

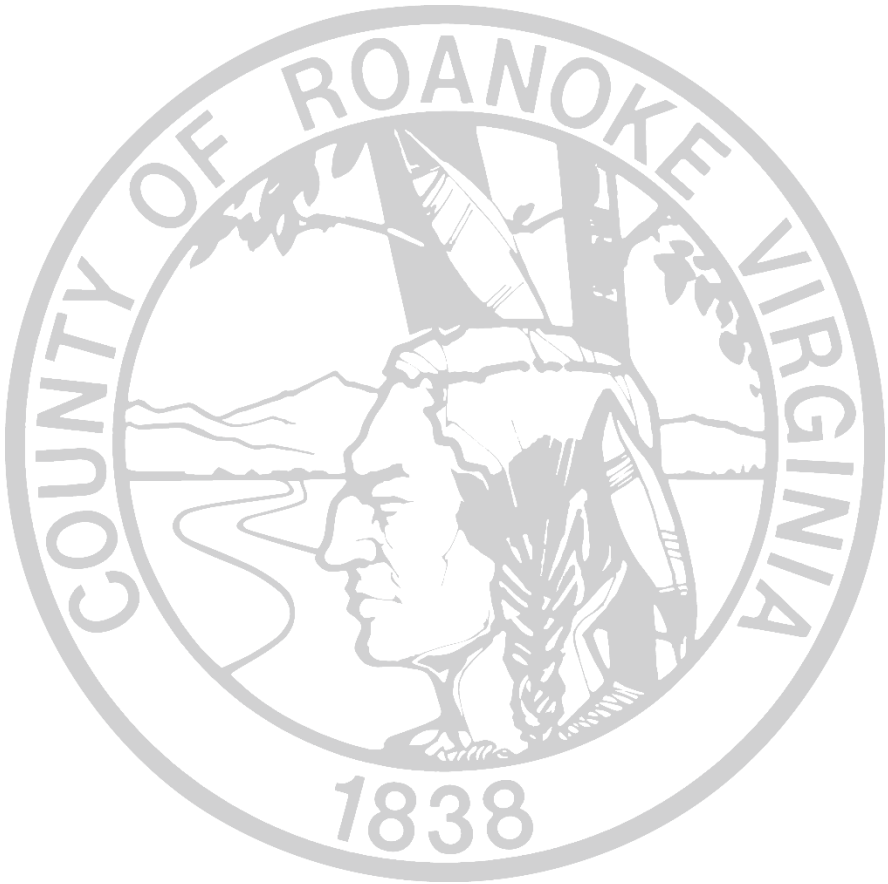


General Fund



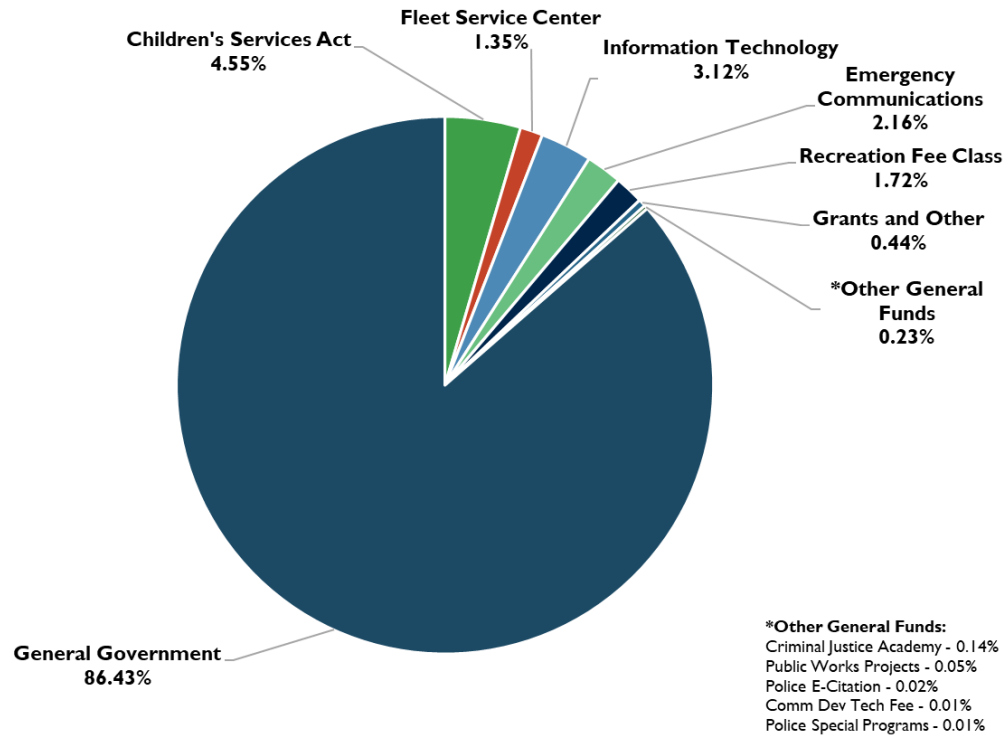


General Fund Summaries





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

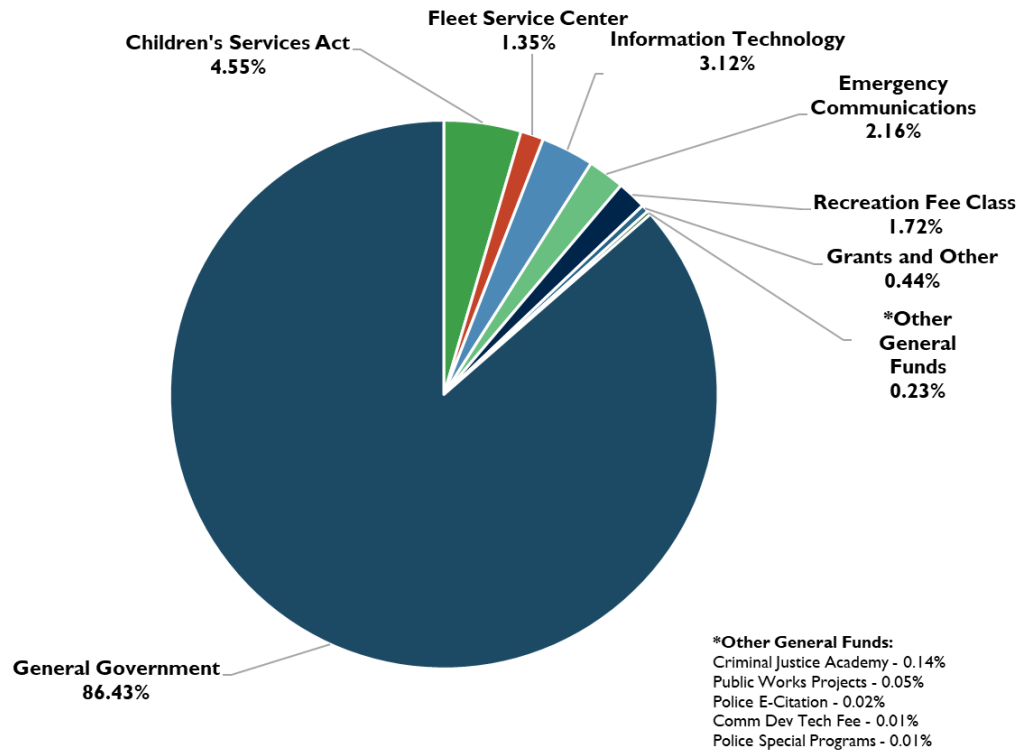


General Fund Summary of Revenues

	Actual FY 2024	Adopted FY 2025	Adopted FY 2026	Increase (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



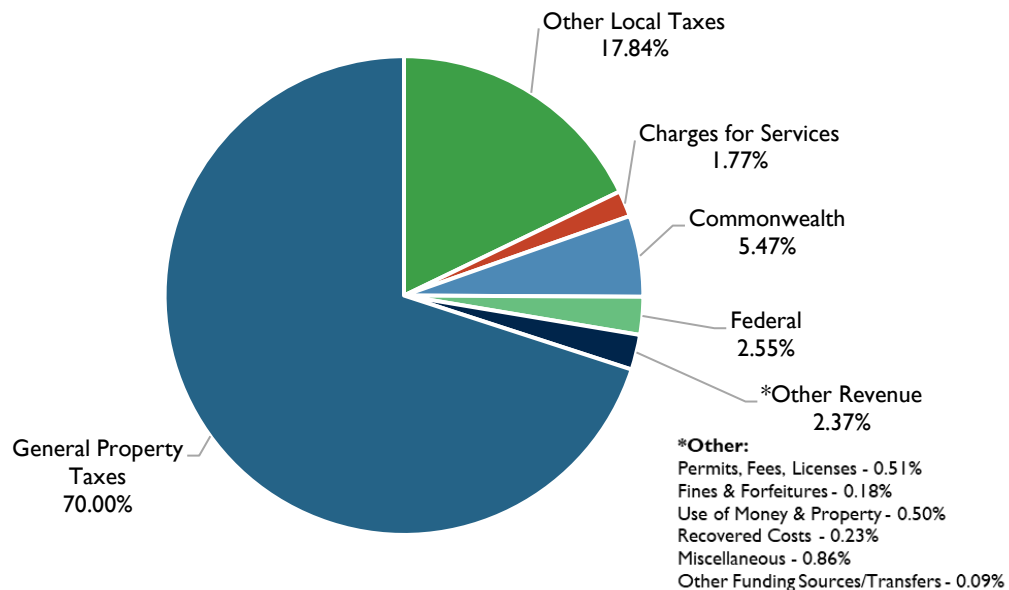


General Fund Summary of Expenditures

	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	-



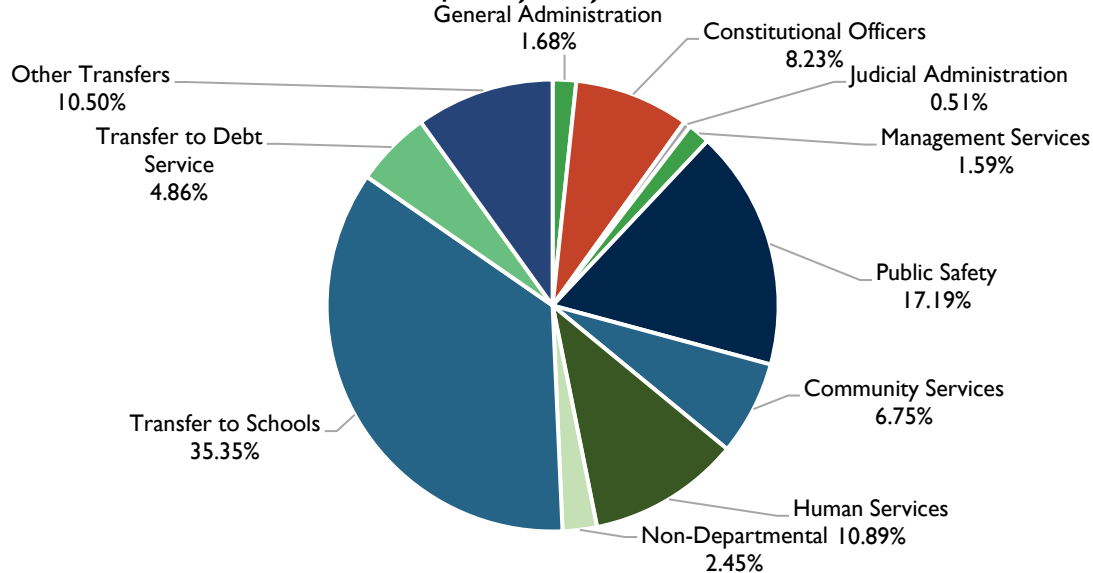
General Government Sub-Fund Summary of Revenues

	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				
Beginning Balance	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

\$272,191,500



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

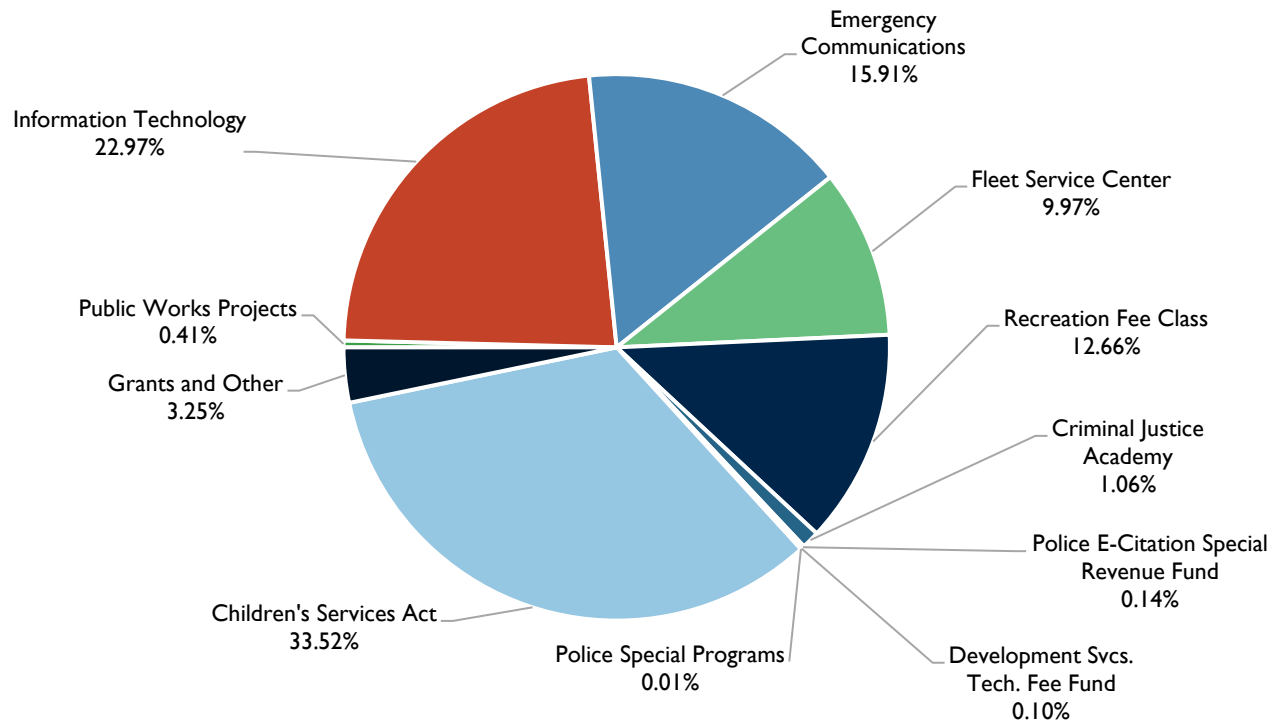


General Government Sub-Fund Summary of Expenditures

	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.

