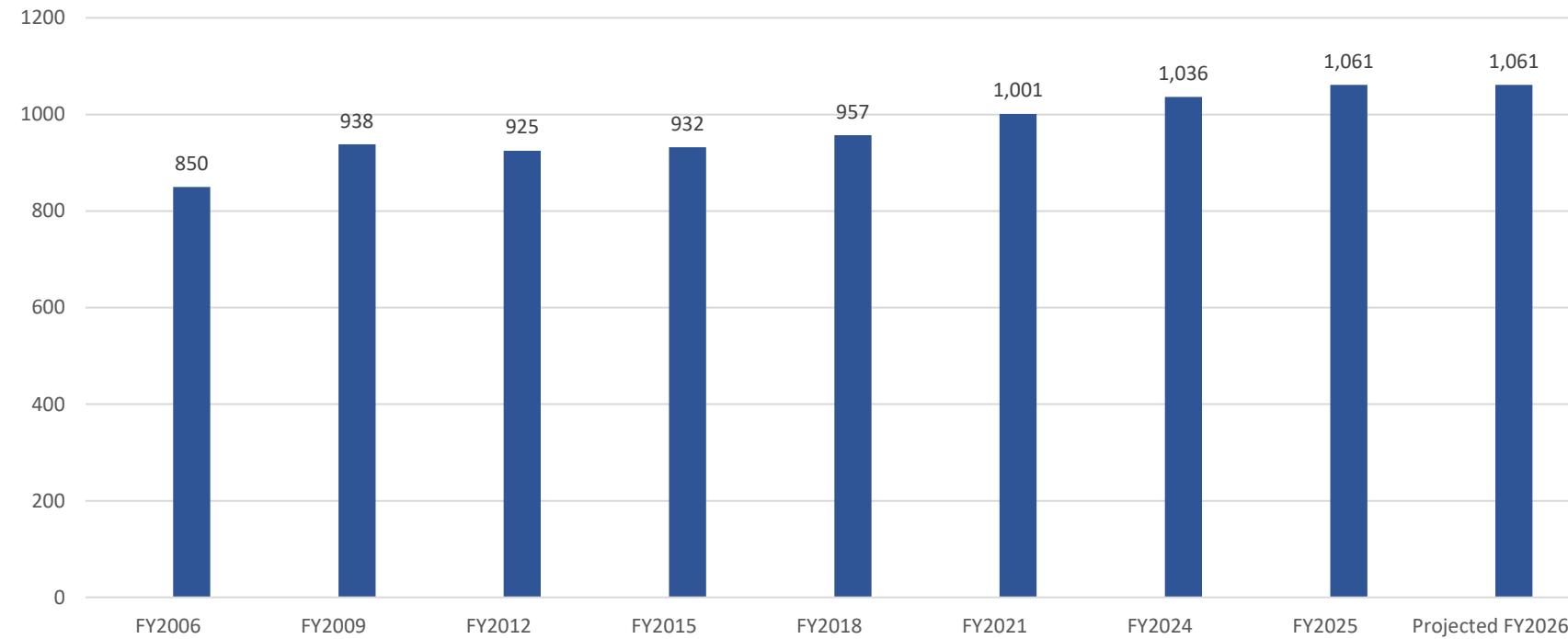
# INVESTMENT IN ADMINISTRATIVE / REGULATORY FTE's

## Administrative / Regulatory Position History



# SUMMARY OF FULL TIME EQUIVALENTS

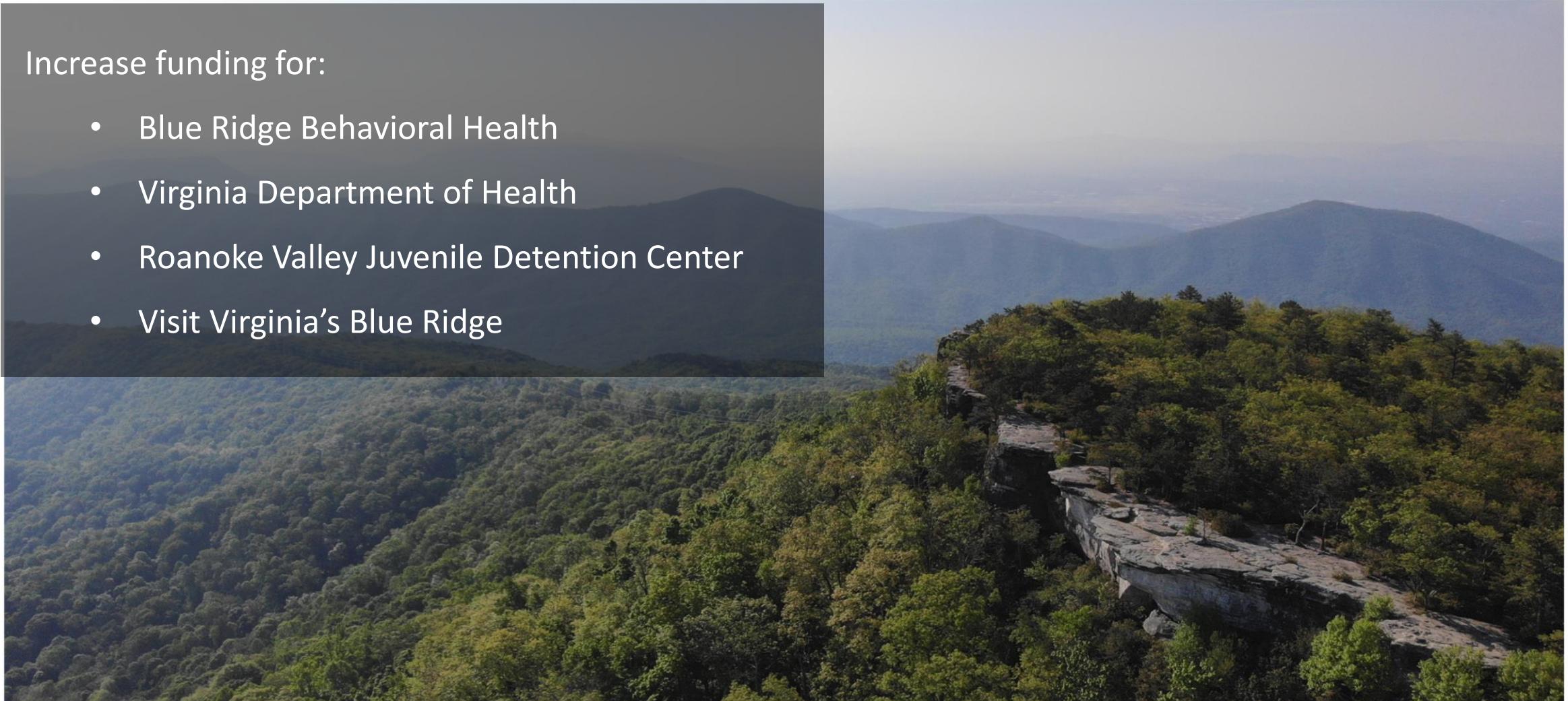
## Summary of All Positions History



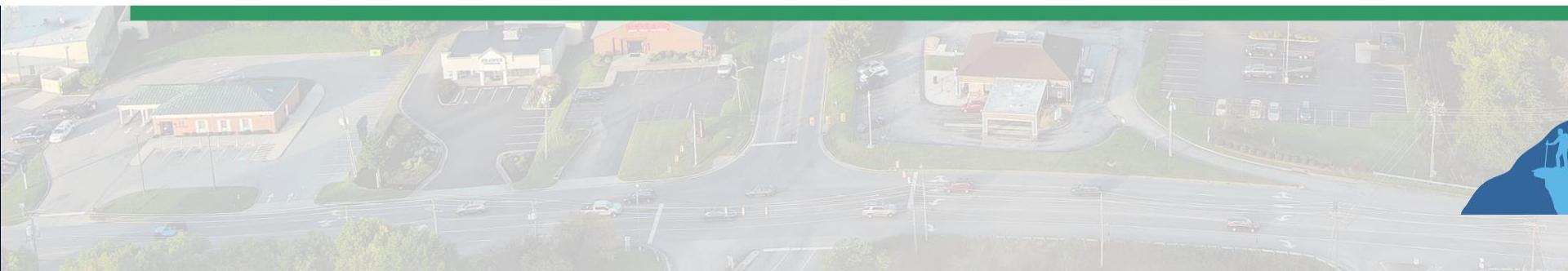
# REGIONAL PROGRAMS

Increase funding for:

- Blue Ridge Behavioral Health
- Virginia Department of Health
- Roanoke Valley Juvenile Detention Center
- Visit Virginia's Blue Ridge



# Capital Improvement Program



# CAPITAL IMPROVEMENT PROGRAM SOURCES – FY 2026-2035

FY 2026 Non-Debt

**\$7.0 M**

FY 2026 Debt

**\$21 M**

FY 2027 - FY 2035 Non-Debt

**\$57.5 M**

FY 2027 - FY 2035 Debt

**\$60 M**

# CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS



\$81.12 M

Buildings & Facilities



\$32.41 M

Capital Maintenance & Recurring Items



\$20.72 M

Computer Infrastructure Software & Hardware



\$7.55 M

Transportation

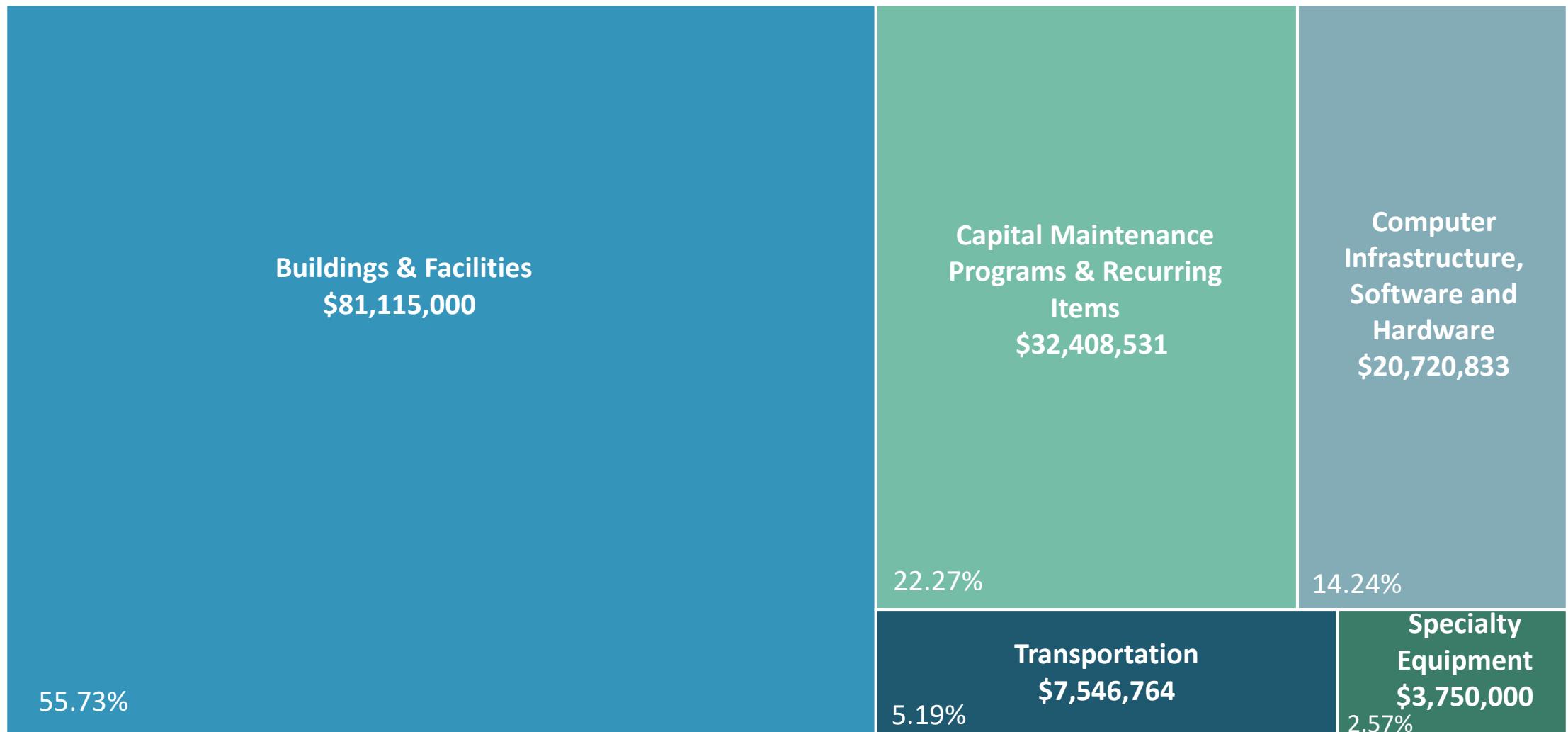


\$3.75 M

Specialty Equipment

FISCAL YEAR 2026 THROUGH FISCAL YEAR 2035 TOTAL: \$145,541,128

# CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS



# MANAGED DEBT POSITION

Debt Service as a  
Percentage of General  
Expenditures

As of June 30, 2024

**4.78%**

Adopted Debt Limit

**10.0%**

Debt as a Percentage of  
Taxable Assessed Value

As of June 30, 2024

**1.14%**

Adopted Debt Limit

**3.0%**

Above percentages do not include \$121.56 million as  
outlined in the MOU for upcoming school projects

# PROJECTED MANAGED DEBT POSITION

Debt Service as a  
Percentage of General  
Expenditures

Projected As of June 30,  
2027

7.20%

Adopted Debt Limit

10.0%

Debt as a Percentage of  
Taxable Assessed Value

Projected As of June 30,  
2027

1.68%

Adopted Debt Limit

3.0%

Above percentages include \$121.56 million as  
outlined in the MOU for upcoming school projects

# UNFUNDED, UNPROGRAMMED NEEDS

Proposed budget does NOT include these requests:

**\$2.3 MILLION**

General  
Government  
Operating Fund

**\$4.5 MILLION**

Light & Heavy  
Equipment

**\$48.5 MILLION**

Capital  
Improvement  
Program

# STAYING PREPARED FOR CHANGE



# FUTURE YEAR EXPENDITURE PRESSURES

- Children's Services Act (CSA) increases due to rising costs of private day and demand on services
- Employee compensation to continue attracting and retaining employees
- Comprehensive financial policy requirements to maintain proper reserve balances
- **Additional \$530,000 for the three schools project / 20-20-20 debt model**
- Continued increases in operating costs such as contract repairs and fuel
- Increased technology costs including SAAS (software as a service)



Increased Service Demands



Fiscal Responsibility



Rising Operating Costs



# EXPENDITURE PRESSURE - CHILDREN'S SERVICES ACT

Fund	FY 2025		FY 2025		Estimated Undesignated Fund Balance (June 30, 2025)	Fund Balance Policy \$	Estimated Surplus/(Deficit) Fund Balance Policy
	Beginning Balance	Estimated Deficit	Beginning Balance	Estimated Deficit			
Children's Services Act (CSA)	\$ (1,361,487)	\$ (2,157,853)	\$ (3,519,340)	\$ 1,812,476	\$ (5,331,816)		
Fiscal Year	Total CSA Revenues	Total CSA Expenditures	Deficit	Addition to Fund Balance	Year End Fund Balance		
FY 2018	6,457,922	6,993,575	(535,653)	525,000	1,139,787		
FY 2019	6,946,760	7,170,706	(223,946)	-	915,841		
FY 2020	7,485,868	7,515,842	(29,974)	-	885,867		
FY 2021	8,725,018	9,233,706	(508,688)	-	377,179		
FY 2022	8,936,390	9,512,855	(576,465)	2,200,000	2,000,714		
FY 2023	10,308,508	11,566,264	(1,257,756)	-	742,958		
FY 2024	11,492,115	13,596,560	(2,104,445)	-	(1,361,487)		
FY 2025*	13,312,958	15,470,811	(2,157,853)	-	(3,519,340)		

- Alternative Day School costs increased \$1,194,545 in FY2023 and \$1,195,175 in FY2024 for an increase over the two-year period of \$2,386,720 with only an increase of 3 youth served over the same period. Currently these costs are projected to increase another \$1,304,766

\* Projected as of January 31, 2025

# AGE AND SPACE OF FACILITIES



Year: 2009  
Area: 76,943 sf

Green Ridge Recreation Center



Year: 1971  
Area: 17,671 sf

Hollins Public Library



Year: 1981  
Area: 14,032 sf

Hollins Fire Station #5



Year: 1923  
Area: 24,676 sf

Brambleton Recreation Center



Year: 1985  
Area: 67,956 sf

Roanoke County Courthouse



Year: 1982  
Area: 65,520 sf

Roanoke County Administration

# AGE AND SPACE OF FACILITIES

Number of Buildings: 12  
Years Built Range: 1950 - 2021  
Average Age: 43 Years  
Average Year Built: 1982  
Gross Square Feet: 290,038

Operational and General Office Facilities

Number of Buildings: 6  
Years Built Range: 1969 - 2015  
Average Age: 30 Years  
Average Year Built: 1995  
Gross Square Feet: 111,129

Library Facilities

Number of Buildings: 14  
Years Built Range: 1969 - 2025  
Average Age: 40 Years  
Average Year Built: 1985  
Gross Square Feet: 174,557

Fire & Rescue Facilities

Number of Buildings: 6  
Years Built Range: 1950 - 2012  
Average Age: 34 Years  
Average Year Built: 1992  
Gross Square Feet: 174,502

Public Safety Facilities

Number of Buildings: 4  
Years Built Range: 1920 - 2009  
Average Age: 80 Years  
Average Year Built: 1946  
Gross Square Feet: 122,388

Recreation Facilities

Number of Buildings: 42  
Years Built Range: 1920 - 2025  
Average Age: 42 Years  
Average Year Built: 1983  
Gross Square Feet: 872,614

All Facilities

# ECONOMIC DEVELOPMENT



# RECENT SUCCESS STORIES



Vinton Hotel



540 Social



Southern  
Team  
Hyundai



YMCA at  
Tanglewood



# SOUTHERN TEAM HYUNDAI

- 40,000 SQ FT
- 45 Employees
- \$10 million investment
- 10<sup>th</sup> expansion of Southern Team Automotive Group in Western Virginia in the last 33 years



# YMCA AT TANGLEWOOD

- 47,000 SQ FT
- \$2 million investment
- 100+ Jobs



# VINTON EXTENDED STAY HOTEL

- \$12 million investment
- 92 Rooms
- Target Opening Date: 2026



# 540 SOCIAL

- 40,800 SQ FT
- \$20 million investment
- 100 Jobs
- Opening Date: Summer 2026



# OTHER RECENT ANNOUNCEMENTS



# UNDER CONSTRUCTION

- Wells Fargo
  - \$87 million investment
  - 1,100 New Jobs & 1,650 Retained Jobs
- Mack Trucks
  - \$14.5 million Investment
  - 51 New Jobs
  - 72,000 SQ FT Expansion



# ROANOKE COUNTY CAREER & TECHNOLOGY CENTER

- Site grading underway
- Construction is anticipated to begin in December 2024 with completion anticipated by the end of 2026
- Estimate: approximately \$80 million



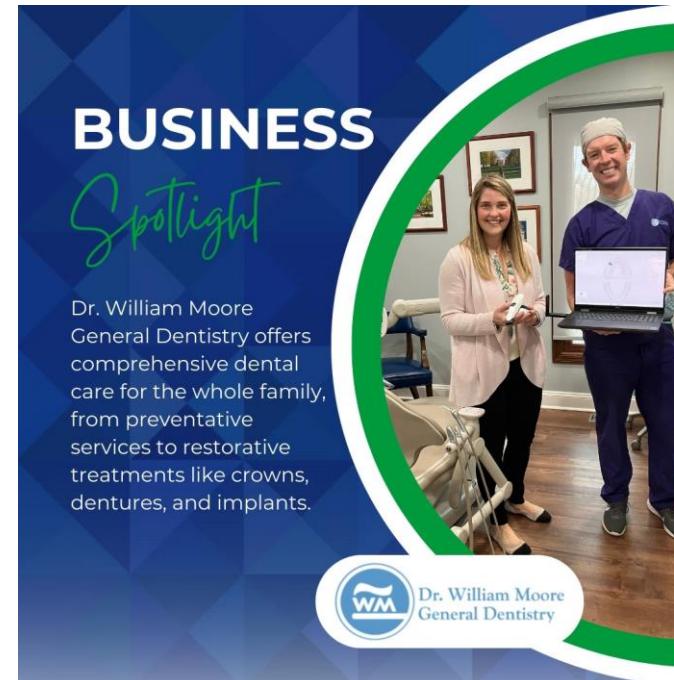
# WORKFORCE PARTNERSHIP WITH SCHOOLS

- Initiative to connect students and teachers with career opportunities
- Teacher Industry Insight Tours  
Student Manufacturing Day Tours



# SMALL BUSINESS EQUIPMENT & ACQUISITION PROGRAM

- \$115,000 Investment in Roanoke County businesses
- Grants were awarded to for-profit businesses for acquisition of equipment to enhance operations



**BUSINESS**  
*Spotlight*

Dr. William Moore General Dentistry offers comprehensive dental care for the whole family, from preventative services to restorative treatments like crowns, dentures, and implants.

 Dr. William Moore General Dentistry

A circular inset image shows a man in dental scrubs holding a laptop and a woman in a pink blazer standing in a dental office.



**BUSINESS**  
*Spotlight*

Fleet Feet Roanoke provides runners, walkers and fitness enthusiasts of all abilities unparalleled service and support through expert shoe outfitting, quality apparel, running programs, and community events.

**FLEET FEET**  
ROANOKE

A circular inset image shows a man standing next to a treadmill in a fitness store.

# CHALLENGES MOVING FORWARD

- Continue to give back more to our citizens
- Maintain excellent services to Roanoke County citizens
- Focus on robust economic development
- Evaluate space allocation to reduce County footprint
- Increase operational efficiency / new technology
- Review scope of operations to maintain fiscal responsibility



# NEXT STEPS

- **Public Hearing to Adopt 2025 Tax Rates**



- **Public Hearing: Operating & Capital Budgets**

(first of two)



- **Public Hearing: Operating & Capital Budgets**

(second of two) And first reading of FY 2025-2026 Operating & Capital Budget Ordinances



- **Adopt FY 2025-2026 Operating & Capital Budgets**

(second reading) Resolution to approve Operating & Capital budgets, Revenues & Expenditures for both County & Schools



# QUESTIONS & COMMENTS

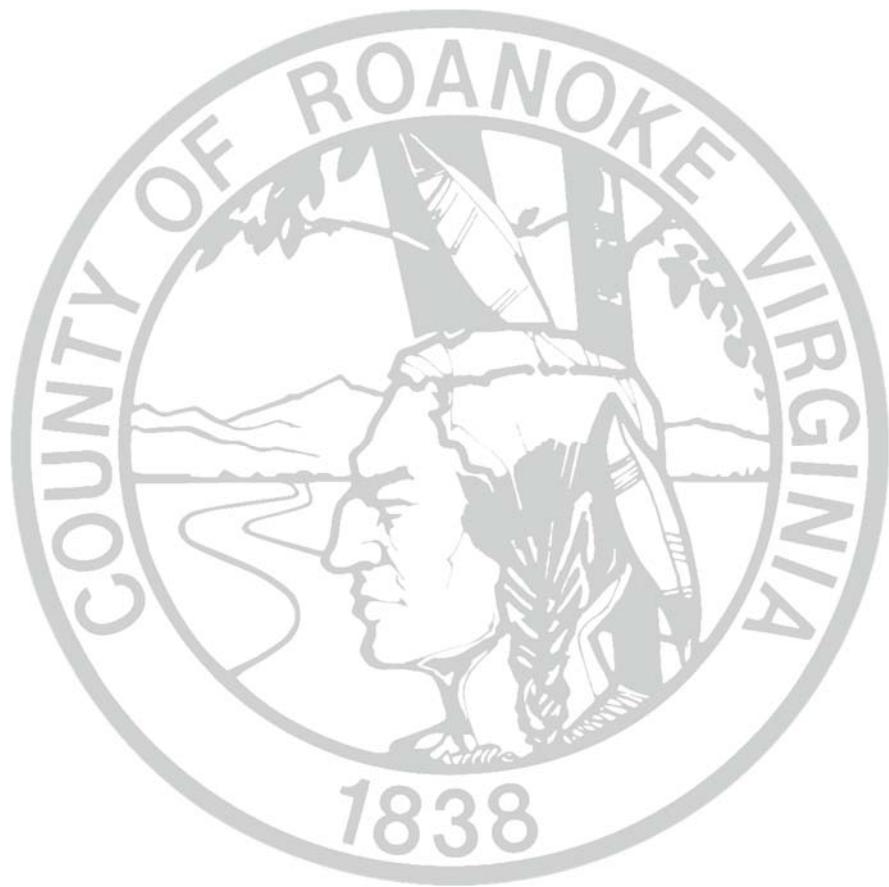


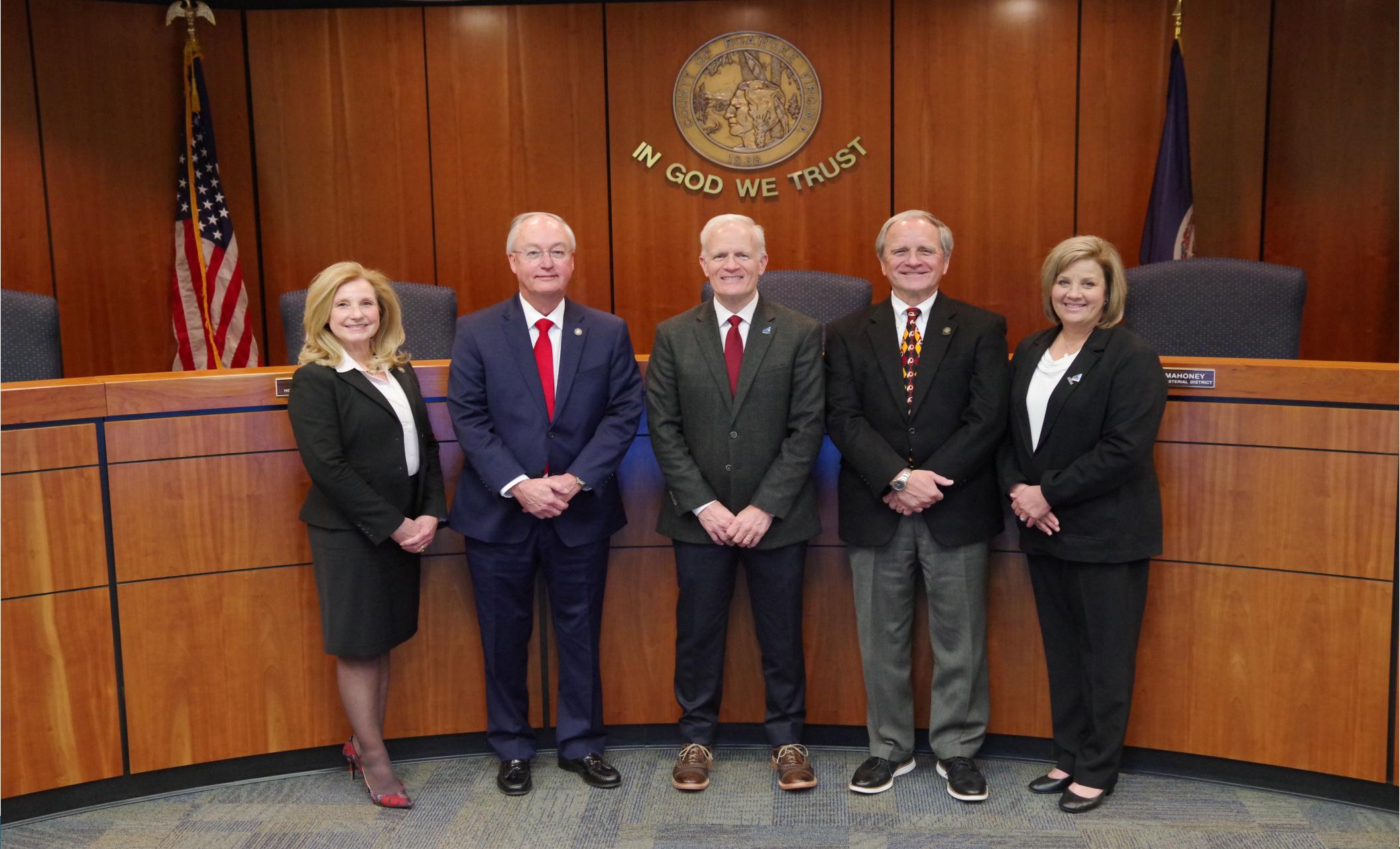


# COUNTY OF ROANOKE, VIRGINIA PROPOSED FY 2026 OPERATING BUDGET

Presentation for Board of Supervisors  
March 25, 2025

Proposed Budget  
FY 2025-2026





## Board of Supervisors

Martha B. Hooker  
Catawba  
Magisterial District

Phil C. North, Vice Chair  
Hollins  
Magisterial District

David F. Radford, Chair  
Windsor Hills  
Magisterial District

Paul M. Mahoney  
*Cave Spring*  
Magisterial District

Tammy E. Shepherd  
*Vinton*  
Magisterial District



## County Administration

Richard L. Caywood, P.E.

*County Administrator*

Rebecca E. Owens

*Deputy County Administrator*

Douglas M. Blount

*Assistant County Administrator*

## Finance and Management Services

Laurie L. Gearheart, CPA

*Director*

Jessica E. Beemer, CPA

*Assistant Director*

Steven R. Elliott, MPA

*Budget Administrator*

Yen T. Ha

*Budget Manager*

### Special Thanks to:

Elijah Daly

*Director of Human Resources*

Paul Workman, CPA  
Finance Manager - Accounting

Shannon Lecas, CPA  
Finance Manager – Systems

Amy Meacham  
Finance Manager – Payroll

### Prepared by:

*County of Roanoke Finance and Management Services – Budget Division*

PO Box 29800, 5204 Bernard Drive, Suite 300-E  
Roanoke, VA 24018

Phone: (540) 772-7203  
[www.roanokecountyva.gov](http://www.roanokecountyva.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Roanoke  
Virginia**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrell*

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, 2024.

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.

Proposed Budget  
FY 2025-2026





# Table of Contents





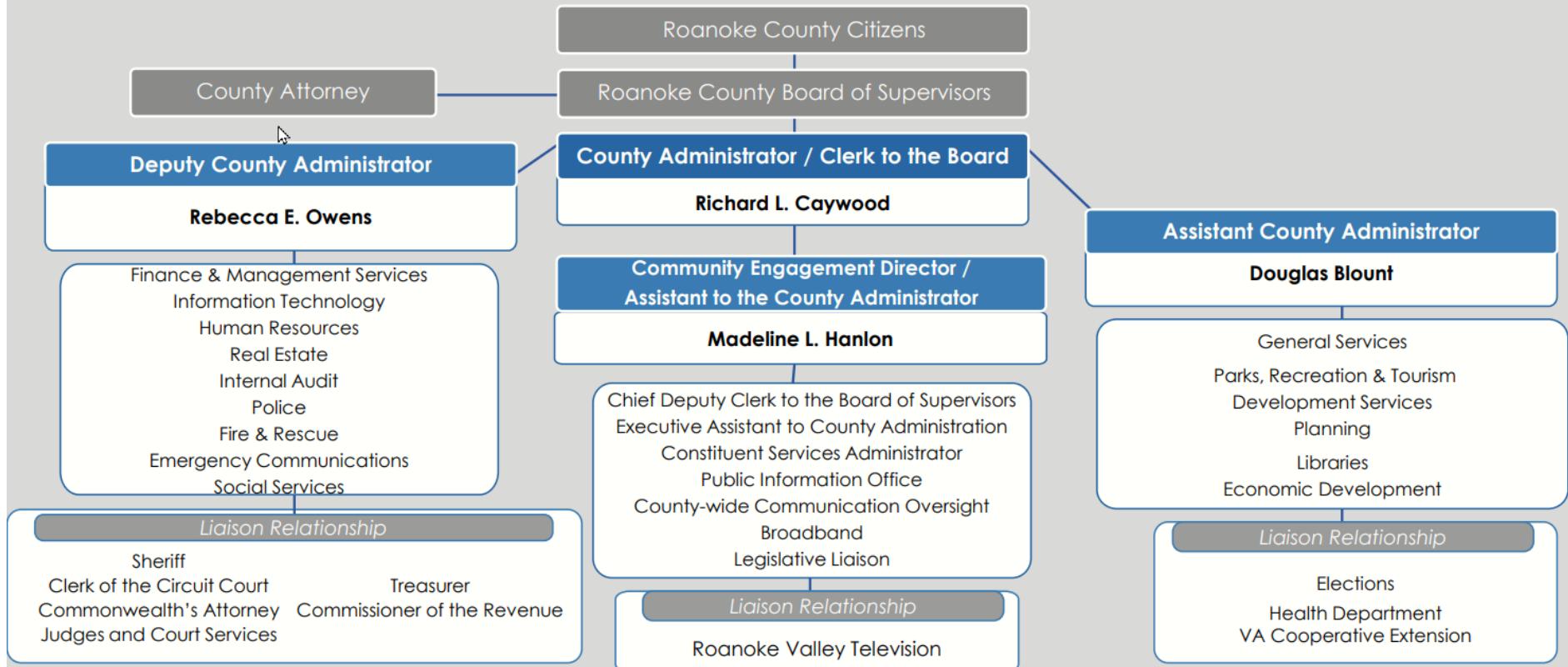
## Proposed Budget FY 2025-2026 Table of Contents

<b>Organization Chart</b> .....	1
<b>History of Roanoke County</b> .....	2
<b>County Administrator's Transmittal Letter</b> .....	5
<b>Understanding the Budget</b> .....	31
Fund Structure .....	34
Budget Calendar .....	40
<b>Organizational Policies, Plans, and Analyses</b> .....	43
Financial Policies .....	45
Financial Planning Processes .....	46
Financial Trend Analysis .....	49
Revenue Analysis.....	52
<b>Financial Summaries</b> .....	59
Fund Balances, Revenue and Expenditure Totals .....	61
Summary of Revenues, All Funds .....	62
Summary of Expenditures, All Funds .....	63
General Fund Summaries.....	64
Health Insurance .....	80
Step Plan and Pay Bands.....	81
<b>Capital Improvement Program (CIP)</b> .....	85
FY 2026 – FY 2035 CIP Transmittal Letter.....	87
FY 2026 – FY 2035 Proposed Capital Improvement Program.....	92
Summary of Funding Sources.....	93
Summary of Projects .....	96





# Roanoke County Organizational Chart





## History of Roanoke County, Virginia

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

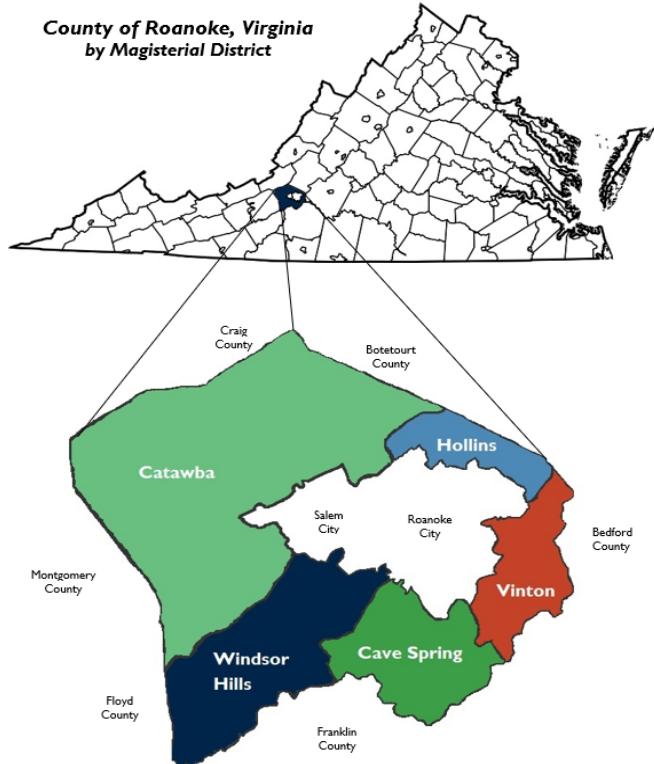
Roanoke County, named after the Roanoke River, was formed in 1838 from a portion of Botetourt County and in 1849 a portion of Montgomery County was added. Roanoke County's name comes from the Algonquin word "Rawrenock", which means wampum. Wampum were white shell beads worn by Native Americans. This explanation comes from Captain John Smith, who wrote about the origins of Roanoke Island in North Carolina's Albemarle Sound.

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

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

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

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





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

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

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

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

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

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

In 2016, the Board of Supervisors adopted the first-ever Community Strategic Plan. The Community Strategic Plan focuses on Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation through seven Strategic Initiatives identified through a series of citizen engagement strategies including focus groups, public meetings, and citizen surveys. The Community Strategic Plan can be viewed online at [www.roanokecountyva.gov/CSP](http://www.roanokecountyva.gov/CSP). A progress report regarding plan implementation is provided to the Board of Supervisors annually. The County of Roanoke has also adopted an internal Organizational Strategic Plan, which identifies strategies to be used by departments and employees to deliver quality services with integrity and distinction.



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

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

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



# County Administrator's Transmittal Letter





March 25, 2025

Chairman Radford and Members of the Board of Supervisors:

I am pleased to present to you for your consideration the County of Roanoke proposed operating budget for fiscal year 2025-2026. The proposed fiscal year 2025-2026 General Government Budget revenues total \$270,191,500, which represents 3.73% growth over the current year budget. Current economic conditions remain uncertain as inflation has declined over the past year, while home values remain high throughout the country and in Roanoke County. As a result, County revenues continue to increase while the cost of providing services to citizens has correspondingly increased.

The fiscal year 2025-2026 proposed budget continues to observe sound financial planning and budgeting practices. Revenue growth in recent years has surpassed all expectations and projections. Once again, County staff have worked to project revenues at an accurate but realistic level and expenditure budgets at levels necessary to provide the excellent services to Roanoke County citizens.

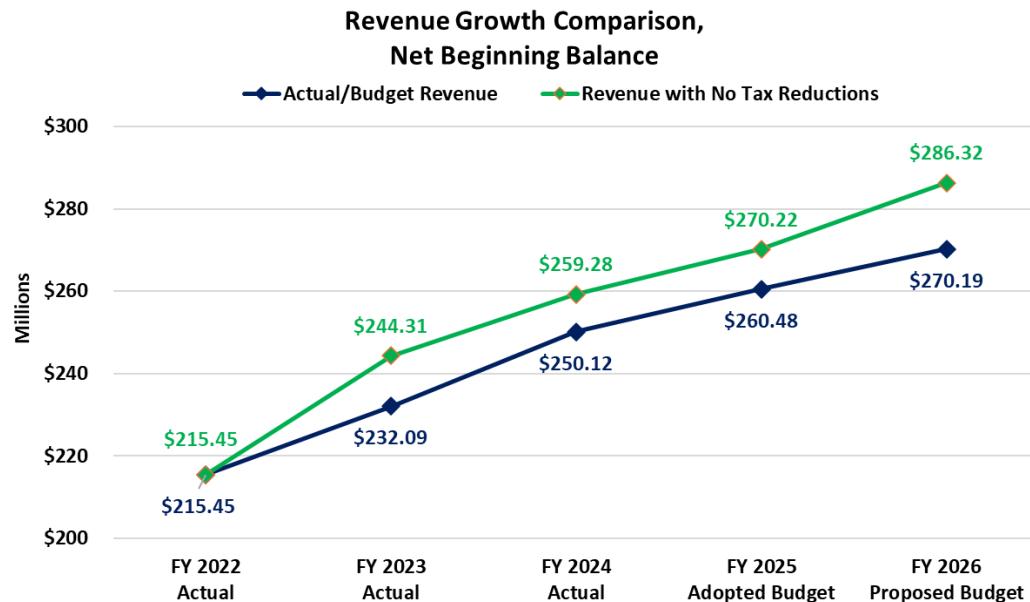
The budget is an important process and document to Roanoke County as it provides the foundation of the services we provide to our citizens, businesses, and visitors. The budget process is deliberate to balance the priorities of the County including education, public safety, our support functions, regional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

While, economic uncertainties related to supply chains, labor markets, and inflation persist, there is also greater uncertainty surrounding changes in the Federal Government and implications for Virginia and its localities. However, we expect no significant impacts that would affect the County prior to our final adoption of the proposed fiscal year 2025-2026 budget scheduled for May 27, 2025.

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

My proposed fiscal year 2025-2026 operating budget, again, includes efforts to relieve the tax burden experienced by the citizens of Roanoke County. I propose to lower the real estate tax rate from \$1.04 to \$1.03 per \$100 of assessed value. This follows measures taken over the past few years to provide tax relief to the citizens and businesses of Roanoke County while ensuring sufficient funding to continue to provide the services our community needs.

It is important to note the cumulative effect of tax reductions taken by the Board of Supervisors over the past few years. The chart below presents a comparison of actual and budgeted Roanoke County Revenues from FY 2022 through FY 2026 and revenues if no tax reductions or other revenue adjustments were made since FY 2022. The Board of Supervisors and County staff are cognizant of the effects long periods of high inflation growth have had on our citizens. Many of those impacts are also experienced by Roanoke County Departments as the costs of providing services including paying employees adequately, material costs, and costs for capital projects, have increased at drastic rates over the past few years. The Board and Staff have worked to ensure that tax rates are appropriate to provide the services our citizens expect.



The largest category of revenues, the Real Estate Tax, is budgeted at \$135,025,000, which is an 4.61% or \$5,944,673 increase over the fiscal year 2024-2025 adopted budget. This increase is based on an 7.47% increase in the 2025 real estate assessment largely attributed to growth in existing residential property values. The second largest category, the Personal Property Tax, is budgeted at \$46,000,000, which is an increase of 3.37% or \$1,500,000 over the 2024-2025 adopted budget. This is based on analysis and research conducted by the National Automobile Dealers Association (NADA), as well as trend information showing that while depreciation has returned to the used vehicle market, it is offset by the increased availability of new vehicles at higher prices.

Several other revenue categories are increasing over the fiscal year 2024-2025 adopted budget including Public Service Corporation Tax (\$500,000), Sales Tax (\$242,500), Business Professional and Occupational License (BPOL) Tax (\$514,000), Hotel/Motel Tax (\$200,000), and Meals Tax (\$250,000).

### Support for Schools

Roanoke County is proud of its extraordinary schools and students. The proposed fiscal year 2025-2026 budget includes an increase to support school operations based on the long-established Revenue Sharing Formula as outlined in the adopted Roanoke County Comprehensive Financial Policy. The transfer to Roanoke County Public Schools (RCPS) for operating uses increases by \$2,932,191 or 3.17% over the fiscal year 2024-2025 adopted budget, for a total of \$95,476,040.

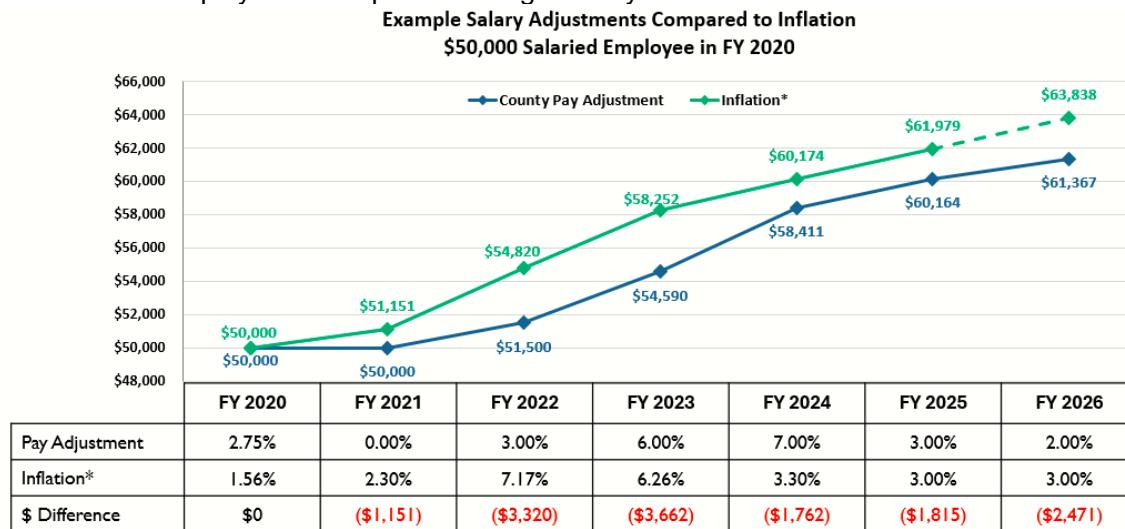


The County will transition to a debt model which will issue \$20 million in debt issuances annually starting in fiscal year 2027. This change provides RCPS with additional borrowing capacity for projects within their Capital Improvement Program (fiscal years 2026-2035).

## Retaining and Recognizing Employees

The most important asset in delivering outstanding services to residents is our employees. Total increases for compensation in this proposal are \$2,875,588, which includes adjustments for employee salaries, part-time wages, health insurance, and other benefits.

Roanoke County implemented Public Safety Step Plans and a Decision Band Method compensation plan for all other employees which was completed as part of the fiscal year 2023-2024 adopted budget. This process increased salaries for all County employees and brought them more in line with inflation growth over the past several years as shown in the graph below. Inflation has decreased to 2.82% as of February 2025 and is projected to remain consistent throughout the remainder of 2025 as outlined in the U.S. Bureau Labor Statistics Consumer Price Index. For fiscal year 2026, the County uses the assumption of a level 3.00% inflation rate. This budget proposal includes a 2.00% Cost of Living Adjustment for employees not in the public safety grade step system. For public safety employees, the anchor salary will increase by 0.75%. This will yield a 3% increase for employees currently in steps one through nine and a 2.0% increase for employees in steps ten through twenty-four.



**Note:** \*Inflation rates shown reflect the average inflation for each fiscal year per the US Bureau of Labor Statistics Consumer Price Index (CPI) for all Urban Consumers. FY 2025 Inflation rate is as of January 2025.

Costs for health and retirement benefits have also increased. Premiums for our existing plans, KeyCare 1000 and KeyCare 2000, will have to rise as our current pricing and utilization rate has increased.



### Continuing Our Commitment to Public Safety

The proposed budget includes additional funding for our public safety departments to support ongoing operational needs. The County added eighteen fire positions to staff the new Bonsack Fire Station during the current fiscal year and funding of \$1.8 million is added for these positions in FY 2025-2026.

An additional \$64,460 has been added to the Fire & Rescue department budget for pharmacy costs due to changes in federal mandated regulations. Funding in the amount of \$250,000 has been added to the Sheriff's Department budget for the funding of School Resource Officers.

### Strengthening Investment in Capital and Technology

Roanoke County is proud of the services that we offer to our citizens. Ensuring these services are available requires investment in our technology systems and infrastructure. Capital funding in fiscal year 2025-2026 continues to make progress in funding for ongoing infrastructure improvements, fleet vehicle replacements, and the support for projects identified in the Capital Improvement Plan (CIP). Funding is included to support software as a service and software maintenance costs for our technology platforms.

The proposed fiscal year 2025-2026 budget includes an increase \$492,643 to the capital transfer to support projects identified in the fiscal year 2026 through fiscal year 2035 Proposed Capital Improvement Plan (CIP). Funding is maintained at \$700,000 for fleet and equipment replacement and an additional \$530,000 is being added for the incremental increase for the debt model.

### Enhancing Quality of Life

In the fiscal year 2025-2026 proposed budget, additional funding has been included to support initiatives to enhance the quality of life for Roanoke County citizens. This includes increases to the Blue Ridge Behavioral Health of \$140,315 and the Roanoke County Health Department of \$38,371.

### Continuing Support for Regional Programs

Roanoke County participates in a number of regional programs and initiatives that serve citizens throughout the Roanoke Valley. The fiscal year 2025-2026 operating budget includes an additional \$254,526 to address required increases to support these services.

By agreement with other local governments a portion of hotel/motel tax revenues are shared with Visit Virginia's Blue Ridge. As hotel/motel taxes are projected to increase, the contractual contribution increases by \$85,714 in fiscal year 2025-2026. Other increases related to regional program usage include a \$62,812 increase for costs at the Regional Center for Animal Care & Protection (RCACP) and \$106,000 for the Roanoke Valley Juvenile Detention Center.



### Summary and Acknowledgements

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

The fiscal year 2025-2026 proposed budget is the culmination of work through collaboration from staff across departments which began in the fall of 2024. I am especially thankful for the support of Deputy County Administrator Rebecca Owens, Assistant County Administrator Doug Blount, Director of Finance & Management Services Laurie Gearheart, Director of Human Resources Elijah Daly, Budget Administrator Steve Elliott, Budget Manager Yen Ha, Department Directors, Constitutional Officers, and supporting staff throughout the organization.

I look forward to discussing the fiscal year 2025-2026 budget in detail with you through budget adoption, planned for May 27, 2025.

Sincerely,

Richard L. Caywood, P.E.  
County Administrator



**Schedule of Sources and Uses of Funds**  
**Proposed Fiscal Year 2025-2026 General Government Budget**  
**General Government Revenues**

Revenue Sources	Notes	Inc./Dec. over FY 2024-2025	Total
<b>FY 2024-2025 Adopted General Government Budget, Net of Beginning Balance</b>			<b>\$ 260,481,503</b>
<b>FY 2025-2026 Proposed General Government Revenue Adjustments</b>			
Real Estate Taxes	FY 2026 increase is based on a CY 2025 increase in assessment of 7.47%, which is largely attributed to growth in existing residential property values. Total FY 2026 Real Estate Tax revenue is budgeted at \$135.03 million and reflects a one cent tax rate reduction to \$1.03 per \$100 of assessed value.	\$ 5,944,673	
Personal Property Taxes	Personal Property Tax revenue is projected to increase over FY 2025 projected collections due to increased production of new vehicles at higher prices.	\$ 1,500,000	
Other Property Taxes	Increased revenue from public service corporation taxes offset by reductions in Payment in Lieu of Taxes and Penalties and Interest.	\$ 425,000	
Sales Tax	Sales tax projected to increase slightly based on recent trends of reduced consumer spending which has been affected by recent high inflation.	\$ 242,500	



Revenue Sources	Notes	Inc./Dec. over FY 2024-2025	Total
Communications Sales & Use Tax	The Communications Sales & Use Tax revenue has dropped steadily for the last several years as consumers have reduced usage of land-line telephones and cable television services.	\$ (125,000)	
Business License	Business License revenue increased in FY 2025 due to recent higher inflation and increased consumer spending in the past few years.	\$ 514,000	
Recordation Taxes	Recordation Taxes decreased based on limited housing stock in FY 2025.	\$ (100,000)	
Hotel/Motel Taxes	Hotel/Motel Taxes are projected to increase based on FY 2025 collections and projected increased prices.	\$ 200,000	
Meals Tax	Meals tax revenue is projected to increase based on FY 2025 collections with new restaurant openings and increased prices.	\$ 250,000	
Other Local Taxes	Increase in Bank Franchise collections while utility license tax decreases continue and decreasing cigarette tax collections.	\$ (60,000)	
Use of Money and Property	Decreased based on lowering interest rates and tower rental collections in FY 2025.	\$ (64,601)	
Other Charges for Services	Other Charges for Services revenue increases due to an increase in Ambulance fees.	\$ 580,000	
Permits, Fees and Licenses	Increase in the collection of development services fees due to an increase in building and development permits.	\$ 34,818	



Revenue Sources	Notes	Inc./Dec. over FY 2024-2025	Total
Miscellaneous & Other Financing Sources	The City of Salem reimburses Roanoke County for uses of shared programs including Social Services programs. An increase is budgeted based on FY 2025 collections.	\$ 96,401	
Recovered Costs	The FY 2026 decrease is due to decreased collections in general recovered costs.	\$ (75,000)	
Commonwealth of Virginia	An increase in revenue received from the Commonwealth of Virginia is based on proposed increases to state Compensation Board funding for Constitutional Officers.	\$ 162,206	
Federal	An increase in revenue received from the Federal Government is based on increased expenditures in federal social services programs which are 100% reimbursable.	\$ 185,000	
<b>Total, FY 2025-2026 Proposed General Government Revenue Adjustments</b>			<b>\$ 9,709,997</b>
<b>Proposed FY 2025-2026 General Government Revenue Budget, Net Beginning Balance</b>			<b>\$ 270,191,500</b>
<b>Increase over FY 2024-2025 General Government Revenues</b>			<b>3.73%</b>



**Schedule of Sources and Uses of Funds**  
**Proposed Fiscal Year 2025-2026 General Government Budget**  
**General Government Expenditures**

Expenditure/ Department	Notes	Inc./Dec. over FY 2024-2025	Total
<b>FY 2024-2025 Adopted General Government Budget, Net of Beginning Balance</b>			<b>\$ 260,481,503</b>
<b>FY 2025-2026 Proposed General Government Expenditure Adjustments</b>			
<b>Support for Schools</b>			
Schools Transfer	Increase in transfer to Schools based on the Board of Supervisor's adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.	\$ 2,932,191	
<b>Subtotal, Support for Schools</b>			<b>\$ 2,932,191</b>
<b>Retaining and Recognizing Employees</b>			
All Departments	Proposed FY 2025-2026 operating budget includes a 2% Cost of Living Adjustment and benefits for all Roanoke County employees including public safety and emergency communications and includes career paths, competency adjustments, and changes in personnel base.	\$ 1,675,588	
Health and Dental Insurance	Increase in the County funded portion of health and dental insurance benefits for employees.	\$ 1,200,000	
<b>Subtotal, Retaining and Recognizing Employees</b>			<b>\$ 2,875,588</b>



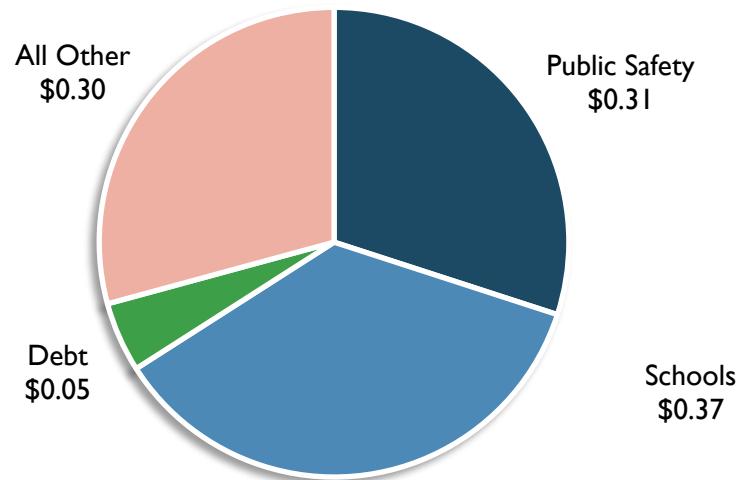
Expenditure/ Department	Notes	Inc./Dec. over FY 2024-2025	Total
<b>Continuing our Commitment to Public Safety</b>			
Fire & Rescue	Funding for 18 full-time staff to operate the new Bonsack Fire Station.	\$ 1,800,000	
Fire & Rescue	Funding for pharmacy costs due to changes in federal mandated regulations.	\$ 64,430	
Sheriff	Funding for four part time School Resource Officers.	\$ 250,000	
<b>Subtotal, Continuing our Commitment to Public Safety</b>			<b>\$ 2,114,430</b>
<b>Strengthening Investment in Capital and Technology</b>			
Capital Transfer	Increase in transfer to capital to fund capital projects.	\$ 492,643	
Debt Service	Incremental increase in annual contribution to debt model for future County & School debt issuances.	\$ 530,000	
<b>Subtotal, Strengthening Investment in Capital and Technology</b>			<b>\$ 1,022,643</b>
<b>Enhancing Quality of Life</b>			
Tax Relief for Elderly and Disabled Veterans	Beginning in FY 2026, Tax Relief for Elderly and Disabled Veterans is reflected as a reduction in budgeted revenues rather than being an expenditure to the General Government Fund.	\$ (1,694,060)	
Blue Ridge Behavioral Health	Increase in contribution to Blue Ridge Behavioral Health.	\$ 140,315	
Roanoke County Health Department	Increase funding to provide services to Roanoke County citizens.	\$ 38,371	
<b>Subtotal, Enhancing Quality of Life</b>			<b>\$ (1,515,374)</b>



Expenditure/ Department	Notes	Inc./Dec. over FY 2024-2025	Total
<b>Continuing Support for Regional Programs</b>			
Juvenile Detention Center	Increase in costs for the Juvenile Detention Center	\$ 106,000	
Visit Virginia's Blue Ridge	Increase for required contribution to Visit Virginia's Blue Ridge due to an increase in projected Hotel/Motel Tax revenues.	\$ 85,714	
Regional Center for Animal Care & Protection (RCACP)	Increase in costs for the RCACP.	\$ 62,812	
<b>Subtotal, Continuing Support for Regional Programs</b>			<b>\$ 254,526</b>
<b>Departmental and Other Budget Adjustments</b>			
Children Services Act	Increase in funding due to increase in costs.	\$ 1,600,000	
Multiple Departments	Increase in funding for increased utility costs for electricity, natural gas, and water.	\$ 393,838	
Multiple Departments	Other operating budget adjustments.	\$ 32,155	
<b>Subtotal, Departmental and Other Budget Adjustments</b>			<b>\$ 2,025,993</b>
<b>Total, FY 2025-2026 Proposed General Government Expenditure Adjustments</b>			<b>\$ 9,709,997</b>
<b>Total, FY 2025-2026 Proposed General Government Operating Budget</b>			<b>\$ 270,191,500</b>
<b>Increase over FY 2024-2025 General Government Expenditures</b>			<b>3.73%</b>



**\$1.03 / \$100 Assessed Value Real Estate Tax Rate  
Distribution for County Services**



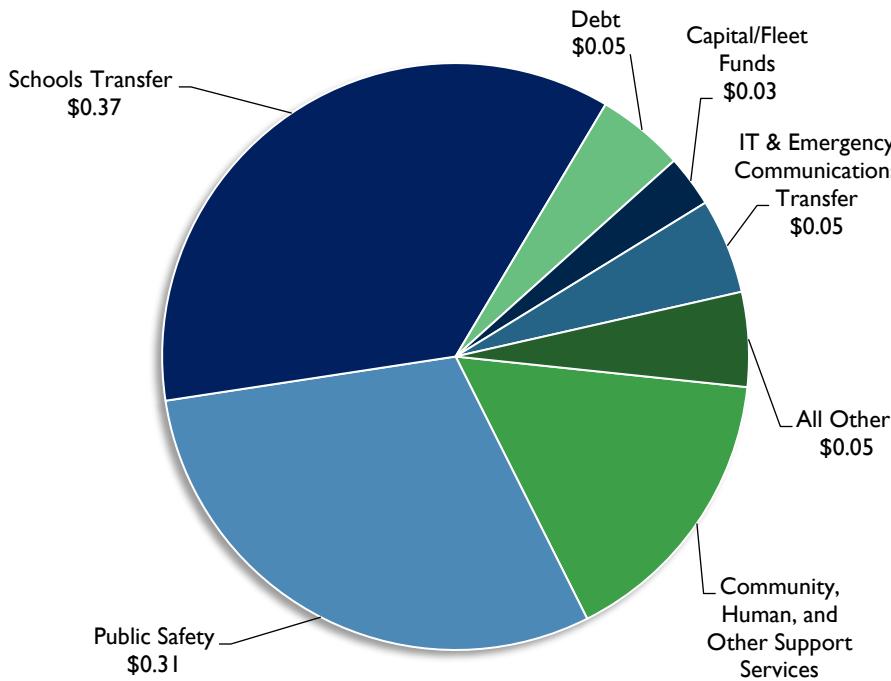
Area	FY 2025-2026 Proposed Budget	Portion of \$1.03 That Supports Area
Public Safety	\$ 82,130,262	\$ 0.31
*Schools	98,455,040	0.37
Debt (County & Schools)	13,207,228	0.05
All Other	76,398,970	0.30
<b>**Total</b>	<b>\$ 270,191,500</b>	<b>\$ 1.03</b>

\*Includes Schools Children's Services Act (CSA) contribution made by the County on behalf of Roanoke County Public Schools

\*\*Total General Government Budget, Net Beginning Balance



**\$1.03 / \$100 Assessed Value Real Estate Tax Rate  
Distribution for County Services**



Area	FY 2025-2026 Proposed Budget	Portion of \$1.03 That Supports Area
Community, Human, and Other Support Services	\$ 43,619,919	\$ 0.17
Public Safety	82,130,262	0.31
Schools Transfer (incl. CSA)	98,455,040	0.37
Debt	13,207,228	0.05
Capital/Fleet Funds Transfer	7,800,407	0.03
IT & Emergency Communications Transfer	11,750,737	0.05
All Other*	13,227,907	0.05
<b>Total**</b>	<b>\$ 270,191,500</b>	<b>\$ 1.03</b>

\* All Other includes Transfer to CSA-County (\$0.17 million); Transfer to Public Works (\$0.17 million); Transfer to Internal Services (\$2.15 million); Transfer to Criminal Justice Academy (\$0.20 million); Employee Benefits (\$3.25 million); Contributions (\$2.91 million); Public Health (\$0.81 million); Board Contingency (\$0.05 million); Miscellaneous (\$0.51 million); VA Cooperative Extension (\$0.15 million)

\*\*Total General Government, Net Beginning Balance



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

### Authorized Positions

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 2025 are described below.

County of Roanoke, Virginia Analysis of Position Changes Fiscal Year 2024-2025 Mid-Year Adjustments					
Position	Position	Position	Rev/Exp.	General	Fund
	Count	Cost	Offset	Impact	
Community Engagement – Constituent Services Administrator added to coordinate County services for constituents in partnership with the Board of Supervisors and County Administration.	1.0	113,127	-	113,127	
Fire & Rescue – Firefighters added to staff the new Bonsack Fire Station which opened in January 2025 including funding for required overtime.	12.0	1,100,000	-	1,100,000	
Fire & Rescue – Lieutenants added to staff the new Bonsack Fire Station which opened in January 2025 including funding for required overtime.	3.0	325,000	-	325,000	
Fire & Rescue – Captains added to staff the new Bonsack Fire Station which opened in January 2025 including funding for required overtime.	3.0	375,000	-	375,000	
<b>Total</b>	<b>19.0</b>	<b>1,913,127</b>	<b>-</b>	<b>1,913,127</b>	

There are no adjustments proposed for FY 2026.

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



**County of Roanoke Authorized Position Count  
FY 2025-2026**

This table lists all positions proposed in Budget.

Fund / Subfund / Department	Actual	Budget	Revised	Proposed	Proposed to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
<b>General Fund</b>					
General Government					
Board of Supervisors	7	6	5	5	-
Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue	13	13	13	13	-
Commonwealth's Attorney	13	14	14	14	-
Community Engagement	3	3	7	7	-
County Administrator	5	5	3	3	-
County Attorney	4	4	4	4	-
Development Services	36	36	36	36	-
Economic Development	4	4	4	4	-
Elections	5	5	5	5	-
Finance & Management Services	24	24	24	24	-
Fire & Rescue	203	203	221	221	-
General Services - Admin	5	5	5	5	-
General Services - Building Maintenance	23	23	22	22	-
General Services - Solid Waste	34	34	34	34	-
Human Resources	8	8	8	8	-
Internal Auditor	1	1	1	1	-
Library	43	43	43	43	-
Parks, Recreation & Tourism	55	55	55	55	-



Fund / Subfund / Department	Proposed to Revised				
	Actual	Budget	Revised	Proposed	Inc/(Dec)
	FY 2024	FY 2025	FY 2025	FY 2026	
Planning	15	15	15	15	-
Police	152	152	152	152	-
Real Estate Valuation	11	11	11	11	-
Sheriff - Administration & Civil	26	26	26	26	-
Sheriff - Care & Confinement	63	63	63	63	-
Social Services	121	128	128	128	-
Treasurer	13	13	13	13	-
<b>Total General Government</b>	<b>903</b>	<b>910</b>	<b>928</b>	<b>928</b>	<b>-</b>
Children's Services Act					
Finance	1	1	1	1	-
Social Services	4	4	4	4	-
<b>Total Children's Services Act</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	-
Sheriff	1	1	1	1	-
<b>Total Roanoke County Criminal Justice Academy</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>
Fleet Service Center					
General Services	13	13	13	13	-
<b>Total Fleet Service Center</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>



Fund / Subfund / Department	Proposed to Revised				
	Actual FY 2024	Budget FY 2025	Revised FY 2025	Proposed FY 2026	Inc/(Dec)
Grants					
Commonwealth's Attorney	2	2	2	2	-
Court Service Unit	4	4	4	4	-
Police DUI Grant	2	2	2	2	-
<b>Total Grants</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>-</b>
Information Technology					
Information Technology	39	39	41	41	-
<b>Total Comm IT Administration &amp; Operations</b>	<b>39</b>	<b>39</b>	<b>41</b>	<b>41</b>	<b>-</b>
Communication Shops					
Emergency Communications	4	4	4	4	-
<b>Total Communication Shops</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
Emergency Communications					
Emergency Communications	40	40	39	39	-
<b>Total Emergency Communication Center</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>-</b>
Fee Classes					
Parks, Recreation & Tourism	17	18	18	18	-
<b>Total Fee Classes</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>-</b>



Fund / Subfund / Department	Actual FY 2024	Budget FY 2025	Revised FY 2025	Proposed to Revised Proposed FY 2026 Inc/(Dec)	
				Proposed FY 2026	Revised Inc/(Dec)
<b>Internal Service Fund</b>					
County Risk Management	2	2	2	2	-
<b>Total Internal Service Fund</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-</b>
<b>Other Funds</b>					
Cable Television					
Roanoke Valley Television (RVTV)	5	5	5	5	-
<b>Total Cable Television</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Roanoke Valley Greenways Commission					
Greenways	I	I	I	I	-
<b>Total Roanoke Valley Greenways Commission</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>-</b>
Regional Center for Animal Care & Protection					
Regional Ctr for Animal Care & Protection	23	23	23	23	-
<b>Total Regional Center for Animal Care &amp; Protection</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>
<b>Total, All County Funds</b>	<b>1,063</b>	<b>1,071</b>	<b>1,090</b>	<b>1,090</b>	<b>-</b>



**County of Roanoke Authorized Position Count**

**FY 2025-2026**

This table lists all positions proposed in Budget.

Department / Fund	Actual	Budget	Revised	Proposed	Proposed to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
Board of Supervisors					
General Government	7	6	5	5	-
<b>Total Board of Supervisors</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>-</b>
Clerk of the Circuit Court					
General Government	16	16	16	16	-
<b>Total Clerk of the Circuit Court</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>-</b>
Commissioner of the Revenue					
General Government	13	13	13	13	-
<b>Total Commissioner of the Revenue</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
Commonwealth's Attorney					
General Government	13	14	14	14	-
Grants	2	2	2	2	-
<b>Total Commonwealth's Attorney</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>-</b>
Community Engagement					
General Government	3	3	7	7	-
<b>Total Community Engagement</b>	<b>3</b>	<b>3</b>	<b>7</b>	<b>7</b>	<b>-</b>
County Administrator					
General Government	5	5	3	3	-
<b>Total County Administrator</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>-</b>
Court Service Unit					
Grants	4	4	4	4	-
<b>Total Court Service Unit</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>



County Attorney					
General Government	4	4	4	4	-
<b>Total County Attorney</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
Development Services					
General Government	36	36	36	36	-
<b>Total Development Services</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>-</b>
Economic Development					
General Government	4	4	4	4	-
<b>Total Economic Development</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>
Elections					
General Government	5	5	5	5	-
<b>Total Elections</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Emergency Communications					
Communications Shop	4	4	4	4	-
Emergency Communications	40	40	39	39	-
<b>Total Elections</b>	<b>44</b>	<b>44</b>	<b>43</b>	<b>43</b>	<b>-</b>
Finance & Management Services					
General Government	24	24	24	24	-
Children's Services Act	1	1	1	1	-
Internal Services (Risk Management)	2	2	2	2	-
<b>Total Finance</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>-</b>
Fire & Rescue					
General Government	203	203	221	221	-
<b>Total Fire &amp; Rescue</b>	<b>203</b>	<b>203</b>	<b>221</b>	<b>221</b>	<b>-</b>



General Services - Admin					
General Government	5	5	5	5	-
<b>Total General Services - Admin</b>	5	5	5	5	-
General Services - Building Maintenance					
General Government	23	23	22	22	-
<b>Total General Services - Building Maintenance</b>	23	23	22	22	-
General Services - Fleet Service Center					
Fleet Service Center	13	13	13	13	-
<b>Total General Services - Fleet Service Center</b>	13	13	13	13	-
General Services - Solid Waste					
General Government	34	34	34	34	-
<b>Total General Services - Solid Waste</b>	34	34	34	34	-
Human Resources					
General Government	8	8	8	8	-
<b>Total Human Resources</b>	8	8	8	8	-
Information Technology					
Information Technology	39	39	41	41	-
<b>Total Human Resources</b>	39	39	41	41	-
Internal Auditor					
General Government	1	1	1	1	-
<b>Total Internal Auditor</b>	1	1	1	1	-
Library					
General Government	43	43	43	43	-
<b>Total Library</b>	43	43	43	43	-
Parks, Recreation & Tourism					
General Government	55	55	55	55	-
Fee Classes	17	18	18	18	-
<b>Total Parks, Recreation &amp; Tourism</b>	72	73	73	73	-



Planning					
General Government	15	15	15	15	-
<b>Total Planning</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>-</b>
Police					
General Government	152	152	152	152	-
Police DUI - Grant	2	2	2	2	-
Roanoke County Criminal Justice Academy	2	2	2	2	-
<b>Total Police</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>156</b>	<b>-</b>
Real Estate Valuation					
General Government	11	11	11	11	-
<b>Total Real Estate Valuation</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	23	23	23	23	-
<b>Total Regional Center for Animal Care &amp; Protection</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	-
<b>Total Roanoke Valley Greenways Commission</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
Roanoke Valley Television (RVTV)					
Cable Television	5	5	5	5	-
<b>Total Cable Television</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>
Sheriff - Administration & Civil					
General Government	26	26	26	26	-
<b>Total Sheriff - Administration &amp; Civil</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>-</b>
Sheriff - Care & Confinement					
General Government	63	63	63	63	-
Roanoke County Criminal Justice Academy	1	1	1	1	-
<b>Total Sheriff - Care &amp; Confinement</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>-</b>



Social Services - Services					
General Government	121	128	128	128	-
Children's Services Act	4	4	4	4	-
<b>Total Social Services</b>	<b>125</b>	<b>132</b>	<b>132</b>	<b>132</b>	<b>-</b>
Treasurer					
General Government	13	13	13	13	-
<b>Total Treasurer</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-</b>
<b>Total County Departments/Funds</b>	<b>1,063</b>	<b>1,071</b>	<b>1,090</b>	<b>1,090</b>	<b>-</b>





# Understanding the Budget





## Understanding the Budget

### Introducing Sections of the Proposed Budget

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

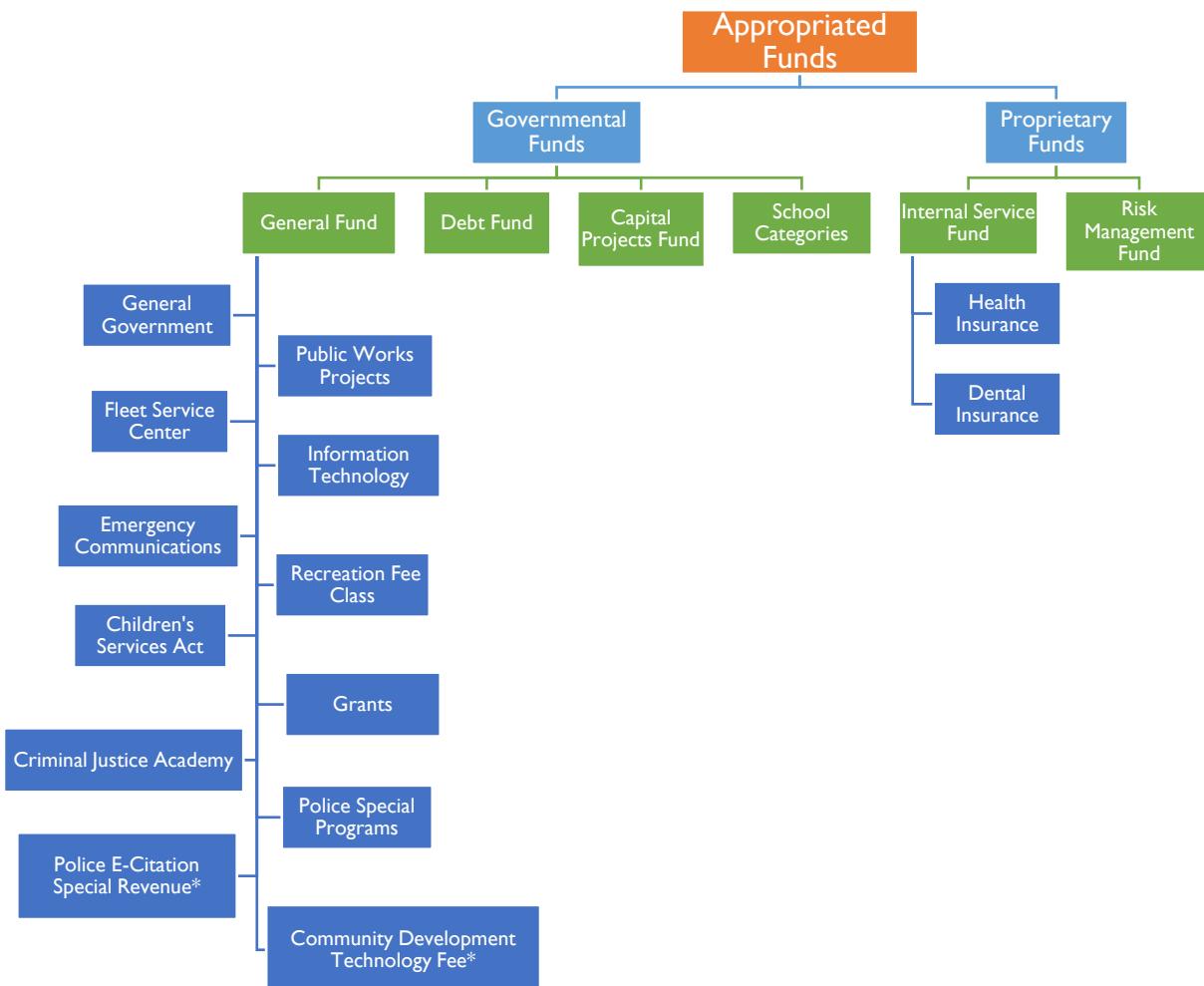
The "Organizational Policies, Plans and Analyses" section provides a review of factors that influence budgeting decisions in Roanoke County and includes comparative graphs and spreadsheets illustrating prior versus current year budget data.

### 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 Proposed Budget.)

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





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



### Governmental Funds:

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

The General Fund is comprised of several sub-funds, which are combined for purposes of financial statement reporting. These sub-funds include *General Government, County Fleet Service Center, Public Works Projects, Information Technology, Emergency Communications, Recreation Fee Class, Children’s Services Act, Grants, Criminal Justice Academy, Police Special Programs, Police E-Citation Special Revenue, and Community Development Technology Fee*.

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)

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

**“Capital Fund”** - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).<sup>1</sup> This section includes: General Government support of capital initiatives and projects, a list of proposed FY 2026 capital projects included within the Capital Improvement Program, and fleet and equipment replacement details.

### Proprietary Funds:

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



**“Internal Service Fund”** – This fund accounts for employee health, dental, and workers’ compensation coverage provided to other departments on a cost-reimbursement basis, and they derive their funding from charges assessed to the user departments and employees.

**“Risk Management Fund”** – A dedicated funding used to cover financial expenses and losses due to unforeseen liabilities or circumstances that could negatively impact the County of Roanoke. The main goal and purpose of a risk management fund is to reduce the loss of life and property while protecting Roanoke County’s resources, both human and capital, from all types of hazards.

**School Categories:**

The Roanoke County Public School Board (School Board) is responsible for overseeing elementary and secondary public education within the government’s jurisdiction. The members of the School Board are elected by the citizens of Roanoke County. However, the Roanoke County Public Schools (School System) is fiscally dependent upon the County because its Board approves the School System’s budget, levies the necessary taxes to finance operations, and approves the borrowing of money and issuance of debt to support School System operations and infrastructure.

Roanoke County accounts for the revenues and expenditures related to the operations of the public schools’ system as a Component Unit, which are budgeted to the following categories:

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



## Basis of Budgeting

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



The County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance, or portion thereof, from one department to another within a fund. Otherwise, the Board of Supervisors must approve amendments that alter the total appropriation of any fund. In addition, any amendment that exceeds one (1) percent of the total revenue shown in the currently adopted budget may not be accomplished without first advertising and conducting a public hearing. Appropriations for the General Fund lapse at year-end. Appropriations for the Capital Fund are continued beyond a single fiscal year until completion of applicable projects even when projects extend for more than one fiscal year.

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

- Personnel - this covers employee salaries and benefits
- Non-Personnel - funds routine operating expenditures
- Transfers & Other - includes transfers to capital among other funds

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

## Other Documents Related to the Proposed Budget

In addition to the Proposed Budget, the County prepares several other documents that relate to County operations and finances. These include:

- *Capital Improvement Program (CIP)*. The Capital Improvement Program (CIP) is a County program in which capital investments are identified and funded with the purpose of preserving County assets. The CIP plan is a ten-year planning document used to schedule capital expenditure projects and coordinate capital financing in a way that manages future debt service requirements. Financial resources used to meet those priority projects funded each fiscal year are accounted for through the Capital Fund. See the Capital Fund section of the Proposed Budget for more detailed information about the FY 2026 capital year budget. Roanoke County Schools develop and publish their own capital improvement program that is adopted by the School Board and adopted by the Board of Supervisors.



- *Annual Financial Report.* This document is the final report on the examination of the County's financial statements at June 30 of each year. An independent auditing firm reviews this report, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The fiscal year ending 2024 Annual Report can be viewed online at <https://www.roanokecountyva.gov/371/Financial-Reports>.

## Fiscal Year 2026 Budget Process

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This section is a brief overview of the ideal budget process that the County of Roanoke, Virginia strives to achieve each year on behalf of its citizens. This process was followed through the proposal of the operating budget on March 25, 2025.

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

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

Roanoke County uses an “incremental approach” to prepare its budget. Departments receive a budget target in which to build individual budgets. Departments complete Performance Management Plans to focus on organization wide efforts to monitor and enhance performance management. The Department of Finance and Management Services collaborates annually with departments to identify and update appropriate Core Objectives and Performance Measures. These plans are included as part of the adopted budget document once the Board of Supervisors has adopted the appropriation of ordinances.

If additional funding is requested to extend or enhance service delivery, or to repair structural budget deficits, a Funding Adjustment Request is submitted to the Department of Finance and Management Services. Funding Adjustment Requests define resources needed to accomplish immediate activities or goals in the upcoming fiscal year. These requests and the Roanoke County Capital Improvement Program (CIP) Plan, help to determine overall resource allocation.

The Roanoke County Revenue Team, facilitated by the Department of Finance and Management Services, develops revenue projections for the upcoming fiscal year. Revenue projections shape expenditure budgets for the upcoming fiscal year. County Administration works with the Department of Finance and Management Services to identify resources for both capital and operational budgets.

Once revenue projections are firm, a final review of priorities is conducted with County Administration. Final review of expenditure budgets is conducted and adjustments are made. 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, and by category within each fund.



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

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

The Code of Virginia requires adoption of a balanced budget by June 30 of each year. The fiscal year begins on July 1. Tax rates for the calendar year are adopted on or before April 15. The fiscal year budget appropriation is adopted by ordinance after a first and second reading by the Board of Supervisors. The Board formally adopted the FY 2026 budget appropriation ordinance on May 27, 2025.

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

A calendar of events for budget development activities for FY 2026 is included in this section of the document.



## Budget Calendar FY 2025 - FY 2026

<b>September 2024</b>	<ul style="list-style-type: none"><li>• Begin Capital Improvement Program (CIP) process</li><li>• Board of Supervisors Work Session: FY 2023-2024 Preliminary Year-End Overview (September 24)</li></ul>
<b>October</b>	<ul style="list-style-type: none"><li>• CIP Project Funding Requests due</li><li>• Board of Supervisors Work Session: Capital Project Status Update (October 22)</li></ul>
<b>November</b>	<ul style="list-style-type: none"><li>• Budget Development Kick-Off: Departments begin review of Operating Budget</li><li>• Departmental Operating Allocations Issued</li><li>• Begin Performance Management Plan process</li></ul>
<b>December</b>	<ul style="list-style-type: none"><li>• Outside Agency application process opens (December 6)</li><li>• Briefing to Board of Supervisors on the FY 2023-2024 Audit Results (December 17)</li><li>• Department submissions, performance management plans, and funding/fee adjustments due</li><li>• Initial review of departmental submissions</li><li>• Prepare preliminary revenue estimates</li></ul>
<b>January 2025</b>	<ul style="list-style-type: none"><li>• Outside Agency Applications due (January 10)</li><li>• Briefing to Board of Supervisors on 2025 Real Estate Assessment (January 14)</li><li>• Board of Supervisors Work Session: FY 2025 Mid-Year Revenue and Expenditure Update (January 28)</li></ul>
<b>February</b>	<ul style="list-style-type: none"><li>• FY 2025-2026 Revenues Finalized through Revenue Team process</li><li>• Board of Supervisors Work Session: FY 2025-2026 Revenue Outlook and Fees and Charges Compendium (February 13)</li><li>• County Review of Outside Agency Applications complete</li><li>• Board of Supervisors Work Session: FY 2026 Compensation Update (February 25)</li><li>• Board of Supervisors Work Session: FY 2026 – FY 2035 CIP &amp; Capital Project Status Update (February 25)</li></ul>
<b>March</b>	<ul style="list-style-type: none"><li>• Public Hearing: Effective Tax Rate (March 11)</li><li>• County Administrator proposes FY 2025-2026 Operating Budget and FY 2026 - FY 2035 Capital Improvement Plan to Board of Supervisors (March 25)</li></ul>



**April**

- Public Hearing: FY 2025-2026 Tax Rate Adoption (April 8)
- Resolution to Adopt the FY 2025-2026 Tax Rate (April 8)
- Public Hearing 1 of 2: General Comment on FY 2025-2026 Budget (April 22)

**May**

- First Reading of Budget Ordinances (May 13)
- Public Hearing 2 of 2: General Comment on FY 2025-2026 Budget (May 13)
- Second Reading of Budget Ordinances (May 27)
- Board of Supervisors Adopts FY 2025-2026 Budget and FY 2026 - FY 2035 CIP (May 27) – County and Schools





# Organizational Policies, Plans & Analyses





## Financial Policies

One of the measures of a fiscally well managed local government is the adoption of formal fiscal policies. Roanoke County recognized the need to develop financial management policies that reflect longstanding principles and practices that have enabled the County to maintain its sound financial position. The Comprehensive Financial Policy is reviewed annually with the Board of Supervisors and updated as necessary for modifications. Rules set forth within the policy may be amended by resolution of the Board of Supervisors. The most recent version of the policy, amended in October 2024, can be found at this link: <https://www.roanokecountya.gov/DocumentCenter/View/30596/Comprehensive-Financial-Policy-10-21-2024>.





## Financial Planning Processes

Financial policies are an essential component to any organization's success, but alone they are insufficient to ensure effective management. With this in mind, Roanoke County has taken several steps toward a meaningful, integrated long-range planning process. Roanoke County's financial planning process is comprised of both strategic and operational planning to ensure economic stability and financial success.

### Long-Range Planning

Roanoke County, under direction of County Administration, has made incremental adjustments to improve long-range financial planning. Capital planning, capital maintenance, and vehicle and equipment replacement are developed into a ten-year schedule identifying investment needs and resources. The Board of Supervisors has adopted a Community Strategic Plan, which serves as a guide for the development of the Capital Improvement Plan and Operating Budget.

Departments submit a Performance Management Plan to align department goals and outcomes to Strategic Initiatives within the Community Strategic Plan and Operational Strategic Plan. These planning components identify the County's development goals as well as the departmental strategies and capital investments needed to accomplish those goals.

Roanoke County has a Four-Year Financial Plan for the General Government Fund which includes transfers to other funds. The plan is intended to play a key role in assisting the County in determining funding priorities and balancing the budget. The plan is also an assurance to our citizens that the County is planning for the long term and financially positioning itself to meet the needs of the future.



### Roanoke County Vision Statement

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

This statement recognizes that a successful future for Roanoke County depends on facilitating positive change; recognizing and promoting our great natural beauty, outdoor-oriented lifestyle, and amenities; including people of all segments of the community; cherishing the traditional values of our community; and recognizing and promoting the overall excellent quality of life enjoyed by citizens.



## Community Strategic Planning



With the Roanoke County Public Schools, the County of Roanoke engages community leaders and citizens to create a desired future for Roanoke County. The Community Strategic Plan identifies six focus areas: Community Health and Well-Being, Economic Development, Education, Public Safety, Quality of Life, and Transportation. The broadly defined goals of the Community Strategic Plan are the result of the public input received and have been developed into Strategic Initiatives that will guide the County over the next several years.

### ***Strategic Initiatives***

- Connect Roanoke County to the World
- Position Roanoke County for Future Economic Growth
- Promote Neighborhood Connections
- Ensure Citizen Safety
- Be a Caring & Inclusive Community
- Promote Lifelong Learning
- Keep Roanoke County Healthy, Clean, and Beautiful

The Community Strategic Plan provides guidance and influences the development of annual budget planning. The County's Operating Budget and CIP development process includes review of the departmental submissions and requests in light of the vision and strategic direction provided by the community. The entire Community Strategic Plan can be viewed at <https://www.roanokecountyva.gov/1676/Community-Strategic-Plan>.

## Organizational Strategic Planning

Roanoke County has an internal Organizational Strategic Plan, which identifies strategies to be used by departments and employees to deliver quality services with integrity and distinction. The Organizational Strategic Plan develops goals to support responsive delivery of services to citizens, develops branding and marketing that has the full ownership of the organization, and develops a workplace culture that makes the County an employer of choice in the Roanoke Valley. As a result, departments align their goals and outcomes within Performance Management Plans and CIP project submissions to Outcome Areas identified within the plan.



## Capital Planning

Capital Improvement Program (CIP) planning and fleet replacements are developed on a ten-year schedule including identified resources. A summary of the FY 2026 capital year budget is contained in 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.





## Financial Trend Analysis

Local, state, and national economic conditions influence the complex fiscal environment in which the County of Roanoke, Virginia operates. The Financial Trend Analysis section of the Adopted Budget describes the financial strengths and weaknesses of Roanoke County, as well as quantifies and explains the volatile factors affecting the County's ability to provide high quality services to its citizens.

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

### Economic Outlook

The nation continues to navigate an economy with higher costs due to inflation. Roanoke County is monitoring local and national trends to develop a more accurate picture of how operations will be impacted moving forward. The following economic indicators are utilized by Roanoke County to develop a balanced budget. Considering the unknown fiscal impact from each of these factors, the County has taken a pragmatic approach in developing the revenue budget.

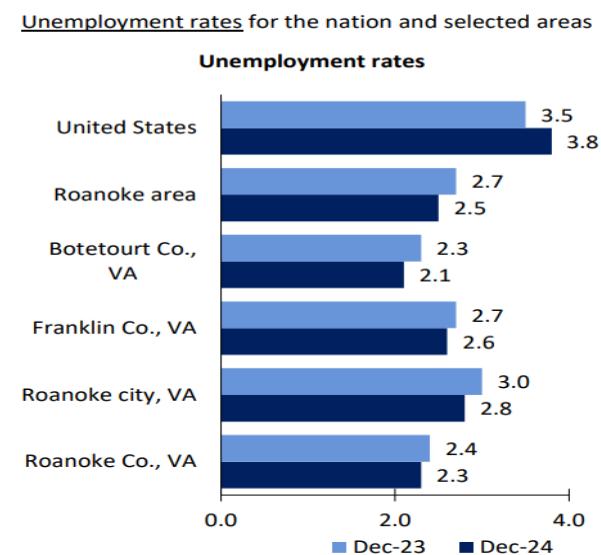
#### GDP

The U.S. Bureau of Economic Analysis as of February 27, 2025, has reported that GDP is increasing. The GDP increased at an annual rate of 2.3% in the fourth quarter of 2024 calendar year. This growth was the result of increases in consumer spending and government spending that were partly offset by a decrease in investment.

#### Unemployment Rate

While GDP growth is arguably the best indicator of overall economic strength, another indicator of the economy, at both the national and local level, is the unemployment rate. Before the onset of the pandemic, the unemployment rate was at 3.7% average in 2019 (not seasonally adjusted). However, due to the events surrounding the impacts of COVID-19, the average in 2020 rose to 8.1%. Since then, we have seen the unemployment rate improve and fall to historic lows in 2025. Despite somewhat conflicting indicators, the unemployment rate gives reason to be optimistic for a stabilized economy.

Roanoke County consistently experiences a lower unemployment rate than national averages. The typical unemployment rate in Roanoke County is between 3.0% – 4.0%. At the height of the lockdown efforts to help slow the spread of COVID-19, the unemployment rate in Roanoke County in April of 2020 rose to



Source: U.S. BLS, Local Area Unemployment Statistics.

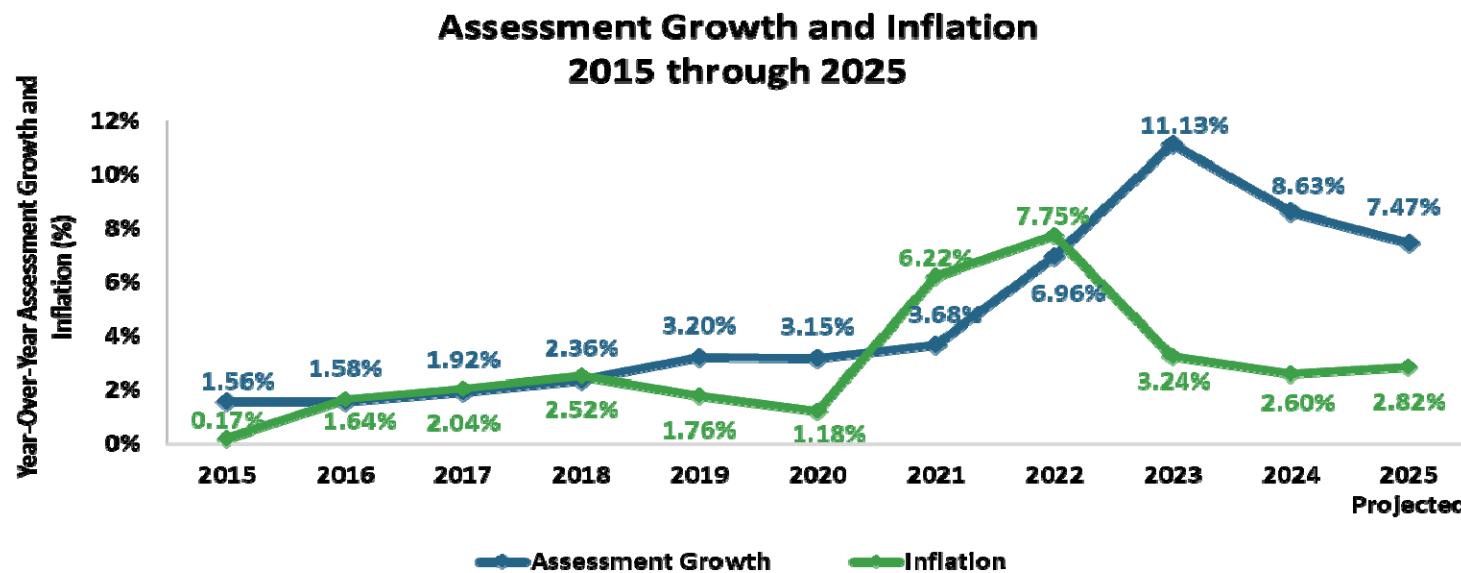


9.6%. Since April 2020, the unemployment rate has steadily dropped. As of February 2025, the rate was 2.3%, based on data from the U.S. Bureau of Labor Statistics, Local Area Unemployment Statistics.

### Inflation

The inflation rate in the United States has seen a surging increase over the past few years reaching a record high 9.0% in the month of June 2023. This drastic increase has caused reason for concern in how the County provides services for citizens. With the rising rate of inflation, the County has seen the rise in costs for Fuel, Repairs and Maintenance, and Other Goods and Services that directly impact the expenses that are incurred. While the inflation rate has slowed, the cumulative impacts over the past few years have dramatically increased costs for many goods and services. As the inflationary market continues to change and costs continue to rise, County staff will continue to monitor these items and provide Administration and the Board of Supervisors with updates and recommendations to make sure that continued extraordinary service levels are provided to the citizens of the County. As of February 2025, the U.S. annual inflation rate, measured by the Consumer Price Index (CPI), was 2.8%.

The County has seen steady growth in its Real Estate Assessments (6.96% in 2022, 11.13% in 2023, 8.63% in 2024). In 2025, the increase in the Real Estate assessment was 7.47%. This is in part due to the expectations of increased demand of real estate in the region, low inventory, and increasing inflation. With current trends in the economy, county staff look for assessment growth to continue for the foreseeable future.





## Local Economic Outlook

While inflation has lowered to more normal levels, the cumulative impact of high inflation over the past few years have led to continued increases in costs for goods and services. As tariffs risk inflation increase, the Federal Reserve will wait for more updated data from the labor market and more clarity on the tariffs and other policies from the Executive Branch before making another decision on interest rates. Given these variables, the outlook for the economy remains uncertain. Despite this volatility, departments throughout Roanoke County will continue to provide quality services within the available resources.

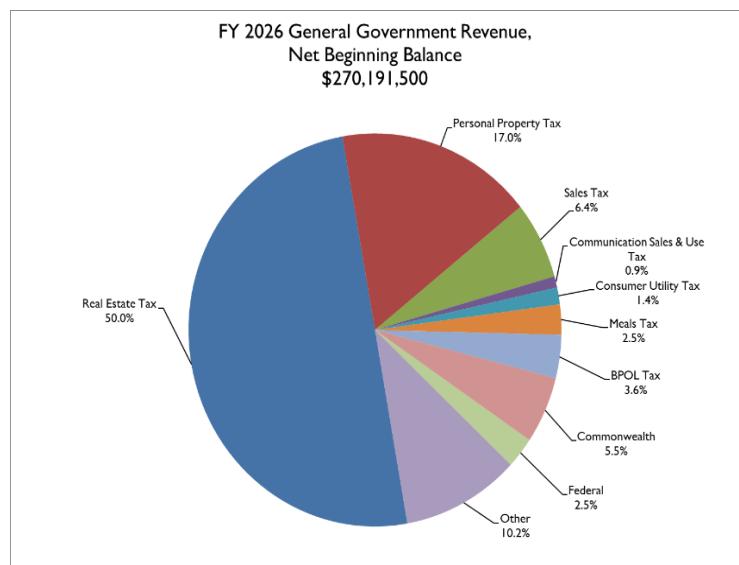


## General Government Revenue Analysis

The County Assessor, Commissioner of Revenue, and Treasurer have responsibilities associated with General Government revenues. The County Assessor appraises all real estate, the elected Commissioner of Revenue assesses all personal property, and the Roanoke County Treasurer is an elected official responsible for the collection of all taxes and other payments made to the County. These officials work to ensure revenue streams exist to sustain daily government operations in Roanoke County.

Total General Government revenues, net beginning balance, for FY 2026 are budgeted to total \$270,191,500. This is an increase of \$9,709,997 or 3.7%, compared to the FY 2025 adopted budget. This increase mainly resulted from the increase in real estate assessments. The Roanoke County Administrator has proposed a reduction in the real estate tax rate to \$1.03 per \$100 of assessed value from \$1.04 per \$100 of assessed value.

Roanoke County's principal source of operating funds is locally generated revenue. The County expects local revenues to account for 91.8% or \$248.09 million of the FY 2026 General Government revenue budget. While this is an increase of \$9.5 million over the prior year, the percent of local sources of revenue to total general government revenue increases slightly from 91.6% in FY 2025 to 91.8% in FY 2026.



Real estate and personal property taxes alone are responsible for 67.0%, or \$181.0 million of the FY 2026 budget. Aside from fees for services and intergovernmental revenues, sales tax revenue is projected to account for the next largest portion of total General Government revenue at 6.4%.

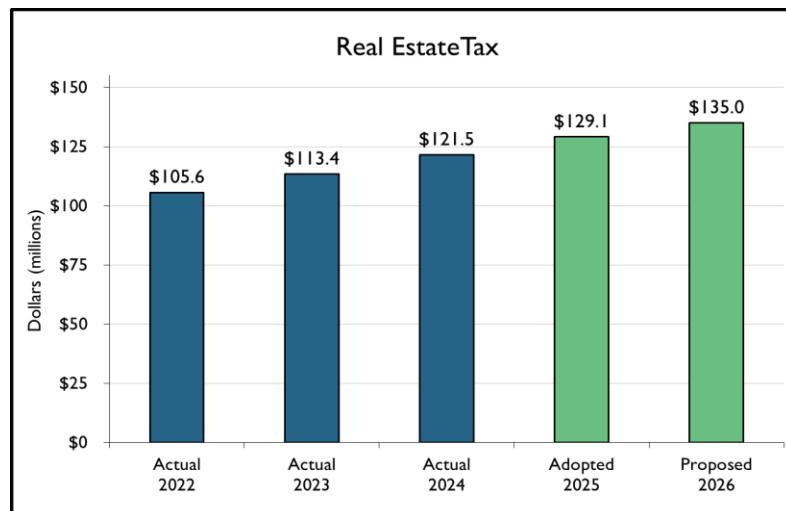
Projected increases in areas such as sales tax, hotel/motel tax, meals tax, bank franchise tax, and business license tax account for an increase of \$1.3 million dollars.

Historically, the Commonwealth contributes approximately 6.0% of the total General Government budget. While that percentage decreased for several years, the three most recent years of projections anticipate an increased rate of contribution primarily due to revenue received from the Commonwealth for mandated Social Services. In FY 2026, Commonwealth contributions are expected to be \$14.9 million of the overall budget, or 5.5%.

The following pages represent a detailed examination of the County's major General Government Fund revenue sources. Graphs illustrate historical trends from FY 2022 to FY 2024 and budget amounts (denoted in green) for FY 2025 and FY 2026.



## Real Estate Taxes



The real estate tax rate for FY 2026 decreases to \$1.03 per \$100 assessed value. Real estate taxes are estimated to generate \$135.0 million, or 50.0%, of the County's General Government revenue for FY 2026. This equates to an increase of \$5.9 million or 4.6%, over the prior year adopted budget. With the uncertainty of the rapidly changing economy due to inflation changes, County staff will continue to monitor real estate revenue collections and the real estate market closely in the coming fiscal year.

Real estate tax collection has generally been a stable source of revenue for local governments. Real estate values have increased significantly at the local, regional, and national levels due to limited supply. Assessments in calendar year 2025 increased by 7.5%, however, growth in the assessment base only accounts for 6.7%, with new construction comprising the remaining 0.8%. While new construction helps stabilize assessments during periods of market decline and can raise values further during periods of favorable economic conditions, it may also mask declining market values of existing property. For this reason, an increase in new construction lessens the reliance on market value assessments.

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

## Personal Property Tax

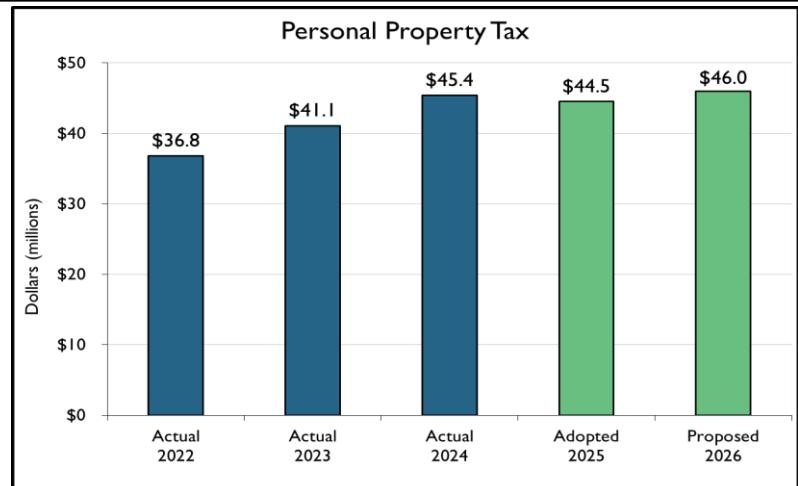
The personal property tax is levied on the tangible property of individuals and businesses. For businesses, personal property includes motor vehicles, machines, furniture, fixtures, and tools. For individuals, this is primarily automobiles and mobile homes. Because this tax is levied on longer-term purchases, revenues respond slower to poor economic conditions when compared to sales taxes, which immediately reflect a decrease in buying power. Personal property tax collections have historically been difficult to project. Although values have increased, 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.



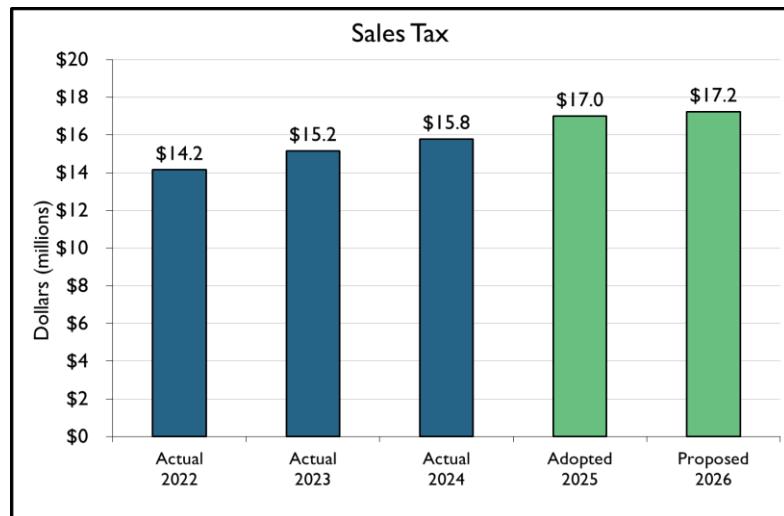
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burden on local governments. Thus, the relief was frozen in 2005 and yields \$12.2 million in revenue.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

Personal property tax revenue is estimated at \$46.0 million or 17.0% of total FY 2026 General Government revenues. In 2026, used car prices are expected to increase due to the potential impact of the new tariffs on imported cars.

The Board of Supervisors establishes tax rates during the budget process. The tangible property tax rate in FY 2026 is \$3.40 per \$100 of assessed value. The machinery and tools tax rate is \$2.80 per \$100 of assessed value. The County operates under a proration program and personal property taxes are due on May 31 of each year.



## Local Sales Tax



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

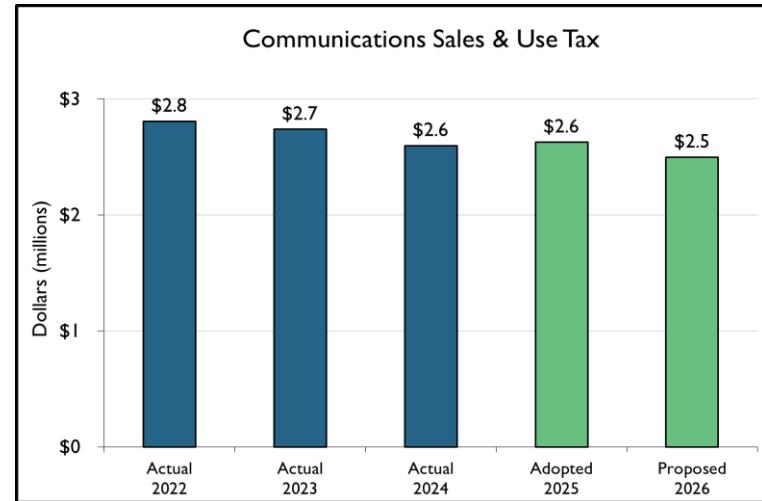
Roanoke County's local sales tax revenue projection is \$17.2 million for FY 2026. This is 1.4% slightly higher than the FY 2025 adopted budget and reflects a projected increase in consumer spending. Sales Tax revenue will provide approximately 6.4% of the County's total General Government Fund revenue in FY 2026.



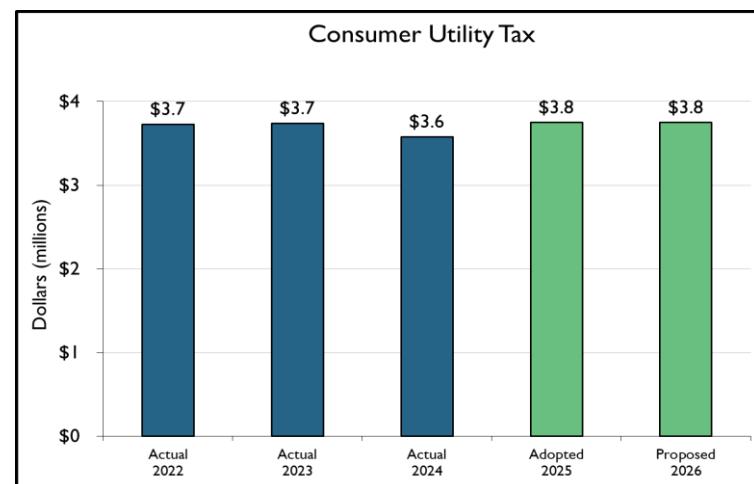
## Communications Sales and Use Tax

The 2006 Virginia General Assembly enacted the Virginia Communications Sales and Use tax. This tax is imposed on communications services at the rate of 5.0% and replaced several state and local taxes such as the local consumer utility tax on landline and wireless telephone service, local E-911 tax on landline telephone service, and the Virginia Relay Center assessment on landline telephone service. This tax also replaced a portion of the local Business, Professional, and Occupational License tax and eliminated the local video programming excise tax as well as the local consumer utility tax on cable television services.

The Commonwealth of Virginia collects these taxes and uses them for administrative costs and for payments to the Virginia Relay Center. The remaining revenue is distributed to counties, cities, and towns according to a distribution percentage determined by the Auditor of Public Accounts. Formula adjustments, a decline in landline telephone use, a decline in cable television subscriptions, and other changes have contributed to the decline of this revenue source. FY 2026 projections of this revenue source represent 0.9%, or \$2.5 million, of the General Fund.



## Consumer Utility Tax



Estimated consumer utility tax revenues of \$3.8 million will provide 1.4% of the County's total General Government revenue in FY 2026. The Consumer Utility tax currently applies only to residential customers of gas and electric services.

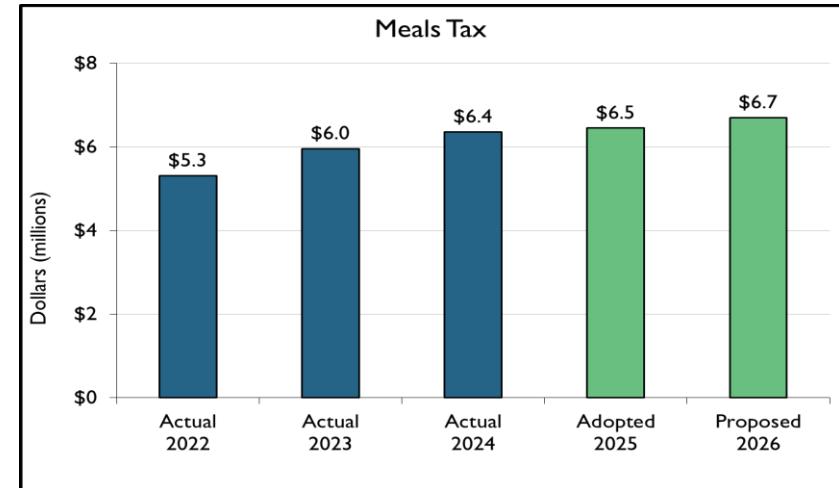
This revenue category has proven highly consistent, remaining relatively unchanged for several years. Forecasts in both FY 2025 and FY 2026 continue this trend at \$3.8 million.



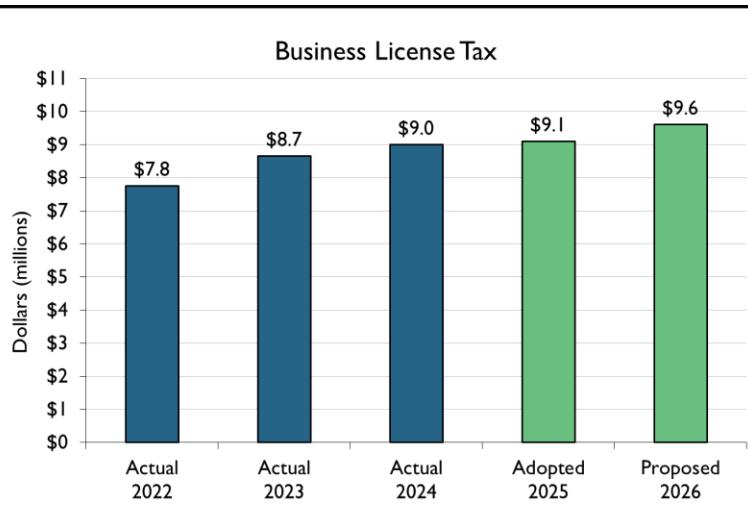
### Tax on Prepared Foods (Meals Tax)

The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages. This law was amended in 2020 to allow a tax not to exceed 6.0% of the amount charged. However, Roanoke County levies a 4.0% tax on these items; the tax was implemented on July 1, 1988. County projections anticipate an increase in meals tax revenue for FY 2026.

Roanoke County has seen several new restaurants open in recent years which is anticipated to increase the tax on prepared foods revenue for FY 2026. Revenue from the tax on prepared foods is estimated at \$6.7 million in FY 2026, an increase of 4.0% from prior year. It will account for 2.5% of General Government revenue.



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



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

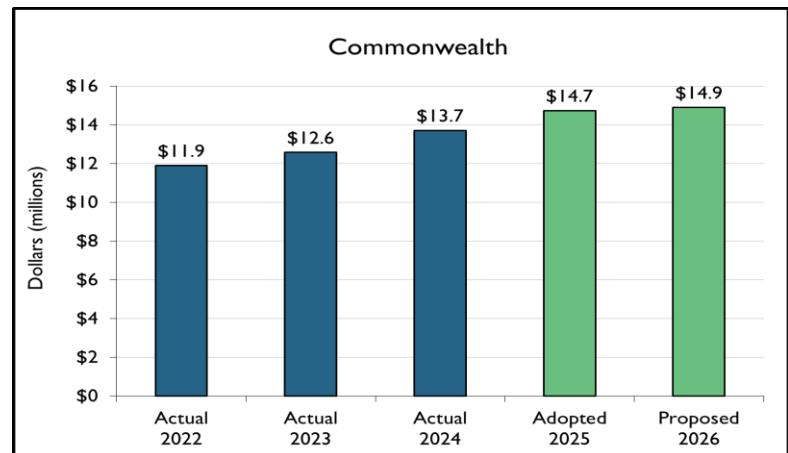
BPOL tax revenue projections for FY 2026 total \$9.6 million and represent 3.6% of General Government revenue.



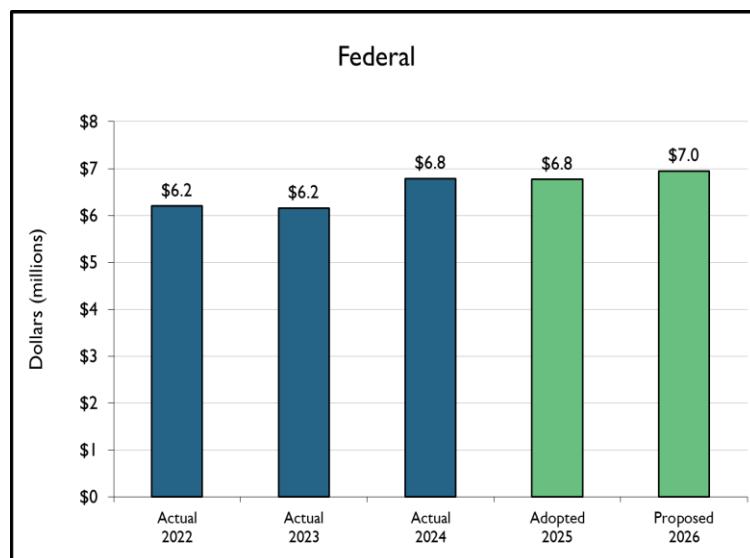
## Revenue from the Commonwealth

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

Historically, revenues from the Commonwealth of Virginia contribute approximately 6% of the total General Government budget. In FY 2026, Commonwealth contributions are anticipated to be \$14.9 million or 5.5% of General Government revenue.



## Federal Revenue



The majority of federal revenues for Roanoke County are restricted funds, associated with actual services delivered by the Department of Social Services. Programs that receive such funds include foster care and adoption subsidies. In FY 2026, Federal Revenues are anticipated to be \$7.0 million or 2.6% of General Government revenue.





# Financial Summaries





**Beginning Fund Balances and Revenue Totals  
FY 2026**

Funds	Beginning Balances		Total Available Funds	
	Revenues			
<b>Governmental Funds</b>				
General Fund	\$ 43,468,372	\$ 312,464,113	\$ 355,932,485	
Debt Service Fund	326,052	17,893,758	18,219,810	
Capital Fund	41,966,621	34,366,281	76,332,902	
Internal Service Fund	3,249,068	18,682,069	21,931,137	
<b>Total All Funds</b>	<b>\$ 89,010,113</b>	<b>\$ 383,406,221</b>	<b>\$ 472,416,334</b>	

**Ending Fund Balances and Expenditure Totals  
FY 2026**

Funds	Ending Balances	
	Expenditures	
<b>Governmental Funds</b>		
General Fund	\$ 312,464,113	\$ 43,468,372
Debt Service Fund	17,893,758	326,052
Capital Fund	34,366,281	41,966,621
Internal Service Fund	18,682,069	3,249,068
<b>Total All Funds</b>	<b>\$ 383,406,221</b>	<b>\$ 89,010,113</b>

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

\*All totals, including transfers, exclude Roanoke County Public Schools. Roanoke County Public Schools will be included in the Adopted FY 2025-2026 Budget.



**Summary of Revenues**  
**All Funds**  
**FY 2025 Adopted to FY 2026 Proposed**

	Adopted FY 2025	Proposed FY 2026	<u>Inc/(Dec)</u>	
			\$	%
General Fund:				
General Government <sup>1</sup>	\$ 260,481,503	\$ 270,191,500	\$ 9,709,997	3.73%
Public Works Projects	175,075	174,087	(988)	-0.56%
Fleet Service Center	4,263,374	4,263,374	-	0.00%
Information Technology	9,146,064	9,779,207	633,143	6.92%
Emergency Communications	7,046,151	6,767,347	(278,804)	-3.96%
Recreation Fee Class	5,415,000	5,415,000	-	0.00%
Children's Services Act	12,083,175	13,932,908	1,849,733	15.31%
Grants and Other	1,446,903	1,386,784	(60,119)	-4.16%
Criminal Justice Academy	459,074	451,406	(7,668)	-1.67%
Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	2,500	2,500	-	0.00%
Total General Fund	\$ 300,618,819	\$ 312,464,113	\$ 11,845,294	3.94%
Debt Service Fund	17,596,104	17,893,758	297,654	1.69%
Capital Fund	17,257,357	34,366,281	17,108,924	99.14%
Internal Service Fund	17,367,330	18,682,069	1,314,739	7.57%
Total All Funds	\$ 352,839,610	\$ 383,406,221	\$ 30,566,611	8.66%
Less: Fund Transfers <sup>2</sup>	(39,463,967)	(41,648,457)	(2,184,490)	5.54%
Total Net of Transfers	<u>\$ 313,375,643</u>	<u>\$ 341,757,764</u>	<u>\$ 28,382,121</u>	<u>9.06%</u>

<sup>1</sup>Includes Beginning Balance

<sup>2</sup>All totals, including transfers, exclude Roanoke County Public Schools. Roanoke County Public Schools will be included in the Adopted FY 2025-2026 Budget.



**Summary of Expenditures  
All Funds  
FY 2025 Adopted to FY 2026 Proposed**

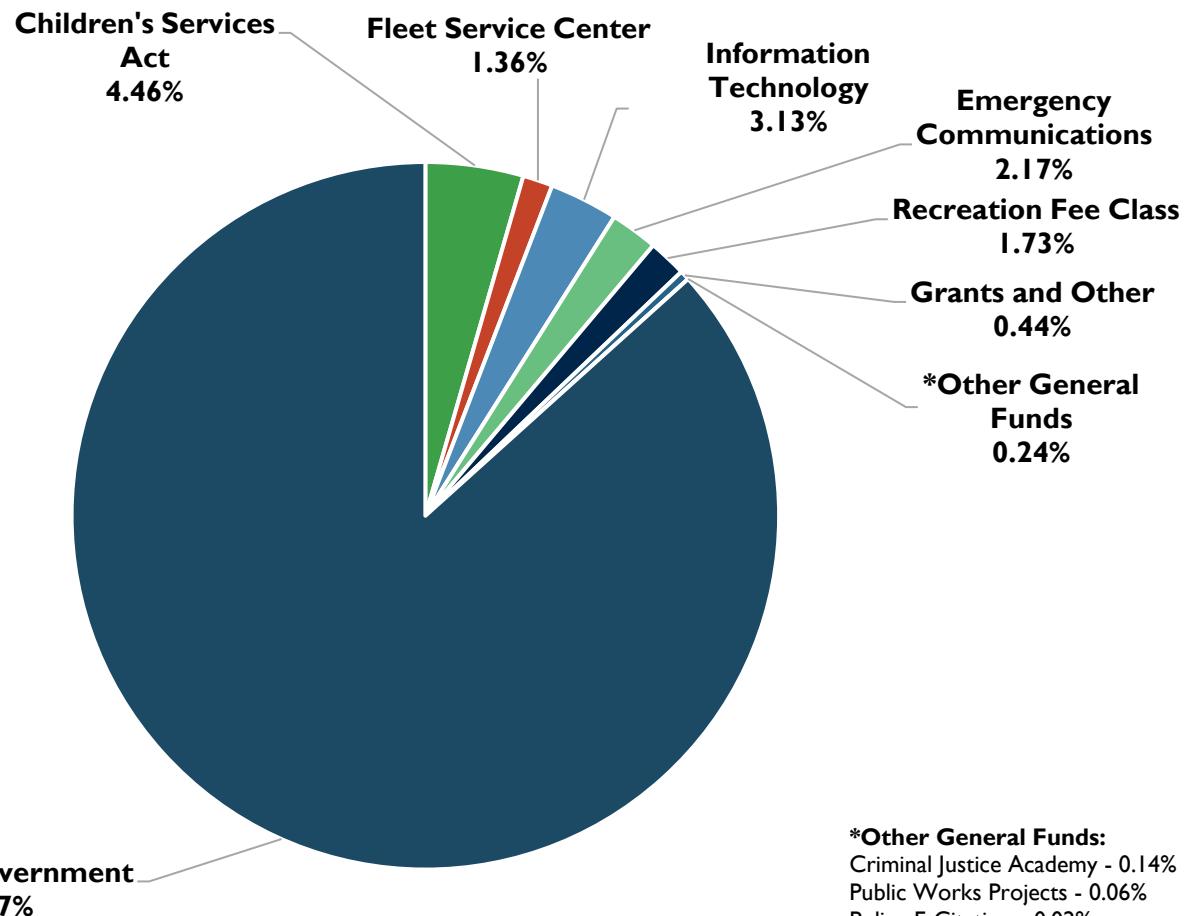
	Adopted FY 2025	Proposed FY 2026	<u>Inc/(Dec)</u>	
	\$	%		
General Fund:				
General Government <sup>1</sup>	\$ 260,481,503	\$ 270,191,500	\$ 9,709,997	3.73%
Public Works Projects	175,075	174,087	(988)	-0.56%
Fleet Service Center	4,263,374	4,263,374	-	0.00%
Information Technology	9,146,064	9,779,207	633,143	6.92%
Emergency Communications	7,046,151	6,767,347	(278,804)	-3.96%
Recreation Fee Class	5,415,000	5,415,000	-	0.00%
Children's Services Act	12,083,175	13,932,908	1,849,733	15.31%
Grants and Other	1,446,903	1,386,784	(60,119)	-4.16%
Criminal Justice Academy	459,074	451,406	(7,668)	-1.67%
Police E-Citation	60,000	60,000	-	0.00%
Comm Dev. Technology	40,000	40,000	-	0.00%
Police Special Programs	2,500	2,500	-	0.00%
Total General Fund	<u>\$ 300,618,819</u>	<u>\$ 312,464,113</u>	<u>\$ 11,845,294</u>	<u>3.94%</u>
Debt Service Fund	17,596,104	17,893,758	297,654	1.69%
Capital Fund	17,257,357	34,366,281	17,108,924	99.14%
Internal Service Fund	17,367,330	18,682,069	1,314,739	7.57%
Total All Funds	<u>\$ 352,839,610</u>	<u>\$ 383,406,221</u>	<u>\$ 30,566,611</u>	<u>8.66%</u>
Less: Fund Transfers <sup>2</sup>	(39,463,967)	(41,648,457)	(2,184,490)	5.54%
Total Net of Transfers	<u><u>\$ 313,375,643</u></u>	<u><u>\$ 341,757,764</u></u>	<u><u>\$ 28,382,121</u></u>	<u><u>9.06%</u></u>

<sup>1</sup>Includes Beginning Balance

<sup>2</sup>All totals, including transfers, exclude Roanoke County Public Schools. Roanoke County Public Schools will be included in the Adopted FY 2025-2026 Budget.



**FY 2026 General Fund Revenues**  
**\$312,464,113**





**General Fund Summary of Revenues**

	<b>Actual</b> <b>FY 2024</b>	<b>Adopted</b> <b>FY 2025</b>	<b>Proposed</b> <b>FY 2026</b>	<b>Increase</b> <b>(Decrease)</b>
<b>General Government</b>				
General Property Taxes:				
Real Estate Tax	\$ 121,527,554	\$ 129,080,327	\$ 135,025,000	\$ 5,944,673
Personal Property Tax	45,392,415	44,500,000	46,000,000	1,500,000
Public Service Corporation Tax	5,214,084	5,500,000	6,000,000	500,000
Penalties and Interest	1,273,605	1,350,000	1,330,000	(20,000)
Payment in Lieu of Taxes	164,053	225,000	170,000	(55,000)
Total General Property Taxes	173,571,711	180,655,327	188,525,000	7,869,673
Other Local Taxes:				
Sales Tax	15,785,507	17,000,000	17,242,500	242,500
Communications Sales & Use Tax	2,594,936	2,625,000	2,500,000	(125,000)
Consumer Utility Tax	3,582,087	3,750,000	3,750,000	-
Business License Tax	9,003,735	9,100,000	9,614,000	514,000
Bank Franchise Tax	869,507	750,000	850,000	100,000
Motor Vehicle License Fees	2,478,827	2,450,000	2,475,000	25,000
Recordation Taxes	1,293,688	1,550,000	1,450,000	(100,000)
Utility License Tax	392,391	565,000	555,000	(10,000)
Hotel and Motel Room Tax	2,157,299	2,050,000	2,250,000	200,000
Tax on Prepared Foods	6,361,833	6,450,000	6,700,000	250,000
Amusement Tax	85,649	80,000	80,000	-
Cigarette Tax	1,140,563	1,275,000	1,100,000	(175,000)
Total Other Local Taxes	45,746,022	47,645,000	48,566,500	921,500



**General Fund Summary of Revenues**

	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Increase</b>
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>(Decrease)</b>
Permits, Fees and Licenses	\$ 1,089,364	\$ 1,365,182	\$ 1,400,000	\$ 34,818
Fines and Forfeitures	448,483	558,500	500,000	(58,500)
Use of Money and Property	1,847,582	1,415,000	1,350,399	(64,601)
Charges for Services	4,286,762	4,224,700	4,804,700	580,000
Miscellaneous	2,108,392	2,050,000	2,319,901	269,901
Recovered Costs	517,485	700,000	625,000	(75,000)
<b>Total Local Revenues</b>	<b>229,615,801</b>	<b>238,613,709</b>	<b>248,091,500</b>	<b>9,477,791</b>
Commonwealth	13,716,292	14,737,794	14,900,000	162,206
Federal	6,791,194	6,765,000	6,950,000	185,000
Other Financing Sources/Transfers	-	365,000	\$250,000	(115,000)
<b>Total General Government, Net</b>	<b>250,123,287</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>
<b>Beginning Balance</b>				
Beginning Balance	3,421,171	-	-	-
<b>Total General Government</b>	<b>253,544,458</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>

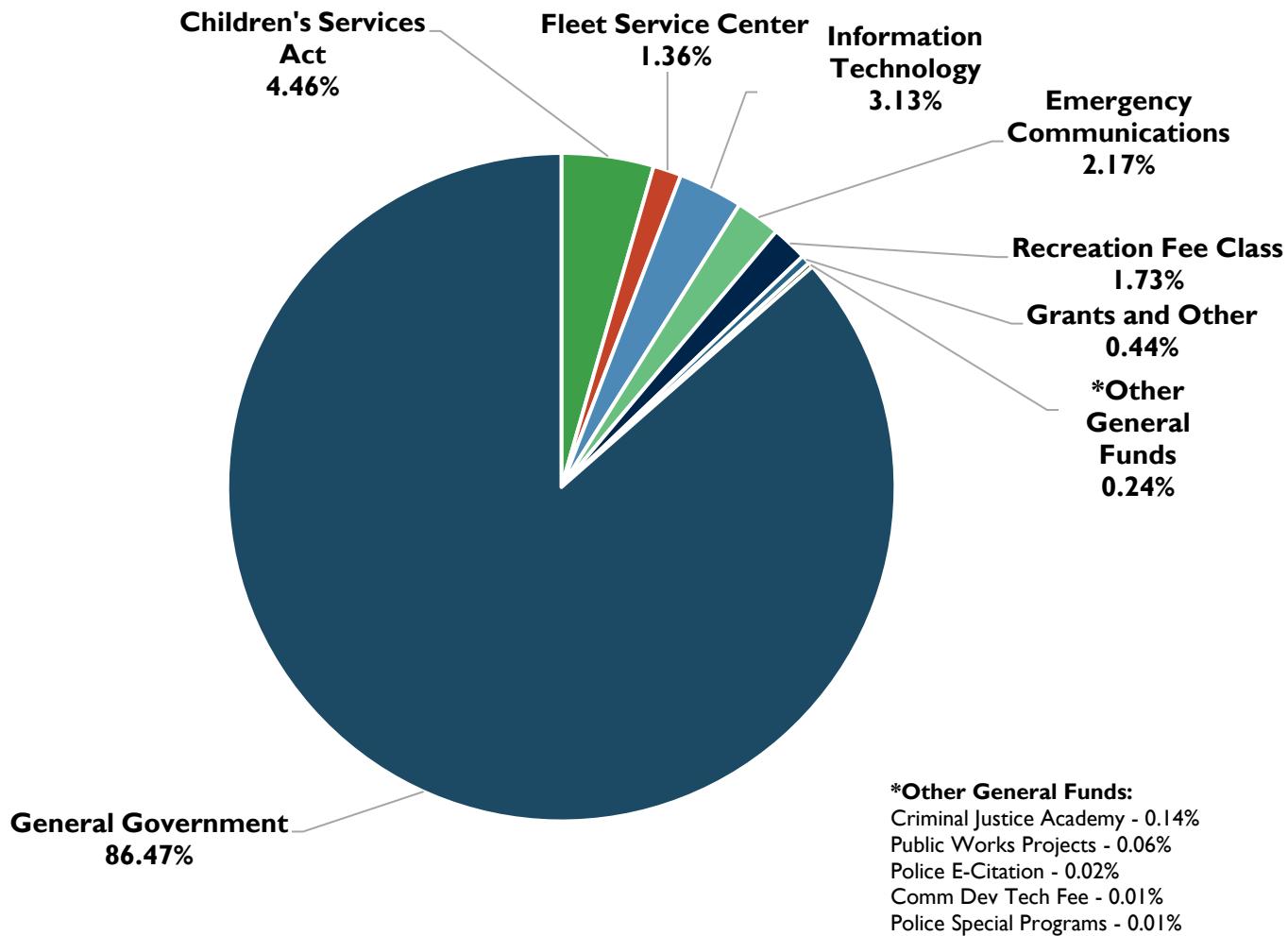


**General Fund Summary of Revenues**

	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Increase</b>
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>(Decrease)</b>
Public Works Projects	\$ 175,732	\$ 175,075	\$ 174,087	\$ (988)
Fleet Service Center	5,427,549	4,263,374	4,263,374	-
Information Technology	8,122,084	9,146,064	9,779,207	633,143
Emergency Communications	6,346,107	7,046,151	6,767,347	(278,804)
Recreation Fee Class	4,928,889	5,415,000	5,415,000	-
Children's Services Act	11,492,115	12,083,175	13,932,908	1,849,733
Grants and Other	15,644,707	1,446,903	1,386,784	(60,119)
Police E-Citation Special Revenue Fund	46,017	60,000	60,000	-
Comm Dev Tech. Fee Fund	109,378	40,000	40,000	-
Police Special Programs	400	2,500	2,500	-
Criminal Justice Academy	397,086	459,074	451,406	(7,668)
<b>Total General Fund Revenues</b>	<b>306,234,522</b>	<b>300,618,819</b>	<b>312,464,113</b>	<b>11,845,294</b>
Fund Balance-Beginning	45,925,196	43,468,372	43,468,372	-
<b>Total General Fund Revenues &amp; Fund Balance</b>	<b>\$ 352,159,718</b>	<b>\$ 344,087,191</b>	<b>\$ 355,932,485</b>	<b>\$ 11,845,294</b>



**FY 2026 General Fund Expenditures**  
**\$312,464,113**





## General Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
<b>General Government</b>				
General Administration	\$ 4,286,170	\$ 4,206,974	\$ 4,537,048	\$ 330,074
Constitutional Officers	21,727,565	21,388,734	22,195,938	807,204
Judicial Administration	1,115,918	1,281,565	1,387,565	106,000
Management Services	4,126,507	4,204,336	4,301,294	96,958
Public Safety	46,189,261	43,685,631	46,530,326	2,844,695
Community Services	18,048,039	17,310,411	18,256,869	946,458
Human Services	28,894,477	29,111,005	29,492,322	381,317
Non-Departmental & Transfers	127,532,808	139,292,847	143,490,138	4,197,291
<b>Total General Government, Net Beginning Balance</b>	<b>251,920,745</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>



## General Fund Summary of Expenditures

Public Works Projects	\$ 175,732	\$ 175,075	\$ 174,087	\$ (988)
Fleet Service Center	5,330,675	4,263,374	4,263,374	-
Information Technology	8,052,659	9,146,064	9,779,207	633,143
Emergency Communications	6,196,534	7,046,151	6,767,347	(278,804)
Recreation Fee Class	5,204,926	5,415,000	5,415,000	-
Children's Services Act	13,596,560	12,083,175	13,932,908	1,849,733
Grants and Other	15,053,011	1,446,903	1,386,784	(60,119)
PRT School Operations	38,740	-	-	-
Police E-Citation Special Revenue Fund	20,765	60,000	60,000	-
Development Svcs. Tech. Fee Fund	15,306	40,000	40,000	-
Police Special Programs	19,984	2,500	2,500	-
Criminal Justice Academy	495,041	459,074	451,406	(7,668)
<b>Total General Fund Expenditures</b>	<b>306,120,678</b>	<b>300,618,819</b>	<b>312,464,113</b>	<b>11,845,294</b>
<b>Fund Balance-Ending</b>	<b>43,468,372</b>	<b>43,468,372</b>	<b>43,468,372</b>	<b>-</b>
<b>Total General Fund Expenditures &amp; Fund Balance</b>	<b>\$ 349,589,050</b>	<b>\$ 344,087,191</b>	<b>\$ 355,932,485</b>	<b>\$ 11,845,294</b>



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

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
<b>General Government</b>				
General Property Taxes:				
Real Estate Tax	\$ 121,527,554	\$ 129,080,327	\$ 135,025,000	\$ 5,944,673
Personal Property Tax	45,392,415	44,500,000	46,000,000	1,500,000
Public Service Corporation Tax	5,214,084	5,500,000	6,000,000	500,000
Penalties and Interest	1,273,605	1,350,000	1,330,000	(20,000)
Payment in Lieu of Taxes	164,053	225,000	170,000	(55,000)
Total General Property Taxes	173,571,711	180,655,327	188,525,000	7,869,673
Other Local Taxes:				
Sales Tax	15,785,507	17,000,000	17,242,500	242,500
Communications Sales & Use Tax	2,594,936	2,625,000	2,500,000	(125,000)
Consumer Utility Tax	3,582,087	3,750,000	3,750,000	-
Business License Tax	9,003,735	9,100,000	9,614,000	514,000
Bank Franchise Tax	869,507	750,000	850,000	100,000
Motor Vehicle License Fees	2,478,827	2,450,000	2,475,000	25,000
Recordation Taxes	1,293,688	1,550,000	1,450,000	(100,000)
Utility License Tax	392,391	565,000	555,000	(10,000)
Hotel and Motel Room Tax	2,157,299	2,050,000	2,250,000	200,000
Tax on Prepared Foods	6,361,833	6,450,000	6,700,000	250,000
Amusement Tax	85,649	80,000	80,000	-
Cigarette Tax	1,140,563	1,275,000	1,100,000	(175,000)
Total Other Local Taxes	45,746,022	47,645,000	48,566,500	921,500



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

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
Permits, Fees and Licenses:				
Animal Control Fees	\$ 41,634	\$ 42,500	\$ 42,500	\$ -
Land Use Fees	1,369	1,000	1,000	-
Land Transfer Fees	2,507	4,000	4,000	-
Zoning Filing Fees	20,844	19,100	19,750	650
Building Permits	393,460	805,000	650,000	(155,000)
Electrical, Mechanical, Plumbing Permits	280,128	206,300	307,633	101,333
Certificate of Occupancy	6,705	7,500	7,725	225
Septic Tank Fees	-	3,000	3,000	-
Fire Department Permits	6,750	4,375	5,000	625
Soil Erosion Permits	99,792	42,000	100,000	58,000
Sub-Division Permits	30,620	40,197	41,182	985
VSMP	52,923	63,000	63,000	-
Courthouse Maintenance Fees	152,632	127,000	155,000	28,000
Photocopy Charges	-	210	210	-
Total Permits, Fees, & Licenses	1,089,364	1,365,182	1,400,000	34,818
Fines and Forfeitures:				
Fines and Forfeitures	445,533	555,000	496,500	(58,500)
Parking Fees	2,950	3,500	3,500	-
Total Fines and Forfeitures	448,483	558,500	500,000	(58,500)
Use of Money and Property	1,847,582	1,415,000	1,350,399	(64,601)



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

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
<b>Charges for Services</b>				
Clerk Fees	\$ -	\$ 120,000	\$ -	\$ (120,000)
Sheriff Fees	7,945	10,000	10,000	-
Court Appointed Attorney Fees	9,424	22,000	22,000	-
Commonwealth Attorney Fees	10,877	10,000	10,000	-
Waste Collection Fees	15,731	20,700	20,700	-
Fee for Ambulance Service	3,930,809	3,500,000	4,200,000	700,000
Board of Prisoners-Salem	311,766	450,000	450,000	-
Other	210	92,000	92,000	-
<b>Total Charges for Services</b>	<b>4,286,762</b>	<b>4,224,700</b>	<b>4,804,700</b>	<b>580,000</b>
<b>Miscellaneous</b>				
Reimbursements-Shared Programs-Salem	1,418,545	1,396,800	1,663,301	266,501
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	339,847	303,200	306,600	3,400
<b>Total Miscellaneous</b>	<b>2,108,392</b>	<b>2,050,000</b>	<b>2,319,901</b>	<b>269,901</b>
<b>Recovered Costs</b>				
Jail Medical - Co Payment	6,323	5,000	5,000	-
Western VA Regional Jail	134,406	124,568	128,305	3,737
Resource Authority	61,182	57,665	59,395	1,730
Library Recovered Costs	133,624	157,154	136,000	(21,154)
Other	181,950	355,613	296,300	(59,313)
<b>Total Recovered Costs</b>	<b>517,485</b>	<b>700,000</b>	<b>625,000</b>	<b>(75,000)</b>
<b>Total Local Revenues</b>	<b>229,615,801</b>	<b>238,613,709</b>	<b>248,091,500</b>	<b>9,477,791</b>



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

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	\$ 22,287	\$ 18,000	\$ 18,000	\$ -
Other	435,678	400,000	400,000	-
Total Non-Categorical	457,965	418,000	418,000	-
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	964,006	912,332	1,000,000	87,668
Sheriff	4,310,458	4,137,824	4,475,000	337,176
Commissioner of Revenue	323,596	306,039	335,000	28,961
Treasurer	361,141	264,627	377,000	112,373
Clerk of the Circuit Court	672,400	701,131	700,000	(1,131)
Board of Elections	183,441	49,131	75,000	25,869
Total Categorical-Shared	6,815,042	6,371,084	6,962,000	590,916
<i>Other Categorical:</i>				
Welfare Grant	3,889,791	5,425,000	4,860,370	(564,630)
Library Grant	246,453	250,000	270,000	20,000
Police Grant	2,307,041	2,193,263	2,389,630	196,367
Miscellaneous Grants	-	80,447	-	(80,447)
Total Other Categorical	6,443,285	7,948,710	7,520,000	(428,710)
Total From the Commonwealth	13,716,292	14,737,794	14,900,000	162,206



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

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
From the Federal Government				
Welfare Grant	\$ 6,791,194	\$ 6,765,000	\$ 6,950,000	\$ 185,000
Miscellaneous	-	-	-	-
Total From the Federal Government	6,791,194	6,765,000	6,950,000	185,000
Other Financing Sources/Transfers				
Transfers In	-	365,000	250,000	(115,000)
Other Financing and Transfers	-	365,000	250,000	(115,000)
<b>Total General Government, Net</b>				
<b>Beginning Balance</b>	<b>250,123,287</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>
Beginning Balance	3,421,171	-	-	-
<b>Total General Government</b>	<b>253,544,458</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>
Fund Balance-Beginning	35,285,442	33,487,987	33,487,987	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 288,829,900</b>	<b>\$ 293,969,490</b>	<b>\$ 303,679,487</b>	<b>\$ 9,709,997</b>



## General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
<b>General Government</b>				
General Administration				
Board of Supervisors	\$ 483,696	\$ 409,860	\$ 302,194	\$ (107,666)
County Administrator	1,191,316	1,177,904	962,846	(215,058)
Internal Auditor	178,201	224,743	228,054	3,311
Community Engagement	350,413	369,247	918,949	549,702
County Attorney	836,244	812,690	836,025	23,335
Human Resources	1,246,300	1,212,530	1,288,980	76,450
Total General Administration	4,286,170	4,206,974	4,537,048	330,074
Constitutional Officers				
Commissioner of the Revenue	1,154,927	1,150,992	1,189,924	38,932
Commonwealth's Attorney	1,802,372	1,819,030	1,865,136	46,106
Sheriff - Administration & Civil	4,621,528	3,570,414	4,466,481	896,067
Sheriff - Care & Confinement	7,087,827	7,325,196	7,098,363	(226,833)
Sheriff - WVRJA	4,381,397	4,727,877	4,727,877	-
Treasurer	1,346,789	1,344,417	1,353,633	9,216
Clerk of the Circuit Court	1,332,725	1,450,808	1,494,524	43,716
Total Constitutional Officers	21,727,565	21,388,734	22,195,938	807,204
Judicial Administration				
Circuit Court Judges	286,487	257,068	257,068	-
General District Court	66,719	103,440	103,440	-
Magistrate	1,771	1,590	1,590	-



## General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
Juvenile/Domestic Relations Court	\$ 34,392	\$ 39,086	\$ 39,086	\$ -
Court Service Unit	649,215	820,381	926,381	106,000
Courthouse Maintenance	77,334	60,000	60,000	-
<b>Total Judicial Administration</b>	<b>1,115,918</b>	<b>1,281,565</b>	<b>1,387,565</b>	<b>106,000</b>
 Management Services				
Real Estate Valuation	1,136,462	1,145,943	1,147,142	1,199
Finance and Management Services	2,990,045	3,058,393	3,154,152	95,759
<b>Total Management Services</b>	<b>4,126,507</b>	<b>4,204,336</b>	<b>4,301,294</b>	<b>96,958</b>
 Public Safety				
Police	19,571,867	18,175,155	18,898,785	723,630
Fire and Rescue	26,617,394	25,510,476	27,631,541	2,121,065
<b>Total Public Safety</b>	<b>46,189,261</b>	<b>43,685,631</b>	<b>46,530,326</b>	<b>2,844,695</b>
 Community Services				
Economic Development	700,907	680,371	726,478	46,107
Development Services	4,192,797	4,046,753	4,144,083	97,330
Planning	2,415,432	2,432,932	2,437,720	4,788
General Services	10,738,903	10,150,355	10,948,588	798,233
<b>Total Community Services</b>	<b>18,048,039</b>	<b>17,310,411</b>	<b>18,256,869</b>	<b>946,458</b>
 Human Services				
Parks, Recreation, and Tourism	6,452,879	6,163,364	6,142,552	(20,812)



## General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
Public Health	\$ 709,399	\$ 767,419	\$ 805,790	\$ 38,371
Social Services	14,949,602	15,775,387	16,054,514	279,127
Library	5,708,565	5,221,194	5,290,639	69,445
VA Cooperative Extension	115,247	145,391	145,391	-
Elections	958,785	1,038,250	1,053,436	15,186
<b>Total Human Services</b>	<b>28,894,477</b>	<b>29,111,005</b>	<b>29,492,322</b>	<b>381,317</b>
<b>Non-Departmental &amp; Transfers</b>				
Non-Departmental				
Employee Benefits	1,669,336	3,260,820	3,247,759	(13,061)
Transfer to Information Technology	344,295	7,062,795	7,688,926	626,131
Transfer to Emergency Communications	3,753,302	4,465,281	4,061,811	(403,470)
Miscellaneous	2,777,193	2,253,407	509,289	(1,744,118)
Contributions to Outside Agencies				
Discretionary	203,500	192,672	152,357	(40,315)
Contractual	2,392,383	2,468,582	2,694,528	225,946
Dues & Memberships	52,360	56,228	56,228	-
<b>Total Non-Departmental</b>	<b>11,192,369</b>	<b>19,759,785</b>	<b>18,410,898</b>	<b>(1,348,887)</b>
Unappropriated Balance				
Contingent Balance	-	50,000	50,000	-
<b>Total Unappropriated Balance</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Transfers to:				
Debt Service	14,705,700	13,346,009	13,207,228	(138,781)
Capital Projects	9,628,332	6,638,983	7,800,407	1,161,424



## General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)
Schools	\$ 86,782,060	\$ 92,543,849	\$ 95,476,040	\$ 2,932,191
Internal Services	7,114	2,154,003	2,154,003	-
Children's Services Act	3,813,000	4,413,000	6,013,000	1,600,000
Criminal Justice Academy	212,143	212,143	204,475	(7,668)
Public Works Projects	175,732	175,075	174,087	(988)
Miscellaneous Transfers	1,016,358	-	-	-
<b>Total Transfers</b>	<b>116,340,439</b>	<b>119,483,062</b>	<b>125,029,240</b>	<b>5,546,178</b>
<b>Total Non-Departmental &amp; Transfers</b>	<b>127,532,808</b>	<b>139,292,847</b>	<b>143,490,138</b>	<b>4,197,291</b>
<b>Total General Government, Net</b>				
<b>Beginning Balance</b>	<b>251,920,745</b>	<b>260,481,503</b>	<b>270,191,500</b>	<b>9,709,997</b>
Fund Balance-Ending	33,487,987	33,487,987	33,487,987	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 285,408,732</b>	<b>\$ 293,969,490</b>	<b>\$ 303,679,487</b>	<b>\$ 9,709,997</b>



**Proposed FY 2026 Health and Dental Insurance Rates**

<b>KeyCare 1000</b>						
<b>Health Plan</b>	<b>FY 2025 Monthly Rates</b>			<b>FY 2026 Monthly Rates</b>		
	<b>Total</b>	<b>County</b>	<b>Employee</b>	<b>Total</b>	<b>County</b>	<b>Employee</b>
KC1000 Employee Only	\$ 802.15	\$ 682.74	\$ 119.42	\$ 858.31	\$ 738.89	\$ 119.42
KC1000 Employee + Child	\$ 1,160.96	\$ 836.88	\$ 297.08	\$ 1,242.23	\$ 945.15	\$ 297.08
KC1000 Employee + Spouse	\$ 1,604.33	\$ 1,094.83	\$ 509.50	\$ 1,716.63	\$ 1,207.13	\$ 509.50
KC1000 Employee + Family	\$ 2,014.83	\$ 1,376.66	\$ 638.16	\$ 2,155.86	\$ 1,517.70	\$ 638.16

<b>KeyCare 2000</b>						
<b>Health Plan</b>	<b>FY 2025 Monthly Rates</b>			<b>FY 2026 Monthly Rates</b>		
	<b>Total</b>	<b>County</b>	<b>Employee</b>	<b>Total</b>	<b>County</b>	<b>Employee</b>
KC2000 Employee Only	\$ 737.98	\$ 682.74	\$ 55.24	\$ 789.65	\$ 734.41	\$ 55.24
KC2000 Employee + Child	\$ 1,068.08	\$ 863.88	\$ 204.20	\$ 1,142.85	\$ 935.65	\$ 204.20
KC2000 Employee + Spouse	\$ 1,475.98	\$ 1,094.83	\$ 381.15	\$ 1,579.30	\$ 1,198.15	\$ 381.15
KC2000 Employee + Family	\$ 1,853.64	\$ 1,376.66	\$ 476.98	\$ 1,983.39	\$ 1,506.41	\$ 476.98

\*For FY 2026, the wellness incentive is the HRA of \$500/\$1,000 which will be contributed by the County, dependent on plan.

<b>Delta Dental</b>						
<b>Dental Plan</b>	<b>Total Monthly Premium</b>	<b>FY 26 County Portion</b>	<b>FY 26 Employee Rate</b>	<b>FY 26 Employee % of Premium</b>	<b>FY 25 Employee Rate</b>	<b>\$ Increase FY 25 to FY 26</b>
Subscriber	\$ 34.02	\$ 25.38	\$ 8.64	25.4%	\$8.64	\$ -
Subscriber + 1	\$ 55.32	\$ 32.38	\$ 22.94	41.5%	\$22.94	\$ -
Family	\$ 95.70	\$ 48.06	\$ 47.64	49.8%	\$47.64	\$ -



## Public Safety Step Plans

### POLICE

Rank	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25												
ASST CHIEF													\$123,273	\$124,814	\$126,374	\$127,953	\$129,553	\$131,173	\$132,812	\$134,472	\$136,153	\$137,855	\$139,578	\$141,323	\$143,090	\$144,878	\$146,689										
COMMANDER													\$92,011	\$94,081	\$96,198	\$97,401	\$98,618	\$99,851	\$101,099	\$102,363	\$103,642	\$104,938	\$106,250	\$107,578	\$108,923	\$110,284	\$111,663	\$113,059	\$114,472	\$115,903	\$117,351						
SERGEANT													\$76,527	\$78,249	\$80,010	\$81,810	\$83,651	\$84,696	\$85,755	\$86,827	\$87,912	\$89,011	\$90,124	\$91,250	\$92,391	\$93,546	\$94,715	\$95,899	\$97,098	\$98,312	\$99,540	\$100,785	\$102,045				
PO IV															\$73,649	\$74,569	\$75,501	\$76,445	\$77,401	\$78,368	\$79,348	\$80,339	\$81,344	\$82,360	\$83,390	\$84,432	\$85,488	\$86,556	\$87,638	\$88,734							
PO III																\$64,803	\$66,261	\$67,752	\$69,276	\$70,142	\$71,019	\$71,907	\$72,805	\$73,715	\$74,637	\$75,570	\$76,514	\$77,471									
PO II																		\$57,732	\$59,031	\$60,359	\$61,717	\$63,106	\$64,525	\$65,977	\$66,802	\$67,637	\$68,483	\$69,339									
PO I	\$52,589	\$53,773	\$54,983	\$56,220	\$57,485	\$58,778	\$60,100	\$61,453	\$62,835																												
RECRUIT	\$50,567																																				

### FIRE & RESCUE

Rank	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25	
DEPUTY CHIEF																										
BATTLN CHIEF																										
CAPTAIN																										
LIEUTENANT																										
MASTER P/F/F																										
PARA/F/F	\$56,079	\$57,341	\$58,631	\$59,950	\$61,299	\$62,678	\$64,088	\$65,530	\$67,004	\$67,842	\$68,690	\$69,548	\$70,418													
FF/EMT	\$51,448	\$52,606	\$53,790	\$55,000	\$56,237	\$57,503	\$58,797	\$60,119	\$61,472																	
RECRUIT	\$49,470																									



## Public Safety Step Plans

### SHERIFF

Rank	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25		
LT COLONEL	\$96,745	\$98,921	\$101,147	\$103,423	\$105,750	\$108,129	\$110,562	\$113,050	\$115,594	\$117,039	\$118,502	\$119,983	\$121,483	\$123,002	\$124,539	\$126,096	\$127,672	\$129,268	\$130,884	\$132,520	\$134,177	\$135,854	\$137,552	\$139,271	\$141,012		
CAPTAIN	\$77,396	\$79,137	\$80,918	\$82,738	\$84,600	\$86,503	\$88,450	\$90,440	\$92,475	\$93,631	\$94,801	\$95,986	\$97,186	\$98,400	\$99,630	\$100,876	\$102,137	\$103,413	\$104,706	\$106,015	\$107,340	\$108,682	\$110,040	\$111,416	\$112,808		
LIEUTENANT						\$75,221	\$76,913	\$78,644	\$80,413	\$81,418	\$82,436	\$83,466	\$84,510	\$85,566	\$86,636	\$87,719	\$88,815	\$89,925	\$91,049	\$92,187	\$93,340	\$94,506	\$95,688	\$96,884	\$98,095		
SERGEANT						\$66,927	\$68,433	\$69,973	\$71,547	\$73,157	\$74,803	\$75,738	\$76,685	\$77,643	\$78,614	\$79,596	\$80,591	\$81,598	\$82,618	\$83,651	\$84,697	\$85,755	\$86,828	\$87,913	\$89,012	\$90,124	\$91,251
DEP IV						\$65,091	\$66,555	\$68,053	\$69,584	\$70,454	\$71,334	\$72,226	\$73,129	\$74,043	\$74,969	\$75,906	\$76,855	\$77,815	\$78,788	\$79,773	\$80,770	\$81,780	\$82,802	\$83,837	\$84,885		
DEP III						\$59,293	\$60,627	\$61,991	\$63,386	\$64,812	\$66,271	\$67,099	\$67,938	\$68,787	\$69,647	\$70,518	\$71,399										
DEP II	\$52,823	\$54,012	\$55,227	\$56,470	\$57,740	\$59,039	\$60,367	\$61,726	\$63,114	\$63,903	\$64,702	\$65,511	\$66,330														
DEP I	\$50,308	\$51,440	\$52,597	\$53,780	\$54,991	\$56,228	\$57,493	\$58,787	\$60,109	\$60,861	\$61,621																
RECRUIT	\$48,373																										

### Emergency Communications

Rank	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19	Step 20	Step 21	Step 22	Step 23	Step 24	Step 25			
ECC MANAGER						\$89,148	\$91,154	\$93,205	\$95,302	\$96,493	\$97,699	\$98,920	\$100,157	\$101,409	\$102,676	\$103,960	\$105,259	\$106,575	\$107,907	\$109,256	\$110,622	\$112,005	\$113,405	\$114,822	\$116,257			
SUPERVISOR						\$66,184	\$67,673	\$69,195	\$70,752	\$72,344	\$73,972	\$75,636	\$76,582	\$77,539	\$78,508	\$79,489	\$80,483	\$81,489	\$82,508	\$83,539	\$84,583	\$85,640	\$86,711	\$87,795	\$88,892	\$90,003	\$91,129	\$92,268
TRAIN/COIII						\$58,056	\$59,362	\$60,698	\$62,063	\$63,460	\$64,888	\$66,348	\$67,177	\$68,017	\$68,867	\$69,728	\$70,600	\$71,482	\$72,376	\$73,280	\$74,197	\$75,124	\$76,063	\$77,014	\$77,977	\$78,951	\$79,938	\$80,937
CO II	\$49,141	\$50,246	\$51,377	\$52,533	\$53,715	\$54,924	\$56,159	\$57,423	\$58,715	\$59,449	\$60,192	\$60,945	\$61,707	\$62,478	\$63,259	\$64,050	\$64,850	\$65,661	\$66,482	\$67,313	\$68,154	\$69,006	\$69,868	\$70,742	\$71,626			
CO I	\$43,876	\$44,863																										



**Decision Band Method (DBM) Pay Bands**

DBM	Hourly			Annual		
	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$15.2443	\$18.5736	\$21.9028	\$31,708	\$38,633	\$45,558
B21	\$17.6415	\$21.4943	\$25.3471	\$36,694	\$44,708	\$52,722
B22	\$20.0316	\$24.4063	\$28.7809	\$41,666	\$50,765	\$59,864
B23	\$22.4216	\$27.3183	\$32.2149	\$46,637	\$56,822	\$67,007
B24	\$25.4145	\$30.9648	\$36.5151	\$52,862	\$64,407	\$75,951
B25	\$29.0032	\$35.3373	\$41.6713	\$60,327	\$73,502	\$86,676
B31	\$25.4145	\$30.9648	\$36.5151	\$52,862	\$64,407	\$75,951
B32	\$29.0032	\$35.3373	\$41.6713	\$60,327	\$73,502	\$86,676
C41	\$29.4217	\$38.6160	\$47.8103	\$61,197	\$80,321	\$99,445
C42	\$31.6194	\$41.5005	\$51.3816	\$65,768	\$86,321	\$106,874
C43	\$33.8173	\$44.3851	\$54.9529	\$70,340	\$92,321	\$114,302
C44	\$36.5693	\$47.9972	\$59.4251	\$76,064	\$99,834	\$123,604
C45	\$39.8691	\$52.3283	\$64.7874	\$82,928	\$108,843	\$134,758
C51	\$36.5693	\$47.9972	\$59.4251	\$76,064	\$99,834	\$123,604
C52	\$39.8691	\$52.3283	\$64.7874	\$82,928	\$108,843	\$134,758
D61	\$42.6214	\$55.9405	\$69.2596	\$88,653	\$116,356	\$144,060
D62	\$44.8191	\$58.8252	\$72.8312	\$93,224	\$122,356	\$151,489
D63	\$47.0168	\$61.7097	\$76.4025	\$97,795	\$128,356	\$158,917
E81	\$55.8210	\$73.2651	\$90.7091	\$116,108	\$152,391	\$188,675
E82	\$58.0187	\$76.1496	\$94.2804	\$120,679	\$158,391	\$196,103
E83	\$60.2165	\$79.0342	\$97.8518	\$125,250	\$164,391	\$203,532
F101	\$69.0206	\$90.5896	\$112.0000	\$143,563	\$188,426	\$232,960
F103	\$73.4161	\$96.3587	\$119.3013	\$152,705	\$200,426	\$248,147





# COUNTY OF ROANOKE, VIRGINIA PROPOSED FY 2026-2035 CAPITAL IMPROVEMENT PROGRAM

Presentation for Board of Supervisors  
March 25, 2025

Capital Improvement Program  
FY 2026 – FY 2035





March 25, 2025

Dear Chairman Radford and Members of the Board of Supervisors:

Attached for your consideration is the Proposed FY 2026 – FY 2035 Capital Improvement Program (CIP). This proposal for the FY 2026 – FY 2035 CIP totals \$145,541,128 in capital projects over the ten-year plan. The proposed FY 2026 – FY 2035 CIP is balanced with funding identified for all projects proposed and meets all criteria set forth within the County's Comprehensive Financial Policy.

The priorities of this 10-year plan include continued funding to support maintenance of facilities and technology infrastructure, funding for replacement/improvements to County facilities, and continuing progress on commitments to promote community and economic development in Roanoke County.

In the FY 2026 – FY 2035 CIP, capital projects are presented by categories that include Building and Facilities; Capital Maintenance Programs and Recurring Items; Computer, Infrastructure, Software, and Hardware; Transportation; and Specialty Equipment.

Project planning will be funded through various sources, including capital reserves, future bond issuances, general government transfers, and other non-County funding avenues. The FY 2026 use of capital reserve funding for County projects is proposed at \$0.325 million. The County's FY 2026 – 2035 CIP includes bond funding at an increased "20-20-20" borrowing starting in FY 2027. County bond issuances are planned every 3 years, which is included in FY 2029, FY 2032, and FY 2035.

Funding for this plan also includes the transfer from the general government fund in the amount of \$3.27 million. This funding is necessary to continue to fund ongoing capital maintenance programs and yearly increases and assists with creating a sustainable funding model.

**Funding for Replacement/Improvements of County Facilities**

***Buildings and Facilities***

The Proposed Capital Improvement Program plans for replacement of other County facilities through bond and other funding sources in all four of the County's borrowing years, FY 2026, FY 2029, FY 2032, and FY 2035. Bond funding in FY 2026 of \$12.05 million is planned towards the redevelopment of the Hollins Library, \$5.3 million towards the Hollins Fire and Rescue Station renovations, \$1.64 million towards Extension of Sewer Services, \$1.5 million towards Turn Lane Route 605 onto Route 601, and \$515,000 towards Explore Park (Phase II).

FY 2029 bond funding of \$19.5 million is planned for renovations to Fort Lewis and Cave Spring fire and rescue stations and Public Safety Radio Replacement. FY 2032 bond funding of \$20.5

million is planned towards the major renovations for the Roanoke County Administration Center (RCAC), Brambleton Center Replacement, and Mount Pleasant Fire Station. FY 2035 bond funding of \$20 million is planned towards the remaining renovation for the RCAC, renovations to Bent Mountain & Catawba fire and rescue stations, Bent Mountain & Mount Pleasant Library renovations, and Splash Valley Water Park improvements.

In FY 2026, the County plans to fund \$100,000 towards the Space Allocation Study. This project will help identify areas for potential consolidation of facilities and develop a more creative allocation for square footage being underutilized.

### **Supporting Maintenance of Facilities and Technology Infrastructure**

The FY 2026 – FY 2035 Capital Improvement Program provides funding for ongoing programs that allow County departments to continue proper maintenance of facilities and technology infrastructure that are vital to operations.

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

The FY 2026 – FY 2035 CIP includes \$32.4 million in funding for Capital Maintenance Programs (CMPs) and other recurring capital items over the next ten years. In FY 2026, \$2.88 million is proposed to adequately fund maintenance programs for General Services, Parks, Recreation & Tourism, Green Ridge Recreation Center, and the Sheriff's Office. Funding is a priority as these CMP programs ensure that County facilities will remain functional and safe for our citizens, visitors, and employees.

This category also includes a grant match for Stormwater Local Assistance Fund and required debt payments for the Broadband Authority and Wood Haven Technology Park. Debt payments for the Roanoke County Broadband Authority Infrastructure are proposed to receive funding of \$768,647 through FY 2027, when the term is complete. Debt payments for the Wood Haven Property Acquisition and Improvements are proposed to receive funding of \$3.7 million in total through the 10-year plan, which will be completed in FY 2037.

#### **Computer Infrastructure, Software and Hardware**

Maintenance of technology equipment and infrastructure is vital to the ongoing operations of Roanoke County. In FY 2026 – FY 2035, \$20.7 million of funding is allocated for upgrades to computer infrastructure, software, and hardware. Of this amount, annual funding is allocated for both the County-Wide Computer Replacement Program (\$3.2 million) and the IT Infrastructure Replacement Capital Maintenance Program (\$7.7 million).

Additional funding is included for other upgrade and replacement projects for County technology equipment and software utilized throughout the County. In FY 2026, these projects include a Roanoke Valley Radio System Hardware Upgrade (\$1.3 million) which will update voice and data infrastructure to comply with the latest standard; a new Time Record Keeper System (\$0.7 million) which will allow the county an opportunity to implement a variety of time keeping practices across the departments. Paper time sheets would be replaced with time clocks, time reporting kiosks, mobile applications and software applications to allow for electronic time capture.

Further projects include Enterprise GIS Maps and Apps Upgrade (\$0.4 million); Light Detection and Ranging (LiDAR) (\$0.7 million) what uses laser light in the near infrared spectrum to measure the distance between a sensor and another object; Recurring Public Computer Replacement project (\$0.7 million over the 10-year CIP period) allows the libraries to maintain the technological requirements needed to run current and future software, and security programs.

### Transportation

The proposed CIP has set aside funds in FY 2026 – FY 2035 to provide a match for the VDOT Revenue Sharing and Transportation Alternatives Program. This support totals \$5.3 million over the 10-year CIP. In FY 2026, the County expects to receive from the Economic Development Authority (EDA) a contribution of \$700,000 to fund towards the Turn Lane Route 221 onto Route 690 project that will create safer traffic movements turning left onto Poage Valley Road. The County also plans to fund \$1,500,000 towards the Turn Lane Route 605 onto Route 601 project for intersection improvements at Sanderson Drive and Shadwell Drive.

### Specialty Equipment

Several projects are planned to receive funding related to specialty equipment in the FY2026 – FY 2035 CIP. This specialty equipment is necessary for the safety and efficiency of first responders. Future projects include the replacement of Self-Contained Breathing Apparatuses (\$2.5 million, FY 2031) and a second set of turnout gear for Fire & Rescue (\$1.3 million, FY 2032).

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

The Proposed FY 2026 – FY 2035 Capital Improvement Plan supports various projects that will fulfill the County's commitment to economic development. It is imperative that Roanoke County continues to forge ahead with efforts to create future opportunities for economic and community development.

### **Unfunded Projects**

The Proposed FY 2026 – FY 2035 Capital Improvement Plan does not include \$48.5 million of capital projects. This primarily includes HVAC replacements, roof repairs, office renovations, 911 dispatch phone and radio console replacement, sports field lighting replacement and technology system upgrades.

### **Conclusion**

As presented, the CIP is balanced and reflects the updated Board of Supervisors' "20-20-20" model starting in FY 2027. Each County project proposed for financing through debt issuance meets the approved debt ratios assigned in the financial policy. The Proposed FY 2026 – FY 2035 CIP reflects priorities to provide funding for replacement and improvements of County facilities, support of maintenance of facilities and technology infrastructure, and continuing Roanoke County's commitment to community and economic development.

We would like to recognize the contributions of Deputy County Administrator Rebecca Owens; Assistant County Administrator Doug Blount; our Director of Finance and Management Services Laurie Gearheart; Budget Division staff, including Steve Elliott and Yen Ha; and Department Directors, Constitutional Officers and their staff in the development of this 10-year CIP. We appreciate the collaboration of all involved to develop a capital improvement plan that is financially sound and addresses the needs of our community.

Sincerely,

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

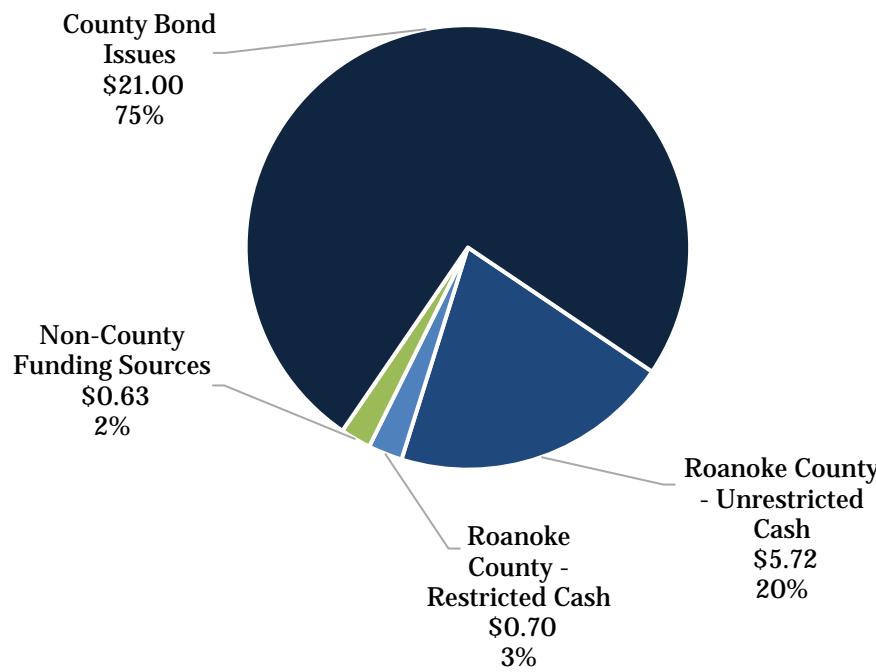
Capital Improvement Program  
FY 2026 – FY 2035



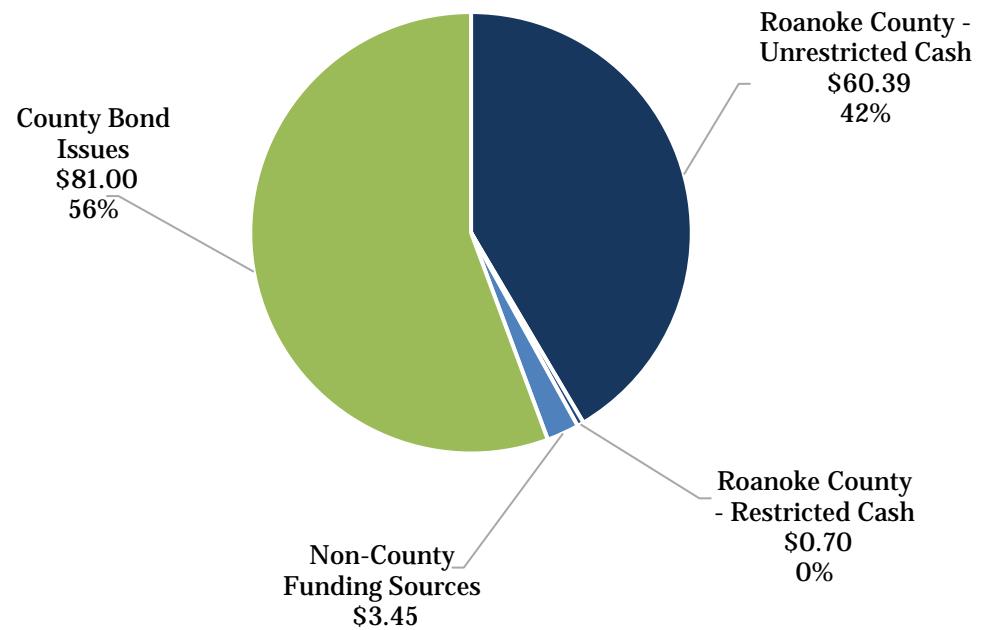


## FY 2026 – FY 2035 Proposed Capital Improvement Program Summary of County Funding Sources

**FY 2026**  
**\$28,040,936**  
(\$ in millions)



**FY 2026 - 2035**  
**\$145,541,128**  
(\$ in millions)





**County of Roanoke, Virginia**  
**FY 2026 – FY 2035 Proposed Capital Improvement Program**  
**Summary of County Funding Sources**

Roanoke County - Unrestricted Cash	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total
General Government Transfer	\$ 3,270,000	\$ 4,070,845	\$ 4,358,165	\$ 4,762,342	\$ 5,102,176	\$ 5,612,393	\$ 6,250,621	\$ 6,766,071	\$ 7,430,217	\$ 8,531,900	\$ 56,154,729
Capital Reserves	325,347	350,000	-	-	-	-	-	-	-	-	675,347
VPSA Refunding Bonds	170,580	146,624	142,697	102,011	101,160	29,757	29,415	16,780	16,434	15,488	770,946
Debt Fund - County	279,309	279,353	280,372	280,372	-	-	-	-	-	-	1,119,406
Sale of Property	250,000	-	-	-	-	-	-	-	-	-	250,000
Reallocation of Completed or Cancelled Projects	1,420,700	-	-	-	-	-	-	-	-	-	1,420,700
<b><i>Subtotal, Unrestricted Cash</i></b>	<b>\$ 5,715,936</b>	<b>\$ 4,846,822</b>	<b>\$ 4,781,234</b>	<b>\$ 5,144,725</b>	<b>\$ 5,203,336</b>	<b>\$ 5,642,150</b>	<b>\$ 6,280,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,446,651</b>	<b>\$ 8,547,388</b>	<b>\$ 60,391,128</b>

Roanoke County - Restricted Cash	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total
EDA Contribution	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b><i>Subtotal, Restricted Cash</i></b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>								

Non-County Funding Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total
Stormwater Local Assistance Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,575,000
Grants	-	-	-	-	-	1,250,000	-	-	-	-	1,250,000
Contribution from Other Localities	625,000	-	-	-	-	-	-	-	-	-	625,000
<b><i>Subtotal, Non-County Funding Sources</i></b>	<b>\$ 625,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,825,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 3,450,000</b>

Roanoke County - Bonds	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total
Lease / Revenue Bonds	\$ 21,000,000	\$ -	\$ -	\$ 19,500,000	\$ -	\$ 20,500,000	\$ -	\$ -	\$ 20,000,000	\$ -	\$ 81,000,000
<b><i>Subtotal, Lease / Revenue Bonds</i></b>	<b>\$ 21,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,500,000</b>	<b>\$ -</b>	<b>\$ 20,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>	<b>\$ 81,000,000</b>

<b>Total, All County Funding Sources</b>	<b>\$ 28,040,936</b>	<b>\$ 4,846,822</b>	<b>\$ 5,281,234</b>	<b>\$ 24,644,725</b>	<b>\$ 5,203,336</b>	<b>\$ 7,467,150</b>	<b>\$ 26,780,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,946,651</b>	<b>\$ 28,547,388</b>	<b>\$ 145,541,128</b>
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**County of Roanoke, Virginia**  
**FY 2026 – FY 2035 Proposed Capital Improvement Program**  
**All County Funding Sources with Projects**

Funding Source/Category/Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 26-35 Total
<b>Lease/Revenue Bonds</b>											
<b>Buildings and Facilities</b>											
Hollins Library Redevelopment	\$ 12,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050,000
Extension of Sewer Services	1,635,000	-	-	-	-	-	-	-	-	-	1,635,000
Fort Lewis Fire and Rescue Renovations	-	-	-	5,900,000	-	-	-	-	-	-	5,900,000
Cave Spring Fire and Rescue Renovations	-	-	-	8,000,000	-	-	-	-	-	-	8,000,000
Hollins Fire and Rescue Station Renovations	5,300,000	-	-	-	-	-	-	-	-	-	5,300,000
Mount Pleasant Fire Station Renovations	-	-	-	-	-	-	1,700,000	-	-	-	1,700,000
Bent Mountain Fire Station Renovations	-	-	-	-	-	-	-	-	-	2,080,000	2,080,000
Catawba Fire Station Additions and Renovations	-	-	-	-	-	-	-	-	-	2,350,000	2,350,000
Brambleton Center Replacement	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000
Roanoke County Administration Center Redevelopment	-	-	-	-	-	-	13,050,000	-	-	12,750,000	25,800,000
Bent Mountain and Mount Pleasant Library Renovations & Expansions	-	-	-	-	-	-	-	-	-	2,310,000	2,310,000
Explore Park (Phase II)	515,000	-	-	-	-	-	-	-	-	-	515,000
Splash Valley Water Park Improvements	-	-	-	-	-	-	-	-	-	510,000	510,000
<b>Computer Infrastructure, Software and Hardware</b>											
Radio System - Public Safety Radio Replacement	-	-	-	5,600,000	-	-	-	-	-	-	5,600,000
<b>Transportation</b>											
Turn Lane Route 605 onto Route 601	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
<b>Lease/Revenue Bonds Total</b>	<b>\$ 21,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ 81,000,000</b>

<b>Roanoke County - Unrestricted Cash</b>											
<b>Buildings and Facilities</b>											
<b>Vinton Fire and Rescue Renovations</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,500,000	\$ 2,650,000	\$ 6,650,000
Space Allocation Study	100,000	-	-	-	-	-	-	-	-	-	100,000
Splash Valley Water Park Improvements	-	-	-	-	-	-	-	-	-	465,000	465,000
<b>Capital Maintenance Programs &amp; Recurring</b>											
NPDES-MS4 BMP Construction	125,000	125,000	150,000	425,000	236,637	100,000	300,000	300,000	300,000	800,000	2,861,637
Storm Drainage Maintenance of Effort Program	175,000	175,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	3,400,000
Green Ridge Capital Maintenance Program	100,000	100,000	105,000	112,500	120,000	127,500	135,000	142,500	150,000	157,500	1,250,000
Parks and Recreation Capital Maintenance Program	725,000	725,000	775,000	825,000	825,000	875,000	925,000	975,000	1,025,000	1,025,000	8,700,000
Roanoke County Broadband Authority Infrastructure debt service	383,664	384,983	-	-	-	-	-	-	-	-	768,647

# Capital Improvement Program FY 2026 – FY 2035



## All Funding Sources with Projects

All Funding Sources (continued)

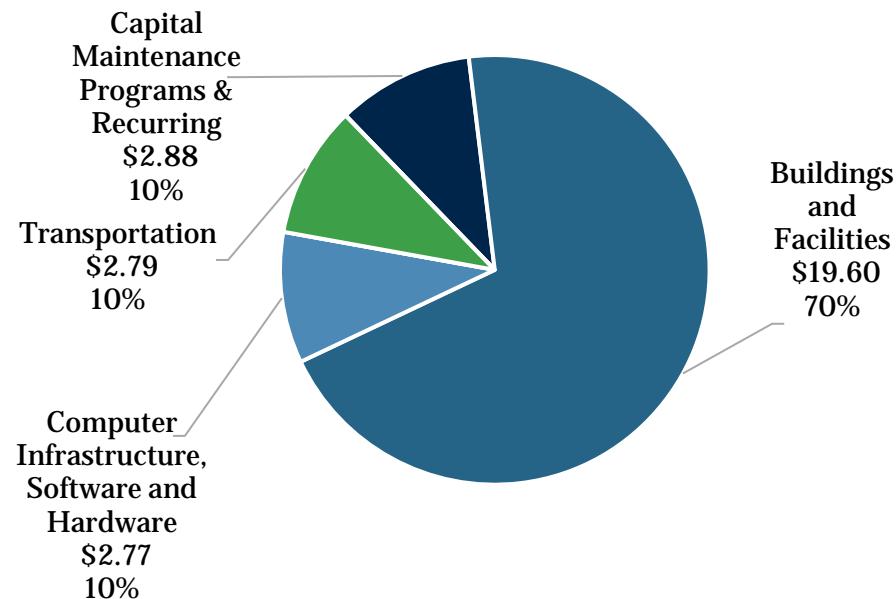
Funding Source/Category/Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 26-35 Total
<b>Roanoke County - Unrestricted Cash (Continued)</b>											
<b>Capital Maintenance Programs &amp; Recurring (Continued)</b>											
Wood Haven Property Acquisition and Improvements debt service											
\$ 370,581	\$ 370,148	\$ 369,543	\$ 370,534	\$ 370,866	\$ 369,224	\$ 371,399	\$ 370,648	\$ 369,713	\$ 370,352	\$ 3,703,008	
General Services Capital Maintenance Program	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	8,800,000
Sheriff's Office Capital Maintenance Program	125,000	125,000	125,000	125,000	125,000	131,250	137,813	144,703	151,938	159,535	1,350,239
<b>Computer Infrastructure, Software and Hardware</b>											
Roanoke Valley Radio System Hardware Upgrade	625,000	-	-	-	-	-	-	-	-	-	625,000
IT Infrastructure Replacement Plan	550,000	550,000	650,000	750,000	1,375,833	589,176	960,824	750,000	750,000	750,000	7,675,833
Enterprise GIS Maps and Apps Upgrade	-	-	-	-	-	-	-	400,000	-	-	400,000
County-Wide Computer Replacement Program	270,000	250,000	290,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	3,190,000
Light Detection and Ranging (LiDAR)	-	-	400,000	300,000	-	-	-	-	-	-	700,000
County-wide Library Public Computer Replacement Plan	-	75,000	100,000	80,000	80,000	80,000	80,000	80,000	80,000	50,000	705,000
Time Record Keeper System	700,000	500,000	-	-	-	-	-	-	-	-	1,200,000
<b>Transportation</b>											
VDOT Revenue Sharing and Transportation Alternatives Program	586,691	586,691	586,691	586,691	500,000	500,000	500,000	500,000	500,000	500,000	5,346,764
<b>Specialty Equipment</b>											
Self-Contained Breathing Apparatus (SCBA) Replacement	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000
<b>Roanoke County - Unrestricted Cash Total</b>	<b>\$ 5,715,936</b>	<b>\$ 4,846,822</b>	<b>\$ 4,781,234</b>	<b>\$ 5,144,725</b>	<b>\$ 5,203,336</b>	<b>\$ 6,892,150</b>	<b>\$ 5,030,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,446,651</b>	<b>\$ 8,547,387</b>	<b>\$ 60,391,128</b>
<b>Roanoke County - Restricted Cash (Contribution from EDA)</b>											
<b>Transportation</b>											
Turn Lane Route 221 onto Route 690	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
<b>Roanoke County - Restricted Cash (Contribution from EDA) Total</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>
<b>Non-County Revenue Funding Sources</b>											
<b>Capital Maintenance Programs &amp; Recurring</b>											
NPDES - MS4 BMP Construction	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,575,000
<b>Computer Infrastructure, Software and Hardware</b>											
Roanoke Valley Radio System Hardware Upgrade	625,000	-	-	-	-	-	-	-	-	-	625,000
<b>Specialty Equipment</b>											
Fire & Rescue Second Set of Turnout Gear	-	-	-	-	-	1,250,000	-	-	-	-	1,250,000
<b>Non-County Revenue Funding Sources Total</b>	<b>\$ 625,000</b>	<b>\$ 500,000</b>	<b>\$ 24,644,725</b>	<b>\$ 5,203,336</b>	<b>\$ 8,717,150</b>	<b>\$ 25,530,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,446,651</b>	<b>\$ 28,547,387</b>	<b>\$ 3,450,000</b>	
<b>Roanoke County - All Funding Sources</b>	<b>\$ 28,040,936</b>	<b>\$ 4,846,822</b>	<b>\$ 5,281,234</b>	<b>\$ 24,644,725</b>	<b>\$ 5,203,336</b>	<b>\$ 8,717,150</b>	<b>\$ 25,530,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,446,651</b>	<b>\$ 28,547,387</b>	<b>\$ 145,541,128</b>



## FY 2026 – FY 2035 Proposed Capital Improvement Program Summary of County Projects by Category

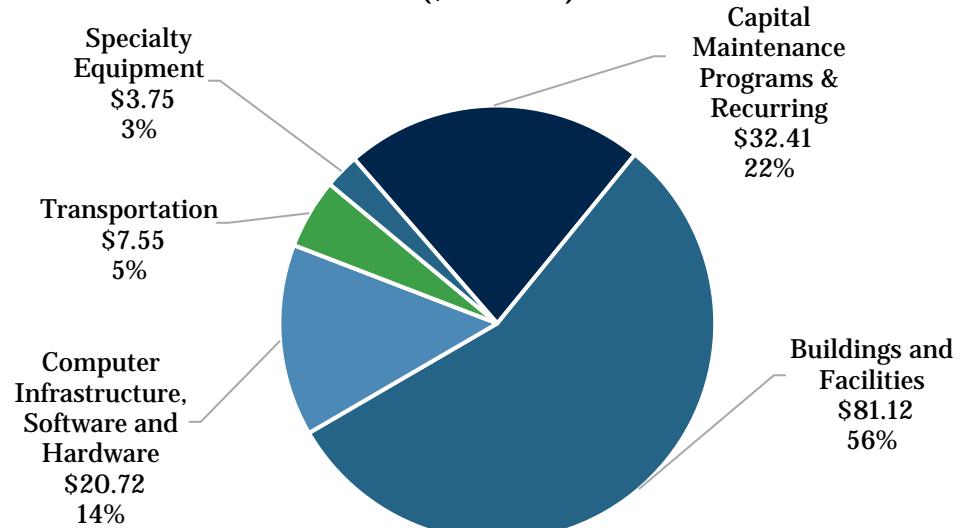
**FY 2026**  
**\$28,040,936**

(\$ in millions)



**FY 2026 - 2035**  
**\$145,541,128**

(\$ in millions)





County of Roanoke, Virginia  
FY 2026 – FY 2035 Proposed Capital Improvement Program  
Summary of County Projects by Category

Roanoke County Summary of Expenditures by Category & Department											
Category/Department	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total FY 26-35
<b>Buildings and Facilities</b>											
Hollins Library Replacement	\$ 12,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050,000
Extension of Sewer Services	1,635,000	-	-	-	-	-	-	-	-	-	1,635,000
Vinton Fire and Rescue Renovations	-	-	-	-	-	-	-	-	1,500,000	2,500,000	6,650,000
Fort Lewis Fire and Rescue Renovations	-	-	-	5,900,000	-	-	-	-	-	-	5,900,000
Cave Spring Fire and Rescue Renovations	-	-	-	8,000,000	-	-	-	-	-	-	8,000,000
Hollins Fire Station Renovation	5,300,000	-	-	-	-	-	-	-	-	-	5,300,000
Mt. Pleasant Fire Station Renovations	-	-	-	-	-	-	1,700,000	-	-	-	1,700,000
Bent Mountain Fire Station Renovations	-	-	-	-	-	-	-	-	-	2,080,000	2,080,000
Catawba Fire Station Additions and Renovations	-	-	-	-	-	-	-	-	-	2,350,000	2,350,000
Space Allocation Study	100,000	-	-	-	-	-	-	-	-	-	100,000
Roanoke County Administration Center	-	-	-	-	-	-	13,050,000	-	-	12,750,000	25,800,000
Brambleton Center Replacement	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000
Bent Mountain & Mount Pleasant Library Renovations	-	-	-	-	-	-	-	-	-	2,310,000	2,310,000
Explore Park (Phase II)	515,000	-	-	-	-	-	-	-	-	-	515,000
Splash Valley Water Park Improvements	-	-	-	-	-	-	-	-	-	975,000	975,000
<b>Subtotal, Buildings and Facilities</b>	<b>\$ 19,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 23,115,000</b>	<b>\$ 81,115,000</b>
<b>Capital Maintenance Programs &amp; Recurring</b>											
NPDES-MS4 BMP Construction	\$ 125,000	\$ 125,000	\$ 650,000	\$ 425,000	\$ 236,637	\$ 675,000	\$ 300,000	\$ 300,000	\$ 800,000	\$ 800,000	\$ 4,436,637
Storm Drainage Maintenance of Effort	175,000	175,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	3,400,000
Green Ridge Capital Maintenance Program	100,000	100,000	105,000	112,500	120,000	127,500	135,000	142,500	150,000	157,500	1,250,000
PRT Capital Maintenance Program	725,000	725,000	775,000	825,000	825,000	875,000	925,000	975,000	1,025,000	1,025,000	8,700,000
Roanoke County Broadband Authority Infrastructure	383,664	384,983	-	-	-	-	-	-	-	-	768,647
Wood Haven Technology Park	370,581	370,148	369,543	370,534	370,866	369,224	371,399	370,648	369,713	370,352	3,703,008
General Services Capital Maintenance Program	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	880,000	8,800,000
Sheriff's Office Capital Maintenance Program	125,000	125,000	125,000	125,000	125,000	131,250	137,813	144,703	151,938	159,535	1,350,239
<b>Subtotal, Capital Maintenance Programs &amp; Recurring</b>	<b>\$ 2,884,245</b>	<b>\$ 2,885,131</b>	<b>\$ 3,254,543</b>	<b>\$ 3,088,034</b>	<b>\$ 2,907,503</b>	<b>\$ 3,457,974</b>	<b>\$ 3,149,212</b>	<b>\$ 3,212,851</b>	<b>\$ 3,776,651</b>	<b>\$ 3,792,387</b>	<b>\$ 32,408,531</b>
<b>Computer Infrastructure, Software and Hardware</b>											
IT Infrastructure Replacement Plan	\$ 550,000	\$ 550,000	\$ 650,000	\$ 750,000	\$ 1,375,833	\$ 589,176	\$ 960,824	\$ 750,000	\$ 750,000	\$ 750,000	\$ 7,675,833
Enterprise GIS Maps and Apps Upgrade	-	-	-	-	-	-	-	400,000	-	-	400,000
Light Detection and Ranging (LiDAR)	-	-	400,000	300,000	-	-	-	-	-	-	700,000
County-Wide Computer Replacement Program	270,000	250,000	290,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	3,190,000
Roanoke Valley Radio System Hardware Upgrade	1,250,000	-	-	-	-	-	-	-	-	-	1,250,000
Public Safety Radio Replacement	-	-	-	5,600,000	-	-	-	-	-	-	5,600,000
Time Record Keeper System	700,000	500,000	-	-	-	-	-	-	-	-	1,200,000
Public Computer Replacement	-	75,000	100,000	80,000	80,000	80,000	80,000	80,000	80,000	50,000	705,000
<b>Subtotal, Computer Infrastructure, Software and Hardware</b>	<b>\$ 2,770,000</b>	<b>\$ 1,375,000</b>	<b>\$ 1,440,000</b>	<b>\$ 7,070,000</b>	<b>\$ 1,795,833</b>	<b>\$ 1,009,176</b>	<b>\$ 1,380,824</b>	<b>\$ 1,570,000</b>	<b>\$ 1,170,000</b>	<b>\$ 1,140,000</b>	<b>\$ 20,720,833</b>
<b>Transportation</b>											
VDOT Revenue Sharing and Transportation Alternatives Program	\$ 586,691	\$ 586,691	\$ 586,691	\$ 586,691	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,346,764
Economic Development - Turn Lane Route 605 onto Route 601	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Economic Development - Turn Lane Route 221 onto Route 690	700,000	-	-	-	-	-	-	-	-	-	700,000
<b>Subtotal, Transportation</b>	<b>\$ 2,786,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</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>\$ 7,546,764</b>
<b>Specialty Equipment</b>											
Fire and Rescue Second Set of Turnout Gear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 1,250,000
Self-Contained Breathing Apparatus (SCBA) Replacement	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000
<b>Subtotal, Specialty Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>
<b>Total, FY26 - FY35 Roanoke County Projects</b>	<b>\$ 28,040,936</b>	<b>\$ 4,846,822</b>	<b>\$ 5,281,234</b>	<b>\$ 24,644,725</b>	<b>\$ 5,203,336</b>	<b>\$ 7,467,150</b>	<b>\$ 26,780,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,946,651</b>	<b>\$ 28,547,387</b>	<b>\$ 145,541,128</b>



**County of Roanoke, Virginia**  
**FY 2026 – FY 2035 Proposed Capital Improvement Program**  
**All County Projects**

Category/Department/Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 26-35 Total
<b>Buildings and Facilities</b>											
<b>Library</b>											
Hollins Library Replacement	\$ 12,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050,000
<b>Library Total</b>	<b>\$ 12,050,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,050,000</b>
<b>Economic Development</b>											
Extension of Sewer Services	\$ 1,635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,000
<b>Economic Development Total</b>	<b>\$ 1,635,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,635,000</b>
<b>Fire and Rescue</b>											
Vinton Fire and Rescue Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 2,500,000	\$ 2,650,000	\$ 6,650,000
Fort Lewis Fire and Rescue Renovations	-	-	-	5,900,000	-	-	-	-	-	-	5,900,000
Cave Spring Fire and Rescue Renovations	-	-	-	8,000,000	-	-	-	-	-	-	8,000,000
Hollins Fire Station Renovation	5,300,000	-	-	-	-	-	-	-	-	-	5,300,000
Mt. Pleasant Fire Station Renovations	-	-	-	-	-	-	1,700,000	-	-	-	1,700,000
Bent Mountain Fire Station Renovations	-	-	-	-	-	-	-	-	-	2,080,000	2,080,000
Catawba Fire Station Additions and Renovations	-	-	-	-	-	-	-	-	-	2,350,000	2,350,000
<b>Fire and Rescue Total</b>	<b>\$ 5,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 7,080,000</b>	<b>\$ 31,980,000</b>
<b>General Services</b>											
Space Allocation Study	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Roanoke County Administration Center	-	-	-	-	-	-	13,050,000	-	-	-	12,750,000
Brambleton Center Replacement	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000
Bent Mountain & Mount Pleasant Library Renovations & Expansion	-	-	-	-	-	-	-	-	-	2,310,000	2,310,000
<b>General Services Total</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,060,000</b>	<b>\$ 33,960,000</b>
<b>Parks and Recreation</b>											
Explore Park (Phase II)	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000
Splash Valley Water Park Improvements	-	-	-	-	-	-	-	-	-	-	975,000
<b>Parks and Recreation Total</b>	<b>\$ 515,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 975,000</b>	<b>\$ 1,490,000</b>
<b>Buildings and Facilities Total</b>	<b>\$ 19,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,900,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 23,115,000</b>	<b>\$ 81,115,000</b>
<b>Capital Maintenance Programs &amp; Recurring</b>											
<b>Development Services</b>											
NPDES-MS4 BMP Construction	\$ 125,000	\$ 125,000	\$ 650,000	\$ 425,000	\$ 236,637	\$ 675,000	\$ 300,000	\$ 300,000	\$ 800,000	\$ 800,000	\$ 4,436,637
Storm Drainage Maintenance of Effort	175,000	175,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000	400,000	3,400,000
<b>Development Services Total</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 1,000,000</b>	<b>\$ 775,000</b>	<b>\$ 586,637</b>	<b>\$ 1,075,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 7,836,637</b>
<b>Parks and Recreation</b>											
Green Ridge Capital Maintenance Program	\$ 100,000	\$ 100,000	\$ 105,000	\$ 112,500	\$ 120,000	\$ 127,500	\$ 135,000	\$ 142,500	\$ 150,000	\$ 157,500	\$ 1,250,000
PRT Capital Maintenance Program	725,000	725,000	775,000	825,000	825,000	875,000	925,000	975,000	1,025,000	1,025,000	8,700,000
<b>Parks and Recreation Total</b>	<b>\$ 825,000</b>	<b>\$ 825,000</b>	<b>\$ 880,000</b>	<b>\$ 937,500</b>	<b>\$ 945,000</b>	<b>\$ 1,002,500</b>	<b>\$ 1,060,000</b>	<b>\$ 1,117,500</b>	<b>\$ 1,175,000</b>	<b>\$ 1,182,500</b>	<b>\$ 9,950,000</b>
<b>Economic Development</b>											
Roanoke County Broadband Authority Infrastructure	\$ 383,664	\$ 384,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768,647
Wood Haven Technology Park	370,581	370,148	369,543	370,534	370,866	369,224	371,399	370,648	369,713	370,352	3,703,008
<b>Economic Development Total</b>	<b>\$ 754,245</b>	<b>\$ 755,131</b>	<b>\$ 369,543</b>	<b>\$ 370,534</b>	<b>\$ 370,866</b>	<b>\$ 369,224</b>	<b>\$ 371,399</b>	<b>\$ 370,648</b>	<b>\$ 369,713</b>	<b>\$ 370,352</b>	<b>\$ 4,471,655</b>
<b>General Services</b>											
General Services Capital Maintenance Program	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 8,800,000
<b>General Services Total</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 880,000</b>	<b>\$ 8,800,000</b>
<b>Sheriff's Office</b>											
Sheriff's Office Capital Maintenance Program	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	\$ 159,535	\$ 1,350,239
<b>Sheriff's Office Total</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 131,250</b>	<b>\$ 137,813</b>	<b>\$ 144,703</b>	<b>\$ 151,938</b>	<b>\$ 159,535</b>	<b>\$ 1,350,239</b>
<b>Capital Maintenance Programs &amp; Recurring Total</b>	<b>\$ 2,884,245</b>	<b>\$ 2,885,131</b>	<b>\$ 3,254,543</b>	<b>\$ 3,088,034</b>	<b>\$ 2,907,503</b>	<b>\$ 3,457,974</b>	<b>\$ 3,149,212</b>	<b>\$ 3,212,851</b>	<b>\$ 3,776,651</b>	<b>\$ 3,792,387</b>	<b>\$ 32,408,531</b>

# Capital Improvement Program FY 2026 – FY 2035



## All County Capital Projects

All Projects (Continued)

Category/Department/Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 26-35 Total
<b>Computer Infrastructure, Software and Hardware</b>											
<b>Information Technology</b>											
IT Infrastructure Replacement Plan	\$ 550,000	\$ 550,000	\$ 650,000	\$ 750,000	\$ 1,375,833	\$ 589,176	\$ 960,824	\$ 750,000	\$ 750,000	\$ 750,000	\$ 7,675,833
Enterprise GIS Maps and Apps Upgrade	-	-	-	-	-	-	-	400,000	-	-	400,000
Light Detection and Ranging (LiDAR)	-	-	400,000	300,000	-	-	-	-	-	-	700,000
County-Wide Computer Replacement Program	270,000	250,000	290,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	3,190,000
<b>Information Technology Total</b>	<b>\$ 820,000</b>	<b>\$ 800,000</b>	<b>\$ 1,340,000</b>	<b>\$ 1,390,000</b>	<b>\$ 1,715,833</b>	<b>\$ 929,176</b>	<b>\$ 1,300,824</b>	<b>\$ 1,490,000</b>	<b>\$ 1,090,000</b>	<b>\$ 1,090,000</b>	<b>\$ 11,965,833</b>
<b>Emergency Communications Center</b>											
Roanoke Valley Radio System Hardware Upgrade	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Public Safety Radio Replacement	-	-	-	5,600,000	-	-	-	-	-	-	5,600,000
<b>Emergency Communications Center Total</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,850,000</b>
<b>Finance and Management Services</b>											
Time Record Keeper System	\$ 700,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
<b>Finance and Management Services Total</b>	<b>\$ 700,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>
<b>Library</b>											
Public Computer Replacement	\$ -	\$ 75,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 705,000
<b>Library Total</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 100,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 50,000</b>	<b>\$ 705,000</b>
<b>Computer Infrastructure, Software and Hardware Total</b>	<b>\$ 2,770,000</b>	<b>\$ 1,375,000</b>	<b>\$ 1,440,000</b>	<b>\$ 7,070,000</b>	<b>\$ 1,795,833</b>	<b>\$ 1,009,176</b>	<b>\$ 1,380,824</b>	<b>\$ 1,570,000</b>	<b>\$ 1,170,000</b>	<b>\$ 1,140,000</b>	<b>\$ 20,720,833</b>
<b>Transportation</b>											
<b>Planning</b>											
VDOT Revenue Sharing and Transportation Alternatives Program	\$ 586,691	\$ 586,691	\$ 586,691	\$ 586,691	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,346,764
Economic Development - Turn Lane Route 605 onto Route 601	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Economic Development - Turn Lane Route 221 onto Route 690	700,000	-	-	-	-	-	-	-	-	-	700,000
<b>Planning Total</b>	<b>\$ 2,786,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</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>\$ 7,546,764</b>
<b>Transportation Total</b>	<b>\$ 2,786,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</b>	<b>\$ 586,691</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>\$ 7,546,764</b>
<b>Specialty Equipment</b>											
<b>Fire and Rescue</b>											
Fire and Rescue Second Set of Turnout Gear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ 1,250,000
Self-Contained Breathing Apparatus (SCBA) Replacement	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000
<b>Fire and Rescue Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>
<b>Specialty Equipment Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ 1,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,750,000</b>
<b>Total Roanoke County Projects</b>	<b>\$ 28,040,936</b>	<b>\$ 4,846,822</b>	<b>\$ 5,281,234</b>	<b>\$ 24,644,725</b>	<b>\$ 5,203,336</b>	<b>\$ 7,467,150</b>	<b>\$ 26,780,036</b>	<b>\$ 6,782,851</b>	<b>\$ 7,946,651</b>	<b>\$ 28,547,387</b>	<b>\$ 145,541,128</b>

Capital Improvement Program  
FY 2026 – FY 2035

