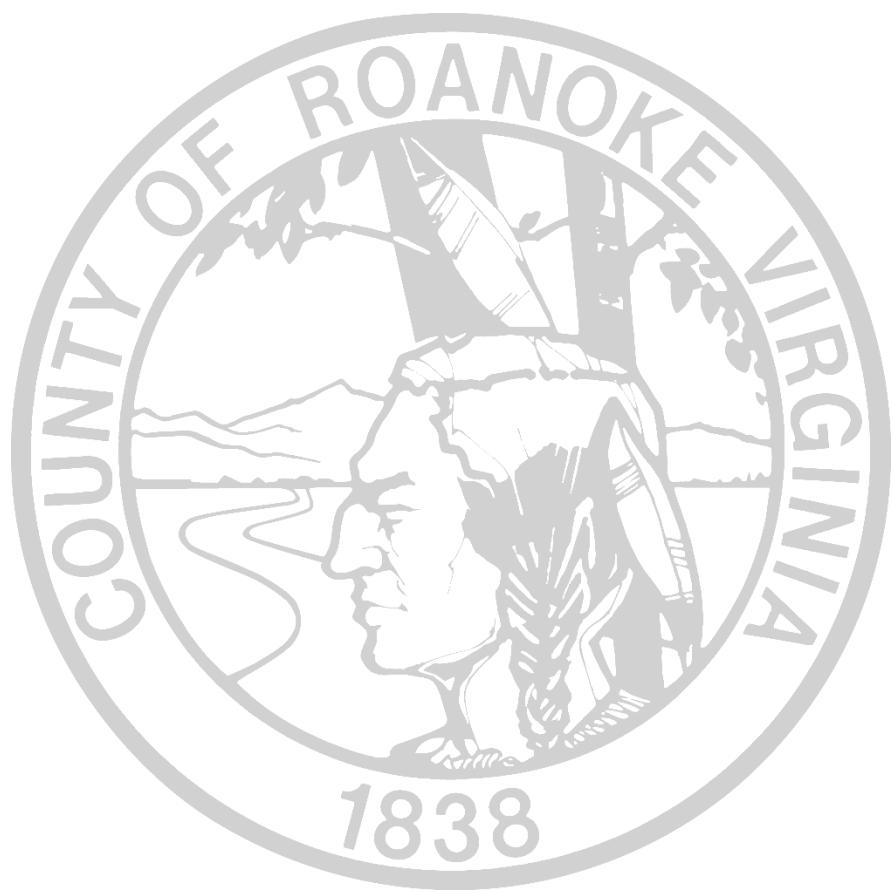




County of Roanoke, Virginia

FY 2025-2026 Adopted Budget





Board of Supervisors

Martha B. Hooker

Phil C. North

David F. Radford

Paul M. Mahoney

Tammy E. Shepherd

Catawba

Hollins

Windsor Hills

Cave Spring

Vinton

Magisterial District *Magisterial District* *Magisterial District* *Magisterial District* *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 of Finance & Management Services

Jessica Beemer, CPA
Assistant Director of Finance & Management Services

Steven Elliott, MPA
Budget Administrator

Yen Ha
Budget Manager

Special Thanks to:

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Finance Manager - Accounting

Shannon Lecas, CPA
Finance Manager – Systems

Amy Meacham
Finance Manager – Payroll

Catherine Hall, CPA
Finance Manager – Accounts Payable

Prepared by

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Finance and Management Services – Budget Division
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**County of Roanoke
Virginia**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Monell

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.

Adopted Budget

FY 2025-2026

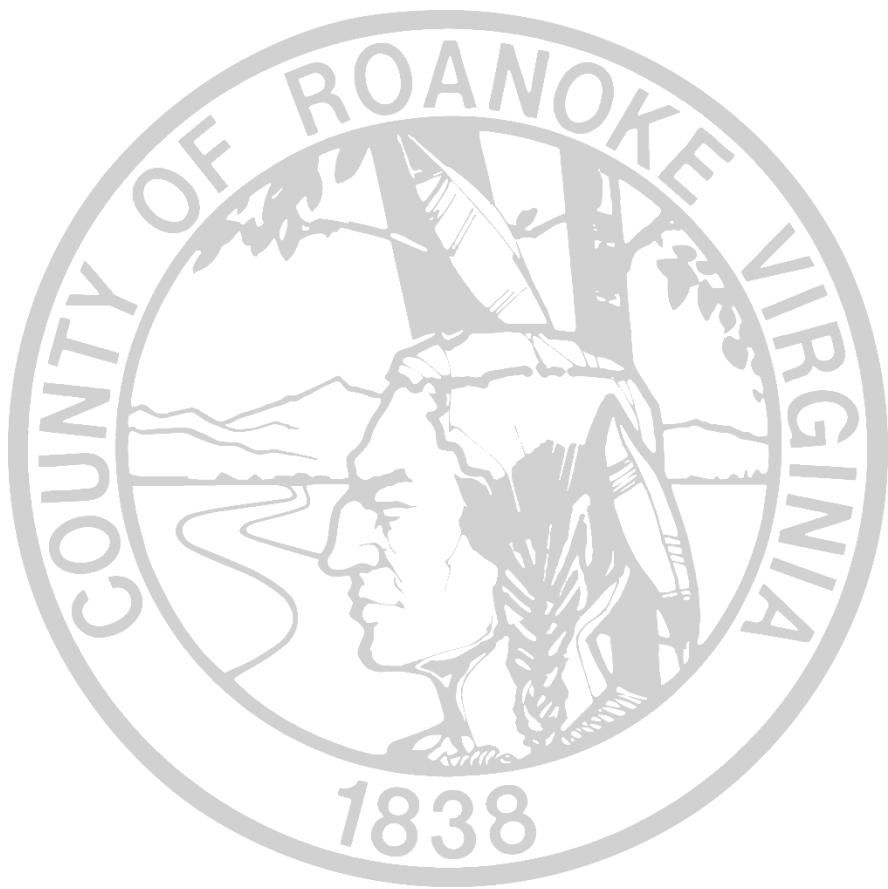




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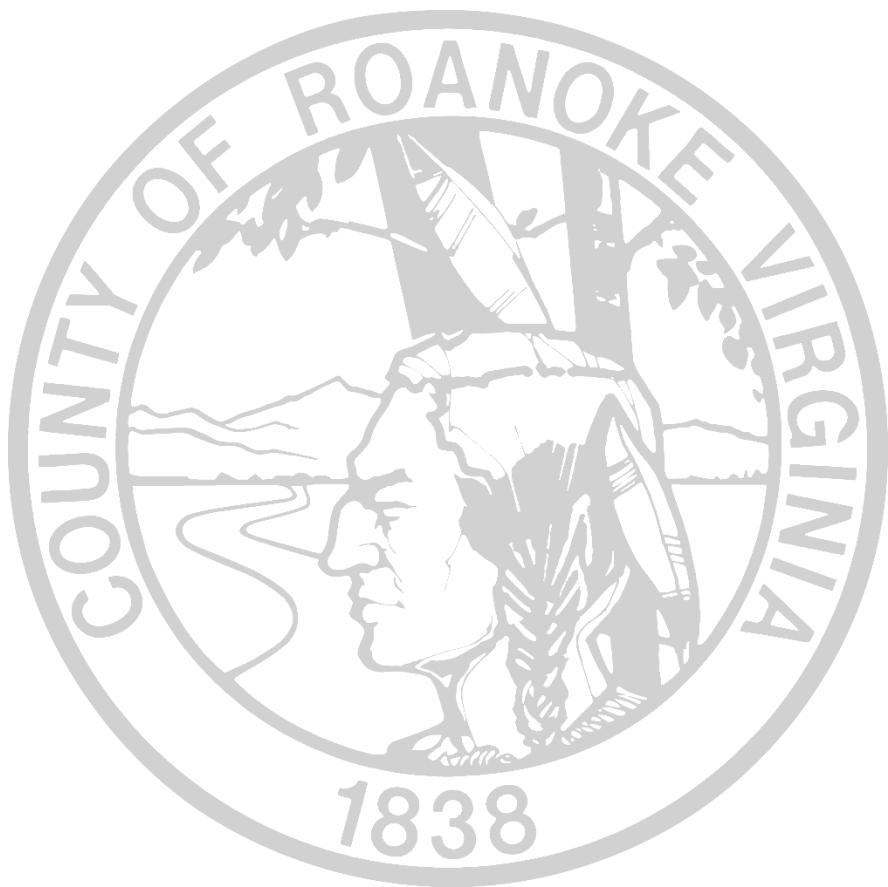




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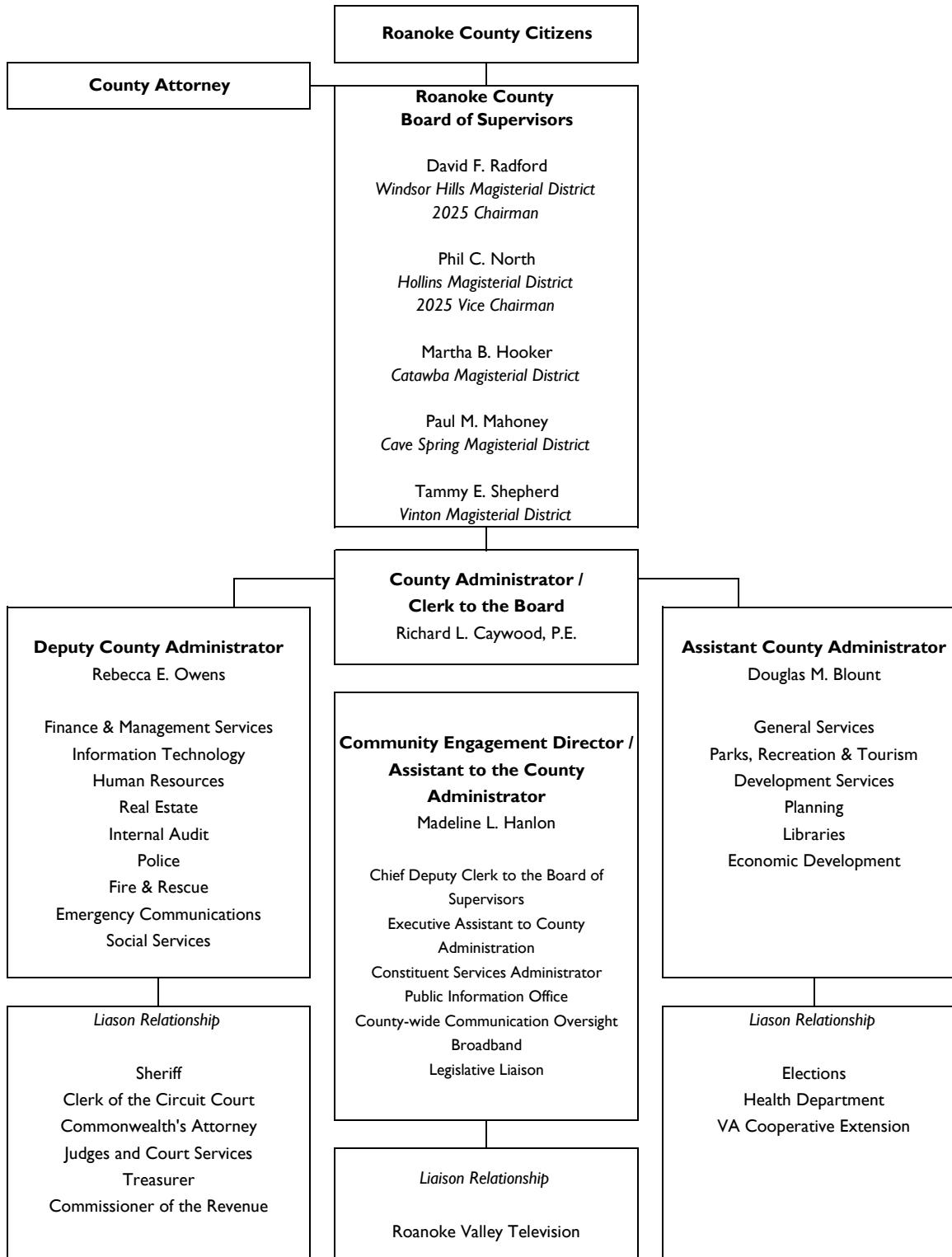
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Roanoke County Organizational Chart





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.

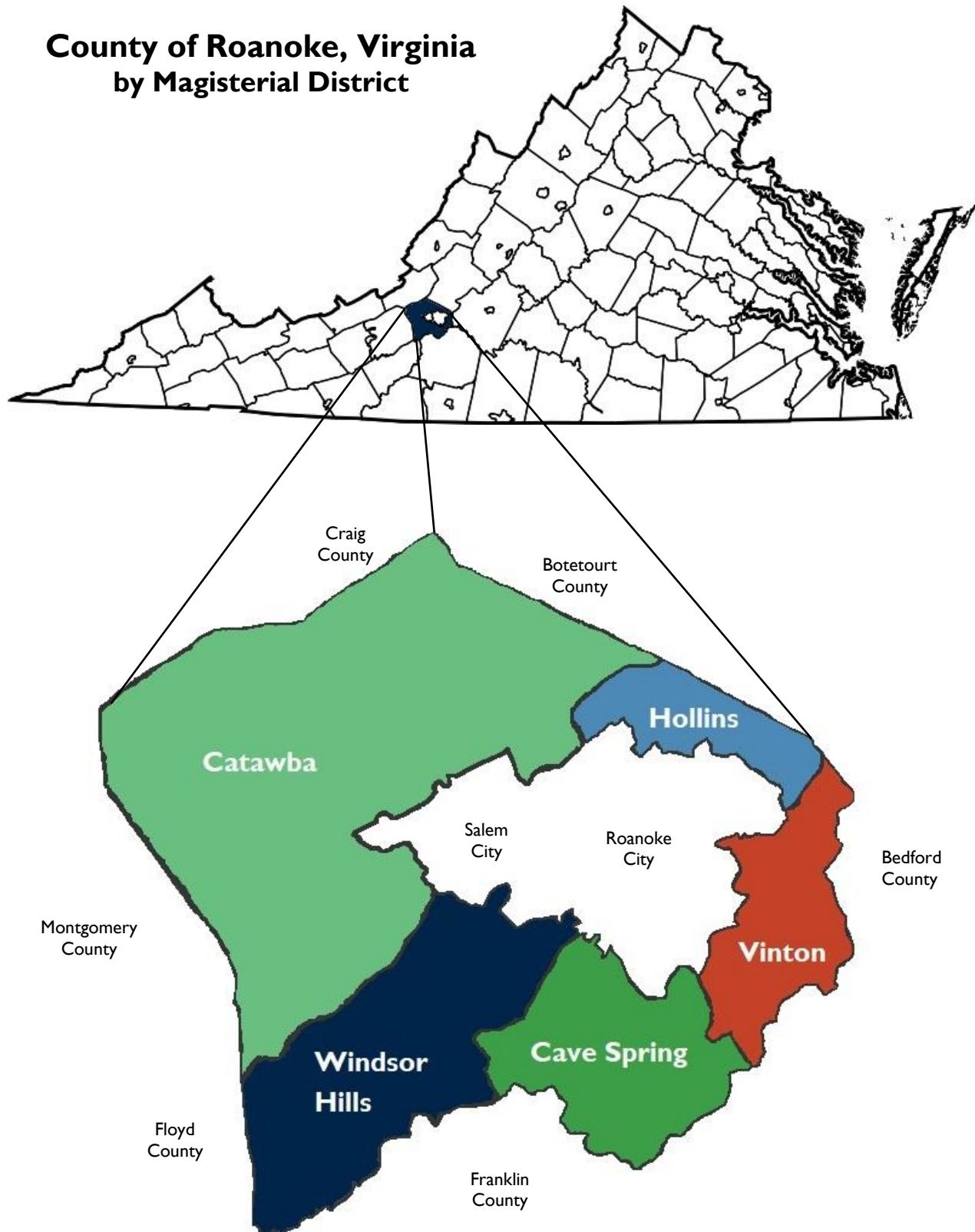
The Western Virginia Regional Jail Authority was formed in June 2005 by the counties of Roanoke, Franklin, and Montgomery and the City of Salem. This regional initiative was undertaken to address overcrowded conditions experienced by each of the partner jurisdictions. The Western Virginia Regional Jail 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. 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.

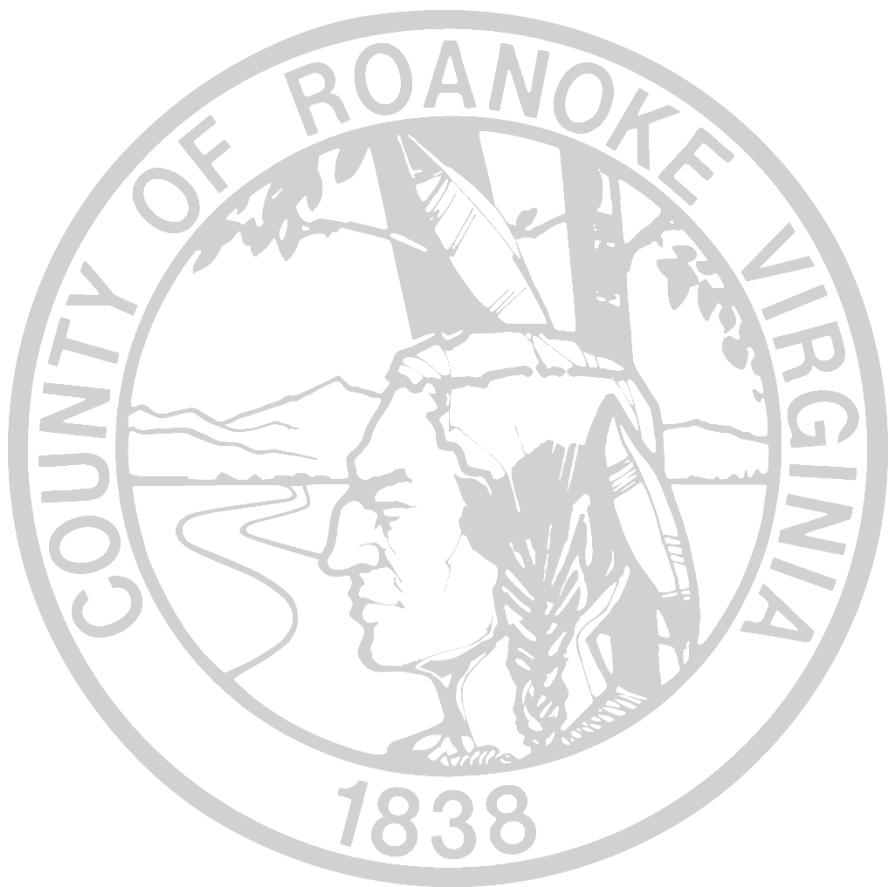
“Roanoke County is a vibrant, innovative, and scenic community that values its citizens, heritage, and quality of life.”

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 of Roanoke, Virginia
by Magisterial District**



County Administrator's Transmittal Letter





July 1, 2025

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

On May 27, 2025, the Roanoke County Board of Supervisors adopted the fiscal year 2025-2026 operating budget. On March 25, 2025, the County Administrator proposed the fiscal year 2025-2026 operating budget and on April 22, 2025, he presented his revised proposed budget due to updated revenue projections. Throughout February and March, the Board of Supervisors received information through budget work sessions, which are available at: <https://www.roanokecountyva.gov/592/Budget-Development>.

The following pages detail the changes made from the County Administrator's revised proposed budget to the Board of Supervisors' adopted budget. The County Administrator proposed his budget with a reduction in the Real Estate Tax Rate from \$1.04 to \$1.03 per \$100 of assessed value. The Board of Supervisor's adopted a Real Estate Tax Rate of \$1.03 per \$100 of assessed value on April 8, 2025.

As part of this section of the budget document, the County Administrator's April 22, 2025 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities and initiatives included in the operating budget. There were no changes from the revised proposed budget to the adopted operating budget. The entire fiscal year 2025-2026 Roanoke County budget document can be found at: <https://www.roanokecountyva.gov/589/Annual-Fiscal-Plan>.

Sincerely,

Laurie L. Gearheart, CPA
Director of Finance & Management Services

Steven R. Elliott
Budget Administrator



April 22, 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 \$272,191,500, which represents 4.50% 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.

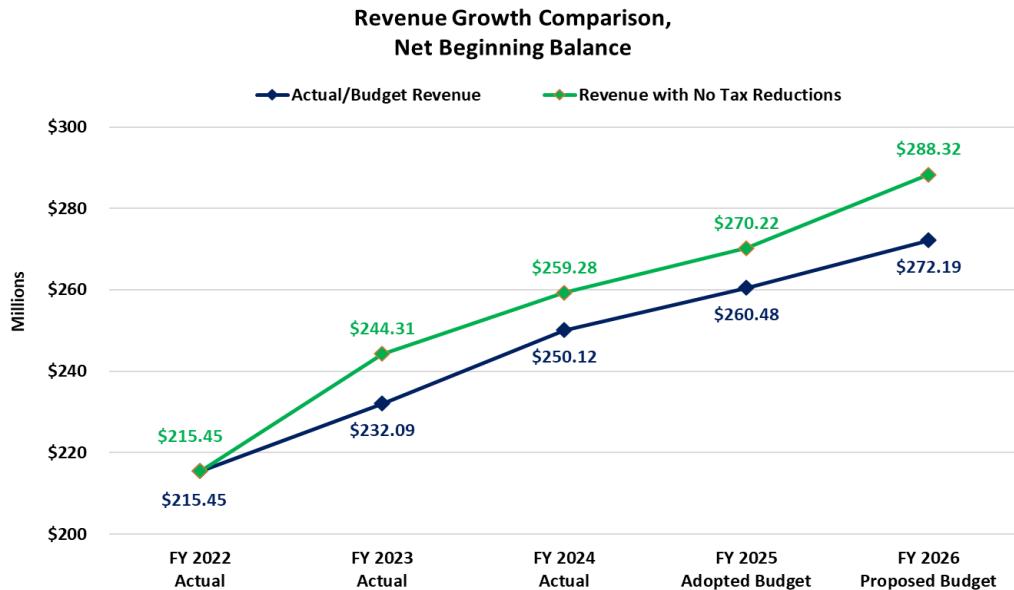
The budget is an important process and document to Roanoke County as it provides the foundation of the services we provide to our citizens, businesses, and visitors. The budget process is deliberate to balance the priorities of the County including education, public safety, our support functions, regional 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 \$48,000,000, which is an increase of 7.87% or \$3,500,000 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

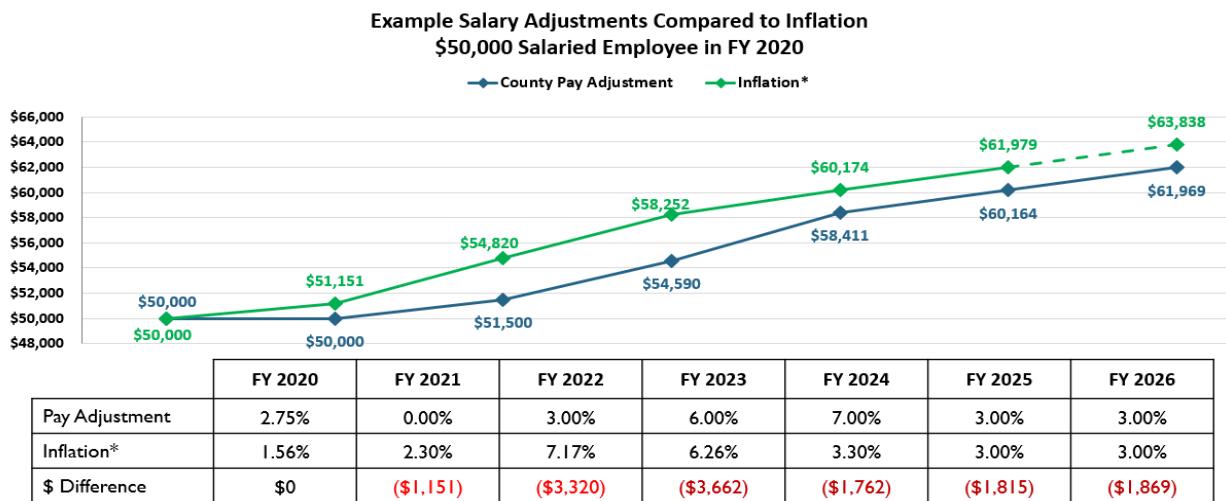
Roanoke County is proud of its extraordinary schools and students. The proposed fiscal year 2025-2026 budget includes an increase to support school operations based on the long-established Revenue Sharing Formula as outlined in the adopted Roanoke County Comprehensive Financial Policy. The transfer to Roanoke County Public Schools (RCPS) for operating uses increases by \$3,673,647 or 3.97% over the fiscal year 2024-2025 adopted budget, for a total of \$96,217,496. 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 \$3,734,132, 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 3.00% Cost of Living Adjustment for employees not in the public safety grade step system. For public safety employees, the anchor salary will increase by 1.75%. This will yield a 4% increase for employees currently in steps one through nine and a 3.0% 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
FY 2024-2025 Adopted General Government Budget, Net of Beginning Balance			\$ 260,481,503
FY 2025-2026 Proposed General Government Revenue Adjustments			
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.	\$ 3,500,000	
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	
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	
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	



Revenue Sources	Notes	Inc./Dec. over FY 2024-2025	Total
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	
Total, FY 2025-2026 Proposed General Government Revenue Adjustments			\$ 11,709,997
Proposed FY 2025-2026 General Government Revenue Budget, Net Beginning Balance			\$ 272,191,500
Increase over FY 2024-2025 General Government Revenues			4.50%



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

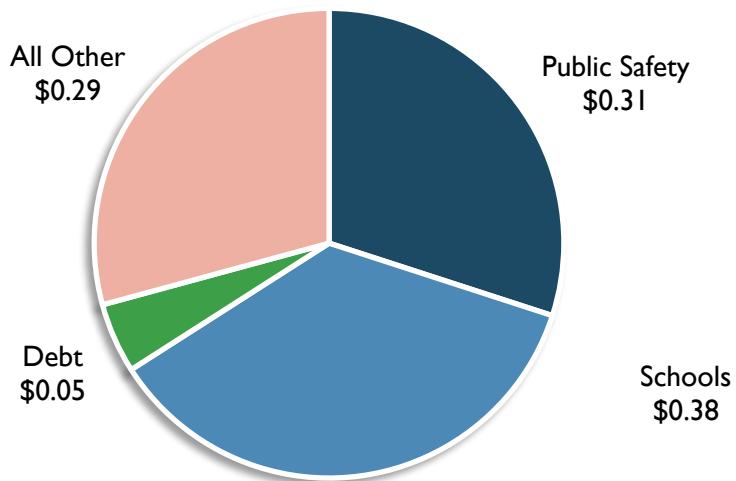
Expenditure/ Department	Notes	Inc./Dec. over FY 2024-2025	Total
FY 2024-2025 Adopted General Government Budget, Net of Beginning Balance			\$ 260,481,503
FY 2025-2026 Proposed General Government Expenditure Adjustments			
Support for Schools			
Schools Transfer	Increase in transfer to Schools based on the Board of Supervisor's adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.	\$ 3,673,647	
Subtotal, Support for Schools			\$ 3,673,647
Retaining and Recognizing Employees			
All Departments	Proposed FY 2025-2026 operating budget includes a 3% 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.	\$ 2,534,132	
Health and Dental Insurance	Increase in the County funded portion of health and dental insurance benefits for employees.	\$ 1,200,000	
Subtotal, Retaining and Recognizing Employees			\$ 3,734,132
Continuing our Commitment to Public Safety			
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	
Subtotal, Continuing our Commitment to Public Safety			\$ 2,114,430
Strengthening Investment in Capital and Technology			
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	
Subtotal, Strengthening Investment in Capital and Technology			\$ 1,022,643
Enhancing Quality of Life			
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	
Subtotal, Enhancing Quality of Life			\$ (1,515,374)



Expenditure/ Department	Notes	Inc./Dec. over FY 2024-2025	Total
Continuing Support for Regional Programs			
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	
Subtotal, Continuing Support for Regional Programs			\$ 254,526
Departmental and Other Budget Adjustments			
Children Services Act	Increase in funding due to increase in costs.	\$ 2,000,000	
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	
Subtotal, Departmental and Other Budget Adjustments			\$ 2,425,993
Total, FY 2025-2026 Proposed General Government Expenditure Adjustments			\$ 11,709,997
Total, FY 2025-2026 Proposed General Government Operating Budget			\$ 272,191,500
Increase over FY 2024-2025 General Government Expenditures			4.50%



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



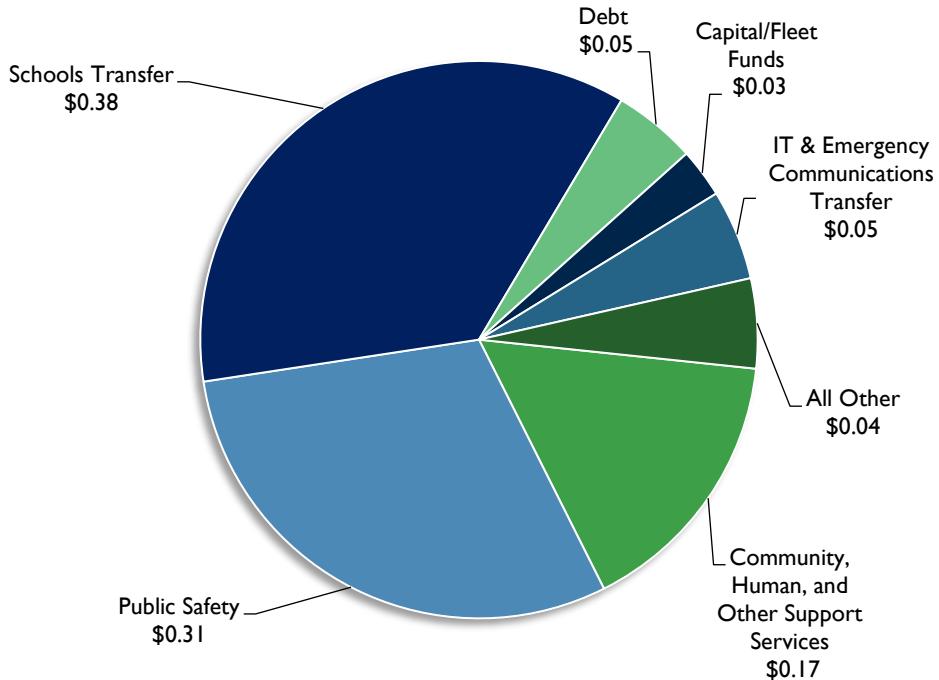
Area	FY 2025-2026 Proposed Budget	Portion of \$1.03 That Supports Area
Public Safety	\$ 82,651,363	\$ 0.31
*Schools	99,396,496	0.38
Debt (County & Schools)	13,207,228	0.05
All Other	76,936,413	0.29
**Total	\$ 272,191,500	\$ 1.03

*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	\$ 43,911,476	\$ 0.17
Public Safety	82,651,363	0.31
Schools Transfer (incl. CSA)	99,396,496	0.38
Debt	13,207,228	0.05
Capital/Fleet Funds Transfer	7,800,407	0.03
IT & Emergency Communications Transfer	11,830,669	0.05
All Other*	13,393,861	0.04
Total**	\$ 272,191,500	\$ 1.03

* All Other includes Transfer to CSA-County (\$3.23 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 (\$3.21 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 Count	Position Cost	Rev/Exp. Offset	General Fund 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
Total	19.0	1,913,127	-	1,913,127

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	Adopted	Adopted to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
General Fund					
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	23	23	-
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	-
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	-
Total General Government	903	910	929	929	-



Fund / Subfund / Department	Actual FY 2024	Budget FY 2025	Revised FY 2025	Adopted to Revised Inc/(Dec)	
				Adopted FY 2026	Revised FY 2026
Children's Services Act					
Finance	1	1	1	1	-
Social Services	4	4	4	4	-
Total Children's Services Act	5	5	5	5	-
Roanoke County Criminal Justice Academy					
Police	2	2	2	2	-
Sheriff	1	1	1	1	-
Total Roanoke County Criminal Justice Academy	3	3	3	3	-
Fleet Service Center					
General Services	13	13	13	13	-
Total Fleet Service Center	13	13	13	13	-
Grants					
Commonwealth's Attorney	2	2	2	2	-
Court Service Unit	4	4	4	4	-
Police DUI Grant	2	2	2	2	-
Total Grants	8	8	8	8	-
Information Technology					
Information Technology	39	39	41	41	-
Total Comm IT Administration & Operations	39	39	41	41	-
Communication Shops					
Emergency Communications	4	4	4	4	-
Total Communication Shops	4	4	4	4	-
Emergency Communications					
Emergency Communications	40	40	38	38	-
Total Emergency Communication Center	40	40	38	38	-



Fund / Subfund / Department	Actual FY 2024	Budget FY 2025	Revised FY 2025	Adopted FY 2026	Adopted to Revised
					Inc/(Dec)
Fee Classes					
Parks, Recreation & Tourism	17	18	18	18	-
Total Fee Classes	17	18	18	18	-
Internal Service Fund					
County Risk Management	2	2	2	2	-
Total Internal Service Fund	2	2	2	2	-
Other Funds					
Cable Television					
Roanoke Valley Television (RVTV)	5	5	5	5	-
Total Cable Television	5	5	5	5	-
Roanoke Valley Greenways Commission					
Greenways	1	1	1	1	-
Total Roanoke Valley Greenways Commission	1	1	1	1	-
Regional Center for Animal Care & Protection					
Regional Ctr for Animal Care & Protection	23	23	23	24	1
Total Regional Center for Animal Care & Protection	23	23	23	24	1
Total, All County Funds	1,063	1,071	1,090	1,091	1



County of Roanoke Authorized Position Count

FY 2025-2026

This table lists all positions proposed in Budget.

Department / Fund	Actual	Budget	Revised	Adopted	Adopted to Revised Inc/(Dec)
	FY 2024	FY 2025	FY 2025	FY 2026	
Board of Supervisors					
General Government	7	6	5	5	-
Total Board of Supervisors	7	6	5	5	-
Clerk of the Circuit Court					
General Government	16	16	16	16	-
Total Clerk of the Circuit Court	16	16	16	16	-
Commissioner of the Revenue					
General Government	13	13	13	13	-
Total Commissioner of the Revenue	13	13	13	13	-
Commonwealth's Attorney					
General Government	13	14	14	14	-
Grants	2	2	2	2	-
Total Commonwealth's Attorney	15	16	16	16	-
Community Engagement					
General Government	3	3	7	7	-
Total Public Information Officer	3	3	7	7	-
County Administrator					
General Government	5	5	3	3	-
Total County Administrator	5	5	3	3	-
Court Service Unit					
Grants	4	4	4	4	-
Total Court Service Unit	4	4	4	4	-
County Attorney					
General Government	4	4	4	4	-
Total County Attorney	4	4	4	4	-
Development Services					
General Government	36	36	36	36	-
Total Development Services	36	36	36	36	-
Economic Development					
General Government	4	4	4	4	-
Total Economic Development	4	4	4	4	-



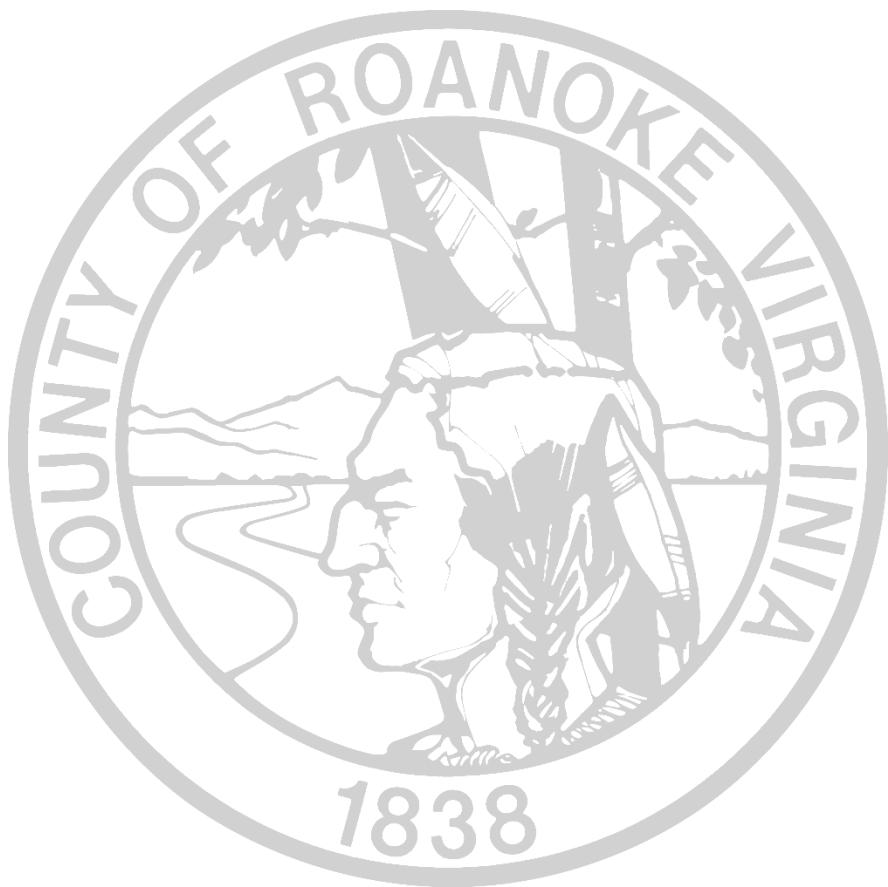
Department / Fund	Actual	Budget	Revised	Adopted	Adopted to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
Elections					
General Government	5	5	5	5	-
Total Elections	5	5	5	5	-
Emergency Communications					
Communications Shop	4	4	4	4	-
Emergency Communications	40	40	38	38	-
Total Elections	44	44	42	42	-
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	-
Total Finance	27	27	27	27	-
Fire & Rescue					
General Government	203	203	221	221	-
Total Fire & Rescue	203	203	221	221	-
General Services - Admin					
General Government	5	5	5	5	-
Total General Services - Admin	5	5	5	5	-
General Services - Building Maintenance					
General Government	23	23	23	23	-
Total General Services - Building Maintenance	23	23	23	23	-
General Services - Fleet Service Center					
Fleet Service Center	13	13	13	13	-
Total General Services - Fleet Service Center	13	13	13	13	-
General Services - Solid Waste					
General Government	34	34	34	34	-
Total General Services - Solid Waste	34	34	34	34	-
Human Resources					
General Government	8	8	8	8	-
Total Human Resources	8	8	8	8	-
Information Technology					
Information Technology	39	39	41	41	-
Total Human Resources	39	39	41	41	-



Department / Fund	Actual	Budget	Revised	Adopted	Adopted to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
Internal Auditor					
General Government	1	1	1	1	-
Total Internal Auditor	1	1	1	1	-
Library					
General Government	43	43	43	43	-
Total Library	43	43	43	43	-
Parks, Recreation & Tourism					
General Government	55	55	55	55	-
Fee Classes	17	18	18	18	-
Total Parks, Recreation & Tourism	72	73	73	73	-
Planning					
General Government	15	15	15	15	-
Total Planning	15	15	15	15	-
Police					
General Government	152	152	152	152	-
Police DUI - Grant	2	2	2	2	-
Roanoke County Criminal Justice Academy	2	2	2	2	-
Total Police	156	156	156	156	-
Real Estate Valuation					
General Government	11	11	11	11	-
Total Real Estate Valuation	11	11	11	11	-
Regional Center for Animal Care & Protection					
Regional Center for Animal Care & Protection	23	23	23	24	1
Total Regional Center for Animal Care & Protection	23	23	23	24	1
Roanoke Valley Greenways Commission					
Roanoke Valley Greenways Commission	1	1	1	1	-
Total Roanoke Valley Greenways Commission	1	1	1	1	-
Roanoke Valley Television (RVTV)					
Cable Television	5	5	5	5	-
Total Cable Television	5	5	5	5	-

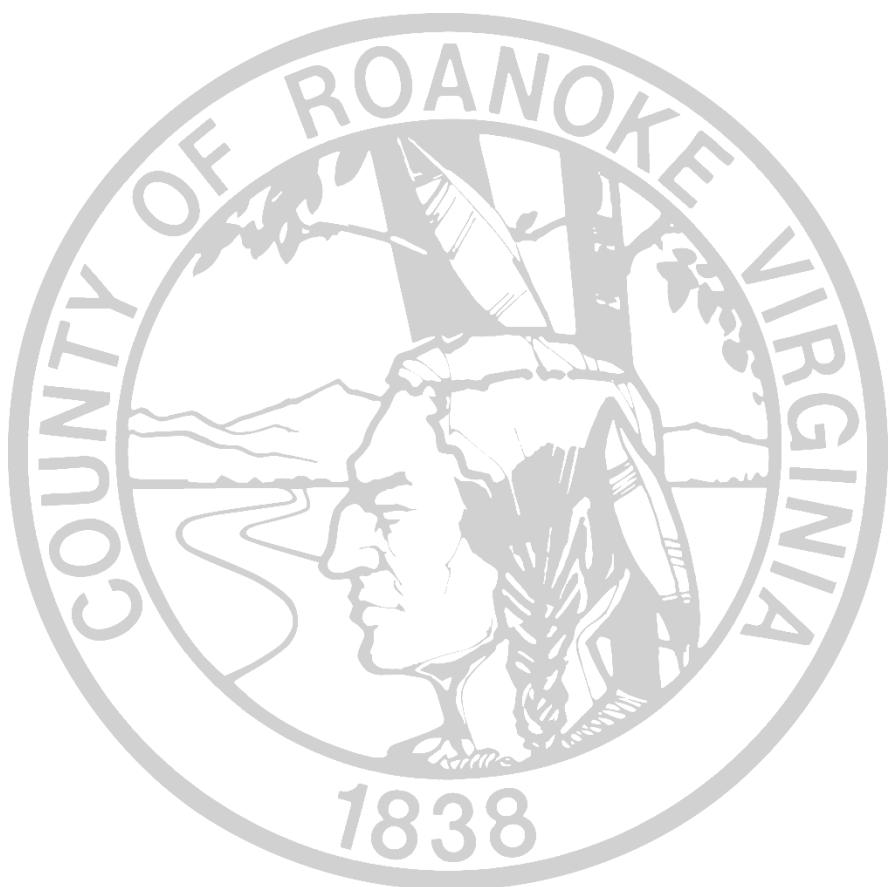


Department / Fund	Actual	Budget	Revised	Adopted	Adopted to Revised
	FY 2024	FY 2025	FY 2025	FY 2026	Inc/(Dec)
Sheriff - Administration & Civil					
General Government	26	26	26	26	-
Total Sheriff - Administration & Civil	26	26	26	26	-
Sheriff - Care & Confinement					
General Government	63	63	63	63	-
Roanoke County Criminal Justice Academy	1	1	1	1	-
Total Sheriff - Care & Confinement	64	64	64	64	-
Social Services - Services					
General Government	121	128	128	128	-
Children's Services Act	4	4	4	4	-
Total Social Services	125	132	132	132	-
Treasurer					
General Government	13	13	13	13	-
Total Treasurer	13	13	13	13	-
Total County Departments/Funds	1,063	1,071	1,090	1,091	1





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.

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



FY 2025-2026

- 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).¹ 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:

“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

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



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.roanokecountya.gov/371/Financial-Reports>.

Fiscal Year 2026 Budget Process

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

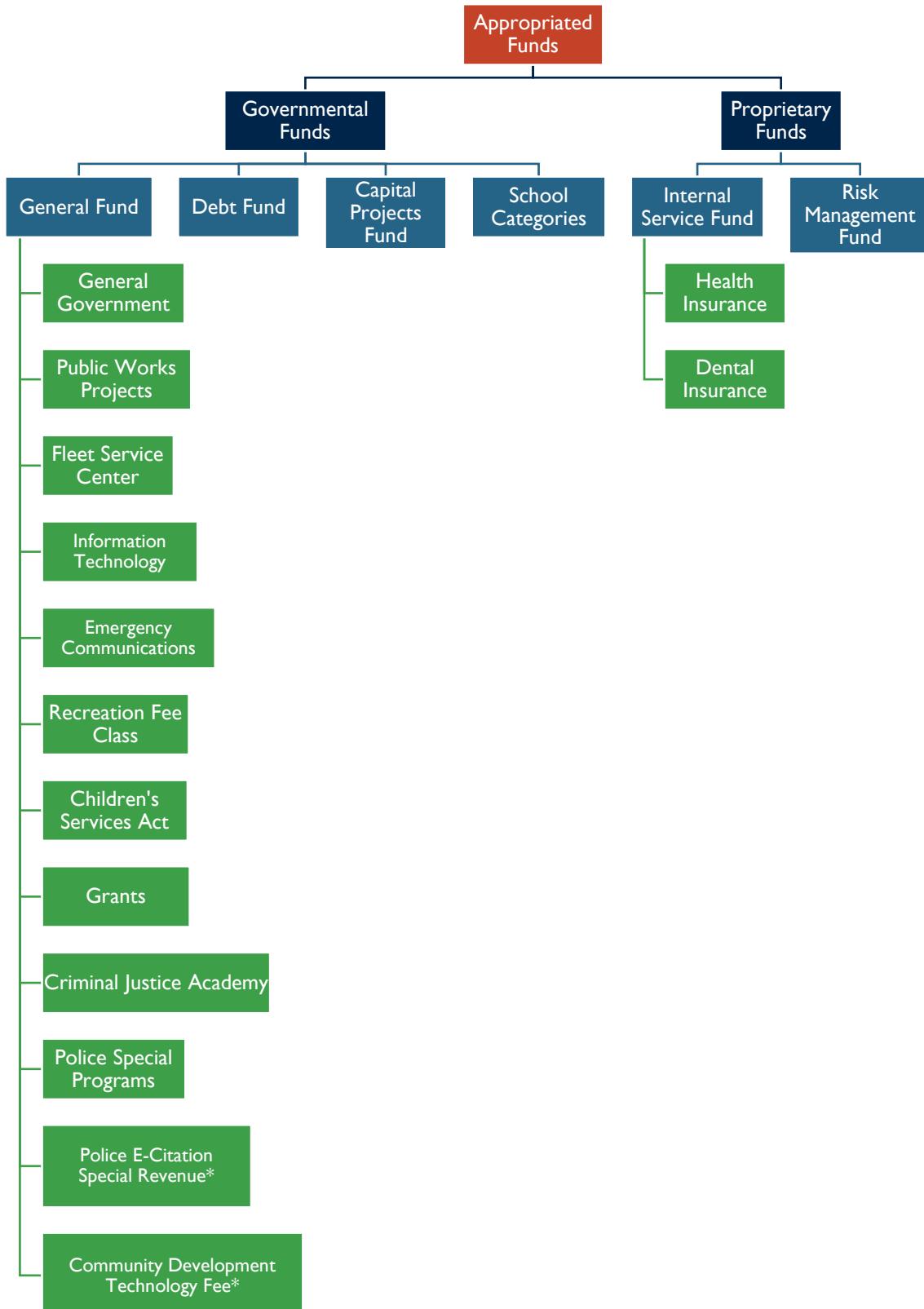
The Roanoke County budget process continues to improve and evolve into a streamlined and informative system. The Department of Finance and Management Services continues to assist departments in developing more quantifiable budget objectives by using measurable benchmarks.

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

September 2024	<ul style="list-style-type: none">• Begin Capital Improvement Program (CIP) process• Board of Supervisors Work Session: FY 2023-2024 Preliminary Year-End Overview (September 24)
October	<ul style="list-style-type: none">• CIP Project Funding Requests due• Board of Supervisors Work Session: Capital Project Status Update (October 22)
November	<ul style="list-style-type: none">• Budget Development Kick-Off: Departments begin review of Operating Budget• Departmental Operating Allocations Issued• Begin Performance Management Plan process
December	<ul style="list-style-type: none">• Outside Agency application process opens (December 6)• Briefing to Board of Supervisors on the FY 2023-2024 Audit Results (December 17)• Department submissions, performance management plans, and funding/fee adjustments due• Initial review of departmental submissions• Prepare preliminary revenue estimates
January 2025	<ul style="list-style-type: none">• Outside Agency Applications due (January 10)• Briefing to Board of Supervisors on 2025 Real Estate Assessment (January 14)• Board of Supervisors Work Session: FY 2025 Mid-Year Revenue and Expenditure Update (January 28)
February	<ul style="list-style-type: none">• FY 2025-2026 Revenues Finalized through Revenue Team process• Board of Supervisors Work Session: FY 2025-2026 Revenue Outlook and Fees and Charges Compendium (February 13)• County Review of Outside Agency Applications complete• Board of Supervisors Work Session: FY 2026 Compensation Update (February 25)• Board of Supervisors Work Session: FY 2026 – FY 2035 CIP & Capital Project Status Update (February 25)
March	<ul style="list-style-type: none">• Public Hearing: Effective Tax Rate (March 11)• County Administrator proposes FY 2025-2026 Operating Budget and FY 2026 - FY 2035 Capital Improvement Plan to Board of Supervisors (March 25)
April	<ul style="list-style-type: none">• Public Hearing: FY 2025-2026 Tax Rate Adoption (April 8)• Resolution to Adopt the FY 2025-2026 Tax Rate (April 8)• County Administrator proposes revised FY 2025-2026 Operating Budget (April 22)• Public Hearing 1 of 2: General Comment on FY 2025-2026 Budget (April 22)
May	<ul style="list-style-type: none">• 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



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

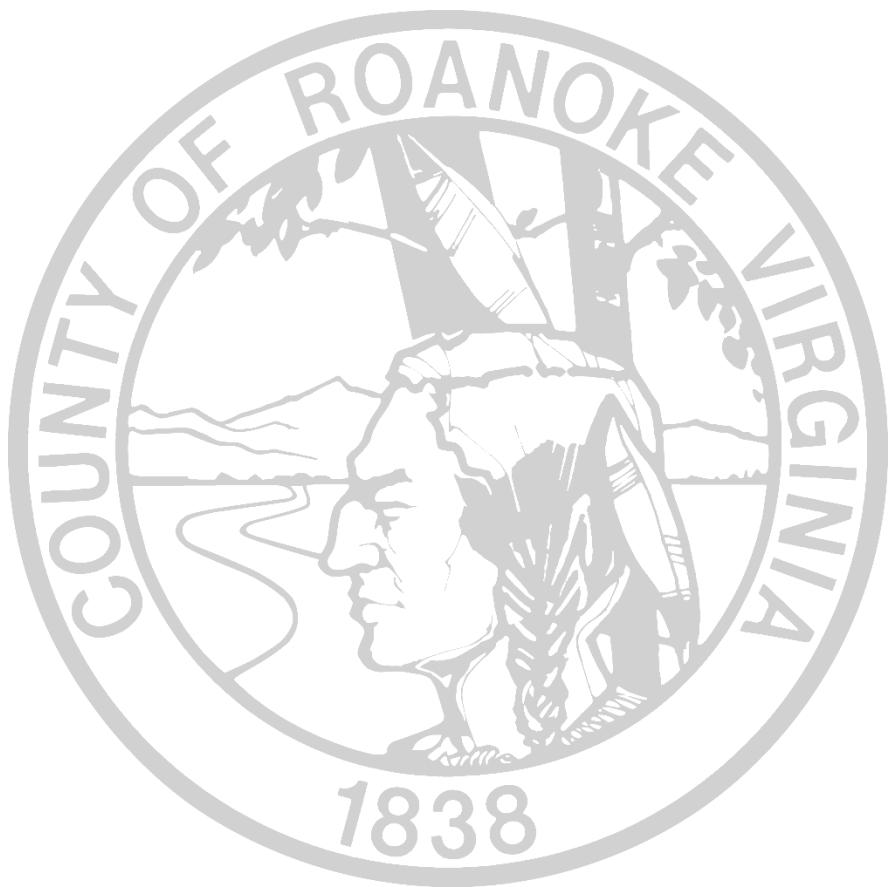


Fund-Department Relationship (Appropriated General Fund)

	General Government	Public Works Projects	Fleet Service Center	Information Technology	Emergency Communications	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs	Police E-Citation Special Revenue*	Development Services Technology Fee*
General Administration												
Board of Supervisors	X											
County Administration	X											
Internal Auditor	X											
Public Information	X											
County Attorney	X											
Human Resources	X											
Constitutional Officers												
Commissioner of the Revenue	X											
Commonwealth's Attorney	X								X			
Sheriff's Office	X											
Treasurer	X											
Clerk of the Circuit Court	X											
Judicial Administration												
Circuit Court Judges	X											
General District Court	X											
Magistrate	X											
Juvenile & Domestic Court	X											
Court Service Unit	X											
Courthouse Mainentance	X											
Management Services												
Real Estate Valuation	X											
Finance and Management Services	X							X				
Public Safety												
Police	X								X	X	X	X
Fire and Rescue	X											
Community Services and Development												
General Services	X		X									
Economic Development	X											
Development Services	X											X
Planning	X											
Public Transportation (CORTTRAN)	X							X				

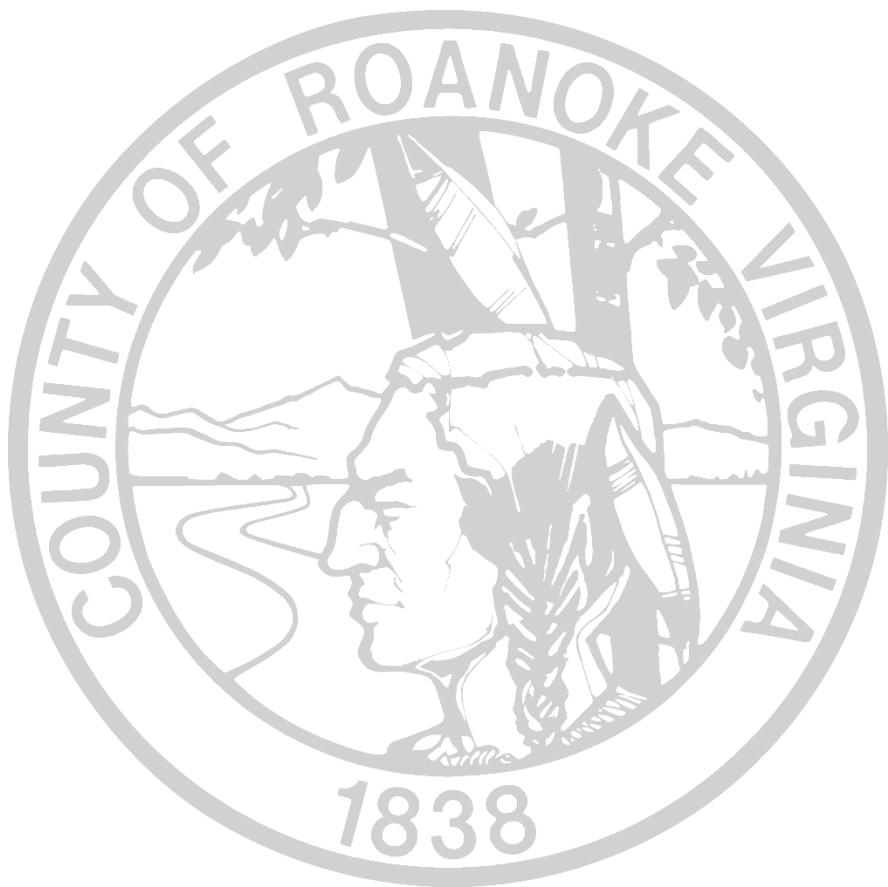


Fund-Department Relationship (Appropriated General Fund)												
	General Government	Public Works Projects	Fleet Service Center	Information Technology	Emergency Communications	Recreation Fee Class	Children's Services Act	Grants	Criminal Justice Academy	Police Special Programs	Police E-Citation Special Revenue*	Development Services Technology Fee*
Human Services												
Parks, Recreation, and Tourism	X					X						
Public Health	X											
Social Services	X							X				
Library	X											
Virginia Cooperative Extension	X											
Elections	X											
Information Technology												
Information Technology				X								
Emergency Communications												
Emergency Communications					X							
Communications Shop					X							
Non-Departmental												
Employee Benefits	X											
Contributions	X											
Miscellaneous	X											
Board Contingency	X											
Transfers	X	X	X	X	X		X		X			
Other General Fund												
Fleet Service Center			X									
Children's Services Act (CSA)							X					
Recreation Fee Class						X						
Criminal Justice Academy									X			
Grants & Other								X				
Police Special Programs										X		
Police E-Citation Special Revenue Fund											X	
Development Services Technology Fee Fund												X
Public Works Projects		X										



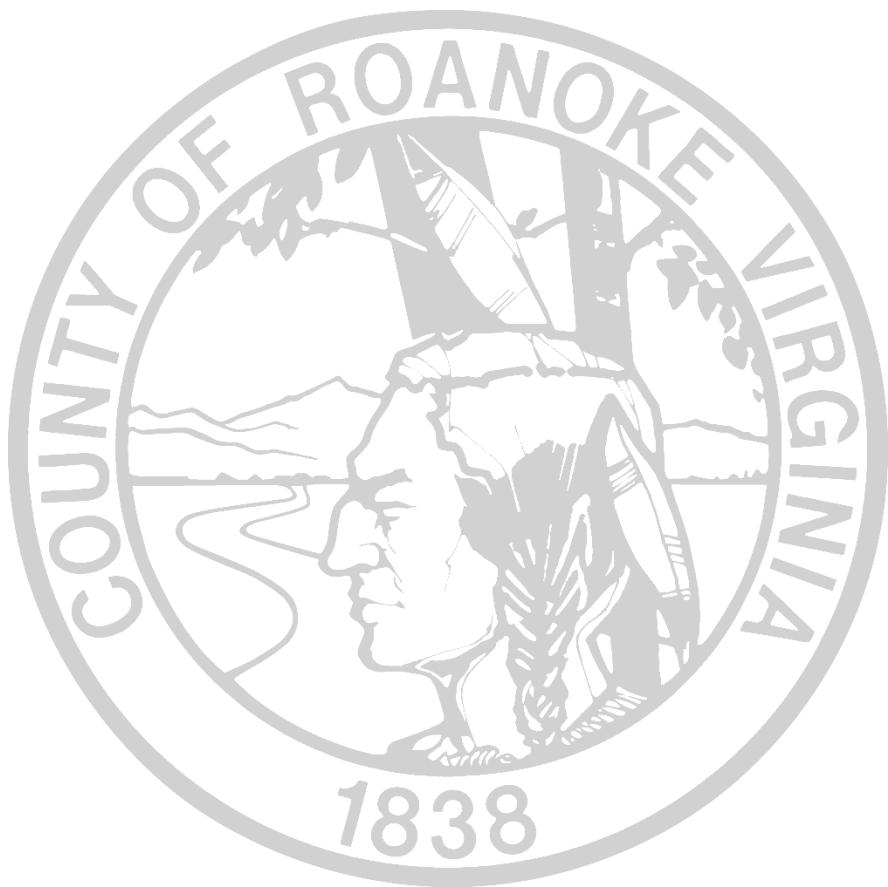


Organizational Policies, Plans, & Analyses





Financial Policies

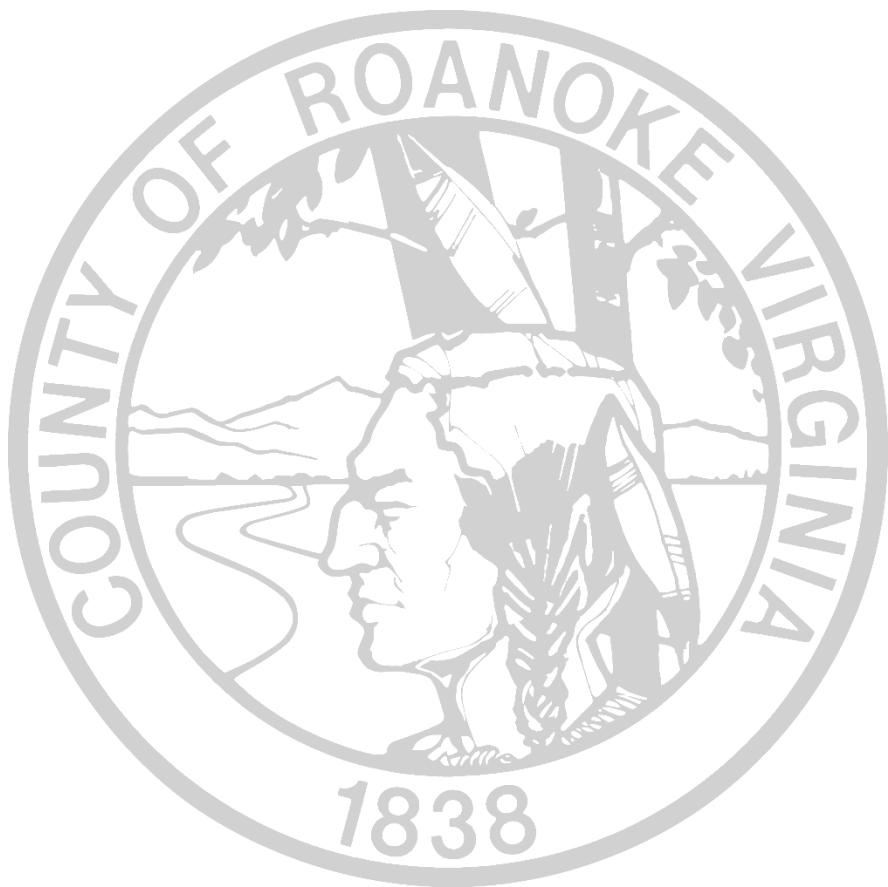




Financial Policies

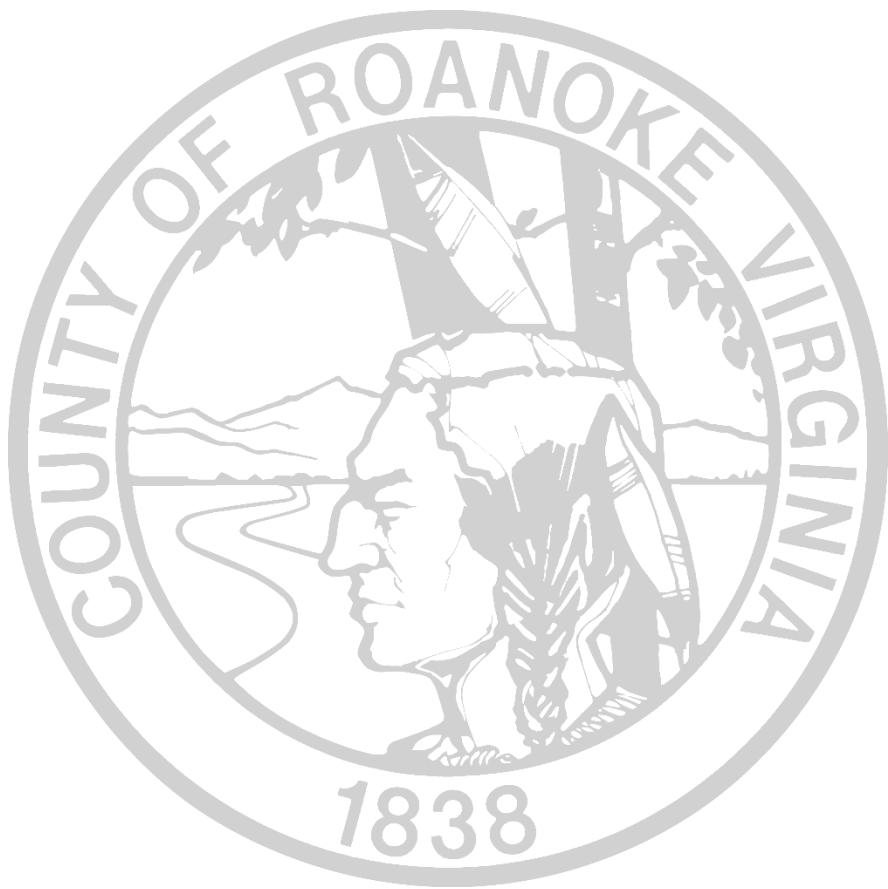
One of the measures of a fiscally well managed local government is the adoption of formal fiscal policies. Roanoke County recognized the need to develop financial management policies that reflect longstanding principles and practices that have enabled the County to maintain its sound financial position. 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.roanokecountyva.gov/DocumentCenter/View/30596/Comprehensive-Financial-Policy-10-21-2024> and in the Appendices section of this document.







Financial Planning Processes





Financial Planning Processes

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

Long-Range Planning

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.roanokecountya.gov/1676/Community-Strategic-Plan>.

Organizational Strategic Planning

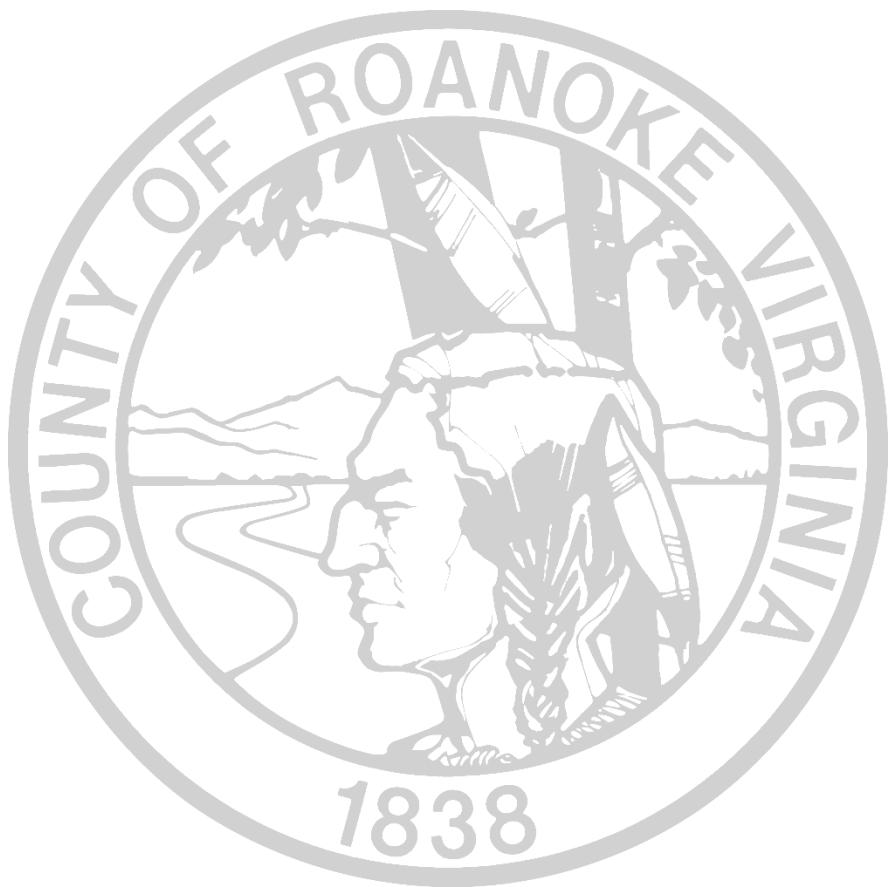
Roanoke County has an internal Organizational Strategic Plan, which identifies strategies to be used by departments and employees to deliver quality services with integrity and distinction. The Organizational Strategic Plan develops goals to support responsive delivery of services to citizens, develops 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

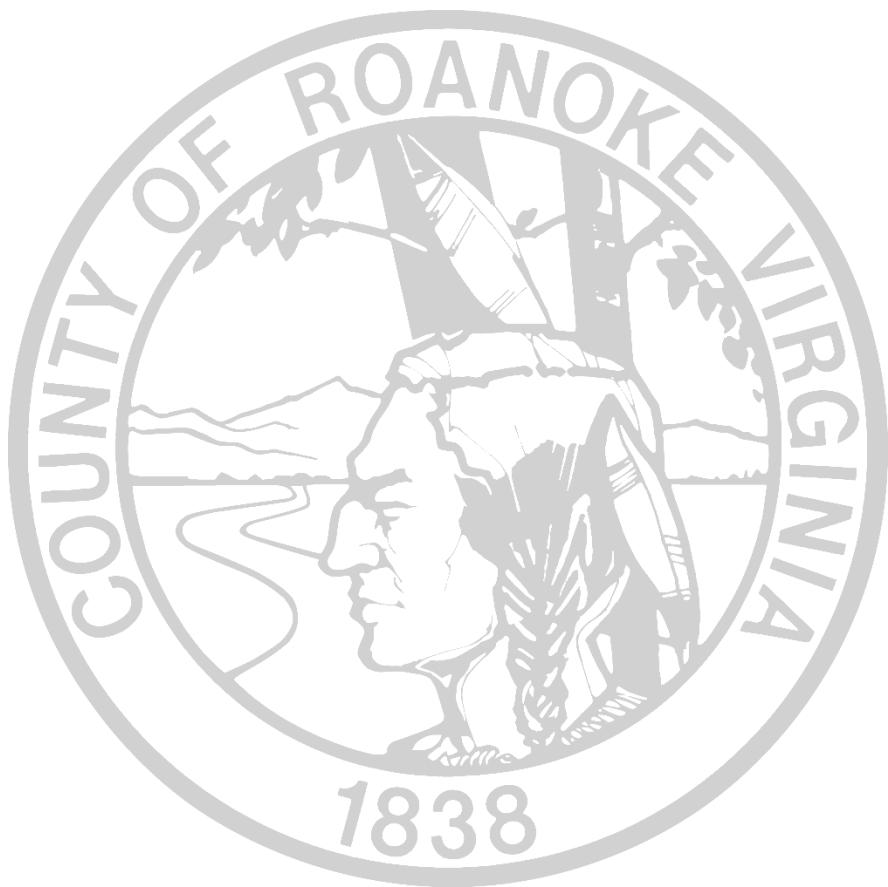
Capital Improvement Program (CIP) planning and fleet replacements are developed on a ten-year schedule including identified resources. A summary of the FY 2026 capital year budget is contained in this document. The underlying strategy to this approach is to plan for the construction and maintenance of 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.







Performance Measurement





Performance Measurement Introduction

As part of Roanoke County's budget development process, departments submit Performance Management Plans in the adopted budget. Departments review their core objectives and subsequent measures of those objectives. All core objectives are aligned to County's Strategic Initiatives within the Community Strategic Plan, or the Organizational Strategic Plan.

Performance measures identify opportunities to monitor progress towards achieving the vision and strategic direction set forth in the Community Strategic Plan. Specifically, data on the progress toward services and programs. Some additional outcome measures will continue in the future years with the understanding that outcome measures for some programs may be more challenging than others. More information on the implementation of the Community Strategic Plan can be found at the following link: www.roanokecountyva.gov/CSP.

The Performance Management Plans allow departments to monitor measures year over year to determine progress and identify opportunities to improve. County of Roanoke department leaders along with Finance and Management Services staff continue to identify ways to enhance the measurement of department performance while aligning the goals to priorities identified internally by staff through the Organizational Strategic Plan and externally by citizens through the Community Strategic Plan.



ROANOKE COUNTY'S PERFORMANCE MEASURES

GENERAL GOVERNMENT

BOARD OF SUPERVISORS	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Complete Board actions for County Administrator's signature within 4 business days	75%	85%	90%	90%
Complete Board minutes within 30 days of Board Meeting and maintain 80% no correction rate based on total number of pages produced annually.	75%	85%	90%	90%
Publish final Board Agendas, Board Actions, Minutes, Special Notices within 10 business days from meeting date	50%	85%	90%	90%
Process appointments upon Board approval within 10 business days	70%	85%	90%	90%
Update website within 3 days of change	70%	85%	90%	90%
Number of Boards and Commission Members appointed	no data available	22	35	40
Number of Ordinance Amendments (Clerk can only provide actual number of items approved)	no data available	2	3	0

INTERNAL AUDITOR	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Perform engagements in accordance with the audit work plan based on the organizational risk assessment prepared over the established audit universe	Yes	Yes	Yes	Yes
Percent of time spent on direct audit hours	62%	37%	60%	60%
Presentations to Audit Committee	4	2	2	2
Number of performance audit, turnover audit, or investigation reports issued by Internal Audit	4	4	3	3
Number of recommendations made to departments & management action plans received	11	26	TBD	TBD
Number of Fraud Waste & Abuse Hotline complaints received	9	22	TBD	TBD



PUBLIC INFORMATION OFFICE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Number of media advisories, news releases, media contacts, and interviews	330	335	340	345
Total page views to the Roanoke County website	2,548,605	2,472,135	2,500,000	2,550,000
Number of online Inquiry/Request for Service/Complaint Form submissions	295	298	280	270
Number of video productions, Public Service Announcements (PSAs), Board of Supervisors meetings	153	157	160	165
Number of FOIA requests received	90	110	TBD	TBD
Maintain Branding Guidelines throughout organization	Ongoing	Ongoing	Ongoing	Ongoing
Social media reach on main County platforms (Views, Reach, Interactions, Clicks, Visits)	279,552	235,500	275,000	290,000
HUMAN RESOURCES	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
% of Workforce Turnover (excluding retirement)	9.3%	8.1%	11.0%	12.0%
Number of Applications Received	4,058	4,821	3,212	3,900
Percent of positions filled within 90 days of initial advertisement	80%	82%	93%	85%
Number of New Hires	148	117	105	110
Number of Grievances Filed	1	1	2	2
Percent of employees who complete their probationary	97%	98%	95%	95%
Retirement - Average number of County service years	27.1	23.5	21.4	22.0



FINANCE AND MANAGEMENT SERVICES	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Receipt of the GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Receipt of GFOA Popular Annual Financial Report Award Criteria	N/A	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
County Bond Ratings for General Obligation Bonds (Standard & Poor's, Fitch, and Moody's Investor Service)	AA+,AA+, Aa1	AA+,AA+, Aa1	AA+,AA+, Aa1	AA+,AA+, Aa1
Percentage of County Departments for which Delegation of Authority audits are performed with no substantial errors	85%	75%	90%	90%
Payrolls prepared and processed on time with no substantial errors	100%	100%	100%	100%
Federal and state reporting processed timely	100%	100%	100%	100%
Number of system updates to ensure the financial application version is current and supported	2	2	2	2
General Government revenues are within 1% of year-end budget	2.0%	0.4%	1.0%	1.0%
General Government expenditures are within 1% of year-end budget	1.6%	0.1%	1.0%	1.0%
REAL ESTATE VALUATION	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Sales Ratio compares the market versus assessed value (should be within 91-105% as a target sales ratio)	91%	92%	94%	94%
Coefficient of Dispersion measures assessment uniformity (should be 15 or below)	6.2	6.2	10.0	10.0
Land Use Parcels	1,705	1,667	1,700	1,700
Roll Back Collected	\$15,078	\$59,447	\$25,000	\$25,000
Board of Equalization (BOE) appointments to reassessment appeals of the total parcels assessed	20 of 46,950	19 of 46,950	30 of 46,950	30 of 46,950
Changes Suggested by the BOE based on appeals	8	3	10	10
Number of property transfers	958	977	1,000	1,100
Median Sales Price	\$320,000	\$377,500	\$390,000	\$401,700



INFORMATION TECHNOLOGY	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Maintain 100% of IT Personnel trained in Project Management	0%	0%	100%	100%
Maintain a 99.9% uptime for over 25 applications currently supported, ensuring the total downtime for these applications does not exceed 0.1% annually.	100%	100%	100%	100%
Maintain GIS Maps and Apps with 100% updated content.	100%	100%	100%	100%
Number of computers supported by 3 Technical Analysts	1,683	1,700	1,717	1,734
Number of desk phones supported by 1 Telecommunications Architect	1,188	1,200	1,212	1,224
Maintain 100% Annual Cybersecurity Training for all Roanoke County Employees	1,304	1,304	1,304	1,304
Number of IT led targeted phishing campaigns	0	2	4	4
Maintain 100% compliant with all database services applications, servers, and 3rd party tools	100%	100%	100%	100%

CONSTITUTIONAL OFFICERS

COMMISSIONER OF REVENUE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Number of personal property assessed annually	145,111	146,160	147,037	147,919
Number of business personal property accounts assessed annually	4,559	4,490	4,550	4,600
Number of Business, Professional, and Occupational (BPOL) Licenses	5,385	5,586	5,650	5,700
Amount of BPOL fees collected	\$8,512,459	\$8,787,867	\$8,900,000	\$9,000,000
Number of Real Estate Transfers	3,693	4,103	3,800	3,800
Number of Real Estate Veteran exemptions	1,636	559	575	600
Number of tax returns prepared and processed	2,294	2,310	2,325	2,350



TREASURER	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Combined Personal Property and Real Estate collection rates based upon VGFOA calculation methods	96.9%	95.9%	96.0%	96.0%
Combined current year and delinquent tax collection to current year levy	98.9%	98.0%	97.5%	98.0%
Real Estate payments initiated via electronic file transfer	53.1%	42.9%	40.0%	40.0%
Average annual return on Investments	2.4%	4.2%	3.5%	3.5%
Number of payments initiated via our Citizen Self-service portal or e-payments	28,369	32,194	33,500	35,000
Current year delinquent notices processed	21,237	20,684	20,000	19,750

CLERK OF CIRCUIT COURT	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Number of Active Secure Remote Access Users	159	167	170	175
Civil Cases Commenced	1,206	1,099	1,150	1,200
Criminal Cases Commenced	1,790	1,988	2,000	2,200
Concealed Weapon permits issued	2,155	1,905	1,950	2,000
Marriage Licenses Issued	414	395	400	410
Deeds recorded	10,871	9,652	9,625	9,650
Wills probated	924	701	755	800
Judgment docketed	1,662	1,551	1,575	1,600

COMMONWEALTH'S ATTORNEY	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Circuit Court Cases (Felonies & Misdemeanors)	1,763	2,028	2,100	2,150
General District Court Cases (Traffic & Criminal Cases)	18,585	19,185	19,200	20,000
Juvenile & Domestic Court Cases (Traffic & Criminal)	2,171	3,556	3,600	3,650
Victim Witness Services Provided	934	950	975	980



SHERIFF'S OFFICE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Maintenance of American Correctional Association (ACA) accreditation	Yes	Yes	Yes	Yes
Obtain Commission on Accreditation of Law Enforcement Agencies (CALEA) accreditation	On Target	On Target	On Target	On Target
Percent of uniformed staff and supervisory staff who have completed required training	100%	100%	100%	100%
Number of educational programs offered	8	8	8	8
Number of participants in community and public education outreach programs	1,000	1,000	1,000	1,000
Annual court dockets in session	1,083	1,098	1,100	1,150
Civil Process Papers Served	67,975	69,446	70,700	72,000
Number of applicants hired	10	6	6	6
Number of residents processed for release	2,942	3,445	3,500	3,500
Number of prisoners transported each fiscal year	1,008	1,026	1,050	1,100

COMMUNITY SERVICES AND DEVELOPMENT

ECONOMIC DEVELOPMENT	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Number of new businesses and existing businesses expansions	7	5	5	5
Amount of new taxable investment secured through business growth	\$100 Million	\$113 Million	\$70 Million	\$70 Million
Number of new jobs announced	409	1,280	300	200
Number of development and redevelopment projects supported	5	5	5	4
Number of events hosted with partners	1	2	7	6
Number of business visits and outreach	37	50	55	55



DEVELOPMENT SERVICES	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Percent of commercial building permits reviewed on time	87%	80%	85%	85%
Percent of residential building permits reviewed on time	77%	75%	80%	100%
Number of major drainage project of effort identified in the Stormwater Maintenance Program completed	4	9	8	10
Percent of Annual Private Best Management Practices (BMPs) inspections	17%	20%	20%	20%
Percent of Private BMPs in compliance within County's Municipal Separate Storm Sewer System (MS4) permit	60%	70%	80%	80%
Address water quality as part of the MS4 requirements via public education & outreach focusing on sediment, bacteria, and nutrients as pollutants of concern	100%	80%	100%	100%
Response and investigate illicit discharge complaints	15%	18%	20%	20%
Percent of Annual Public Best Management Practices (BMP) inspections	100%	85%	87%	100%



PLANNING	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Plans (comprehensive, activity center, area, transportation, neighborhood) adopted or amended by the BOS to plan for future growth and development	2	0	3	3
Continue to expand community outreach through social media for targeted plans and special projects	40,000	45,000	50,000	55,000
Percent of local tax dollars matched by transportation funding	10%	13%	20%	20%
Coordinate and submit grant applications for transportation related projects	16	13	11	7
Number of zoning complaints received	1,496	1,597	1,600	1,600
Percentage of zoning complaints investigated that were violations	57%	58%	58%	58%
Total number of zoning enforcement investigations	3,059	3,138	3,200	3,200
Total number of zoning Inspections	4,881	5,179	5,200	5,200
Average number of days to resolve zoning violations	20.82	20.5	20.5	20.5
Number of site plan review - large subdivision plats	6	5	6	6
Number of site plan review - erosion & sediment control	37	51	50	50
Number of variance and administrative appeals heard by the Board of Zoning Appeals	3	4	4	5
Number of rezoning and special use permits processed and heard by the Planning Commission and Board of Supervisors	15	15	15	16



GENERAL SERVICES	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Amount of municipal waste (per ton) collected per Full Time Employee (FTE)	1,460	1,382	1,300	1,300
Number of solid waste work orders performed	14,062	10,825	10,000	10,000
Number of recycling trailers dumped	2,037	2,102	2,000	2,000
Achieve 90% completion of scheduled preventative maintenance tasks on time	94%	90%	90%	90%
Number of facilities work orders completed	6,235	6,545	6,000	6,000
Percent of building and facility maintenance program funds expended or contractually encumbered	100%	100%	90%	90%
Fleet Services direct labor rate	79%	71%	65%	65%
Number of fleet work orders performed	5,083	5,119	4,800	4,800
Percent of fleet and equipment replacement funds expended or contractually encumbered	100%	100%	90%	90%
RECREATION & CULTURE				
PARKS, RECREATION, & TOURISM	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Maintained miles of Greenways & Trails	51	52	53	54
Offer variety of programs annually for all citizens	698	819	800	850
Number of Parks Maintenance work orders performed annually	864	751	800	800
Number of acres in Public Parks maintained annually for public use	2,662	2,662	2,662	2,662
Number of hosted annual events and tournaments that provide a positive economic impact to Virginia's Blue Ridge	40	20	25	25
Economic impact from tournaments and events to Virginia's Blue Ridge	\$6,850,000	\$9,152,659	\$7,500,000	\$7,500,000



LIBRARY	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Annual circulation of physical materials	739,221	758,154	765,000	773,000
Annual circulation of electronic & digital materials	173,028	156,315	177,000	200,000
Number of public computer sessions	43,547	42,479	39,000	37,000
Number of patron visits	336,634	337,058	347,000	358,000
Number of contacts during outreach events	4,601	7,036	6,000	6,500
Reference questions answered	72,987	74,399	76,000	78,000
Percent of registered users as percent of population	25%	23%	24%	25%
Attendance at library programs	40,938	40,326	38,000	39,000

HUMAN SERVICES

SOCIAL SERVICES	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Approved caseworkers will complete at least 90% of monthly face-to-face contacts with foster children	98%	98%	98%	98%
Eligibility for Medicaid, SNAP and Temporary Assistance for Needy Families (TANF) benefits will be determined timely, in accordance with state guidelines, at least 97% of the time	97%	95%	97%	97%
Unless exempted, at least 50% of the Virginia Initiative for Employment not Welfare (VIEW) caseload is participating successfully monthly	28%	54%	50%	50%
Timeliness of first contact with victim child in a valid Child Protective Services complaint	94%	93%	95%	95%
Adult Services long term care screenings completed within 30 days	95%	99%	95%	95%

EXTENSION & CONTINUING EDUCATION	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Surveyed participants will increase knowledge on class topics including nutrition, cooking skills, and health	no data available	441	1,000	1,500
Number of youth enrolled in the 4-H Program	3,955	4,278	4,500	4,750
Percentage of teachers/parents reporting increased knowledge and skills gained through 4-H programs	99%	99%	99%	99%
Number of individuals reached through Agriculture & Natural Resources (ANR) Agent and Master Gardener Programming	7,422	8,134	8,000	8,000
Contacts to Extension Master Gardener Help Desk and one-on-one site visits/meetings with ANR Agent	1,617	1,909	2,000	2,000

**PUBLIC SAFETY**

EMERGENCY COMMUNICATIONS	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Ensure the Public Safety Radio System is available 100% of the time for the users.	100%	100%	100%	100%
Maintain the microwave backbone for the 800MHZ radio system for peak performance and operation 100% of the time	100%	100%	100%	100%
Maintain Commission on Accreditation of Law Enforcement Agencies (CALEA) certification by reviewing 210 Time Sensitive Standards and 380 data points yearly.	590	590	590	590
Dispatch 90% of all Fire calls for service in 90 seconds or less as set by the National Fire Prevention Association (NFPA)	97%	98%	98%	98%
Dispatch 90% of all EMS call for service in 90 seconds or less as set by NFPA.	99%	99%	99%	99%
Dispatch 90% of all Police, priority 1 calls for service in 90 seconds or less as set by NFPA.	95%	95%	96%	96%
Conduct monthly simulated evacuations to Roanoke City E911 Center	0	7	5	12
Perform 2% Quality Assurance reviews based on the number of dispatched calls the prior year as set forth by CALEA standard C.1.a.i.	1,661	1,744	1,850	2,000
Perform 2% Emergency Medical Quality Assurance reviews based on the number of dispatched EMS calls monthly as set forth by CALEA standard C.2.a.	270	613	625	625



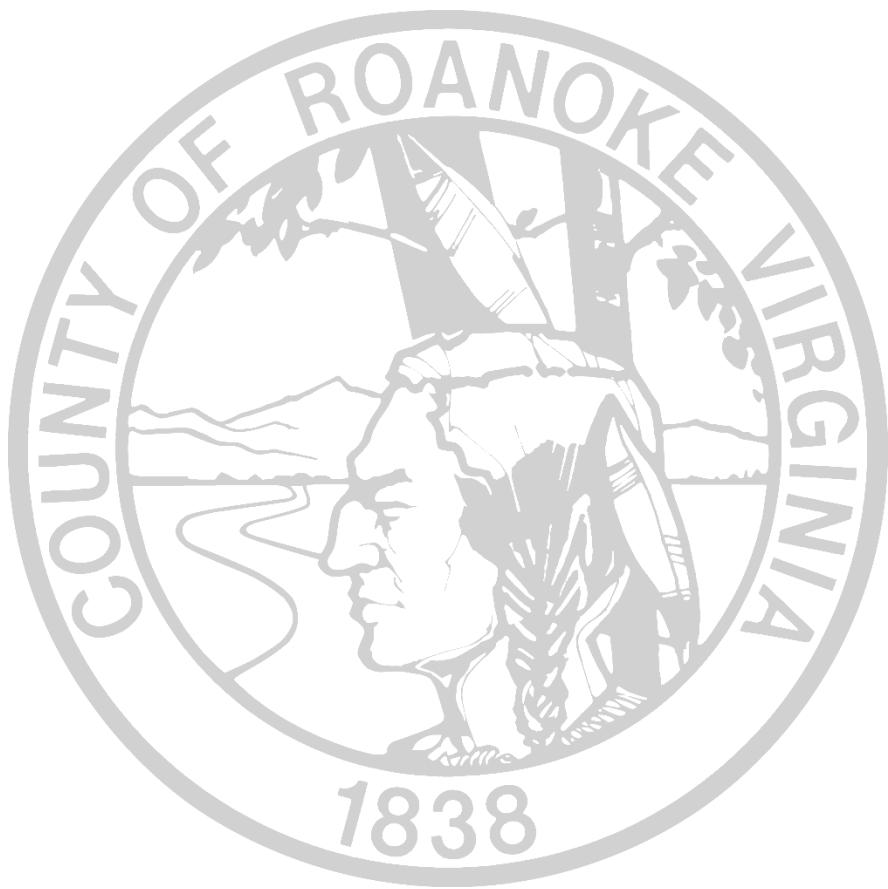
FIRE & RESCUE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Percent of reaction times to all emergency calls within 90 seconds	96%	97%	97%	97%
Percentage of Advanced Life Support (ALS) responses within 6 minutes	64%	62%	90%	90%
Fractile response time to all incidents within 12 minutes	95%	98%	98%	98%
Personal Protective Equipment should meet current National Fire Protection Association (NFPA) standards	100%	100%	100%	100%
Percent of Roanoke County Elementary Schools visited by Fire & Rescue staff	100%	100%	100%	100%
Number of education programs facilitated by Fire Marshal's Office	186	196	200	215
In conjunction with Police Department, Fire Marshals provide unannounced facility safety checks at all county schools	164	167	170	180
Number of fire investigations conducted (including arson cases and hazardous material cases)	61	52	65	70
Number of inspections conducted (including annual, commercial sprinkler systems, fire alarms, burn sites, hazardous material complaints, etc.)	2083	2219	2250	2300



POLICE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 TARGET	FY2026 PROJECTED
Enhance officer tactics training to ensure preparedness for critical incidents	no data available	100%	100%	100%
Create and implement a centralized process for communicating wellness, health, and financial educational programs	no data available	100%	100%	100%
Average Number of Vacancies	5	4	8	12
Clearance Rate (Homicide)	no data available	100	100	100
Number of fatality crashes	7	5	6	6
Number of traffic summons	16,871	17,120	16,500	16,500
Percent of recruits successfully completing the academy	80	60	75	75
Number of authorized sworn officers per 1,000 population	1.45	1.45	1.45	1.45
Number of actual sworn officers per 1,000 population	1.40	1.42	1.38	1.33



Financial Analyses





Financial Trend Analysis

Local, state, and national economic conditions influence the complex fiscal environment in which the County of Roanoke, Virginia operates. The Financial Trend Analysis section of the 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.

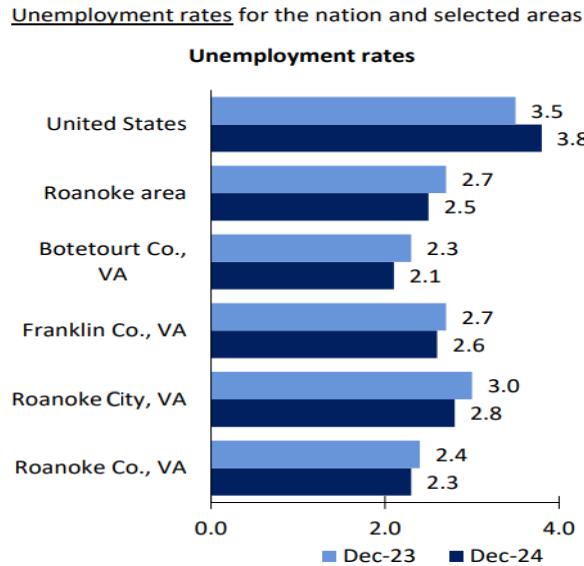
GDP

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 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.



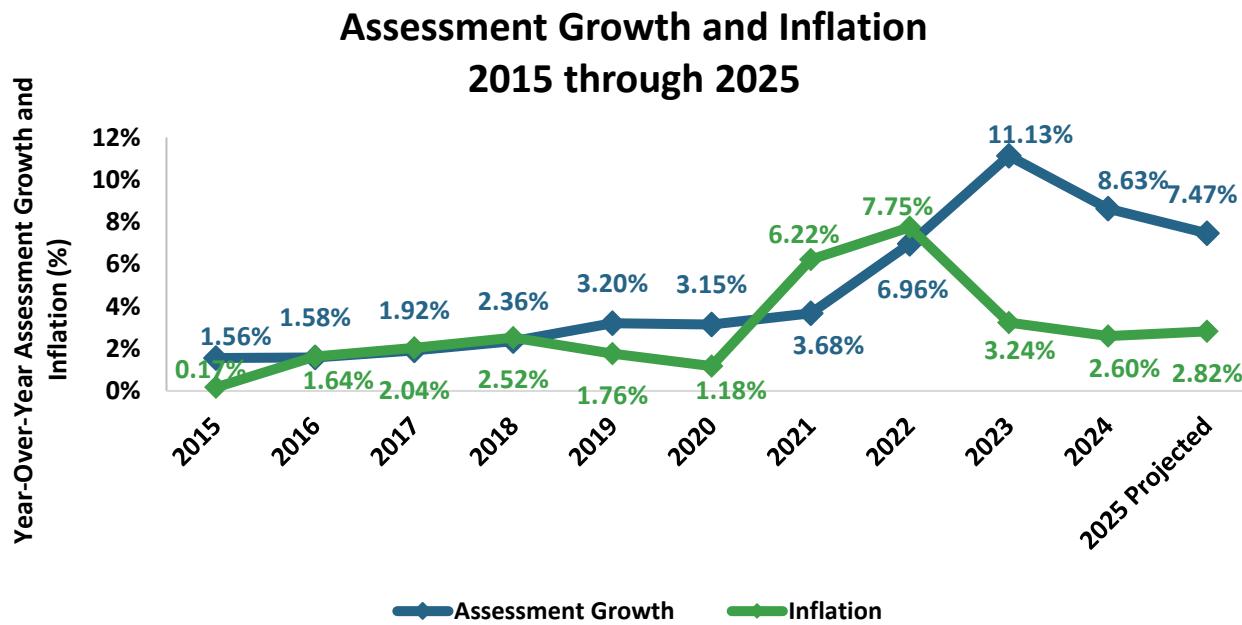
Source: U.S. BLS, Local Area Unemployment Statistics.



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, though we expect growth to slow to more historical modest rates.



Local Economic Outlook

As mentioned earlier, inflation has slowed 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 federal tariff discussions risk inflationary increases, the Federal Reserve will wait for more updated data from the labor market and more clarity on international 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.

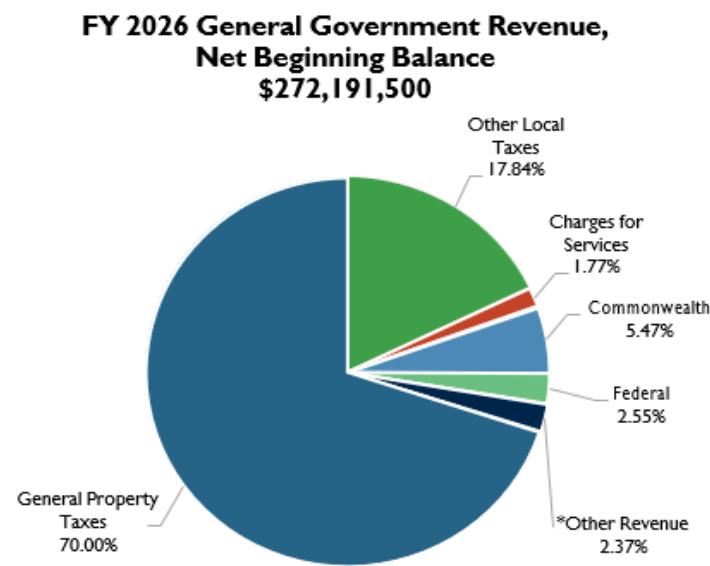


General Government Revenue Analysis

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 \$272,191,500. This is an increase of \$11,709,997 or 4.5%, compared to the FY 2025 adopted budget. This increase mainly resulted from the increase in real estate assessments. The Roanoke County Board of Supervisors approved 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 91.9% or \$250.09 million of the FY 2026 General Government revenue budget. While this is an increase of \$11.5 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 91.9% in FY 2026.



Real estate and personal property taxes alone are responsible for 67.2%, or \$183.0 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 6.3%.

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 49.6%, 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.

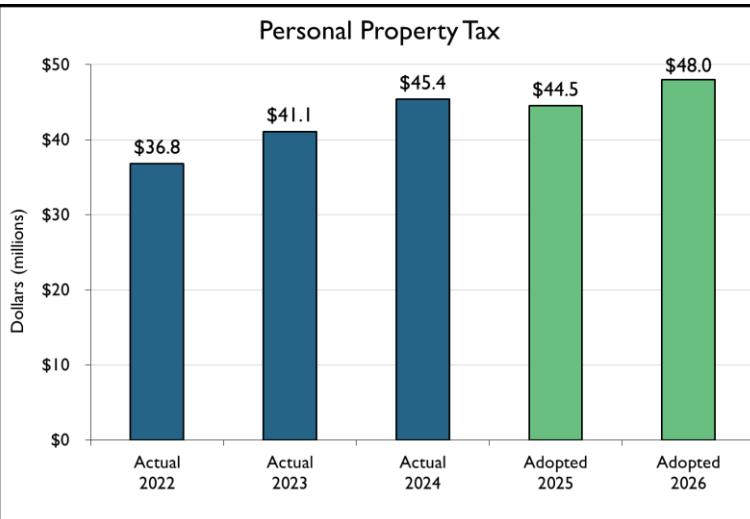
Personal Property Tax

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.



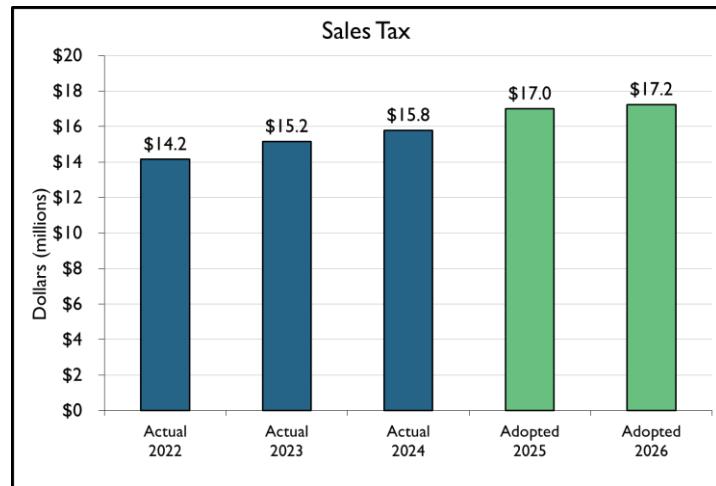
The Virginia Personal Property Tax Relief Act of 1998 established a statewide program to provide relief to taxpayers from the personal property tax on automobiles. The high costs of this program put a burden on local governments. Thus, the relief was frozen in 2005 and yields \$12.2 million in revenue.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

Personal property tax revenue is estimated at \$48.0 million or 17.6% 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.

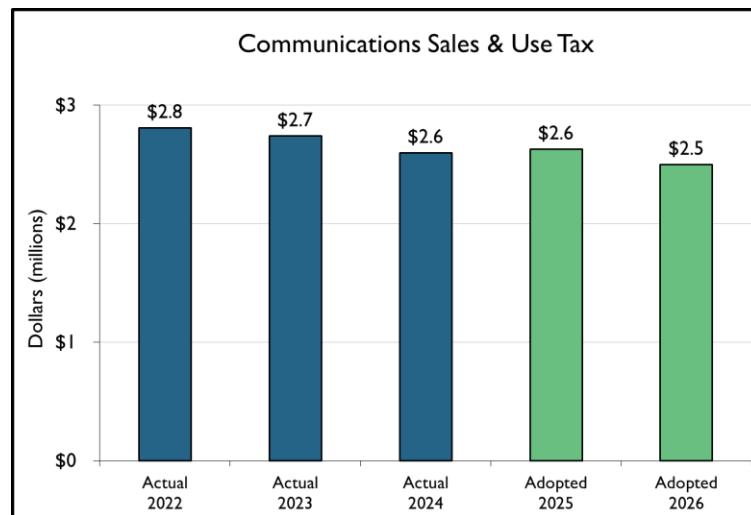
Roanoke County's local sales tax revenue projection is \$17.2 million for FY 2026. This is 1.4% slightly higher than the FY 2025

adopted budget and reflects a projected increase in consumer spending. Sales Tax revenue will provide approximately 6.3% of the County's total General Government Fund revenue in FY 2026.



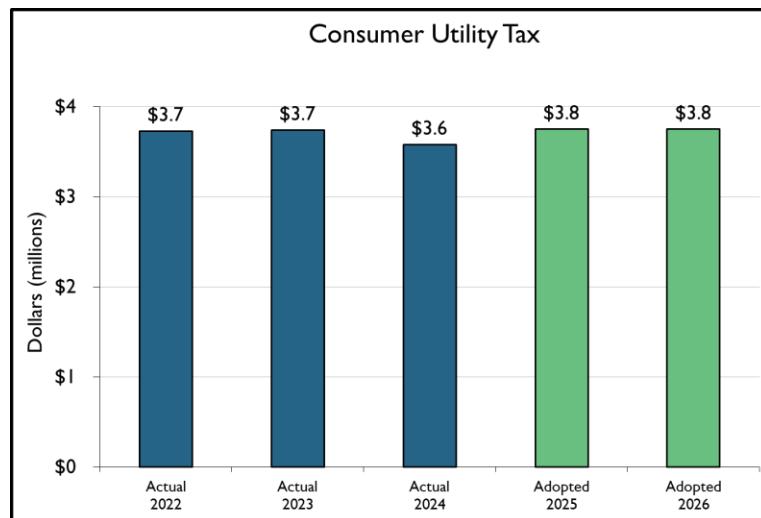
Communications Sales and Use Tax

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.

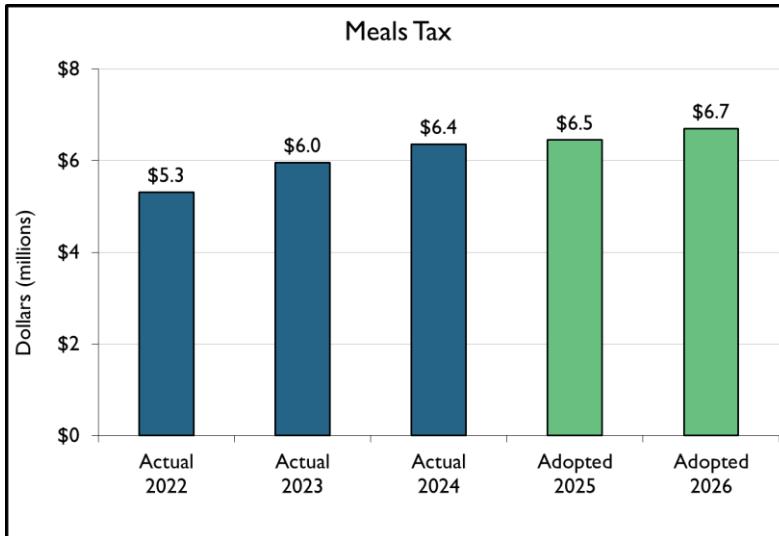


Tax on Prepared Foods (Meals Tax)

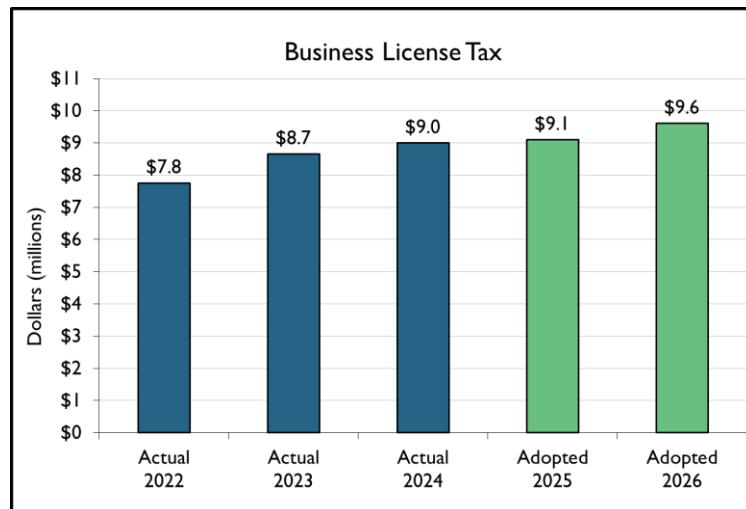
The 1988 session of the Virginia General Assembly enacted a law allowing Roanoke County to adopt an ordinance imposing a tax on prepared food and beverages. This law was amended in 2020 to allow a tax not to exceed 6.0% of the amount charged. However, Roanoke County levies a 4.0% tax on these items; 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 3.9% 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.

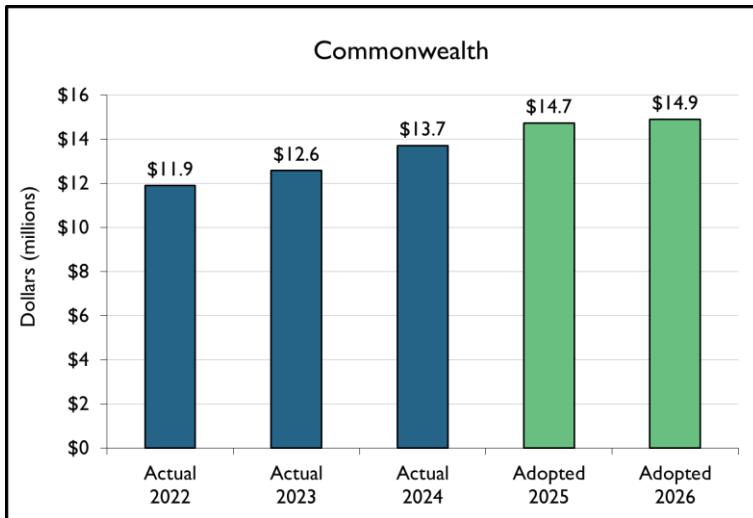
BPOL tax revenue projections for FY 2026 total \$9.6 million and represent 3.5% of General Government revenue.



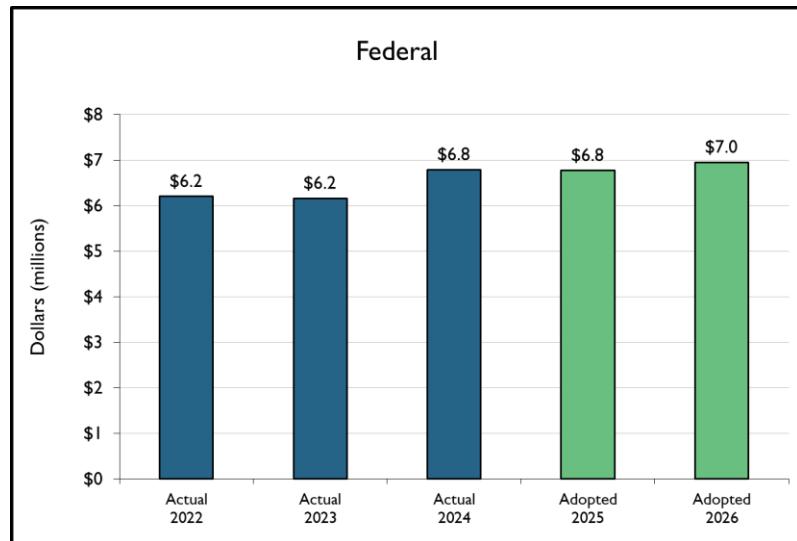
Revenue from the Commonwealth

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.



Multi-Year Financial Planning

Roanoke County engages in multi-year financial planning in capital planning budget development. Projects and programs in the County's Capital Improvement Program (CIP) and respective funding sources are identified over a ten-year period. While only the first year of the CIP is appropriated each fiscal year, the roadmap for the remaining nine years outlines recommended timeframes for the completion of essential capital projects. Detailed information on the Roanoke County Adopted FY 2026 – FY 2035 CIP can be found on the County's budget development website at <http://www.roanokecountyva.gov/index.aspx?NID=590>.

In addition to the expansion of the CIP, the County also identifies fleet replacement needs and resources over a ten-year period. Scheduling out the County's maintenance and general capital needs allows for better planning and prevents the deterioration of assets and interruptions to service levels. Please refer to the Capital Fund section of this document for detailed ten-year funding schedules.

As part of the Adopted FY 2026 Operating Budget, staff has provided a 4-year revenue and expenditure projection based on assumptions informed by trends and analysis. This projection has been incorporated into the development of a multi-year budgeting process that is detailed in the following section.



Roanoke County Multi-Year Financial Plan FY 2026 – FY 2029

Multi-year financial planning is a strategic process examining financial, demographic, and other environmental conditions to understand future service demands and resources available to meet those needs. This process enables government officials to prepare and take actions toward preserving fiscal health and provides the basis for evaluating maintenance of existing services, ability to meet future needs, debt capacity, prioritizing budget issues, and linking budget priorities to available resources.

Background

Multi-year financial planning was identified by the County's Board of Supervisors as a priority during an annual Board Retreat and continues to be a priority for the Board. 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.

When reviewing the plan, it is important to remember that only the first and second year are adopted and appropriated by the Board of Supervisors. The remaining years of the plan are based on current programmatic and financial conditions. The exact dollars and positions in the plan are likely to change, but, if current needs and conditions remain relatively constant, the overall direction and emphasis reflected in the plan should remain consistent. Additionally, only the first year of the plan is balanced. Remaining years may require revenue enhancements and/or service level adjustments.

The Multi-Year General Government Fund Financial Plan assumes conservative revenue growth and illustrates how such revenue growth over current year projections can be reinvested in the County. As fiscal flexibility is limited in meeting current service levels, the County is selective in any enhancements of service levels and directs resources to known obligations. Therefore, service level enhancements are not included in future assumptions, as they will be evaluated annually during each budget development process.

FY 2026 – FY 2029 Revenue Assumptions

This plan continues to forecast growth in our largest revenue sectors of real property and personal property. The Board of Supervisors lowered the real estate tax rate from \$1.04 per \$100 of assessed value to \$1.03 per \$100 of assessed value for FY 2026. No further reductions in tax rates are assumed in these projections. Staff in the Department of Finance and Management Services Budget Division worked with County Administration, Departments, and members of the Roanoke County Revenue Team to develop these projections. Revenue projections are conservative and are based on historical trends while considering current and projected economic factors. On average, year-over-year growth of revenues in the Multi-Year General Fund Financial Plan is 4.32%.

General Property Taxes

General property taxes, which include Real Estate and Personal Property taxes, comprise over two-thirds of total Roanoke County revenues. The 2025 Real Estate Assessment increased by 7.47% compared to 2024. The Adopted FY 2026 Real Estate revenue budget increases by 5.42% due to this increased assessment. Revenue projections for FY 2027 are for real estate assessments to increase by 6.25% based on national and local trends in the real estate market due to continued demand for homes with low supply



of both existing homes and new construction. Growth is still anticipated at 4.50% in FY 2027, and 4.00% in FY 2028 and FY 2029.

Personal Property tax revenue increased significantly in recent years due to global supply chain issues, high inflation, and increased raw material costs leading to decreased availability of new vehicles which has caused vehicle values to remain at higher levels. The Adopted FY 2026 Personal Property tax budget increases 7.87% over the FY 2025 budget as interest rates and depreciation have impacted the used vehicle market and new vehicle values continue to climb. In the near term, used vehicle values are projected to increase based on analysis from JD Power and the National Automobile Dealers Association (NADA), national, and local trends. Growth is anticipated to grow in the near term due to uncertainty related to tariffs and could fall if tariffs do change.

Other Local Taxes

Most other local taxes are showing modest growth, some related to increases in inflation and others due to modest economic growth. However, projections have moderated due to medium and long term economic uncertainty. These other major local taxes include Sales Tax, Business License, Recordation Taxes, Hotel/Motel Tax, and Meals Tax. Cigarette Tax grew quickly following implementation but is expected to decrease over time based on consumer habits and the growth of cigarette alternatives which were not subject to the tax per state code at the time of adoption by Roanoke County.

Sales tax revenues grew at a significant pace for several years due to higher inflation. However, sales tax is affected by other factors including economic conditions such as unemployment and inflation. Inflation rates reached a forty-year high in 2022 but have decreased to around 2.5% and unemployment has returned to the historically low levels seen prior to the pandemic. Though inflation remains a concern, the increased costs for consumer goods has yielded increased sales tax collections. Projections for Sales Tax growth consider the short-term slower growth driven in part by inflation and decreased consumer spending, consumer confidence and stabilizes to more modest growth.

Business License revenue is largely collected based on the gross receipts of businesses in Roanoke County and is projected to increase by 1.50% to 2.25% each year from FY 2027 through FY 2029.

Recordation Taxes have increased based on housing market trends, interest rates, and real estate assessments but offset by Virginia state code changes in recent years. Therefore, the budget is reduced by -6.45% in FY 2026 and then is projected to increase modestly by 1.16% annually from FY 2027 through FY 2029.

Hotel/Motel Tax has performed well in recent years following the pandemic with increased travel, growth of local events, and the opening of new hotels in Roanoke County. Growth is projected at 9.76% in FY 2026 and then projected to continue at 4% annually from FY 2027 through FY 2029. As part of an agreement with other localities in the Roanoke Valley, 3/7 of this revenue is shared with Visit Virginia's Blue Ridge.

Meals Tax revenue has increased due to higher costs related to inflation and the addition of several new restaurants in Roanoke County. Meals tax is projected to increase by 3.88% in FY 2026 and 3.00% annually from FY 2027 through FY 2029 following trends in consumer spending and consumer confidence.

Cigarette Tax was implemented FY 2022 and initially outperformed projections though has been declining in the most recent fiscal year. The adopted FY 2026 budget is reduced due to the decreased usage of



tobacco products and increased demand for cigarette alternatives not subject to this tax. Therefore, staff expect this revenue to slowly decrease each year.

Commonwealth & Federal Revenue

Commonwealth and Federal Revenues are predominantly related to the provision of Social Services programs, funding for Constitutional Officers and staff salaries, and HB599 Law Enforcement funding. Commonwealth and Federal funding for Social Services programs has grown consistently in recent years and is projected to continue. Also, Constitutional Officer funding from the Virginia Compensation Board has consistently increased along with salary increases approved by the Virginia General Assembly. Overall, intergovernmental revenue from the Commonwealth and Federal Government is projected to increase by about 1.61% in FY 2026 due to salary increases for Constitutional Officers staff and Social Services employees. Revenue growth is projected to increase by about 3% annually from FY 2027 through FY 2029.

All Other Revenue Sources

All other revenue sources are projected to increase by about 6.66% in FY 2026 due to increased revenue from interest income and charges for services and about 3.50% annually from FY 2027 through FY 2029. Some growth is expected in Community Development Fees as development and building permits due to an increase in building permit fees in FY 2026 and continued strong real estate market. Other revenue sources including Charges for Services, Recovered Costs, and Miscellaneous Revenue are projected to increase slightly or remain relatively unchanged.

FY 2026 – FY 2029 Expenditure Assumptions

This plan forecasts known and expected increases for personnel, operating, and capital expenditures. This plan also includes anticipated increases based on staffing needs, revenue-based expenditures, and areas with historical year-over-year increases.

Compensation & Benefits

The FY 2026 Adopted Budget includes additional funding for sworn public safety salary adjustments as part of the step programs and a 3% cost of living adjustment for all non-sworn staff.

Public Safety salaries increase by 3.49% in FY 2026. 3.00% salary growth is projected from FY 2027 through FY 2029.

Non-public safety salaries increase by 3.35% in FY 2026 which includes a 3% cost of living adjustment. Non-public safety salaries are projected to increase by about 3.00% from FY 2027 through FY 2029.

Contributions to the Virginia Retirement System (VRS) are projected to increase each year as well. VRS performs actuarial analyses every other year and has historically increased the Roanoke County contribution rate each time. VRS contributions are projected to increase based on projected salary increases in FY 2028 and will increase by a greater amount in FY 2027 and FY 2029 due to an anticipated increase in the Roanoke County contribution rate.

Health insurance rates have regularly increased in prior years. The FY 2026 adopted budget included an increase of 13.42% for health insurance rates. A 10% increase in health insurance contributions is projected each year from FY 2027 through FY 2029.



County Staffing

Additional overtime funding is required due to demands of public safety staff, especially Fire & Rescue personnel. Also, six (6) additional police officers are planned over a three-year period starting in FY 2027 at a cost of \$150,000 annually.

Departments submit requests for new positions based on demand and changes to operations with each budget process. These position requests will be reviewed annually for need and financial capacity.

Transfer for Schools Operating

The transfer to Roanoke County Schools Operating is calculated annually using the Revenue Sharing formula. This transfer in the adopted FY 2026 budget increased by \$3,673,647 or 3.97% over the transfer in FY 2025.

Projections for FY 2027 through FY 2029 are based on forecasted changes to local revenue. These projections also assume changes to Roanoke County population based on trend data from the Weldon Cooper Center for Public Service at the University of Virginia and changes to Average Daily Membership (ADM) as projected by Roanoke County Public Schools and applying rates of change based on recent actual enrollment data. The transfer to Roanoke County Schools is projected to increase by \$3,200,178 or 3.33% in FY 2027, by \$3,005,356 or 3.02% in FY 2028, and by \$3,046,763 or 2.97% in FY 2029.

Transfer for County Capital Improvement Program (CIP) & Fleet Replacement

The transfer to Capital is based on the planned General Government Transfer support for the County's FY 2026 – FY 2035 CIP and the Fleet Replacement Program. Additionally, this transfer will continue to assume an additional \$530,000 each year to support the debt model which increased to \$20 million in FY 2027. The transfer to Capital decreases by \$3,790,549 in FY 2027, by \$770,182 in FY 2028, and increases by \$951,337 in FY 2029. Funding for fleet replacement increases by \$750,000 FY 2027 and FY 2028 and by \$250,000 in FY 2029 as the County seeks to restore funding for necessary fleet and equipment needs.

Transfer for Debt

The transfer for debt is projected to increase based on the increase in the debt model to 20-20-20 in FY 2027 and the Memorandum of Understanding with Roanoke County Public Schools for school renovations and construction. This transfer is projected to increase by \$8,383,494 in FY 2027, by \$1,903,721 in FY 2028, and by \$42,098 in FY 2029.

Regional Services and Contractual Agreements

Projections also include increases for contributions to the Western Virginia Regional Jail (WVRJ) for debt and housing of prisoners. These costs are projected to increase by \$55,670 in FY 2027 and by \$50,117 in FY 2028 and by \$60,000 in FY 2029 based on anticipated usage. Contributions to regional agencies including Blue Ridge Behavioral Health, RVT, Greenways, Visit Virginia's Blue Ridge, the Regional Center for Animal Care and Protection (RCACP), and the CCAP Program at Virginia Western Community College are projected to increase by \$123,483 in FY 2027, by \$125,700 in FY 2028, and by \$127,219 in FY 2029.

County Programs and Services

Increases are also projected each year for services provided by Information Technology for Software as a Service (SaaS) and other IT infrastructure needs. Costs for the Children's Services Act Programs, and



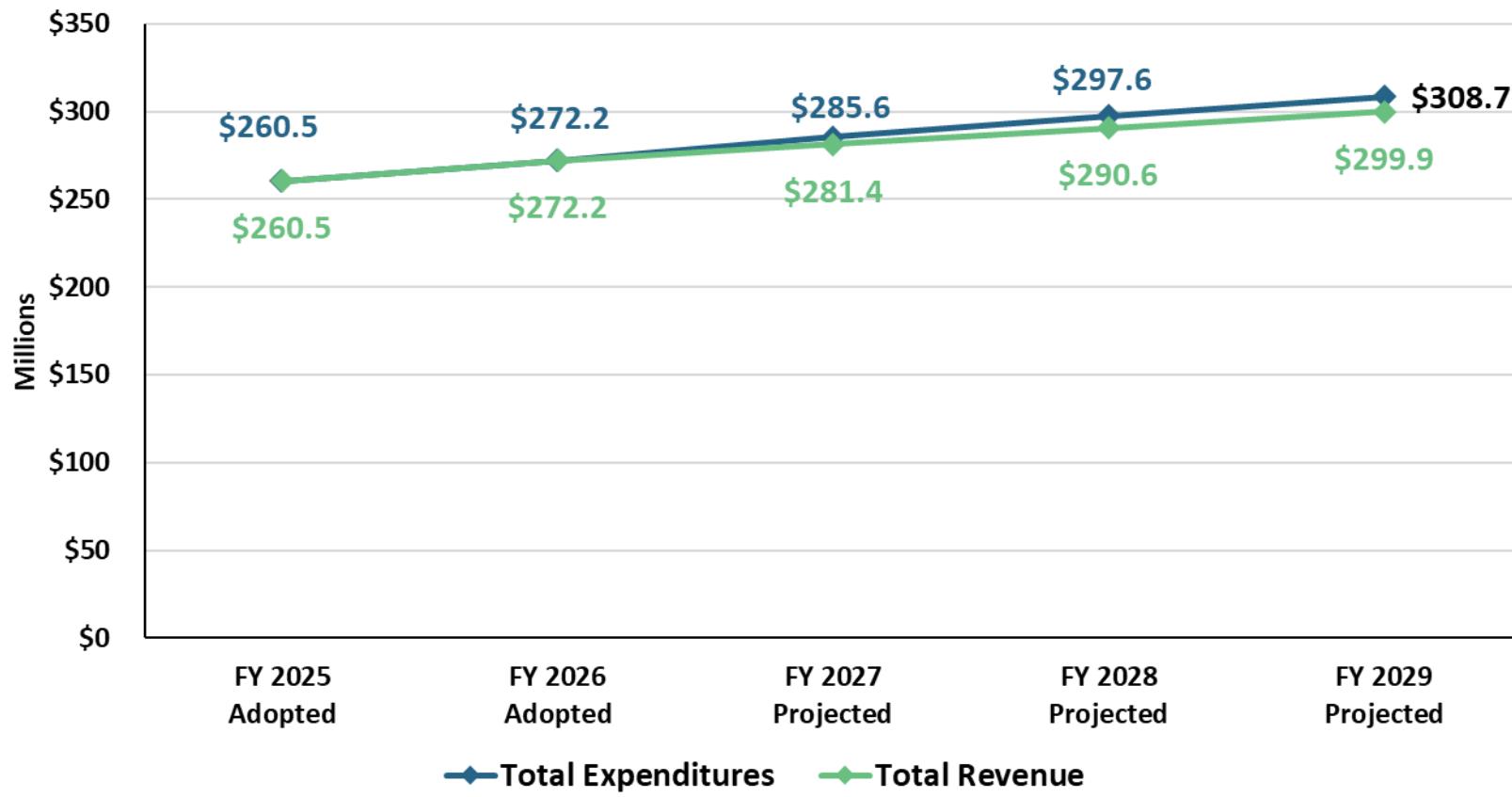
the Criminal Justice Academy are projected to increase as well. Additionally, costs are projected to increase for the provision of existing services throughout Roanoke County departments each year.

Maintaining Fund Balance and Contingency Policies

Finally, all projections include calculations for maintaining the 12% General Fund Balance policy and the 0.25% Expenditure Contingency Policy.

Revenue and Expenditure Projections Through FY 2029

Net of Beginning Balance



Adopted Budget
FY 2025-2026



Organizational
Policies, Plans,
and Analyses



Revenue Projected Changes and Assumptions

	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Real Estate Tax <i>Based on trends and projected annual assessment growth</i>	6.21%	4.61%	4.50%	4.00%	4.00%
Personal Property Tax <i>Based on used vehicle values and new vehicle production</i>	-1.97%	7.87%	2.50%	2.50%	2.50%
Sales Tax <i>Based on trends, consumer spending, consumer confidence, and recent inflation impacts</i>	7.69%	1.43%	1.00%	2.00%	2.00%
Hotel/Motel Tax <i>Based on trends in local tourism and events</i>	-4.97%	9.76%	4.00%	4.00%	4.00%
Meals Tax <i>Based on trends in local prepared foods industry and consumer spending</i>	1.39%	3.88%	3.00%	3.00%	3.00%
Business License Tax <i>Based on trends in economic development and business community</i>	1.07%	5.65%	1.50%	2.25%	2.25%
Recordation and Conveyance Tax <i>Based on housing market trends, interest rates, and real estate assessment projections</i>	19.81%	-6.45%	1.16%	1.16%	1.17%
Cigarette Tax <i>Cigarette tax established in FY 2022. Monthly revenue has declined due to increased use of tobacco alternatives</i>	11.79%	-13.73%	-10.00%	-7.50%	-5.00%
Permits, Fees & Licenses <i>Based on issuance of building permits along with increased recordation and conveyance taxes</i>	25.32%	2.55%	2.41%	2.42%	2.44%
Commonwealth & Federal <i>Based on trends in Social Services revenue, Compensation Board adjustments, and HB 599 Law Enforcement Funding</i>	4.85%	1.61%	2.94%	2.94%	2.94%
All Other Revenue Sources <i>Based on historical and future trends in all other revenue categories such as penalties and interest revenue, recovered costs, and public service corporation taxes</i>	1.84%	5.14%	4.85%	3.59%	3.68%

Expenditure Projected Changes and Assumptions

Personnel					
Salary - Public Safety <i>Based on Public Safety Step Increase plan implemented in FY 2022</i>	3.49%	3.15%	3.10%	3.11%	3.13%
Salary - Non-Public Safety <i>Based on Decision Band Method compensation plan implemented in FY 2022</i>	3.35%	3.24%	3.00%	3.00%	3.00%
VRS Contribution <i>VRS contribution increases assumed bi-annually starting in FY 2025</i>	4.64%	3.00%	4.75%	3.00%	4.75%
Health Insurance Contribution <i>Health Insurance contribution based on historical and future trends</i>	13.42%	13.00%	10.00%	10.00%	10.00%
Operating					
Housing of Prisoners <i>Expenditures based on year-over-year increased usage trends</i>	3.00%	0.00%	1.49%	1.47%	1.45%
RVRA Tipping Fees <i>Expenditures based on year-over-year increased usage trends</i>	3.90%	0.00%	0.00%	0.00%	0.00%
CORTRAN <i>Based on historical and future trends in County of Roanoke's transportation program</i>	-4.36%	0.00%	9.80%	4.46%	4.27%
Utilities <i>Expenditures based on year-over-year increased usage trends</i>	-0.06%	2.12%	5.04%	7.20%	10.75%
Fuel and Parts <i>Expenditures based on year-over-year increased usage trends</i>	-22.47%	3.26%	1.72%	1.74%	1.76%
Contracted Repairs <i>Expenditures based on year-over-year increased usage trends</i>	15.90%	2.20%	3.00%	3.00%	3.00%
All Other Operating <i>Expenditures based on year-over-year increased usage trends</i>	5.21%	4.22%	4.96%	4.71%	3.57%



	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Transfers:					
Schools	6.64%	3.97%	3.33%	3.02%	2.97%
<i>Transfer to Schools Operating is calculated using the Revenue Sharing formula based on ADM and County Population</i>					
Debt	-9.25%	10.84%	56.67%	8.21%	0.17%
<i>Transfer for debt is calculated based on projected amortization schedules</i>					
Capital	-31.05%	-6.38%	-60.99%	-31.76%	57.50%
<i>Transfer to Capital is based on the planned General Government Transfer support for the County's CIP and the Fleet Replacement Program</i>					
Other	5.43%	28.65%	6.32%	5.53%	5.26%
<i>Transfers based on historical and future trends</i>					

*FY 2025 shows actual budget % change from FY 2024 Actual to FY 2025 Adopted



Multi-Year Summary of Revenues

	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Government					
General Property Taxes					
Real Estate Tax	\$ 129,080,327	\$ 135,025,000	\$ 141,101,125	\$ 146,745,170	\$ 152,614,977
Personal Property Tax	44,500,000	48,000,000	49,200,000	50,430,000	51,438,600
Payment In Lieu of Taxes	225,000	170,000	170,000	170,000	170,000
Current Public Service Corp	5,500,000	6,000,000	6,600,000	6,930,000	7,276,500
Penalties and Interest	1,350,000	1,330,000	1,380,900	1,433,877	1,489,021
Total General Property Taxes	180,655,327	190,525,000	198,452,025	205,709,047	212,989,098
Other Local Taxes					
Sales Tax	17,000,000	17,242,500	17,414,925	17,763,224	18,118,488
Communication Sales & Use Tax	2,625,000	2,500,000	2,475,000	2,450,250	2,425,748
Consumer Utility	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Utility License Tax	565,000	555,000	555,000	555,000	555,000
Business License	9,100,000	9,614,000	9,758,210	9,977,770	10,202,270
Motor Vehicle License Fee	2,450,000	2,475,000	2,499,750	2,524,748	2,549,995
Recordation Taxes	1,550,000	1,450,000	1,466,850	1,483,924	1,501,224
Hotel/Motel Room Tax	2,050,000	2,250,000	2,340,000	2,433,600	2,530,944
Meals Tax	6,450,000	6,700,000	6,900,700	7,107,421	7,320,344
Bank Franchise Tax	750,000	850,000	892,500	919,275	937,661
Amusement Tax	80,000	80,000	80,000	80,000	80,000
Cigarette Tax	1,275,000	1,100,000	990,000	915,750	869,963
Total Other Local Taxes	47,645,000	48,566,500	49,122,935	49,960,960	50,841,634
Permits, Licenses, Fees	1,365,182	1,400,000	1,433,729	1,468,483	1,504,294
Fines & Forfeitures	558,500	500,000	500,000	500,000	500,000
Use of Money/Property	1,415,000	1,350,399	1,365,552	1,380,889	1,396,413
Charges for Services	4,224,700	4,804,700	4,992,200	5,199,875	5,423,107
Miscellaneous Revenue	2,050,000	2,319,901	2,438,485	2,565,204	2,700,623
Recovered Costs	700,000	625,000	644,886	665,648	687,327
Commonwealth Revenue	14,737,794	14,900,000	15,333,320	15,779,628	16,239,314
Federal Revenue	6,765,000	6,950,000	7,158,500	7,373,255	7,594,453
Other Financing Sources/Transfers	365,000	250,000	-	-	-
Total General Government, Net Contingency & Beginning Balance	\$ 260,481,503	\$ 272,191,500	\$ 281,441,632	\$ 290,602,989	\$ 299,876,263
Contingencies and Beginning Balance	-	-	2,319,608	2,191,052	2,102,771
Total General Government	\$ 260,481,503	\$ 272,191,500	\$ 283,761,240	\$ 292,794,041	\$ 301,979,034



Multi-Year Summary of Expenditures

	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General Government					
General Administration					
Board of Supervisors	\$ 409,860	\$ 304,690	\$ 312,571	\$ 322,284	\$ 332,518
County Administrator	1,177,904	973,878	1,002,578	1,033,994	1,066,708
Internal Auditor	224,743	230,656	235,756	241,367	247,216
Public Information	369,247	926,763	955,089	986,285	1,018,839
County Attorney	812,690	842,754	867,986	895,678	924,557
Human Resources	1,212,530	1,297,669	1,334,969	1,376,978	1,441,000
Total General Administration	4,206,974	4,576,410	4,708,949	4,856,587	5,030,838
Constitutional Officers					
Commissioner of the Revenue	1,150,992	1,198,893	1,237,184	1,281,266	1,327,646
Commonwealth's Attorney	1,819,030	1,879,594	1,990,619	2,083,777	2,180,092
Sheriff - Administration & Civil	3,570,414	4,502,014	4,645,810	4,806,550	4,974,759
Sheriff - Care & Confinement	7,325,196	7,229,043	7,492,897	7,784,310	8,137,401
Sheriff - WVRJA	4,727,877	4,727,877	4,783,547	4,833,664	4,893,664
Treasurer	1,344,417	1,362,533	1,401,690	1,449,412	1,497,060
Clerk of the Circuit Court	1,450,808	1,505,703	1,576,003	1,646,975	1,738,093
Total Constitutional Officers	21,388,734	22,405,657	23,127,750	23,885,953	24,748,715
Judicial Administration					
Circuit Court Judges	257,068	257,068	258,467	259,908	261,392
General District Court	103,440	103,440	103,455	103,470	128,486
Magistrate	1,590	1,590	1,590	1,590	1,590
Juvenile/Domestic Relations Court	39,086	39,086	39,086	39,086	39,086
Court Service Unit	820,381	926,381	976,381	1,026,381	1,076,381
Courthouse Maintenance	60,000	60,000	60,000	60,000	60,000
Total Judicial Administration	1,281,565	1,387,565	1,438,979	1,490,435	1,566,935
Management Services					
Real Estate Valuation	1,145,943	1,155,808	1,193,382	1,238,997	1,284,515
Finance and Management Services	3,058,393	3,180,025	3,281,212	3,402,917	3,573,794
Total Management Services	4,204,336	4,335,833	4,474,594	4,641,913	4,858,309
Public Safety					
Police	18,175,155	19,012,782	19,700,270	21,037,256	21,997,103
Fire and Rescue	25,510,476	27,775,560	28,793,599	30,755,879	32,469,475
Total Public Safety	43,685,631	46,788,342	48,493,869	51,793,135	54,466,578
Community Services					
Economic Development	680,371	732,353	751,867	823,047	925,089
Development Services	4,046,753	4,189,782	4,368,368	4,621,950	4,825,135
Planning	2,432,932	2,450,583	2,556,643	2,647,770	2,763,644
General Services	10,150,355	10,998,597	11,204,770	11,450,839	11,838,766
Total Community Services	17,310,411	18,371,315	18,881,648	19,543,606	20,352,634

Adopted Budget

FY 2025-2026

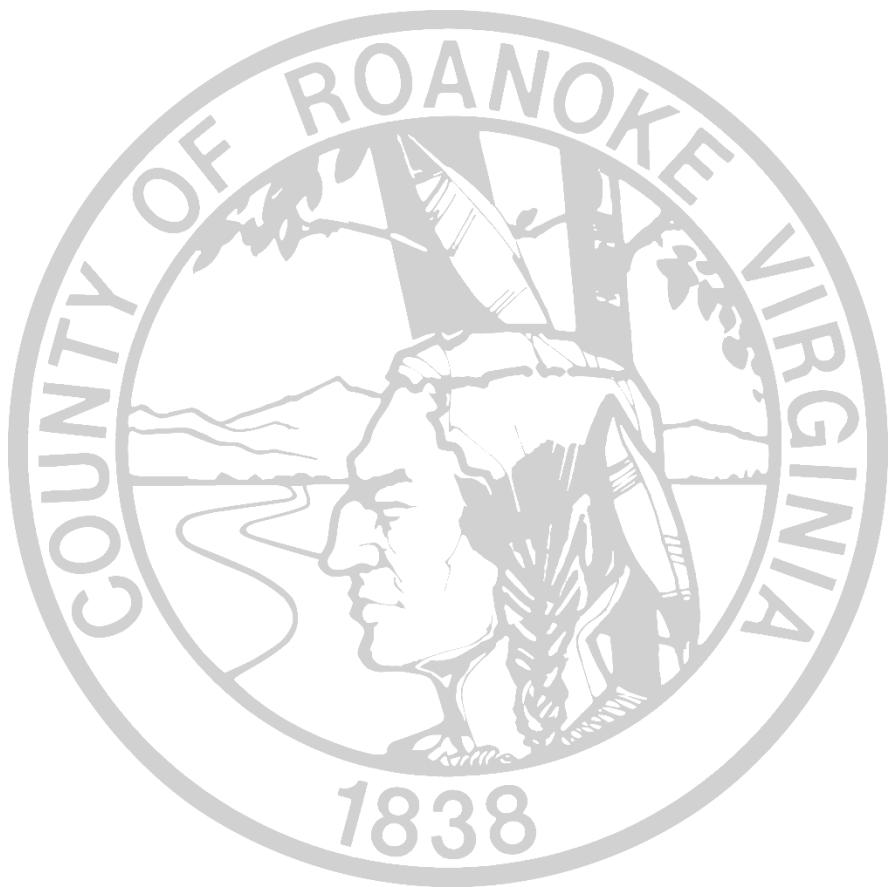


Organizational
Policies, Plans,
and Analyses

	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Human Services					
Parks, Recreation, and Tourism	\$ 6,163,364	\$ 6,176,316	\$ 6,340,757	\$ 6,536,412	\$ 6,732,188
Public Health	767,419	805,790	805,790	805,790	805,790
Social Services	15,775,387	16,136,928	16,451,093	16,751,846	17,188,238
Library	5,221,194	5,323,836	5,937,333	6,090,739	6,177,920
VA Cooperative Extension	145,391	145,391	149,606	153,947	158,418
Elections	1,038,250	1,060,637	1,085,355	1,163,751	1,194,819
Total Human Services	29,111,005	29,648,898	30,769,934	31,502,485	32,257,373
Non-Departmental & Transfers					
Non-Departmental					
Employee Benefits	3,260,820	3,206,542	3,478,057	3,917,825	4,220,685
Transfer to Comm-IT	11,528,076	11,830,669	12,139,269	13,150,016	13,686,069
Miscellaneous ¹	2,247,135	559,289	506,638	415,000	415,000
Contributions to Outside Agencies					
Discretionary	192,672	158,257	158,257	158,257	158,257
Contractual	2,474,854	2,644,528	2,758,011	2,973,711	3,090,930
Dues & Memberships	56,228	56,228	56,228	56,228	56,228
Total Non-Departmental	19,759,785	18,455,513	19,096,460	20,671,036	21,627,168
Unappropriated Balance					
Contingent Balance	50,000	50,000	50,000	50,000	50,000
Total Unappropriated Balance	50,000	50,000	50,000	50,000	50,000
Transfers to:					
Debt Service	13,346,009	14,792,337	23,175,831	25,079,552	25,121,650
Capital Projects	6,638,983	6,215,298	2,424,749	1,654,567	2,605,904
Schools	92,543,849	96,217,496	99,417,674	102,423,030	105,469,793
Internal Services	2,154,003	2,154,003	2,154,003	2,154,003	2,154,003
Children's Services Act	4,413,000	6,413,000	6,933,697	7,455,428	7,978,718
Criminal Justice Academy	212,143	205,746	250,746	255,946	260,946
Public Works Projects	175,075	174,087	173,263	172,603	172,103
Total Transfers	119,483,062	126,171,967	134,529,963	139,195,129	143,763,117
Total Non-Departmental & Transfers	139,292,847	144,677,480	153,676,423	159,916,166	165,440,286
Total General Government, Net Contingency and Beginning Balance					
	\$ 260,481,503	\$ 272,191,500	\$ 285,572,147	\$ 297,630,279	\$ 308,721,668
Addition to Fund Balance	-	-	1,605,678	1,446,976	1,330,967
General Government Contingency	-	-	713,930	744,076	771,804
Total General Government	\$ 260,481,503	\$ 272,191,500	\$ 287,891,755	\$ 299,821,331	\$ 310,824,439



Financial Summaries





Beginning Fund Balances and Revenue Totals FY 2026

Funds	Beginning Balances		Total Available Funds	
		Revenues		
Governmental Funds				
General Fund	\$ 43,468,372	\$ 314,949,933	\$ 358,418,305	
Debt Service Fund	326,052	19,478,867	19,804,919	
Capital Fund	41,966,621	34,366,281	76,332,902	
Internal Service Fund	3,249,068	18,682,069	21,931,137	
Total All Funds	\$ 89,010,113	\$ 387,477,150	\$ 476,487,263	
Component Unit - Schools	24,198,982	287,296,018	311,495,000	

Ending Fund Balances and Expenditure Totals FY 2026

Funds	Ending Balances	
	Expenditures	
Governmental Funds		
General Fund	\$ 314,949,933	\$ 43,468,372
Debt Service Fund	19,478,867	326,052
Capital Fund	34,366,281	41,966,621
Internal Service Fund	18,682,069	3,249,068
Total All Funds	\$ 387,477,150	\$ 89,010,113
Component Unit - Schools	287,296,018	24,198,982

*Total All Funds excludes Roanoke County Special Revenue Fund.



Summary of Revenues

All Funds

FY 2025 Adopted to FY 2026 Adopted

	Adopted FY 2025	Adopted FY 2026	Inc/(Dec)
			\$ %
General Fund:			
General Government ¹	\$ 260,481,503	\$ 272,191,500	\$ 11,709,997 4.50%
Public Works Projects	175,075	174,087	(988) -0.56%
Fleet Service Center	4,263,374	4,263,374	- 0.00%
Information Technology ¹	9,146,064	9,823,130	677,066 7.40%
Emergency Communications ¹	7,046,151	6,803,357	(242,794) -3.45%
Recreation Fee Class	5,415,000	5,415,000	- 0.00%
Children's Services Act	12,083,175	14,332,908	2,249,733 18.62%
Grants and Other	1,446,903	1,391,400	(55,503) -3.84%
Criminal Justice Academy	459,074	452,677	(6,397) -1.39%
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	\$ 314,949,933	\$ 14,331,114 4.77%
Component Unit Schools	376,954,726	287,296,018	(89,658,708) -23.79%
Debt Service Fund	17,596,104	19,478,867	1,882,763 10.70%
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	\$ 729,794,336	\$ 674,773,168	\$ (55,021,168) -7.54%
Less: Fund Transfers	(136,208,161)	(145,742,719)	(9,534,558) 7.00%
Total Net of Transfers	\$ 593,586,175	\$ 529,030,449	\$ (64,555,726) -10.88%

¹Includes Beginning Balance



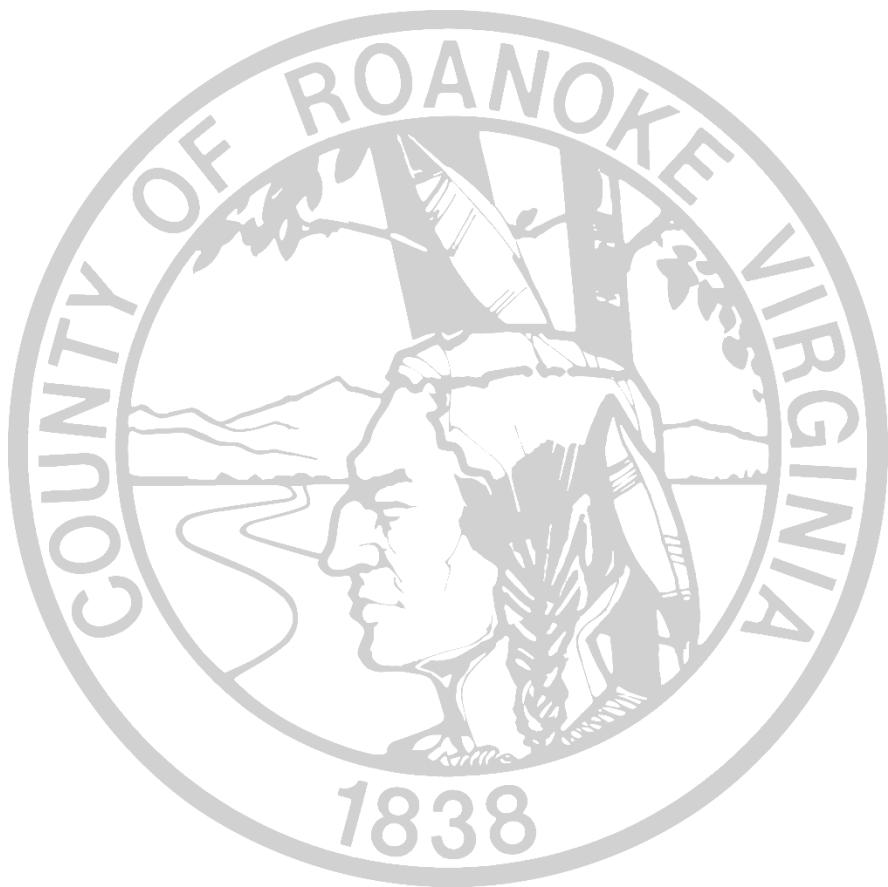
Summary of Expenditures

All Funds

FY 2025 Adopted to FY 2026 Adopted

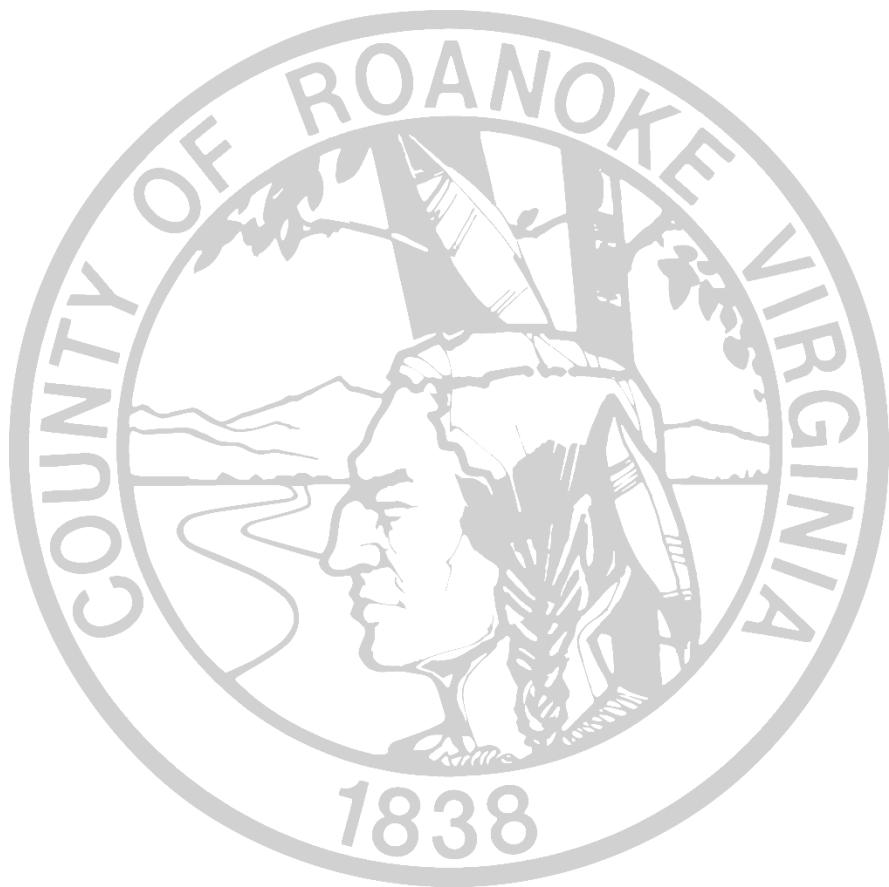
	Adopted FY 2025	Adopted FY 2026	Inc/(Dec)
			\$ %
General Fund:			
General Government ¹	\$ 260,481,503	\$ 272,191,500	\$ 11,709,997 4.50%
Public Works Projects	175,075	174,087	(988) -0.56%
Fleet Service Center	4,263,374	4,263,374	- 0.00%
Information Technology	9,146,064	9,823,130	677,066 7.40%
Emergency Communications	7,046,151	6,803,357	(242,794) -3.45%
Recreation Fee Class	5,415,000	5,415,000	- 0.00%
Children's Services Act	12,083,175	14,332,908	2,249,733 18.62%
Grants and Other	1,446,903	1,391,400	(55,503) -3.84%
Criminal Justice Academy	459,074	452,677	(6,397) -1.39%
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	\$ 314,949,933	\$ 14,331,114 4.77%
Component Unit Schools	376,954,726	287,296,018	(89,658,708) -23.79%
Debt Service Fund	17,596,104	19,478,867	1,882,763 10.70%
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	\$ 729,794,336	\$ 674,773,168	\$ (55,021,168) -7.54%
Less: Fund Transfers	(136,208,161)	(145,742,719)	(9,534,558) 7.00%
Total Net of Transfers	\$ 593,586,175	\$ 529,030,449	\$ (64,555,726) -10.88%

¹Includes Beginning Balance



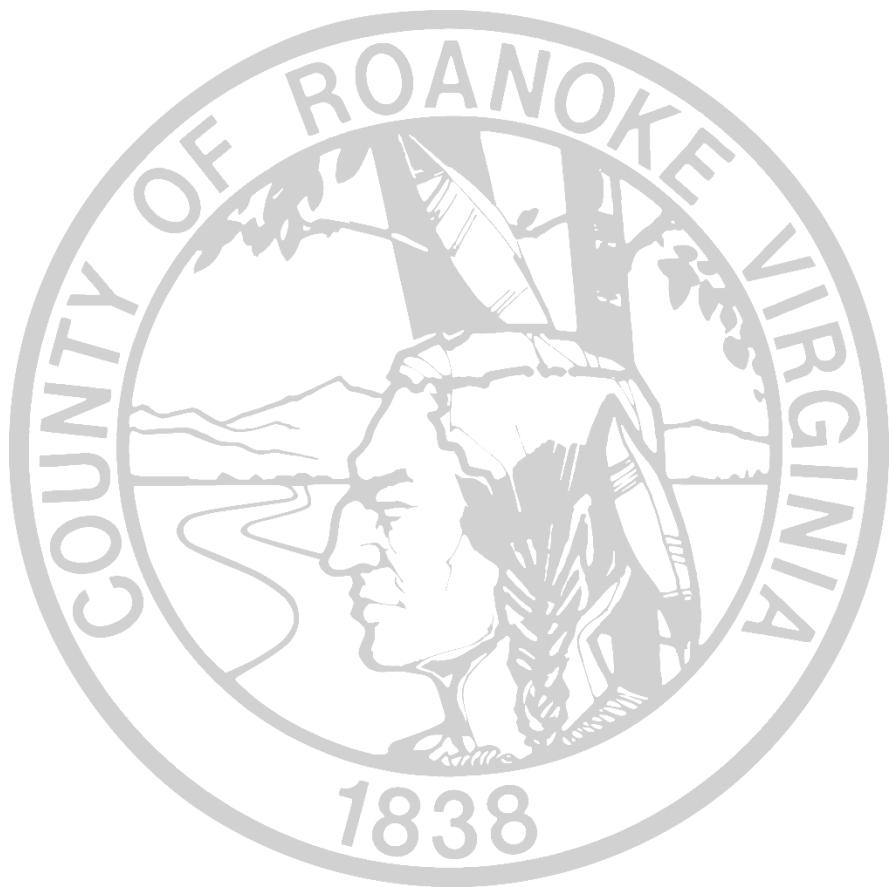


General Fund



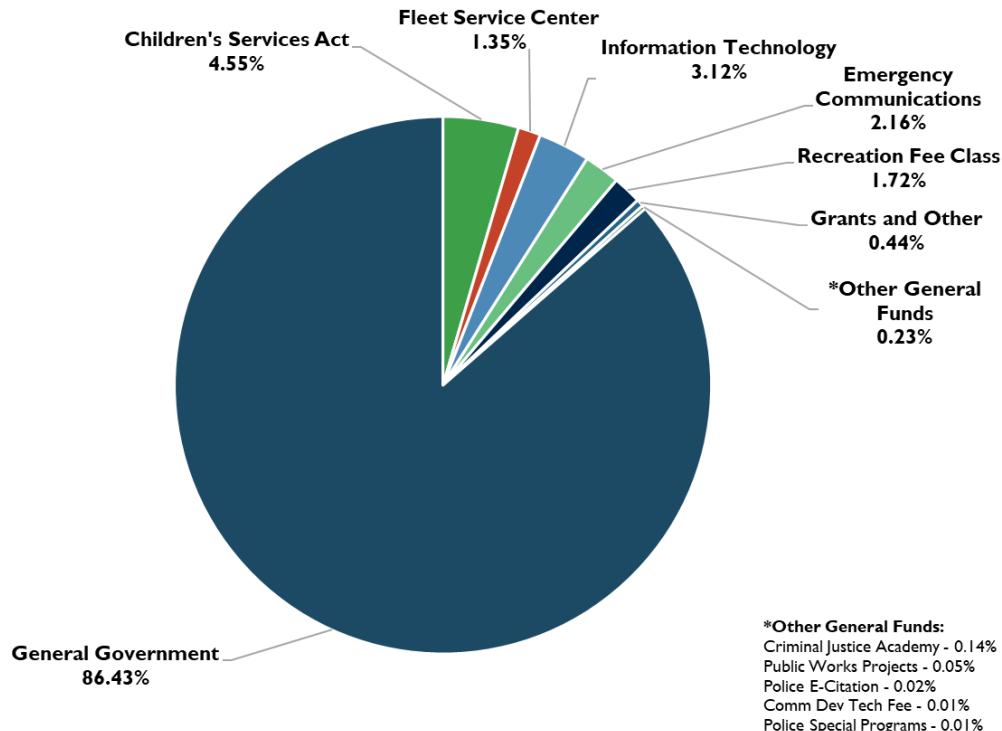


General Fund Summaries





FY 2026 General Fund Revenues
\$314,949,933





General Fund Summary of Revenues

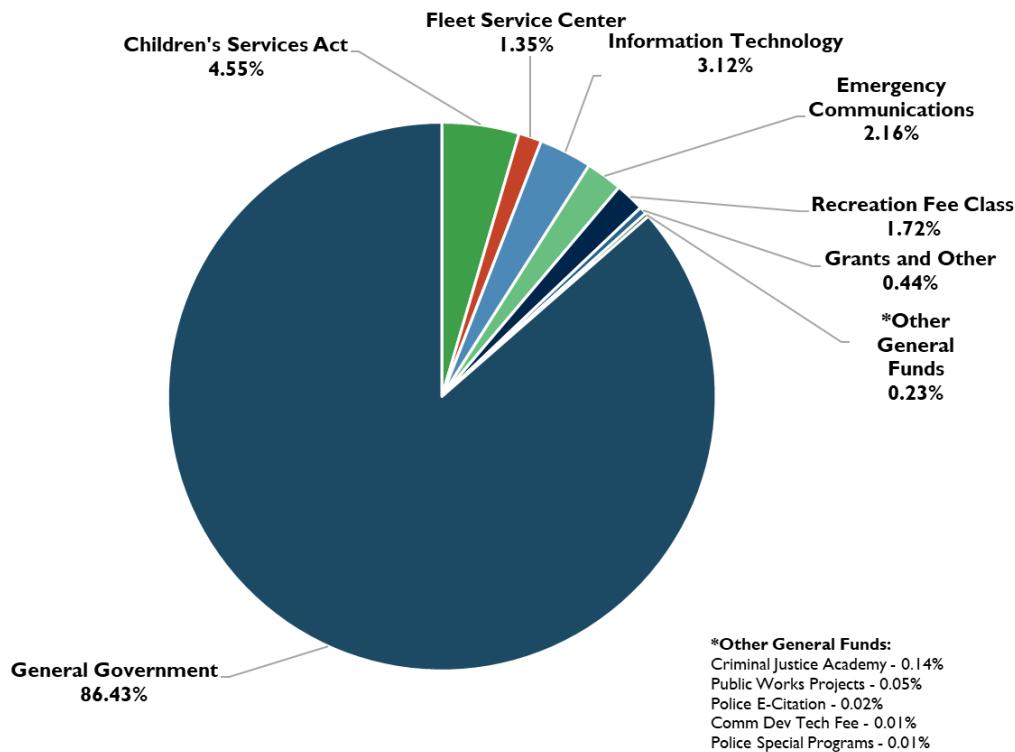
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 121,527,554	\$ 129,080,327	\$ 135,025,000	\$ 5,944,673
Personal Property Tax	45,392,415	44,500,000	48,000,000	3,500,000
Public Service Corporation Tax	5,214,084	5,500,000	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	190,525,000	9,869,673
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
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)
Total Local Revenues	229,615,801	238,613,709	250,091,500	11,477,791
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)
Total General Government, Net	250,123,287	260,481,503	272,191,500	11,709,997
Beginning Balance	3,421,171	-	-	-
Total General Government	253,544,458	260,481,503	272,191,500	11,709,997

**General Fund Summary of Revenues**

	Actual	Adopted	Adopted	Increase
	FY 2024	FY 2025	FY 2026	(Decrease)
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	9,823,130	677,066
Emergency Communications	6,346,107	7,046,151	6,803,357	(242,794)
Recreation Fee Class	4,928,889	5,415,000	5,415,000	-
Children's Services Act	11,492,115	12,083,175	14,332,908	2,249,733
Grants and Other	15,644,707	1,446,903	1,391,400	(55,503)
Police E-Citation Special Revenue Fund	46,017	60,000	60,000	-
Comm Dev Tech. Fee Fund	111,378	40,000	40,000	-
Police Special Programs	400	2,500	2,500	-
Criminal Justice Academy	397,086	459,074	452,677	(6,397)
Total General Fund Revenues	306,236,522	300,618,819	314,949,933	14,331,114
Fund Balance-Beginning	45,925,196	43,468,372	43,468,372	-
Total General Fund Revenues & Fund Balance	\$ 352,161,718	\$ 344,087,191	\$ 358,418,305	\$ 14,331,114



FY 2026 General Fund Expenditures
\$314,949,933



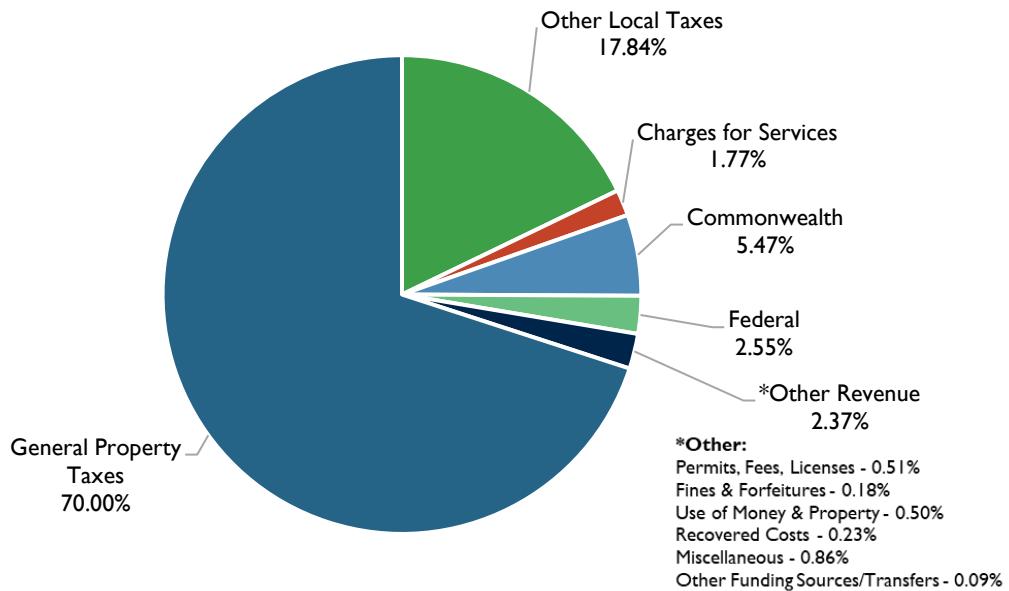


General Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
General Government				
General Administration	\$ 4,286,170	\$ 4,206,974	\$ 4,576,410	\$ 369,436
Constitutional Officers	21,727,565	21,388,734	22,405,657	1,016,923
Judicial Administration	1,115,918	1,281,565	1,387,565	106,000
Management Services	4,126,507	4,204,336	4,335,833	131,497
Public Safety	46,189,261	43,685,631	46,788,342	3,102,711
Community Services	18,048,039	17,310,411	18,371,315	1,060,904
Human Services	28,894,477	29,111,005	29,648,898	537,893
Non-Departmental & Transfers	127,532,808	139,292,847	144,677,480	5,384,633
Total General Government	251,920,745	260,481,503	272,191,500	11,709,997
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	9,823,130	677,066
Emergency Communications	6,196,534	7,046,151	6,803,357	(242,794)
Recreation Fee Class	5,204,926	5,415,000	5,415,000	-
Children's Services Act	13,596,560	12,083,175	14,332,908	2,249,733
Grants and Other	15,053,011	1,446,903	1,391,400	(55,503)
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	452,677	(6,397)
Total General Fund Expenditures	306,120,678	300,618,819	314,949,933	14,331,114
Fund Balance-Ending	43,468,372	43,468,372	43,468,372	-
Total General Fund Expenditures & Fund Balance	\$ 349,589,050	\$ 344,087,191	\$ 358,418,305	\$ 14,331,114



**FY 2026 General Government Revenue,
Net Beginning Balance
\$272,191,500**



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County's largest revenue source, making up 70.00% of all general government revenue. The two primary types of property tax are real estate (buildings and land) and personal property (vehicles, boats, etc.). Real estate tax revenue is projected to increase by 4.61% compared to the FY 2025 adopted budget due to trends in the assessment growth in the existing base (6.97%) and new construction (0.50%). Personal property tax revenue is expected to increase 7.87% compared to the FY 2025 adopted budget. The vehicle market, after a period of increased values driven by supply chain disruptions following the COVID-19 pandemic, cooled in recent years with increased supply of new vehicles, increased rates of depreciation, and reduced borrowing related to higher interest rates. However, vehicle values are increasing once again.

Other Local Taxes

Local taxes make up the second-largest portion of Roanoke County's revenue at 17.84%. Local taxes include sales, business license, meals, hotel and motel room, communications, motor vehicle registration, and a number of other smaller categories. Sales and meals taxes are often considered indicators of a local economy's vitality. Sales taxes are budgeted to increase by 1.43% in FY 2026 compared to the FY 2025 adopted budget, meals taxes are budgeted to increase by 3.88%, hotel and motel room taxes are budgeted to increase by 9.76%, and business license taxes are projected to increase by 5.65% for the same period.



Intergovernmental Revenue

Funding received from the Commonwealth of Virginia and Federal Government comprises 8.02% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2026 funding is budgeted to increase by \$347,206 or 1.61% compared to the FY 2025 adopted budget due to increased funding from the Commonwealth of Virginia and the Federal Government to support the addition of positions in the Department of Social Services, as well as, funding to support increased salaries for Constitutional Offices.



General Government Sub-Fund Summary of Revenues

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
General Government				
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	48,000,000	3,500,000
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	190,525,000	9,869,673
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
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:				



General Government Sub-Fund Summary of Revenues

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
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)
Charges for Services				
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	-
Total Charges for Services	4,286,762	4,224,700	4,804,700	580,000
Miscellaneous				
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
Total Miscellaneous	2,108,392	2,050,000	2,319,901	269,901
Recovered Costs				
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)
Total Recovered Costs	517,485	700,000	625,000	(75,000)
Total Local Revenues	229,615,801	238,613,709	250,091,500	11,477,791
From the Commonwealth				
Non-Categorical:				
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	-

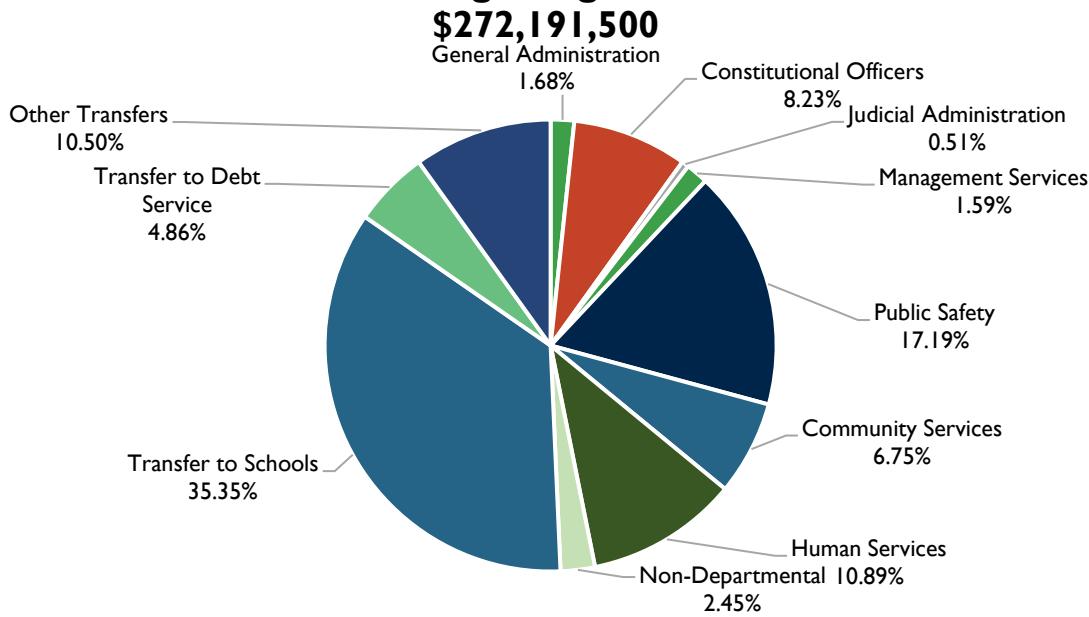


General Government Sub-Fund Summary of Revenues

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
<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
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)
Total General Government, Net	250,123,287	260,481,503	272,191,500	11,709,997
Beginning Balance	3,421,171	-	-	-
Total General Government	253,544,458	260,481,503	272,191,500	11,709,997
Fund Balance-Beginning	35,285,442	33,487,987	33,487,987	-
Total General Government & Fund Balance	\$ 288,829,900	\$ 293,969,490	\$ 305,679,487	\$ 11,709,997



FY 2026 General Government Expenditures, Net Beginning Balance



General Government Expenditure Notes

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

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

Operating Departments

The Adopted FY 2026 expenditure budget, net use of beginning balance, increases by 4.50% over the FY 2025 Adopted budget, or \$11,709,997. The adopted budget includes an increase for employee compensation as the County will provide a 3% cost of living adjustment for all County employees. Current service levels are maintained with strategic changes to departmental budgets.

Non-Departmental Expenditures

Non-Departmental expenditures include Employee Benefits, Internal Service Charges, and other miscellaneous categories that are not department-specific. This category also includes Roanoke County's budget for contributions to outside agencies which includes an increase of \$140,315 to Blue Ridge Behavioral Health, an increase of \$85,714 to Visit Virginia's Blue Ridge due to an increase in projected Hotel/Motel Tax revenues, and an increase of \$106,000 for costs at the Juvenile Detention Center.



Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 50.70% of Roanoke County's general government expenditure budget. The single largest transfer item is the County's transfer to Roanoke County Schools, which is 35.35% of the total operating budget. This transfer of \$96,217,496 increased by \$3,673,647 compared to FY 2025 with the application of the revenue sharing formula. Adding in the transfers to Debt Service (\$6,937,300) and Children's Services Act (\$3,179,000), the total transfer on behalf of Roanoke County Schools totals \$106,333,796, or 39.07% of all General Government expenditures.



General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 483,696	\$ 409,860	\$ 304,690	\$ (105,170)
County Administrator	1,191,316	1,177,904	973,878	(204,026)
Internal Auditor	178,201	224,743	230,656	5,913
Community Engagement	350,413	369,247	926,763	557,516
County Attorney	836,244	812,690	842,754	30,064
Human Resources	1,246,300	1,212,530	1,297,669	85,139
Total General Administration	4,286,170	4,206,974	4,576,410	369,436
Constitutional Officers				
Commissioner of the Revenue	1,154,927	1,150,992	1,198,893	47,901
Commonwealth's Attorney	1,802,372	1,819,030	1,879,594	60,564
Sheriff - Administration & Civil	4,621,528	3,616,259	4,502,014	885,755
Sheriff - Care & Confinement	7,087,827	7,279,351	7,229,043	(50,308)
Sheriff - WVRJA	4,381,397	4,727,877	4,727,877	-
Treasurer	1,346,789	1,344,417	1,362,533	18,116
Clerk of the Circuit Court	1,332,725	1,450,808	1,505,703	54,895
Total Constitutional Officers	21,727,565	21,388,734	22,405,657	1,016,923
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	-
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	-
Total Judicial Administration	1,115,918	1,281,565	1,387,565	106,000
Management Services				
Real Estate Valuation	1,136,462	1,145,943	1,155,808	9,865
Finance and Management Services	2,990,045	3,058,393	3,180,025	121,632
Total Management Services	4,126,507	4,204,336	4,335,833	131,497
Public Safety				
Police	19,571,867	18,175,155	19,012,782	837,627
Fire and Rescue	26,617,394	25,510,476	27,775,560	2,265,084
Total Public Safety	46,189,261	43,685,631	46,788,342	3,102,711
Community Services				
Economic Development	700,907	680,371	732,353	51,982
Development Services	4,192,797	4,046,753	4,189,782	143,029
Planning	2,415,432	2,432,932	2,450,583	17,651
General Services	10,738,903	10,150,355	10,998,597	848,242
Total Community Services	18,048,039	17,310,411	18,371,315	1,060,904

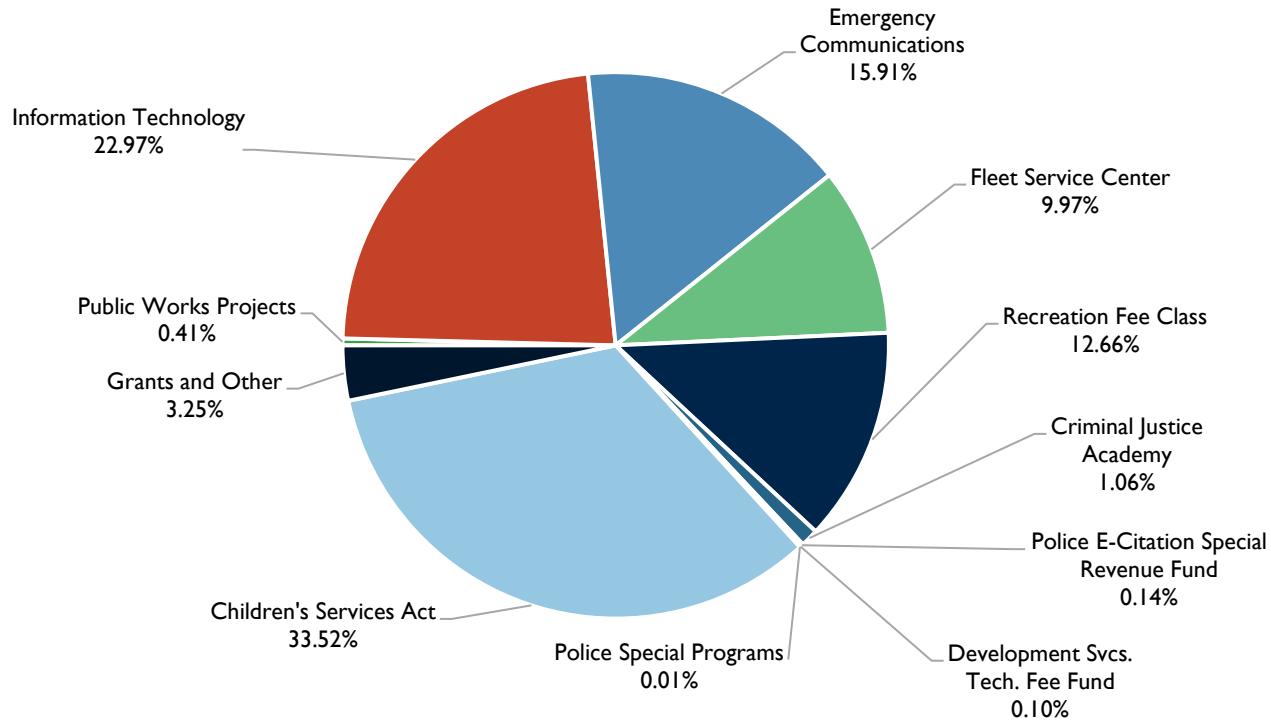


General Government Sub-Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (Decrease)
Human Services				
Parks, Recreation, and Tourism	\$ 6,452,879	\$ 6,163,364	\$ 6,176,316	\$ 12,952
Public Health	709,399	767,419	805,790	38,371
Social Services	14,949,602	15,775,387	16,136,928	361,541
Library	5,708,565	5,221,194	5,323,836	102,642
VA Cooperative Extension	115,247	145,391	145,391	-
Elections	958,785	1,038,250	1,060,637	22,387
Total Human Services	28,894,477	29,111,005	29,648,898	537,893
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	1,669,336	3,260,820	3,206,542	(54,278)
Transfer to Information Technology	344,295	7,062,795	7,732,849	670,054
Transfer to Emergency Communications	3,753,302	4,465,281	4,097,820	(367,461)
Miscellaneous	2,777,193	2,253,407	559,289	(1,694,118)
Contributions to Outside Agencies				
Discretionary	203,500	192,672	158,257	(34,415)
Contractual	2,392,383	2,468,582	2,644,528	175,946
Dues & Memberships	52,360	56,228	56,228	-
Total Non-Departmental	11,192,369	19,759,785	18,455,513	(1,304,272)
Unappropriated Balance				
Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-
Transfers to:				
Debt Service	14,705,700	13,346,009	14,792,337	1,446,328
Capital Projects	9,628,332	6,638,983	6,215,298	(423,685)
Schools	86,782,060	92,543,849	96,217,496	3,673,647
Internal Services	7,114	2,154,003	2,154,003	-
Children's Services Act	3,813,000	4,413,000	6,413,000	2,000,000
Criminal Justice Academy	212,143	212,143	205,746	(6,397)
Public Works Projects	175,732	175,075	174,087	(988)
Miscellaneous Transfers	1,016,358	-	-	-
Total Transfers	116,340,439	119,483,062	126,171,967	6,688,905
Total Non-Departmental & Transfers	127,532,808	139,292,847	144,677,480	5,384,633
Total General Government, Net				
Beginning Balance	251,920,745	260,481,503	272,191,500	11,709,997
Fund Balance-Ending	33,487,987	33,487,987	33,487,987	-
Total General Government & Fund Balance	\$ 285,408,732	\$ 293,969,490	\$ 305,679,487	\$ 11,709,997



FY 2026 General Other Expenditures & Revenues \$42,758,433

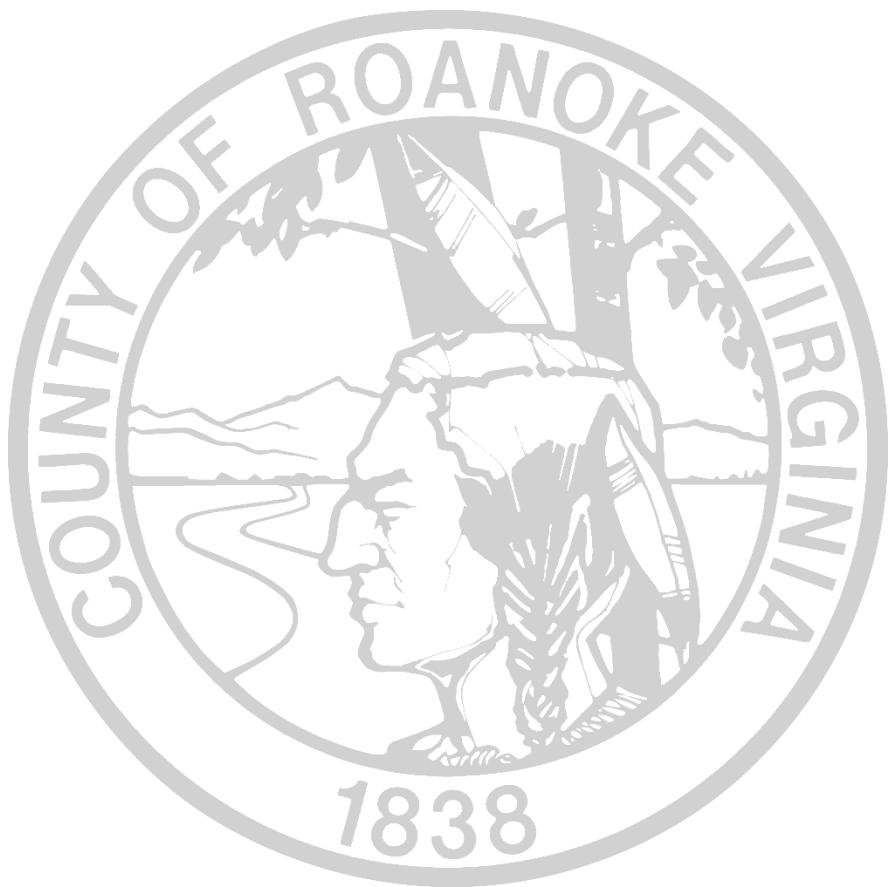


General - Other

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

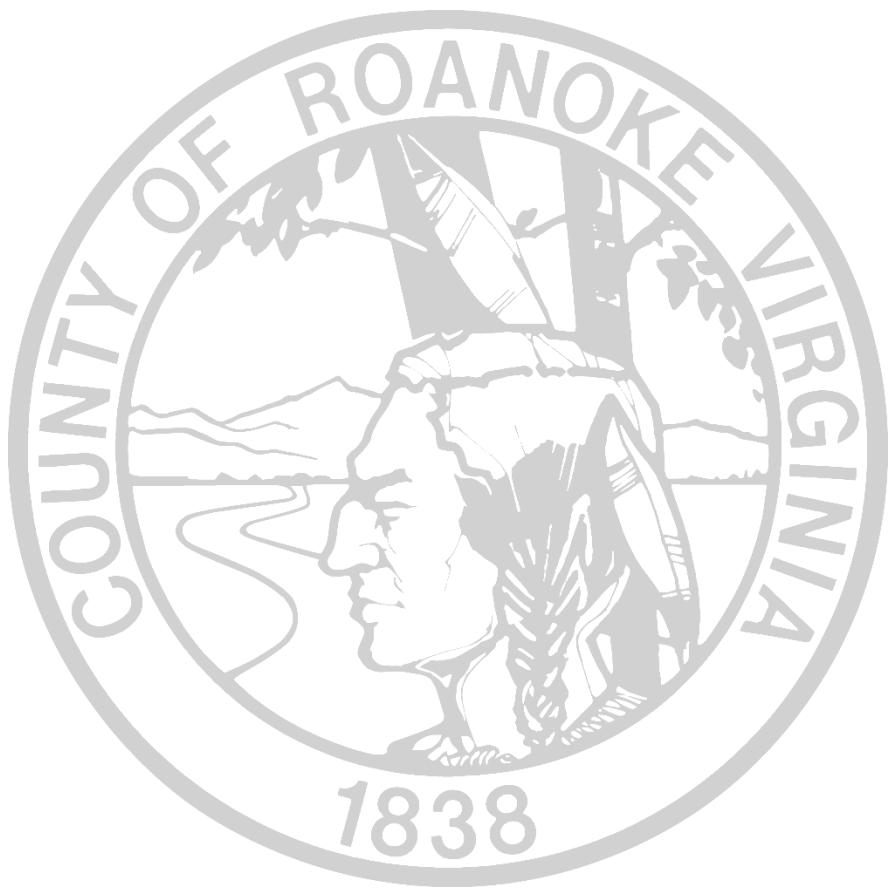
Operational expenditures for these funds are presented individually to accurately reflect their diverse funding sources. Fund descriptions also include Beginning Balances, where appropriate, as part of a fund's revenue source. This allows for full transparency of the condition of certain funds that have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

For detailed information regarding this category, please see the Other General Fund section.





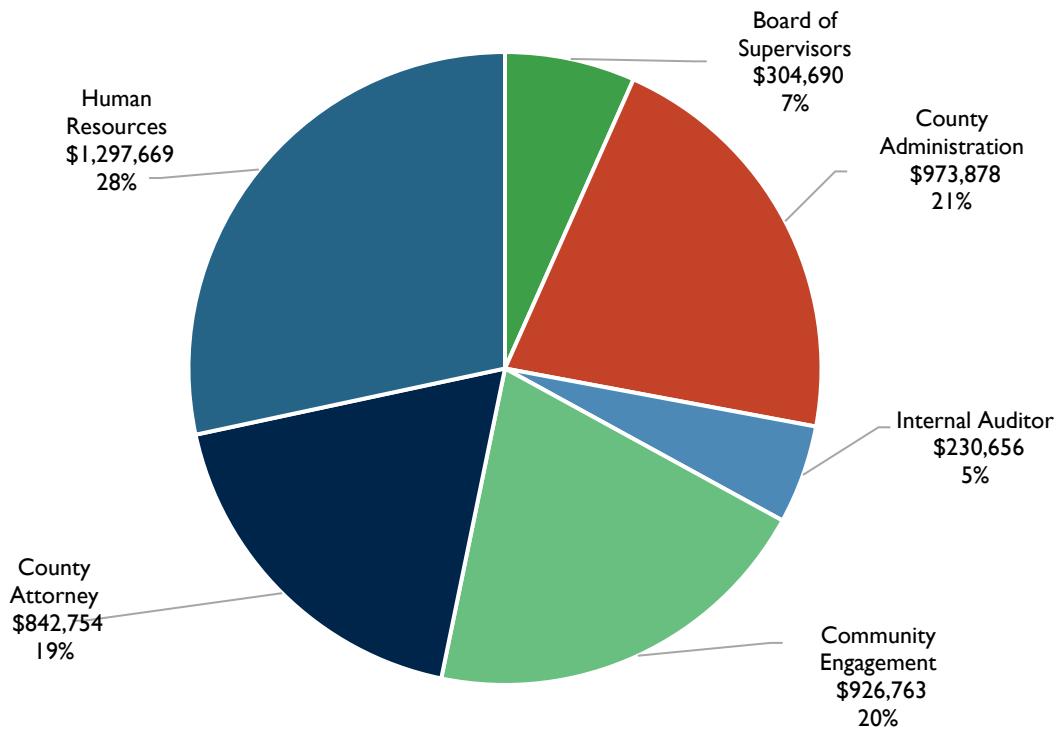
General Administration





General Administration

\$4,576,410



General Administration Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Board of Supervisors	\$ 483,696	\$ 409,860	\$ 304,690	\$ (105,170)	-25.7%
County Administration	1,191,316	1,177,904	973,878	(204,026)	-17.3%
Internal Auditor	178,201	224,743	230,656	5,913	2.6%
Community Engagement	350,413	369,247	926,763	557,516	151.0%
County Attorney	836,244	812,690	842,754	30,064	3.7%
Human Resources	1,246,300	1,212,530	1,297,669	85,139	7.0%
Total	\$ 4,286,170	\$ 4,206,974	\$ 4,576,410	\$ 369,436	8.8%



Board of Supervisors

Department Description

The Board of Supervisors will provide prompt and efficient administrative and communication support to the Board of Supervisors, the staff, and public. This office will prepare, maintain, and preserve all Board official documents and records in an accurate, safe, and retrievable manner; assist citizens on behalf of the Board of Supervisors; promote internal and external communication on issues to employees and the public through use of the internet and intranet websites.

Board of Supervisors						
Description	Actual		Adopted		\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 286,280	\$ 275,885	\$ 158,687	\$ (117,198)		-42.5%
Non-Personnel	197,416	133,975	146,003	12,028		9.0%
Transfers & Other	-	-	-	-		0.0%
Total	\$ 483,696	\$ 409,860	\$ 304,690	\$ (105,170)		-25.7%
Position Count	7	6	5	(1)		-16.7%

Budget Highlights

The Adopted FY 2026 Board of Supervisors budget decreases by \$105,170 or 25.7%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Board of Supervisors budget include:

- The Chief Deputy Clerk to the Board of Supervisors position was transferred to the Office of Community Engagement.
- Increased costs for board agenda software.

Departmental Goals

- Prepare, publish and preserve official records of the Board of Supervisors.
- Maintain transparency and high standards of customer service to citizens.
- Provide oversight of the Invocation Policy.
- Coordinate the Financial Disclosure process.
- Coordinate the Committees, Commissions and Boards process.



Performance Management

- Additional information about the Clerk to the Board of Supervisors' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



County Administration

Department Description

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

County Administration						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 1,056,072	\$ 1,110,415	\$ 906,389	\$ (204,026)	-18.4%	
Non-Personnel	135,244	67,489	67,489	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,191,316	\$ 1,177,904	\$ 973,878	\$ (204,026)	-17.3%	
Position Count	5	5	3	(2)	-40.0%	

Budget Highlights

The Adopted FY 2026 County Administration budget decreases by \$204,026 or 17.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 County Administration budget include:

- The Assistant to the County Administrator and Executive Assistant positions were transferred to the Office of Community Engagement.

Departmental Goals

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



Internal Auditor

Department Description

The Internal Auditor promotes Roanoke County's accountability, integrity, and transparency in its operations and provides valuable decision-making information to the governing body and management.

Internal Auditor						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 120,919	\$ 152,843	\$ 158,756	\$ 5,913	3.9%	
Non-Personnel	57,282	71,900	71,900	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 178,201	\$ 224,743	\$ 230,656	\$ 5,913	2.6%	
Position Count	1	1	1	-	0.0%	

Budget Highlights

The Adopted FY 2026 Internal Auditor budget increases by \$5,913 or 2.6% and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

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

Performance Management

- Additional information about the Internal Auditor's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Community Engagement

Department Description

The Office of Community Engagement promotes meaningful, timely, and accurate information for the public and Roanoke County employees and serves as the initial point of contact for County Administration in regard to constituent concerns and other matters pertaining to citizens and businesses.

Community Engagement						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 312,968	\$ 345,160	\$ 877,676	\$ 532,516	154.3%	
Non-Personnel	37,445	24,087	49,087	25,000	103.8%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 350,413	\$ 369,247	\$ 926,763	\$ 557,516	151.0%	
Position Count	3	3	7	4	133.3%	

Budget Highlights

The Adopted FY 2026 Community Engagement budget increases by \$557,516 or 151.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Community Engagement budget include:

- The Chief Deputy Clerk to the Board of Supervisors position was transferred from the Board of Supervisors.
- The Assistant to the County Administrator and Executive Assistant were transferred from County Administration.
- A Constituent Services Administrator position was added during FY 2025.
- \$25,000 for special events for the VA250 Recognition of Virginia's role in the 250th anniversary of American Independence.

Departmental Goals

- Directs the communication of information on important matters to the Board of Supervisors, County Administration, and County staff.
- Serves as the initial point of contact for County Administration regarding constituent concerns and other matters pertaining to the public.
- Provides constituent services for residents and businesses.
- To facilitate, enhance and maintain relationships and communications between Roanoke County and the media so that a better understanding of County issues is achieved.



- Promote public awareness of special events and announcements within Roanoke County through collaboration with County departments and staff.
- Promote public awareness about Roanoke County services and other pertinent information through use of all media forms.
- Promote and maintain community relations between Roanoke County and other localities through participation in various committees, organizations, programs, and events.

Performance Management

- Additional information about the Public Information's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



County Attorney

Department Description

The County Attorney's Office provides professional legal services to our client, the Board of Supervisors, and all other County boards, commissions, departments, constitutional officers and employees in support of their mission to promote and protect the public health, safety and welfare.

County Attorney						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 689,489	\$ 709,657	\$ 739,721	\$ 30,064	4.2%	
Non-Personnel	146,755	103,033	103,033	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 836,244	\$ 812,690	\$ 842,754	\$ 30,064	3.7%	
Position Count	4	4	4	-	0.0%	

Budget Highlights

The Adopted FY 2026 County Attorney budget increases by \$30,064 or 3.7%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

- Provide legal services to the Roanoke County Board of Supervisors, Administrators, and Directors.
- Provide legal support to County Departments.
- Practice preventive law and evaluate risk management issues.



Human Resources

Department Description

The Human Resources Department is responsible for the recruiting and retention, training and development, and total compensation of Roanoke County's most important asset in providing service to citizens, its employees.

Human Resources						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 954,333	\$ 1,004,092	\$ 1,087,731	\$ 83,639	8.3%	
Non-Personnel	291,967	208,438	209,938	1,500	0.7%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,246,300	\$ 1,212,530	\$ 1,297,669	\$ 85,139	7.0%	
Position Count	8	8	8	-	0.0%	

Budget Highlights

The Adopted FY 2026 Human Resources budget increases by \$85,139 or 7.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Human Resources budget include:

- Additional funding for staff development.

Departmental Goals

- To develop and maintain a competitive Total Compensation Package that enhances recruitment and retention efforts of a quality workforce.
- Create a continuous learning organization that promotes employee engagement, career development and advancement.
- Leverage HR technology systems to further departmental goals, improve productivity and service to County employees and managers.
- Development and maintenance of Policies & Procedures that are accessible and understood by employees and management, ensure fair and equitable treatment and compliance to federal, state employment law.

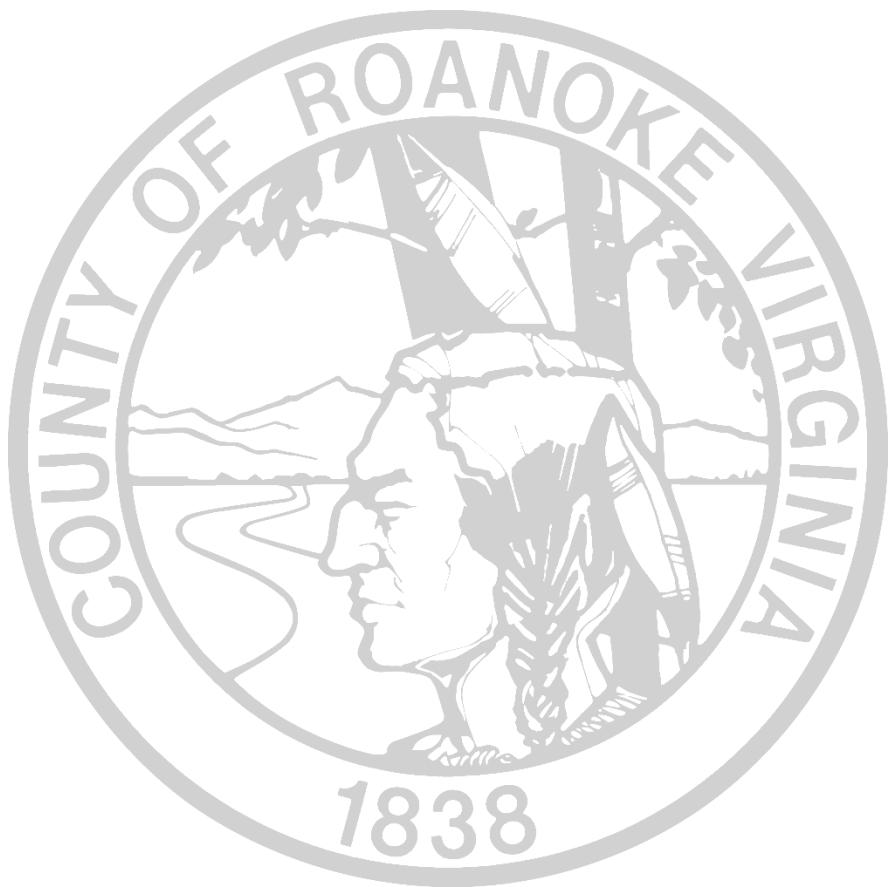


Performance Management

- Additional information about the Human Resources' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



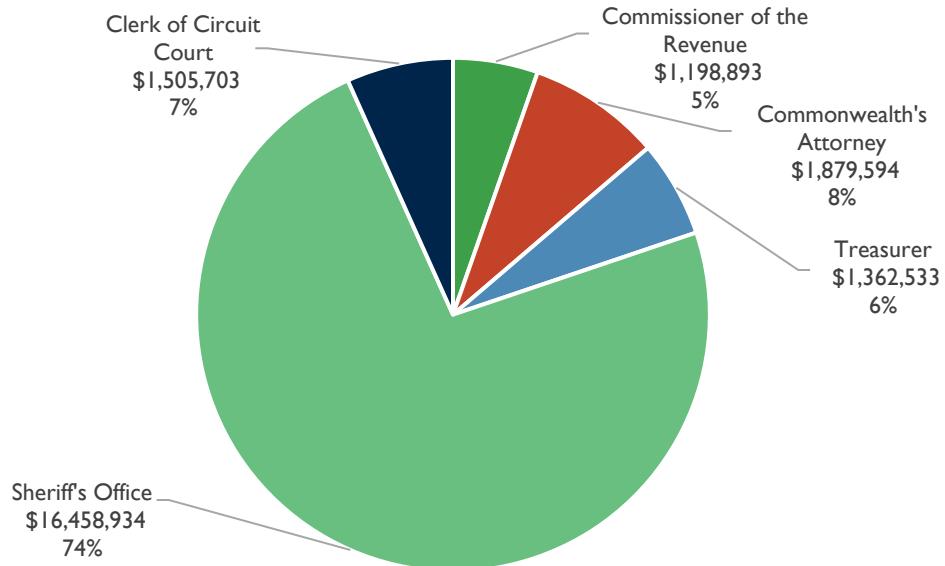
Constitutional Officers





Constitutional Officers

\$22,405,657



Constitutional Officers Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Commissioner of the Revenue	\$ 1,154,927	\$ 1,150,992	\$ 1,198,893	\$ 47,901	4.2%
Commonwealth's Attorney	1,802,372	1,819,030	1,879,594	60,564	3.3%
Sheriff's Office					
Administration	1,335,996	648,980	718,092	69,112	10.6%
Civil	3,285,532	2,921,434	3,783,922	862,488	29.5%
Care & Confinement, Prisoners	7,087,827	7,325,196	7,229,043	(96,153)	-1.3%
Western VA Regional Jail	4,381,397	4,727,877	4,727,877	-	0.0%
Total Sheriff	16,090,752	15,623,487	16,458,934	835,447	5.3%
Treasurer					
Clerk of Circuit Court	1,332,725	1,450,808	1,505,703	54,895	3.8%
Total	\$ 21,727,565	\$ 21,388,734	\$ 22,405,657	\$ 1,016,923	4.8%



Commissioner of the Revenue

Department Description

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

Commissioner of the Revenue						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Personnel	\$ 964,033	\$ 1,053,542	\$ 1,098,443	\$ 44,901	4.3%	
Non-Personnel	190,894	97,450	100,450	3,000	3.1%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,154,927	\$ 1,150,992	\$ 1,198,893	\$ 47,901	4.2%	
Position Count	13	13	13	-	0.0%	

Budget Highlights

The Adopted FY 2026 Commissioner of the Revenue budget increases by \$47,901 or 4.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Commissioner of the Revenue budget include:

- An additional \$3,000 in non-personnel expenditures for general operating support.

Departmental Goals

- Assessment and audit of individual and business personal property.
- Issuance, renewal, and audit of business license.
- Real estate transfers and real estate tax relief.
- Assistance and processing of VA State Income Tax Returns.
- Administration of excise (trust) taxes.
- Assessment of bank franchise and Public Service Corporation taxes.

Performance Management

- Additional information about the Commissioner of the Revenue's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Commonwealth's Attorney

Department Description

The Commonwealth's Attorney protects and represents the interests of the commonwealth and the citizens of Roanoke County in accordance with law in both criminal and traffic prosecutions and to provide support and legal guidance for local law enforcement personnel.

Commonwealth's Attorney						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 1,624,919	\$ 1,744,375	\$ 1,804,939	\$ 60,564	3.5%	
Non-Personnel	177,453	74,655	74,655	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,802,372	\$ 1,819,030	\$ 1,879,594	\$ 60,564	3.3%	
Position Count	13	14	14	-	0.0%	

Budget Highlights

The Adopted FY 2026 Commonwealth's Attorney budget increases by \$60,564 or 3.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

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

Performance Management

- Additional information about the Commonwealth's Attorney's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Sheriff's Office – Administration and Civil

Department Description

The Roanoke County Sheriff's Office provides societal protection by isolating dangerous offenders from the community, providing security and order in all courts of jurisdiction, and effective processing and service of all civil papers for local or out-of-county courts, in a professional manner, without prejudice or bias for race, religion, or ethnic orientation.

Sheriff's Office - Administration and Civil						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 3,796,875	\$ 3,463,009	\$ 4,348,764	\$ 885,755	25.6%	
Non-Personnel	824,653	107,405	153,250	45,845	42.7%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 4,621,528	\$ 3,570,414	\$ 4,502,014	\$ 931,600	26.1%	
Position Count	26	26	26		0.0%	

Budget Highlights

The Adopted FY 2026 Sheriff's Office – Administration and Civil budget increases by \$931,600 or 26.1%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Sheriff's Office – Administration and Civil budget include:

- Transfer of part-time personnel budget from the Care and Confinement Division.

Departmental Goals

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



- Assist the Roanoke County Criminal Justice Academy in providing training to RCSO and the Regional Jail personnel.

Performance Management

- Performance Additional information about the Sheriff's Office performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Sheriff's Office – Care & Confinement

Department Description

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

Sheriff's Office - Care & Confinement					
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Personnel	\$ 5,938,337	\$ 6,411,707	\$ 6,291,399	\$ (120,308)	-1.9%
Non-Personnel	1,149,490	913,489	937,644	24,155	2.6%
Transfers & Other	-	-	-	-	0.0%
Total	\$ 7,087,827	\$ 7,325,196	\$ 7,229,043	\$ (96,153)	-1.3%
Position Count	63	63	63	-	0.0%

Budget Highlights

The Adopted FY 2026 Sheriff's Office – Care & Confinement budget decreases by \$96,153 or -1.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Sheriff's Office – Care & Confinement budget include:

- Transfer part-time budget to Administration and Civil Division.
- Reallocate personnel funding for non-personnel budgets.
- \$10,000 for uniform replacements.

Departmental Goals

- Provide a secure environment for inmates housed in the Roanoke County/Salem Jail and accommodate safety for both inmates and staff.
- Provide on-going training to all staff members in the most up-to-date laws, trends, procedures, and administrative functions of the Criminal Justice System.
- Provide a forum that educates citizens and the Board of Supervisor members on issues affecting the management of a correctional facility.
- Continue to attract and hire the best qualified applicants.



- Maintain accreditation and certification with the American Correctional Association (ACA), the Virginia Law Enforcement Professional Standards Commission (VLEPSC), the Minimum Standards for Local Jails as established by the Virginia Board of Corrections, and the Prison Rape Elimination Act (PREA)

Performance Management

- Additional information about the Sheriff's Office performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



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

Description

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

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

Sheriff's Office - Western Virginia Regional Jail (WVRJ)						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	3,259,927	3,354,925	3,354,925	-	0.0%	
Transfers & Other	1,121,470	1,372,952	1,372,952	-	0.0%	
Total	\$ 4,381,397	\$ 4,727,877	\$ 4,727,877	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Sheriff's Office – Western Virginia Regional Jail budget remains flat.



Treasurer

Department Description

The Roanoke County Treasurer's Office is dedicated to serving the residents of Roanoke County, the Board of Supervisors, and other governmental agencies with premier customer service and treasury management services. The Treasurer as an elected Constitutional Officer will uphold the highest standards in the collection of all taxes and revenues due to the county, maximize the security of all public funds, and seek stable investment returns with the use of those funds.

Treasurer						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Personnel	\$ 1,024,980	\$ 1,110,981	\$ 1,129,097	\$ 18,116	1.6%	
Non-Personnel	321,809	233,436	233,436	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,346,789	\$ 1,344,417	\$ 1,362,533	\$ 18,116	1.3%	
Position Count	13	13	13	-	0.0%	

Budget Highlights

The Adopted FY 2026 Treasurer's budget increases by \$18,116 or 1.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

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

Performance Management

- Additional information about the Treasurer's Office performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Clerk of Circuit Court

Department Description

The Clerk of the Circuit Court manages all civil and criminal cases which are brought before the circuit court, provides assistance to judges in the performance of their judicial functions, files and records all appropriate real estate and personal property documents including deeds, deeds of trust, surveys, financing statements and judgments. The Clerk of the Circuit Court also issues marriage licenses and concealed handgun permits, processes adoptions, divorces and name changes, maintains court records and certain specific county records, and makes available for inspection and reproduction all such public documents in order to assist in the fair administration of justice according to existing law, and does so in a courteous, effective and efficient manner.

Clerk of Circuit Court						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 1,279,608	\$ 1,397,628	\$ 1,452,523	\$ 54,895	3.9%	
Non-Personnel	53,117	53,180	53,180	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,332,725	\$ 1,450,808	\$ 1,505,703	\$ 54,895	3.8%	
Position Count	16	16	16	-	0.0%	

Budget Highlights

The Adopted FY 2026 Clerk of Circuit Court budget increases by \$54,895 or 3.8%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

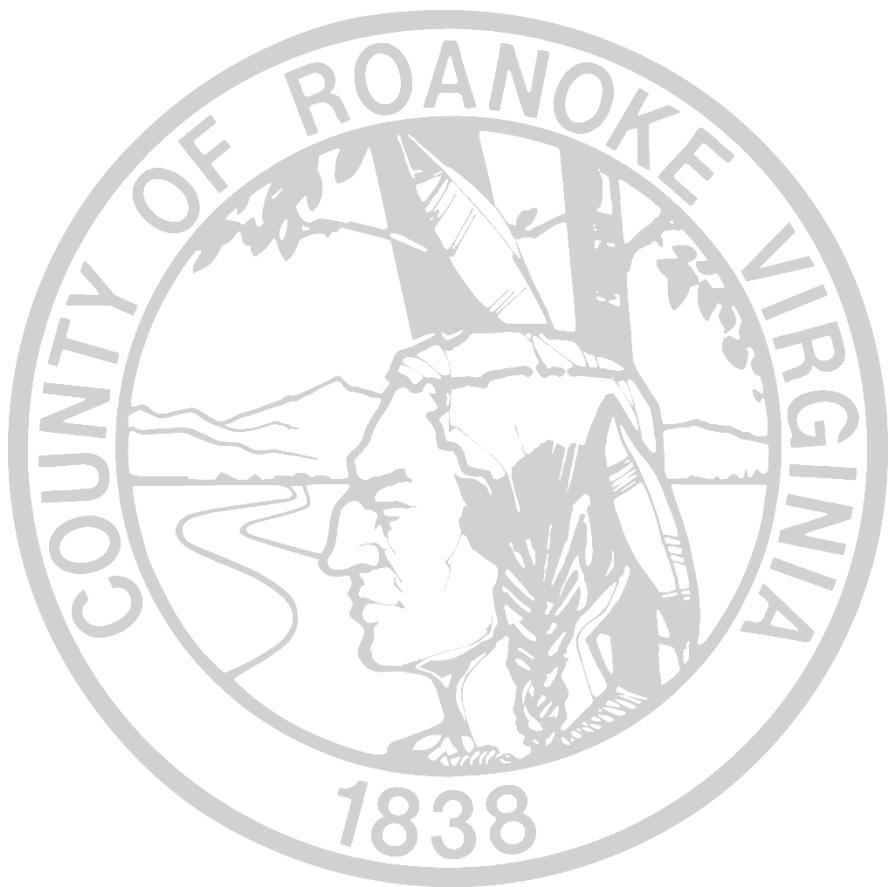
- Ensure that the clerk's office is "user friendly".
- Process all civil and criminal cases brought before the circuit court.
- Issue certain specific licenses.
- File, process, record and make available for inspection and duplication all public documents that are retained and maintained by the clerk's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

Performance Management

- Additional information about the Clerk of Circuit Court's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



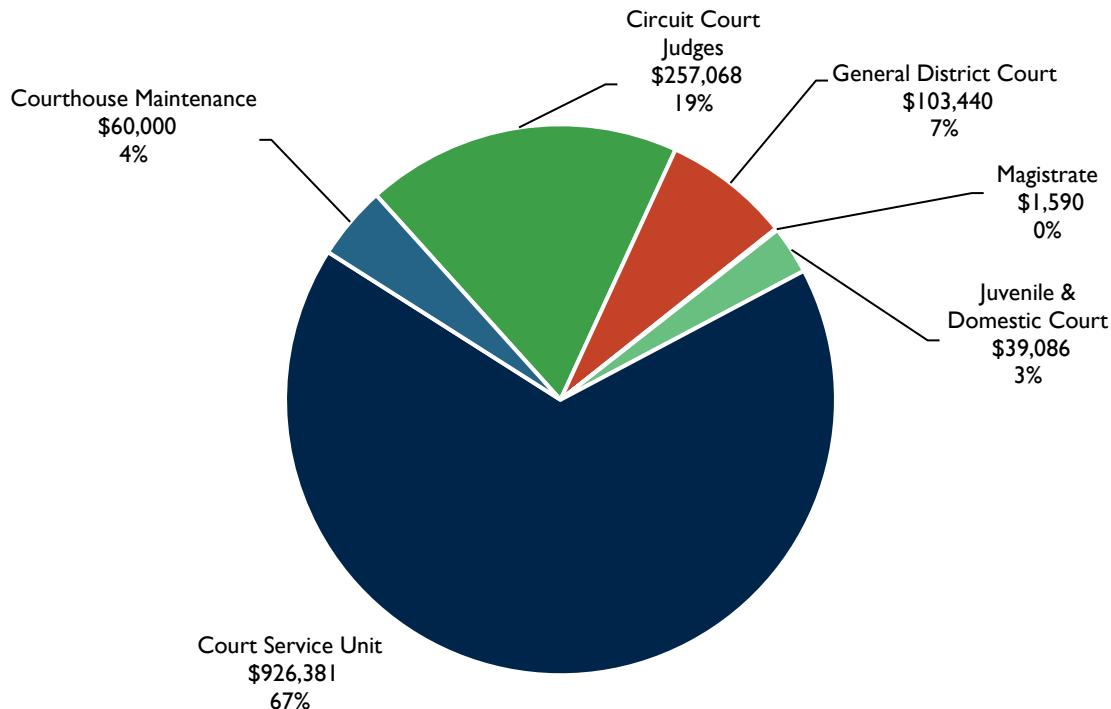
Judicial Administration





Judicial Administration

\$1,387,565



Judicial Administration Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Circuit Court Judges	\$ 286,487	\$ 257,068	\$ 257,068	\$ -	0.0%
General District Court	66,719	103,440	103,440	-	0.0%
Magistrate	1,771	1,590	1,590	-	0.0%
Juvenile & Domestic Court	34,392	39,086	39,086	-	0.0%
Court Service Unit	649,215	820,381	926,381	106,000	12.9%
Courthouse Maintenance	77,334	60,000	60,000	-	0.0%
Total	\$ 1,115,918	\$ 1,281,565	\$ 1,387,565	\$ 106,000	8.3%



Circuit Court Judges

Department Description

The Circuit Court Judges and department staff process all criminal cases (felonies and misdemeanors) and civil cases, provide assistance to the judges in the performance of their judicial functions, and maintain County records. The department administers justice fairly according to existing laws and operates an efficient and effectively run court.

Circuit Court Judges						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	286,487	257,068	257,068			0.0%
Transfers & Other	-	-	-			0.0%
Total	\$ 286,487	\$ 257,068	\$ 257,068	\$ -	0.0%	
Position Count	-	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2026 Circuit Court Judges budget remains level.

Departmental Goals

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



General District Court

Department Description

The General District Court provides judicial administration over matters before the 23rd Judicial District. The Court exercises original jurisdiction over all misdemeanor cases and civil matters where less than \$15,000 is involved. In addition, the Court decides traffic cases and certain violations of the County of Roanoke and Town of Vinton codes.

General District Court						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	66,719	103,440	103,440	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 66,719	\$ 103,440	\$ 103,440	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 General District Court budget remains level.

Departmental Goals

- Adjudicate all cases swiftly and impartially.
- Maintain accurate court records by statute and guidelines set forth by the Supreme Court of Virginia.
- Respond to the public in all matters coming before the General District Court in an efficient and effective manner.



Magistrate

Department Description

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

Magistrate						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 1,771	\$ 1,590	\$ 1,590	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,771	\$ 1,590	\$ 1,590	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Magistrate budget remains level.

Departmental Goals

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



Juvenile and Domestic Relations Court

Department Description

The Juvenile and Domestic Relations Court carries out all judicial functions as they relate to domestic matters (criminal and civil in nature) and all juvenile matters (traffic, criminal and civil in nature) in accordance with the governing statutes of the Commonwealth of Virginia, County of Roanoke, and Town of Vinton. The Juvenile and Domestic court staff strive to provide prompt and courteous service to the citizens and stakeholders of Roanoke County in the administration of justice.

Juvenile & Domestic Court						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 34,392	\$ 39,086	\$ 39,086	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 34,392	\$ 39,086	\$ 39,086	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Juvenile and Domestic Relations Court budget remains level.

Departmental Goals

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



Court Service Unit

Department Description

The Court Service Unit assures the protection of the citizens of Roanoke County through the balanced approach of comprehensive services that prevent and reduce juvenile delinquency through partnerships with families, schools, community, law enforcement and other agencies while providing the opportunity for delinquent youth to develop into responsible and productive citizens.

Court Service Unit						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	624,571	795,737	901,737	106,000	13.3%	
Transfers & Other	24,644	24,644	24,644	-	0.0%	
Total	\$ 649,215	\$ 820,381	\$ 926,381	\$ 106,000	12.9%	
Position Count	-	-	-	-	0.0%	

Positions supporting the Court Service Unit are budgeted in the Grants Fund.

Budget Highlights

The Adopted FY 2026 Court Service Unit budget increases by \$106,000 or 12.9% due to increased costs to the Juvenile Detention Center.

Departmental Goals

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



Courthouse Maintenance

Division Description

The Courthouse Maintenance division provides a well maintained facility for Roanoke County citizens and Courthouse staff. The Roanoke County/Salem Courthouse houses the offices and courtrooms for the Circuit Court, General District Court, and Juvenile and Domestic Relations Court. The Clerk of Circuit Court offices and the Law Library are also housed in the Roanoke County/Salem Courthouse.

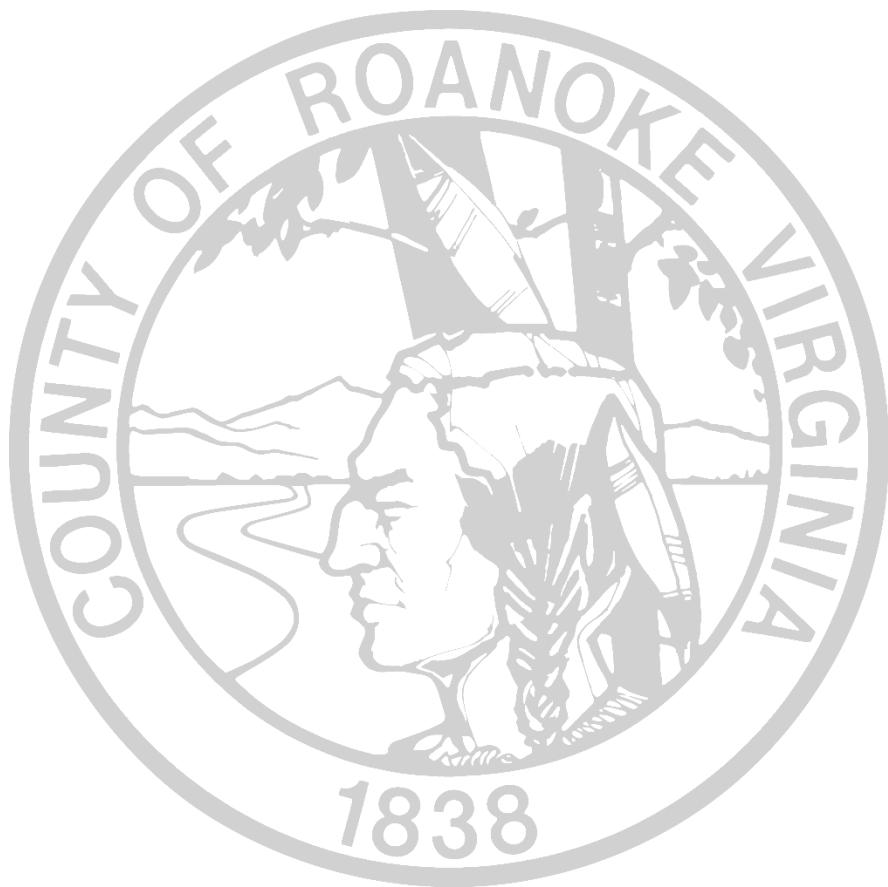
Courthouse Maintenance						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	77,334	60,000	60,000	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 77,334	\$ 60,000	\$ 60,000	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Courthouse Maintenance budget remains level.

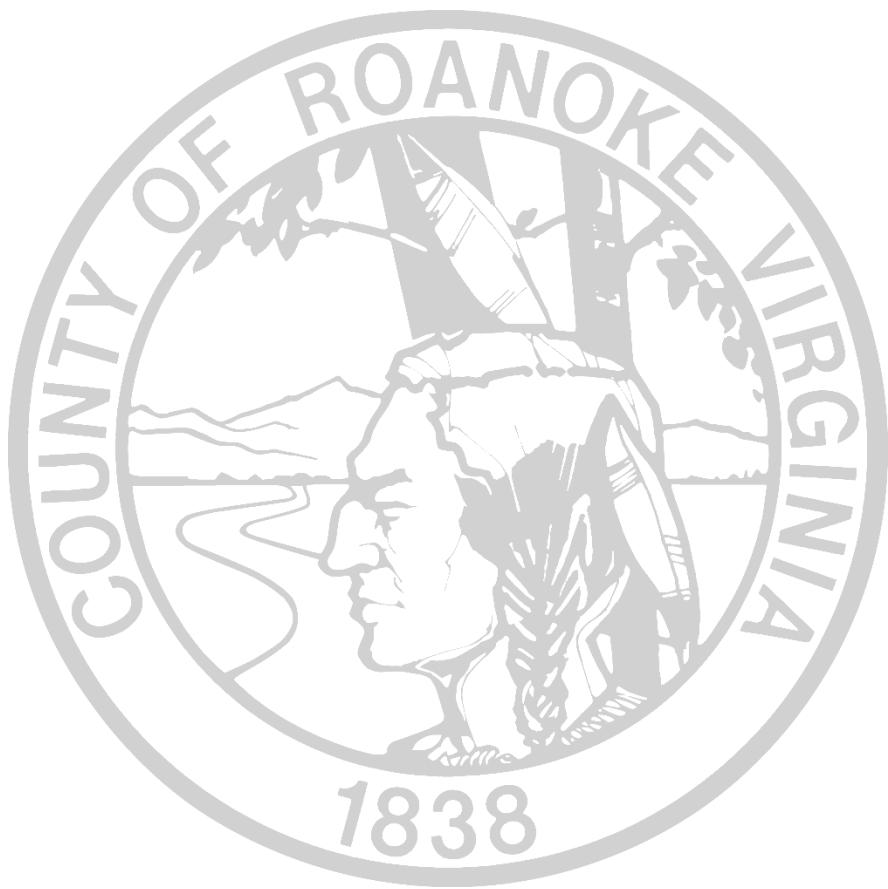
Departmental Goals

- Provide a well maintained facility for use by Roanoke County citizens and staff.





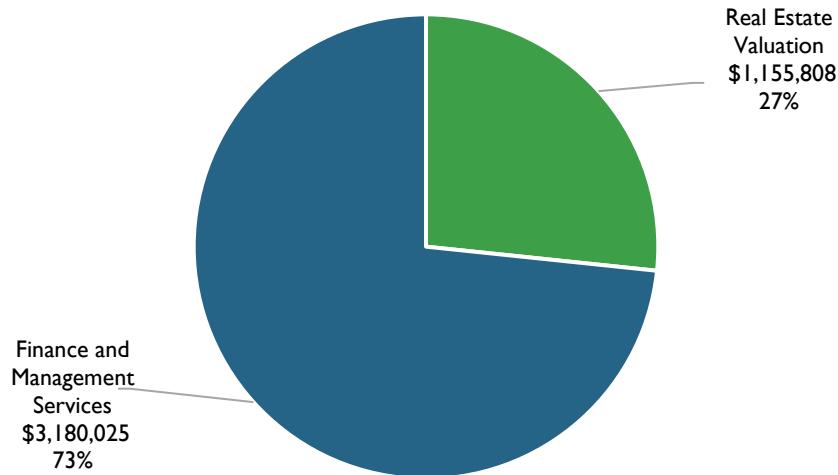
Management Services





Management Services

\$4,335,833



Management Services Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Real Estate Valuation	\$ 1,136,462	\$ 1,145,943	\$ 1,155,808	\$ 9,865	0.9%
Finance and Management Services					
Central Accounting	1,754,928	1,710,989	1,806,355	95,366	5.6%
Payroll	439,334	410,839	425,496	14,657	3.6%
Purchasing	530,870	574,040	648,210	74,170	12.9%
Budget Division	264,913	362,525	299,964	(62,561)	-17.3%
Total Finance and Management Services	2,990,045	3,058,393	3,180,025	121,632	4.0%
Total	\$4,126,507	\$4,204,336	\$4,335,833	\$131,497	3.1%



Real Estate Valuation

Department Description

Real Estate Valuation equalizes assessments of all real property in Roanoke County, provides excellent real property information, administers the County's Land Use Program, and ensures an effective Board of Equalization.

Real Estate Valuation						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 993,804	\$ 1,079,504	\$ 1,089,369	\$ 9,865	0.9%	
Non-Personnel	142,658	66,439	66,439	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 1,136,462	\$ 1,145,943	\$ 1,155,808	\$ 9,865	0.9%	
Position Count	11	11	11	-	0.0%	

Budget Highlights

The Adopted FY 2026 Real Estate Valuation budget increases by \$9,865 or 0.9%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

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

Performance Management

- Additional information about the Real Estate Valuation's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Finance and Management Services

Department Description

The Department of Finance and Management Services provides professional financial services with quality and integrity that include systems for accounts payable, accounting, payroll, purchasing and budget, whereby fair and equitable treatment is the norm, the value of public funds is maximized and the public trust is maintained and valued.

Finance and Management Services					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ 2,597,135	\$ 2,848,185	\$ 2,969,817	\$ 121,632	4.3%
Non-Personnel	392,910	210,208	210,208	-	0.0%
Transfers & Other	-	-	-	-	0.0%
Total	\$ 2,990,045	\$ 3,058,393	\$ 3,180,025	\$ 121,632	4.0%
Position Count	24	24	24	-	0.0%

Budget Highlights

The Adopted FY 2026 Finance and Management Services budget increases by \$121,632 or 4.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

- Administer and properly account for all County, School, and fiscal agency funds.
- Provide overall direction, management and oversight of the procurement of all goods and services for the county, schools and fiscal agents at the best possible combination of price, quality, timeliness, fairness and integrity in accordance with the code of Virginia and Roanoke County policies and procedures.
- Provide efficient and accurate accounts payable service that is responsive to County, School and fiscal agency needs.
- Provide timely and accurate payroll service that is responsive to County, School and fiscal agency needs.
- To provide and maintain the financial applications, which are tools that provide internal control and ensure the integrity of data used by the public, the governing body, departments, schools and fiscal agents.
- Manage and coordinate the development and implementation of the County's annual adopted budget utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes.

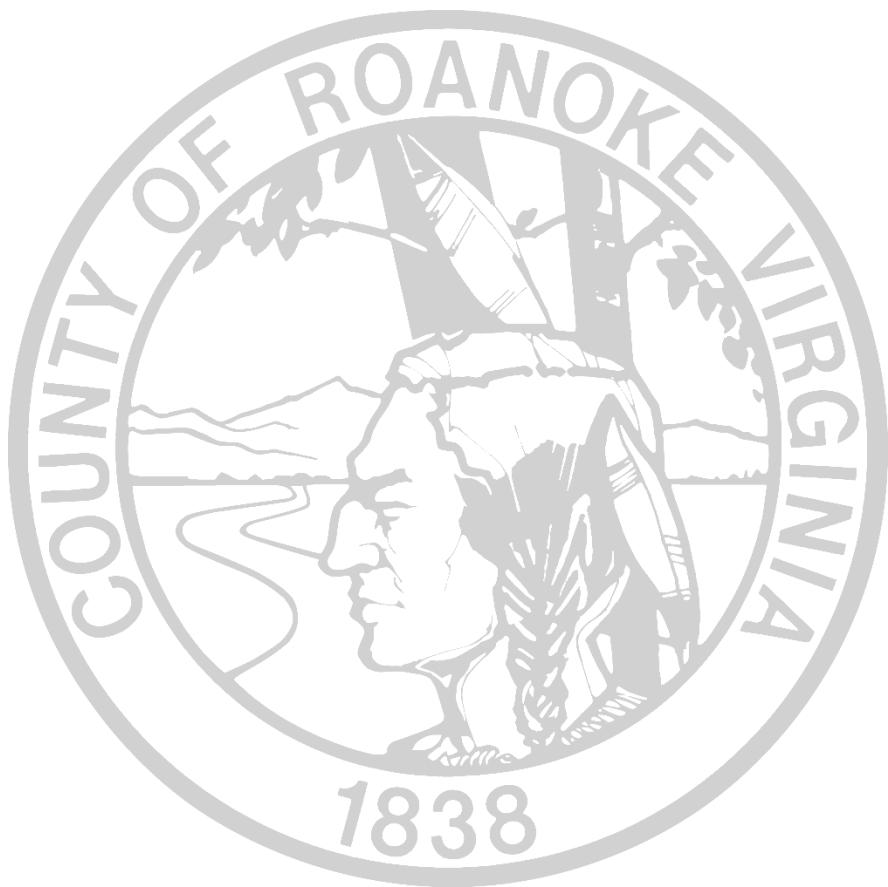


Performance Management

- Additional information about the Finance and Management Services' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



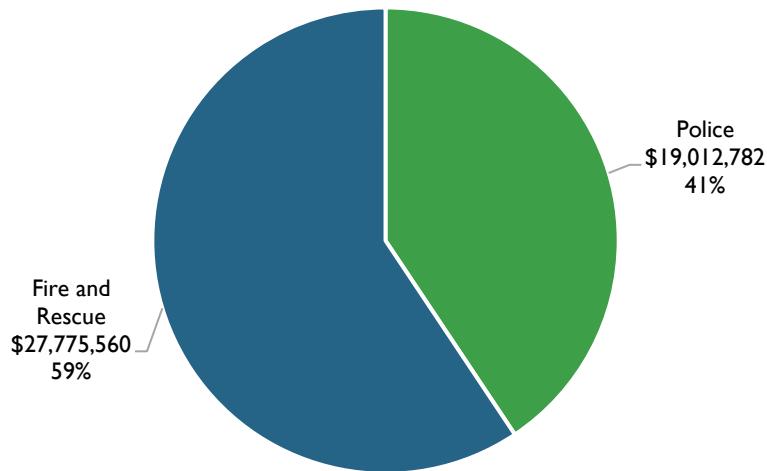
Public Safety





Public Safety

\$46,788,342



Public Safety Summary					
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26

Police

Administration	\$ 2,351,309	\$ 932,425	\$ 947,025	\$ 14,600	1.6%
Uniform	11,652,682	11,394,249	12,065,821	671,572	5.9%
Criminal Investigations	2,424,182	2,438,780	2,344,125	(94,655)	-3.9%
Services	980,946	1,212,003	1,619,095	407,092	33.6%
Community Services	1,332,918	1,305,828	1,404,865	99,037	7.6%
Traffic Division	405,791	477,530	200,314	(277,216)	-58.1%
Professional Standards	374,403	361,726	378,923	17,197	4.8%
K-9 Unit	25,346	25,500	25,500	-	0.0%
SWAT	23,644	26,664	26,664	-	0.0%
GSA Command Vehicle	646	450	450	-	0.0%
Total Police	19,571,867	18,175,155	19,012,782	837,627	4.6%



Public Safety Summary (Continued)

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Fire and Rescue					
Operations	26,442,697	25,333,448	27,584,532	2,251,084	8.9%
Volunteer Fire	62,577	99,000	99,000	-	0.0%
Volunteer Rescue	112,120	78,028	92,028	14,000	17.9%
Total Fire and Rescue	26,617,394	25,510,476	27,775,560	2,265,084	8.9%
Total	\$ 46,189,261	\$ 43,685,631	\$ 46,788,342	\$ 3,102,711	7.1%



Police

Department Description

The Roanoke County Police Department strives to unite with the evolving community to provide professional and proactive police services to maintain a safe environment. The Roanoke County Police Department is recognized for providing a safe community through data-driven policing, collaborative regional efforts, and public education initiatives. The department achieves that recognition by maintaining national accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA) since 1997. In understanding that the employees are its greatest asset, the department provides them with knowledge, resources, and opportunities to offer the highest level of service.

Police					
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Personnel	\$ 15,800,677	\$ 15,746,713	\$ 16,461,528	\$ 714,815	4.5%
Non-Personnel	3,598,499	2,393,876	2,498,318	104,442	4.4%
Transfers & Other	172,691	34,566	52,936	18,370	53.1%
Total	\$19,571,867	\$18,175,155	\$ 19,012,782	\$ 837,627	4.6%
Position Count	152	152	152	-	0.0%

Budget Highlights

The Adopted FY 2026 Police budget increases by \$837,627 or 4.6%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Police budget include:

- \$50,000 for Taser replacements.
- \$5,000 in additional Police recruitment funding.
- Increased costs for support for the Regional Center for Animal Care and Protection (RCACP).

Departmental Goals

- Improve employee retention by focusing on recognition, compensation, and opportunities for improvement.
- Recruit and hire well-qualified candidates.
- Provide comprehensive and specialized training for all employees.
- Create and implement a comprehensive leadership development program.
- Maintain the highest level of professional standard within the Police Department.



- Foster partnerships with the business community and identify new opportunities to collaborate with our Public Safety partners.
- Expand and enhance partnerships with the residential and faith-based communities.
- Integrate data driven policing techniques and philosophy into all levels of operation.
- Improve traffic safety and response to people in crisis throughout Roanoke County.
- Enhance school safety, both in physical security of schools as well as expanding threat assessment capabilities.
- Study and prioritize internal IT and equipment needs while enhancing communications technology.

Performance Management

- Additional information about the Police Department's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Fire and Rescue

Mission Statement

The Roanoke County Fire Department quickly, skillfully, and compassionately responds to the needs of the Roanoke County community by safely providing fire suppression services, emergency medical care and transport, rescue operations, emergency management, public information, life safety education, fire prevention activities, and fire code enforcement.

Fire and Rescue					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ 22,998,793	\$ 23,335,622	\$ 25,511,426	\$ 2,175,804	9.3%
Non-Personnel	3,618,601	2,174,854	2,264,134	89,280	4.1%
Transfers & Other	-	-	-	-	0.0%
Total	\$26,617,394	\$25,510,476	\$ 27,775,560	\$ 2,265,084	8.9%
Position Count	203	221	221	-	0.0%

Budget Highlights

The Adopted FY 2026 Fire and Rescue budget increases by \$2,265,084 or 8.9%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Fire & Rescue budget include:

- Funding for 18 new positions to staff the new Bonsack Fire Station including 12 Firefighters, 3 Lieutenants, and 3 Captains.
- Funding for utilities at the new Bonsack Fire Station.
- Increased funding for Firefighter and EMS training.
- Increased funding for medical supplies for new Fire Station and volunteer squad needs.

Departmental Goals

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

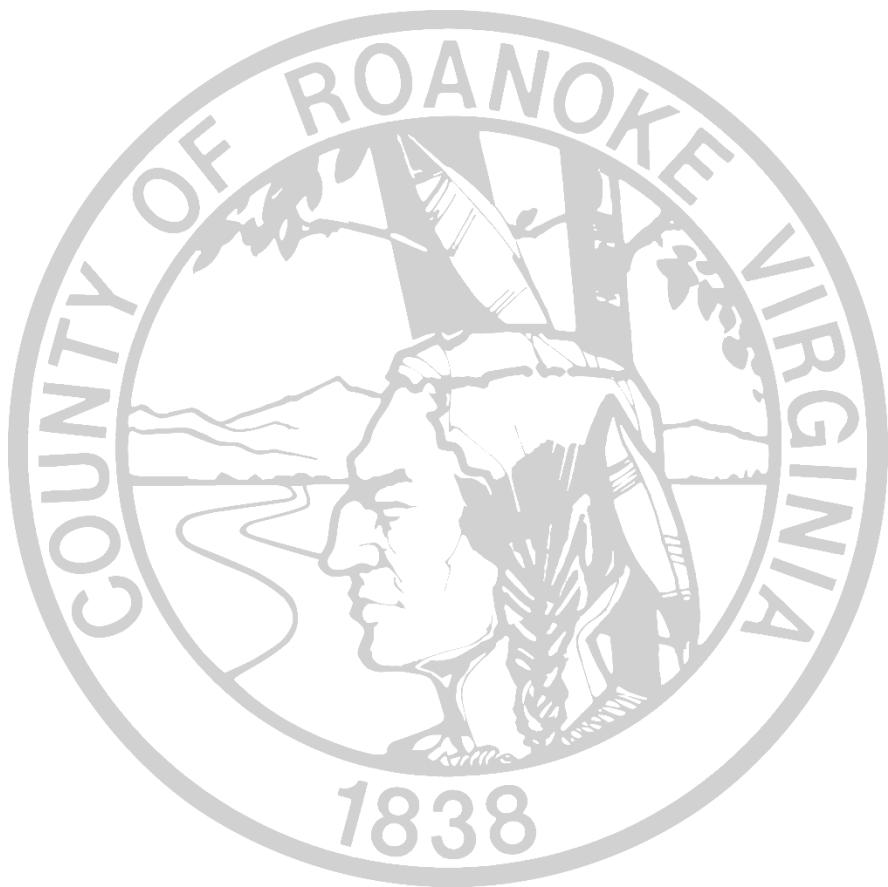


Performance Management

- Additional information about the Fire and Rescue's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



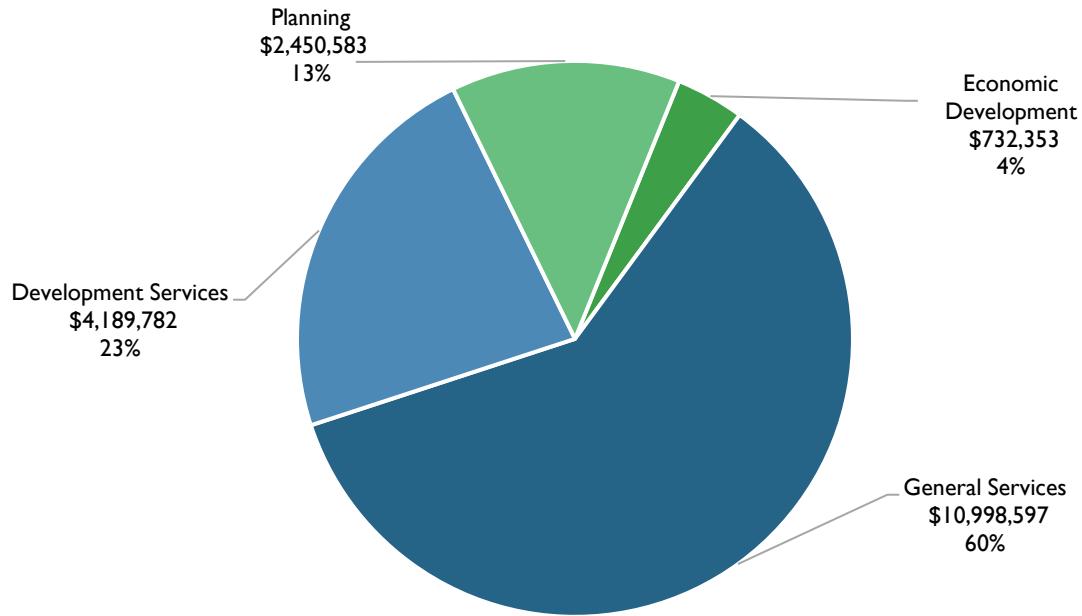
Community Services and Development





Community Services and Development

\$18,371,315



Community Services Summary						
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
General Services						
Administration	\$ 1,246,509	\$ 1,026,166	\$ 1,127,914	\$ 101,748	9.9%	
Utilities	-	-	867,736	867,736	0.0%	
Solid Waste	6,242,078	6,228,560	6,373,525	144,965	2.3%	
Building Maintenance	1,890,693	1,690,873	1,194,609	(496,264)	-29.3%	
Welding Shop	147,798	136,781	387,396	250,615	183.2%	
Custodial Services	1,211,825	1,067,975	1,047,417	(20,558)	-1.9%	
Total General Services	10,738,903	10,150,355	10,998,597	848,242	8.4%	
Economic Development						
Administration	696,047	661,975	727,493	65,518	9.9%	
Marketing	-	13,536	-	(13,536)	-100.0%	
Economic Development Authority (EDA)	4,860	4,860	4,860	-	0.0%	
Total Economic Development	700,907	680,371	732,353	51,982	7.6%	



Community Services Summary (continued)

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Development Services					
Administration	\$ 644,247	\$ 350,502	\$ 434,278	\$ 83,776	23.9%
Building Safety	1,133,183	1,132,091	1,196,983	64,892	5.7%
Development Services	1,136,129	1,248,630	1,189,044	(59,586)	-4.8%
Environmental Services	1,279,238	1,315,530	1,369,477	53,947	4.1%
Total Development Services	4,192,797	4,046,753	4,189,782	143,029	3.5%
Planning					
Planning Administration	320,656	204,037	210,656	6,619	3.2%
Planning and Zoning	1,520,177	1,657,729	1,666,013	8,284	0.5%
Planning Commission	37,789	57,451	59,534	2,083	3.6%
Board of Zoning Appeals	3,561	3,715	4,380	665	17.9%
Public Transportation (CORTRAN)	533,249	510,000	510,000	-	0.0%
Total Planning	2,415,432	2,432,932	2,450,583	17,651	0.7%
Total	\$ 18,048,039	\$ 17,310,411	\$ 18,371,315	\$ 1,060,904	6.1%



General Services

Department Description

The Department of General Services efficiently and strategically plans, provides, and manages high quality delivery of solid waste services, facility maintenance and capital projects, fleet operations, and environmental stewardship for our citizens and internal customers.

General Services						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 5,174,732	\$ 5,119,052	\$ 5,616,722	\$ 497,670	9.7%	
Non-Personnel	5,564,171	5,031,303	5,381,875	350,572	7.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 10,738,903	\$ 10,150,355	\$ 10,998,597	\$ 848,242	8.4%	
Position Count	62	62	62	-	0.0%	

Budget Highlights

The Adopted FY 2026 General Services budget increases by \$848,242 or 8.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 General Services budget include:

- Increased personnel budget for personnel changes related to position changes in Emergency Communications Shop and General Services in FY 2024 and FY 2025.
- \$36,207 for dumpster pickup as the County is servicing more dumpsters.
- \$283,615 for utility cost increases for County buildings and facilities.

Departmental Goals

Solid Waste

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



Facilities Management

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

Capital Project Management

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

Welding Shop

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

Performance Management

- Additional information about the General Services' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Economic Development

Department Description

Economic Development seeks to attract and retain to the County quality jobs and investment that diversify the economy, broaden the tax base, and provide long-term employment opportunities for residents.

Economic Development						
Description	Actual		Adopted			
	FY 2024	FY 2025	FY 2026	FY 25-26	% Change	
Personnel	\$ 504,768	\$ 563,595	\$ 612,577	\$ 48,982	8.7%	
Non-Personnel	196,139	116,776	119,776	3,000	2.6%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 700,907	\$ 680,371	\$ 732,353	\$ 51,982	7.6%	
Position Count	4	4	4	-	0.0%	

Budget Highlights

The Adopted FY 2026 Economic Development budget increases by \$51,982 or 7.6%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Economic Development budget include:

- Funding for additional conferences, training and education for Economic Development staff.

Departmental Goals

- To grow the tax base through the attraction of new businesses and the expansion of existing businesses so the County can continue to provide high quality services desired by citizens.
- To create a marketable inventory of quality industrial and commercial property to accommodate the needs of growing businesses, and to enhance the County's competitive position for business growth and success.
- To enhance the visibility and progressiveness of Roanoke County to effectively position the community as an attractive place to live and grow a business.
- To enhance regional workforce development initiatives geared towards linking the needs of the business community with the workforce, resulting in a skilled and abundant labor supply with wages in excess of the County's median wage rate.



Performance Management

- Additional information about the Economic Development's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Development Services

Department Description

Development Services seeks to protect the health, safety and welfare of the citizens, visitors, general public and surrounding communities by ensuring code compliance with the County's development regulations.

Development Services						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 3,291,822	\$ 3,537,472	\$ 3,673,205	\$ 135,733	3.8%	
Non-Personnel	900,975	509,281	516,577	7,296	1.4%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 4,192,797	\$ 4,046,753	\$ 4,189,782	\$ 143,029	3.5%	
Position Count	36	36	36	-	0.0%	

Budget Highlights

The Adopted FY 2026 Development Services budget increases by \$143,029 or 3.5%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Development Services budget include:

- Funding for additional various operating costs.

Departmental Goals

- Administer, maintain and ensure code compliance with the County's development regulations to protect the public health, safety and welfare.
- Provide design, construction and maintenance services for stormwater management facilities, drainage projects, landscaping projects, and transportation projects which improve public safety and increase property values.
- Review building and development plans and issue permits in a thorough, efficient, and effective manner.
- Address existing and future environmental challenges by incorporating collaborative solutions in planning, regulations and compliance.
- Anticipate future growth and development issues and implement policies and plans to address these issues.



Performance Management

- Additional information about the Development Services' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Planning

Department Description

Planning provides support to address existing and future challenges and development issues by implementing policies and plans to address these issues. In addition, the department also manages the Public Transportation (CORTTRAN) which provides public para-transit transportation to qualified residents of Roanoke County.

Planning						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 1,470,772	\$ 1,667,569	\$ 1,665,220	\$ (2,349)	-0.1%	
Non-Personnel	855,220	765,363	785,363	20,000	2.6%	
Transfers & Other	89,440	-	-	-	0.0%	
Total	\$ 2,415,432	\$ 2,432,932	\$ 2,450,583	\$ 17,651	0.7%	
Position Count	15	15	15	-	0.0%	

Budget Highlights

The Adopted FY 2026 Planning budget increases by \$17,651 or 0.7%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Planning budget include:

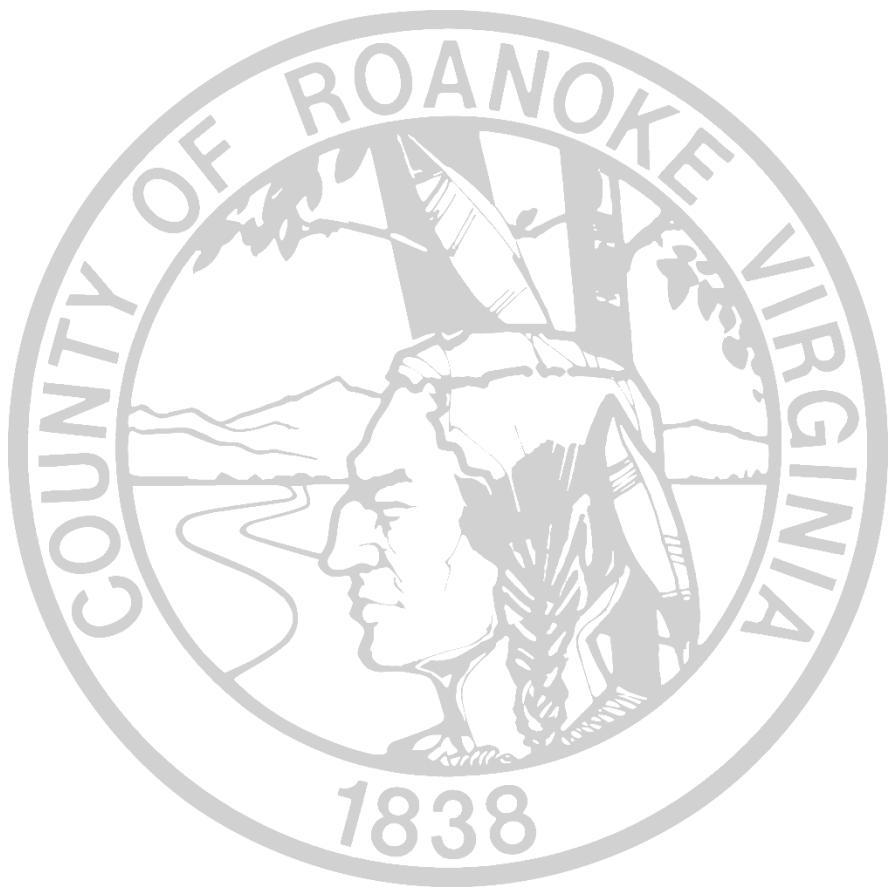
- Funding transferred from part-time personnel to non-personnel for mowing and clean-up of properties.

Departmental Goals

- Address existing and future environmental challenges by incorporating collaborative solutions in our planning, regulations and compliance.
- Anticipate future growth and development issues and implement policies and plans to address these issues.
- Use regional resources to provide transportation services to county residents.
- Maintain working agreement to operate appropriate vehicles to meet the needs of the qualified elderly and individuals with special needs who are residents of Roanoke County.

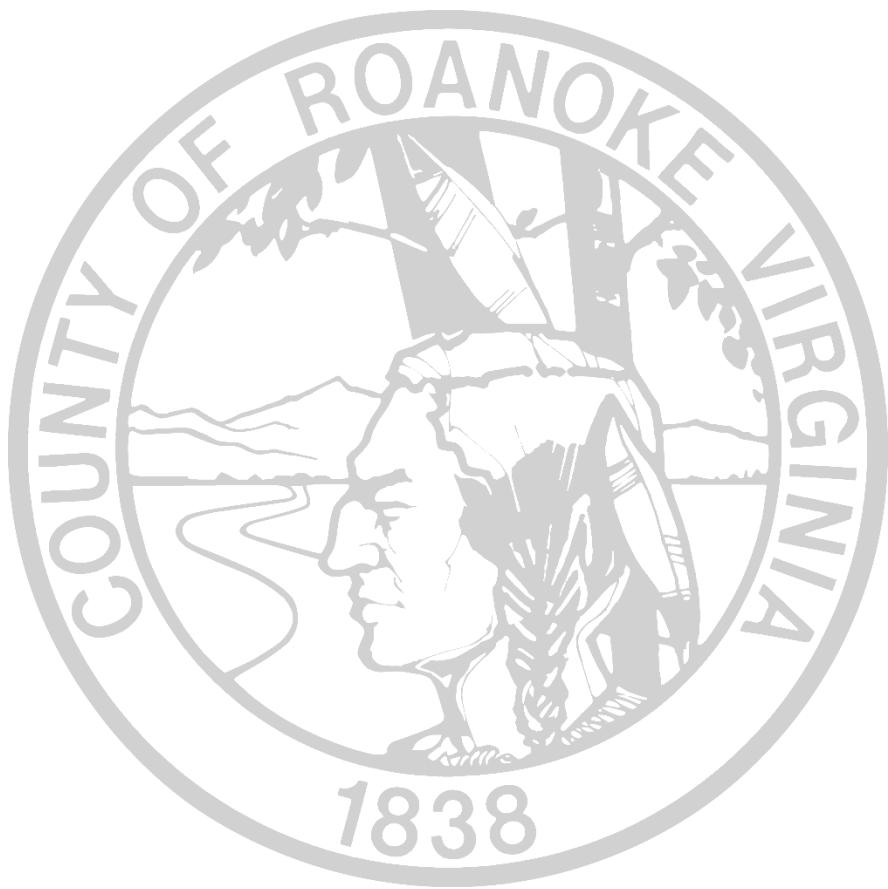
Performance Management

- Additional information about the Planning's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.





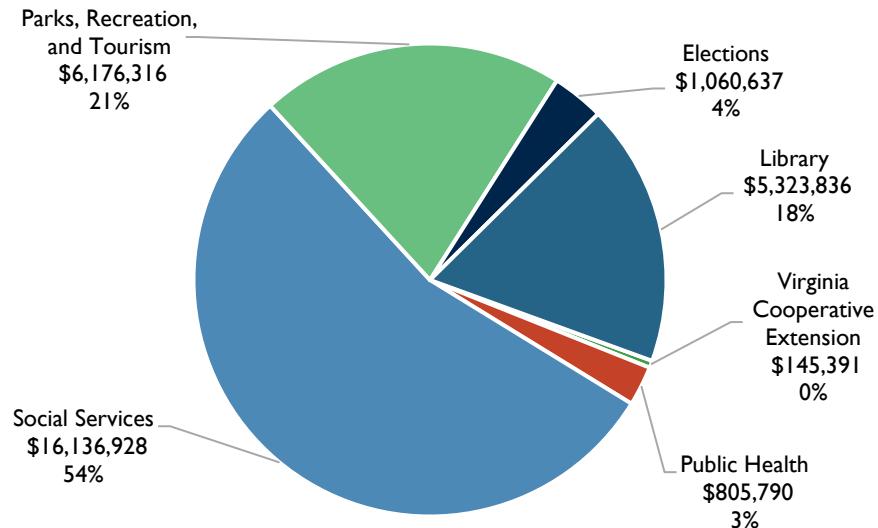
Human Services





Human Services

\$29,648,898



Human Services Summary					
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26

Parks, Recreation, and Tourism

PRT Administration	\$ 1,501,001	\$ 1,003,819	\$ 747,775	\$ (256,044)	-25.5%
Parks Administration	2,853,016	2,867,883	2,772,586	(95,297)	-3.3%
Athletics	631,056	621,680	645,441	23,761	3.8%
Camp Roanoke	311,016	283,935	137,627	(146,308)	-51.5%
Explore Park	62,915	67,020	94,896	27,876	100.0%
Therapeutics	147,680	158,346	248,093	89,747	56.7%
After School Kids (ASK)	264,471	275,133	283,937	8,804	3.2%
Marketing	32,000	40,000	210,807	170,807	427.0%
Special Events & Tourism	27,252	33,648	336,902	303,254	901.3%
Brambleton Center	331,246	468,354	354,706	(113,648)	-24.3%
Parks Grounds Maintenance	210,260	227,046	227,046	-	0.0%
Parks Projects	80,966	116,500	116,500	-	0.0%
Total PRT	6,452,879	6,163,364	6,176,316	12,952	0.2%
Public Health	709,399	767,419	805,790	38,371	5.0%



Human Services Summary (Continued)

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Social Services					
Administration	\$ 10,124,405	\$ 10,212,149	\$ 10,500,378	\$ 288,229	2.8%
STARS FTC	25,596	137,325	19,500	(117,825)	-85.8%
Public Assistance	4,566,127	4,918,666	5,187,550	268,884	5.5%
Purchase of Services	233,474	507,247	429,500	(77,747)	-15.3%
Total Social Services	14,949,602	15,775,387	16,136,928	361,541	2.3%
Library					
Administration	1,860,658	1,122,949	1,137,614	14,665	1.3%
South County Library	1,454,599	1,489,102	1,493,722	4,620	0.3%
Glenvar Library	403,432	425,971	388,310	(37,661)	-8.8%
Hollins Library	492,538	536,215	537,809	1,594	0.3%
Vinton Library	507,238	541,424	576,255	34,831	6.4%
Bent Mountain Library	67,343	54,849	56,427	1,578	2.9%
Mt Pleasant Library	76,144	67,538	69,486	1,948	2.9%
Library Materials Management	842,127	974,454	988,936	14,482	1.5%
Library Outreach	4,486	8,692	75,277	66,585	766.0%
Total Library	5,708,565	5,221,194	5,323,836	102,642	2.0%
Virginia Cooperative Extension	115,247	145,391	145,391	-	0.0%
Elections	958,785	1,038,250	1,060,637	22,387	2.2%
Total	\$ 28,894,477	\$ 29,111,005	\$ 29,648,898	\$ 537,893	1.8%



Parks, Recreation and Tourism

Department Description

The Parks, Recreation and Tourism Department provides a comprehensive system of facilities and services that enhances the quality of life, supports economic development and tourism, encourages life-long learning, and promotes the overall health and well-being of Virginia's Blue Ridge. The core functions of the department include Explore Park, Greenway and Blueway Development, Parks, Therapeutic Recreation, Multi-Generational Instruction, Youth and Adult Sports, Sports Marketing, Citizen Engagement, Special Events, and Emergency Management.

Parks, Recreation, and Tourism						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 4,689,885	\$ 4,991,859	\$ 4,925,811	\$ (66,048)	-1.3%	
Non-Personnel	1,687,994	1,096,505	1,150,505	54,000	4.9%	
Transfers & Other	75,000	75,000	100,000	25,000	33.3%	
Total	\$ 6,452,879	\$ 6,163,364	\$ 6,176,316	\$ 12,952	0.2%	
Position Count	55	55	55	-	0.0%	

Budget Highlights

The Adopted FY 2026 Parks, Recreation and Tourism (PRT) budget increases by \$12,952 or 0.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Parks, Recreation and Tourism (PRT) budget include:

- The transfer of positions between the General Government Fund and the Parks, Recreation and Tourism Fee Class Fund.
- Additional \$25,000 transfer to Roanoke County Schools for the use of turf athletic fields.
- \$44,000 for utility cost increases for parks facilities.
- \$10,000 for additional youth sports officials and referees.

Departmental Goals

- Offer a robust Community Recreation program for all citizens that promotes learning, health, and positive competition.



- Provide a diverse offering of park amenities and services to citizens and user groups through safe and well-maintained facilities.
- Promote tourism to Virginia's Blue Ridge through quality and innovative events and park amenities.
- Implement Explore Park's Adventure Plan to expand infrastructure, partnerships, and services.
- Establish and maintain an extensive network of greenways, trails, and blueways.

Performance Management

- Additional information about the Parks, Recreation and Tourism's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Public Health

Department Description

The Roanoke County Health Department promotes a state of optimum health for all citizens of Roanoke through community assessment, public policy development, and assurance of equal access to and excellence in health services.

Public Health						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 709,399	\$ 767,419	\$ 805,790	\$ 38,371	5.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 709,399	\$ 767,419	\$ 805,790	\$ 38,371	5.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Public Health budget increases by \$38,371 or 5.0% due to increases in costs from the Health Department.

Departmental Goals

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



Social Services

Department Description

The Roanoke County Department of Social Services (VDSS) is state supervised and locally administered, one of 120 local offices across the state. The department promotes and supports the development of healthy families and protects Virginia's children and adults from abuse and neglect. Social Services is responsible for administering a variety of benefit programs in accordance with federal and state requirements. The department promotes self-reliance by assessing employment strengths and needs, eliminating barriers and providing resources for employment.

Social Services					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ 8,898,599	\$ 9,780,583	\$ 10,214,378	\$ 433,795	4.4%
Non-Personnel	6,051,003	5,994,804	5,922,550	(72,254)	-1.2%
Transfers & Other	-	-	-	-	0.0%
Total	\$14,949,602	\$15,775,387	\$16,136,928	\$ 361,541	2.3%
Position Count	121	128	128	-	0.0%

Budget Highlights

The Adopted FY 2026 Social Services budget increases by \$361,541 or 2.3%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Social Services budget include:

- Transfer of non-personnel budgets to increase overtime budget for Social Services personnel.

Departmental Goals

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



Performance Management

- Additional information about the Social Services' performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Library

Department Description

Roanoke County Libraries provide citizens with ready access to ideas, information, and technologies that educate, enrich, and connect them with one another and the world. The Library department consists of administration staff and 6 library facilities including South County, Glenvar, Hollins, Vinton, Mt Pleasant, and Bent Mountain, providing access to a diverse collection of resources and materials to citizens of all ages.

Library						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 3,818,664	\$ 4,015,699	\$ 4,095,988	\$ 80,289	2.0%	
Non-Personnel	1,889,901	1,205,495	1,227,848	22,353	1.9%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 5,708,565	\$ 5,221,194	\$ 5,323,836	\$ 102,642	2.0%	
Position Count	43	43	43		0.0%	

Budget Highlights

The Adopted FY 2026 Library budget increases by \$102,642 or 2.0%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Library budget include:

- Additional funding for electric, gas, and water utility cost increases at Library branches.

Departmental Goals

- Provide customer access to a diverse and balanced collection that promotes lifelong learning.
- Create and promote mandated programming, encouraging literacy through educational, cultural, and informational events.
- Provide reference assistance, educational services, and technology and software instruction to promote digital literacy.
- Acquire, accurately classify, and process all library materials in an efficient and timely manner to make them readily available for public use.
- Manage the Library's extensive public and staff inventory of equipment, software, applications, licenses, and other electronic products.
- Establish an environment that encourages quality library services to flourish in facilities that are safe, accessible, comfortable, and cost effective to operate.



Performance Management

- Additional information about the Library's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Virginia Cooperative Extension - Roanoke

Department Description

Virginia Cooperative Extension helps lead the engagement mission of Virginia Tech and Virginia State University, the commonwealth's land-grant universities. Building local relationships and collaborative partnerships, the Virginia Cooperative Extension helps people put scientific knowledge to work through learning experiences that improve economic, environmental, and social well-being.

Virginia Cooperative Extension						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	\$ 115,247	\$ 145,391	\$ 145,391	\$ -	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 115,247	\$ 145,391	\$ 145,391	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Virginia Cooperative Extension is flat from the previous year.

Departmental Goals

- Promote improved health and well-being through healthy eating and physical activity through a variety of workshops and research-based information.
- Provide nutrition and physical activity education to low-income families and individuals through Family Nutrition Program and SNAP-Ed programming.
- Strengthen the community food system through educational support of regional agriculture and sustainable gardening.
- Assist youth in becoming self-directed, contributing and productive members of the community through the 4-H program.

Performance Management

- Additional information about the Virginia Cooperative Extension's performance measures, including how they support Roanoke County's strategic plan initiatives, is included in the Performance Measurement section of this document.



Elections

Department Description

The Elections department provides each qualified citizen of Roanoke County with the opportunity to exercise his or her right to vote in an efficient and equitable manner in accordance with federal and state election laws, and serves as an information resource for citizens regarding voter registration, elections, and elected officials.

Elections						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 672,421	\$ 702,010	\$ 724,397	\$ 22,387	3.2%	
Non-Personnel	286,364	336,240	336,240	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 958,785	\$ 1,038,250	\$ 1,060,637	\$ 22,387	2.2%	
Position Count	5	5	5	-	0.0%	

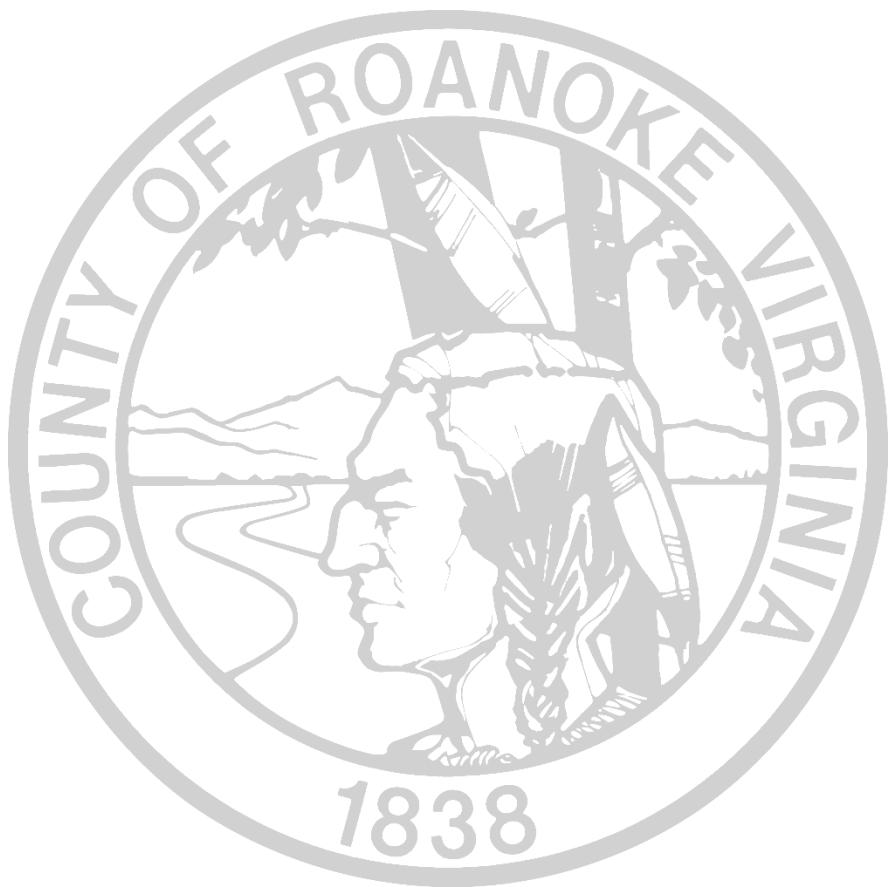
Budget Highlights

The Adopted FY 2026 Elections budget increases by \$22,387 or 2.2%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

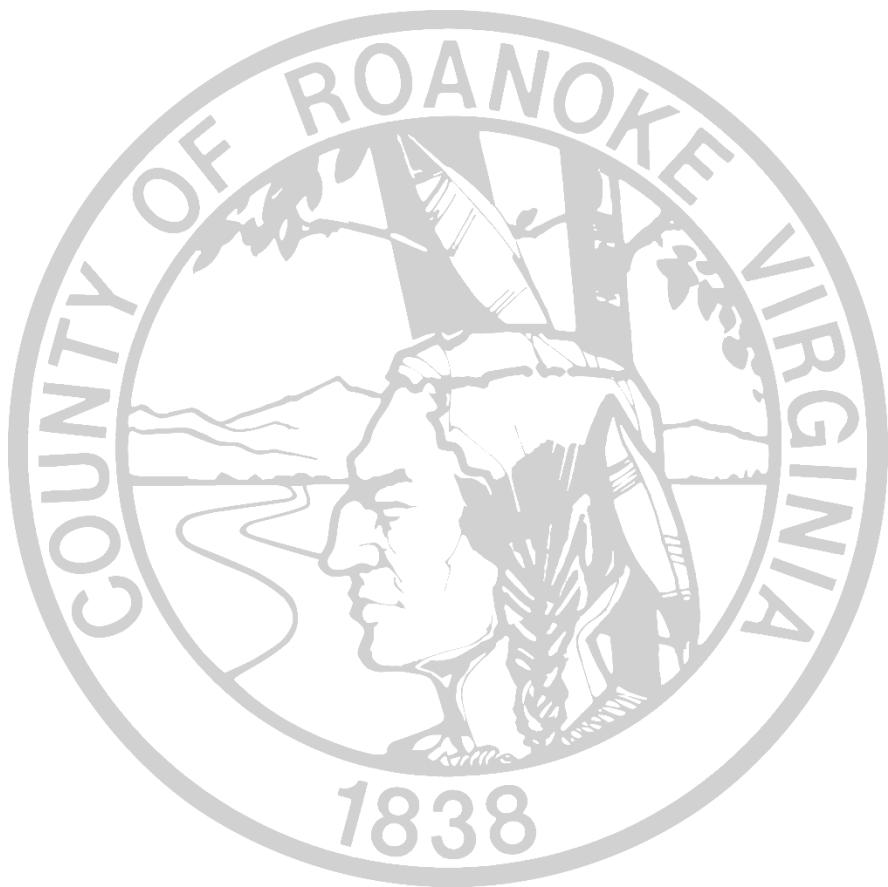
Departmental Goals

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





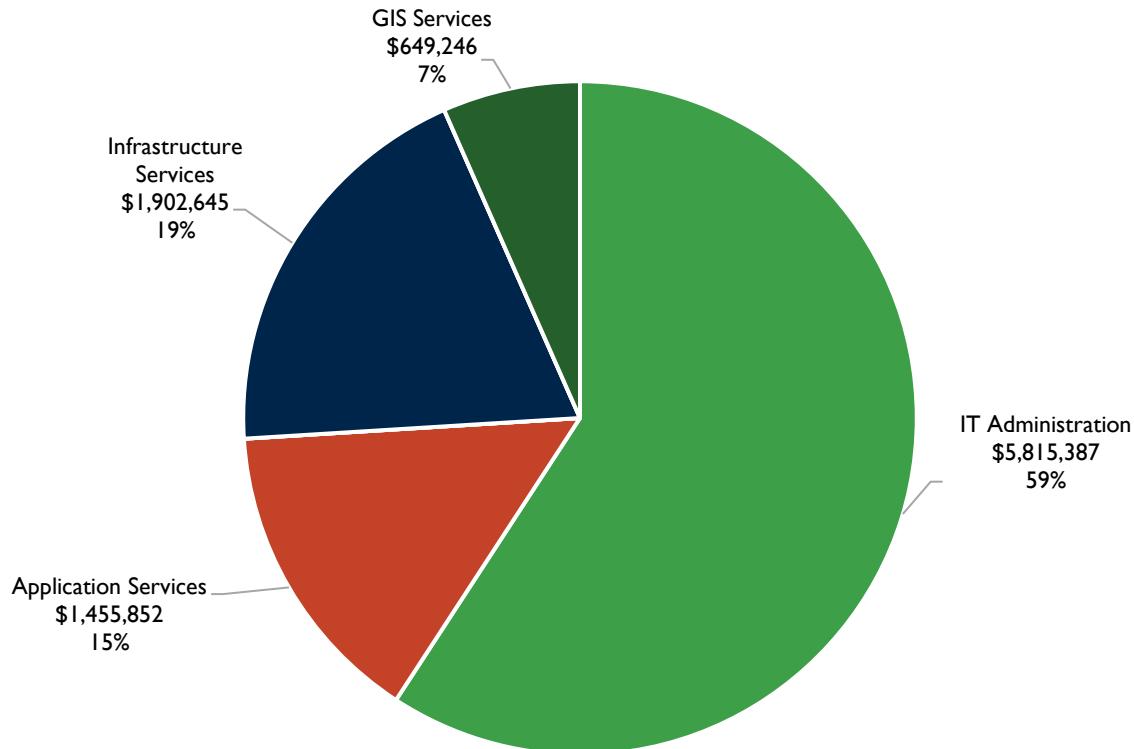
Information Technology





Information Technology

\$9,823,130



Information Technology Summary

	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Information Technology					
IT Administration	\$ 4,400,713	\$ 4,293,830	\$ 5,815,387	\$ 1,521,557	35.4%
Application Services	744,978	1,230,371	1,455,852	225,481	18.3%
Tech Support-PC/Phones	651,940	1,249,796	-	(1,249,796)	-100.0%
Networks	549,150	583,880	-	(583,880)	-100.0%
Infrastructure Services	332,810	364,766	1,902,645	1,537,879	421.6%
Enterprise Services	667,560	674,803	-	(674,803)	-100.0%
GIS Services	705,508	748,618	649,246	(99,372)	-13.3%
Total	\$ 8,052,659	\$ 9,146,064	\$ 9,823,130	\$ 677,066	7.4%

*In FY 2026, Information Technology reorganized operations into four divisions.



Information Technology Department: Information Technology Administration Fund

Department Description

The Information Technology Fund provides technology services for County departments and constitutional offices, Town of Vinton, Roanoke Valley Resource Authority (RVRA), Roanoke Valley TV (RVTV) and Regional Center for Animal Care and Protection (RCACP). Services include business systems administration, network and security services, web administration and GIS, and technical services to support business operations.

Information Technology						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 4,019,980	\$ 4,620,904	\$ 4,787,865	\$ 166,961	3.6%	
Non-Personnel	3,696,606	3,878,885	4,321,318	442,433	11.4%	
Transfers & Other	336,073	646,275	713,947	67,672	10.5%	
Total	\$ 8,052,659	\$ 9,146,064	\$ 9,823,130	\$ 677,066	7.4%	
Position Count	39	41	41	-	0.0%	

Budget Highlights

The Adopted FY 2026 Communications and Information Technology Administration Fund budget decreases by \$677,066 or 7.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Information Technology Fund budget include:

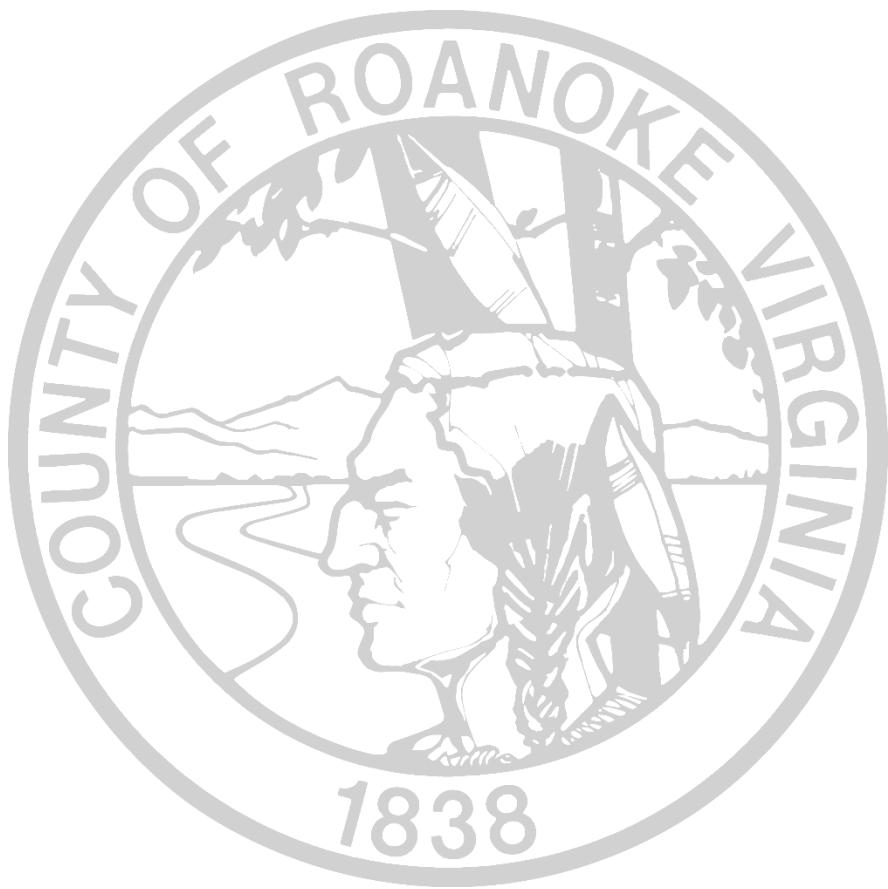
- Additional funding for Software as a Service (SaaS), professional services, and other operating increases.
- Change in funding for transfers related to the reorganization of the Information Technology department and the creation of the Emergency Communications department in FY 2025.

Departmental Goals

- To provide and maintain services and systems that are optimized for their intended functions
- To align technology resources and priorities in support of business department and user needs
- To effectively leverage training and career resources in a manner that best serves County user needs



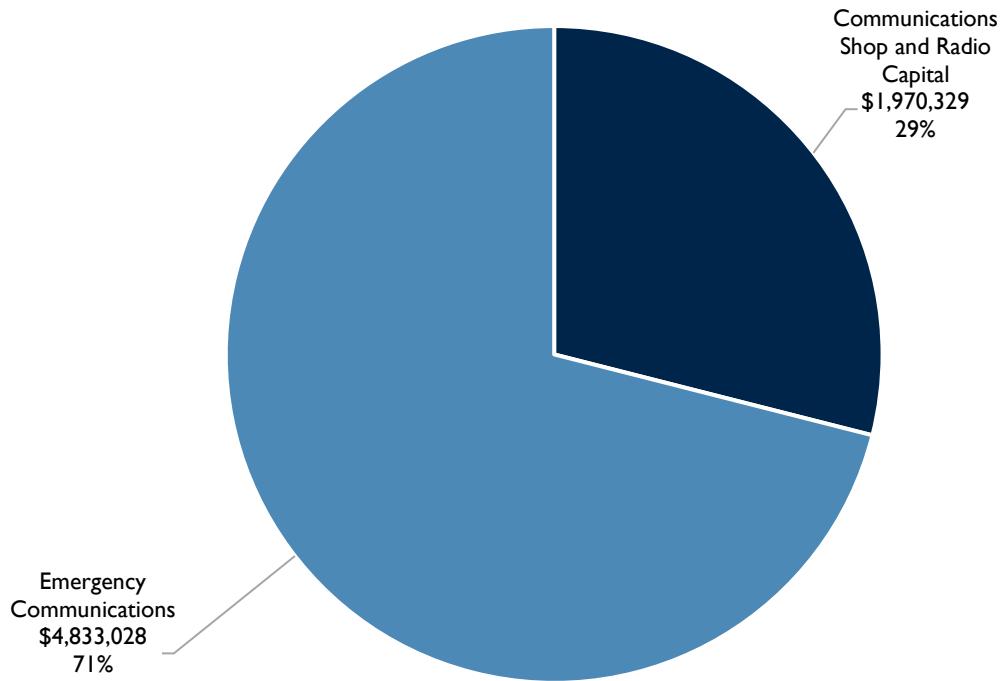
Emergency Communications





Emergency Communications

\$6,803,357



Emergency Communications Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Total Communication Shops	\$ 1,901,195	\$ 2,227,438	\$ 1,970,329	\$ (257,109)	-11.5%
Emergency Communications					
Administration	394,128	404,147	294,117	(110,030)	-27.2%
Operations	3,901,211	4,414,566	4,538,911	124,345	2.8%
Total Emergency Communications	4,295,339	4,818,713	4,833,028	14,315	0.3%
Total	\$ 6,196,534	\$ 7,046,151	\$ 6,803,357	\$ (242,794)	-3.4%



Emergency Communications Department: Communications Shop Fund

Department Description

The Communications Shop and Radio Capital Funds provide support to the Roanoke Valley Radio System. This intergovernmental system serves Police, Fire and Rescue, and Sheriff's offices of multiple municipalities. Radio and communications equipment is serviced and maintained by Roanoke County staff.

Communications Shop and Radio Capital						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 665,483	\$ 712,820	\$ 457,036	\$ (255,784)	-35.9%	
Non-Personnel	1,135,712	1,404,618	1,403,293	(1,325)	-0.1%	
Transfers & Other	100,000	110,000	110,000	-	0.0%	
Total	\$ 1,901,195	\$ 2,227,438	\$ 1,970,329	\$ (257,109)	-11.5%	
Position Count	4	4	4	-	0.0%	

Budget Highlights

The Adopted FY 2026 Communications Shop and Radio Capital Fund budget decreases by \$257,109 or -11.5%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Communications Shop Fund budget include:

- Budget adjustments related to the creation of the Emergency Communications Department in FY 2025 which included reallocation of funding and staff.

Departmental Goals

- To guarantee a reliable communication and technology foundation on which to efficiently conduct County business operations today and in the future
- To champion and support regional and collaborative programs and projects
- To focus on meaningful development and efficient solutions for future technology services



Emergency Communications Department: Emergency Communications Fund

Department Description

The Emergency Communications Center Fund supports all functions of the Roanoke County Emergency Communications Center (ECC). The ECC staff collaborate with EMS, fire, and law enforcement personnel of Roanoke County and the Town of Vinton to save lives, protect property, and stop crime.

Emergency Communications Center						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 3,476,513	\$ 3,702,814	\$ 3,709,879	\$ 7,065	0.2%	
Non-Personnel	817,426	811,231	818,481	7,250	0.9%	
Transfers & Other	1,400	304,668	304,668	-	0.0%	
Total	\$ 4,295,339	\$ 4,818,713	\$ 4,833,028	\$ 14,315	0.3%	
Position Count	40	40	38	(2)	-5.0%	

Budget Highlights

The Adopted FY 2026 Emergency Communications Center Fund budget increases by \$14,315 or 0.3%, and reflects the following changes:

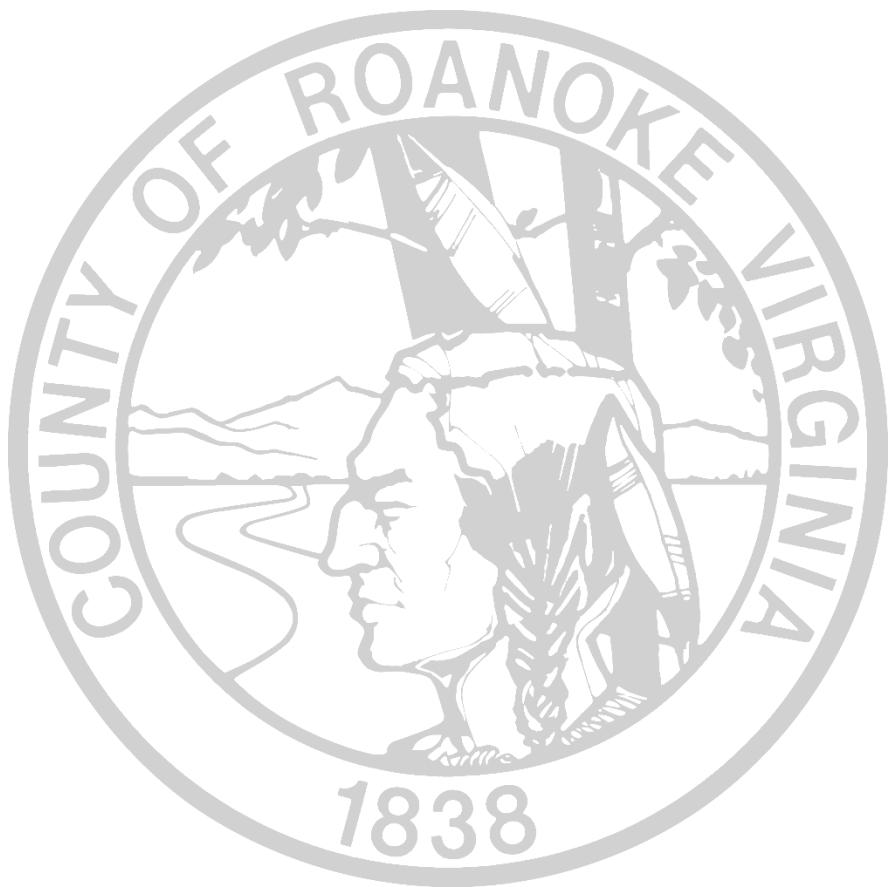
- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Additionally, other changes to the Adopted FY 2026 Emergency Communications Center budget include:

- Budget adjustments related to the creation of the Emergency Communications Department in FY 2025 which included reallocation of funding and staff.

Departmental Goals

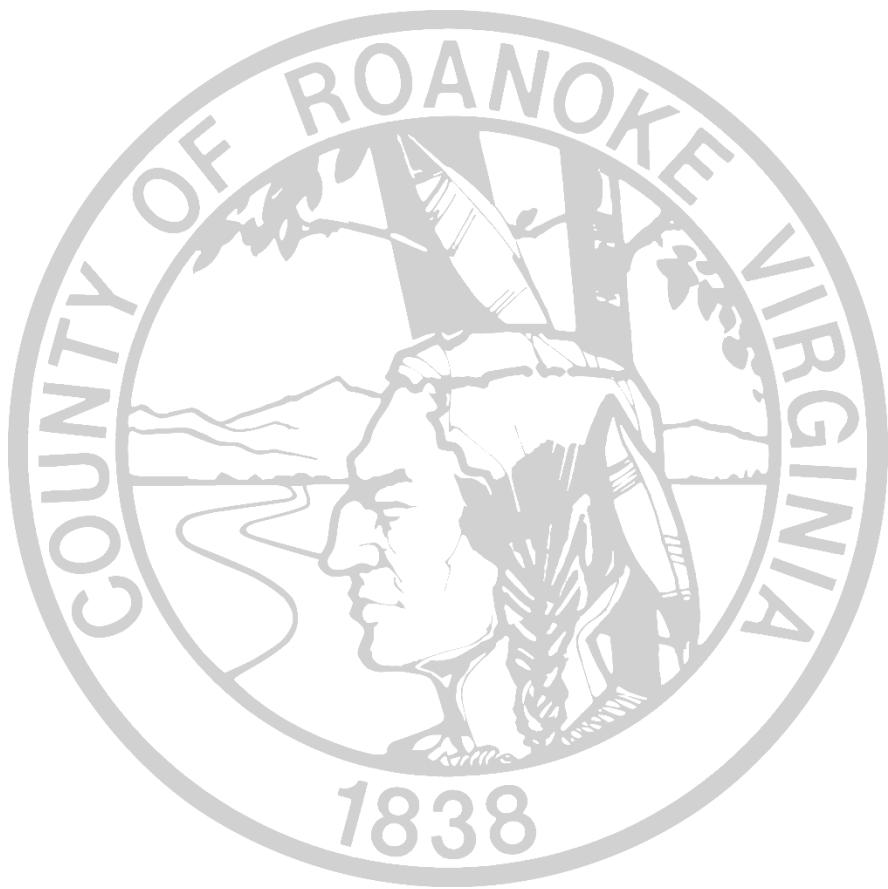
- To provide professional public safety assistance to the citizens of Roanoke County and emergency responders in a timely manner
- To maintain accreditation, ensuring rapid and appropriate response to citizen emergencies and Roanoke County needs





Non-Departmental

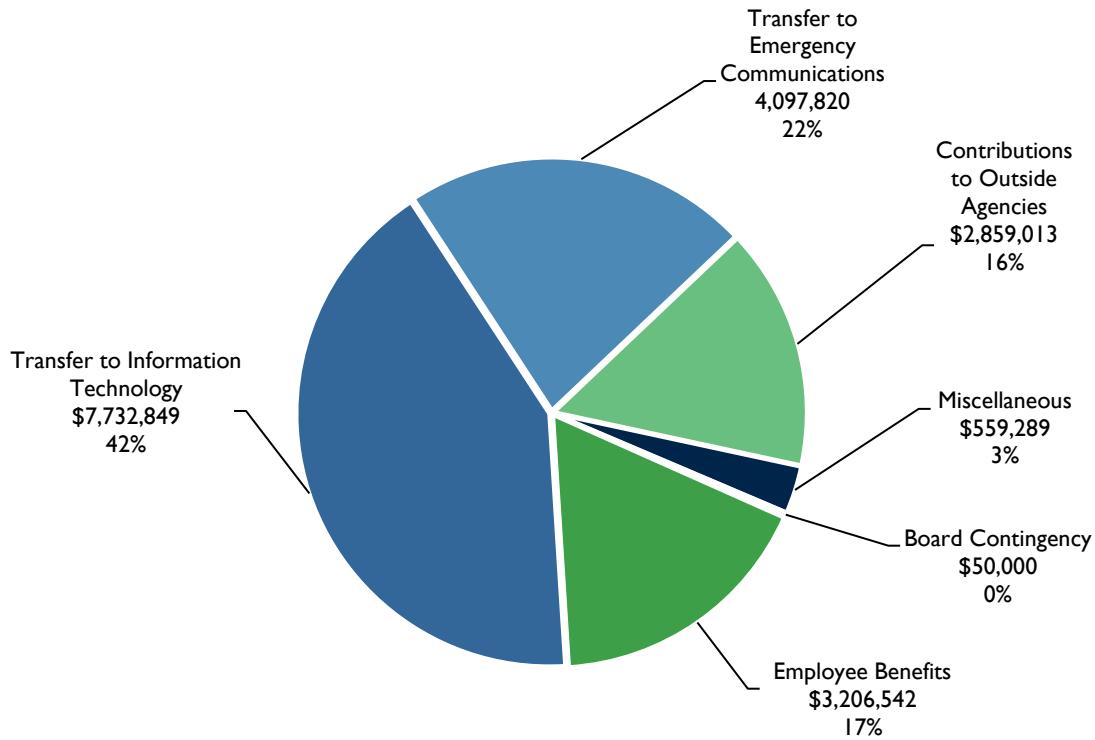
(Included in this section is Employee Benefits, Transfer to Communications and Information Technology, Contributions to Outside Agencies, Board Contingency, General Government Expenditure Contingency, Addition to Fund Balance, and Miscellaneous)





Non-Departmental

\$18,505,513



Non-Departmental Summary					
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Employee Benefits	\$ 1,669,336	\$ 3,260,820	\$ 3,206,542	\$ (54,278)	-1.7%
Transfer to Information Technology	344,295	7,062,795	7,732,849	670,054	9.5%
Transfer to Emergency Communications	3,753,302	4,465,281	4,097,820	(367,461)	-8.2%
Contributions to Outside Agencies					
Discretionary	203,500	192,672	158,257	(34,415)	-17.9%
Contractual	2,392,383	2,468,582	2,644,528	175,946	7.1%
Dues & Memberships	52,360	56,228	56,228	-	0.0%
Total Contributions	2,648,243	2,717,482	2,859,013	141,531	5.2%
Miscellaneous	2,777,193	2,253,407	559,289	(1,694,118)	-75.2%
Board Contingency	-	50,000	50,000	-	0.0%
General Government Expenditure Contingency	-	-	-	-	0.0%
Addition to Fund Balance	-	-	-	-	0.0%
Total	\$ 11,192,369	\$ 19,809,785	\$ 18,505,513	\$ (1,304,272)	-6.6%



Employee Benefits

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

Employee Benefits						
Description	Actual		Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ 244,503	\$ 2,642,820	\$ 2,588,542	\$ (54,278)		-2.1%
Non-Personnel	377,768	393,000	393,000			0.0%
Transfers & Other	1,047,065	225,000	225,000			0.0%
Total	\$ 1,669,336	\$ 3,260,820	\$ 3,206,542	\$ (54,278)		-1.7%
Position Count	-	-	-	-		0.0%

Itemized descriptions of each employee benefit item can be found below.

Employee Benefits			
Employee Benefit	FY 2025		FY 2026
	Adopted	Adopted	Adopted
Flexible Leave Payout: Employees are entitled to cash-in up to 80 hours of flexible leave per fiscal year.	\$ 645,000	\$ 645,000	
Termination Pay: Employees who leave County service are entitled to payment for flexible leave up to 400 hours.	435,000	435,000	
Salary Adjustments: Funding allocated for promotions and compensation changes in FY 2026.	771,440	717,162	
Line of Duty: The County's costs for first responder insurance in the event they are disabled or killed in the line of duty.	286,000	286,000	
Retiree Health Insurance: Retired County employees are eligible for health insurance until age 65, with the benefit based on years of service to the County.	505,380	505,380	
Volunteer Retirement: Retirement benefit for Fire and Rescue volunteers.	393,000	393,000	
Transfer to Grants: Transfer to Grant Fund for Part-Time School Resource Officers	225,000	225,000	
Total, Non-Departmental Employee Benefits	\$ 3,260,820	\$ 3,206,542	



Transfer to Information Technology

The Transfer to the Information Technology (IT) Account provides funding from the General Government Fund to the County's Information Technology Department. Funding is provided for Information Technology services.

Transfer to Information Technology						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	344,295	7,062,795	7,732,849	670,054	9.5%	
Total	\$ 344,295	\$ 7,062,795	\$ 7,732,849	\$ 670,054	9.5%	
Position Count	-	-	-	-	0.0%	

Costs of information technology services are charged to the General Fund and allocated to the user departments at year-end. Details on the full Information Technology budget can be found in the Information Technology section of this document.



Transfer to Emergency Communications

The Transfer to Emergency Communications Account provides funding from the General Government Fund to the County's Emergency Communications Department. Funding is provided for Communications Shop operations, and Emergency Communications operations.

Transfer to Emergency Communications						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	3,753,302	4,465,281	4,097,820	(367,461)	-8.2%	
Total	\$ 3,753,302	\$ 4,465,281	\$ 4,097,820	\$ (367,461)	-8.2%	
Position Count	-	-	-	-	0.0%	

Details on the full Emergency Communications budget can be found in the Information Technology section of this document.



Outside Agency Contributions

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

Outside Agencies Contributions						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	2,648,243	2,717,482	2,859,013	141,531	5.2%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 2,648,243	\$ 2,717,482	\$ 2,859,013	\$ 141,531	5.2%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Adopted FY 2026 Contributions to Outside Agencies budget increases by \$141,531 or 5.2%, and reflects the following changes:

- An increase of \$140,315 to Blue Ridge Behavioral Health Care to provide additional funding for comprehensive services for individuals who have mental health disorders, intellectual disabilities, or substance abuse disorders.
- Added \$85,714 for Visit Virginia's Blue Ridge due to increased revenues from Hotel/Motel Tax.
- Decrease funding of \$84,498 in various organizations.



Adopted Outside Agency Contributions
FY 2025-2026

Agency/Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change FY 25-26
Discretionary Contributions			
Connect Roanoke County to the World			
Salem/Roanoke County Chamber of Commerce: The Chamber creates, develops, promotes and supports quality business opportunities in the Salem and Roanoke County communities.	\$ 8,800	\$ 10,000	\$ 1,200
Roanoke Valley Sister Cities, Inc.: Roanoke County will celebrate 25 years of signing sister cities with Opole, Poland. Funding requested to continue exchange programs.	1,000	702	(298)
The Advancement Foundation: To create opportunities for community business development by facilitating opportunities that empower citizens.	10,000	10,000	-
Williamson Road Area Business Association: WRABA is a voluntary membership organization that exists to encourage, foster and initiate economic development and quality of life improvements in the Williamson Road Area.	12,200	11,680	(520)
Friends of the Blue Ridge Parkway: Friends of the Blue Ridge Parkway helps preserve, promote and enhance the outstanding natural beauty, ecological vitality and cultural distinctiveness of the Blue Ridge Parkway and its corridor, including surrounding scenic landscape, thereby preserving this national treasure for future generations.	3,000	3,000	-
Subtotal, Connect Roanoke County to the World	\$ 35,000	\$ 35,382	\$ 382
Position Roanoke County for Future Economic Growth			
VERGE: Regional Acceleration and Mentoring Program is a business accelerator program to propel high potential startups and create jobs in the science, technology, engineering, mathematics, and health fields.	10,000	6,600	(3,400)
Roanoke Higher Education Center: The Roanoke Higher Education Center stimulates economic development in the Greater Roanoke Region by providing for the people of the Region affordable access to higher education and workforce training leading to the achievement of high-demand degrees and credentials, including those in STEM-H fields.	10,000	6,800	(3,200)
Roanoke Regional Small Business Development Center: The Roanoke Regional Small Business Development Center works with entrepreneurs in all phases of their business offering free advising sessions and training on various topics.	10,000	6,800	(3,200)
Vinton Area Chamber of Commerce - Business Recruitment: Vinton Area Chamber of Commerce promotes a healthy business environment for the Town of Vinton and East Roanoke County.	9,260	10,260	1,000
Western Virginia Workforce Development Board: Provides workforce development programs to Roanoke County Citizens such as Career Quest, an event held for career development for K-12 students.	10,000	10,000	-
Subtotal, Position Roanoke County for Future Economic Growth	\$ 49,260	\$ 40,460	\$ (8,800)
Ensure Citizen Safety			
Adult Care Center of the Roanoke Valley: The Adult Care Center of Roanoke Valley is a safe and secure program committed to providing compassionate, stimulating daytime Personhood and Person-Centered Care for dependent adults while providing family support and an alternative to long-term care.	4,340	2,068	(2,272)
Children's Trust: Children's Trust strives to prevent child abuse and neglect and provides continuous support for children through investigation and court proceedings. The Trust helps to make kids safer and adults better parents through education.	4,000	2,000	(2,000)
Subtotal, Ensure Citizen Safety	\$ 8,340	\$ 4,068	\$ (4,272)



Adopted Outside Agency Contributions
FY 2025-2026

Agency/Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change FY 25-26
Be a Caring and Inclusive Community (Continued)			
Blue Ridge Independent Living Center: The center assists individuals with disabilities to live independently and serves the community at large by helping to create an environment that is accessible to all. The Empowering Individuals with Disabilities program will assist individuals with disabilities to achieve their independent living goal to become or remain independent within their own homes and the community.	750	-	(750)
Blue Ridge Legal Services, Inc.: Program to ensure low-income residents of the Roanoke Valley have access to legal advice and representation in civil (not criminal) matters of critical importance affecting their ability to be self-sufficient.	760	-	(760)
Boys & Girls Clubs of Southwest Virginia: Project Learn provides academic enrichment and school engagement in an after-school and summer environment for disadvantaged youth. (Service not provided to Roanoke County residents)	-	2,500	2,500
Bradley Free Clinic: The Mission of the Bradley Free Clinic is to provide free, compassionate and high quality medical, dental, pharmaceutical, and preventive health care services for Roanoke Valley residents who lack the resources necessary to maintain their health and productivity, using volunteer health care professionals.	3,240	2,400	(840)
Brain Injury Services of SWVA: Our mission is to create and sustain an organization that helps brain injury survivors and their families. Our goal is to make a positive, measurable difference in survivors' abilities to fulfill their service potential and optimize their reintegration into their families and communities.	2,752	4,061	1,309
Child Health Investment Partnership (CHIP): CHIP promotes the health of medically underserved children within the greater Roanoke Valley by ensuring comprehensive health care, strengthening families, and coordinating community resources in a public/private partnership.	19,200	10,756	(8,444)
The Community Christmas Store: CCS assists families in need in a dignified manner at Christmas by providing a department store environment where eligible families can choose new items according to their individual preferences.	1,350	1,000	(350)
Family Service of the Roanoke Valley: Family Service improves life and restores hope to the most vulnerable of our neighbors, from the youngest children to the oldest adults, through prevention, counseling and support services.	1,500	700	(800)
Feeding America - Southwest Virginia: Feeding America Southwest Virginia feeds Southwest Virginia's hungry through a network of partners and engages our region in the fight to end hunger.	4,000	2,200	(1,800)
LOA Area Agency on Aging: LOA services enable seniors to stay in their choice environment by providing a variety of in home services. Meals on Wheels allows for a hot lunch delivery, nutritional supplement and one-on-one nutritional counseling for high-risk clients.	17,100	13,240	(3,860)
Partnership for Community Wellness: The Partnership for Community Wellness' collaborative approach to community problem-solving has produced positive outcomes in the arena of tobacco and alcohol use and is being used to combat opioid/heroin, marijuana, cocaine, vaping and impact of meth on families in Roanoke County.	2,500	-	(2,500)
Saint Francis Service Dogs: Saint Francis Service Dogs assists children and adults with disabilities to become more independent and self-sufficient through partnership with a professionally trained service dog.	2,240	1,198	(1,042)
Salem/Roanoke County Community Food Pantry: The Food Pantry provides emergency food and financial assistance to residents of Salem and Roanoke County.	4,000	1,300	(2,700)
TAP: TAP helps individuals and families achieve economic and personal independence through education, employment, affordable housing, and safe and healthy environments.	34,600	34,600	-
<u>Subtotal, Be a Caring and Inclusive Community</u>	\$ 93,992	\$ 73,955	\$ (20,037)



Adopted Outside Agency Contributions
FY 2025-2026

Agency/Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change FY 25-26
Promote Lifelong Learning			
Mill Mountain Zoo: Provide educational exhibits for field trips and outreach on-site and off-site that are linked to Virginia's SOLs. Zoo provides camps and classes and unique series, Breakfast with the Animals and Night Howls, suitable for all ages.	1,500	1,000	(500)
Science Museum of Western Virginia: The museum inspires scientific curiosity by creating interactive learning experiences for people of all ages that are accessible, provocative and relevant to our region.	1,960	892	(1,068)
Vinton Historical Society: Vinton Historical Society operates the only Historical museum in Roanoke County, with over 4,000 artifacts on display, and seeks to preserve the past for future generations.	1,500	1,500	-
Virginia Museum of Transportation: The museum seeks to advance all modes of transportation across the Commonwealth, celebrate and preserve the hard work and ingenuity of generations past, and inspire current and future generations to value this industry which is essential to Virginia's history, culture, and economic growth.	1,120	1,000	(120)
Subtotal, Promote Lifelong Learning	\$ 6,080	\$ 4,392	\$ (1,688)
Total, Discretionary	\$ 192,672	\$ 158,257	\$ (34,415)



Adopted Outside Agency Contributions
FY 2025-2026

Agency/Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change FY 25-26
Contractual Agencies			
Art Museum of Western Virginia (Taubman Museum): Brings people and art together for discovery, learning, and enjoyment. Committed to exhibitions, programs and experiences that inspire, enrich, and promote creativity in all walks of life and in business.	\$ 40,000	\$ 40,000	-
Art Museum of Western Virginia (Taubman Museum) - Schools Education Program: Provides art experiences and education to students in Roanoke County schools.	41,700	41,700	-
Blue Ridge Behavioral Healthcare: Established under the Code of Virginia to provide comprehensive services for individuals who have mental health disorders, intellectual disability, or substance use disorders.	521,573	661,888	140,315
Greenway Commission: This was established with the signing of an intergovernmental agreement among the four participating governments (City of Roanoke, Roanoke County, City of Salem, and Town of Vinton). The Commission is an advisory body with responsibilities and duties that focus on all areas of establishing and maintaining greenways in the area.	46,366	6,366	(40,000)
Roanoke Regional Blueway: The Roanoke River Blueway Committee was established in 2013 by the Roanoke Valley-Alleghany Regional Commission to facilitate the planning, development, and marketing of the Roanoke River Blueway.	4,525	4,525	-
Roanoke Regional Partnership: The Partnership promotes Roanoke businesses and entrepreneurs, as well as living, recreation, and outdoor opportunities in Roanoke.	183,536	183,139	(397)
Roanoke Valley Alleghany Regional Commission: To encourage and facilitate local government cooperation and state-local cooperation in addressing on a regional basis problems of greater than local significance. The Fifth Planning District, Franklin County, and Rocky Mount are served in this region.	124,238	106,171	(18,067)
Roanoke Valley Transportation Planning Organization: Created to plan and budget the use of federal transportation dollars in the Roanoke region.	12,707	11,503	(1,204)
RVTV: Provides news, events, and information on Channel 3.	276,719	286,304	9,585
Virginia Western Community College - CCAP Program: CCAP is a program at VWCC that makes college available tuition-free to current year graduates of public high schools in the counties of Botetourt, Craig, Franklin, and Roanoke, and the cities of Roanoke and Salem.	275,000	275,000	-
Virginia's First Industrial Authority (Contractual Agreement): Created to enhance the economic base for the 15 member localities by developing, owning and operating one or more facilities on a cooperative basis.	34,255	34,255	-
Visit Virginia's Blue Ridge: This is the region's official destination marketing organization. The Bureau works to provide information on accommodations, attractions, recreation, dining, and more in Virginia's Blue Ridge for convention, meeting, and leisure travelers.	878,572	964,286	85,714
Western VA Regional Industrial Facility Authority: To provide a resource for localities to communicate regionally on economic development projects.	29,391	29,391	-
Subtotal, Contractual Agencies	\$2,468,582	\$2,644,528	\$175,946



Adopted Outside Agency Contributions
FY 2025-2026

Agency/Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change FY 25-26
Dues and Memberships			
Blue Ridge Soil and Water Conservation District: Promotes conservation of our natural resources by coordinating the natural resource interests to achieve our mission by educating and providing technical assistance to citizens.	\$ 3,500	\$ 3,500	-
National Association of Counties: The association works to ensure that counties have the resources, skills, and support they need. Types of services include legislative, education, research, and communications.	2,698	2,698	-
Roanoke Regional Chamber of Commerce - Dues: The Chamber's mission is to promote, stimulate and improve business by influencing public policy, making connections and referrals, and helping small business grow.	2,700	2,700	-
Salem/Roanoke County Chamber of Commerce - Dues: Established to strengthen the business climate of the community.	1,000	1,000	-
Vinton Area Chamber of Commerce - Dues: Provides information and support to the area's growing business community. Also works to strengthen the social and economic environment of the community. Service is provided to the surrounding areas consisting of Roanoke, Salem, Bedford, Botetourt , and Smith Mountain Lake Area.	285	285	-
Virginia Association of Counties: Exists to support county officials and to effectively represent, promote, and protect the interests of counties to better serve the people of Virginia.	21,699	21,699	-
Virginia Institute of Government - Weldon Cooper: The Virginia Institute of Government (VIG) is the leadership development and community engagement arm of the Weldon Cooper Center. Its aim is to assist in building governance capacity and developing dynamic leaders at all levels. VIG offers leadership development through the Senior Executive Institute (SEI) and LEAD, local government equity clinics, certification for Treasurers and Commissioners of the Revenue, and customized training programs. Local governments can access a range of consultation and support services to build more resilient organizations.	5,000	5,000	-
Virginia Municipal League: This is a statewide, nonprofit, nonpartisan association of city, town, and county governments established to improve and assist local governments through legislative advocacy, research, education and other services.	13,691	13,691	-
VML/VACO AEP Steering Committee: Steering Committee created to represent the interests of the localities in the Appalachian Power Company (APCo) service area in connection with the purchase of electric power from APCo.	5,655	5,655	-
Subtotal, Dues and Memberships	\$56,228	\$56,228	\$0
Total, Contractual Agencies and Dues and Memberships	\$2,524,810	\$2,700,756	\$175,946
Grand Total, All Outside Agency Contributions	\$2,717,482	\$2,859,013	\$141,531



Miscellaneous

The Miscellaneous Account provides funding for activities and operations that do not clearly become the responsibility of any department in the formal organizational structure. Budgeted items include real estate tax relief credits provided to eligible residents, a refuse credit paid to Vinton, debt service on the Vinton Fire and Rescue station, and other items.

Miscellaneous					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	2,777,193	2,253,407	559,289	(1,694,118)	-75.2%
Transfers & Other	-	-	-	-	0.0%
Total	\$ 2,777,193	\$ 2,253,407	\$ 559,289	\$ (1,694,118)	-75.2%
Position Count	-	-	-	-	0.0%

Itemized descriptions of each miscellaneous item can be found below and on the next page:

Miscellaneous			
Miscellaneous Item	FY 2025 Adopted	FY 2026 Adopted	
Vinton Business Center Agreement: Revenue Sharing Agreement with the Town of Vinton for portion of shared taxes generated by the Vinton Business Center. Previously this was a portion of the budgeted Vinton Gain Sharing Agreement.	\$ 170,000	\$ 190,000	
Town of Vinton Refuse Credit: Refuse collection credit provided to the Town of Vinton for not providing refuse service.	225,000	225,000	
Vinton Fire and Rescue Station: Payment to the Town of Vinton for Debt Service on the Vinton Fire and Rescue Station. County will make payments until FY 2027 when debt is retired, then Vinton will deed the station to the County.	158,075	94,289	
Countywide Security Alert System: Contract to provide security alerts and other functionality across Roanoke County during Emergency Situations	-	50,000	



Miscellaneous (Continued)			
Miscellaneous Item	FY 2025 Adopted	FY 2026 Adopted	
Tax Relief for Disabled Veterans: Roanoke County provides real estate property tax relief for homeowners that are service connected and permanently and totally disabled.	\$ 1,200,332	\$ -	
Tax Relief for the Elderly: Roanoke County provides real estate property tax relief for homeowners that are at least 65 years of age and meet income thresholds.	500,000		-
		\$ 2,253,407	\$ 559,289

**Beginning in FY 2026, Tax Relief for the Elderly and Disabled Veterans is reflected in budgeted revenues rather than being an expenditure to the General Government Fund.*



Board Contingency

The Board Contingency Account represents undesignated funds reserved for unplanned expenditures during the fiscal year. Funds are appropriated at the discretion of the Board of Supervisors through official Board action.

Board Contingency						
Description	Actual		Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	50,000	50,000	50,000	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
Total	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Position Count	-	-	-	-	-	0.0%



Addition to Fund Balance

Roanoke County's Comprehensive Financial Policy requires that the County maintain a fund balance of 12% of budgeted annual General Government Fund expenditures. The Addition to Fund Balance is the amount that Roanoke County contributes annually to comply with the Comprehensive Financial Policy.

Addition to Fund Balance						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	-	-	-	-	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
Total	\$ -	\$ -	\$ -	\$ -	-	0.0%
Position Count	-	-	-	-	-	0.0%

Budget Highlights

Addition to Fund Balance will be addressed with FY 2025 Year End funds to maintain 12% policy minimum established by the Comprehensive Financial Policy.



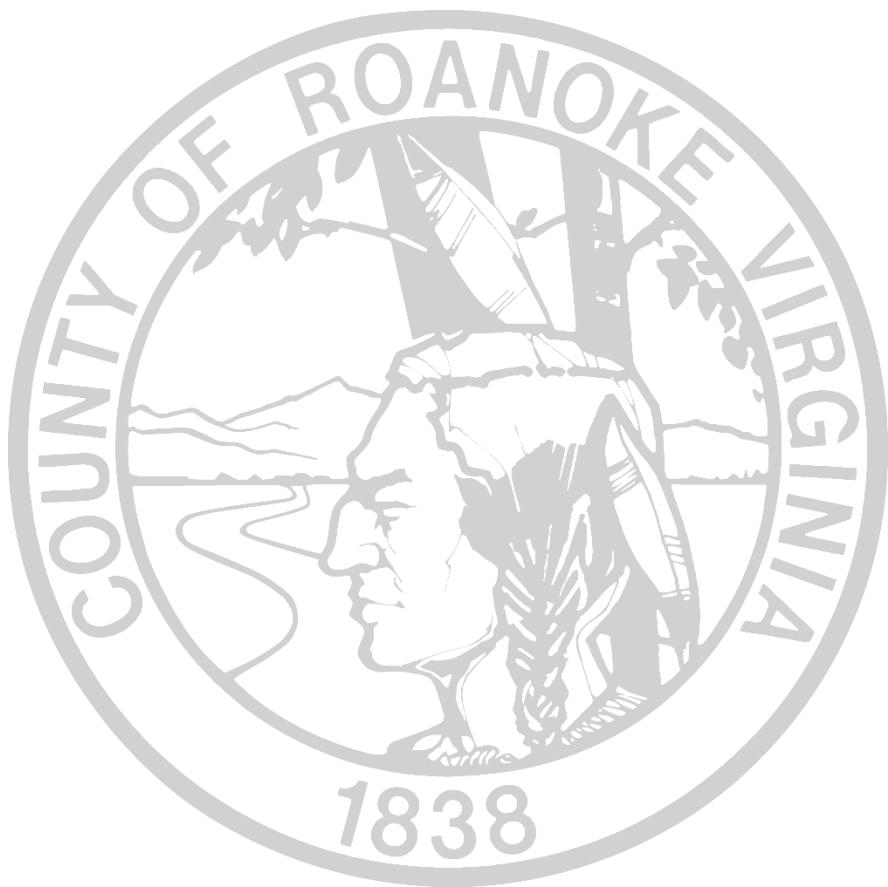
General Government Expenditure Contingency

The General Government Fund Expenditure Contingency represents undesignated funds reserved for unanticipated expenditures of a non-recurring nature or to meet unanticipated increased service delivery costs. Roanoke County's Comprehensive Financial Policy establishes that the General Government Expenditure Contingency will be 0.25% of budgeted annual General Government expenditures.

General Government Expenditure Contingency						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ -	\$ -	\$ -	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

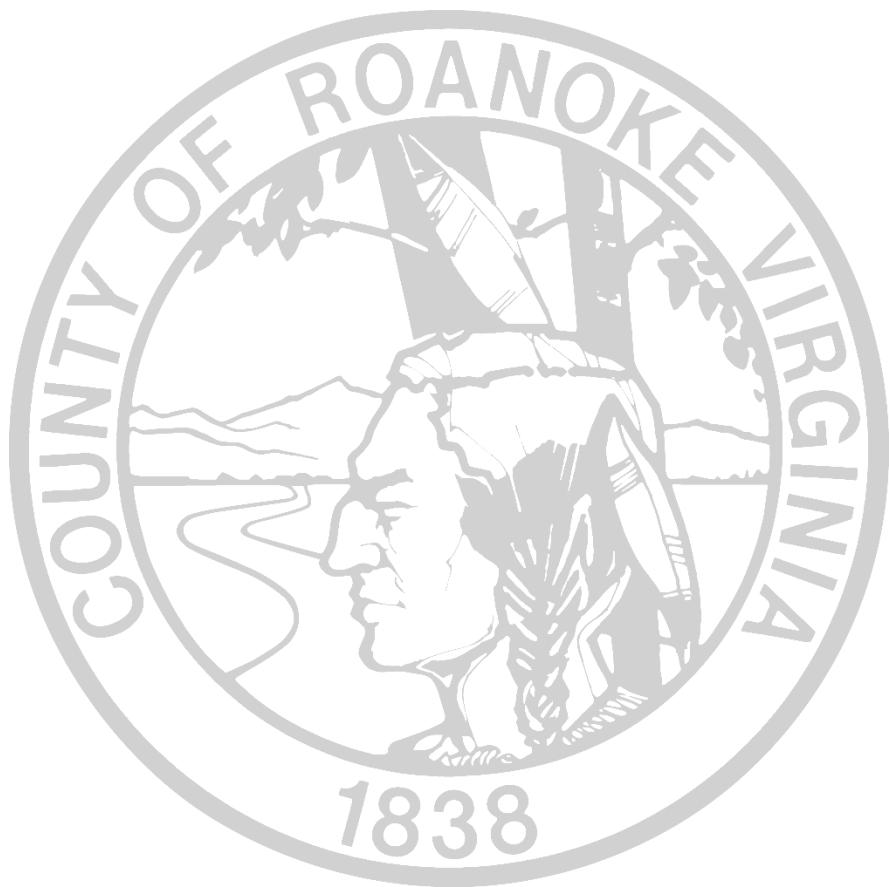
General Government Expenditure Contingency was not included in the Adopted FY 2026 budget and will be addressed with FY 2025 Year End funds to maintain the 0.25% policy minimum established by the Comprehensive Financial Policy.





Transfers

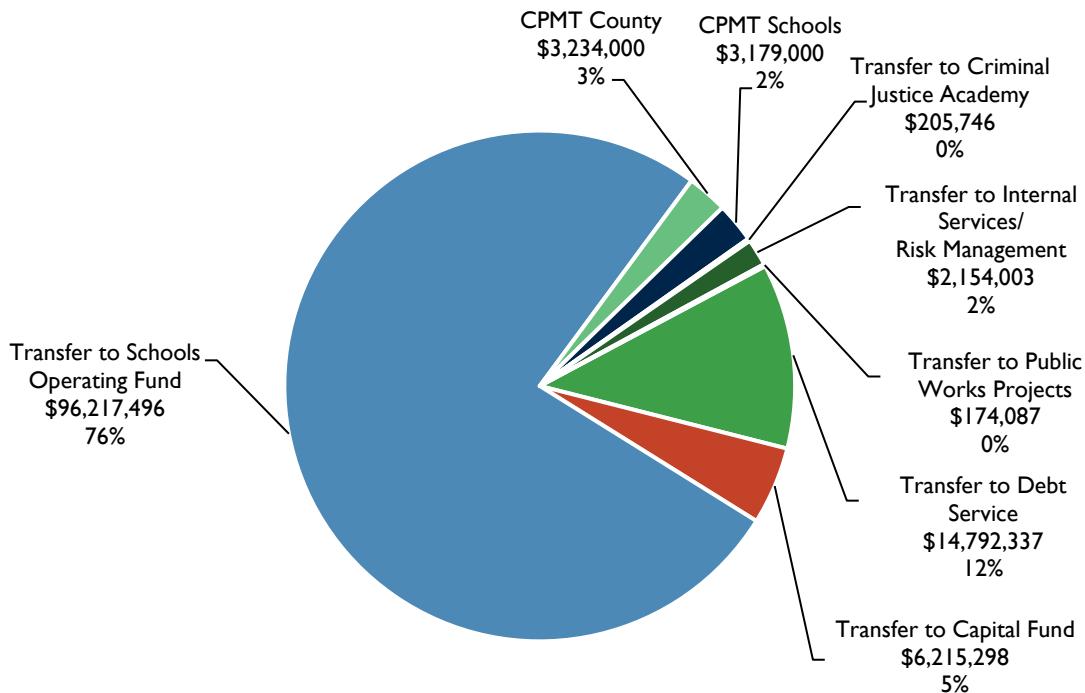
(Included in this section is Transfer to Debt Service, Transfer to Capital Fund, Transfer to Schools, Transfer to Community Policy Management Team, Transfer to Criminal Justice Academy, Transfer to Internal Services/Risk Management, and Transfer to Public Works Projects)





Transfers

\$126,171,967



Transfers Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Transfer to Debt Service	\$ 14,705,700	\$ 13,346,009	\$ 14,792,337	\$ 1,446,328	10.8%
Transfer to Capital Fund	9,628,332	6,638,983	6,215,298	(423,685)	-6.4%
Transfer to Schools Operating Fund	86,782,060	92,543,849	96,217,496	3,673,647	4.0%
Transfer to CPMT - County (Supporting CSA)	1,934,000	2,234,000	3,234,000	1,000,000	44.8%
Transfer to CPMT - Schools (Supporting CSA)	1,879,000	2,179,000	3,179,000	1,000,000	45.9%
Transfer to Criminal Justice Academy	212,143	212,143	205,746	(6,397)	-3.0%
Transfer to Internal Services/ Risk Management	7,114	2,154,003	2,154,003	-	0.0%
Transfer to Public Works Projects	175,732	175,075	174,087	(988)	-0.6%
Miscellaneous Transfers	1,016,358	-	-	-	0.0%
Total	\$116,340,439	\$119,483,062	\$126,171,967	\$ 6,688,905	5.6%



Transfer to Debt Service

The Debt Service Fund supports Roanoke County and Roanoke County Public School debt obligations. Funding for these obligations comes in the form of a transfer from the County General Fund. Detailed information about the County's Debt Service Fund may be found in the Debt Service Section of this document.

The transfer to the Debt Service Fund is as follows:

Transfer to Debt Service						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	14,705,700	13,346,009	14,792,337	1,446,328	10.8%	
Total	\$ 14,705,700	\$ 13,346,009	\$ 14,792,337	\$ 1,446,328	10.8%	
Position Count	-	-	-	-	0.0%	

Budget Changes

- The Adopted FY 2026 Transfer to the Debt Service Fund increases by \$1,446,328 or 10.8% due to increases in principal and interest payments.



Transfer to Capital Fund

The transfer to the Capital Fund provides General Government Support to Roanoke County capital projects and programs. Detailed information about the County's FY 2026 Capital Fund, County and Schools FY 2026 Budget as part of the FY 2026 – 2035 CIP, and FY 2026 Fleet and Equipment Replacement Program may be in the Capital Budget section of this document.

The transfer to the Capital Fund is listed below:

Transfer to Capital Fund						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	9,628,332	6,638,983	6,215,298	(423,685)	-6.4%	
Total	\$ 9,628,332	\$ 6,638,983	\$ 6,215,298	\$ (423,685)	-6.4%	
Position Count	-	-	-	-	0.0%	

Budget Changes

- The Adopted FY 2024 Transfer to the Capital Fund decreases by \$423,685 or -6.4%, which includes an additional \$ 530,000 toward capital per the joint County/School 20-20-20 debt model and funding for FY 2026 CIP projects. The decrease from the Adopted FY 2025 budget is due to the offsetting transfer from future School/County Debt Fund for debt service.



Transfer to Roanoke County Public Schools

The transfer to the Roanoke County Public Schools represent support from the general tax base to public education in the County. This is one of the largest expenditures in the Roanoke County General Fund. In FY 2026, the adopted transfer to the Schools Operating Fund is \$96,217,496, which is an increase of \$3,673,647 over FY 2025 Adopted Budget.

The transfer to Roanoke County Public Schools is listed below:

Transfer to Schools Operating Fund						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	86,782,060	92,543,849	96,217,496	3,673,647	4.0%	
Total	\$86,782,060	\$92,543,849	\$96,217,496	\$ 3,673,647	4.0%	
Position Count	-	-	-	-	0.0%	

Budget Highlights

The Transfer to Schools increased based on the Board of Supervisors' adopted Revenue Sharing formula as included in the County's adopted Comprehensive Financial Policy.



Schools Revenue Sharing Calculation

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

The key steps of the formula are as follows:

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

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



**Schools Revenue Sharing Calculation
Formula Calculation**

Calculate 3-Year Average:	ADM	Population	ADM/Population
FY 2023 (actual)	13,353	96,605	13.8223
FY 2024 (actual)	13,347	96,519	13.8284
FY 2025 (budgeted, County Population Actual)	13,336	96,497	13.8201
Avg. of FY 2023-25	40,036	289,621	13.8236
FY 2024 (actual)	13,347	96,519	13.8284
FY 2025 (budgeted, County Population Actual)	13,336	96,497	13.8201
FY 2026 (projecting)	13,160	96,519	13.6346
Avg. of FY 2024-26	39,843	289,535	13.7610
Calculate Net Allocation Change:			
Difference in the ADM/Population Index		0.06255	
Payroll Factor		61%	
Index times Payroll Factor		0.002790	
Divide ADM/Population Index by Average FY 23-25 Index		0.997210	
Net Allocation Change		0.997210	
Calculate Increase/(Decrease) in School Transfer:			
	FY 2024-2025 Adopted	FY 2025-2026 Adopted	
Property and Local Taxes	\$228,300,327	\$239,091,500	
CVB Lodging Tax	(878,571)	(964,286)	
CSA Fund Contribution	(2,179,000)	(3,179,000)	
Econ Dev Incentives	(1,205,000)	(1,365,345)	
Net total taxes	\$224,037,756	\$233,582,869	
Prior FY % to Schools	41.3073%		
New FY % to Schools (Net Allocation Change * Prior FY %)		41.1920%	
Recalculate School Transfer Base	\$92,543,849	\$92,285,670	
Schools' Share of New Revenue		\$3,931,826	
Total Schools Transfer	\$92,543,849	\$96,217,496	
FY 2025-2026 Schools Transfer Increase		\$3,673,647	



Transfer to Community Policy and Management Team

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

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

Transfer to CPMT - County (Supporting CSA)					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	1,934,000	2,234,000	3,234,000	1,000,000	44.8%
Total	\$ 1,934,000	\$ 2,234,000	\$ 3,234,000	\$ 1,000,000	44.8%
Position Count	-	-	-	-	0.0%

Transfer to CPMT - Schools (Supporting CSA)					
Description	Actual	Adopted	Adopted	\$ Change	% Change
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%
Non-Personnel	-	-	-	-	0.0%
Transfers & Other	1,879,000	2,179,000	3,179,000	1,000,000	45.9%
Total	\$ 1,879,000	\$ 2,179,000	\$ 3,179,000	\$ 1,000,000	45.9%
Position Count	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2026 Transfer to CPMT budget increases by \$1,000,000 for both County and Schools.



Transfer to Criminal Justice Academy

The County's General Government financial support for the Criminal Justice Academy is accounted for with a single transfer to the Criminal Justice Academy Fund. Previously, both the Police Department and Sheriff's Office budgeted funds in their operating budget for services provided at the Criminal Justice Academy. Moving funds to a single transfer ensures that recurring Criminal Justice Academy expenditures are balanced with recurring revenues. Detailed information about the Criminal Justice Academy Fund may be found in the Other General Fund section of this document.

The transfer to the Criminal Justice Academy Fund is listed below:

Transfer to Criminal Justice Academy						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	212,143	212,143	205,746	(6,397)	-3.0%	
Total	\$ 212,143	\$ 212,143	\$ 205,746	\$ (6,397)	-3.0%	
Position Count	-	-	-	-	0.0%	

Budget Changes

The Adopted FY 2026 Transfer to the Criminal Justice Academy decreases by \$6,397 or -3.0% due to personnel changes.



Transfer to Public Works Projects

The transfer to Public Works Projects Fund supports the debt obligation for the construction of the Route 220 waterline. This construction project is a joint venture between Roanoke County, Franklin County, and the Western Virginia Water Authority. The transfer to the Public Works Fund accounts for Roanoke County's portion of the debt obligation. Additional detail on this project can be found in the Other General Fund section of this document.

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

Transfer to Public Works Projects						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	175,732	175,075	174,087	(988)	-0.6%	
Total	\$ 175,732	\$ 175,075	\$ 174,087	\$ (988)	-0.6%	
Position Count	-	-	-	-	0.0%	

Budget Changes

The Adopted FY 2026 Transfer to Public Works Projects decreases by \$988 or -0.6% due to a change in the debt obligation from the prior year.



Transfer to Risk Management

The transfer to the Risk Management Fund is used to account for the financing of services provided by Risk Management to other departments of the government, on a cost reimbursement basis. The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's infrastructure from all types of hazards. Detailed information about the Risk Management Fund may be found in the Internal Services section of this document.

The transfer to the Risk Management Fund is listed below:

Transfer to Internal Services/Risk Management						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	0.0%	
Non-Personnel	-	-	-	-	0.0%	
Transfers & Other	7,114	2,154,003	2,154,003	-	0.0%	
Total	\$ 7,114	\$ 2,154,003	\$ 2,154,003	\$ -	0.0%	
Position Count	-	-	-	-	0.0%	

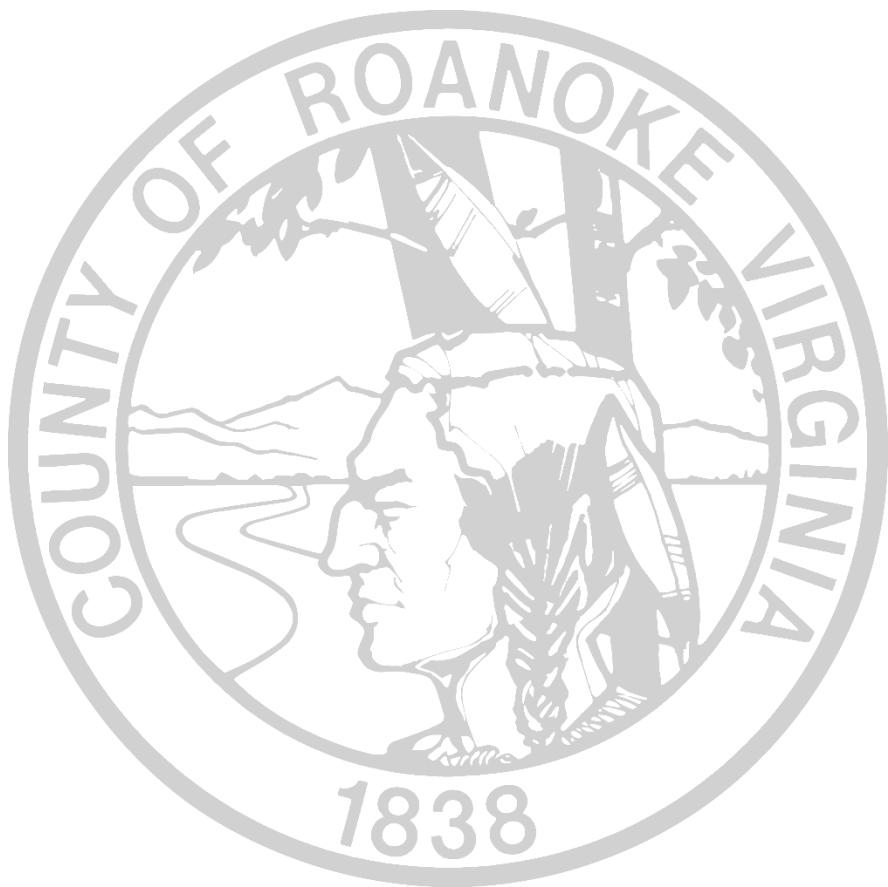
Budget Changes

The Adopted FY 2026 Transfer to the Risk Management remains level.



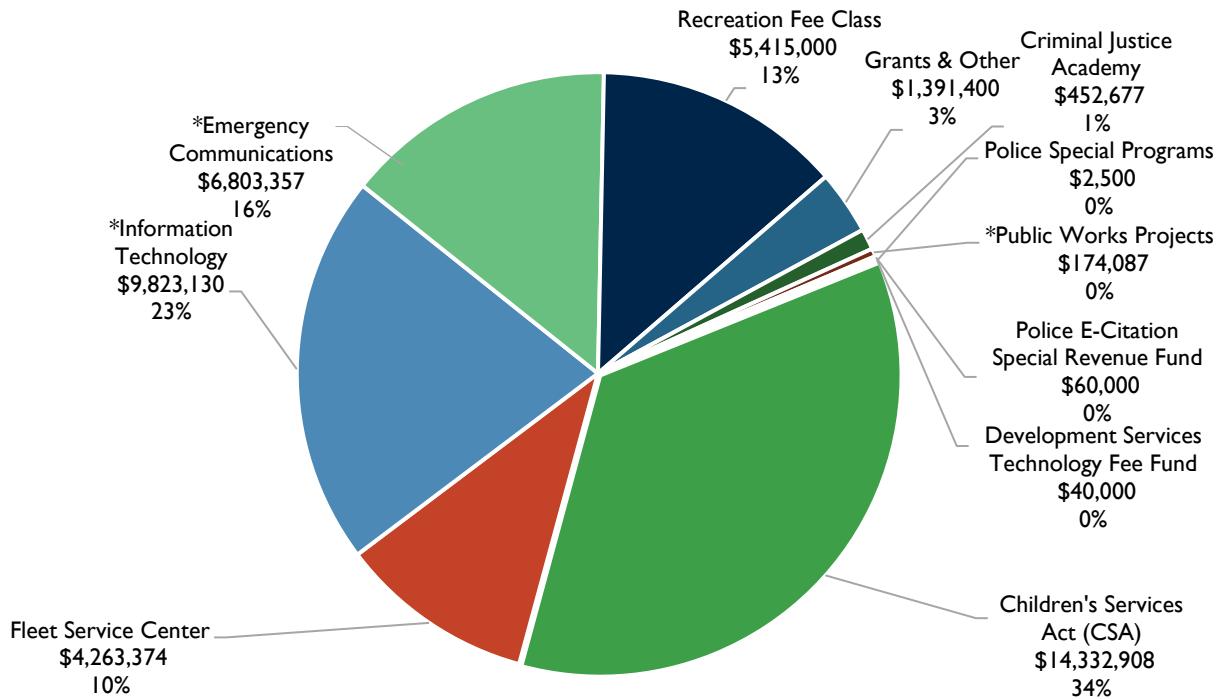
Other General Fund

(Included in this section is Fleet Service Center, Children's Services Act, Recreation Fee Class, Grants & Other, Criminal Justice Academy, Public Works Projects, Police Special Programs, PRT School Operations, Police E-Citation Special Revenue Fund, and Development Services Technology Fee Special Revenue Fund)





Other General Fund \$42,758,433



Other General Fund Summary of Expenditures

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Fleet Service Center	\$ 5,330,675	\$ 4,263,374	\$ 4,263,374	\$ -	0.0%
Children's Services Act (CSA)	13,596,560	12,083,175	14,332,908	2,249,733	18.6%
Recreation Fee Class	5,204,926	5,415,000	5,415,000	-	0.0%
Criminal Justice Academy	495,040	459,074	452,677	(6,397)	-1.4%
Grants & Other	15,053,011	1,446,903	1,391,400	(55,503)	-3.8%
Police Special Programs	19,984	2,500	2,500	-	0.0%
PRT - Schools Operation	38,740	-	-	-	0.0%
Police E-Citation Special Revenue Fund	20,765	60,000	60,000	-	0.0%
Development Services Technology Fee Fund	15,306	40,000	40,000	-	0.0%
*Information Technology	8,052,659	9,146,064	9,823,130	677,066	7.4%
*Emergency Communications	6,196,533	7,046,151	6,803,357	(242,794)	-3.4%
*Public Works Projects	175,732	175,075	174,087	(988)	-0.6%
Total	\$ 54,199,931	\$ 40,137,316	\$ 42,758,433	\$ 2,621,117	6.5%

*Details on IT and Emergency Communications Budgets can be found in their respective sections of this document.

*Details on Public Works Projects can be found in the Transfers Section.



Fleet Service Center

Department Description

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

Fleet Service Center						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Revenues						
Recovered Costs	\$ 5,427,549	\$ 4,263,374	\$ 4,263,374	\$ -	-	0.0%
Use of Fund Balance	(96,874)	-	-	-	-	0.0%
Total	\$ 5,330,675	\$ 4,263,374	\$ 4,263,374	\$ -	-	0.0%
Expenditures						
Personnel	\$ 1,200,098	\$ 1,202,098	\$ 1,268,079	\$ 65,981	5.5%	
Non-Personnel	4,117,906	3,061,276	2,995,295	(65,981)	-2.2%	
Transfers & Other	12,671	-	-	-	0.0%	
Total	\$ 5,330,675	\$ 4,263,374	\$ 4,263,374	\$ -	-	0.0%
Position Count	13	13	13	-	-	0.0%
Beginning Balance	\$ 240,521	\$ 337,395	\$ 337,395	\$ -	-	0.0%
Fund Balance	96,874	-	-	-	-	0.0%
Ending Balance	\$ 337,395	\$ 337,395	\$ 337,395	\$ -	-	0.0%

Budget Highlights

The Adopted FY 2026 Fleet Service Center budget is flat and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

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



- Maintain the fleet in a condition that is as safe as possible
- Better communication to improve scheduling appointments and work completed notification through existing technology resources



Children's Services Act (CSA)

Description

The Children's Services Act for Youth and Families provides services to at risk and troubled youth and families through a community system of care that is comprehensive, coordinated and responsive to the needs of the youth and families in Roanoke County. The overall mission of CSA is to provide child-centered, family-focused and community-based services that are high quality and cost effective. Funds utilized in this department include an administrative budget, as well as funding dedicated for child-specific services.

Children's Services Act (CSA)						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Revenues						
Commonwealth	\$ 7,465,838	\$ 7,469,101	\$ 7,783,834	\$ 314,733	4.2%	
Transfers:	3,813,000	4,413,000	6,413,000	2,000,000	45.3%	
County/School						
Miscellaneous	213,277	201,074	136,074	(65,000)	-32.3%	
Use of Fund Balance	2,104,445	-	-	-	0.0%	
Total	\$ 13,596,560	\$ 12,083,175	\$ 14,332,908	\$ 2,249,733	18.6%	
Expenditures						
Personnel	\$ 434,334	\$ 449,746	\$ 484,288	\$ 34,542	7.7%	
Non-Personnel	13,162,226	11,633,429	13,848,620	2,215,191	19.0%	
Transfers & Other	-	-	-	-	0.0%	
Total	\$ 13,596,560	\$ 12,083,175	\$ 14,332,908	\$ 2,249,733	18.6%	
Position Count	5	5	5	-	0.0%	
Beginning Balance	\$ 742,959	\$ (1,361,486)	\$ (1,361,486)	\$ -	0.0%	
(Use of) / Addition to Fund						
Balance	(2,104,445)	-	-	-	0.0%	
Ending Balance	\$ (1,361,486)	\$ (1,361,486)	\$ (1,361,486)	\$ -	0.0%	

Budget Highlights

The Adopted FY 2026 Children's Services Act (CSA) budget increases by \$2,249,733 or 18.6% and reflects the following changes

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.



Additionally, other changes to the Adopted FY 2026 Children's Services Act (CSA) operating budget include:

- Increases for revenues and expenditures for services based on increased revenues in recent years and increased use of services.

Departmental Goals

- Serve high risk youth and their families through Intensive Care Coordination
- Serve youth in the least restrictive environment including the development of care plans to effectively meet individual needs and identify appropriate supportive resources
- Maximize the utilization of alternate funding sources for children served by CSA
- Recover funds from alternate sources (parental co-pay, vendor refunds, child support, SSI/SSA, etc.) whenever possible
- Make significant progress toward the community education component of the Community Policy and Management Team Strategic Plan.



Recreation Fee Class

Department Description

The Parks, Recreation and Tourism Department provides high-quality programs and services by maximizing cost recovery measures through community engagement, innovative offerings and quality facilities.

Recreation Fee Class						
Description	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Revenues						
Recreation Fees	\$ 1,863,714	\$ 2,018,500	\$ 2,018,500	\$ -	-	0.0%
Memberships/Fees	1,219,612	1,425,000	1,425,000	-	-	0.0%
Miscellaneous	1,845,563	1,971,500	1,971,500	-	-	0.0%
Use of Fund Balance	276,037	-	-	-	-	0.0%
Total	\$ 5,204,926	\$ 5,415,000	\$ 5,415,000	\$ -	-	0.0%
Expenditures						
Personnel	\$ 3,403,024	\$ 3,552,043	\$ 3,744,484	\$ 192,441	-	5.4%
Non-Personnel	1,790,129	1,609,976	1,609,976	-	-	0.0%
Transfers & Other	11,773	252,981	60,540	(192,441)	-	-76.1%
Total	\$ 5,204,926	\$ 5,415,000	\$ 5,415,000	\$ -	-	0.0%
Position Count	17	18	18	-	-	0.0%
Beginning Balance	\$ 611,875	\$ 335,838	\$ 335,838	\$ -	-	0.0%
(Use of) / Addition to Fund Balance	(276,037)	-	-	-	-	0.0%
Ending Balance	\$ 335,838	\$ 335,838	\$ 335,838	\$ -	-	0.0%

Budget Highlights

The Adopted FY 2026 Recreation Fee Class budget is flat and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.

Departmental Goals

- Promote a healthy lifestyle through multi-generational wellness, aquatics, social, and instructional offerings.
- Create an enriching environment for youth and adults that fosters comradery, physical activity, and supplemental education.



- Create an outdoor experience at Explore Park and Camp Roanoke that promotes personal growth, education and excitement by offering events, programs, and activities.



Criminal Justice Academy

The Roanoke County Criminal Justice Academy trains new law enforcement recruits in the Police Department, Sheriff's Office, Western Virginia Regional Jail, and Emergency Communications. Both the City of Roanoke and the County pay academy fees which support the jointly operated Criminal Justice Academy. The shared facility provides high-quality training programs to ensure citizen safety.

Criminal Justice Academy						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Revenues						
Academy Fees & Other	\$ 184,943	\$ 182,525	\$ 182,525	\$ -	-	0.0%
Transfer from General Fund	212,143	212,143	205,746	(6,397)	-	-3.0%
Use of Fund Balance	97,954	64,406	64,406	-	-	0.0%
Total	\$ 495,040	\$ 459,074	\$ 452,677	\$ (6,397)	-	-1.4%
Expenditures						
Personnel	\$ 271,729	\$ 281,718	\$ 275,321	\$ (6,397)	-	-2.3%
Operating	223,311	177,356	177,356	-	-	0.0%
Transfers & Other	-	-	-	-	-	-
Total	\$ 495,040	\$ 459,074	\$ 452,677	\$ (6,397)	-	-1.4%
Position Count	3	3	3	-	-	0.0%
Beginning Balance	\$ 228,323	\$ 130,369	\$ 69,385	\$ (60,984)	-	-46.8%
(Use of) / Addition to Fund Balance	(97,954)	(60,984)	(64,406)	(3,422)	-	5.6%
Ending Balance	\$ 130,369	\$ 69,385	\$ 4,979	\$ (64,406)	-	-92.8%

Budget Highlights

The Adopted FY 2025 Criminal Justice Academy budget decreases by \$6,397 or -1.4%, and reflects the following changes:

- The Board of Supervisors adopted a 3% cost of living adjustment beginning July 1, 2025, for all County employees.
- An increase to the County portion of the health insurance costs. Premium changes are detailed in the Internal Services section of this document.



Grants and Other

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

Description	Grants & Other					% Change FY 25-26
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26		
Personnel	\$ 1,348,311	\$ 667,517	\$ 646,580	\$ (20,937)		-3.1%
Non-Personnel	13,609,889	104,386	69,820	(34,566)		-33.1%
Transfers & Other	94,811	675,000	675,000			0.0%
Total Expenditures	\$ 15,053,011	\$ 1,446,903	\$ 1,391,400	\$ (55,503)		-3.8%
Position Count:						
Commonwealth Attorney	2	2	2		-	0.0%
Court Service Unit	4	4	4		-	0.0%
Police (DUI Grant)	2	2	2		-	0.0%
Total Positions	8	8	8			0.0%

Budget Highlights

The Adopted FY 2026 Grants & Other budget decreases by \$55,503 or -3.8% and reflects the following changes:

- Staffing changes in grant funded positions resulted in the personnel changes shown above.



Police Special Programs

Police Special Programs						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel		19,984	2,500	2,500	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
Total Expenditures	\$ 19,984	\$ 2,500	\$ 2,500	\$ -	-	0.0%
Position Count	-	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2026 Police Special Programs budget remains level.



Parks, Recreation & Tourism – Schools Operations

The Parks, Recreation & Tourism – Schools Operations Fund provides mowing and grounds-keeping to elementary, middle and high school and central administration campuses through an agreement between the County and Roanoke County Public Schools. In consideration for the County's provision of this service, the Schools transfer the total cost of delivering service. The Memorandum of Understanding for this service commenced in July 2017. This agreement ended in FY 2024.

Parks, Recreation & Tourism - Schools Operations						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Revenues						
Transfer from Schools	\$ -	\$ -	\$ -	\$ -	-	0.0%
Transfer from General Fund	-	-	-	-	-	0.0%
Use of Fund Balance	38,740	-	-	-	-	0.0%
Total	\$ 38,740	\$ -	\$ -	\$ -	-	0.0%
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	-	-	-	-	-	0.0%
Transfers & Other	38,740	-	-	-	-	0.0%
Total Expenditures	\$ 38,740	\$ -	\$ -	\$ -	-	0.0%
Position Count	-	-	-	-	-	0.0%
Beginning Balance	\$ 38,740	\$ -	\$ -	\$ -	-	0.0%
(Use of) / Addition to Fund						
Balance	(38,740)	-	-	-	-	0.0%
Ending Balance	\$ -	\$ -	\$ -	\$ -	-	0.0%

Budget Highlights

The Parks, Recreation & Tourism – Schools Operations Fund ended in FY 2024. Positions were transferred to the Parks, Recreation & Tourism Fee Class Fund.



Police E-Citation Special Revenue Fund

The Police E-Citation Special Revenue Fund accounts for revenues collected through the implementation of electronic ticket writing. This fund collects a \$5 fee per convicted offense or pre-payable offense. Funding may be used for software, hardware, and associated equipment costs for implementation and maintenance of the e-citation program. Implementing the handheld terminals is expected to reduce data entry errors and improve the safety of officers by reducing the time taken for each traffic stop.

Police E-Citation Special Revenue Fund						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Revenues						
Police E-Citation Fee	\$ 46,017	\$ 60,000	\$ 60,000	\$ -	-	0.0%
Total	\$ 46,017	\$ 60,000	\$ 60,000	\$ -	-	0.0%
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	20,765	60,000	60,000	-	-	0.0%
Transfers & Other	-	-	-	-	-	0.0%
Total Expenditures	\$ 20,765	\$ 60,000	\$ 60,000	\$ -	-	0.0%
Position Count	-	-	-	-	-	0.0%

Budget Highlights

The Adopted FY 2026 Police E-Citation Special Revenue Fund budget remains level.



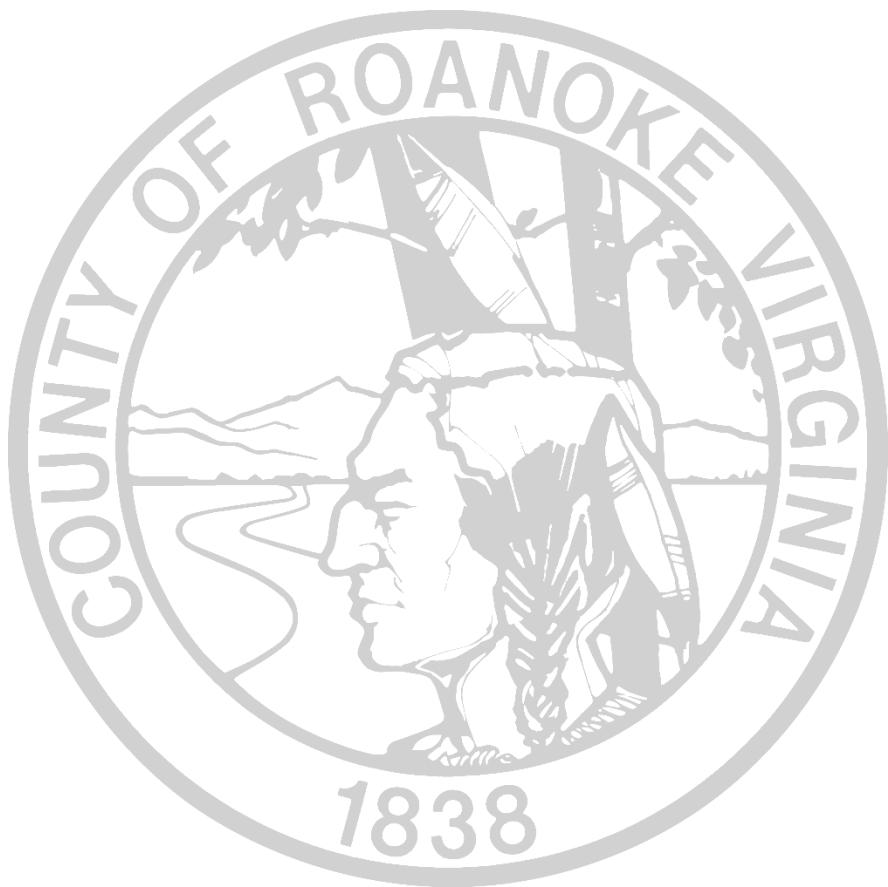
Development Services Technology Fee Fund

The Development Services Technology Fee Fund accounts for revenues collected from the Development Services Technology Fee. This fund collects a 5% fee per permit application. Funding will partially cover the costs of the County's computer programming and equipment used to process applications or projects.

Development Services Technology Fee Fund						
Description	Actual	Adopted	Adopted	\$ Change	% Change	
	FY 2024	FY 2025	FY 2026	FY 25-26	FY 25-26	
Revenues						
Technology Fee	\$ 111,378	\$ 40,000	\$ 40,000	\$ -	-	0.0%
Total	\$ 111,378	\$ 40,000	\$ 40,000	\$ -	-	0.0%
Personnel	\$ -	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	\$ 15,306	\$ 40,000	\$ 40,000	\$ -	-	0.0%
Transfers & Other	\$ -	\$ -	\$ -	\$ -	-	0.0%
Total Expenditures	\$ 15,306	\$ 40,000	\$ 40,000	\$ -	-	0.0%
Position Count	-	-	-	-	-	0.0%

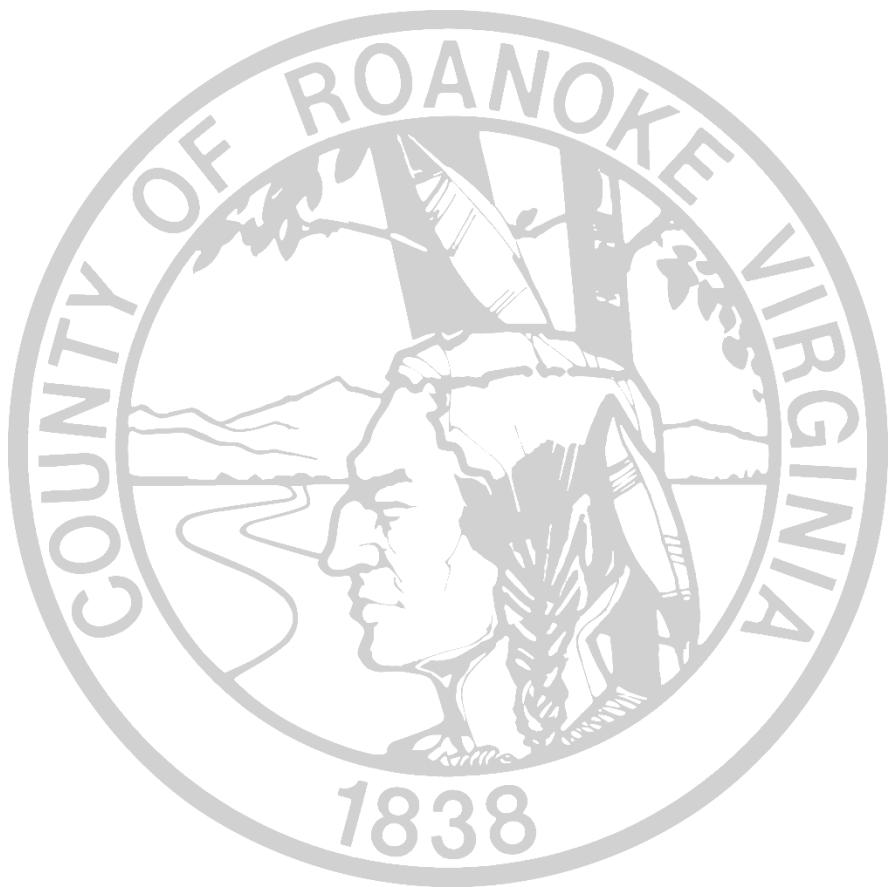
Budget Highlights

The Adopted FY 2026 Development Services Technology Fee Fund budget remains level.





Component Unit Schools





July 1, 2025

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

On May 27, 2025, the Roanoke County Board of Supervisors adopted the fiscal year 2024-2025 Roanoke County Public Schools (RCPS) budgets by categories. The ordinances adopting and appropriating the RCPS category budgets can be found in the Appendices section of this document. The RCPS category budgets were approved by the Roanoke County School Board on March 21, 2024, satisfying the state requirement of adopting a budget by April 1 of each year. The Roanoke County School Board amended and re-approved the budget on May 12, 2025 due to the Roanoke County Administrator revising the proposed Roanoke County budget increasing the contribution to Roanoke County Public Schools and final adoption of the Commonwealth of Virginia budget on May 2, 2025.

In FY 2025-2026, the Roanoke County General Government Fund transfer to the Schools Operating Fund is \$96,217,496, an increase of \$3,673,647 from FY 2024-2025. This increase was based on projected increases in County revenue categories included within the revenue sharing formula and changes in the average daily membership (ADM). More information on the transfer to Schools and the revenue sharing formula can be found within the Transfers section of this document.

The pages that follow provide a summary of changes by fund for RCPS from FY 2024-2025 Adopted to FY 2025-2026 Adopted. If you wish to learn more about the RCPS budget and budget process, please visit the RCPS website at <https://www.rcps.us/departments/finance/finance-reports/2025-2026>.

Sincerely,

Laurie L. Gearheart, CPA
Director of Finance & Management Services

Steven R. Elliott
Budget Administrator



Component Unit – Schools

Information on the revenue sharing formula transfer, \$96,217,496 in FY 2026, a transfer from the General Government Fund to support RCPS debt service, \$6,937,300 in FY 2026, and a transfer made on behalf of RCPS to the Children's Services Act Fund, \$3,179,000 in FY 2026, can be found in the Transfers section of this document; total RCPS Debt Service obligations can be found in the Debt Service Fund section of this document.

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

A Component Unit is a legally separate entity that meets any of the following criteria:

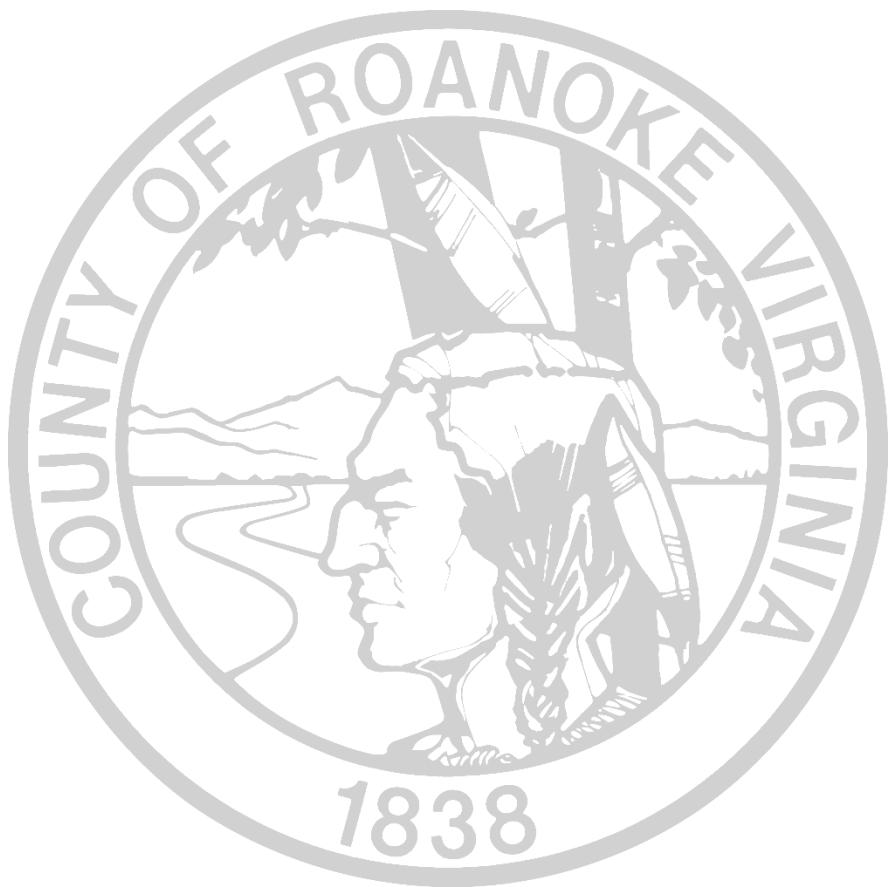
1. The primary government appoints the voting majority of the board of the Component Unit and
 - a. is able to impose its will on the component unit; and/or
 - b. is in a relationship of financial benefit or burden with the Component Unit.
2. The Component Unit is fiscally dependent upon the primary government; or
3. The financial statements would be misleading if data from the Component Unit were not included.

For FY 2026, the Roanoke County Board of Supervisors approved the Roanoke County Schools budget by major categories. The following page shows the budget breakdown by category.



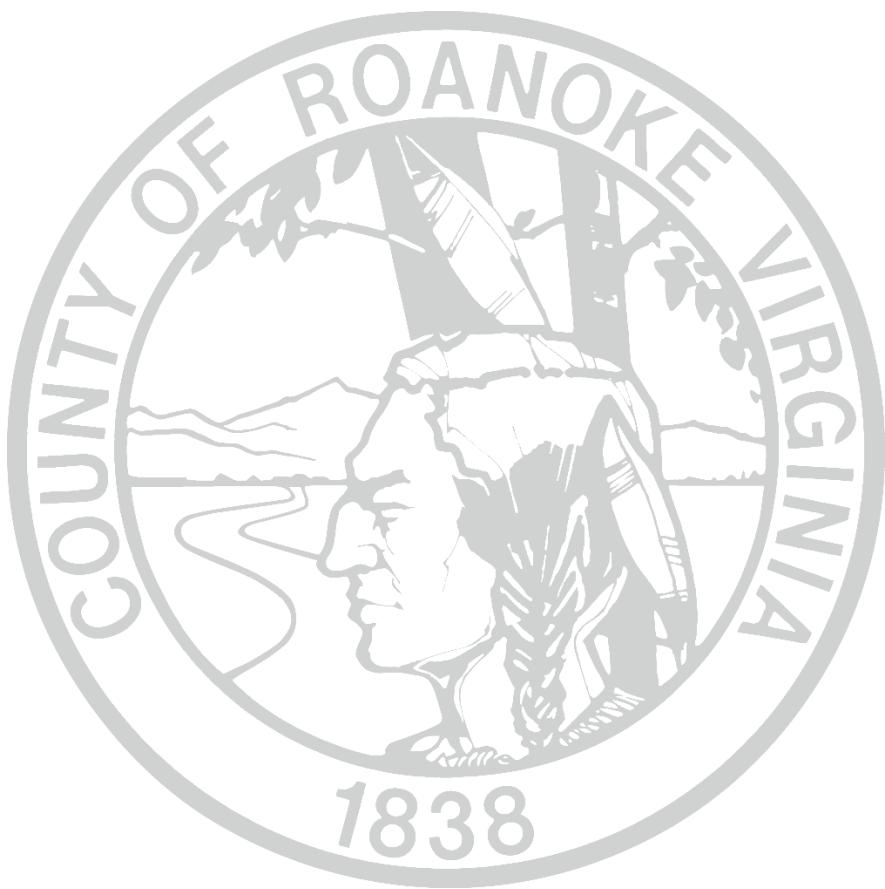
Component Unit – Schools

Roanoke County Public Schools by Category					
	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Instruction	\$ 153,554,539	\$ 157,939,330	\$ 4,384,791		2.9%
Administration, Attendance, and					
Health	9,849,934	9,581,394	(268,540)		-2.7%
Pupil Transportation	11,543,443	10,540,323	(1,003,120)		-8.7%
Operation and Maintenance	21,106,680	21,630,115	523,435		2.5%
Food Service and Other Non-					
Instructional Operations	8,830,427	8,768,211	(62,216)		-0.7%
Facilities	102,452,176	1,389,286	(101,062,890)		-98.6%
Debt and Fund Transfers	24,453,319	24,931,867	478,548		2.0%
Technology	15,275,409	15,589,085	313,676		2.1%
Contingency Reserves	-	-	-		0.0%
Non-Categorical Spending	29,888,799	36,926,407	7,037,608		23.5%
Total	\$ 376,954,726	\$ 287,296,018	\$ (89,658,708)		-23.8%





Debt Service Fund





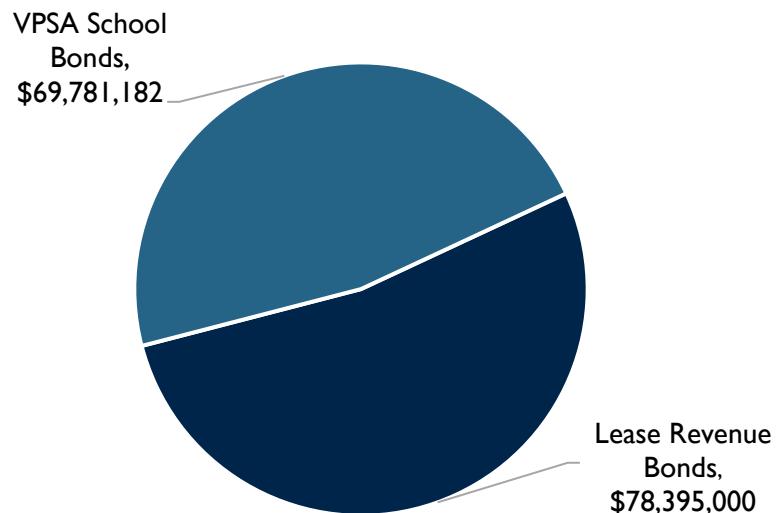
Debt Service Fund

The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a county to issue general obligation debt secured solely by the pledge of its full faith and credit. A county also is authorized to issue debt secured solely by the revenues of the system for which the bonds are issued. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, all debt which is either directly or indirectly secured by the general obligation of a county must be approved at public referendum prior to issuance. Debt secured solely by the revenues generated by the system for which the bonds were issued may be issued in any amount without public referendum. The County has bond ratings on outstanding lease revenue bonds as follows: Standard & Poor's AA+, Moody's Investor Services Aa1, and Fitch AA+.

Debt Issuance to Date

As of June 30, 2024, the County of Roanoke had \$148,176,182 in outstanding long-term debt. This balance is comprised of:

Lease Revenue Bonds	\$ 78,395,000
VPSA School Bonds	69,781,182
Total County Obligations	\$ 148,176,182
Bond Premiums ¹ (For Information Only)	\$ 11,056,810



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



Debt Service Fund

The Debt Service Fund accounts for Roanoke County Government debt service payments as well as all debt service associated with Roanoke County Public Schools (RCPS), and individual bonds. Total debt service payments for both RCPS and the County will total \$19,348,851 in fiscal year 2026. Of that total, the County is responsible for the transfer of \$14,792,337 from the County General Fund and RCPS contributes \$4,125,345 from their School Operating Fund. The remaining debt expenditures consist of bank service charges, bond issuance costs, and transfers to County and School capital funds.

As previously mentioned, there is no limitation imposed by state law or local ordinance on the amount of debt that a County may issue; however, all debt that is secured by the general obligation of a County must be approved by referendum. Given this fact, the County must be acutely aware that as debt levels increase, expenditure flexibility is decreased. Bond rating agencies recommend a maximum debt service level of 10% of general fund expenditures and maximum long-term debt of 5% of assessed valuation.

On October 21, 2024, the County Board of Supervisors amended the Comprehensive Financial Policy, which establishes guidelines for the issuance of debt, and is reviewed annually. The County does not have any Constitutional or Statutory Debt Limits. The County does abide by the following self-imposed debt targets:

- Net Outstanding and Projected Debt as a Percentage of Total Taxable Assessed Value will not exceed three percent (3%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program.
- General Obligation Current and Projected Debt Service as a Percentage of General Government Expenditures will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. General Government expenditures include the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfer to capital projects and Proprietary Funds as outlined in the County's Annual Report.

All of these ratios fall comfortably below County limits for each year of the ten-year Capital Improvement Program. In general terms, these ratios indicate that the County's current debt requirements will not adversely affect funding for future generations. However, it is extremely important to monitor fiscal position, given the debt requirements to which the County has committed.



Debt Service Fund

Revenue and Expenditure Summary

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Increase (Decrease)
Revenue				
From Local Sources				
Locality Compensation Payment	\$ 124,738	\$ 124,663	\$ 124,438	\$ (225)
Interest Income	6,696	-	-	-
Miscellaneous	346,388	249,500	291,165	41,665
Total	477,822	374,163	415,603	41,440
Transfers from Other Funds				
County General Fund	14,705,700	13,346,009	14,792,337	1,446,328
School Debt Fund	-	124,750	145,582	20,832
School Operating Fund	4,125,345	4,125,345	4,125,345	-
Total Transfers	18,831,045	17,596,104	19,063,264	1,467,160
Total Revenues	19,308,867	17,970,267	19,478,867	1,508,600
Fund Balance - Beginning	266,268	318,894	338,678	19,784
Total Revenues & Fund Balance	\$ 19,575,135	\$ 18,289,161	\$ 19,817,545	\$ 1,528,384
Expenditures				
County Debt Service Payments				
Lease Revenue Bonds	7,734,872	7,784,954	7,979,475	194,521
Miscellaneous	3,125	15,569	15,569	-
Total Debt Service - County	7,737,997	7,800,523	7,995,044	194,521
School Debt Service Payments				
VPSA Bonds	11,220,911	9,811,063	11,062,645	1,251,582
Miscellaneous	5,800	4,055	-	(4,055)
Total Debt Service - Schools	11,226,711	9,815,118	11,062,645	1,247,527
Transfers to Other Funds				
County Capital Fund	167,625	124,750	145,582	20,832
School Capital Fund	116,750	-	-	-
County Debt Fund	-	124,750	145,580	20,830
Total Debt Service - Schools	284,375	249,500	291,162	41,662
Total Expenditures	19,249,083	17,865,141	19,348,851	1,483,710
Fund Balance - Ending	326,052	424,020	468,694	44,674
Total Expenditures & Fund Balance	\$ 19,575,135	\$ 18,289,161	\$ 19,817,545	\$ 1,528,384



Other Long-Term Obligations

Roanoke Regional Airport Commission

On July 1, 1987, the Board of Supervisors committed to participation in the Roanoke Regional Airport Commission with the City of Roanoke. The Commission was established by legislative act of the Commonwealth of Virginia to own and operate the Roanoke Regional Airport. As of July 1, 1987, under agreement between the City of Roanoke and the County of Roanoke, the City transferred to the Commission airport real estate, personal property, and funds to pay unexpended balances from outstanding obligations. The Commission itself, issued \$7.3 million in revenue bonds in 1988 for the construction, expansion and equipment for a new airport terminal. These bonds have been retired in total. The Commission is responsible for paying all outstanding debt. The City and County, however, are responsible for their prorated share of any year-end operating deficits. The prorated share is based on the proportionate share of residents utilizing the airport facility from each locality. Roanoke County also paid a base service fee of \$264,640 each year that ended in fiscal year 1997. To date, the airport has not incurred any year-end operating deficits for which the City or County would be responsible.

Roanoke Valley Resource Authority

Roanoke County is also a member of the Roanoke Valley Resource Authority. The Authority is the successor to the Roanoke County Resource Authority and was chartered by the State Corporation Commission on January 10, 1992. The Charter members of the Authority include the County of Roanoke, the City of Roanoke, the Town of Vinton, and added in 2016, the City of Salem. The purpose of the Authority is to develop a regional solid waste disposal facility to dispose of non-hazardous solid waste generated within the Member jurisdictions. The Member Use Agreement has a minimum term of fifty years. It provides the Roanoke Valley Resource Authority with administrative responsibility for the regional waste disposal system. These responsibilities include development, construction, operation and maintenance of the Landfills in Roanoke County and the Transfer Station in Roanoke City.

Charter Members are required to make up any annual operating deficit of the Authority on a prorated basis. The prorated amount is based on each locality's population at the close of the preceding fiscal year.

After the first full year of operations, the Members Use Agreement requires the Authority to pay an annual community fee (host fee) to the County of Roanoke and the City of Roanoke \$300,000 and \$100,000 respectively. The County's host fee is level for fiscal year 2026 at \$350,000, with the last increase in fiscal year 2018. These payments are made in consideration of the Landfill's location in the County and the Transfer Station's location in the City. The new regional waste disposal began operations in May 1994.

Regional Center for Animal Care and Protection

The Regional Center for Animal Care and Protection (the Regional Pound) was created by an intergovernmental agreement dated December 11, 2012 between the charter members of the County, City of Roanoke, Town of Vinton, and Botetourt County pursuant to code section 3.26546 of the Code of Virginia which requires the governing body of each county, town, or city to maintain or cause a "pound" to be maintained and allows one or more local governing bodies to operate a single "pound" in conjunction with one another. This agreement established a format to transition the management of the "pound" from the Roanoke Valley Society for the Prevention of Cruelty to Animals to the governing localities and also established the County of Roanoke as the fiscal agent effective July 1, 2013. With the equitable ending of the Vinton Gainsharing Agreement, effective July 1, 2019, the County of Roanoke is responsible for payment of the Town of Vinton's pro-rata share of operating, debt, and



capital expenses.

Participating localities are responsible for their pro-rata share of the operating budget, which is billed on a monthly basis. The County's budgeted contribution in fiscal year 2026 to the Regional Pound is \$793,101.

Western Virginia Water Authority

The Western Virginia Water Authority (the WVWA) was created by the County and the City of Roanoke on July 1, 2004. The WVWA is a full-service authority that provides water and wastewater treatment to both County and City citizens. The WVWA is governed by a seven-member board of which two are appointed by the County Board of Supervisors. The County has no financial responsibility for the debt issued by the WVWA.

In November 2007, the Board approved a three-party agreement between the WVWA, Franklin County, and the County. The agreement is to provide for the construction of a water line in the Route 220 corridor from Clearbrook in Roanoke County to the Wirtz Plateau in Franklin County. The WVWA designed, constructed, and issued revenue bonds for this \$5.5 million project. Roanoke County's contribution to this project is approximately \$2.3 million payable over 20 years, beginning in fiscal year 2009. The County's adopted budgeted contribution to the WVWA for this project in fiscal year 2026 is \$174,087.

Western Virginia Regional Jail Authority

The Counties of Roanoke, Franklin, Montgomery, and the City of Salem formed the Western Virginia Regional Jail Authority (WVRJA) in June 2005 for the purpose of developing and operating a regional jail authority for the benefit of the Member Jurisdictions. The Board consists of three representatives from each of the Member Jurisdictions. The Member Jurisdictions will each be responsible for a per diem cost based on their prisoner days used. The County's contribution to the WVRJA in the adopted fiscal year 2025-2026 Operating Budget is estimated at \$4,727,877 based on current total per diem of \$3,354,925 and debt service of \$1,372,952.



County of Roanoke, Virginia
Summary Schedule of Net Future Debt Requirements
By Fiscal Year

Fiscal Year	Total Government Debt	
	Principal	Interest
2025	\$ 16,492,247	\$ 6,205,504
2026	\$ 14,335,797	\$ 5,513,259
2027	\$ 14,104,282	\$ 4,861,341
2028	\$ 13,016,013	\$ 4,203,187
2029	\$ 11,083,260	\$ 3,640,126
2030-2034	\$ 48,845,000	\$ 11,864,341
2035-2039	\$ 32,905,000	\$ 3,968,132
2040-2044	\$ 7,275,000	\$ 471,233
Total	\$ 158,056,599	\$ 40,727,123

The above annual requirements to amortize governmental activities' debt outstanding includes the County's obligations for its Virginia Public School Authority bonds, Lease Revenue bonds, lease obligations, and right-to-use subscription obligations. The above obligations are detailed below:

Fiscal	Virginia Public School Authority Bonds		Lease Revenue Bonds		Lease Obligations		Right-To-Use Subscription	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 7,019,794	\$ 2,791,268	\$ 4,630,000	\$ 3,154,953	\$ 2,951,961	\$ 175,580	\$ 1,890,492	\$ 83,703
2026	7,026,556	2,450,980	4,855,000	2,923,463	2,004,264	116,301	449,977	22,515
2027	7,033,672	2,112,613	5,110,000	2,675,444	1,709,321	62,425	251,289	10,859
2028	7,041,160	1,769,430	5,370,000	2,414,681	448,404	14,658	156,449	4,418
2029	5,920,000	1,461,856	5,145,000	2,177,791			18,260	479
2030-2034	19,940,000	4,145,998	28,905,000	7,718,343	-	-	-	-
2035-2039	12,815,000	1,257,557	20,090,000	2,710,575	-	-	-	-
2040-2044	2,985,000	102,983	4,290,000	368,250	-	-	-	-
Total	\$ 69,781,182	\$ 16,092,685	\$ 78,395,000	\$ 24,143,500	\$ 7,113,950	\$ 368,964	\$ 2,766,467	\$ 121,974

*Information above is as presented in the 2024 Annual Comprehensive Financial Report, Footnote 8 pg. 64, Long-Term Debt.



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

General Bonded Debt Outstanding

Fiscal Year	General Bonded Debt Outstanding						Percentage of Actual Value of Taxable Property	Per Capita Personal Income
	General Obligation Debt	Lease Revenue	VPSA School Bonds	State Literary Bonds	Bond Premiums	Total		
2024	\$ -	\$ 78,395,000	\$ 69,781,182	\$ -	\$ 11,056,810	\$ 159,232,992	1.14 %	\$ 1,650
2023	-	82,760,000	77,829,551	-	12,147,305	172,736,856	1.35	1,788
2022	-	73,900,000	85,873,052	-	12,384,805	172,157,857	1.46	1,783
2021	-	77,530,000	74,515,490	-	10,777,149	162,822,639	1.51	1,680
2020	948,122	81,000,000	83,061,766	-	11,716,653	176,726,541	1.71	1,884
2019	1,866,987	75,035,000	91,947,188	-	11,356,388	180,205,563	1.80	1,924
2018	2,765,175	77,970,000	72,194,043	-	9,929,441	162,858,659	1.68	1,737
2017	3,640,935	74,535,000	80,301,667	-	9,832,624	168,310,226	1.78	1,792
2016	4,497,704	77,275,000	88,460,767	-	10,564,744	180,798,215	1.95	1,928
2015	5,332,236	74,886,582	97,117,015	1,825,775	9,256,934	188,418,542	2.06	2,014

*Information above is as presented in the 2024 Annual Comprehensive Financial Report, Table 10.



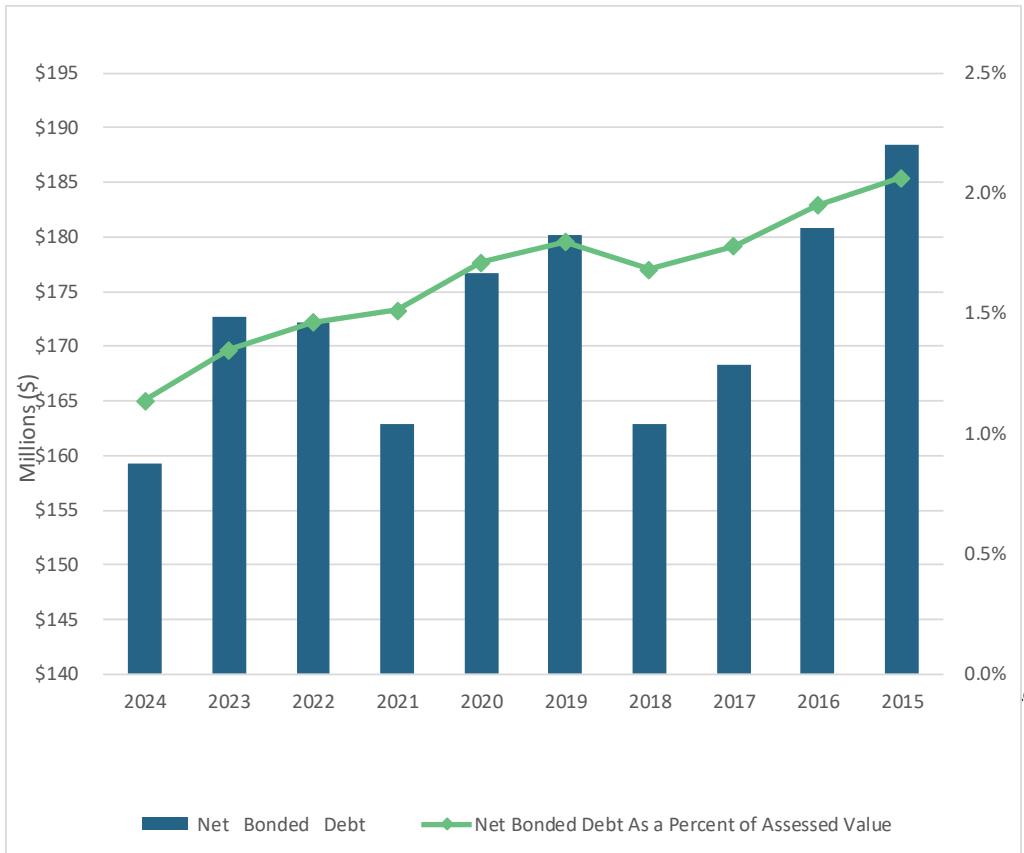
COUNTY OF ROANOKE, VIRGINIA
Debt Policy Information
(Unaudited)
Last Ten Fiscal Years

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General bonded debt outstanding										
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ 948,122	\$ 1,866,987	\$ 2,765,175	\$ 3,640,935	\$ 4,497,704	\$ 5,332,236
Lease Revenue Bonds	78,395,000	82,760,000	73,900,000	77,530,000	81,000,000	75,035,000	77,970,000	74,535,000	77,275,000	74,886,582
VPSA School Bonds	69,781,182	77,829,551	85,873,052	74,515,490	83,061,766	91,947,188	72,194,043	80,310,667	88,460,767	97,117,015
State Literary Bonds	-	-	-	-	-	-	-	-	-	1,825,775
Bond Premiums	11,056,810	12,147,305	12,384,805	10,777,149	11,716,653	11,356,388	9,929,441	9,832,624	10,564,744	9,256,934
Total net debt applicable to debt limits	\$ 159,232,992	\$ 172,736,856	\$ 172,157,857	\$ 162,822,639	\$ 176,726,541	\$ 180,205,563	\$ 162,858,659	\$ 168,319,226	\$ 180,798,215	\$ 188,418,542
Ratio of net debt to assessed taxable property value	1.14%	1.35%	1.46%	1.51%	1.71%	1.80%	1.68%	1.78%	1.95%	2.06%
Debt limit per policy for property value	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Debt Service to General Government Expenditures	4.78%	5.17%	5.60%	6.35%	6.76%	6.26%	6.57%	6.78%	7.57%	7.14%
Debt limit per policy for general governmental expenditures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%

*Information above is as presented in the 2024 Annual Comprehensive Financial Report, Table II.



Net Bonded Debt



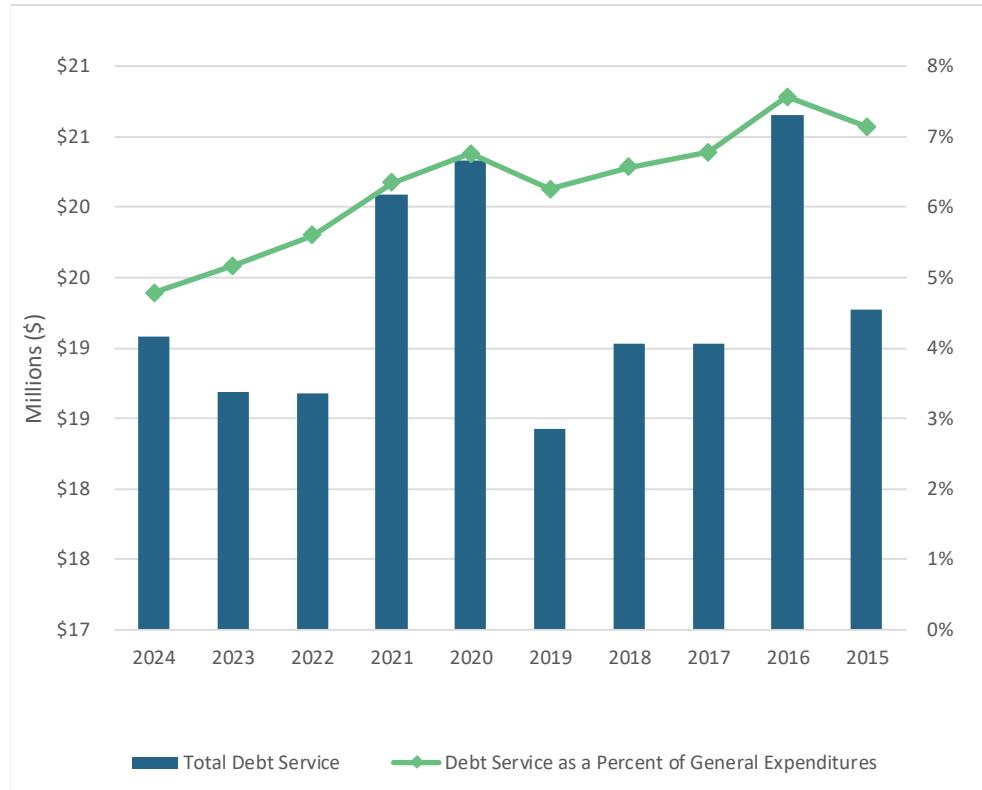
*Information above is as presented in the 2024 Comprehensive Annual Financial Report, Table 11.

Fiscal Year	Net			Net Bonded Debt As a Percent of Assessed Value
	Bonded Debt	Assessed Value		
2024	\$ 159,232,992	\$ 13,981,858,724		1.14%
2023	172,736,856	12,793,264,824		1.35%
2022	172,157,857	11,757,810,429		1.46%
2021	162,822,639	10,747,921,409		1.51%
2020	176,726,541	10,321,664,217		1.71%
2019	180,205,563	10,016,037,813		1.80%
2018	162,858,659	9,670,040,170		1.68%
2017	168,310,226	9,446,397,362		1.78%
2016	180,798,215	9,275,943,131		1.95%
2015	188,418,542	9,130,102,050		2.06%

*Net bonded debt from the 2024 Annual Comprehensive Financial Report, Table 11 and assessed value from Table 5.



Debt Service as a Percent of General Expenditures



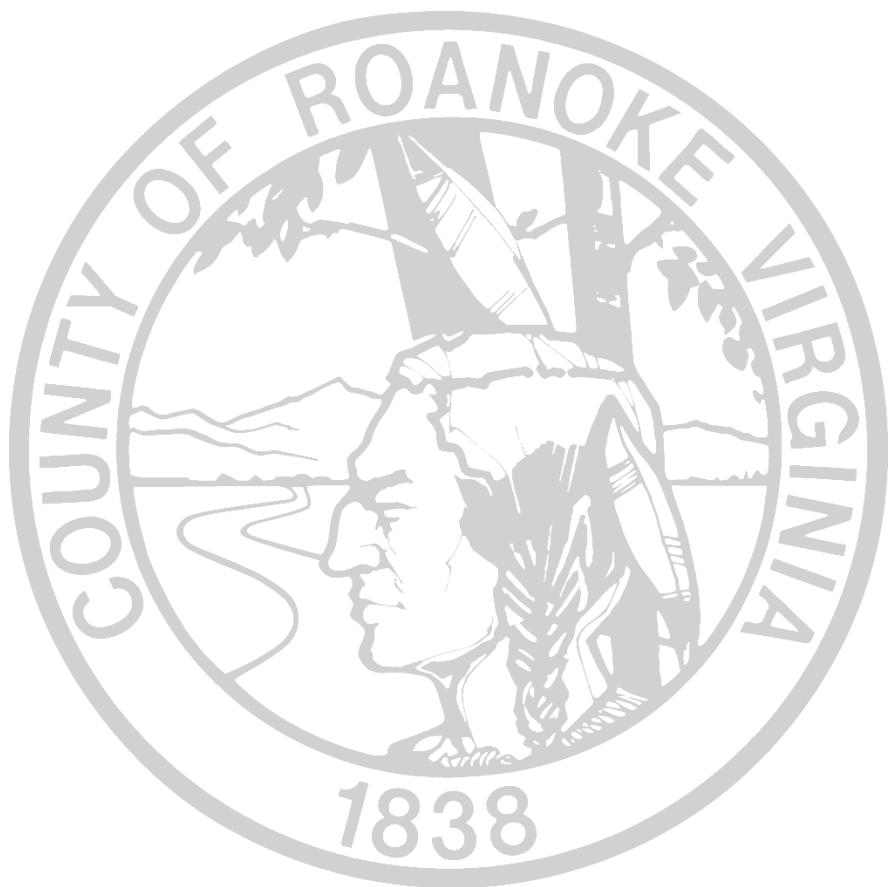
Fiscal Year	Total Debt Service	Total General Government Expenditures	Debt Service as a Percent of General Expenditures
2024	\$ 19,081,458	\$ 399,339,803	4.78%
2023	18,687,680	361,427,640	5.17%
2022	18,678,191	333,665,020	5.60%
2021	20,088,526	316,423,757	6.35%
2020	20,328,729	300,911,274	6.76%
2019	18,425,918	294,441,008	6.26%
2018	19,028,480	289,492,761	6.57%
2017	19,033,256	280,536,145	6.78%
2016	20,651,461	272,818,478	7.57%
2015	19,276,946	269,891,195	7.14%

Note:

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

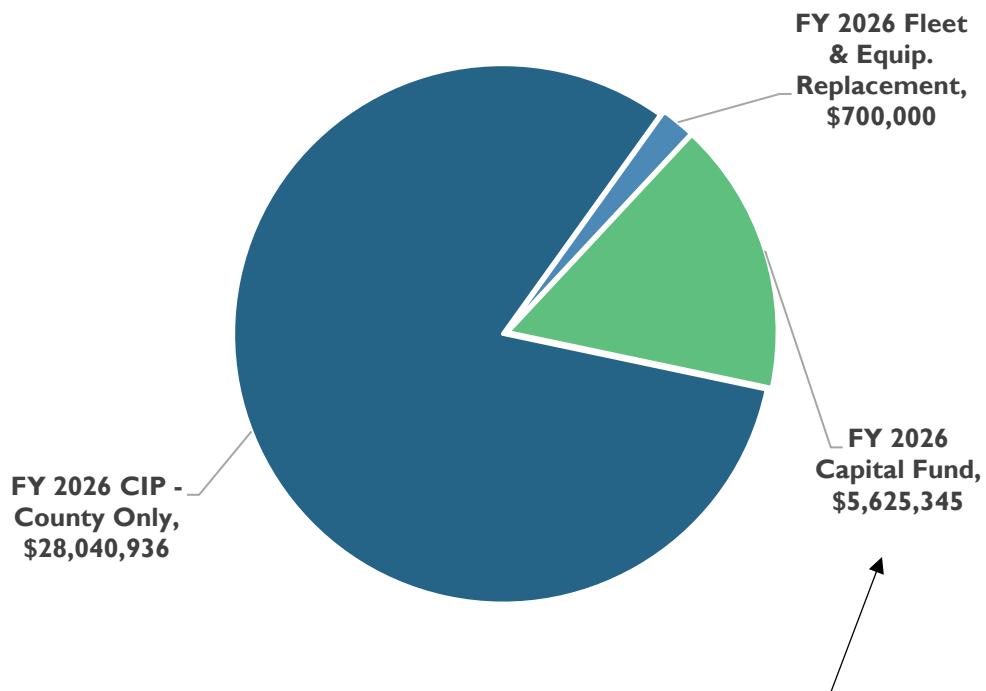


Capital Fund





FY 2026 Capital Fund \$34,366,281



Note: The FY 2026 Capital Fund is calculated by taking the total adopted amount and removing funding captured in the CIP and Fleet and Equipment Replacement Program.

Capital Fund Summary						
	Adopted FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
FY 2026 Capital Fund	\$ 7,615,000	\$ 8,575,000	\$ 9,595,345	\$ 1,020,345	11.9%	
* Less General Fund Transfer to CIP	(2,900,000)	(2,900,000)	(3,270,000)	(370,000)	12.8%	
* Less General Fund Transfer to Fleet Replacement	(700,000)	(700,000)	(700,000)	-	0.0%	
FY 2026 CIP - County Only	10,422,628	11,582,357	28,040,936	16,458,579	142.1%	
FY 2026 Fleet & Equip. Replacement	700,000	700,000	700,000	-	0.0%	
Total Capital Fund Appropriation	\$ 15,137,628	\$ 17,257,357	\$ 34,366,281	\$ 17,108,924	99.1%	

* The Capital Fund and Capital Year Budget - FY 2026 CIP are within the same accounting fund. In order to calculate the correct appropriation amount, the General Fund Transfers to the CIP and Fleet Replacement must be backed out since those funds are shown as part of the total CIP and Fleet budgets. This prevents duplication of an appropriation amount.



Capital Fund

The Capital Fund is separated into three distinct sections to differentiate between the types of capital improvements recommended for funding. These sections include the FY 2026 Capital Fund supported by the General Government Fund; the FY 2026 Capital Year Budget of the Fiscal Year 2026 – Fiscal Year 2035 Capital Improvement Program; and the FY 2026 Fleet and Equipment Replacement Program. Each of the sections provides details on the types of proposed capital investments.

The **FY 2026 Adopted Capital Fund supported by the General Government Fund** accounts for General Government Fund support of capital projects and initiatives. Transfers are made from the General Government Fund to support economic development incentives, contributions to the County/Schools debt fund, and ongoing capital maintenance for County facilities and systems. The total FY 2026 Capital Fund expenditure budget, \$9,595,345 in FY 2026, is offset by a transfer from the School/County Debt Fund which supports County and Schools capital project initiatives and offsets the total support required from the County's General Government Fund. In Fiscal Year 2026, the offsetting transfer totals \$3,380,047, which reduces the General Government contribution to the Capital Fund. The transfer from the General Government Fund to the FY 2026 Capital Fund is budgeted in the Transfers section of this document. Details of the FY 2026 Capital Fund are found on the next page.

The **FY 2026 Adopted Capital Year Budget** represents the first year of the FY 2026 – FY 2035 Capital Improvement Program (CIP). Only the first year of the County's CIP is formally appropriated by the Board of Supervisors. Years two through ten of the program are utilized for fiscal planning purposes, and will be added to the document upon budget adoption. The adopted CIP Capital Year Budget for FY 2026 totals \$28,040,936.

The FY 2026 Capital Year Budget captures projects supported by multiple other funding sources outside of the General Government Fund. These funding sources can include but are not limited to bonds, grants, use of reserves, private capital contributions, and contributions from other localities. FY 2026 Capital Year Budget funding and project summaries can be found within this section of the document.

The County Administrator's FY 2026 – FY 2035 Capital Improvement Program was originally presented to the Board of Supervisors on March 25, 2025. Included in this document is a summary of the adopted FY 2025 funding sources and projects. The County of Roanoke's adopted FY 2026 - FY 2035 CIP can be found online at: <http://www.roanokecountyva.gov/index.aspx?NID=590>.

The **FY 2026 Adopted Fleet and Equipment Replacement Program** accounts for the replacement of light fleet (including police vehicles), non-specialized heavy fleet, solid waste vehicles, Fire and Rescue apparatus, and departmental heavy equipment. \$700,000 is allocated to the Fleet and Equipment Replacement Program in FY 2026. The ten-year Fleet Replacement Program is updated annually, with only the first year appropriated.



FY 2026 Capital Fund Supported by the General Government Fund

Capital Fund Summary				
Project/Transfer	Adopted FY 2025	Adopted FY 2026	\$ Increase (Decrease)	
County Deposit to Future School/County Debt Fund: A joint debt service program was established with Roanoke County Public Schools to fund the future capital needs of both Roanoke County and the Schools.	\$ 3,730,000	\$ 4,260,000	\$ 530,000	
Economic Development Incentives: Incentives designed to attract new businesses to the area and encourage existing businesses to expand by offering tax reimbursements from the County.				
South Peak CDA	800,000	800,000		-
Roland E. Cook Apartments: Ten-year economic development incentive agreement, \$15,000 annually.	15,000	15,000		-
William Byrd Apartments: Ten-year economic development incentive agreement, \$100,000 annually.	100,000	100,000		-
Mack Trucks: Seven-year economic development incentive agreement, \$100,000 annually.	100,000	100,000		-
Mack Truck Expansion	-	120,345	120,345	
Vineyard Station: Ten-year economic development incentive agreement, \$40,000 annually.	40,000	40,000		-
Gish Mill: Five-year economic development incentive agreement, \$40,000 annually.	40,000	40,000		-
Vinton Hotel Redevelopment: Ten-year economic development incentive agreement, \$150,000 annually.	150,000	150,000		-
General Fund Transfer to CIP	2,900,000	3,270,000	370,000	
General Fund Transfer to Fleet Replacement	700,000	700,000		-
Subtotal, Capital Fund	\$ 8,575,000	\$ 9,595,345	\$ 1,020,345	
Offsetting Transfer from Future School/County Debt Fund to cover debt service	(1,936,017)	(3,380,047)	(1,444,030)	
Total General Fund Transfer to Capital Fund	\$ 6,638,983	\$ 6,215,298	\$ (423,685)	



July 1, 2025

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

On May 27, 2025, the Roanoke County Board of Supervisors adopted the fiscal year 2026 – fiscal year 2035 Capital Improvement Program (CIP). The County Administrator's proposed fiscal year 2026 - fiscal year 2035 CIP and proposed operating budget were presented to the Board of Supervisors on March 25, 2025.

The Board of Supervisors made two changes within the Buildings and Facilities category from the proposed FY 2025-2026 CIP which did not change the overall CIP total.

Starting with FY2027, the 17-17-17 debt model will change to a 20-20-20 debt model. This allows additional debt financing of projects for the County in FY 2029, FY2032, and FY 2035.

On March 20, 2025, the Roanoke County School Board approved the Schools fiscal year 2026- fiscal year 2035 CIP. This CIP developed with the new 20-20-20 debt model provides for improvements at Northside Middle, Glenvar Elementary, Hidden Valley Middle, Burlington Elementary, the Capital Maintenance Plan, and other minor capital expenditures.

As part of this section of the CIP document, the County Administrator's March 25, 2025 transmittal letter to the Board of Supervisors has been included, as it provides insight into the priorities of the ten-year CIP. The remainder of this document reflects the fiscal year 2026 – fiscal year 2035 CIP as adopted by the Board of Supervisors on May 27, 2025.

Sincerely,

Laurie L. Gearheart, CPA
Director of Finance & Management Services

Steven R. Elliott
Budget Administrator



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 \$11.55 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, \$515,000 towards Explore Park (Phase II), and \$500,000 towards Parks Restroom Facilities.

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



FY 2026 Capital Year Budget

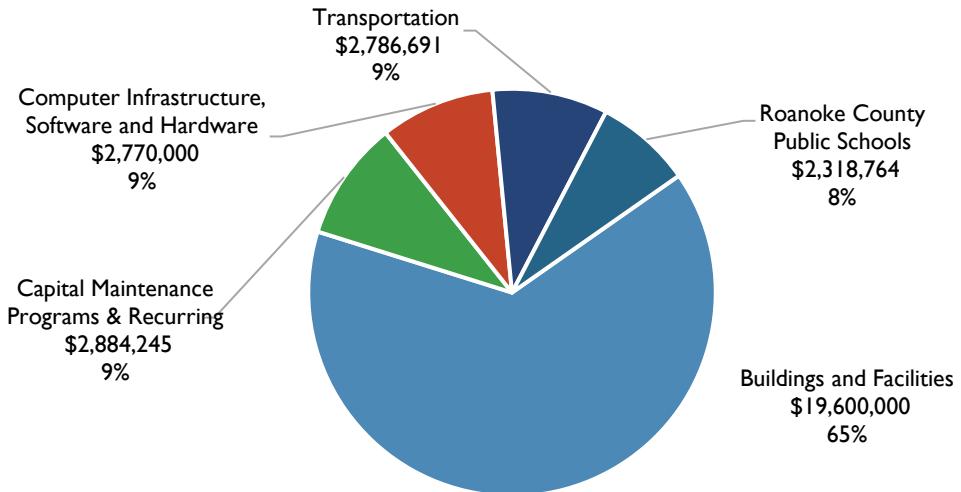
The FY 2026 Capital Year Budget is the first year of the ten-year Capital Improvement Program (CIP). The County Administrator's Adopted FY 2026 – FY 2035 CIP was presented to the Board of Supervisors on March 25, 2025. The FY 2026 Capital Year Budget was formally appropriated by the Board of Supervisors on May 27, 2025. A summary is provided of all projects as well as funding sources. Information on the Roanoke County Schools FY 2026 Capital Year Budget is also included. The full Roanoke County FY 2026 – FY 2035 CIP can be found at: <http://www.roanokecountuya.gov/index.aspx?NID=590>.

FY 2026 Capital Year Budget Projects

County & Schools - \$30,359,700

(County Only \$28,040,936)

(\$ in millions)

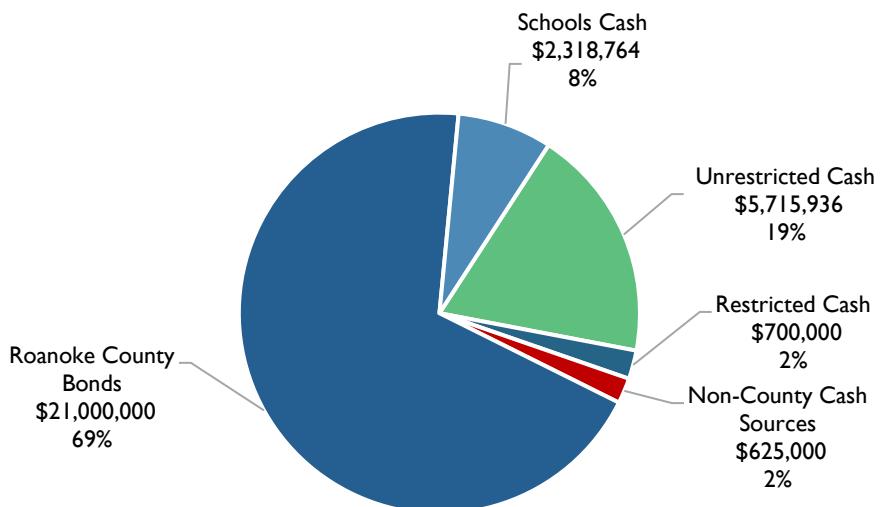


FY 2026 Capital Year Budget Funding Sources

County & Schools - \$30,359,700

(County Only \$28,040,936)

(\$ in millions)





FY 2026 Capital Year Budget
Summary of Adopted Funding Sources – County & Schools

FY 2026 Capital Year Budget	FY 2026
Roanoke County Funding Sources	Amount
Roanoke County - Unrestricted Cash	
General Government Transfer	\$ 3,270,000
Capital Reserves	325,347
VPSA Refunding Bonds	170,580
Debt Fund - County	279,309
Sale of Property	250,000
Reallocation of Completed or Cancelled Projects	1,420,700
Subtotal, Unrestricted Cash	\$ 5,715,936
Roanoke County - Restricted Cash	
EDA Contribution	\$ 700,000
Subtotal, Restricted Cash	\$ 700,000
Non-County Funding Sources	
Contribution from Other Localities	625,000
Subtotal, Non-County Funding Sources	\$ 625,000
Roanoke County - Bonds	
Lease / Revenue Bonds	\$ 21,000,000
Subtotal, Roanoke County Bonds	\$ 21,000,000
Subtotal, FY 2026 County CIP Funding	\$ 28,040,936

FY 2026 Capital Year Budget	FY 2026
Roanoke County Public Schools Funding Sources	Amount
Transfer from Schools General Fund	\$ 1,500,000
Debt Fund - Schools	700,833
VPSA Refunding Credits	117,931
Subtotal, FY 2026 Schools CIP Funding	\$ 2,318,764
Total, FY 2026 County & Schools CIP Funding	\$ 30,359,700



FY 2026 Capital Year Budget
Summary of Adopted Projects – County & Schools

FY 2026 Capital Year Budget	FY 2026
Roanoke County Projects	Amount
Category/Department/Budget	
Buildings and Facilities	
Hollins Library Replacement	\$ 11,550,000
Extension of Sewer Services	1,635,000
Hollins Fire Station Renovation	5,300,000
Space Allocation Study	100,000
Explore Park (Phase II)	515,000
Parks Restroom Facilities	500,000
<i>Subtotal, Buildings and Facilities</i>	<i>\$ 19,600,000</i>
Capital Maintenance Programs & Recurring	
NPDES-MS4 BMP Construction	\$ 125,000
Storm Drainage Maintenance of Effort	175,000
Green Ridge Capital Maintenance Program	100,000
PRT Capital Maintenance Program	725,000
Roanoke County Broadband Authority Infrastructure	383,664
Wood Haven Technology Park	370,581
General Services Capital Maintenance Program	880,000
Sheriff's Office Capital Maintenance Program	125,000
<i>Subtotal, Capital Maintenance Programs & Recurring</i>	<i>\$ 2,884,245</i>
Computer Infrastructure, Software and Hardware	
IT Infrastructure Replacement Plan	\$ 550,000
County-Wide Computer Replacement Program	270,000
Roanoke Valley Radio System Hardware Upgrade	1,250,000
Time Record Keeper System	700,000
<i>Subtotal, Computer Infrastructure, Software and Hardware</i>	<i>\$ 2,770,000</i>
Transportation	
VDOT Revenue Sharing Program	\$ 586,691
Turn Lane Route 605 onto Route 601	1,500,000
Turn Lane Route 605 onto Route 602	700,000
<i>Subtotal, Transportation</i>	<i>\$ 2,786,691</i>
<i>Subtotal, County CIP Projects</i>	<i>\$ 28,040,936</i>



FY 2026 Capital Year Budget
Summary of Adopted Projects – County & Schools
(Continued)

FY 2026 Capital Year Budget	FY 2026
	Amount
Roanoke County Public Schools	
Roanoke County Public Schools - All Projects	
Capital Maintenance Program	\$ 1,500,000
Northside Middle	818,764
Subtotal, FY 2026 Schools CIP Projects	\$ 2,318,764
 Total, FY 2026 County & Schools CIP Projects	 \$ 30,359,700



Capital Improvement Program Expenditures Fiscal Year 2025-2026

Approved County projects from the first year (FY 2026) of the FY 2026-FY 2035 Capital Improvement Program are summarized below. The entire program, including project descriptions and justifications, is available as a separate document and can be found on the Finance and Management Services Budget Division webpage at <https://www.roanokecountyva.gov/590/Capital-Improvement-Program-CIP>.

Buildings and Facilities

Hollins Library Redevelopment - \$11,550,000

The Hollins Library Redevelopment Project space planning and concept design began in FY 2023. Construction funding in FY 2026 is slated to redevelop the existing Hollins Library, including selective demolition and appropriate building additions, consistent with a service model already implemented at the South County, Glenvar, and Vinton locations. The redeveloped Hollins Library will be an inviting public space, less architectural in nature, easing long-term maintenance issues, focusing on sight lines, and providing maker spaces and technology focused areas.

Extension of Sewer Services - \$1,635,000

Sewer Improvements have undergone a comprehensive study. This initiative's primary objective is to extend sewer services down Route 221. Furthermore, the existing water and sewer infrastructure demonstrated in the plan possesses the capacity to accommodate future economic development within the Back Creek watershed. This potential expansion takes advantage of the nearby 24" South Loop water transmission main, and the local topography facilitates gravity-based sewage conveyance into the existing WVA collection system.

Hollins Fire Stations Renovations - \$5,300,000

The Hollins Fire Station renovations project is planned to enhance the facility's operations. Initially constructed in 1981 and expanded in 1999, this 40+ year-old facility requires updated space planning and substantial renovations. Improvements to the approximately 14,000 square feet station will feature a day room, kitchen, dining room, fitness area, bunk rooms and private toilet facilities to accommodate gender separation and a training room.

Space Allocation Study - \$100,000

The Space Allocation Study project intends to identify efficiencies that may consolidate facilities and/or streamline operations. The evaluation for this project may include analyzing single or multiple facilities. Maintenance and upkeep of County assets are necessary to maximize the potential of taxpayer funding buildings and facilities.

**Explore Park (Phase II) - \$515,000**

The first phase of the Explore Park Adventure Plan was projected to be spread over 10 years. The plan provides funds for the development of Explore Park infrastructure to support private-public partnerships and to implement different aspects of the Adventure Plan. This project will support park operations for Roanoke County citizens, and market the facility for economic development. Phase II additional funding is requested in FY 2026 in the amount of \$515,000 to expand parking capacity at the park.

Parks Restroom Facilities - \$500,000

This project would install four stick built or prefabricated seasonal (April – October) restroom buildings intended to replace the port-a-john program used to service park patrons at Goode, Stonebridge, Hollins and Green Hill parks. All four of these parks were highlighted by the Board of Supervisor as lacking restroom facilities on par with their other amenities or available in more popular regional parks. The usage of the four parks identified has increased since 2020 as community passive recreation use expanded and park amenities were added or rehabilitated.

Capital Maintenance Programs & Recurring**NPDES-MS4 BMP Construction - \$125,000**

The National Pollutant Discharge Elimination System (NPDES)-MS4 BMP Construction project, provides resources for the design and construction of Best Management Practices (BMPs) to address sediment, bacteria, and PCBs (Polychlorinated Biphenyl) discharge in the County. Roanoke County has a Municipal Separate Storm Sewer System (MS4) permit with Total Maximum Daily Load (TMDL) requirements. This project helps the County to meet these requirements by lowering discharge of these pollutants toward its numeric waste load allocations. Project funding is supplemented with anticipated Virginia Stormwater Local Assistance Fund grants, for which the County anticipates applying every third year.

Storm Drainage Maintenance of Effort - \$175,000

The Storm Drainage Maintenance of Effort Program project addresses public drainage problems through repairs and system upgrades to County-owned storm drainage systems that cannot be addressed through the operating budget. At times, project funds may be used for emergency repairs that are caused by significant storm events. For projects that involve public streets, participation by VDOT is sought.

Green Ridge Capital Maintenance Program - \$100,000

The Green Ridge Capital Maintenance Program (CMP) funds ongoing maintenance and repair of various systems within the recreation facility. The facility is over 15 years of age and requires a dedicated funding stream for overall facility maintenance. The facility covers most of its direct operating costs through revenue generation, but capital maintenance funding assistance is needed for the long-term future.

Parks Recreation & Tourism Capital Maintenance Program - \$725,000

The Parks and Recreation Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Annual funding to the Parks and Recreation CMP



FY 2025-2026

will fund repairs and maintenance maximizing the life of County parks, playgrounds, sports fields, courts, restrooms, and other recreational buildings.

Roanoke County Broadband Authority Infrastructure - \$383,664

The Roanoke Valley Broadband Authority (RVBA) Infrastructure project promotes economic development by providing affordable, high speed broadband services in the Roanoke Valley. The Roanoke Valley Broadband Authority (RVBA) on behalf of Roanoke County and as part of a multi-jurisdictional effort constructed a 25-mile core fiber network in Roanoke County. An additional 10 plus miles has been built during the last two years bringing the total mileage in Roanoke County to over 35 plus miles.

The County's portion of the installation joins previous installations in the cities of Salem and Roanoke, ultimately providing a system with over 110 miles of fiber for commercial, business and governmental use. Construction of the core fiber network in the County was completed in October 2017. Annual funding remains in the CIP to support debt service payments for the financing of the project.

Wood Haven Technology Park - \$370,581

This project will create a 100+ acre business park, which will be owned and developed by the Western Virginia Regional Industrial Facility Authority (WVRIFA). Roanoke County, along with the Cities of Roanoke and Salem are jointly financing this effort. The project aims to increase the amount of marketable property in the Roanoke Valley available for business development. Roanoke County's total share of the project is expected to be approximately \$4.5 million and financed through the WVRIFA over 20 years. A total of \$3.7 million in project financing is budgeted in the FY 2026– FY 2035 CIP.

General Services Capital Maintenance Program - \$880,000

The General Services Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating funding each year to the General Services CMP will fund repairs and maintenance, maximizing the life of County facilities, HVAC systems, electrical systems, and plumbing systems. A comprehensive, independent Facility Conditions Assessment was completed in 2019 and was utilized as a resource for developing current and future needs. The 2023 Comprehensive Facilities Assessment was completed in the fall of 2023 and is used for planning of maintenance projects.

Sheriff's Office Capital Maintenance Program - \$125,000

The Capital Maintenance Program (CMP) is the vehicle in which County assets are programmed to receive regular maintenance and repair. Dedicating resources each year to the Sheriff CMP will fund repairs and maintenance maximizing the life of the County Jail and Courthouse.

Computer Infrastructure, Software and Hardware

IT Infrastructure Replacement Plan - \$550,000

IT Infrastructure Replacement Plan supports maintenance and repairs to Roanoke County's network infrastructure, which are vital to supporting business operations. This system, comprised of thousands of



individual components representing a multi-million-dollar investment, connects to every department throughout multiple County facilities, and supports Public Safety systems 24 hours a day /7 day a week.

County-Wide Computer Replacement Program - \$270,000

This program helps make sure Roanoke County employees have the computers and technology they need to do their jobs efficiently and securely. By maintaining reliable and secure technology, the County can better serve residents, respond to emergencies, process permits, manage records, and provide many other essential services to Roanoke County citizens. The Computer Replacement Program operates on a five-year replacement cycle that provides state-of-the-art desktops and laptops to County employees.

Roanoke Valley Radio System Hardware Upgrade - \$1,250,000

Roanoke County and the City of Roanoke share the voice and data infrastructure referred to as the Roanoke Valley Radio System. The tower site mountain top RF equipment for the P25 voice infrastructure is located in the Public Safety Building in Roanoke County. This project will update and replace the antennas at all four of our mountaintop sites. There are four repeater sites for the P25 voice infrastructure including: Fort Lewis Mountain, Poor Mountain, Crowell's Gap and Mill Mountain. By ensuring compliance with the latest standards in hardware, manufacturing, and system-designed components, this upgrade will considerably enhance both functionality and reliability. It is anticipated that the improvements will allow the Roanoke Valley Radio System to operate efficiently for an additional 15 to 20 years.

Time Record Keeper System - \$700,000

An electronic timekeeping system 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. Once the data is captured and submitted, it can be approved electronically by the employee's supervisor eliminating the logistic impediments associated with paper-based processes.

Transportation

VDOT Revenue Sharing Program - \$586,691

The Revenue Sharing Program provides additional funding for use by Roanoke County to construct, reconstruct, improve or maintain the VDOT secondary or primary highway system. Locality funds are matched with 50 percent state funds. The Transportation Alternatives Program leverages 20% local funds with 80% state and federal funds to expand non-motorized and multimodal travel choices. Construction may be accomplished by VDOT or by Roanoke County under agreement with VDOT. The VDOT Revenue Sharing and Transportation Alternatives Programs are open for applications in odd-numbered years.

Turn Lane Route 605 onto Route 601 - \$1,500,000

Existing roadway infrastructure in the Shadwell Drive area has not changed with the increase in residential development over the past 20 years in both Roanoke County and Botetourt County. Neighborhood complaints coupled with an approved rezoning application for new residential development led to the



conceptual design of a left turn lane from Sanderson Drive onto Shadwell Drive to help facilitate traffic flow. This project is proposed to fund design, right-of-way acquisition and construction of a left turn lane on Sanderson Drive approaching Shadwell Drive.

Turn Lane Route 221 onto Route 690 - \$700,000

A new housing development proposed off Route 221 will require two new turn lanes as determined by the Virginia Department of Transportation (VDOT). Existing traffic along 221 warrants both turn lanes currently, but VDOT is only now requiring them because a development plan has been submitted. Both turn lanes will create a much safer intersection for all residents both using this intersection to go to their home or other travelers who may encounter a turning vehicle at this intersection.



County of Roanoke, Virginia

FY 2026 – FY 2035 Adopted Capital Improvement Program Summary of County & Schools 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
Subtotal, Unrestricted Cash	\$ 5,715,936	\$ 4,846,822	\$ 4,781,234	\$ 5,144,725	\$ 5,203,336	\$ 5,642,150	\$ 6,280,036	\$ 6,782,851	\$ 7,446,651	\$ 8,547,388	\$ 60,391,128
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
Subtotal, Restricted Cash	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
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
Subtotal, Non-County Funding Sources	\$ 625,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,825,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 3,450,000
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
Subtotal, Lease / Revenue Bonds	\$ 21,000,000	\$ -	\$ -	\$ 19,500,000	\$ -	\$ -	\$ 20,500,000	\$ -	\$ -	\$ 20,000,000	\$ 81,000,000
Total, All County Funding Sources	\$ 28,040,936	\$ 4,846,822	\$ 5,281,234	\$ 24,644,725	\$ 5,203,336	\$ 7,467,150	\$ 26,780,036	\$ 6,782,851	\$ 7,946,651	\$ 28,547,388	\$ 145,541,128
Roanoke County Public Schools (RCPS) - All Funding Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total
Transfer from Schools General Fund	\$ 1,500,000	\$ 1,750,000	\$ 2,000,000	\$ 2,250,000	\$ 2,500,000	\$ 2,750,000	\$ 3,000,000	\$ 3,250,000	\$ 3,500,000	\$ 4,000,000	\$ 26,500,000
Major Capital Reserves	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	5,400,000
Debt Fund - Schools	700,833	725,424	752,750	644,694	-	-	-	-	-	-	2,823,701
VPSA Refunding Credits	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	390,335
VPSA Bond Issue	-	20,000,000	-	20,000,000	20,000,000	20,000,000	-	20,000,000	20,000,000	-	100,000,000
Total, RCPS Funding Sources	\$ 2,318,764	\$ 3,190,255	\$ 23,427,693	\$ 3,569,325	\$ 23,103,987	\$ 23,354,012	\$ 3,600,000	\$ 23,850,000	\$ 24,100,000	\$ 4,600,000	\$ 135,114,036
Total, FY26 - FY35 County & RCPS Funding Sources	\$ 30,359,700	\$ 8,037,077	\$ 28,708,927	\$ 28,214,050	\$ 28,307,323	\$ 30,821,162	\$ 30,380,036	\$ 30,632,851	\$ 32,046,651	\$ 33,147,388	\$ 280,655,164

Note: Projects with \$0 in FY 2026-2035 are active projects that have been fully funded in prior fiscal years.

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
Buildings and Facilities											
Library											
Hollins Library Replacement	\$ 11,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,550,000
<i>Library Total</i>	<i>\$ 11,550,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 11,550,000</i>
Economic Development											
Extension of Sewer Services	\$ 1,635,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,000
<i>Economic Development Total</i>	<i>\$ 1,635,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,635,000</i>
Fire and Rescue											
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
Cave Spring Fire Station Concrete Apron Replacement	-	-	-	-	-	-	-	-	-	-	-
<i>Fire and Rescue Total</i>	<i>\$ 5,300,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 13,900,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,700,000</i>	<i>\$ 1,500,000</i>	<i>\$ 2,500,000</i>	<i>\$ 7,080,000</i>	<i>\$ 31,980,000</i>
General Services											
Public Safety Building Generator Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Space Allocation Study	100,000	-	-	-	-	-	-	-	-	-	100,000
Roanoke County Administration Center	-	-	-	-	-	-	13,050,000	-	-	12,750,000	25,800,000
Public Service Center Facility Replacement	-	-	-	-	-	-	-	-	-	-	-
Public Safety Center HVAC and UPS Replacements	-	-	-	-	-	-	-	-	-	-	-
Courthouse HVAC Replacement	-	-	-	-	-	-	-	-	-	-	-
Brambleton Center Replacement	-	-	-	-	-	-	5,750,000	-	-	-	5,750,000
Bent Mountain & Mount Pleasant Library Renovations & Expan:	-	-	-	-	-	-	-	-	-	2,310,000	2,310,000
<i>General Services Total</i>	<i>\$ 100,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 18,800,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 15,060,000</i>	<i>\$ 33,960,000</i>
Parks and Recreation											
Explore Park (Phase II)	\$ 515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000
Splash Valley Water Park Improvements	-	-	-	-	-	-	-	-	-	975,000	975,000
Parks Restroom Facilities	500,000	-	-	-	-	-	-	-	-	-	500,000
<i>Parks and Recreation Total</i>	<i>\$ 1,015,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 975,000</i>	<i>\$ 1,990,000</i>
Sheriff's Office											
Jail Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sheriff's Office Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Buildings and Facilities Total	\$ 19,600,000	\$ -	\$ -	\$ 13,900,000	\$ -	\$ -	\$ 20,500,000	\$ 1,500,000	\$ 2,500,000	\$ 23,115,000	\$ 81,115,000

**FY 2025-2026
Adopted Budget**



Capital Fund

All Projects (Continued)

Note: Projects with \$0 in FY 2026-2035 are active projects that have been fully funded in prior fiscal years.

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
Capital Maintenance Programs & Recurring											
Development Services											
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
Development Services Total	\$ 300,000	\$ 300,000	\$ 1,000,000	\$ 775,000	\$ 586,637	\$ 1,075,000	\$ 700,000	\$ 700,000	\$ 1,200,000	\$ 1,200,000	\$ 7,836,637
Parks and Recreation											
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
Parks and Recreation Total	\$ 825,000	\$ 825,000	\$ 880,000	\$ 937,500	\$ 945,000	\$ 1,002,500	\$ 1,060,000	\$ 1,117,500	\$ 1,175,000	\$ 1,182,500	\$ 9,950,000
Economic Development											
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
Economic Development Total	\$ 754,245	\$ 755,131	\$ 369,543	\$ 370,534	\$ 370,866	\$ 369,224	\$ 371,399	\$ 370,648	\$ 369,713	\$ 370,352	\$ 4,471,655
General Services											
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
Roof Replacement Capital Maintenance Program	-	-	-	-	-	-	-	-	-	-	-
HVAC Capital Maintenance Program	-	-	-	-	-	-	-	-	-	-	-
General Services Total	\$ 880,000	\$ 8,800,000									
Sheriff's Office											
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
Sheriff's Office Total	\$ 125,000	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	\$ 159,535	\$ 1,350,239				
Capital Maintenance Programs & Recurring Total	\$ 2,884,245	\$ 2,885,131	\$ 3,254,543	\$ 3,088,034	\$ 2,907,503	\$ 3,457,974	\$ 3,149,212	\$ 3,212,851	\$ 3,776,651	\$ 3,792,387	\$ 32,408,531
Computer Infrastructure, Software and Hardware											
Information Technology											
Rural Broadband Initiative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio Systems RF Sites Generator Replacement	-	-	-	-	-	-	-	-	-	-	-
Genesis Operations Bridge	-	-	-	-	-	-	-	-	-	-	-
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
Email and Business Productivity Tools Replacement	-	-	-	-	-	-	-	-	-	-	-
County-Wide Phone Replacement Program	-	-	-	-	-	-	-	-	-	-	-
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
Information Technology Total	\$ 820,000	\$ 800,000	\$ 1,340,000	\$ 1,390,000	\$ 1,715,833	\$ 929,176	\$ 1,300,824	\$ 1,490,000	\$ 1,090,000	\$ 1,090,000	\$ 11,965,833
Emergency Communications Center											
Roanoke Valley Radio System Hardware Upgrade	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
911 Phone and Radio Console Upgrade	-	-	-	-	-	-	-	-	-	-	-
Public Safety Radio Replacement	-	-	-	5,600,000	-	-	-	-	-	-	5,600,000
Emergency Communications Center Total	\$ 1,250,000	\$ -	\$ 5,600,000	\$ -	\$ 6,850,000						
Finance and Management Services											
Global Payroll Module	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Time Record Keeper System	700,000	500,000	-	-	-	-	-	-	-	-	1,200,000
Finance and Management Services Total	\$ 700,000	\$ 500,000	\$ -	\$ 1,200,000							

FY 2025-2026
Adopted Budget



Capital Fund

All Projects (Continued)

Note: Projects with \$0 in FY 2026-2035 are active projects that have been fully funded in prior fiscal years.

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
Computer Infrastructure, Software and Hardware (Continued)											
Library											
Public Computer Replacement	\$ -	\$ 75,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 705,000
Library Total	\$ -	\$ 75,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 50,000	\$ 705,000
Computer Infrastructure, Software and Hardware Total	\$ 2,770,000	\$ 1,375,000	\$ 1,440,000	\$ 7,070,000	\$ 1,795,833	\$ 1,009,176	\$ 1,380,824	\$ 1,570,000	\$ 1,170,000	\$ 1,140,000	\$ 20,720,833
Transportation											
Planning											
VDOT Revenue Sharing and Transportation Alternatives	\$ 586,691	\$ 586,691	\$ 586,691	\$ 586,691	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 5,346,764
Glade Creek Greenway at Vinyard Park West	-	-	-	-	-	-	-	-	-	-	-
Turn Lane Route 605 onto Route 601	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Planning Total	\$ 2,086,691	\$ 586,691	\$ 586,691	\$ 586,691	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 6,846,764
Economic Development											
Turn Lane Route 221 onto Route 690	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Economic Development Total	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Parks and Recreation											
East Roanoke River Greenway	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Roanoke River Greenway	-	-	-	-	-	-	-	-	-	-	-
Parks and Recreation Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Total	\$ 2,786,691	\$ 586,691	\$ 586,691	\$ 586,691	\$ 500,000	\$ 7,546,764					
Specialty Equipment											
Emergency Communications											
Emergency Medical Dispatch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Communications Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire and Rescue											
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
Digital Vehicle Repeater System (DVRS)	-	-	-	-	-	-	-	-	-	-	-
Airshore Struts	-	-	-	-	-	-	-	-	-	-	-
Fire and Rescue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500,000	\$ 1,250,000	\$ -	\$ -	\$ 3,750,000
Specialty Equipment Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 1,250,000	\$ -	\$ -	\$ 3,750,000
Total Roanoke County Projects	\$ 28,040,936	\$ 4,846,822	\$ 5,281,234	\$ 24,644,725	\$ 5,203,336	\$ 7,467,150	\$ 26,780,036	\$ 6,782,851	\$ 7,946,651	\$ 28,547,387	\$ 145,541,128
Roanoke County Public Schools											
Schools											
Northside Middle	\$ 818,764	\$ 1,440,255	\$ 21,427,693	\$ 1,319,325	\$ 14,137,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,144,000
Glenvar Elementary	-	-	-	-	6,466,024	11,543,976	-	-	-	-	18,010,000
Hidden Valley Middle	-	-	-	-	-	9,060,036	600,000	20,600,000	14,463,964	-	44,724,000
Burlington Elementary	-	-	-	-	-	-	-	-	6,136,036	600,000	6,736,036
Capital Maintenance Program	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	26,500,000
Schools Total	\$ 2,318,764	\$ 3,190,255	\$ 23,427,693	\$ 3,569,325	\$ 23,103,987	\$ 23,354,012	\$ 3,600,000	\$ 23,850,000	\$ 24,100,000	\$ 4,600,000	\$ 135,114,036
Total, Roanoke County Public Schools Projects	\$ 2,318,764	\$ 3,190,255	\$ 23,427,693	\$ 3,569,325	\$ 23,103,987	\$ 23,354,012	\$ 3,600,000	\$ 23,850,000	\$ 24,100,000	\$ 4,600,000	\$ 135,114,036
Total, FY26-FY35 County & Schools Projects	\$ 30,359,700	\$ 8,037,077	\$ 28,708,927	\$ 28,214,050	\$ 28,307,323	\$ 30,821,162	\$ 30,380,036	\$ 30,632,851	\$ 32,046,651	\$ 33,147,387	\$ 280,655,164

FY 2025-2026



Capital Fund

County of Roanoke, Virginia

FY 2026 – FY 2035 Adopted Capital Improvement Program

Additional Operating Impacts

The table below provides summary information on the additional operating impacts that are associated with the projects included in the FY 2026 - FY 2035 Adopted Capital Improvement Program. Detailed information on the additional operating impacts can be found on each individual project page in the “Projects by Functional Team” section.

Additional operating impacts are defined as impacts that may increase or decrease operating costs as related to the most recently approved Operating Budget. Not all projects will have an additional operating impact, so not all projects are included in the table below. While the table below indicates that the project will have an impact on the Operating Budget (in some cases, it may save money in the Operating Budget), the decisions to include the costs in the Operating Budget have yet to be made. In some cases, additional costs associated with these projects may be offset with decreases in other parts of the Operating Budget as budget priorities change. In some cases where the additional operating impact is unknown until the final project scope is developed, the impacts are noted as “TBD”. The primary purpose of this table is to allow multi-year fiscal planning as relates to the implementation of capital projects included in this document.

Functional Team/Project	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Total FY 26-FY 35
Buildings and Facilities											
Hollins Library Replacement	-	-	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Computer Infrastructure, Software and Hardware											
Genesis Operations Bridge	15,282	16,046	16,848	17,690	18,575	19,504	20,479	21,503	22,578	23,707	192,212
Email and Business Productivity Tools Replacement	569,590	586,678	604,278	622,406	641,078	660,310	680,119	700,523	721,539	743,185	6,529,706
Global Payroll Module	95,669	98,539	101,495	104,540	107,676	110,906	114,233	117,660	121,190	124,826	1,096,734
Electronic Time Keeping	-	-	200,000	210,000	220,500	231,525	243,101	255,256	268,019	281,420	1,909,821
Roanoke Valley Radio System Hardware Upgrade	-	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Transportation											
East Roanoke River Greenway	13,659	14,069	14,491	14,926	15,374	15,835	16,310	16,799	17,303	17,822	156,588
West Roanoke River Greenway	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439	118,079
Total, FY26-35 Additional Operating Impacts	\$ 704,500	\$ 725,941	\$ 948,039	\$ 980,817	\$ 1,014,796	\$ 1,050,021	\$ 1,086,541	\$ 1,124,409	\$ 1,163,677	\$ 1,204,399	\$ 10,003,140





FY 2026 Fleet Replacement Program

The FY 2026 Fleet Replacement Program represents investments made to replace existing County light fleet (including police vehicles), heavy fleet, heavy equipment, and Fire and Rescue apparatus. FY 2026 is part of a ten-year plan to identify fleet replacement needs and funding sources, and is balanced by identified revenues to support planned expenditures. Years two through ten are not fully in balance, and will be reviewed annually to determine the appropriate level of investment based on available resources and updated fleet and equipment condition assessments. FY 2026 is the only year appropriated by the Board of Supervisors. Years two through ten of the plan serve as a planning tool. The ten-year plan is updated annually as part of the budget development process. The Fleet & Equipment Replacement program will receive \$700,000 in FY 2026. Balances remain in these accounts that could be utilized for emergency replacements as needed.

FY 2025-2026
Adopted Budget



Capital Fund

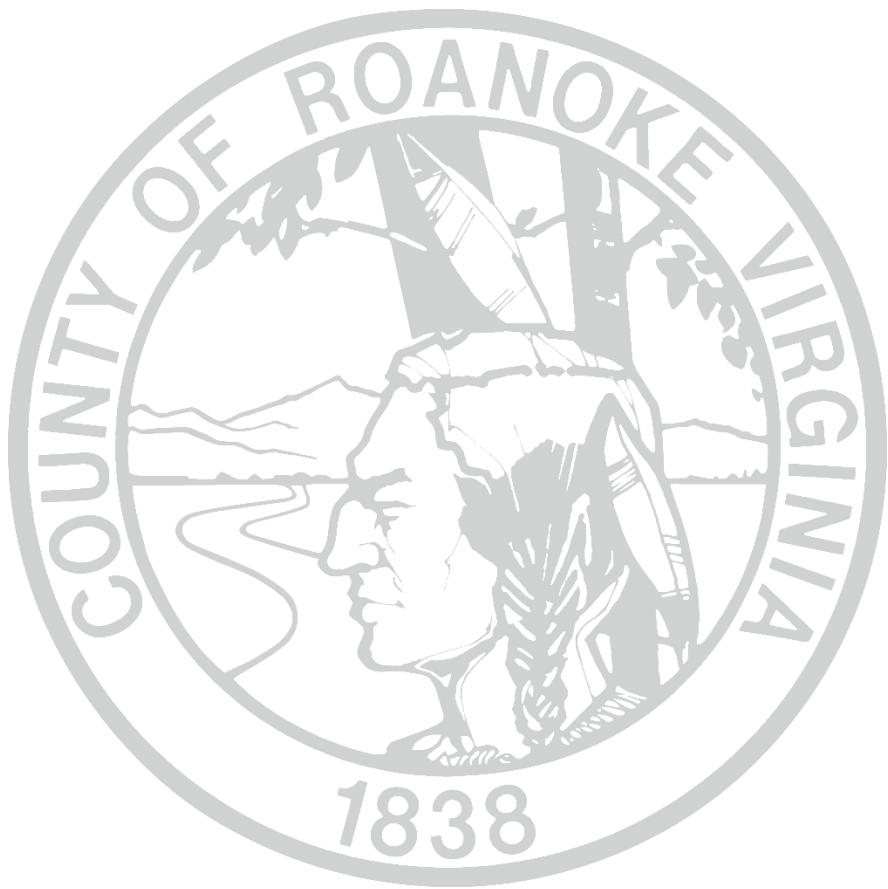
FY 2026 - FY 2035 Adopted Combined Fleet & Equipment Replacement Program

Replacement Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Light & Heavy Fleet - Non-Specialized (NS)	\$ 614,826	\$ 1,208,718	\$ 1,733,955	\$ 1,330,445	\$ 1,885,915	\$ 2,494,532	\$ 2,232,859	\$ 2,131,403	\$ 2,378,344	\$ 1,937,211
Heavy Truck - Solid Waste		930,000	1,016,222	779,812	1,048,038	847,847	949,861	977,853	872,933	1,036,400
Heavy Fleet - Fire/Rescue		1,866,000	1,968,720	2,440,090	2,128,744	3,023,846	2,744,770	2,288,253	2,968,742	2,582,928
Heavy Equipment	85,174	627,400	819,500	749,500	184,800	763,500	585,700	358,000	400,000	207,000
Total Anticipated Replacement Cost	\$ 700,000	\$ 4,632,118	\$ 5,538,397	\$ 5,299,847	\$ 5,247,497	\$ 7,129,725	\$ 6,513,190	\$ 5,755,509	\$ 6,620,019	\$ 5,763,539
Funding Sources										
Proceeds from Surplus	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Fund	700,000	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408	2,708,408
Total Funding Sources	\$ 700,000	\$ 2,808,408								
Annual Funding Surplus/(Deficit)	\$ -	\$ (1,823,711)	\$ (2,729,989)	\$ (2,491,439)	\$ (2,439,089)	\$ (4,321,317)	\$ (3,704,782)	\$ (2,947,101)	\$ (3,811,611)	\$ (2,955,131)

Types of Estimated Replacements	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Total Light & Heavy Fleet - NS (Est.)	11	23	28	24	32	37	36	35	33	28
Total Heavy Truck - Solid Waste (Est.)		2	2	2	2	3	2	2	2	2
Total Heavy Fleet - Fire Apparatus (Est.)		3	4	4	4	4	4	4	4	4
Total Number of Heavy Equipment (Est.)	5	24	15	15	6	20	18	15	6	8
Total Estimated Replacements	16	52	49	45	44	64	60	56	45	42



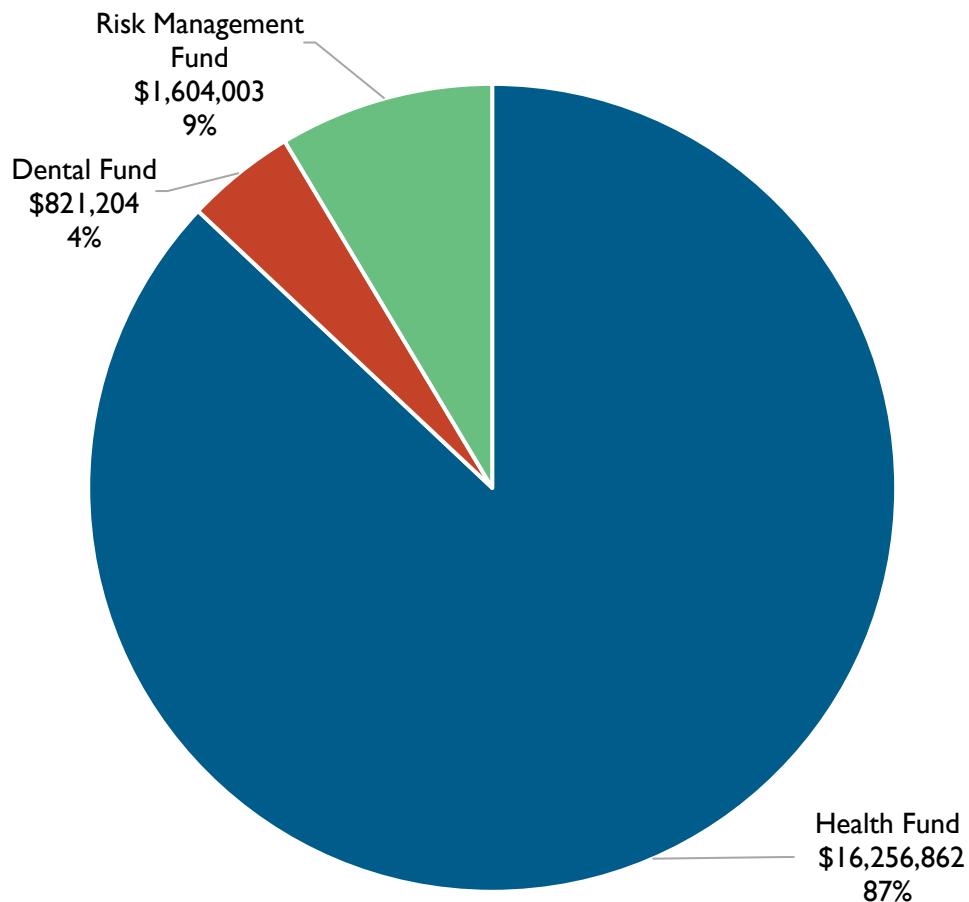
Internal Service Fund





Internal Services Funds

\$18,682,069



Internal Services Funds Summary					
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Health Fund	\$ 13,641,733	\$ 14,942,123	\$ 16,256,862	\$ 1,314,739	8.8%
Dental Fund	820,910	821,204	821,204	-	0.0%
Risk Management	1,309,181	1,604,003	1,604,003	-	0.0%
Total	\$ 15,771,824	\$ 17,367,330	\$ 18,682,069	\$ 1,314,739	7.6%



Internal Services – Health Fund

The County has an established self-insured health insurance program. Monthly contributions are paid into the Health Insurance Fund from the County and employees based upon estimates from the claims processor that should cover administrative expenses, stop loss insurance premiums, and claims.

The table below provides information on the total appropriation to the Health Insurance Fund. Adopted FY 2026 rates can be found on the next page.

Revenue and Expenditure Summary					
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26
Revenues:					
Insurance Benefits	\$ 12,558,175	\$ 14,392,123	\$ 15,706,862	\$ 1,314,739	9.1%
Transfer from General Fund	550,000	550,000	550,000	-	0.0%
Transfer from Internal Service	22,022	-	-	-	0.0%
Use of/Addition to Fund Balance	511,536	-	-	-	0.0%
Total Revenues	\$13,641,733	\$14,942,123	\$16,256,862	\$ 1,314,739	8.8%
Expenditures:					
Health Insurance	\$ 13,156,522	\$ 14,442,123	\$ 15,706,862	\$ 1,264,739	8.8%
Wellness Program	485,211	500,000	550,000	50,000	10.0%
Total Expenditures	\$13,641,733	\$14,942,123	\$16,256,862	\$ 1,314,739	8.8%
Fund Balance					
Beginning Fund					
Balance	\$ 2,007,409	\$ 1,495,873	\$ 1,495,873	\$ -	-
Use of/Addition to Fund Balance	(511,536)	-	-	-	-
Ending Balance	\$ 1,495,873	\$ 1,495,873	\$ 1,495,873	\$ -	-

Budget Highlights

The FY 2026 Health Fund increases by \$1,314,739 or 8.8% due to an anticipated increase in contractual services.



Adopted FY 2026 Health Insurance Rates

Current Plan - KeyCare 1000*							
*With Wellness	FY 2025 Monthly Rates			FY 2026 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 25 - FY 26
KC1000 Employee Only	\$ 802.15	\$ 682.74	\$ 119.42	\$ 858.31	\$ 738.89	\$ 119.42	\$ -
KC1000 Employee + Child	\$ 1,160.96	\$ 863.88	\$ 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	\$ -

New Plan - KeyCare 2000*							
**Without Wellness	FY 2025 Monthly Rates			FY 2026 Monthly Rates			Employee Share Difference
	Total	County	Employee	Total	County	Employee	FY 25 - FY 26
KC1000 Employee Only	\$ 737.98	\$ 683	\$ 55.24	\$ 789.65	\$ 734.41	\$ 55.24	\$ -
KC1000 Employee + Child	\$ 1,068.08	\$ 864	\$ 204.20	\$ 1,142.85	\$ 935.65	\$ 204.20	\$ -
KC1000 Employee + Spouse	\$ 1,475.98	\$ 1,095	\$ 381.15	\$ 1,579.30	\$ 1,198.15	\$ 381.15	\$ -
KC1000 Employee + Family	\$ 1,853.64	\$ 1,377	\$ 476.98	\$ 1,983.39	\$ 1,506.41	\$ 476.98	\$ -

*For FY 2026, there is a single rate structure with a wellness incentive being the HRA of \$500/\$1,000 which will be contributed by the County, dependent on plan.

Retirees (20 + Years of Service)							
***Without Wellness	FY 2025 Monthly Rates			FY 2026 Monthly Rates			Retiree Share Difference
	Total	County	Retiree	Total	County	Retiree	FY 25 - FY 26
KC1000 Retiree Only	\$ 874.36	\$ 500.00	\$ 374.36	\$ 858.31	\$ 500.00	\$ 358.31	\$ (16.05)
KC1000 Retiree + Child	\$ 1,231.08	\$ 609.66	\$ 621.42	\$ 1,242.23	\$ 620.81	\$ 621.42	\$ -
KC1000 Retiree + Spouse	\$ 1,748.78	\$ 687.32	\$ 1,061.46	\$ 1,716.63	\$ 687.32	\$ 1,029.32	\$ (32.14)
KC1000 Retiree + Family	\$ 2,228.14	\$ 759.22	\$ 1,468.92	\$ 2,155.86	\$ 759.22	\$ 1,396.64	\$ (72.28)

***Eligible for HRA if completing wellness incentive.



Internal Services – Dental Fund

The Dental Insurance Fund is a fully insured fund used to account for dental care costs. Monthly contributions are paid into the Dental Insurance Fund from the County and employees based on monthly premiums.

The table below provides information on the total appropriation to the Dental Insurance Fund.

Revenue and Expenditure Summary						
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Revenues:						
Insurance Benefits	\$ 840,725	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Transfer from Other Funds	9,343	-	-	-	-	0.0%
Use of/Addition to Fund Balance	(29,158)	-	-	-	-	0.0%
Total Revenues	\$ 820,910	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Expenditures:						
Dental Insurance	\$ 820,649	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Transfer to General Fund	261	-	-	-	-	0.0%
Total Expenditures	\$ 820,910	\$ 821,204	\$ 821,204	\$ -	-	0.0%
Beginning Fund Balance	\$ 113,020	\$ 142,178	\$ 142,178	\$ -	-	0.0%
Use of/Addition to Fund Balance	29,158	-	-	-	-	0.0%
Ending Balance	\$ 142,178	\$ 142,178	\$ 142,178	\$ -	-	0.0%

Budget Highlights

There is no change to the Adopted FY 2026 Dental Insurance budget from the FY 2025 Adopted Budget.



Adopted FY 2026 Dental Insurance Rates

Monthly Rates						
Dental Plan	Total Premium	FY 26 County Portion	FY 26 Employee Rate	FY 26 Employee % of Premium	FY 25 Employee Rate	\$ Increase FY 25 to FY 26
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	\$ -



Risk and Safety Management

Department Description

The Risk and Safety Management Division strives to reduce the loss of life and property while protecting Roanoke County's resources, both human and capital, from all types of hazards.

Revenue and Expenditure Summary						
	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	\$ Change FY 25-26	% Change FY 25-26	
Revenues:						
Transfer from						
General Fund	\$ 1,604,003	\$ 1,604,003	\$ 1,604,003	\$ -	-	0.0%
Investment Income	205,547	-	-	-	-	0.0%
Use of/Addition to Fund Balance	(500,369)	-	-	-	-	0.0%
Total Revenues	\$ 1,309,181	\$ 1,604,003	\$ 1,604,003	\$ -	-	0.0%
Expenditures:						
Personnel	\$ 8,331	\$ -	\$ -	\$ -	-	0.0%
Non-Personnel	1,300,850	1,604,003	1,604,003	-	-	0.0%
Transfer to Capital	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,309,181	\$ 1,604,003	\$ 1,604,003	\$ -	-	0.0%
Positions	2	2	2	-	-	0.0%
Beginning Fund Balance	\$ 1,110,647	\$ 1,611,016	\$ 1,611,016	\$ -	-	0.0%
Use of/Addition to Fund Balance	500,369	-	-	-	-	0.0%
Ending Balance	\$ 1,611,016	\$ 1,611,016	\$ 1,611,016	\$ -	-	0.0%

Budget Highlights

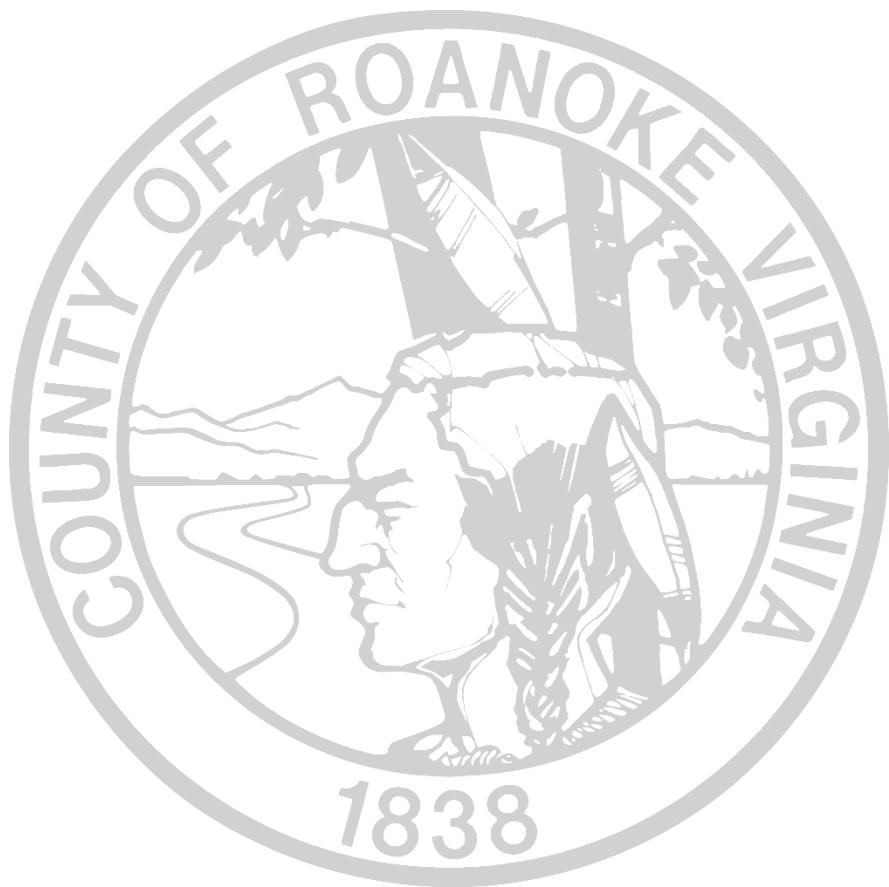
The Adopted FY 2026 Risk and Safety Management budget remains level.

Departmental Goals

- To provide a comprehensive risk and safety management program that protects our employees, community, and property.

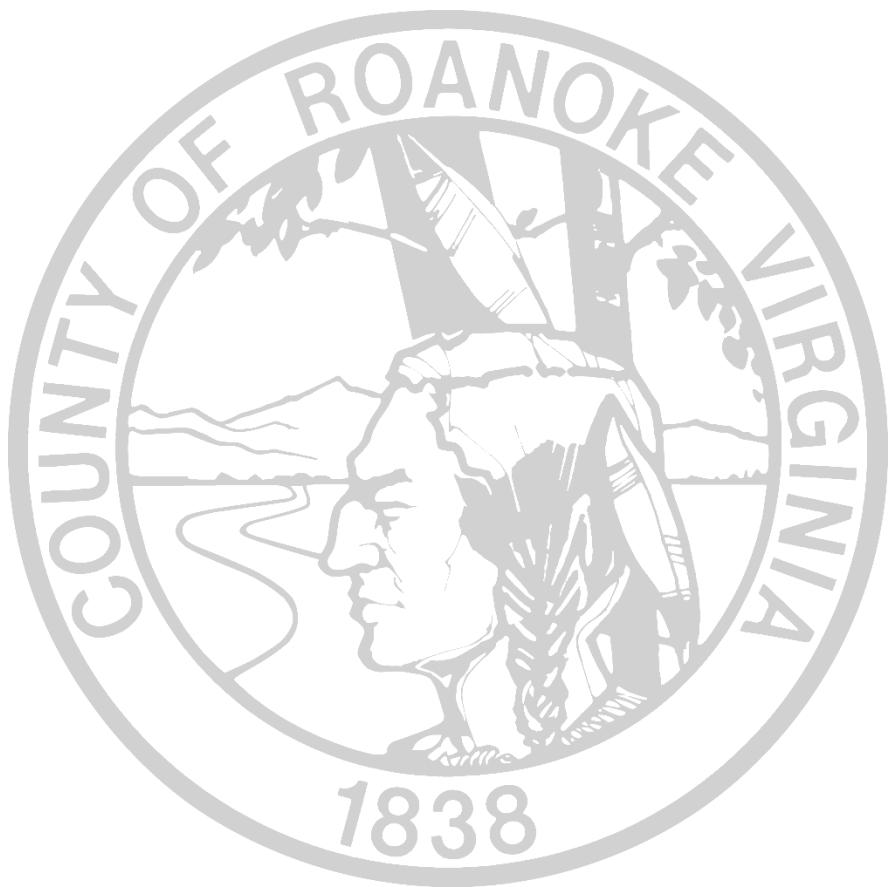


Appendices





Financial Policies





Comprehensive Financial Policy

1.0 Purpose

Policy Effective Date:

10/2024

Last Revision Date:

10/2024

Next Review Date:

Policy Owner:

*Department of Finance and
Management Services*

Policy Authors:

*Department of Finance and
Management Services*

Fiscal integrity is a top priority for the County of Roanoke. The County's financial policies establish the framework for financial planning and management and provide guidelines against which budgetary performance can be measured and proposals for future funding can be evaluated. The policies further ensure that the County continues to be a model for excellence in government by providing direction in the areas of revenues, operating expenditures, Capital Improvement Program, reserves and debt management.

The primary objective of financial management policies is for the Board of Supervisors to create the framework for making sound financial decisions. The County Administrator is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of Roanoke. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

2.0 Policy

Section 1 – Overview

This Policy has been created to:

- A. Contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption in order to ensure continuous delivery of public services.
- B. Provide sound principles to guide the important decisions of the Board and of management which have significant fiscal impact.
- C. Assist sound management of County government by providing accurate and timely information on financial condition.
- D. Promote long-term financial planning in regards to both day-to-day operations and capital improvements.
- E. Set forth operational principles which minimize the cost of government, to the extent consistent with services desired by the public, and which minimize financial risk.
- F. Ensure the legal use of all County funds through a good system of financial security and internal controls.

1.0 Purpose

2.0 Policy

3.0 Procedures

4.0 Definitions

5.0 References

6.0 Approval



- G. Employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- H. Provide essential public facilities and prevent deterioration of the County's public facilities and its capital plan.
- I. Enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible.
- J. Protect and enhance the County's credit rating and prevent default on any debts.

Section 2 – Financial Reporting

- 1. The County's accounting and financial reporting will comply with:
 - A. Generally Accepted Accounting Principles of the United States of America (GAAP)
 - B. Government Accounting Standards (GAS), issued by the Comptroller General of the United States
 - C. The Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia
 - D. Specifications for Audits of Counties, Cities and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia
 - E. Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, and the Compliance Supplement, issued by the U.S. Office of Management and Budget
 - F. The Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award Programs
 - G. The Code of Virginia, and other legal and regulatory bodies' requirements, as applicable
- 2. The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective; the concept of reasonable assurance recognizes that:
 - A. The cost of a control should not exceed the benefits likely to be derived
 - B. The valuation of costs and benefits requires estimates and judgments made by management
- 3. The County will also maintain a complete inventory of capital assets meeting its capitalization thresholds, in accordance with Generally Accepted Accounting Principles of the United States of America.
- 4. A comprehensive, annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm, and the results of that audit will be presented publicly to the Board of Supervisors by December 31, following the end of the previous fiscal year.

Section 3 – Annual Budget

1. Budget Ordinances

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



- B. The General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Internal Service Funds, and Schools categories shall have legally adopted budgets through the annual budget ordinances.
- C. County staff shall provide for approval by the Board three ordinances providing appropriations for County operating and capital, and Schools categories. These ordinances will include:
 1. An ordinance appropriating funds for the County's fiscal year operations budget.
 2. An ordinance appropriating funds for the County's fiscal year capital budget.
 3. An ordinance appropriating funds for the Schools' fiscal year categories.
- D. The Board does not legally adopt budgets in instances where the County acts as fiscal agent for trust and agency funds.

2. Budgeting Process

- A. County staff shall provide to the Board a calendar of significant dates and legal requirements associated with the next fiscal year budget no later than October of each year.
- B. The County Administrator shall submit to the Board a balanced operating and capital Budget in March for the next fiscal year.
- C. After a series of work sessions and public hearings on the budget, the Board of Supervisors shall adopt the annual operating and capital budgets for the County and the categories for the Schools for appropriations effective July 1 of the next fiscal year.

3. Budgeting Philosophy

The budget will provide for current expenditures balanced with current revenues. It will address the adequate maintenance and orderly replacement of capital assets, and the adequate funding of all retirement systems and other post-employment benefits (OPEB). Funding shall be identified for incremental operating costs associated with capital projects in the operating budget after being identified and approved in the Capital Improvement Program.

4. Budget Monitoring

The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to budget and/or prior year-to-date reports. The County Administrator will propose recommendations to the Board for adjustments as needed.

Section 4 – Revenues and Expenditures

1. Revenues

- A. The County will strive to maintain a diversified and stable revenue system to shelter the organization from fluctuations in any single revenue source and ensure its ability to provide ongoing service.
- B. The County's annual revenue streams consist of local, state, federal and other financing sources. It is the County's policy for one-time revenues to be used to fund capital projects or other non-recurring expenditures. County staff will provide revenue estimates for the next fiscal year by using historical data, current economic conditions, and future economic projections.



C. Revenue estimates are monitored on a regular basis to identify any potential trends that would significantly impact the revenue sources. In January of each year, County staff will provide for information to the Board a mid-year update of current year revenues as it relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end revenue estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual revenues for the previous fiscal year.

2. Revenue Team

- A. A Revenue Team composed of County staff and appropriate Constitutional Officers meets to review current construction trends, the number of authorized building permits, housing sales, mortgage rates, and other economic data which impact Real Estate Tax revenue collections.
- B. In addition, the Revenue Team uses statistical models to estimate revenue categories including but not limited to: the Personal Property Tax; Local Sales Tax; Business, Professional, and Occupational License Tax; Consumer Utility Tax; Hotel and Motel Tax; Meals Tax; and Recordation Tax.

3. Fees and Charges

- A. Roanoke County, where possible, institutes user fees and charges for providing specialized programs and services. Established rates recover operational costs, indirect costs, and capital or debt service costs. The County will regularly review user fee charges and related expenditures to determine if it is meeting pre-established recovery goals.
- B. As part of the budget development process, County staff shall produce an annual Fee Compendium to be adopted by the Board of Supervisors at the same time as adoption of the Annual Budget Ordinances. The Fee Compendium will list all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium will provide details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.

4. Grants

In order to further the goals and objectives of the County, supplemental sources of revenue may be sought through funding provided by individuals, non-profit agencies, or private businesses, as well as local, state, and federal sources. The Board of Supervisors has the authority to accept or reject all grant funding.

The County Administrator, or designee, may submit applications for grants prior to approval by the Board of Supervisors, in accordance with the Roanoke County Grants Procedure Manual. No such application or proposal shall be binding on the Board without its approval. Prior to acceptance, the County Attorney's Office shall ensure that none of the conditions of acceptance is in conflict with the policies of the Board, the objectives of the County, or State or federal law.

The Department of Finance and Management Services is responsible for the maintenance and administration of the Roanoke County Grants Procedure Manual.



5. Revenue Sharing Formula with Schools

The Revenue Sharing formula establishes a mechanism to share County revenue with the Schools through the application of a formula. The formula accounts for the shifting dynamic between the level of student enrollment and the overall population of the County to determine a revenue sharing ratio that provides both organizations an equitable amount of resources relative to need. The allocation formula includes the following calculations:

A. Calculate Three-Year Average:

Establish a three year rolling average index for the changes in county population and student enrollment. Using a rolling average eliminates significant fluctuations from year to year while recognizing that these trends affect the provision of services. The statistics used for this index will be derived from publicly available sources as follows:

1. County population - Population numbers published in the statistical section of the Roanoke County Annual Comprehensive Financial Report (County ACFR).
2. Student enrollment - Average Daily Membership (ADM) published in the statistical section of the Roanoke County Schools Annual Comprehensive Financial Report (School ACFR) and the Budget and Salary Scales (adopted budget).

B. Calculate Net Allocation Change:

1. Calculate a payroll factor using the percentage of school personnel budget to total personnel budget for the County and the Schools for the current year.
2. The payroll factor should be applied to the change in the three year rolling average index and then applied to the current year index to arrive at a net tax allocation change for the new budget year.

C. Calculate Increase/(Decrease) in School Transfer:

1. Apply the net tax allocation change to the allocation percent calculated in the prior year to arrive at the new percent of adopted budget net taxes. This percent is then applied to the projected County revenues for total general property taxes and total other local taxes as published in the Roanoke County Annual Financial Plan (General Fund Summary of Revenue).
2. The amount budgeted to Visit Virginia's Blue Ridge (previously committed by Board of Supervisors action) will be subtracted from the General Property and Local Tax projection.
3. New economic development incentives will be subtracted from the General Property and Local Tax projection and added back when each incentive arrangement expires.
4. Increases in the amount budgeted for Comprehensive Services Act (CPMT) will be subtracted from the General Property and Local Tax projection (since this provides benefits to and satisfies obligations of both the school and general population).
5. The increase or decrease in the school transfer is then added to or deducted from the transfer to schools for the previous year to arrive at the total transfer to schools for the next budget.

D. The Schools Revenue Sharing formula calculation shall be included in the County's annual adopted budget.

E. Other:

1. During each annual budget preparation cycle, County staff and School staff shall work collaboratively to determine the increase or decrease in the operating allocation to the schools from the County.



2. The allocation of revenues are subject to annual appropriations by the Board of Supervisors.

6. Expenditures

The County's expenditure budget is divided into functional areas (departments), transfers, non-departmental, and capital fund expenditures. In coordination with departments, Budget staff will monitor expenditures throughout the fiscal year to ensure compliance with legal requirements and accounting standards.

Expenditure estimates are monitored on a regular basis to identify any potential trends that would significantly impact the approved budgeted expenditure levels. In January of each year, County staff will provide for information to the Board a mid-year update of current year expenditures as relates to the adopted budget. In September of each year, or soon thereafter as preliminary year-end expenditure estimates are available, County staff will provide for information to the Board a year-end comparison of budgeted to actual expenditures for the previous fiscal year.

7. Board of Supervisors Contingency Expenditure Budget

The Board of Supervisors generally appropriates a Contingency budget to provide for unanticipated expenditures that arise during the year. This budget is recommended to be established at a minimum of \$50,000, though the Board has the discretion to alter that amount through the budget appropriation process. The use of these funds require approval of the Board of Supervisors.

8. Expenditure Budget Transfers

Language is included in the annual Operating and Capital Budget Ordinances providing the County Administrator, or his/her designee, the authority to transfer funds within and between appropriation functions. Amendments impacting the level of budget authority established by fund through the Annual Operating and Capital Budget Ordinances must be approved by the Board as a supplemental budget appropriation. Language governing expenditure budget transfers will be reviewed by staff and approved by the Board on an annual basis.

9. Revenue and Expenditure Forecasting

A forecast of General Fund expenditures and revenues is developed as part of each year's budget process and is periodically updated. Individual and aggregate revenue categories, as well as expenditures, are projected by revenue and/or expenditure type. Historical growth rates, economic assumptions and County expenditure priorities are all used in developing the forecast. This tool is used as a planning document for developing the budget guidelines and for evaluating the future impact of current year decisions. Forecasts of revenues and expenditures are also developed for the County's Capital Improvement Program. Information regarding those forecasts can be found in the section entitled "Capital Improvement Planning".

**10. Fiscal Impact Review**

It is County policy that all items having potential fiscal impact be presented to the Board of Supervisors for review. This review can be part of the annual operating or capital budgets, or as part of the “Fiscal Impact” section of a Board Report Form, which accompanies all Board agenda items. Effective management dictates that the Board of Supervisors and County citizens be presented with the direct and indirect costs of all items as part of the decision making process.

11. End of Year Designations

All General Government unexpended appropriations and all General Government revenues collected in excess of appropriated revenues at the end of the fiscal year will not lapse but shall be re-appropriated and recommendations for use will be presented to the Board of Supervisors for approval during the final year-end report.

Section 5 – Capital Improvement Planning**1. Ten-Year Capital Improvement Program (CIP)**

The County Administrator annually will submit to the Board for its consideration a ten-year Capital Improvement Program (CIP) pursuant to the timeline established in the annual budget preparation schedule. For inclusion in the Capital Improvement Program, a project or collection of projects generally must have an estimated useful life that exceeds five years with a total project cost of at least \$100,000. The Capital Improvement Program shall include the following elements:

- A. A statement of the objectives of the Capital Improvement Program and its relationship to the County’s Strategic Plans, as applicable;
- B. An estimate of the cost and anticipated sources of funds for each project included in the Capital Improvement Program. Each year of the ten-year program must be balanced in that all capital expenditures included in the plan must have an identified funding source.
- C. A summary of capital projects considered, but not included in the balanced ten-year program.
- D. An estimate of the fiscal impact of the project, including additional operating costs or revenues impacting the County’s Operating Budget associated with the project.
- E. Adherence to all policies related to debt and debt service as described in the section entitled “Debt Management”.

2. Capital Year Budget

The first year of the Capital Improvement Program, also known as the Capital Year Budget, will be appropriated by the Board as part of the adoption of the annual Capital Budget Ordinance. The annual Capital Budget Ordinance shall set forth specific provisions regarding funds remaining at project completion and the ability of the County Administrator to transfer funds to facilitate the completion of an existing project.

3. Facilities Assessment

The County and Schools shall obtain an independent, professional, and comprehensive facilities assessment to ascertain the present condition of each facility, and to assist the County and the Schools in forecasting capital funding requirements to address deficiencies. The assessment shall



also be used to establish priorities for the maintenance, repair, enhancement, or replacement of facilities and their component systems, and to be used in the development of the Capital Maintenance Program and Capital Improvement Program. Further, the analysis as presented in the assessment shall be useful when identifying and justifying needs to support a future bond issue. This evaluation shall be reviewed internally by staff on an annual basis and updated by an independent professional every 7-10 years after the initial evaluation.

4. Capital Project Status Reports

County staff shall provide the Board with a summary status of all active capital projects in October of each year.

The summary shall include status of the project, preliminary financial information through the end of the prior fiscal year, and other relevant information as determined by staff.

Section 6 – “Pay-as-you-go” Financing

1. A number of options are available for financing the Capital Improvement Program, including bond proceeds and other non-County funding sources (e.g. grants and private capital contributions). The County generally looks to maximize the use of current revenue, or “pay-as-you-go” financing. Financing capital projects from current revenues indicates the County’s intent to show purposeful restraint in incurring long-term debt.
2. The decision for using current revenues to fund a capital project is based on the merits of the particular project in relation to an agreed upon set of criteria, including balancing capital needs versus operating needs. In determining the merits of “pay-as-you-go” financing, non-recurring revenues should not be used for recurring expenditures.

Section 7 – Debt Management

1. Legal Requirements

The County shall comply with all requirements of the Code of Virginia and other legal and regulatory bodies’ requirements regarding the issuance of bonds and other financing sources for the County or its debt issuing authorities. The County shall comply with the U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. In addition, the County will institute a control structure to monitor and ensure compliance with bond covenants.

2. Purposes for Debt Issuance

The County may issue debt for the purpose of acquiring or constructing Capital Projects, including buildings, machinery, equipment, furniture and fixtures. This includes debt issued on behalf of the Schools for the same purposes. When feasible, debt issuances will be pooled together to minimize issuance costs. The Capital Improvements Program will identify all debt-related projects and the debt service impact upon operations identified.



3. Guidelines for Issuing Debt

The County recognizes that the essential components of a debt policy are the limitations and guidelines set by the locality. The following guidelines reflect the County's philosophy concerning indebtedness:

- A. A Memorandum of Understanding (MOU) between the Roanoke County Board of Supervisors and the Roanoke County School Board regarding the Joint Capital Funding was finalized on April 11, 2023 and amended by resolution by all parties as of August 6, 2024. This MOU outlines the debt issuances allowed each year for the Schools for FY 2024 through FY 2027. The Schools are allowed to issue \$25 million in FY 2024, \$95 million in FY 2025. No debt issuance is allowed for the Schools in FY 2027 as this bonding authority was advanced to FY 2025.
- B. The County is allowed a debt issuance in FY 2026 of \$17 million along with any "banked" bond funding from previous years.
- C. Beginning in FY 2028, debt issuances are limited to \$20 million annually with one year designated for County capital projects and two years designated for School Capital projects included in the adopted Capital Improvement Program (CIP). Bond funding shall be allocated to the County in FY 2029, and FY 2032; to the Schools, FY 2028, FY 2030, ~~FY 2031~~, FY 2033 and FY 34. Effective with capital projects appropriated on or after July 1, 2027 (FY 2028), bond funding may be "banked" for purposes of accumulating bonding capacity where project costs exceed the \$20 million limit. The following chart illustrates the planned issuances and applicable fiscal year:

Fiscal Year	Schools*	County*
2024	\$ 25,000,000	\$ -
2025	95,000,000	-
2026	-	17,000,000 **
2027	-	-
2028	20,000,000	-
2029	-	20,000,000
2030	20,000,000	-
2031	20,000,000	-
2032	-	20,000,000
2033	20,000,000	-
2034	20,000,000	-
	<hr/>	<hr/>
	\$ 220,000,000	\$ 57,000,000

* Amounts subject to change based on future economy, needs and market changes

- D. The County will not use short-term borrowing to finance operating needs, except in instances as described under "Revenue Anticipation Notes".
- E. Long-term debt will be used in compliance with all aspects of the debt policy.
- F. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued. No bonds greater than thirty (30) years will be issued.



- G. Each project proposed for financing through debt issuance will have a multi-year analysis performed for review of the debt service impact on the County's General Government Operating Budget and an analysis on the County's approved Debt Ratios as indicated in the section entitled "Debt Limits".
- H. At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the section entitled "Types of Debt/Structural Features".

4. Funding Sources for the Future Capital Projects Fund

- A. Annual contributions to the Future Capital Projects Fund shall total \$11.26 million from the following sources: \$5.73 million from County sources, \$3.73 million from School sources, and \$1.8 million from expired Economic Development incentives. In addition, both the County and the Schools will add an incremental \$530,000 each fiscal year starting July 1, 2025. The incremental increase will be evaluated annually in an effort to maintain positive cash in the fund. This evaluation is necessitated as a result of whether debt is issued at a premium or discount, actual interest rates versus assumptions and overall timing in the market. Changes in debt service payments beneficial to the fund will be retained by the Fund. Contributions will be accounted for in the Future Capital Projects Fund.

Schools and County Incremental Contribution*:

Budget Year	Increase*	Schools		County	
		Total Transfer*		Total Transfer*	
2024-2025	\$ 530,000	\$ 3,730,000		\$ 3,730,000	
2025-2026	530,000	4,260,000		4,260,000	
2026-2027	530,000	4,790,000		4,790,000	
2027-2028	530,000	5,320,000		5,320,000	
2028-2029	530,000	5,850,000		5,850,000	
2029-2030	530,000	6,380,000		6,380,000	
2030-2031	530,000	6,910,000		6,910,000	
2031-2032	530,000	7,440,000		7,440,000	
2032-2033	530,000	7,970,000		7,970,000	
2033-2034	530,000	8,500,000		8,500,000	

* Amounts subject to change based on future economy, needs and market changes

- B. The Future Capital Projects Fund will use a benchmark interest rate assumption of six percent (6%). Contribution levels to support the capital financing plan will be reviewed annually and changed upon mutual agreement of the Board of Supervisors and School Board.

Section 8 – Debt Limits

1. The County does not have any Constitutional or Statutory Debt Limits. The County does abide by the following self-imposed debt targets:



- A. **Net Outstanding and Projected Debt as a Percentage of Total Taxable Assessed Value** will not exceed three percent (3%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program.
- B. **General Obligation Current and Projected Debt Service as a Percentage of The General Government Budget** will not exceed ten percent (10%) in the current fiscal year or subsequent fiscal years as detailed in the County's Capital Improvement Program. The General Government budget includes the Governmental Fund expenditures, the School Board component unit expenditures, and County and School transfers to capital projects and Proprietary Funds as outlined in the County's Annual Comprehensive Financial Report (ACFR).

2. All debt ratio calculations shall include debt issued on behalf of the Schools. These ratios will be calculated each year in conjunction with the budget process and the annual audit.

Section 9 – Types of Debt/Structural Features

1. Revenue Anticipation Notes

- A. The County's General Government Fund Balance was designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs).
- B. The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.
- C. The County will issue RANs for a period not to exceed the one-year period permitted under the Constitution of Virginia, Article VII section 10.

2. General Obligation Bonds

- A. The Constitution of Virginia, Article VII section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue. The County may issue GO Debt for capital projects or other properly approved projects.
- B. All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

3. Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans

- A. School capital projects may be constructed with debt, either through VPSA Bonds or State Literary Fund Loans, and refunding bonds with preference given to accessibility and interest rates.
- B. Approval of the School Board is required prior to approval by the Board of Supervisors.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

**4. Lease/Revenue Bonds**

- A. The County may issue Lease/Revenue bonds to fund enterprise activities or for capital projects that may generate a revenue stream, or issuance through the Virginia Resources Authority.
- B. If applicable, the bonds will include written covenants, which will require that the revenue sources are sufficient to fund the debt service requirements.
- C. Cost of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

5. Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

6. Moral Obligation Debt

- A. The County may enter into leases, contracts, or other agreements with other public bodies, which provide for the payment of debt when revenues of such agencies may prove insufficient to cover debt service.
- B. Payment of such moral obligation debt service will be done when the best interest of the County is clearly demonstrated.
- C. While such moral obligation support does not affect the debt limit of the County, the amount of bonds issued with the County's moral obligation should be controlled in order to limit potential demands on the County. There is no legal obligation, but the County is placing its good name and reputation on the line and there is every expectation that the County would make good any deficiencies when a default exists.

7. Credit Objectives

The County of Roanoke will strive to maintain or improve its current bond ratings. The County will also maintain relationships with the rating agencies that assign ratings to the County's various debt obligations. The rating agencies will be kept abreast of the County's financial condition by providing them with the County's Annual Comprehensive Financial Report (ACFR) and the Operating and Capital Improvement Program Budget.

8. Authorized Methods of Sale

The County will select a method of sale that is the most appropriate in light of financial, market, transaction-specific and issuer-related conditions. Debt obligations are generally issued through competitive sale. If the County and its financial advisor determine that a competitive sale would not result in the best outcome for the County, then a negotiated sale, private placement or other method may be chosen.

9. Selecting Outside Finance Professionals

The County of Roanoke will retain external finance professionals which may include, but not limited to, the financial advisor, bond counsel and the underwriter. The finance professionals will assist in developing a bond issuance strategy, preparing bond documents and marketing bonds to



investors. The length of the contracts will be determined by the County. The selection process will require experience in the following: municipal debt, diverse financial structuring, and pricing municipal securities.

10. Post-Issuance Compliance

- A. The Director of Finance and Management Services will oversee post-issuance compliance activities to ensure compliance with federal guidelines and other legal regulatory requirements including:
 1. Tracking proceeds of a debt issuance to ensure they are spent on qualified tax-exempt debt purposes
 2. Maintaining detailed records of all expenditures and investments related to debt funds
 3. Ensuring that projects financed are used in a manner consistent with legal requirements
 4. Reporting of necessary disclosure information and other required filings in a timely manner
 5. Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner
- B. The Director of Finance and Management Services may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

Section 10 – Reserves

1. General Government Fund

- A. The County of Roanoke's General Government Fund (Fund C100) Unassigned Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue.
- B. The General Government Fund's Unassigned Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. If a budget variance requires the use of Unassigned Fund Balance, the County will decrease the General Government Fund's expenditures and/or increase the General Government Fund's revenues to prevent using the Unassigned Fund Balance for two consecutive fiscal years to subsidize General Fund operations.
- C. The General Government Fund's Unassigned Fund Balance will be as follows:

Fund Number	Fund Name	Policy
C100	General Government Fund	Twelve percent (12%) of budgeted annual General Government expenditures

- D. In the event that the General Government Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Government Fund Unassigned Fund Balance in a timely manner.



E. Funds in excess of the maximum annual requirements outlined above may be considered to supplement “pay-as-you-go” capital expenditures or other nonrecurring expenditures with Board approval.

2. General Government Fund Expenditure Contingency

A. The County of Roanoke’s General Government Fund (Fund C100) Expenditure Contingency will be maintained to provide for unanticipated expenditures of a non-recurring nature or to meet unanticipated increased service delivery costs.

B. The General Government Fund’s Expenditure Contingency Balance will be as follows:

C100	General Government Fund Expenditure Contingency	0.25% of budgeted annual General Government expenditures
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1. To the extent the contingency falls below the established policy, the contingency will be restored to that level within two fiscal years.

C. Any use of the General Government Fund Expenditure Contingency will be presented at a meeting of the Board of Supervisors as part of the consent agenda.

3. Other General Funds

A. For the funds listed below, an annual Unassigned Fund Balance shall be maintained as follows:

Item	Fund Number	Fund Name	Policy
1.	C111	Children’s Services Act (CSA)	Fifteen percent (15%) of budgeted annual expenditures
2.	C126	Criminal Justice Academy	Ten percent (10%) of budgeted annual expenditures
3.	C130	Fleet Service Center	Seven and a half percent (7.5%) of budgeted annual expenditures
4.	C141	Information Technology (IT)	Five percent (5%) of budgeted annual expenditures
5.	C142	Communications Shop	Ten percent (10%) of budgeted annual expenditures
6.	C144	Emergency Communications Center (ECC)	Five percent (5%) of budgeted annual expenditures



7.	C150	Recreation Fee Class	Five percent (5%) of budgeted annual expenditures
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- B. In the event that any of the Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the minimum, as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted Fund Unassigned Fund Balance in a timely manner.
- C. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures with Board approval.
- D. All other County Funds structured under the County's General Fund may carry a reserve balance but do not have a specific annual target. These County Funds are not permitted to expend funds in excess of available revenues.

4. Capital Reserve Funds

The County will maintain funds for the specific use of providing "pay-as-you-go" funding for capital projects as detailed in the approved Capital Improvement Program. Contributions to the Capital Reserve Fund will primarily be made with year-end expenditure savings and revenue surplus balances. On an annual basis, County staff shall present to the Board for consideration the allocation of year-end balances to support the Capital Reserve Fund. There are no minimum fund balance requirements associated with the Capital Reserve Fund.

5. Internal Service Fund Reserves

The County has three funds classified as Internal Services Funds; they include the Health Insurance Fund, Dental Insurance Fund, and Risk Management Fund.

A. Health Insurance Fund (Fund C700)

- 1. So as long as the County continues the current policy of self-insuring health insurance costs, a reserve for healthcare costs shall be maintained as follows:

Fund Number	Fund Name	Policy
C700	Health Insurance Fund	Ten percent (10%) of budgeted healthcare costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.

- 2. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Health Insurance Fund to restore the Health Insurance Fund Balance policy with Board approval.
- 3. At no time shall the use of funds in excess of the 10% fund balance plus a reserve equal to the estimated incurred but not reported (IBNR) claims be used to reduce the annual



employee contribution to the Health Insurance Fund, except in cases where a temporary rate adjustment has been made to restore minimum Health Insurance Fund Balance levels. Funds in excess of the Unassigned Fund Balance policy outlined above may be considered to supplement “pay-as-you-go” capital expenditures or other nonrecurring expenditures with Board approval.

B. Dental Insurance (Fund C705)

So as long as the County elects to provide a fully insured Dental plan, no reserve is required. If the County elects to self-insure Dental Insurance costs in the future, a reserve for dental costs will be established by the Board.

C. Risk Management (Fund C710)

1. So as long as the County continues the current policy of self-insuring Worker's Compensation costs, a reserve for Risk Management costs shall be maintained as follows:

Fund Number	Fund Name	Policy
C710	Risk Management Fund	<p>Ten percent (10%) of budgeted risk management costs plus a reserve equal to the estimated incurred but not reported (IBNR) claims.</p> <p>A reserve of \$500,000 shall be established for potential auto or property claims.</p>

2. To the extent the reserve falls below the established policy, the reserve will be restored to that level within two fiscal years. Funds in excess of the Unassigned Fund Balance policies in all Other Funds outlined in this policy may be transferred to the Risk Management Fund to restore the Risk Management Fund Balance policy with Board approval.

6. Roanoke County Public Schools Reserves and Year End Allocation

A. Pursuant to § 22.1-100 of the Code of Virginia, at the end of each fiscal year, all unexpended sums derived from the County of Roanoke which are unexpended in any year in any school division shall revert back to the funds of the County of Roanoke. The Board of Supervisors anticipates re-appropriating such funds back to the School Board as follows:

B.

- Roanoke County Public Schools will maintain a \$2 million emergency contingency. This balance is available for unexpected revenue shortfalls, unplanned significant expenditures increases, and emergency appropriations. The balance will be reserved for financial emergencies and when appropriations are necessary, the balance will be replenished with the next available year end funds from the Schools.
- All funded outstanding encumbrances at year-end will be re-appropriated to the subsequent fiscal year to the same department and account for which they are encumbered in the previous year;
- For the remaining balance of all unexpended School Categories, appropriations after funding the emergency contingency and outstanding encumbrances, the School Board shall prepare a proposal, for the Board of Supervisors' consideration, for such unexpended funds to be re-appropriated for purposes limited to the following:



- i. Major capital projects (it is expected that at least 50% of the funds will be allocated for such projects),
- ii. Minor capital projects,
- iii. Capital maintenance,
- iv. School safety and security,
- v. Fleet replacements,
- vi. Technology replacements, and/ or
- vii. Comprehensive Services Act reserves.

Section 11 – Cash Management/Investments

1. Maintaining the safety of the principal of the County's public investment is the highest priority in the County's cash management policy. The secondary and tertiary priorities are the maintenance of liquidity of the investment and optimization of the rate of return within the parameters of the Code of Virginia, respectively. Funds held for future capital projects are invested in accordance with these objectives, and in such a manner so as to ensure compliance with U.S. Treasury arbitrage regulations. The County maintains cash and temporary investments in several investment portfolios.
2. The Treasurer, County of Roanoke (an elected Constitutional Officer) is responsible for maintaining and updating a separate investment policy, which is approved by the Board of Supervisors.

Section 12 – Internal Controls

1. A comprehensive system of financial internal controls shall be maintained in order to protect the County's assets and sustain the integrity of the County's financial systems.
2. Managers at all levels shall be responsible for implementing sound controls and for regularly monitoring and measuring their effectiveness.

4.0 Definitions

None

5.0 References

None

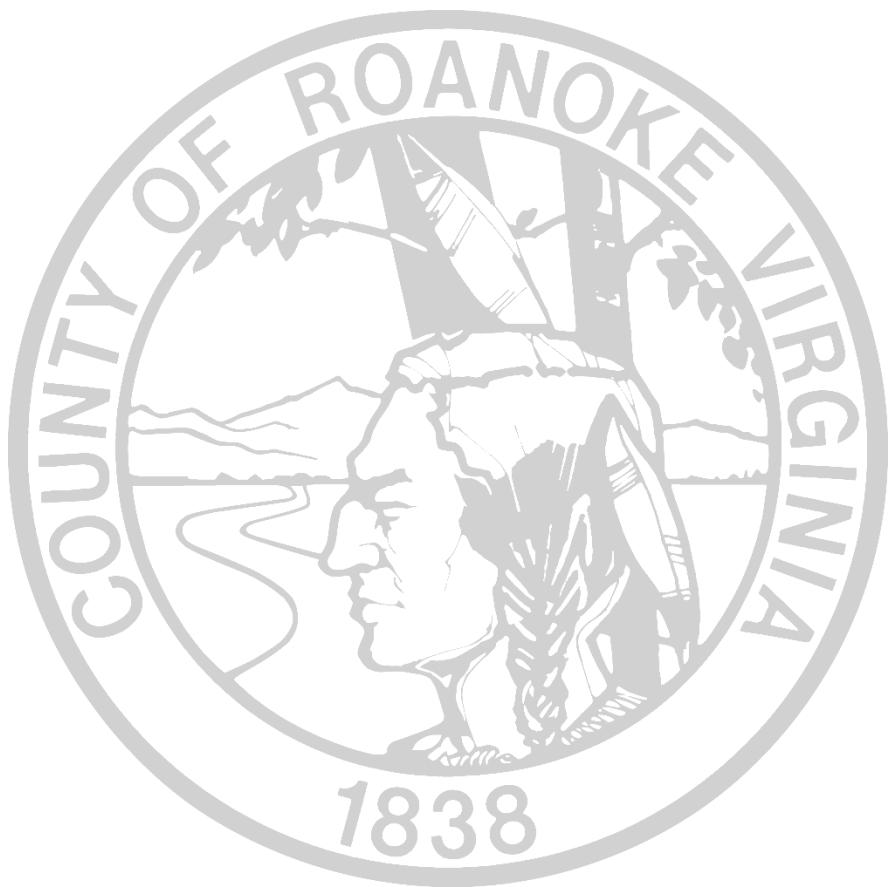
6.0 Approval

Department Head Signature

County Administration Signature

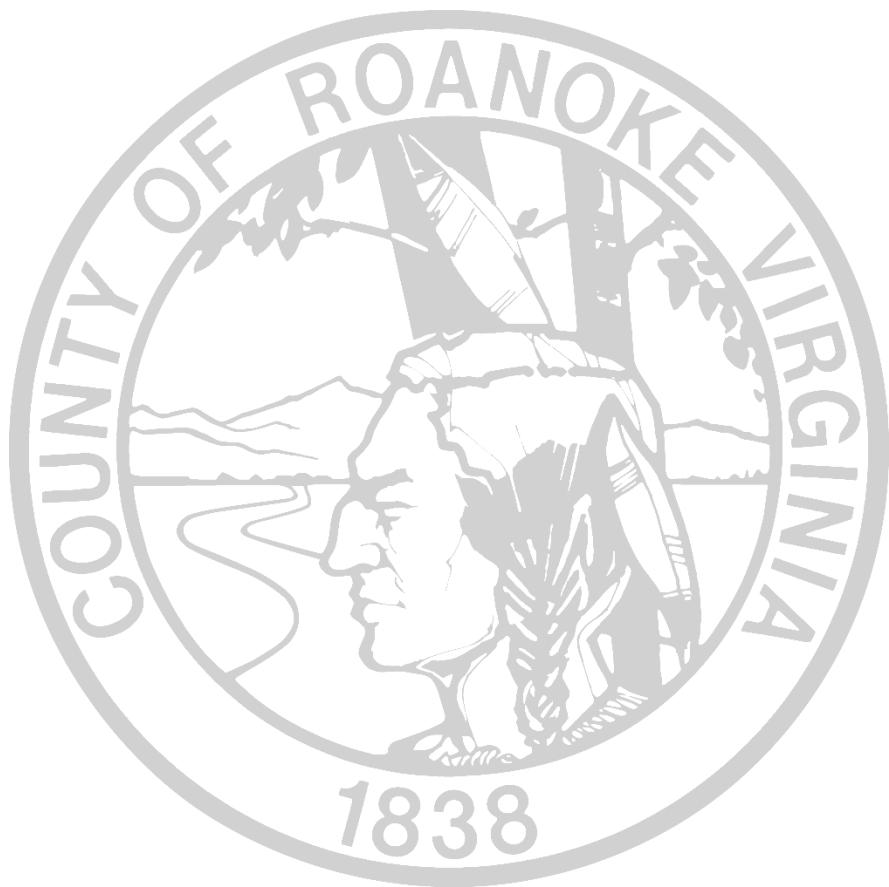
Date Approved

10-21-2024





Glossary





Budget Glossary

Accrual Accounting: A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: The budget for financial operations approved by the Board of Supervisors and enacted via a budget appropriation ordinance. The Adopted Budget shows approved tax rates and estimates of revenues, expenditures, and transfers. It also indicates departmental goals, objectives, and strategies.

Annual Fiscal Plan: The formal title of Roanoke County's budget document.

Appropriation Resolution: A legally binding document prepared by the Department of Finance & Management Services that delineates, by fund and department, all expenditures and revenues adopted by the Board of Supervisors.

Appropriation: An authorization made by the Board of Supervisors that permits the County to incur obligations and to make expenditures of resources. The Board appropriates annually, at the beginning of each fiscal year by department, agency, or project, based upon the adopted Annual Fiscal Plan. The Board may approve additional appropriations during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

Assess: To place a value on property for tax purposes.

Assessed Value: A value placed on real or personal property for use as a basis for levying property taxes. The value used represents fair market value. See *Tax Rate*.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures are in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality.

Auditor of Public Accounts: A state agency that oversees accounting, financial reporting, and audit requirements for units of local government.

Authorized Positions: Full time employee positions authorized in the adopted budget, to be filled during the fiscal year.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a fund or governmental unit as of a specific date.

Balanced Budget: A budget in which current revenues equal current expenditures. After expenditures have been pared, budgets may be balanced by adjusting taxes and fees to generate total current revenues, by drawing down fund balances accumulated from prior years, or by short-term



borrowing to make up the difference between revenues from taxes and other income and current expenditures. The legal requirements for a balanced budget may be set by the state or the local government.

Bond: A written promise to pay a sum of money on a particular date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are used most frequently for construction of large capital projects, such as buildings, utility systems, parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.

Bond Premium: The difference between the value of a bond at a particular time and its lower value when it is paid back on the agreed date.

Budget Adjustment: A legal procedure utilized by the County Administrator or designee to revise a budget appropriation from one classification of expenditure to another within the same department or agency.

Budget Calendar: A schedule of essential dates or milestones that the County departments follow to prepare, adopt, and administer the annual budget.

Budget Document: An instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budget Transfer: A shift of budgeted funds from one expenditure item to another.

Budget: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

Budgetary Basis: Generally one of three (GAAP, cash, or modified accrual) bases of accounting used to estimate financing sources and uses in the budget.

Budgetary Comparisons: Statements or schedules presenting comparisons between amended appropriated amounts and the results of operations.

Calendar Year (CY): Calendar Year, January 1 to December 31.

Capital Facilities: Fixed assets, primarily buildings, owned by the County.

Capital Fund: Accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) budget is separate from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. *Items in the CIP generally have a useful life of greater than five years and a cost over \$100,000.* Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities and large-scale remodeling.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed number of years.

Capital Outlay: Expenditures to acquire or improve fixed assets that are not included in the Capital Improvement Program. Examples of capital outlays are furniture, fixtures, machinery, and equipment.



Component Unit: Is a legally separate entity where the primary government appoints the voting majority of the component unit board. The government is also able to impose its will on the Component Unit and/or is in a relationship of financial benefit or burden with it. Roanoke County accounts for the revenues and expenditures of the public schools' system as a component unit.

Constitutional Officers: Officials elected to positions established by the Constitution or laws of Virginia. Constitutional Officers in Roanoke County include Clerk of Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer.

Contingent Balance: Funds set aside in a special account in the Annual Fiscal Plan, but not appropriated for expenditure. These funds are for emergency or unforeseen needs and are appropriated as the need arises.

COVID-19: Coronavirus Disease 2019 (COVID-19) is an infectious disease caused by Severe Acute Respiratory Syndrome Coronavirus 2 (SARS-CoV-2) and has resulted in an ongoing global pandemic.

Current Taxes: Levied taxes that are due within one year.

Debt Service Fund: Accounts for the revenues required during the budget period to pay interest on outstanding long-term debt and to repay any maturing issues or installments.

Debt Service: The County's obligation to pay the principal and interest of all bonds and other debt instruments, according to a predetermined payment schedule.

Deficit: Expenditures in excess of revenue.

Delinquent Taxes: Taxes remaining unpaid on or after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County; indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost value, expired useful life or diminution of service from a fixed asset that cannot - or will not - be restored by repair, and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Designated Fund Balance: That portion of resources, which at year-end, exceeded requirements and has been designated for use at some future time for a specific project or use. Money in a designated fund balance is not in the Annual Fiscal Plan and therefore has not been appropriated for expenditure. However, those funds are only available for the designated purpose.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents. To receive the award, governments must have prepared a budget that meets program criteria as a document, an operations guide, a financial plan, and a communications device.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.



Enhancement: An improvement to a programmatic service level.

Enterprise Fund: A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer.

Expenditure: This term refers to the outflow of funds for an obtained asset, good or service regardless of when the expense is actually paid. Note: An encumbrance is not the same as an expenditure. An encumbrance reserves funds to be expended.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fiscal Year (FY): The twelve-month timeframe designating the beginning and ending period for recording financial transactions. The County of Roanoke, Virginia uses July 1 to June 30 as its fiscal year.

Fixed Assets: Assets of long-term character that are intended to continue being used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent: is defined by the Government Accountability Office (GAO) as the number of total hours worked divided by the maximum number of compensable hours in a full-time schedule as defined by law.

Fund Balance: The excess of assets over liabilities (also known as surplus funds). These funds are not in the Annual Fiscal Plan and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these funds as retained earnings.

Fund: An accounting entity that has a set of self-balancing accounts that document all financial transactions for specific activities or government functions. Commonly used funds are: general fund, special revenue funds, debt service fund, capital fund, enterprise funds, trust and agency funds, and internal service fund.

General Fund: This is the largest fund within Roanoke County, which accounts for most of the government's financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, finance, parks and recreation, libraries, public works and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the government's financial position.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets and buildings. The repayment of these bonds is usually made from the General Fund, and these bonds are backed by the full faith and credit of the issuing government.



Generally Accepted Accounting Principles (GAAP): Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are the National Council on Governmental Accounting (NCGA) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

Goal: A broad statement of purpose that provides a framework for specific objectives and strategies. In a strategic planning context, a goal should correspond to a broader mission statement.

Governmental Funds: These funds are typically used to account for most of a government's activities, including those that are tax supported. The County maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, internal service fund, a debt service fund, and capital projects fund.

Grant: A contribution by a higher-level government, or another organization, to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed to the grant recipient.

- **Categorical Grant** – Narrow in focus, targeting aid directly to perceived policy problems by funding specific programs (e.g. highway maintenance). This provides little discretion on how or when to spend funds by the grant recipient. An emphasis is placed on reporting procedures and minimizing waste. Categorical grants tend to consolidate power with a higher level of government, or - in some cases - can be a coopting attempt by a third-party organization.
- **Block Grant** - Broad in focus, targeting aid directly to perceived policy problems by funding general functions (e.g. community development). This provides more discretion on how and when to spend funds by the grant recipient. An emphasis is placed on accurately identifying and addressing policy problems. Block grants tend to decentralize power, particularly at the state and local levels.

Interfund Transfer: A resource recorded in one fund may be moved to another fund with approval from the Board of Supervisors. An example of an interfund transfer would be a transfer of funds from the General Fund to the Debt Service Fund for payments on principal and interest on bonds.

Intergovernmental Revenue: Revenues from other governments; i.e., State and Federal government, received in the form of grants, entitlements, shared revenue, or payment in lieu of taxes.

Internal Service Fund: This fund accounts for resources used in providing centralized services to other County departments. Roanoke County has five such funds: Communications & Information Technology, Health, Dental, and Risk Management. Revenues are derived from interfund charges on a cost reimbursement basis.

Lease Purchase Agreement: Contractual agreements that are termed leases, but that in substance are purchase contracts.



License/Permit: Document issued to regulate various kinds of businesses or activities within the County. A degree of inspection may accompany the issuance of a license or permit, as in the case of building permits.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.), along with the dollar amount budgeted for each specified category.

Long-Term Debt: Debt that matures more than one year after the date of issuance.

Mission Statement: A general, concise statement establishing the purpose that guides an institution's policies and actions.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure." Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Operating Budget: The portion of the budget that pertains to daily operations, which provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Operating Expense: The cost of contractual services, materials, supplies and other expenses not related to personnel or capital outlay expenses. Includes Non-Personnel expenses.

Personnel Expense: Cost of salaries, wages, and fringe benefits such as social security contributions, retirement expenses, health, dental, and life insurance payments.

Pro Rata Fees: Fees paid by developers and sub-dividers representing their proportional shares of the cost of public improvements necessitated by their development activities.

Proffer: Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program: A single project or activity, or a group of projects or activities, related to a single purpose that is to be carried out in a specified period.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Fund: A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise.



Revenue Bonds: Bonds sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue: Funds that the government receives as income; includes such items as tax payments, fees from services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Risk Management: An organized, economical attempt to protect a government's assets against accidental loss.

Rollover: Board approved extension of previously approved appropriations from one fiscal year to the next.

Section: A division, department or other designation for which a budget is adopted. The lowest level of cost identification of a program for budget purposes.

Service Level: A management tool used to measure past performance and changes in the quantity, quality, and efficiency of services.

Special Revenue Fund: The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Statute: A written law enacted by a duly organized and constituted legislative body.

Strategy: A specific plan for achieving an objective.

Surplus: Refers to the excess of revenues over expenditures.

Tax Levy: The total dollar amount of tax that should ideally be collected based on existing tax rates and assesses values of personal and real properties.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, \$1.09 per \$100 of assessed value of real estate is the most recent adopted rate.

Tax: Compulsory charge levied by a government used to finance public services.

Transfers: The movement of money from the General Fund to other funds (interfund) or money within the General Fund (intrafund).

Transmittal Letter: The opening section of the budget that provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Administrator.

Undesignated Fund Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Unemployment Rate: An accounting of persons who are actively filed as not holding, but are seeking, a job for which they would receive compensation.

User Fees: Charges paid by citizens for specific County services.



Virginia Public School Authority (VPSA) Bonds: The Virginia Public School Authority (the "Authority") may issue "Pooled Bonds" of the Authority to purchase general obligation school bonds or notes ("Local School Bonds") issued by counties, cities and towns of the Commonwealth of Virginia ("Local Issuers").

Frequently Used Acronyms and Initialisms

ABC – Alcoholic Beverage Control

ADA – Americans with Disabilities Act

AFP – Annual Fiscal Plan (Budget Publication)

ALS – Advanced Life Support

ANR – Agriculture and Natural Resources

APA – Auditor of Public Accounts

APC – Annual Population Change (%)

AVR – Assessed Value of Real Estate

BAN – Bond anticipation note

BLS – Basic Life Support

BOS – Board of Supervisors

BPOL – Business, Professional, and Occupational License Tax

CAD – Computer Aided Dispatch

CALEA – Commission on Accreditation for Law Enforcement Agencies

CDA – Community Development Authority

CIIF – Capital Incentive Improvement Fund

CIP – Capital Improvements Program

CMP – Capital Maintenance Program

COLA – Cost of Living Adjustment

CORTTRAN – County of Roanoke Transportation

CPI – Consumer Price Index

CPMT – Community Policy Management Team

CPR – Cardiopulmonary Resuscitation

CRR – Collection Rate Real Estate

CSA – Children's Services Act

CSR – Customer Service Representative

CY – Calendar Year

DBM – Decision Band Method

DMV – Division of Motor Vehicles

ECC – Emergency Communication Center

EDA – Economic Development Authority

EEOC – Equal Employment Opportunity Commission

EMS – Emergency Medical Service

EOC – Emergency Operations Center

FICA – Federal Insurance Contributions Act

FLSA – Fair Labor Standards Act

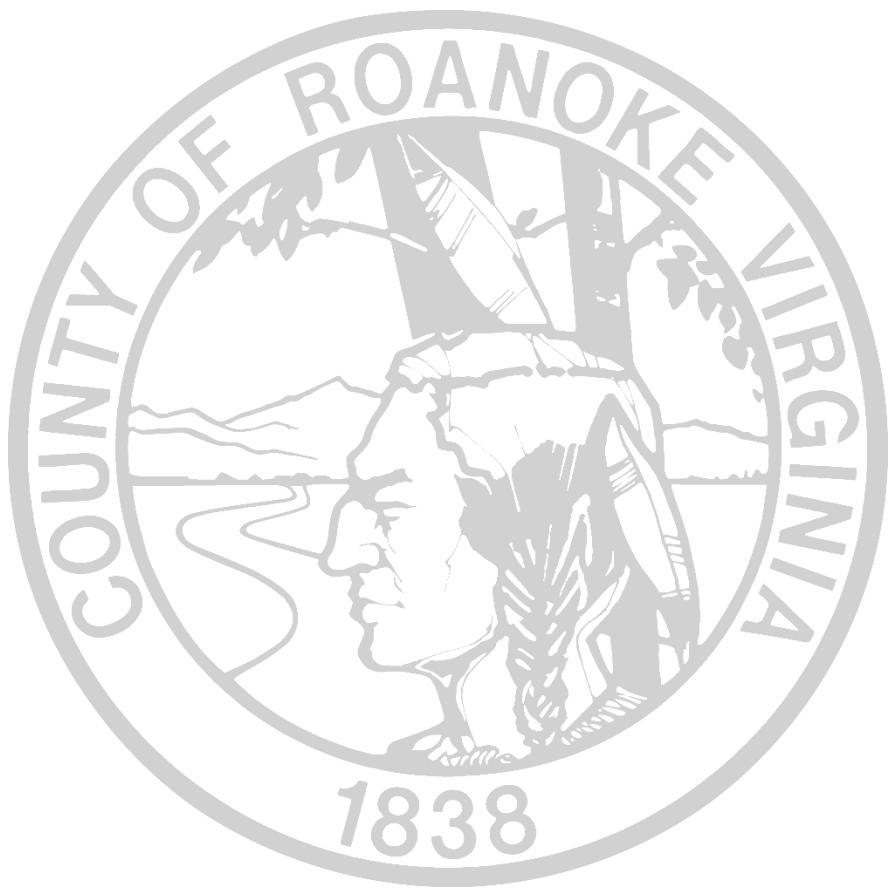
FMLA – Family Medical Leave Act

FOIA – Freedom of Information Act

FT – Full Time

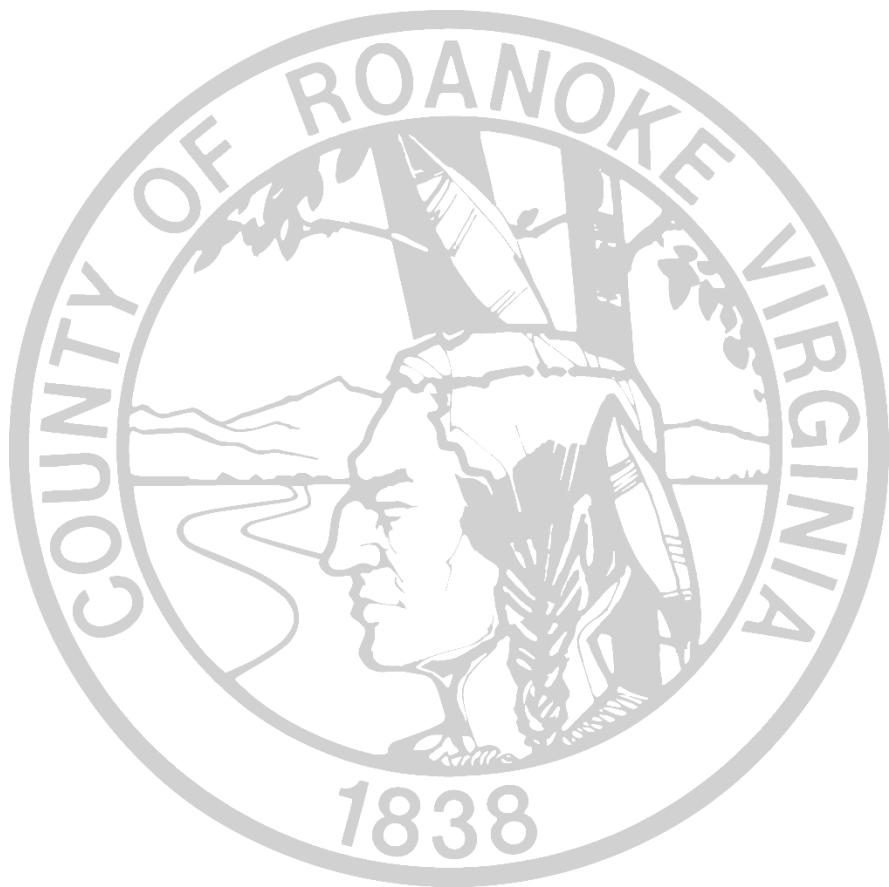
FTE – Full-Time Equivalent

**FY** – Fiscal Year**GAAP** – Generally Accepted Accounting Principles**GASB** – Governmental Accounting Standards Board**GDC** – General District Court**GFOA** – Government Finance Officers Association**GIS** – Geographic Information System**HRA** – Health Reimbursement Account**HVAC** – Heating, Ventilation, and Air Conditioning**ISDN** – Integrated Services Digital Network**MDT** – Mobile Data Terminal**MGD** – million gallons per day**MHz** – Megahertz**MYFP** – Multi-Year Financial Planning**NADA** – National Automobile Dealers Association**OSHA** – Occupational Safety & Health Administration**PC** – Population Change**PP** – Personal Property**PST** – Public Safety Team**PT** – Part Time**RCPS** – Roanoke County Public Schools**RCACP** – Regional Center for Animal Care and Protection**RVBA** – Roanoke Valley Broadband Authority**RVRA** – Roanoke Valley Resource Authority**SAFER** – Staffing For Adequate Fire and Emergency Response**SCADA** – System Control and Data Acquisition**TANF** – Temporary Aid to Needy Families**VDOT** – Virginia Department of Transportation**VJCCA** – Virginia Juvenile Community Crime Control Act**VPSA** – Virginia Public School Authority**VRS** – Virginia Retirement System**VWCC** – Virginia Western Community College**WVRJ** – Western Virginia Regional Jail





Ordinances





AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

ORDINANCE 052725-4.a APPROPRIATING FUNDS FOR THE FISCAL YEAR 2025-2026 OPERATIONS BUDGET AND APPROVAL OF THE CLASSIFICATION AND PAY PLAN FOR FISCAL YEAR 2025-2026 FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in newspapers, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025, and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2025-2026
County Operations
First Reading May 13, 2025; Second Reading May 27, 2025

	Appropriation Amount
Revenues:	
General Fund - County:	
General Government	\$ 272,191,500
Public Works Projects	174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act	14,332,908
Grants & Other Funds	1,391,400
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Subtotal, General Fund	<u>314,949,933</u>
Debt Service Fund - from County	15,353,522
Debt Service Fund - from Schools	4,125,345
Subtotal, Debt Service Fund	<u>19,478,867</u>
Internal Service Fund - Health Insurance	16,256,862
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	1,604,003
Subtotal, Internal Service Funds	<u>18,682,069</u>
Total Revenue - County Operations Funds	<u>\$ 353,110,869</u>
Expenditures:	
General Government - County Operations:	
General Administration	
Board of Supervisors	\$ 304,690
County Administration	973,878
Internal Auditor	230,656
Community Engagement	926,763
County Attorney	842,754
Human Resources	1,297,669
Subtotal, General Administration	<u>4,576,410</u>
Constitutional Officers	
Commissioner of the Revenue	1,198,893
Commonwealth's Attorney	1,879,594
Sheriff's Office	16,458,934
Treasurer	1,362,533
Clerk of the Circuit Court	1,505,703
Subtotal, Constitutional Officers	<u>22,405,657</u>



	Appropriation Amount
Judicial Administration	
Circuit Court	\$ 257,068
General District Court	103,440
Magistrate	1,590
Juvenile & Domestic Relations Court	39,086
Court Service Unit	926,381
Courthouse Maintenance	60,000
Subtotal, Judicial Administration	<u>1,387,565</u>
Management Services	
Real Estate Valuation (Assessor)	1,155,808
Finance & Management Services	<u>3,180,025</u>
Subtotal, Management Services	<u>4,335,833</u>
Public Safety	
Police	19,012,782
Fire & Rescue	<u>27,775,560</u>
Subtotal, Public Safety	<u>46,788,342</u>
Community Services	
Economic Development	732,353
Development Services	4,189,782
Planning	2,450,583
General Services	<u>10,998,597</u>
Subtotal, Community Services	<u>18,371,315</u>
Human Services	
Parks, Recreation, & Tourism	6,176,316
Public Health	805,790
Social Services	16,136,928
Library	5,323,836
Virginia Cooperative Extension	145,391
Elections (Registrar)	<u>1,060,637</u>
Subtotal, Human Services	<u>29,648,898</u>
Non-Departmental	
Employee Benefits	3,206,542
Transfer to Information Technology	7,732,849
Transfer to Emergency Communications	4,097,820
Contributions - Discretionary, Contractual, Dues & Memberships	2,909,013
Miscellaneous	509,289
Board Contingency	50,000
Subtotal, Non-Departmental	<u>18,505,513</u>



	Appropriation Amount
Transfers to Other Funds	
Transfer to School Operating Fund	\$ 96,217,496
Transfer to Debt Service - County & Schools	14,792,337
Transfer to County Capital	6,215,298
Transfer to Children's Services Act - County	3,234,000
Transfer to Children's Services Act - Schools	3,179,000
Transfer to Internal Services - Risk Management	2,154,003
Transfer to Criminal Justice Academy	205,746
Transfer to Public Works Projects	174,087
Subtotal, Transfers to Other Funds	<u>126,171,967</u>
 Total, General Government - County Operations	 <u>\$ 272,191,500</u>
 Public Works Projects	 \$ 174,087
 Fleet Service Center	 4,263,374
 Information Technology	 9,823,130
 Emergency Communications	 6,803,357
 Recreation Fee Class	 5,415,000
 Children's Services Act	 14,332,908
 Grants & Other Funds	 1,391,400
 Police E-Citation	 60,000
 Community Development Technology Fee	 40,000
 Police Special Programs	 2,500
 Criminal Justice Academy	 452,677
 Total, General Fund - County Operations	 <u>314,949,933</u>
 Debt Service Fund	 <u>19,478,867</u>
 Internal Service Fund - Health Insurance	 16,256,862
Internal Service Fund - Dental Insurance	821,204
Internal Service Fund - Risk Management	1,604,003
Total, Internal Service Funds	<u>18,682,069</u>
 Total Expenditures - All County Operations Funds	 <u>\$ 353,110,869</u>



2. That the County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance or portion thereof from one department to another.
3. That all funded outstanding operating encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same department and account for which they are encumbered in the previous year.
4. That all General Government Fund unexpended appropriations and all General Government revenues collected in excess of appropriated revenues at the end of any fiscal year not lapse but shall be re-appropriated and presented to the Board of Supervisors for allocation based on guidance provided in Section 10-1 through 5 of the County of Roanoke Comprehensive Financial Policy as approved by the Board of Supervisors.
5. Account balances remaining in the Fee Class Fund collected by the Parks, Recreation and Tourism Department will be allocated to accounts as defined by the Fee Class Accounts Procedure.
6. Account balances remaining in Children's Services Act (C111), Police Confiscated Property (C120), Police Special Programs (C121), Forfeited Asset Sharing (C122), Sheriff Confiscated Property (C123), Sheriff Jail Fees (C124), Inventory Accounts (C125), Criminal Justice Academy (C126), Police Training Facility (C127), Garage - Fleet Service Center (C130), Grants (C135), Opioid Abatement Settlement Fund (C136), Information Technology (C141), Emergency Communications (C142-



C144), Fee Class (C150), Public Works Fund (C170), South Peak Community Development Authority (C201), County Debt Fund (C310, C320, C330, C340, C360, C365, C375), County Capital and Economic Development Funds (C420, C421, C425, C428, C440, C445, C451, C455, C475), County Trust Funds (C501, C502), Internal Service Funds (C700, C705, C710), Special Welfare (C810), Regional Fire/Rescue Training Center (C814), Commonwealth Fund (C815), and Economic Development Authority (C818) funds will carry over 100% and be re-appropriated to the individual funds.

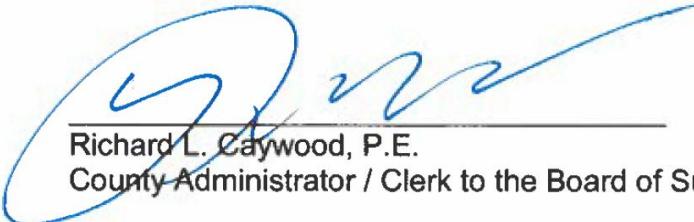
7. That the Board of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the appropriate fund upon approval by the Board of Supervisors on the Consent Agenda.
8. That the Board of Supervisors approves the County of Roanoke Classification and Pay Plan. The Classification and Pay Plan included as part of this ordinance is effective July 1, 2025. The County Administrator shall implement the County Classification and Pay Plan pursuant to Board of Supervisors Resolution 082515-1.
9. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Mahoney to approve the ordinance; seconded by Supervisor Hooker and carried by the following roll call and recorded vote:



AYES: Supervisors Hooker, Mahoney, Shepherd, North
NAYS: None
ABSENT: Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

ORDINANCE 052725-4.b APPROPRIATING FUNDS FOR THE FISCAL YEAR 2025-2026 CAPITAL BUDGET FOR ROANOKE COUNTY, VIRGINIA

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025 and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2025-2026
County Capital
First Reading May 13, 2025; Second Reading May 27, 2025

	Appropriation Amount
Revenues:	
County Capital:	
Transfer from General Government Fund	\$ 9,595,345
County Unrestricted Cash (excl. Transfer from General Govt. Fund)	2,445,936
County Restricted Cash	700,000
Non-County Funding Sources	625,000
Lease / Revenue Bonds	<u>21,000,000</u>
Total Revenue - County Capital	<u>\$ 34,366,281</u>
Expenditures:	
County Capital:	
FY 2026 Capital Fund supported by General Government Fund excluding General Government Transfers to CIP & Fleet Replacement	<u>\$ 5,625,345</u>
FY 2026 Capital Year Budget - Buildings and Facilities	19,600,000
FY 2026 Capital Year Budget - Computer Infrastructure, Software and Hardware	2,770,000
FY 2026 Capital Year Budget - Capital Maintenance Programs and Recurring	2,884,245
FY 2026 Capital Year Budget - Transportation	<u>2,786,691</u>
Subtotal, FY 2026 Capital Year Budget	<u>28,040,936</u>
FY 2026 Fleet Replacement Budget	<u>700,000</u>
Total Expenditures - County Capital	<u>\$ 34,366,281</u>

2. That the County Administrator may authorize or delegate the authorization of the transfer of any unencumbered balance or portion thereof from one project to another so as to provide for the completion of a capital project.
3. That all funded outstanding capital encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same account for which they are encumbered in the previous year.
4. That appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project or until the Board of Supervisors, by appropriate action,



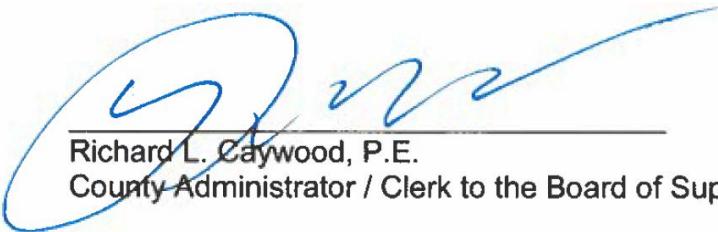
changes or eliminates the appropriation. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances. This section applies to appropriations for capital projects at June 30, 2025, and appropriations in the 2025-2026 fiscal year budget.

5. That the Board of Supervisors anticipates receiving various grants, donations, and other miscellaneous revenues. These anticipated funds are appropriated to the Grants Fund for the various functions and purposes as provided therein, and said appropriation shall be acknowledged and allocated to the appropriate fund upon approval by the Board of Supervisors on the Consent Agenda.
6. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Hooker to approve the ordinance; seconded by Supervisor Mahoney and carried by the following roll call and recorded vote:

AYES:	Supervisors Hooker, Mahoney, Shepherd, North
NAYS:	None
ABSENT:	Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.

County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF
ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY
ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

**ORDINANCE 052725-4.c APPROPRIATING FUNDS FOR THE FISCAL YEAR
2025-2026 ROANOKE COUNTY PUBLIC SCHOOLS CATEGORIES**

WHEREAS, upon notice duly published in the newspaper, public hearings were held on April 22, 2025 and May 13, 2025 concerning the adoption of the annual budget for Roanoke County for fiscal year 2025-2026; and

WHEREAS, the Board of Supervisors of Roanoke County, Virginia, approved said budget on May 27, 2025, pursuant to the provisions of Section 13.02 of the Roanoke County Charter and Chapter 25 of Title 15.2 of the 1950 Code of Virginia, as amended; and

WHEREAS, the first reading of this appropriation ordinance was held on May 13, 2025, and the second reading of this ordinance was held on May 27, 2025, pursuant to the provisions of Section 18.04 of the Roanoke County Charter.

BE IT ORDAINED by the Board of Supervisors of Roanoke County, Virginia, as follows:

1. That the following appropriations are hereby made from the respective funds for the period beginning July 1, 2025, and ending June 30, 2026, for the functions and purposes indicated:



County of Roanoke, Virginia
Fiscal Year 2025-2026
Roanoke County Public Schools Categories
First Reading May 13, 2025; Second Reading May 27, 2025

	Appropriation Amount
Revenues:	
Schools Instruction	\$ 157,939,330
Schools Administration, Attendance, and Health	9,581,394
Schools Pupil Transportation	10,540,323
Schools Operation and Maintenance	21,630,115
Schools Food Service and Other Noninstructional Operations	8,768,211
Schools Facilities	1,389,286
Schools Debt and Fund Transfers	24,931,867
Schools Technology	15,589,085
Schools Non-Categorical Spending	<u>36,926,407</u>
 Total Revenue - Schools Categories	 <u>\$ 287,296,018</u>
 Expenditures:	
Schools Instruction	\$ 157,939,330
Schools Administration, Attendance, and Health	9,581,394
Schools Pupil Transportation	10,540,323
Schools Operation and Maintenance	21,630,115
Schools Food Service and Other Noninstructional Operations	8,768,211
Schools Facilities	1,389,286
Schools Debt and Fund Transfers	24,931,867
Schools Technology	15,589,085
Schools Non-Categorical Spending	<u>36,926,407</u>
 Total Expenditures - Schools Categories	 <u>\$ 287,296,018</u>

2. That the Non-Categorical Spending represents \$28,719,401 for the Schools Health Insurance Fund, \$1,689,000 for the Schools Dental Insurance Fund, \$408,203 for the Schools Risk Management Fund, \$50,500 for the Schools Other Post-Employment Benefits Trust Fund, and \$6,059,303 in School Activity Funds.

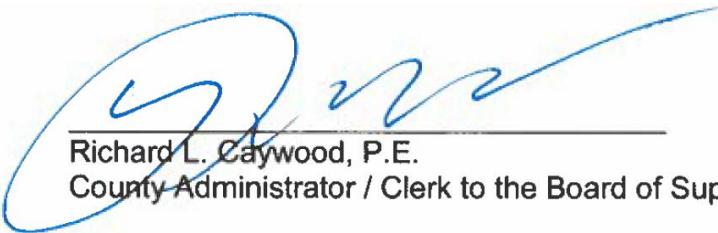


3. That all funded outstanding categorical encumbrances at June 30, 2025, are re-appropriated to the 2025-2026 fiscal year to the same category for which they are encumbered in the previous year.
4. That all appropriations unexpended and remaining at the end of this fiscal year shall, pursuant to Section 22.1-100 of the Code of Virginia, revert to the fund of the Board of Supervisors from which derived, with the expectation that such funds will be re-appropriated back to Roanoke County Public Schools for use the next year, in accordance with Section 10-6 of the County's Comprehensive Financial Policy.
5. This ordinance shall take effect July 1, 2025.

On motion of Supervisor Shepherd to approve the ordinance; seconded by Supervisor North and carried by the following roll call and recorded vote:

AYES:	Supervisors Hooker, Mahoney, Shepherd, North
NAYS:	None
ABSENT:	Supervisor Radford

A COPY TESTE:



Richard L. Caywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF ROANOKE COUNTY, VIRGINIA, HELD AT THE ROANOKE COUNTY ADMINISTRATION CENTER ON TUESDAY, MAY 27, 2025

RESOLUTION 052725-2 ADOPTING

- 1) THE FISCAL YEAR 2025-2026 OPERATING AND CAPITAL BUDGET REVENUES, EXPENDITURES FOR THE COUNTY OF ROANOKE, VIRGINIA AND,**
- 2) THE FISCAL YEARS 2026-2035 CAPITAL IMPROVEMENT PROGRAM FOR ROANOKE COUNTY, VIRGINIA, AND**
- 3) THE FISCAL YEAR 2025-2026 FEE COMPENDIUM**

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, said budget shall be prepared and approved for informative and fiscal planning purposes only; and

WHEREAS, this budget contains a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the ensuing fiscal year; and

WHEREAS, a brief synopsis of said budget was published as required by the provisions of Section 15.2-2506 of the State Code, and the public hearings as required thereon were held on April 22, 2025 and May 13, 2025; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Roanoke County, Virginia:

1. That there is hereby approved the annual operating budget for fiscal year 2025-2026 for Roanoke County, Virginia as shown on the attached Schedules 1 and 2.



2. That there is hereby approved the capital budget for fiscal year 2025-2026 and Capital Improvement Program for fiscal years 2026-2035 for Roanoke County, Virginia as shown on the attached Schedule 3.
3. That the preparation and approval of these budgets is for informative and fiscal planning purposes only.
4. The fees which shall be charged by the County of Roanoke for the following described emergency medical services provided by the Roanoke County owned, operated, funded, housed or permitted emergency vehicles shall be as follows:

Advance Life Support (ALS) 1 Emergency	\$548.00
Advance Life Support (ALS) 2 Emergency	\$793.00
Basic Life Support (BLS) Emergency	\$461.00
Mileage (loaded)	\$11.00/per mile

No recipient of ambulance services who cannot afford to pay the ambulance transport fees will be required to do so.

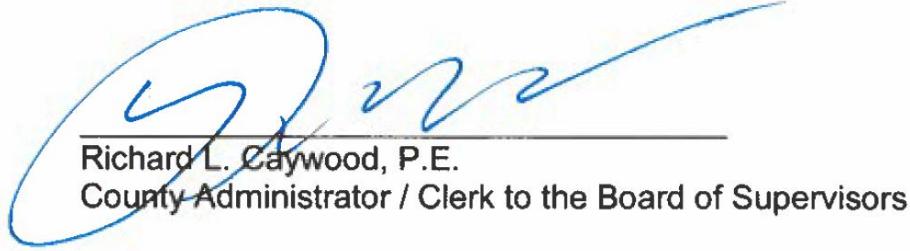
5. The ambulance fees described above in this resolution replace fees approved as part of resolution 051022-3 and shall be in full force and effect on and after July 1, 2025.
6. That there is hereby approved a Fee Compendium which lists all fees and charges imposed by the County for providing specialized programs and services. The Fee Compendium provides details on the type of fee, authority to levy the fee, current fees, and proposed changes to the current fees.



On motion of Supervisor Shepherd to approve the resolution; seconded by Supervisor North and carried by the following roll call and recorded vote:

AYES: Supervisors Hooker, Mahoney, Shepherd, North
NAYS: None
ABSENT: Supervisor Radford

A COPY TESTE:



Richard L. Claywood, P.E.
County Administrator / Clerk to the Board of Supervisors

CC: Laurie Gearheart, Director of Finance and Management Services
Steve Elliott, Budget Administrator



Schedule #1

County of Roanoke
Adopted Fiscal Year 2025-2026 Operating and Capital Budget Revenues
May 27, 2025

Revenues - County	Amount
General Fund - County	
General Government	
General Property Taxes	\$ 190,525,000
Sales Tax	17,242,500
Communications Sales and Use Tax	2,500,000
Consumer Utility Tax	3,750,000
Business License Tax	9,614,000
Bank Franchise Tax	850,000
Motor Vehicle License Fees	2,475,000
Recordation Taxes	1,450,000
Hotel and Motel Room Tax	2,250,000
Tax on Prepared Foods	6,700,000
Other Local Taxes	1,735,000
Permits, Fees & Licenses	1,400,000
Fines and Forfeitures	500,000
Use of Money and Property	1,350,399
Charges for Services	4,804,700
Commonwealth	14,900,000
Federal	6,950,000
Other	3,194,901
	Subtotal, General Government
	\$ 272,191,500
Public Works Projects	\$ 174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act (CSA)	14,332,908
Grants and Other Funds	1,391,400
Police E-Citation Special Revenue Fund	60,000
Community Development Technology Fee Fund	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
	Subtotal, Other General Funds
	\$ 42,758,433
Total, General Fund - County	\$ 314,949,933



	Amount
Debt Service Fund - from County	\$ 15,353,522
Debt Service Fund - from Schools	4,125,345
Capital Projects Fund - County	34,366,281
Internal Service Fund - County	<u>18,682,069</u>
Total, All County Funds	<u>\$ 387,477,150</u>



Schedule #2

County of Roanoke
Adopted Fiscal Year 2025-2026 Operating and Capital Budget Expenditures
May 27, 2025

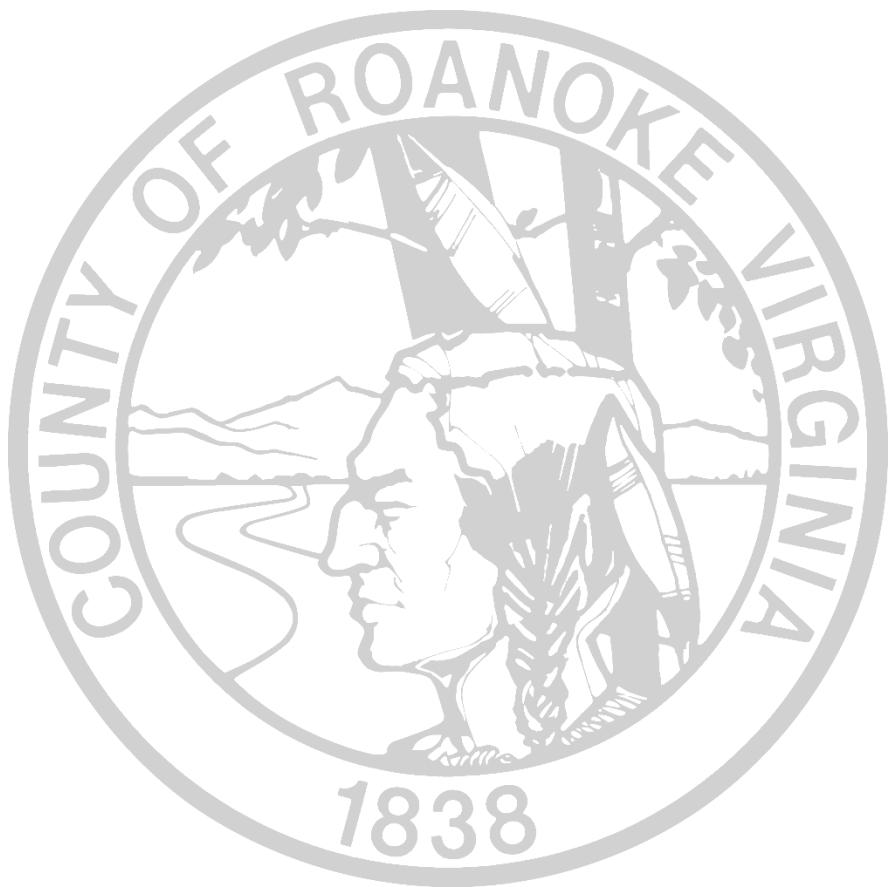
Expenditures - County	Amount
General Fund - County	
General Government	
General Administration	\$ 4,576,410
Constitutional Officers	22,405,657
Judicial Administration	1,387,565
Management Services	4,335,833
Public Safety	46,788,342
Community Services	18,371,315
Human Services	29,648,898
Non-Departmental	18,505,513
Transfers to School Operating Fund	96,217,496
Transfers to (from) Capital Fund	6,215,298
Transfers to Debt Service Fund - County Debt	7,855,037
Transfers to Debt Service Fund - Schools Debt	6,937,300
Transfers to Internal Services - Risk Management	2,154,003
Transfer to Public Works Projects	174,087
Transfer to Criminal Justice Academy	205,746
Transfer to Children's Services Act Fund - County	3,234,000
Transfer to Children's Services Act Fund - Schools	3,179,000
Subtotal, General Government	\$ 272,191,500
Public Works Projects	\$ 174,087
Fleet Service Center	4,263,374
Information Technology	9,823,130
Emergency Communications	6,803,357
Recreation Fee Class	5,415,000
Children's Services Act (CSA)	14,332,908
Grants and Other Funds	1,391,400
Police E-Citation	60,000
Community Development Technology Fee	40,000
Police Special Programs	2,500
Criminal Justice Academy	452,677
Subtotal, Other General Funds	\$ 42,758,433
Total, General Fund - County	\$ 314,949,933



	Amount
Debt Service Fund - County	\$ 19,478,867
Capital Projects Fund - County	34,366,281
Internal Service Fund - County	<u>18,682,069</u>
 Total, All County Funds	 <u>\$ 387,477,150</u>



Classification and Pay Plan





Roanoke County Classification Plan

Attachment A – Public Safety Step Structures

In order to recruit and retain employees in critical public safety positions for Police, Fire & Rescue, Sheriff and Emergency Communications certain positions have been removed from the Classification Plan format which combined all jobs. Each of these departments has a step pay structure that identifies the employee pay based on rank and step. The Public Safety pay structures are anchored to the starting rate shown at the lowest level and progress with time in job, meeting certain certifications/requirements and promotion in rank.

Attachment B – Classification Plan

The Classification Plan provides a summary of all Roanoke County jobs, the pay range, the number of employees assigned to each job and identifies the individual departments. The County utilizes the Decision Band Method (DBM) based classification for non-public safety employees. The grading hierarchy of the Decision Band Method is illustrated by an alpha-numeric nomenclature and is determined by the level of decision making required for the job. The Roanoke County handbook chapter 6 section B outlines the grievance procedure and identifies positions including Department Heads that serve at the pleasure of the County Administrator and may not use the grievance procedure. The following positions are considered Department Heads irrespective of title and include: Chief of Fire and Rescue, Chief of Police, Director of Planning, Director of Development Services, Director of Economic Development, Director of Finance and Management Services, Director of General Services, Director of Human Resources, Director of Parks, Recreation and Tourism, Director of Emergency Communications, Director of Information Technology, Director of Library Services, Director of Real Estate Valuation, Director of Social Services, Public Information Officer, Internal Auditor, and any additional departmental units that may be created by organizational changes approved by the County Administrator. The Board, pursuant to Section 15.2-2511.2 of the Code of Virginia, hereby appoints Emma Hayslett as the County's fraud, waste, and abuse auditor (the "Internal Auditor"). The Internal Auditor shall perform her role and otherwise operate in accordance with the County's Internal Audit Charter.

The County Administrator and the County Attorney are unclassified positions and the employment arrangement is by contract and approved by the Board of Supervisors.

Attachment C – Pay Bands

The Pay Bands attachment shows the minimum and maximum pay rates assigned to the pay band.



Attachment A

Public Safety Step Structures

**PUBLIC SAFETY STEP PLANS**

POLICE								
Rank	RECRUIT	PO I	PO II	PO III	PO IV	SERGEANT	COMMANDER	ASST CHIEF
1	\$51,069	\$53,111						
2		\$54,306						
3		\$55,528	\$58,304					
4		\$56,778	\$59,616					
5		\$58,055	\$60,958			\$77,287		
6		\$59,361	\$62,329	\$65,446		\$79,026		
7		\$60,697	\$63,732	\$66,918		\$80,804	\$92,925	
8		\$62,063	\$65,166	\$68,424		\$82,622	\$95,016	
9		\$63,459	\$66,632	\$69,964		\$84,481	\$97,154	
10			\$67,465	\$70,838	\$74,380	\$85,537	\$98,368	
11			\$68,308	\$71,724	\$75,310	\$86,606	\$99,598	\$124,497
12			\$69,162	\$72,620	\$76,251	\$87,689	\$100,843	\$126,053
13			\$70,026	\$73,528	\$77,204	\$88,785	\$102,103	\$127,629
14				\$74,447	\$78,170	\$89,895	\$103,380	\$129,224
15				\$75,378	\$79,147	\$91,019	\$104,672	\$130,839
16				\$76,320	\$80,136	\$92,156	\$105,980	\$132,475
17				\$77,274	\$81,138	\$93,308	\$107,305	\$134,131
18				\$78,240	\$82,152	\$94,474	\$108,646	\$135,808
19					\$83,179	\$95,655	\$110,004	\$137,505
20					\$84,219	\$96,851	\$111,379	\$139,224
21					\$85,271	\$98,062	\$112,772	\$140,965
22					\$86,337	\$99,288	\$114,181	\$142,726
23					\$87,416	\$100,529	\$115,608	\$144,511
24					\$88,509	\$101,785	\$117,054	\$146,317
25					\$89,615	\$103,058	\$118,517	\$148,146



PUBLIC SAFETY STEP PLANS

FIRE & RESCUE								
Rank	RECRUIT	FF/EMT	PARA/FF	MASTER P/FF	LIEUTENANT	CAPTAIN	BATTLN CHIEF	DEPUTY CHIEF
1	\$49,961	\$51,959	\$56,636					
2		\$53,128	\$57,910					
3		\$54,324	\$59,213	\$62,173				
4		\$55,546	\$60,545	\$63,572				
5		\$56,796	\$61,907	\$65,003	\$68,253			
6		\$58,074	\$63,300	\$66,465	\$69,789			
7		\$59,380	\$64,725	\$67,961	\$71,359			
8		\$60,716	\$66,181	\$69,490	\$72,965	\$78,437		
9		\$62,082	\$67,670	\$71,053	\$74,607	\$80,202		
10			\$68,516	\$71,942	\$75,539	\$81,204		
11			\$69,372	\$72,841	\$76,483	\$82,219	\$94,552	
12			\$70,239	\$73,751	\$77,439	\$83,247	\$95,734	
13			\$71,117	\$74,673	\$78,407	\$84,288	\$96,931	\$121,163
14				\$75,607	\$79,387	\$85,341	\$98,142	\$122,678
15				\$76,552	\$80,380	\$86,408	\$99,369	\$124,211
16				\$77,509	\$81,385	\$87,488	\$100,611	\$125,764
17				\$78,477	\$82,402	\$88,582	\$101,869	\$127,336
18				\$79,458	\$83,432	\$89,689	\$103,142	\$128,927
19				\$80,452	\$84,475	\$90,810	\$104,431	\$130,539
20				\$81,457	\$85,531	\$91,945	\$105,737	\$132,171
21				\$82,476	\$86,600	\$93,095	\$107,058	\$133,823
22				\$83,507	\$87,682	\$94,258	\$108,397	\$135,496
23				\$84,550	\$88,778	\$95,436	\$109,752	\$137,190
24				\$85,607	\$89,888	\$96,629	\$111,124	\$138,905
25				\$86,677	\$91,012	\$97,837	\$112,513	\$140,641



PUBLIC SAFETY STEP PLANS

SHERIFF									
Rank	RECRUIT	DS I	DS II	DS III	DS IV	SERGEANT	LIEUTENANT	CAPTAIN	LT COLONEL
1	\$48,853	\$50,807	\$53,348					\$78,164	\$97,706
2		\$51,951	\$54,548					\$79,923	\$99,904
3		\$53,119	\$55,775					\$81,721	\$102,152
4		\$54,315	\$57,030	\$59,882		\$67,591		\$83,560	\$104,450
5		\$55,537	\$58,313	\$61,229		\$69,112		\$85,440	\$106,800
6		\$56,786	\$59,625	\$62,607	\$65,737	\$70,667	\$75,967	\$87,363	\$109,203
7		\$58,064	\$60,967	\$64,015	\$67,216	\$72,257	\$77,677	\$89,328	\$111,660
8		\$59,370	\$62,339	\$65,456	\$68,728	\$73,883	\$79,425	\$91,338	\$114,173
9		\$60,706	\$63,741	\$66,929	\$70,275	\$75,545	\$81,212	\$93,393	\$116,742
10		\$61,465	\$64,538	\$67,765	\$71,153	\$76,490	\$82,227	\$94,561	\$118,201
11		\$62,233	\$65,345	\$68,612	\$72,042	\$77,446	\$83,255	\$95,743	\$119,678
12			\$66,162	\$69,470	\$72,943	\$78,414	\$84,296	\$96,939	\$121,174
13			\$66,989	\$70,338	\$73,855	\$79,394	\$85,349	\$98,151	\$122,689
14				\$71,217	\$74,778	\$80,386	\$86,416	\$99,378	\$124,223
15				\$72,108	\$75,713	\$81,391	\$87,496	\$100,620	\$125,775
16					\$76,659	\$82,409	\$88,590	\$101,878	\$127,348
17					\$77,617	\$83,439	\$89,697	\$103,152	\$128,939
18					\$78,588	\$84,481	\$90,818	\$104,441	\$130,551
19					\$79,570	\$85,538	\$91,954	\$105,747	\$132,183
20					\$80,565	\$86,607	\$93,103	\$107,068	\$133,836
21					\$81,572	\$87,689	\$94,267	\$108,407	\$135,508
22					\$82,591	\$88,785	\$95,445	\$109,762	\$137,202
23					\$83,624	\$89,895	\$96,638	\$111,134	\$138,917
24					\$84,669	\$91,019	\$97,846	\$112,523	\$140,654
25					\$85,727	\$92,157	\$99,069	\$113,930	\$142,412



PUBLIC SAFETY STEP PLANS

EMERGENCY COMMUNICATIONS					
Rank	CO I	CO II	TRAIN/CO III	SUPERVISOR	ECC MANAGER
1	\$44,311	\$49,628			
2	\$45,308	\$50,745			
3		\$51,887	\$58,632	\$66,841	
4		\$53,054	\$59,951	\$68,344	
5		\$54,248	\$61,300	\$69,882	
6		\$55,468	\$62,679	\$71,454	\$90,033
7		\$56,716	\$64,090	\$73,062	\$92,059
8		\$57,992	\$65,532	\$74,706	\$94,130
9		\$59,297	\$67,006	\$76,387	\$96,248
10		\$60,039	\$67,844	\$77,342	\$97,451
11		\$60,789	\$68,692	\$78,308	\$98,669
12		\$61,549	\$69,550	\$79,287	\$99,902
13		\$62,318	\$70,420	\$80,278	\$101,151
14		\$63,097	\$71,300	\$81,282	\$102,415
15		\$63,886	\$72,191	\$82,298	\$103,696
16		\$64,684	\$73,094	\$83,327	\$104,992
17		\$65,493	\$74,007	\$84,368	\$106,304
18		\$66,312	\$74,933	\$85,423	\$107,633
19		\$67,141	\$75,869	\$86,491	\$108,978
20		\$67,980	\$76,818	\$87,572	\$110,341
21		\$68,829	\$77,778	\$88,667	\$111,720
22		\$69,690	\$78,750	\$89,775	\$113,116
23		\$70,561	\$79,734	\$90,897	\$114,530
24		\$71,443	\$80,731	\$92,034	\$115,962
25		\$72,336	\$81,740	\$93,184	\$117,412



Attachment B

Classification Plan

Fund Legend:

- C100: General Government Fund
- C111: Children's Services Act Fund
- C126: Criminal Justice Academy Fund
- C130: Fleet Service Center Fund
- C135: Grant Fund
- C141: Information Technology Fund
- C142: Communications Shop Fund
- C144: Emergency Communications Fund
- C150: Recreation Fee Class Fund
- C710: Risk Management Fund
- C817: Roanoke Valley Television Fund
- C819: Roanoke Valley Greenway Commission Fund
- C891: Regional Center for Animal Control and Protection Fund

Status Legend:

- NOEX: Non-Exempt from FLSA
- EXE/Comp: Exempt Compensatory
- EXE/DISC: Exempt Discretionary

Roanoke County Classification Plan												
FY 2025-2026												
Effective 7/1/2025												
Grade	Fund	Comp	Job ID	Title	FSLA	Department	Count	Min	Midpoint	Max		
A13	C100	DBM	1731	GS-CUSTODIAN	NON-EXEMPT	GENERAL SERVICES	3	\$ 32,019	\$ 39,012	\$ 46,004		
A13	C100	DBM	1746	GS-REFUSE COLLECTOR	NON-EXEMPT	GENERAL SERVICES	5	\$ 32,019	\$ 39,012	\$ 46,004		
B21	C100	DBM	1277	CIRCT-DEPUTY CLERK CIRCUIT COURT I	NON-EXEMPT	CLERK OF CIRCUIT COURT	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1203	REV-INCOME TAX SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1206	REV-PERSONAL PROPERTY SPECIALIST *CP	NON-EXEMPT	COMMISSIONER OF REVENUE	5	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1179	COMATT-SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1661	DEV-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1664	DEV-PERMIT TECHNICIAN *CP	NON-EXEMPT	DEVELOPMENT SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1590	FR-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	FIRE & RESCUE	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1732	GS-CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	GENERAL SERVICES	2	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C130	DBM	1743	GS-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C130	DBM	2172	GS-CUSTOMER SERVICE REPRESENTATIVE (FSF)	NON-EXEMPT	GENERAL SERVICES	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	2037	LIB-LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	13	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1841	PRT-MOTOR EQUIPMENT OPERATOR *CP	NON-EXEMPT	PARKS, REC & TOURISM	17	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1845	PRT-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1853	PRT-PARKS & FACILITY SERVICE TECHNICIAN	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C150	DBM	1806	PRT-AQUATICS SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C150	DBM	1842	PRT-MOTOR EQUIPMENT OPERATOR *CP (SCHOOL)	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1535	PO-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1536	PO-RECORDS TECHNICIAN *CP	NON-EXEMPT	POLICE	6	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C126	DBM	2170	PO-OFFICE SUPPORT SPECIALIST (ACADEMY)	NON-EXEMPT	POLICE	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1332	REAL-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	2081	REG-OFFICE SUPPORT SPECIALIST	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1962	SS-CUSTOMER SERVICE REP	NON-EXEMPT	SOCIAL SERVICES	6	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1977	SS-SOCIAL SERVICES AIDE	NON-EXEMPT	SOCIAL SERVICES	3	\$ 37,054	\$ 45,147	\$ 53,239		
B21	C100	DBM	1351	TREAS-TREASURER CLERK I	NON-EXEMPT	TREASURER	2	\$ 37,054	\$ 45,147	\$ 53,239		
B22	C100	DBM	1278	CIRCT-DEPUTY CLERK CIRCUIT COURT II	NON-EXEMPT	CLERK OF CIRCUIT COURT	3	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1204	REV-REAL ESTATE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1178	COMATT-LEGAL SECRETARY	NON-EXEMPT	COMMONWEALTH ATTORNEY	3	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C135	DBM	1181	COMATT-VICTIM/WITNESS ASSISTANT COORDINATOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1379	FIN-ACCOUNTS REPRESENTATIVE I	NON-EXEMPT	FINANCE & MGMT SERVICES	2	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1727	GS-BUILDING MAINTENANCE TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1755	GS-CUSTOMER SERVICE SPECIALIST	NON-EXEMPT	GENERAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1757	GS-FLEET TECHNICIAN *CP	NON-EXEMPT	GENERAL SERVICES	4	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C130	DBM	1739	GS-FLEET TECHNICIAN *CP (FSF)	NON-EXEMPT	GENERAL SERVICES	8	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	2043	LIB-SENIOR LIBRARY ASSISTANT	NON-EXEMPT	LIBRARY	11	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1895	PRT-RECREATION SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	2	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C891	DBM	2150	RCACP-ANIMAL SUPPORT ATTENDANT	NON-EXEMPT	RCACP	12	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1239	SHR-ACCREDITATION SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1228	SHR-CIVIL PROCESS SUPPORT SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1229	SHR-CONTROL ROOM OPERATOR	NON-EXEMPT	SHERIFF	2	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	2177	SS-SENIOR CUSTOMER SERVICE REPRESENTATIVE	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1950	SS-ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1955	SS-BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	32	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C111	DBM	1984	SS-CSA COMPLIANCE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1352	TREAS-TREASURER CLERK II	NON-EXEMPT	TREASURER	3	\$ 42,074	\$ 51,263	\$ 60,451		
B22	C100	DBM	1357	TREAS-COLLECTIONS SPECIALIST	NON-EXEMPT	TREASURER	1	\$ 42,074	\$ 51,263	\$ 60,451		
B23	C100	DBM	1279	CIRCT-DEPUTY CLERK CIRCUIT COURT III	NON-EXEMPT	CLERK OF CIRCUIT COURT	6	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1200	REV-TAX COMPLIANCE OFFICER	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1207	REV-TAX COMPLIANCE SPECIALIST	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C135	DBM	1182	COMATT-VICTIM/WITNESS ASSISTANT DIRECTOR	NON-EXEMPT	COMMONWEALTH ATTORNEY	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1654	DEV-INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1674	DEV-STORMWATER INSPECTOR *CP	NON-EXEMPT	DEVELOPMENT SERVICES	5	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C144	DBM	1487	ECD-TECHNICAL ANALYST *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1391	FIN-ACCOUNTS REPRESENTATIVE II	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1396	FIN-PURCHASING TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	2190	FIN-BUYER TECHNICIAN	NON-EXEMPT	FINANCE & MGMT SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1597	FR-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	FIRE & RESCUE	1	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C100	DBM	1749	GS-SOLID WASTE EQUIPMENT OPERATOR	NON-EXEMPT	GENERAL SERVICES	23	\$ 47,094	\$ 57,379	\$ 67,664		
B23	C141	DBM	1481	IT-TECHNICAL ANALYST *CP	NON-EXEMPT	INFORMATION TECHNOLOGY	5	\$ 47,094	\$ 57,379	\$ 67,664		

Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
B23	C100	DBM	2034	LIB-DEPARTMENT BUDGET SPECIALIST	NON-EXEMPT	LIBRARY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2044	LIB-TECHNOLOGY SERVICES COORDINATOR	NON-EXEMPT	LIBRARY	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1820	PRT-MARKETING & ELECTRONIC SERVICES SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1856	PRT-PARKS MAINTENANCE SERVICE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1866	PRT-RECREATION PROGRAMMER	NON-EXEMPT	PARKS, REC & TOURISM	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C150	DBM	1867	PRT-RECREATION PROGRAMMER (FEE)	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1691	PLAN-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	PLANNING	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1525	PO-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	POLICE	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2165	RCACP-ANIMAL SUPPORT COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2156	RCACP-FOSTER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C891	DBM	2161	RCACP-RESCUE & VOLUNTEER COORDINATOR	NON-EXEMPT	RCACP	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2085	REG-ABSENTEE VOTING AND ELECTION ADMINISTRATION ASSISTANT	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	2075	REG-ASSISTANT GENERAL REGISTRAR	NON-EXEMPT	REGISTRAR/ELECTIONS	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C817	DBM	1152	RVTV-MULTIMEDIA PRODUCER I	NON-EXEMPT	RVTV	2	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1225	SHR-ACCREDITATION SPECIALIST	NON-EXEMPT	SHERIFF	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1951	SS-ADMINISTRATIVE ASSISTANT	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1965	SS-FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	35	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1974	SS-SELF SUFFICIENCY SERVICE INTAKE SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1987	SS-SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1988	SS-SENIOR ACCOUNTS COORDINATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1979	SS-SENIOR BENEFIT PROGRAMS SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	6	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1970	SS-TECHNICAL ANALYST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 47,094	\$ 57,379	\$ 67,664
B23	C135	DBM	1301	SS-YOUTH SURVEILLANCE OFFICER	NON-EXEMPT	SOCIAL SERVICES	3	\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1353	TREAS-TREASURER CLERK III	NON-EXEMPT	TREASURER	3	\$ 47,094	\$ 57,379	\$ 67,664
B24	C100	DBM	1280	CIRCT-DEPUTY CLERK CIRCUIT COURT IV	NON-EXEMPT	CLERK OF CIRCUIT COURT	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1205	REV-REAL ESTATE SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1208	REV-TAXPAYER SERVICES SUPERVISOR	NON-EXEMPT	COMMISSIONER OF REVENUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1658	DEV-DEVELOPMENT GIS SPECIALIST	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C142	DBM	1463	EDC-COMMUNICATIONS TECHNICIAN	NON-EXEMPT	EMERGENCY COMMUNICATIONS	3	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1393	FIN-PAYROLL TECHNICIAN *CP	NON-EXEMPT	FINANCE & MGMT SERVICES	3	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1589	FR-FIRE LOGISTICS TECHNICIAN	NON-EXEMPT	FIRE & RESCUE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1105	HR-HUMAN RESOURCES SPECIALIST	NON-EXEMPT	HUMAN RESOURCES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1897	PRT-HUMAN RESOURCES ADMINISTRATIVE SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1852	PRT-PARKS CREW LEADER	NON-EXEMPT	PARKS, REC & TOURISM	4	\$ 53,381	\$ 65,038	\$ 76,696
B24	C150	DBM	2174	PRT-MULTIMEDIA DESIGN SPECIALIST	NON-EXEMPT	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1696	PLAN-PLANNER I	NON-EXEMPT	PLANNING	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1534	PO-INVESTIGATIVE SUPPORT SPECIALIST	NON-EXEMPT	POLICE	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2149	RCACP-ANIMAL HEALTH ATTENDANT	NON-EXEMPT	RCACP	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2153	RCACP-CUSTOMER SERVICE SUPERVISOR	NON-EXEMPT	RCACP	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C891	DBM	2160	RCACP-MAINTENANCE TECHNICIAN/CUSTODIAN	NON-EXEMPT	RCACP	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1333	REAL-REAL ESTATE AND LAND USE COORDINATOR	NON-EXEMPT	REAL ESTATE VALUATION	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1968	SS-FRAUD INVESTIGATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1964	SS-SENIOR FAMILY SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	9	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1980	SS-SENIOR SELF SUFFICIENCY SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B24	C111	DBM	1986	SS-FAMILY ASSESSMENT AND PLANNING TEAM FACILITATOR	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C135	DBM	1985	SS-JUVENILE INTERVENTION SERVICES SPECIALIST	NON-EXEMPT	SOCIAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B24	C100	DBM	1354	TREAS-TREASURER CLERK SUPERVISOR	NON-EXEMPT	TREASURER	2	\$ 53,381	\$ 65,038	\$ 76,696
B25	C100	DBM	1127	CED-PUBLIC INFORMATION SPECIALIST	NON-EXEMPT	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1665	DEV-PERMIT TECHNICIAN SUPERVISOR	NON-EXEMPT	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1668	DEV-STORMWATER MAINTENANCE FOREMAN	NON-EXEMPT	DEVELOPMENT SERVICES	2	\$ 60,918	\$ 74,222	\$ 87,526
B25	C100	DBM	1957	SS-BENEFIT PROGRAMS TRAINER	NON-EXEMPT	SOCIAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B31	C100	DBM	1282	CIRCT-DEPUTY CLERK CIRCUIT COURT SUPERVISOR	EXE/COMP	CLERK OF CIRCUIT COURT	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1730	GS-CUSTODIAL CREW LEADER	EXE/COMP	GENERAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1748	GS-SOLID WASTE COLLECTION FOREMAN	EXE/COMP	GENERAL SERVICES	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C130	DBM	2166	GS-FLEET INVENTORY SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	2039	LIB-LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 53,381	\$ 65,038	\$ 76,696
B31	C150	DBM	1825	PRT-BUSINESS SERVICES SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	2	\$ 53,381	\$ 65,038	\$ 76,696
B31	C150	DBM	1840	PRT-MEMBERSHIP SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 53,381	\$ 65,038	\$ 76,696
B31	C100	DBM	1325	REAL-APPRAYER *CP	EXE/COMP	REAL ESTATE VALUATION	7	\$ 53,381	\$ 65,038	\$ 76,696
B32	C100	DBM	1183	COMATT-VICTIM/WITNESS DIRECTOR	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	2175	COMATT-EXECUTIVE ASSISTANT	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1000	CED-EXECUTIVE ASSISTANT	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1075	COATT-EXECUTIVE ASSISTANT	EXE/COMP	COUNTY ATTORNEY	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1652	DEV-CHIEF INSPECTOR/FIELD SUPERVISOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526

Adopted Budget
FY 2025-2026

**Classification
and Pay Plan**



Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
B32	C100	DBM	1656	DEV-DEVELOPMENT REVIEW COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1741	GS-SOLID WASTE COLLECTION SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	2179	GS-FLEET SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C130	DBM	1754	GS-FLEET SUPERVISOR (FSF)	EXE/COMP	GENERAL SERVICES	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1854	PRT-PARKS MAINTENANCE SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	2	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1868	PRT-RECREATION PROGRAM SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1847	PRT-OPERATIONS SUPERVISOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1855	PRT-PARKS MAINTENANCE SUPERVISOR (SCHOOL)	EXE/COMP	PARKS, REC & TOURISM	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C150	DBM	1869	PRT-RECREATION PROGRAM SUPERVISOR (FEE)	EXE/COMP	PARKS, REC & TOURISM	4	\$ 60,918	\$ 74,222	\$ 87,526
B32	C100	DBM	1537	PO-POLICE RECORDS SUPERVISOR	EXE/COMP	POLICE	1	\$ 60,918	\$ 74,222	\$ 87,526
B32	C891	DBM	2158	RCACP-KENNEL MANAGER	EXE/COMP	RCACP	2	\$ 60,918	\$ 74,222	\$ 87,526
C41	C100	DBM	1126	CED-PUBLIC INFORMATION MANAGER	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1675	DEV-BUSINESS COORDINATOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1135	ECON-ECONOMIC DEVELOPMENT SPECIALIST	EXE/COMP	ECONOMIC DEVELOPMENT	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C144	DBM	2176	ECD-BUSINESS COORDINATOR	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1383	FIN-BUYER *CP	EXE/COMP	FINANCE & MGMT SERVICES	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1387	FIN-FINANCIAL ANALYST *CP	EXE/COMP	FINANCE & MGMT SERVICES	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C111	DBM	1404	FIN-FINANCIAL ANALYST *CP (GRANT)	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1576	FR-BUSINESS COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1579	FR-DATA ANALYST	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1591	FR-COMMUNITY OUTREACH COORDINATOR	EXE/COMP	FIRE & RESCUE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1728	GS-BUSINESS COORDINATOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1737	GS-FACILITIES SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1740	GS-HOUSEKEEPING SUPERVISOR	EXE/COMP	GENERAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1454	IT-BUSINESS SYSTEMS ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	9	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1455	IT-BUSINESS COORDINATOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1480	IT-SYSTEMS ENGINEER *CP	EXE/COMP	INFORMATION TECHNOLOGY	4	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2185	IT-DATABASE ADMINISTRATOR *CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1484	IT-TELECOMMUNICATIONS ENGINEER *CP	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2183	IT-TECHNOLOGY PROGRAM ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	1471	IT-GIS ANALYST *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C141	DBM	2192	IT-GIS ADMINISTRATOR *CP	EXE/COMP	INFORMATION TECHNOLOGY	2	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2026	LIB-ADMINISTRATIVE & MARKETING MANAGER	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2031	LIB-BRANCH LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2041	LIB-COMMUNITY ENGAGEMENT LIBRARIAN	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2036	LIB-DIVISIONAL LIBRARIAN	EXE/COMP	LIBRARY	3	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2030	LIB-INTEGRATED LIBRARY SYSTEMS/TECHNOLOGY COORDINATOR	EXE/COMP	LIBRARY	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1810	PRT-BUSINESS COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1844	PRT-MARKETING AND ADMINISTRATION COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1528	PO-BUSINESS COORDINATOR	EXE/COMP	POLICE	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	2084	REG-ASSISTANT DIRECTOR AND ELECTIONS MANAGER	EXE/COMP	REGISTRAR/ELECTIONS	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1226	SHR-BUSINESS COORDINATOR	EXE/COMP	SHERIFF	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1956	SS-BENEFIT PROGRAMS SUPERVISOR	EXE/COMP	SOCIAL SERVICES	6	\$ 61,797	\$ 81,109	\$ 100,420
C41	C100	DBM	1973	SS-RESOURCE COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C41	C111	DBM	1981	SS-UTILIZATION MANAGEMENT SPECIALIST	EXE/COMP	SOCIAL SERVICES	1	\$ 61,797	\$ 81,109	\$ 100,420
C42	C100	DBM	1275	CIRCT-CHIEF DEPUTY CLERK OF CIRCUIT COURT	EXE/COMP	CLERK OF CIRCUIT COURT	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1201	REV-CHIEF DEPUTY COMMISSIONER OF THE REVENUE	EXE/COMP	COMMISSIONER OF REVENUE	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1054	CED-CHIEF DEPUTY CLERK TO BOARD OF SUPERVISORS	EXE/COMP	COMMUNITY ENGAGEMENT	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1653	DEV-CIVIL ENGINEER *CP	EXE/COMP	DEVELOPMENT SERVICES	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1667	DEV-SENIOR PLANS EXAMINER/CODE COMPLIANCE INSPECTOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1670	DEV-STORMWATER OPERATIONS SUPERVISOR	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1392	FIN-PAYROLL SPECIALIST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1402	FIN-FINANCIAL SYSTEMS ANALYST	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1759	GS-CAPITAL PROJECTS MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1747	GS-SOLID WASTE MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1750	GS-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	GENERAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1109	HR-HR MANAGER BENEFITS	EXE/COMP	HUMAN RESOURCES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1857	PRT-PARKS MANAGER	EXE/COMP	PARKS, REC & TOURISM	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1880	PRT-SPECIAL EVENT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C150	DBM	1813	PRT-CENTER MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1704	PLAN-ZONING AND CODE ENFORCEMENT SUPERVISOR	EXE/COMP	PLANNING	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1697	PLAN-PLANNER II	EXE/COMP	PLANNING	3	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1700	PLAN-TRANSPORTATION PLANNER	EXE/COMP	PLANNING	2	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1542	PO-DEPARTMENT SYSTEMS ANALYST	EXE/COMP	POLICE	1	\$ 66,413	\$ 87,167	\$ 107,921

Adopted Budget
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**Classification
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Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
C42	C891	DBM	2154	RCACP-DIRECTOR OF OPERATIONS	EXE/COMP	RCACP	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1966	SS-FAMILY SERVICES SUPERVISOR	EXE/COMP	SOCIAL SERVICES	7	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1975	SS-SELF SUFFICIENCY SUPERVISOR	EXE/COMP	SOCIAL SERVICES	1	\$ 66,413	\$ 87,167	\$ 107,921
C42	C100	DBM	1350	TREAS-CHIEF DEPUTY TREASURER	EXE/COMP	TREASURER	1	\$ 66,413	\$ 87,167	\$ 107,921
C43	C142	DBM	1461	ECD-EMERGENCY COMMUNICATIONS SYSTEMS MANAGER	EXE/COMP	EMERGENCY COMMUNICATIONS	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1377	FIN-BUDGET MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1389	FIN-FINANCE MANAGER ACCOUNTS PAYABLE	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1110	HR-HR MANAGER ADMINISTRATIVE SERVICES	EXE/COMP	HUMAN RESOURCES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C141	DBM	2191	IT-CYBERSECURITY ENGINEER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2025	LIB-ADMINISTRATIVE LIBRARIAN MATERIAL MANAGEMENT	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2027	LIB-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	2042	LIB-SENIOR BRANCH LIBRARIAN	EXE/COMP	LIBRARY	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1865	PRT-RECREATION PROGRAM MANAGER	EXE/COMP	PARKS, REC & TOURISM	4	\$ 71,030	\$ 93,226	\$ 115,423
C43	C819	DBM	1826	PRT-ROANOKE VALLEY GREENWAY PROJECT COORDINATOR	EXE/COMP	PARKS, REC & TOURISM	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1703	PLAN-TRANSIT PLANNER	EXE/COMP	PLANNING	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1699	PLAN-TRANSPORTATION ENGINEER	EXE/COMP	PLANNING	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1532	PO-CRIME ANALYST	EXE/COMP	POLICE	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C817	DBM	1151	RTVT-MULTIMEDIA PRODUCER II	EXE/COMP	RTVT	2	\$ 71,030	\$ 93,226	\$ 115,423
C43	C100	DBM	1952	SS-ADMINISTRATIVE SERVICES COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C43	C111	DBM	1960	SS-COMPREHENSIVE SERVICES ACT COORDINATOR	EXE/COMP	SOCIAL SERVICES	1	\$ 71,030	\$ 93,226	\$ 115,423
C44	C100	DBM	1381	FIN-ACCOUNTING MANAGER	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1376	FIN-BUDGET ADMINISTRATOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1406	FIN-FINANCE MANAGER PAYROLL AND RISK	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1395	FIN-PURCHASING DIVISION DIRECTOR	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1890	GS-CAPITAL PROJECT ADMINISTRATOR	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1736	GS-FACILITIES MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C130	DBM	1738	GS-FLEET MANAGER	EXE/COMP	GENERAL SERVICES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1104	HR-HR MANAGER GENERALIST	EXE/COMP	HUMAN RESOURCES	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1467	IT-DATA SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1483	IT-END USER DEVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	1475	IT-NETWORK SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2181	IT-APPLICATIONS TECHNOLOGIES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2184	IT-IDENTITY AND ACCESS MANAGEMENT SERVICES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C141	DBM	2182	IT-PUBLIC SAFETY TECHNOLOGIES SUPERVISOR	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1858	PRT-PARKS PLANNING & DEVELOPMENT MANAGER	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1859	PRT-PARKS SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C150	DBM	1886	PRT-RECREATION SUPERINTENDENT	EXE/COMP	PARKS, REC & TOURISM	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1698	PLAN-PRINCIPAL PLANNER	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C44	C100	DBM	1701	PLAN-ZONING ADMINISTRATOR	EXE/COMP	PLANNING	1	\$ 76,810	\$ 100,813	\$ 124,816
C45	C100	DBM	1180	COMATT-SENIOR ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	6	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1657	DEV-PROJECT ENGINEER	EXE/COMP	DEVELOPMENT SERVICES	2	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1669	DEV-STORMWATER OPERATIONS MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1671	DEV-STORMWATER PROGRAM MANAGER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1390	FIN-FINANCE MANAGER SYSTEMS	EXE/COMP	FINANCE & MGMT SERVICES	1	\$ 83,741	\$ 109,910	\$ 136,079
C45	C100	DBM	1107	HR-HR MANAGER SYSTEMS	EXE/COMP	HUMAN RESOURCES	1	\$ 83,741	\$ 109,910	\$ 136,079
C51	C141	DBM	1452	IT-APPLICATION SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1472	IT-GIS MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	1473	IT-INFRASTRUCTURE SERVICES MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C51	C141	DBM	2180	IT-PROGRAM PORTFOLIO MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 76,810	\$ 100,813	\$ 124,816
C52	C100	DBM	1176	COMATT-CHIEF ASSISTANT COMMONWEALTH'S ATTORNEY	EXE/COMP	COMMONWEALTH ATTORNEY	1	\$ 83,741	\$ 109,910	\$ 136,079
C52	C141	DBM	2167	IT- INFORMATION SECURITY MANAGER	EXE/COMP	INFORMATION TECHNOLOGY	1	\$ 83,741	\$ 109,910	\$ 136,079
D61	C100	DBM	2187	CED-CONSTITUENT SERVICES ADMINISTRATOR	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C100	DBM	1080	COATT-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	COUNTY ATTORNEY	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C891	DBM	2162	RCACP-VETERINARIAN	EXE/COMP	RCACP	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C817	DBM	1150	RTVT-DIRECTOR OF CABLE ACCESS	EXE/DISC	RTVT	1	\$ 89,522	\$ 117,497	\$ 145,472
D61	C100	DBM	1978	SS-SENIOR ASSISTANT COUNTY ATTORNEY	EXE/COMP	SOCIAL SERVICES	1	\$ 89,522	\$ 117,497	\$ 145,472
D62	C100	DBM	1125	CED-PUBLIC INFORMATION OFFICER	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1651	DEV-BUILDING COMMISSIONER	EXE/COMP	DEVELOPMENT SERVICES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1131	ECON-ASSISTANT DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	2	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1382	FIN-ASSISTANT DIRECTOR OF FINANCE	EXE/DISC	FINANCE & MGMT SERVICES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1100	HR-ASSISTANT DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C141	DBM	1453	IT-ASSISTANT DIRECTOR FOR INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1003	AUD-INTERNAL AUDITOR	EXE/DISC	INTERNAL AUDIT	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	2028	LIB-ASSISTANT DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$ 94,138	\$ 123,556	\$ 152,974

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Grade	Fund	Comp	Job ID	Title	FLSA	Department	Count	Min	Midpoint	Max
D62	C100	DBM	1807	PRT-ASSISTANT DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM	3	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1702	PLAN-ASSISTANT DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1326	REAL-ASSISTANT DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$ 94,138	\$ 123,556	\$ 152,974
D62	C100	DBM	1954	SS-ASSISTANT DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	3	\$ 94,138	\$ 123,556	\$ 152,974
D63	C100	DBM	1082	COATT-DEPUTY COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1	\$ 98,754	\$ 129,614	\$ 160,475
E81	C100	DBM	1005	CED-DIRECTOR OF COMMUNITY ENGAGEMENT/ASSISTANT TO COUNTY ADMIN	EXE/DISC	COMMUNITY ENGAGEMENT	1	\$ 117,246	\$ 153,885	\$ 190,525
E81	C100	DBM	2035	LIB-DIRECTOR OF LIBRARY SERVICES	EXE/DISC	LIBRARY	1	\$ 117,246	\$ 153,885	\$ 190,525
E81	C891	DBM	2155	RCACP-EXECUTIVE DIRECTOR OF RCACP	EXE/DISC	RCACP	1	\$ 117,246	\$ 153,885	\$ 190,525
E81	C100	DBM	1328	REAL-DIRECTOR OF REAL ESTATE VALUATION	EXE/DISC	REAL ESTATE VALUATION	1	\$ 117,246	\$ 153,885	\$ 190,525
E82	C100	DBM	1650	DEV-DIRECTOR OF DEVELOPMENT SERVICES	EXE/DISC	DEVELOPMENT SERVICES	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1133	ECON-DIRECTOR OF ECONOMIC DEVELOPMENT	EXE/DISC	ECONOMIC DEVELOPMENT	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C144	DBM	1489	ECD-DIRECTOR OF EMERGENCY COMMUNICATIONS	EXE/DISC	EMERGENCY COMMUNICATIONS	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1733	GS-DIRECTOR OF GENERAL SERVICES	EXE/DISC	GENERAL SERVICES	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1102	HR-DIRECTOR OF HUMAN RESOURCES	EXE/DISC	HUMAN RESOURCES	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C141	DBM	1449	IT-DIRECTOR OF INFORMATION TECHNOLOGY	EXE/DISC	INFORMATION TECHNOLOGY	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1819	PRT-DIRECTOR OF PARKS RECREATION & TOURISM	EXE/DISC	PARKS, REC & TOURISM	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1690	PLAN-DIRECTOR OF PLANNING	EXE/DISC	PLANNING	1	\$ 121,862	\$ 159,944	\$ 198,026
E82	C100	DBM	1963	SS-DIRECTOR OF SOCIAL SERVICES	EXE/DISC	SOCIAL SERVICES	1	\$ 121,862	\$ 159,944	\$ 198,026
E83	C100	DBM	1386	FIN-DIRECTOR OF FINANCE & MANAGEMENT SERVICES	EXE/DISC	FINANCE & MGMT SERVICES	1	\$ 126,478	\$ 166,003	\$ 205,527
E83	C100	DBM	1578	FR-CHIEF OF FIRE AND RESCUE	EXE/DISC	FIRE & RESCUE	1	\$ 126,478	\$ 166,003	\$ 205,527
E83	C100	DBM	1529	PO-CHIEF OF POLICE	EXE/DISC	POLICE	1	\$ 126,478	\$ 166,003	\$ 205,527
F101	C100	DBM	1001	ADM-ASSISTANT COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$ 144,970	\$ 190,274	\$ 235,577
F103	C100	DBM	1007	ADM-DEPUTY COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1	\$ 154,203	\$ 202,391	\$ 250,580
Unclassified	C100		1002	ADM-COUNTY ADMINISTRATOR	EXE/DISC	ADMINISTRATION	1			
Unclassified	C100		1051	BOS-BOARD OF SUPERVISORS CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C100		1052	BOS-BOARD OF SUPERVISORS MEMBER	EXE/DISC	BOARD OF SUPERVISORS	3			
Unclassified	C100		1053	BOS-BOARD OF SUPERVISORS VICE CHAIRMAN	EXE/DISC	BOARD OF SUPERVISORS	1			
Unclassified	C100		1276	CIRCT-CLERK OF CIRCUIT COURT	EXE/DISC	CLERK OF CIRCUIT COURT	1			
Unclassified	C100		1202	REV-COMMISSIONER OF REVENUE	EXE/DISC	COMMISSIONER OF REVENUE	1			
Unclassified	C100		1177	COMATT-COMMONWEALTH'S ATTORNEY	EXE/DISC	COMMONWEALTH ATTORNEY	1			
Unclassified	C100		1077	COATT-COUNTY ATTORNEY	EXE/DISC	COUNTY ATTORNEY	1			
Unclassified	C710		1403	FIN-WORKER'S COMP REHAB WORKER	NON-EXEMPT	FINANCE & MGMT SERVICES	2			
Unclassified	C100		2082	REG-DIRECTOR OF ELECTIONS AND GENERAL REGISTRAR	EXE/DISC	REGISTRAR/ELECTIONS	1			
Unclassified	C100		1244	SHR-SHERIFF	EXE/DISC	SHERIFF	1			
Unclassified	C100		1356	TREAS-TREASURER	EXE/DISC	TREASURER	1			
RECRUIT	C100	FR8	1585	FR-FIREFIGHTER *CP	NON-EXEMPT	FIRE & RESCUE	140			See Step Plans
LIEUTENANT	C100	FR8	1588	FR-FIRE LIEUTENANT	NON-EXEMPT	FIRE & RESCUE	31			See Step Plans
CAPTAIN	C100	FR8	1577	FR-FIRE CAPTAIN	NON-EXEMPT	FIRE & RESCUE	33			See Step Plans
BATTLN CHIEF	C100	FR8	1575	FR-BATTALION CHIEF	EXE/COMP	FIRE & RESCUE	8			See Step Plans
DEPUTY CHIEF	C100	FR8	1580	FR-DEPUTY CHIEF	EXE/DISC	FIRE & RESCUE	2			See Step Plans
RECRUIT	C100	PO	1531	PO-POLICE OFFICER *CP	NON-EXEMPT	POLICE	112			See Step Plans
RECRUIT	C999	PO	1544	PO-POLICE OFFICER *CP (GRANT)	NON-EXEMPT	POLICE	1			See Step Plans
SERGEANT	C100	PO	1540	PO-POLICE OFFICER SERGEANT	NON-EXEMPT	POLICE	16			See Step Plans
SERGEANT	C999	PO	1541	PO-POLICE OFFICER SERGEANT (GRANT)	NON-EXEMPT	POLICE	1			See Step Plans
COMMANDER	C100	PO	1530	PO-POLICE OFFICER COMMANDER	EXE/COMP	POLICE	8			See Step Plans
COMMANDER	C126	PO	2171	PO-POLICE OFFICER COMMANDER (ACADEMY)	EXE/COMP	POLICE	1			See Step Plans
ASST CHIEF	C100	PO	1526	PO-ASSISTANT CHIEF OF POLICE	EXE/DISC	POLICE	2			See Step Plans
RECRUIT	C100	SHR	1230	SHR-DEPUTY SHERIFF *CP	NON-EXEMPT	SHERIFF	54			See Step Plans
RECRUIT	C126	SHR	2169	SHR-DEPUTY SHERIFF *CP (ACADEMY)	NON-EXEMPT	SHERIFF	1			See Step Plans
SERGEANT	C100	SHR	1243	SHR-DEPUTY SHERIFF SERGEANT	NON-EXEMPT	SHERIFF	15			See Step Plans
LIEUTENANT	C100	SHR	1236	SHR-DEPUTY SHERIFF LIEUTENANT	NON-EXEMPT	SHERIFF	8			See Step Plans
CAPTAIN	C100	SHR	1227	SHR-DEPUTY SHERIFF CAPTAIN	EXE/COMP	SHERIFF	3			See Step Plans
LT COLONEL	C100	SHR	1237	SHR-DEPUTY SHERIFF LT COLONEL	EXE/DISC	SHERIFF	2			See Step Plans
CO I	C144	ECC	1460	ECD-COMMUNICATIONS OFFICER *CP	NON-EXEMPT	EMERGENCY COMMUNICATIONS	21			See Step Plans
TRAIN/COIII	C144	ECC	1490	ECD-COMMUNICATIONS OFFICER III	NON-EXEMPT	EMERGENCY COMMUNICATIONS	4			See Step Plans
TRAIN/COIII	C144	ECC	1465	ECD-COMMUNICATIONS TRAINING OFFICER	NON-EXEMPT	EMERGENCY COMMUNICATIONS	4			See Step Plans
SUPERVISOR	C144	ECC	1462	ECD-COMMUNICATIONS TEAM SUPERVISOR	NON-EXEMPT	EMERGENCY COMMUNICATIONS	5			See Step Plans
ECC MANAGER	C144	ECC	1469	ECD-EMERGENCY COMMUNICATIONS MANAGER	EXE/COMP	EMERGENCY COMMUNICATIONS	2			See Step Plans

* Job contains multiple positions listed on CAREER PATH or MULTIPLE POSITIONS tabs. 1091



Career Path Jobs and Associated Positions									
Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
B21	C100	DBM	1206	1156	REV-PERSONAL PROPERTY SPECIALIST I *CP	COMMISSIONER OF REVENUE	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		1157	REV-PERSONAL PROPERTY SPECIALIST II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1158	REV-PERSONAL PROPERTY SPECIALIST III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B21	C100	DBM	1661	2388	DEV-MOTOR EQUIPMENT OPERATOR I *CP	DEVELOPMENT SERVICES	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		2401	DEV-MOTOR EQUIPMENT OPERATOR II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		2389	DEV-MOTOR EQUIPMENT OPERATOR III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B21	C100	DBM	1664	2392	DEV-PERMIT TECHNICIAN I *CP	DEVELOPMENT SERVICES	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		2393	DEV-PERMIT TECHNICIAN II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		2394	DEV-PERMIT TECHNICIAN III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B23	C100	DBM	1654	2380	DEV-CONSTRUCTION INSPECTOR *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		2379	DEV-COMBINATION CODE COMPLIANCE INSPECTOR *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		2397	DEV-SENIOR COMBINATION CODE COMPLIANCE INSPECTOR *CP		\$ 60,918	\$ 74,222	\$ 87,526
B23	C100	DBM	1674	2405	DEV-STORMWATER INSPECTOR I *CP	DEVELOPMENT SERVICES	\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		2406	DEV-STORMWATER INSPECTOR II *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		2407	DEV-STORMWATER INSPECTOR III *CP		\$ 60,918	\$ 74,222	\$ 87,526
C42	C100	DBM	1653	2377	DEV-CIVIL ENGINEER I *CP	DEVELOPMENT SERVICES	\$ 66,413	\$ 87,167	\$ 107,921
C44		DBM		2378	DEV-CIVIL ENGINEER II *CP		\$ 76,810	\$ 100,813	\$ 124,816
B23	C144	DBM	1487	1473	ECD-TECHNICAL ANALYST I *CP	EMERGENCY COMMUNICATIONS	\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		1474	ECD-TECHNICAL ANALYST II *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1475	ECD-TECHNICAL ANALYST III *CP		\$ 60,918	\$ 74,222	\$ 87,526
CO I	C144	ECC	1460	1433	ECD-COMMUNICATIONS OFFICER I *CP	EMERGENCY COMMUNICATIONS	\$ 43,549	\$	\$ 44,529
CO II		ECC		1434	ECD-COMMUNICATIONS OFFICER II *CP		\$ 48,775	\$	\$ 71,092
C41	C100	DBM	1383	1358	FIN-BUYER *CP	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1376	FIN-SENIOR BUYER *CP		\$ 66,413	\$ 87,167	\$ 107,921
B24	C100	DBM	1393	1369	FIN-PAYROLL TECHNICIAN *CP	FINANCE & MGMT SERVICES	\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1385	FIN-SENIOR PAYROLL TECHNICIAN *CP		\$ 60,918	\$ 74,222	\$ 87,526
C41	C100	DBM	1387	1362	FIN-FINANCIAL ANALYST *CP	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1377	FIN-SENIOR FINANCIAL ANALYST I *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		1378	FIN-SENIOR FINANCIAL ANALYST II *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	C111	DBM	1404	1382	FIN-FINANCIAL ANALYST *CP (GRANT)	FINANCE & MGMT SERVICES	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1383	FIN-SENIOR FINANCIAL ANALYST I *CP (GRANT)		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		1384	FIN-SENIOR FINANCIAL ANALYST II *CP (GRANT)		\$ 71,030	\$ 93,226	\$ 115,423
RECRUIT FF/EMT PARA/FF	C100	FR8	1585	1608	FR-FIRE RECRUIT	FIRE & RESCUE	\$ 49,102	\$	\$ 49,102
MASTER P/FF		FR8		1595	FR-FIREFIGHTER/EMT *CP		\$ 51,066	\$	\$ 61,015
		FR8		1600	FR-PARAMEDIC/FIREFIGHTER *CP		\$ 55,662	\$	\$ 69,895
		FR8		1599	FR-MASTER PARAMEDIC FIREFIGHTER *CP		\$ 61,104	\$	\$ 85,187
B22	C100	DBM	1727	1752	GS-BUILDING MAINTENANCE TECHNICIAN I *CP	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1753	GS-BUILDING MAINTENANCE TECHNICIAN II *CP		\$ 47,094	\$ 57,379	\$ 67,664
B22	C100	DBM	1757	1788	GS-FLEET TECHNICIAN I *CP	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1789	GS-FLEET TECHNICIAN II *CP		\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		1790	GS-FLEET TECHNICIAN III *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1791	GS-FLEET TECHNICIAN IV *CP		\$ 60,918	\$ 74,222	\$ 87,526
B22	C130	DBM	1739	1767	GS-FLEET TECHNICIAN I *CP (FSF)	GENERAL SERVICES	\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1766	GS-FLEET TECHNICIAN II *CP (FSF)		\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		1768	GS-FLEET TECHNICIAN III *CP (FSF)		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1769	GS-FLEET TECHNICIAN IV *CP (FSF)		\$ 60,918	\$ 74,222	\$ 87,526

Adopted Budget
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Career Path Jobs and Associated Positions									
Grade	Fund	Comp	Job ID	Position ID	Title	Department	Min	Midpoint	Max
B23	C141	DBM	1481	1463	IT-TECHNICAL ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 47,094	\$ 57,379	\$ 67,664
B24		DBM		1464	IT-TECHNICAL ANALYST II *CP		\$ 53,381	\$ 65,038	\$ 76,696
B25		DBM		1465	IT-TECHNICAL ANALYST III *CP		\$ 60,918	\$ 74,222	\$ 87,526
C41	C141	DBM	1454	1425	IT-BUSINESS SYSTEMS ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1426	IT-BUSINESS SYSTEMS ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		1427	IT-BUSINESS SYSTEMS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	C141	DBM	2185	2440	IT-DATABASE ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		2451	IT-DATABASE ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2452	IT-DATABASE ADMINISTRATOR III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	C141	DBM	1480	1462	IT-SYSTEMS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1461	IT-SYSTEMS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41	C141	DBM	2183	2436	IT-TECHNOLOGY PROGRAM ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		2438	IT-TECHNOLOGY PROGRAM ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2439	IT-TECHNOLOGY PROGRAM ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	C141	DBM	1484	1470	IT-TELECOMMUNICATIONS ENGINEER *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1469	IT-TELECOMMUNICATIONS ARCHITECT *CP		\$ 66,413	\$ 87,167	\$ 107,921
C41	C141	DBM	1471	1449	IT-GIS ANALYST I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1450	IT-GIS ANALYST II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		1453	IT-GIS ANALYST III *CP		\$ 71,030	\$ 93,226	\$ 115,423
C41	C141	DBM	2192	2454	IT-GIS ADMINISTRATOR I *CP	INFORMATION TECHNOLOGY	\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		2455	IT-GIS ADMINISTRATOR II *CP		\$ 66,413	\$ 87,167	\$ 107,921
C43		DBM		2456	IT-GIS ADMINISTRATOR III *CP		\$ 71,030	\$ 93,226	\$ 115,423
B21	C100	DBM	1841	1891	PRT-MOTOR EQUIPMENT OPERATOR I *CP	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		1893	PRT-MOTOR EQUIPMENT OPERATOR II *CP		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1895	PRT-MOTOR EQUIPMENT OPERATOR III *CP		\$ 47,094	\$ 57,379	\$ 67,664
B21	C150	DBM	1842	1892	PRT-MOTOR EQUIPMENT OPERATOR I *CP (SCHOOL)	PARKS, REC & TOURISM	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		1894	PRT-MOTOR EQUIPMENT OPERATOR II *CP (SCHOOL)		\$ 42,074	\$ 51,263	\$ 60,451
B23		DBM		1963	PRT-MOTOR EQUIPMENT OPERATOR III *CP (SCHOOL)		\$ 47,094	\$ 57,379	\$ 67,664
B21	C100	DBM	1536	1540	PO-RECORDS TECHNICIAN I *CP	POLICE	\$ 37,054	\$ 45,147	\$ 53,239
B22		DBM		1538	PO-RECORDS TECHNICIAN II *CP		\$ 42,074	\$ 51,263	\$ 60,451
RECRUIT	C100	PO	1531	1550	PO-POLICE RECRUIT	POLICE	\$ 50,190	\$ 50,190	\$ 50,190
PO I		PO		1533	PO-POLICE OFFICER I *CP		\$ 52,198	\$ 62,367	\$ 62,367
PO II		PO		1534	PO-POLICE OFFICER II *CP		\$ 57,302	\$ 68,822	\$ 68,822
PO III		PO		1535	PO-POLICE OFFICER III *CP		\$ 64,320	\$ 76,894	\$ 76,894
PO IV		PO		1536	PO-POLICE OFFICER IV *CP		\$ 73,101	\$ 88,074	\$ 88,074
RECRUIT	C999	PO	1544	2416	PO-POLICE RECRUIT (GRANT)	POLICE	\$ 50,190	\$ 50,190	\$ 50,190
PO I		PO		1545	PO-POLICE OFFICER I *CP (GRANT)		\$ 52,198	\$ 62,367	\$ 62,367
PO II		PO		1546	PO-POLICE OFFICER II *CP (GRANT)		\$ 57,302	\$ 68,822	\$ 68,822
PO III		PO		1547	PO-POLICE OFFICER III *CP (GRANT)		\$ 64,320	\$ 76,894	\$ 76,894
PO IV		PO		1548	PO-POLICE OFFICER IV *CP (GRANT)		\$ 73,101	\$ 88,074	\$ 88,074
B31	C100	DBM	1325	1290	REAL-APPRAISER I *CP	REAL ESTATE VALUATION	\$ 53,381	\$ 65,038	\$ 76,696
C41		DBM		1300	REAL-APPRAISER II *CP		\$ 61,797	\$ 81,109	\$ 100,420
C42		DBM		1297	REAL-SENIOR APPRAISER *CP		\$ 66,413	\$ 87,167	\$ 107,921

Adopted Budget
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Career Path Jobs and Associated Positions							Department	Min	Midpoint	Max
Grade	Fund	Comp	Job ID	Position ID	Title					
RECRUIT	C100	SHR	1230	1206	SHR-SHERIFF RECRUIT		SHERIFF	\$ 48,013	\$ 48,013	
DS I		SHR		1198	SHR-DEPUTY SHERIFF *CP			\$ 49,933	\$ 61,162	
DS II		SHR		1199	SHR-MASTER DEPUTY SHERIFF II *CP			\$ 52,430	\$ 65,837	
DS II		SHR		1205	SHR-MASTER DEPUTY SHERIFF II MEDICAL *CP			\$ 52,430	\$ 65,837	
DS III		SHR		1200	SHR-MASTER DEPUTY SHERIFF III *CP			\$ 58,852	\$ 70,867	
DS III		SHR		1209	SHR-MDS III BEHAVIORAL HEALTH CASE MANAGER			\$ 58,852	\$ 70,867	
DS IV		SHR		1201	SHR-MASTER DEPUTY SHERIFF IV *CP			\$ 64,606	\$ 84,254	
RECRUIT	C126	SHR	2169	2417	SHR-SHERIFF RECRUIT (ACADEMY)		SHERIFF	\$ 48,013	\$ 48,013	
DS I		SHR		2418	SHR-DEPUTY SHERIFF I *CP (ACADEMY)			\$ 49,933	\$ 61,162	
DS II		SHR		2419	SHR-MASTER DEPUTY SHERIFF II *CP (ACADEMY)			\$ 52,430	\$ 65,837	
DS III		SHR		2420	SHR-MASTER DEPUTY SHERIFF III *CP (ACADEMY)			\$ 58,852	\$ 70,867	
DS IV		SHR		2421	SHR-MASTER DEPUTY SHERIFF IV *CP (ACADEMY)			\$ 64,606	\$ 84,254	

Adopted Budget
FY 2025-2026



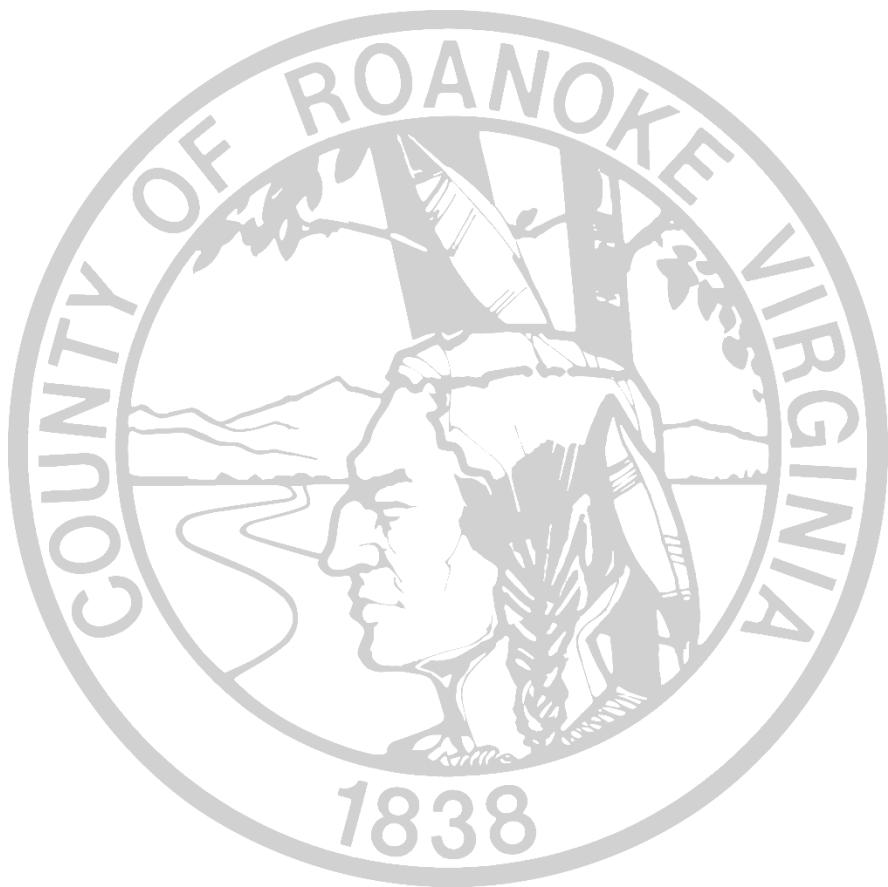


Attachment C

Pay Bands

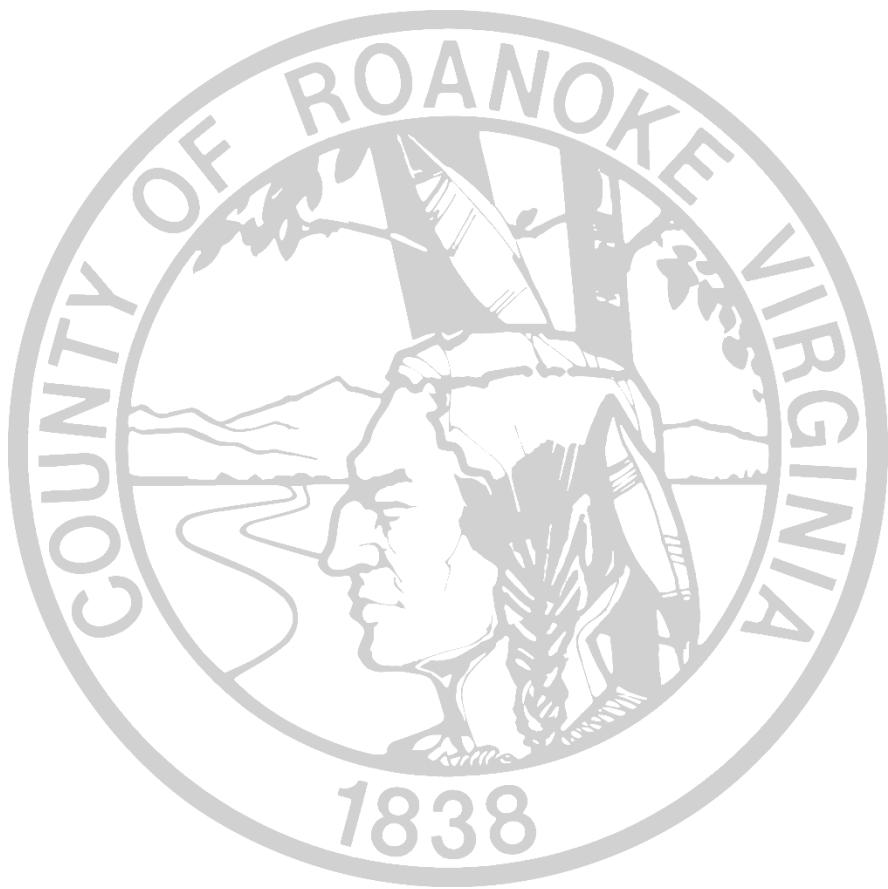


Decision Band Method (DBM) Pay Bands						
DBM	Hourly			Annual		
	Min	Midpoint	Max	Min	Midpoint	Max
A13	\$15.3938	\$18.7557	\$22.1175	\$32,019	\$39,012	\$46,004
B21	\$17.8145	\$21.7051	\$25.5956	\$37,054	\$45,147	\$53,239
B22	\$20.2280	\$24.6456	\$29.0631	\$42,074	\$51,263	\$60,451
B23	\$22.6415	\$27.5861	\$32.5307	\$47,094	\$57,379	\$67,664
B24	\$25.6637	\$31.2684	\$36.8731	\$53,380	\$65,038	\$76,696
B25	\$29.2875	\$35.6837	\$42.0798	\$60,918	\$74,222	\$87,526
B31	\$25.6637	\$31.2684	\$36.8731	\$53,380	\$65,038	\$76,696
B32	\$29.2875	\$35.6837	\$42.0798	\$60,918	\$74,222	\$87,526
C41	\$29.7101	\$38.9946	\$48.2790	\$61,797	\$81,109	\$100,420
C42	\$31.9294	\$41.9074	\$51.8853	\$66,413	\$87,167	\$107,921
C43	\$34.1488	\$44.8203	\$55.4917	\$71,030	\$93,226	\$115,423
C44	\$36.9279	\$48.4678	\$60.0077	\$76,810	\$100,813	\$124,816
C45	\$40.2600	\$52.8413	\$65.4226	\$83,741	\$109,910	\$136,079
C51	\$36.9279	\$48.4678	\$60.0077	\$76,810	\$100,813	\$124,816
C52	\$40.2600	\$52.8413	\$65.4226	\$83,741	\$109,910	\$136,079
D61	\$43.0393	\$56.4890	\$69.9386	\$89,522	\$117,497	\$145,472
D62	\$45.2585	\$59.4019	\$73.5452	\$94,138	\$123,556	\$152,974
D63	\$47.4777	\$62.3146	\$77.1515	\$98,754	\$129,614	\$160,475
E81	\$56.3683	\$73.9834	\$91.5984	\$117,246	\$153,885	\$190,525
E82	\$58.5875	\$76.8962	\$95.2048	\$121,862	\$159,944	\$198,026
E83	\$60.8069	\$79.8090	\$98.8111	\$126,478	\$166,003	\$205,527
F101	\$69.6973	\$91.4778	\$113.2582	\$144,970	\$190,274	\$235,577
F103	\$74.1359	\$97.3035	\$120.4710	\$154,203	\$202,391	\$250,580





Statistics





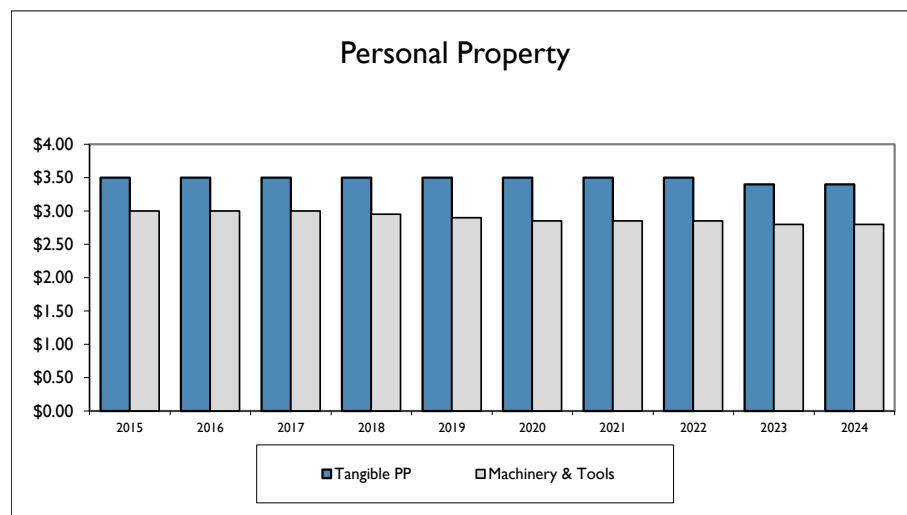
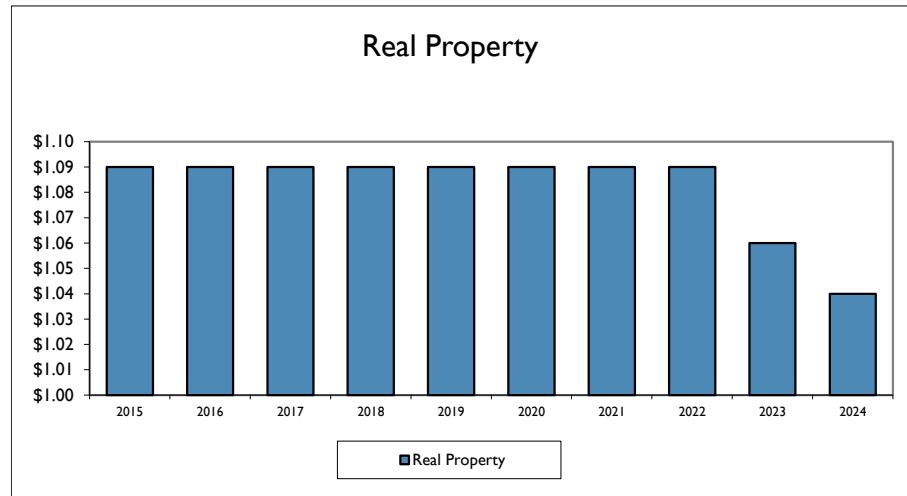
Comparison of Various Taxes and Fees for Selected Virginia Localities

Item		County of Roanoke ⁵	City of Roanoke ⁶	City of Salem ⁷	Town of Vinton ⁸
Real Estate Tax		\$1.03/\$100	\$1.22/\$100	\$1.20/\$100	\$0.07/\$100
Personal Property Tax	Tangible	\$3.40/\$100	\$3.45/\$100	\$3.40/\$100	\$1.00/\$100
	Machinery & Tools	\$2.80/\$100	\$3.45/\$100	\$3.20/\$100	\$1.00/\$100 + \$2.85 to Roanoke County
Tax on Prepared Foods		4%	6.5%	6%	6%
Consumer's Utility Tax	Electricity	\$0.90 + \$0.00640/kWh (\$600 max)	\$0.00780/kwh 1 st 1,000 kwh; >of \$0.00450/kwh or 12% x min/mo	6%/1st \$15	\$0.00900/kwh not to exceed \$1.80/mo
		Gas	\$0.90 + \$0.12183/CCF (\$600 max)	> of \$.13/CCF or 12% min/mo	6%/1st \$15 \$.12183/CCF not to exceed \$1.80/mo
	Water	12% on first \$5,000	12%	6%/1st \$15	12% per two month billing period, not to exceed \$1.80/mo
Utility License Tax ¹	Telephone Water	0.5% GR ² None	0.5% GR None	0.5% GR None	0.5% GR None
Motor Vehicle License Tax		\$20 - \$25 depending on vehicle weight and type	\$15 - \$30 depending on vehicle weight and type	\$16 - \$20 depending on vehicle type	\$15 - \$25 depending on vehicle weight and type
Cigarette Tax		\$0.25/pack	\$0.54/pack	\$0.45/pack	\$0.25/pack
Admissions Tax		5%	9% at Bergland Center; 5.5% All Others	7%	5%
Hotel/Motel Room Tax		7%	8%	8%	7%
Business License Fees ^{3,4}	Professional	\$50+58¢/\$100 GR	\$50+58¢/\$100 GR	> of \$30 or \$.58/\$100 GR	> of \$30 or \$.35/\$100 GR
	Retail Merchant	\$50+20¢/\$100 GR	\$50+20¢/\$100 GR	> of \$30 or \$.20/\$100 GR	> of \$30 or \$.20/\$100 GR
	Contractors	\$50+16¢/\$100 GR	\$50+16¢/\$100 GR	> of \$30 or \$.16/\$100 GR	> of \$30 or \$.16/\$100 GR
	Repair Service	\$50+36¢/\$100 GR	\$50+36¢/\$100 GR	> of \$30 or \$.36/\$100 GR	> of \$30 or \$.30/\$100 GR

¹ Tax is now added to consumer utility bills; provider pays the locality.² GR = Gross Receipts³ Roanoke County: businesses with gross receipts under \$150,000 pay \$50. Rates apply to business with gross receipts over \$150,000.⁴ City of Roanoke: businesses with gross receipts under \$100,000 pay \$50. Rates apply to business with gross receipts over \$100,000.⁵ www.roanokecountyva.gov⁶ As of June 9, 2025: www.roanokeva.gov⁷ As of June 9, 2025: www.salemva.gov⁸ As of June 9, 2025: www.vintonva.gov



Tax Rates by Fiscal Year

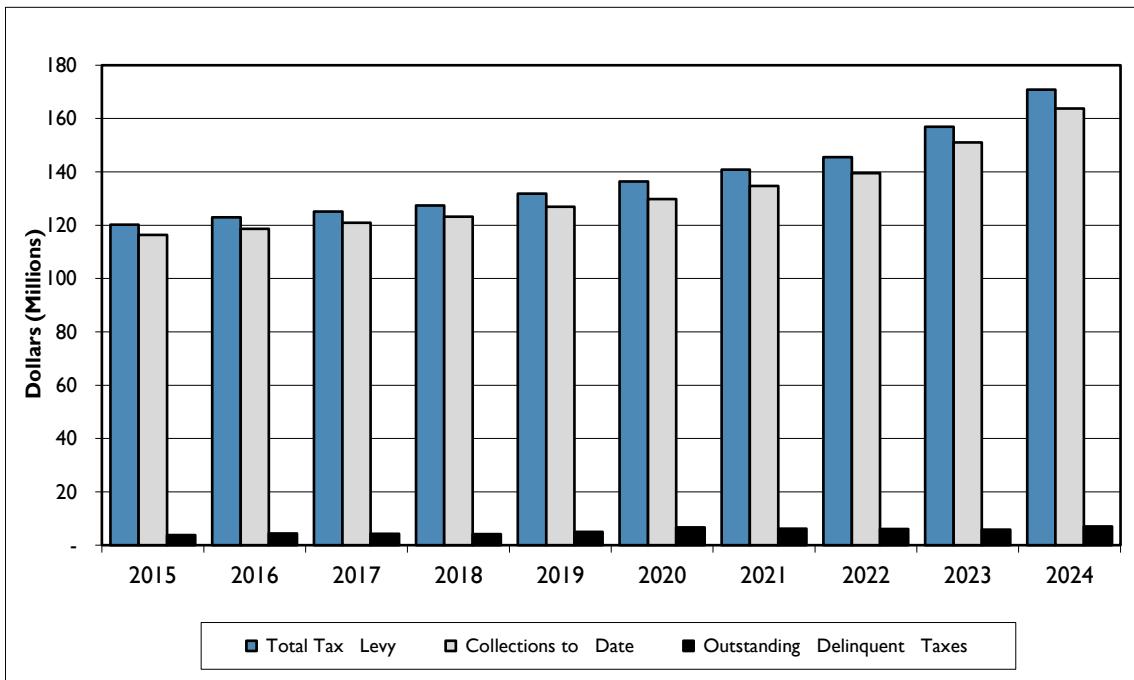


Fiscal Year	Real Property			Personal Property	
	First Half	Second Half	Total	Tangible PP	Machinery & Tools
2015	0.545	0.545	1.09	3.50	3.00
2016	0.545	0.545	1.09	3.50	3.00
2017	0.545	0.545	1.09	3.50	3.00
2018	0.545	0.545	1.09	3.50	2.95
2019	0.545	0.545	1.09	3.50	2.90
2020	0.545	0.545	1.09	3.50	2.85
2021	0.545	0.545	1.09	3.50	2.85
2022	0.545	0.545	1.09	3.50	2.85
2023	0.530	0.530	1.06	3.40	2.80
2024	0.520	0.520	1.04	3.40	2.80

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



Tax Levies and Collections by Fiscal Year

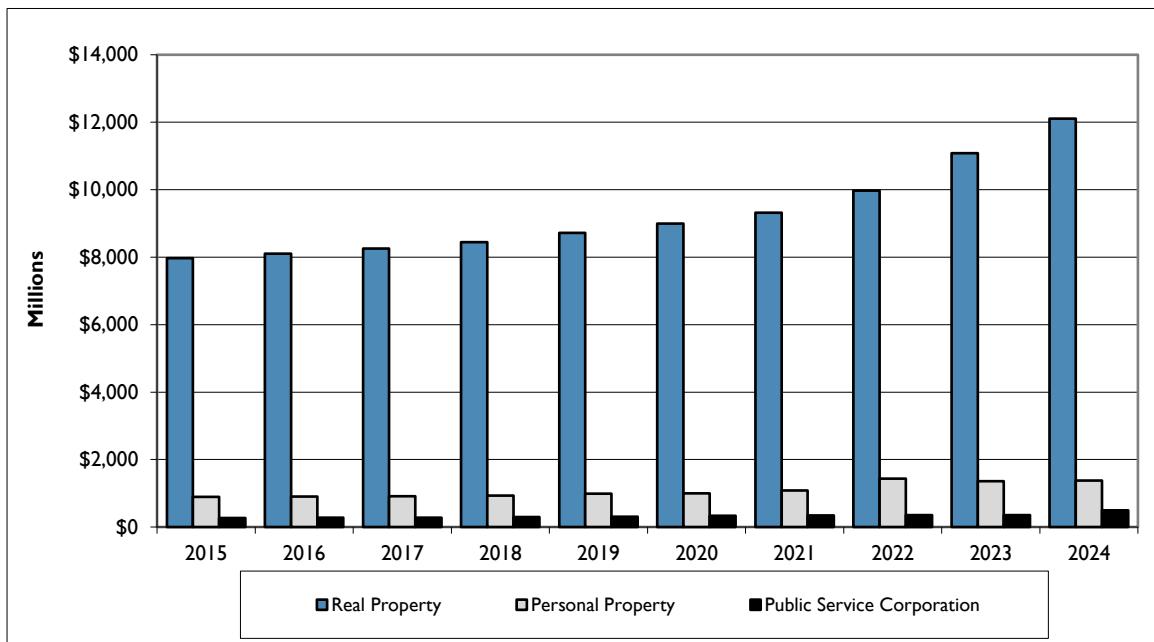


Fiscal Year	Total Tax Levy	Total Collections to Date	% Total Collections to Tax Levy	Outstanding Delinquent Taxes	% Delinquent Tax to Tax Levy
2015	120,224,376	116,398,283	96.82%	3,826,093	3.18%
2016	123,023,949	118,615,971	96.42%	4,407,978	3.58%
2017	125,144,063	120,899,417	96.61%	4,244,646	3.39%
2018	127,356,877	123,195,790	96.73%	4,161,087	3.27%
2019	131,848,193	126,869,715	96.22%	4,978,478	3.78%
2020	136,412,657	129,752,896	95.12%	6,659,761	4.88%
2021	140,853,834	134,677,508	95.62%	6,176,326	4.38%
2022	145,560,336	139,498,315	95.84%	6,062,021	4.16%
2023	156,894,526	151,059,235	96.28%	5,835,291	3.72%
2024	170,809,492	163,825,251	95.91%	6,984,241	4.09%

Source: FY 2024 Roanoke County ACFR, Table 8 page 187



Property Assessment Values

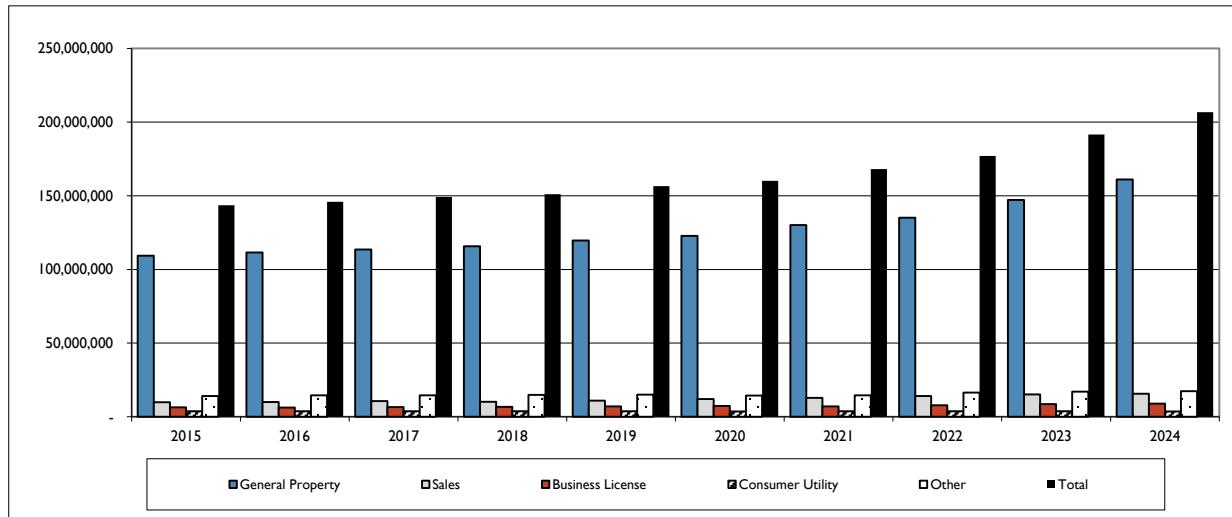


Fiscal	Real Property	Personal	Public Service	Total
		Property Assessed	Corporation Assessed	
Year	Assessed Value	Value	Value	Assessed Value
2015	7,972,937,500	889,550,760	267,613,790	9,130,102,050
2016	8,098,986,500	899,232,061	277,724,570	9,275,943,131
2017	8,254,177,800	916,529,122	275,690,440	9,446,397,362
2018	8,448,729,500	927,786,840	293,523,830	9,670,040,170
2019	8,719,015,700	991,949,413	305,072,700	10,016,037,813
2020	8,993,754,200	998,431,217	329,478,800	10,321,664,217
2021	9,321,504,400	1,085,989,709	340,427,300	10,747,921,409
2022	9,970,489,000	1,434,678,329	352,643,100	11,757,810,429
2023	11,077,450,150	1,361,223,414	354,591,260	12,793,264,824
2024	12,109,456,650	1,379,824,714	492,577,360	13,981,858,724

Source: FY 2024 Roanoke County ACFR, Table 5 page 184



Local Tax Revenues

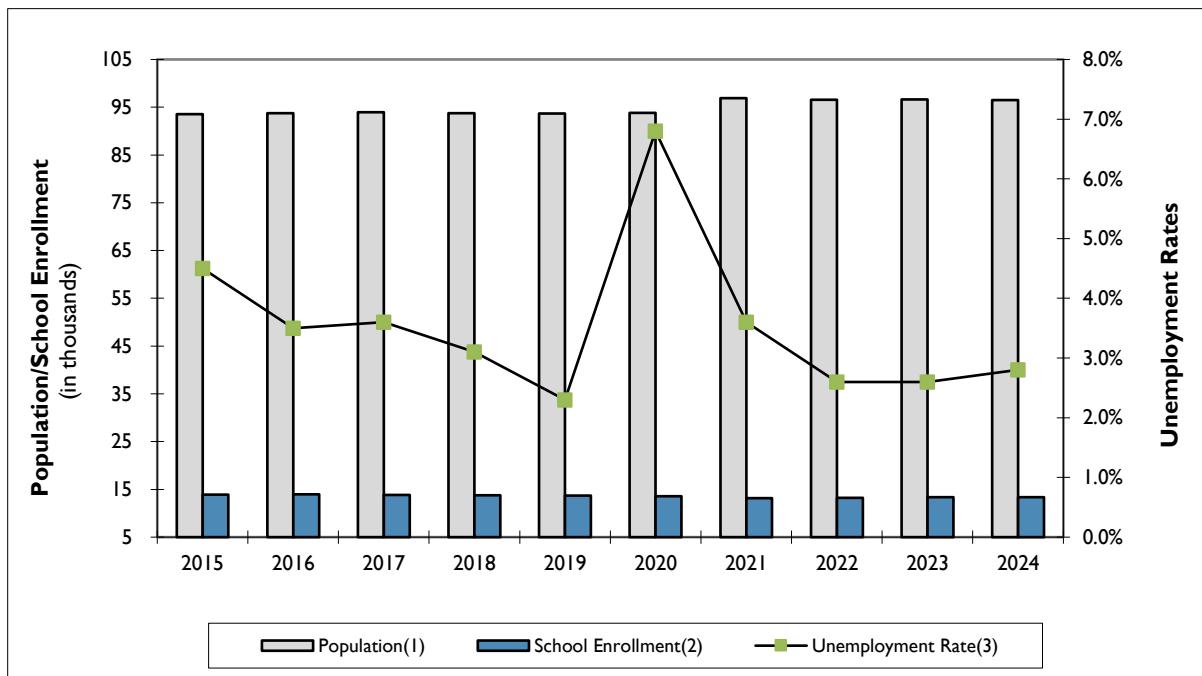


Fiscal Year	General Property	Sales	Business License	Consumer Utility	Other	Total
2014	107,106,775	9,679,697	6,732,148	3,761,168	13,604,411	140,884,199
2015	109,327,222	9,843,436	6,440,138	3,776,369	14,111,395	143,498,560
2016	111,440,681	10,049,676	6,214,617	3,758,027	14,516,822	145,979,823
2017	113,517,775	10,674,715	6,616,605	3,765,184	14,540,290	149,114,569
2018	115,702,743	10,173,941	6,675,410	3,792,647	14,785,978	151,130,719
2019	119,672,139	10,967,333	7,101,616	3,738,985	15,008,069	156,488,142
2020	122,773,860	12,050,233	7,307,262	3,596,614	14,384,489	160,112,458
2021	130,037,598	12,891,876	6,951,809	3,730,296	14,464,128	168,075,707
2022	135,083,947	14,085,999	7,755,534	3,731,298	16,377,947	177,034,725
2023	147,192,868	15,086,609	8,634,124	3,743,043	16,984,112	191,640,756
2024	161,044,483	15,700,697	8,980,801	3,582,087	17,386,381	206,694,449

Source: FY 2024 Totals from FY 2024 Roanoke County ACFR, Schedule 3 page 153



Population, School Enrollment, & Unemployment



Fiscal Year	Population ⁽¹⁾	School Enrollment ⁽²⁾	Unemployment Rate ⁽³⁾
2015	93,569	13,909	4.5%
2016	93,775	13,982	3.5%
2017	93,924	13,830	3.6%
2018	93,735	13,779	3.1%
2019	93,672	13,671	2.3%
2020	93,805	13,576	6.8%
2021	96,929	13,184	3.6%
2022	96,546	13,236	2.6%
2023	96,605	13,353	2.6%
2024	96,519	13,347	2.8%

Sources:

(1) VaStat, a service of the Weldon Cooper Center for Public Service

(2) Roanoke County Public Schools Annual Budget

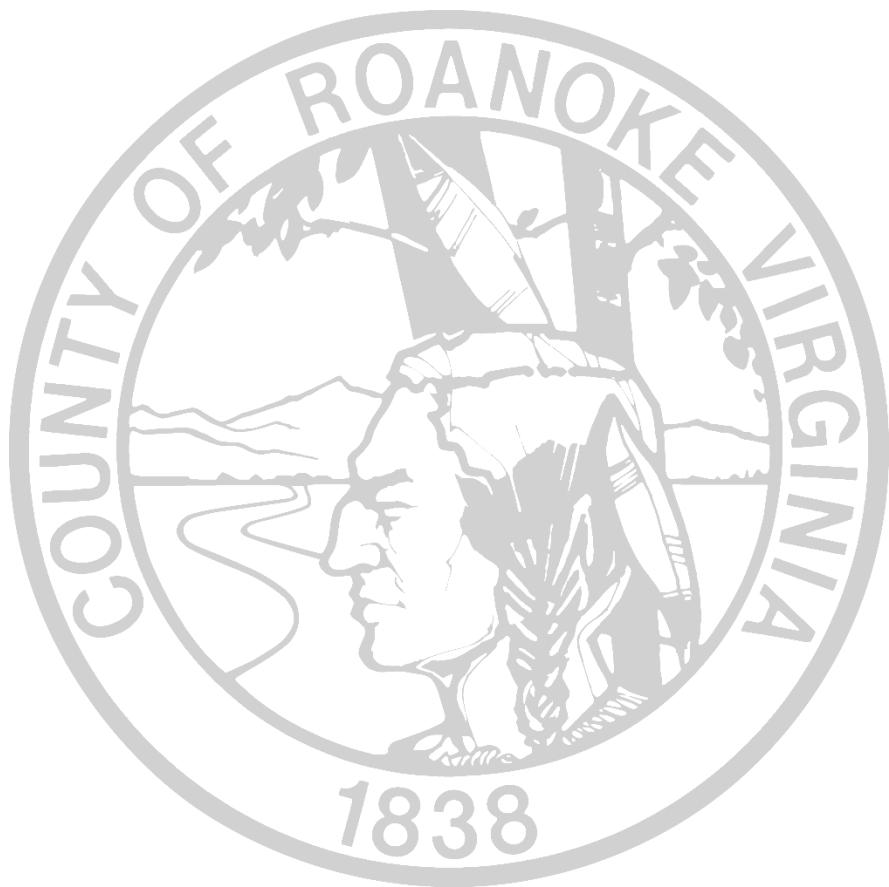
(3) Virginia Employment Commission and the U.S. Bureau of Labor Statistics



Roanoke County's 25 Largest Employers

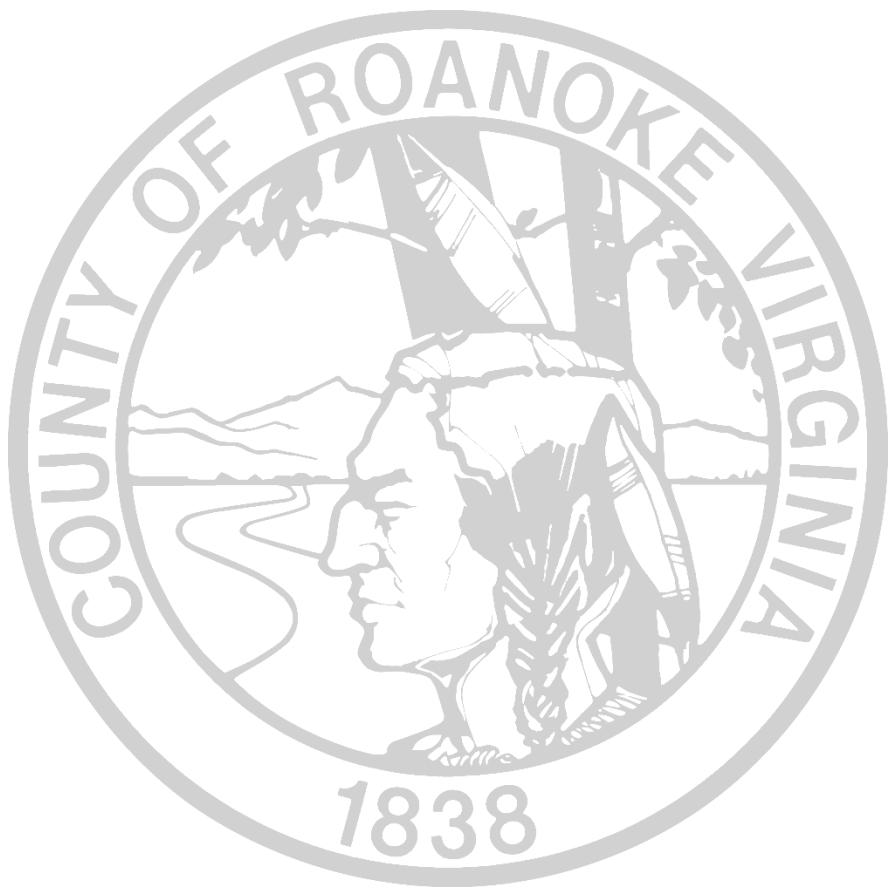
- 1 Wells Fargo Operations Center
- 2 Roanoke County Schools
- 3 Friendship Retirement Community
- 4 County of Roanoke
- 5 Kroger
- 6 Elbit Systems Ltd
- 7 Marvin Windows and Doors
- 8 Allstate Insurance Company
- 9 Walmart
- 10 TMEIC Corp
- 11 PI Technologies
- 12 Americold Logistics
- 13 Delta Dental
- 14 Hollins University
- 15 Catawba Hospital
- 16 Lowe's
- 17 New Millennium
- 18 Medeco High Security Locks
- 19 Mack Trucks
- 20 Coca Cola
- 21 Cardinal Glass
- 22 Cox Communications
- 23 Valcom, Inc.
- 24 Precision Fabrics Group
- 25 BCS Ventures

Source: Roanoke County Department of Economic Development, June 30, 2025





Undesignated Fund Balance Projections





County of Roanoke
Undesignated Fund Balance Projections - General Fund
FY2024, FY2025, and FY2026

FY 2024 Actual

	2024 Annual Report
Unaudited Beginning Balance at July 1, 2023	\$ 45,925,196
Actual Revenues FY 2024	280,662,069
Actual Expenditures for FY 2024	<u>(283,118,893)</u>
Balance at June 30, 2024	<u><u>\$ 43,468,372</u></u>

FY 2025 Estimate

Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues for FY 2025	300,618,819
Projected Expenditures for FY 2025	<u>(300,618,819)</u>
Estimated Balance at June 30, 2025	<u><u>\$ 43,468,372</u></u>

FY 2026 Estimate

Projected Beginning Fund Balance	\$ 43,468,372
Projected Revenues FY 2026	314,949,933
Projected Expenditures for FY 2026	<u>(314,949,933)</u>
Estimated Balance at June 30, 2026	<u><u>\$ 43,468,372</u></u>

Change in Fund Balance - General Fund

The Beginning Fund Balance of the General Fund for FY 2024 was \$45,925,196 and the ending balance was \$43,468,372, resulting in a decrease of \$2,456,824 or 5.3%. This decrease is primarily attributed to greater than anticipated expenditure growth in the General Fund.

