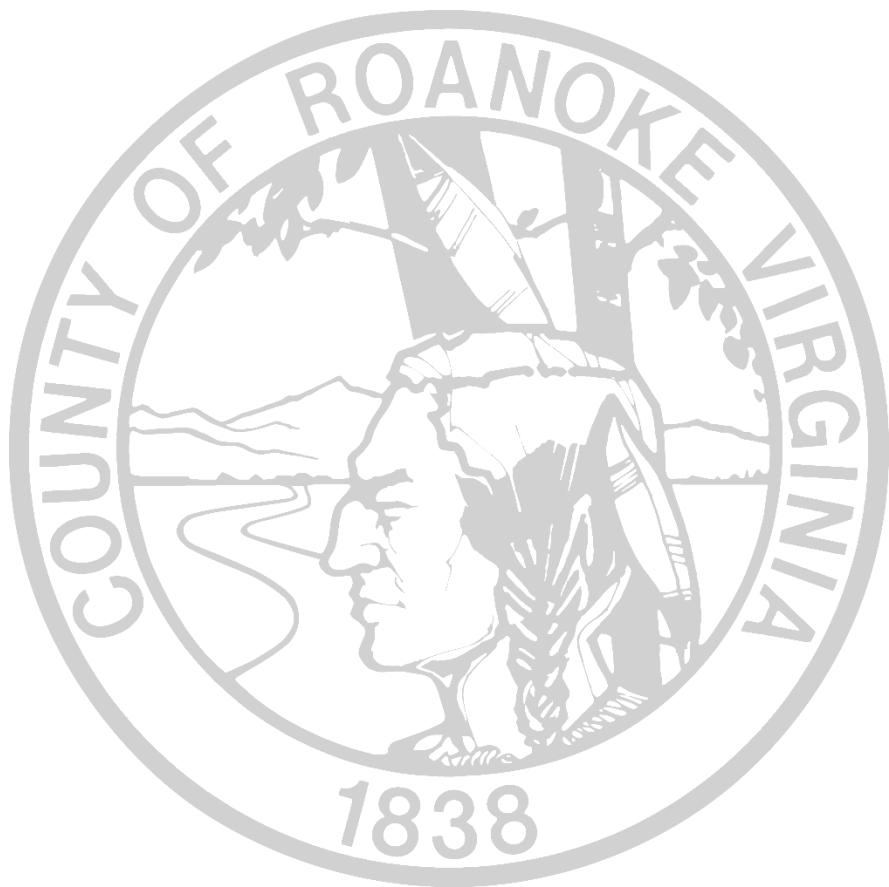




Transfers

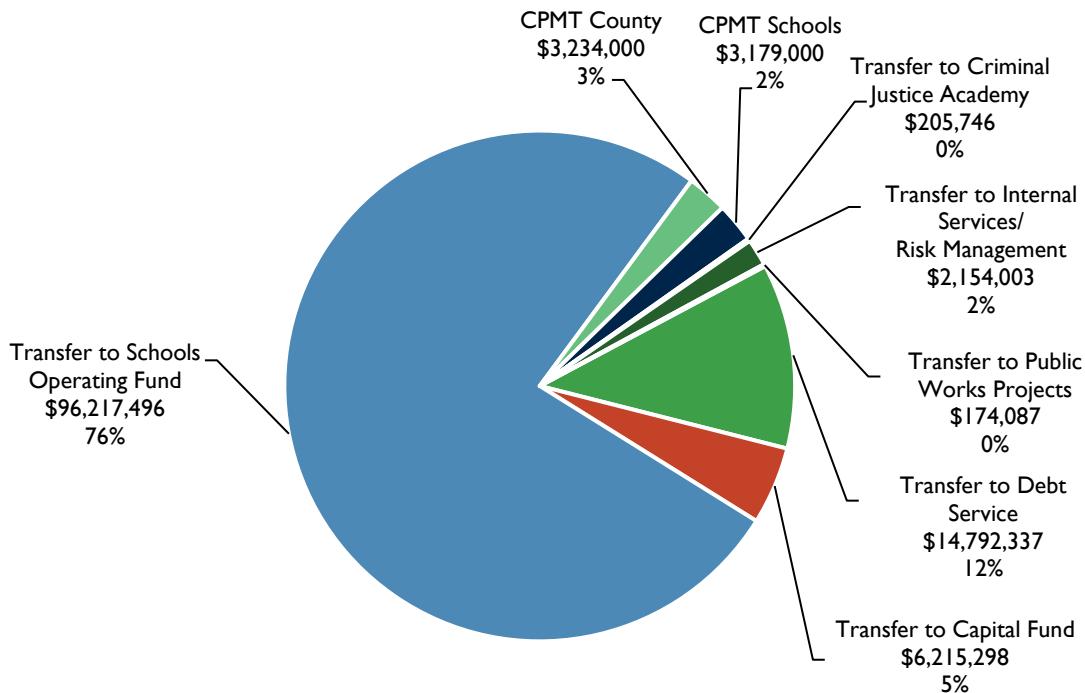
(Included in this section is Transfer to Debt Service, Transfer to Capital Fund, Transfer to Schools, Transfer to Community Policy Management Team, Transfer to Criminal Justice Academy, Transfer to Internal Services/Risk Management, and Transfer to Public Works Projects)





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.