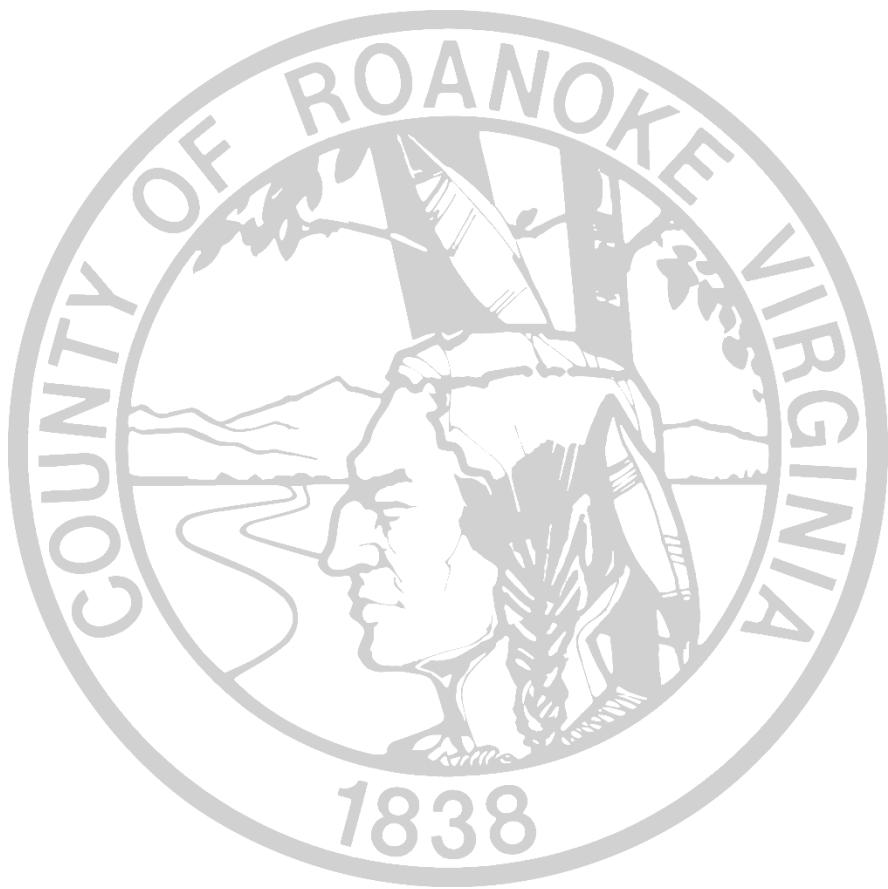




Non-Departmental

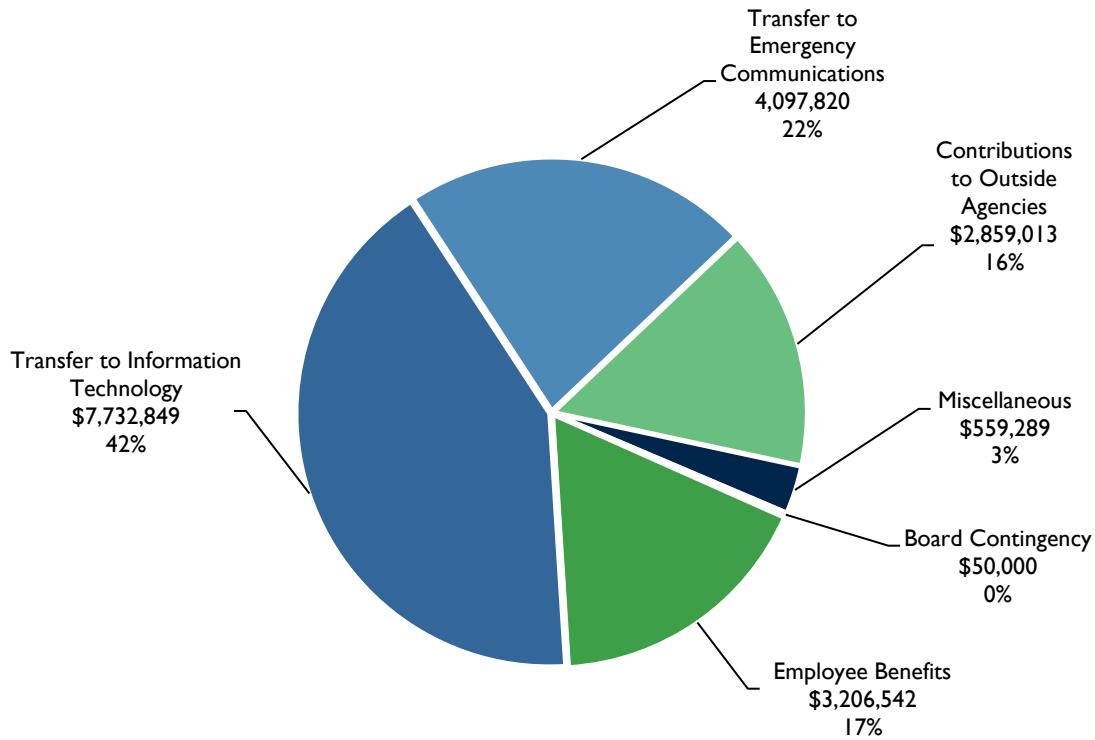
(Included in this section is Employee Benefits, Transfer to Communications and Information Technology, Contributions to Outside Agencies, Board Contingency, General Government Expenditure Contingency, Addition to Fund Balance, and Miscellaneous)





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	FY 2026	
	Adopted	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		\$ Change		% Change
	FY 2024	FY 2025	FY 2025	FY 2026	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.

