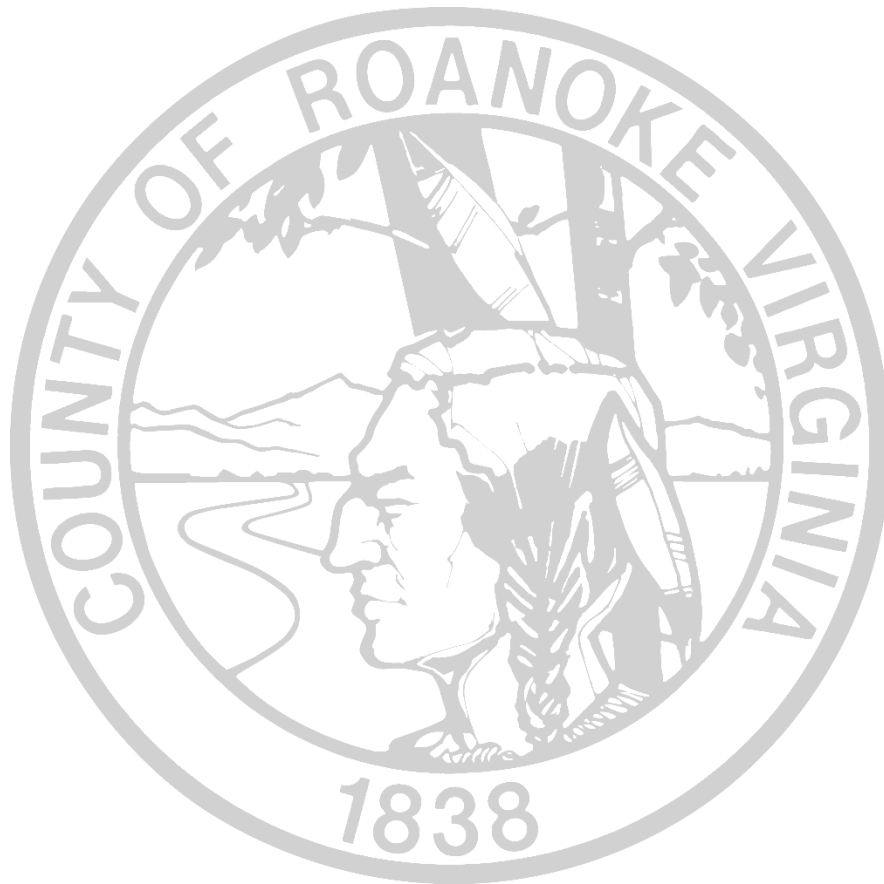




General Fund



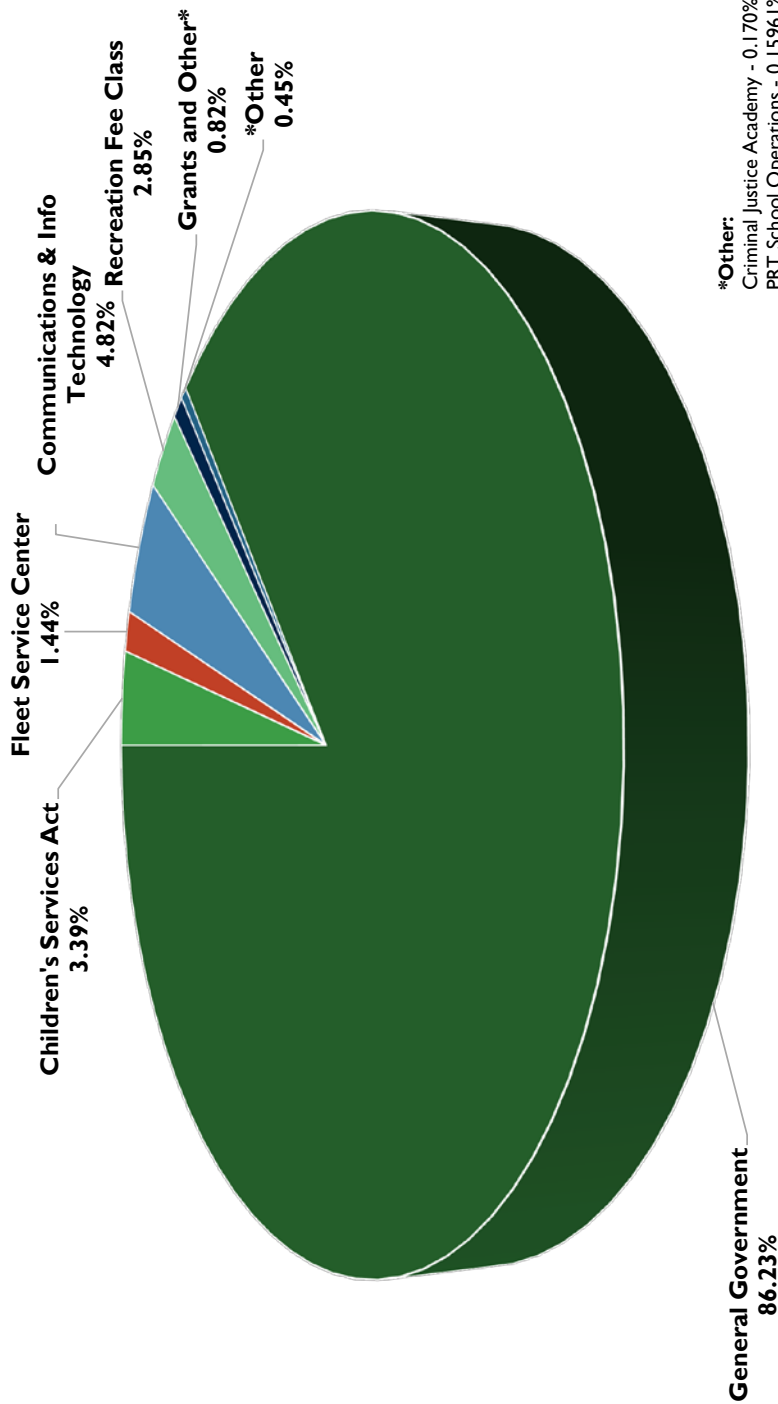


General Fund Summaries





FY 2020 General Fund Revenues
\$227,795,476



***Other:**
 Criminal Justice Academy - 0.170%
 PRT School Operations - 0.15961%
 Public Works Projects - 0.0800%
 Police E-Citation - 0.0266%
 Comm Dev Tech Fee - 0.018%
 Police Special Programs - 0.001%



General Fund Summary of Revenues

	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	91,271,186	92,945,661	96,420,000	3,474,339
Personal Property Tax	32,766,500	33,546,384	33,675,000	128,616
Public Service Corporation Tax	3,210,977	3,210,000	3,400,000	190,000
Penalties and Interest	766,146	800,000	750,000	(50,000)
Payment in Lieu of Taxes	179,699	180,000	180,000	-
Total General Property Taxes	<u>128,194,508</u>	<u>130,682,045</u>	<u>134,425,000</u>	<u>3,742,955</u>
Other Local Taxes:				-
Sales Tax	10,235,781	10,484,945	11,370,594	885,649
Communications Sales & Use Tax	3,614,158	3,600,000	3,250,000	(350,000)
Consumer Utility Tax	3,792,647	3,750,000	3,800,000	50,000
Business License Tax	6,697,713	6,372,700	6,775,000	402,300
Bank Franchise Tax	820,907	650,000	820,000	170,000
Motor Vehicle License Fees	2,371,464	2,312,387	2,383,600	71,213
Recordation Taxes	1,492,681	1,509,509	1,509,509	-
Utility License Tax	552,751	510,000	530,000	20,000
Hotel and Motel Room Tax	1,385,751	1,461,052	1,468,357	7,305
Tax on Prepared Foods	4,496,145	4,616,011	4,510,000	(106,011)
Amusement Tax	90,500	94,000	90,000	(4,000)
Total Other Local Taxes	<u>35,550,498</u>	<u>35,360,604</u>	<u>36,507,060</u>	<u>1,146,456</u>
Permits, Fees and Licenses	713,050	791,200	814,385	23,185
Fines and Forfeitures	460,832	404,500	453,500	49,000
Use of Money and Property	383,230	271,600	388,600	117,000
Charges for Services	3,847,183	4,175,252	4,119,675	(55,577)
Miscellaneous	1,535,897	1,281,550	1,509,050	227,500
Recovered Costs	696,646	563,635	594,775	31,140
Total Local Revenues	<u>171,381,843</u>	<u>173,530,386</u>	<u>178,812,045</u>	<u>5,281,659</u>

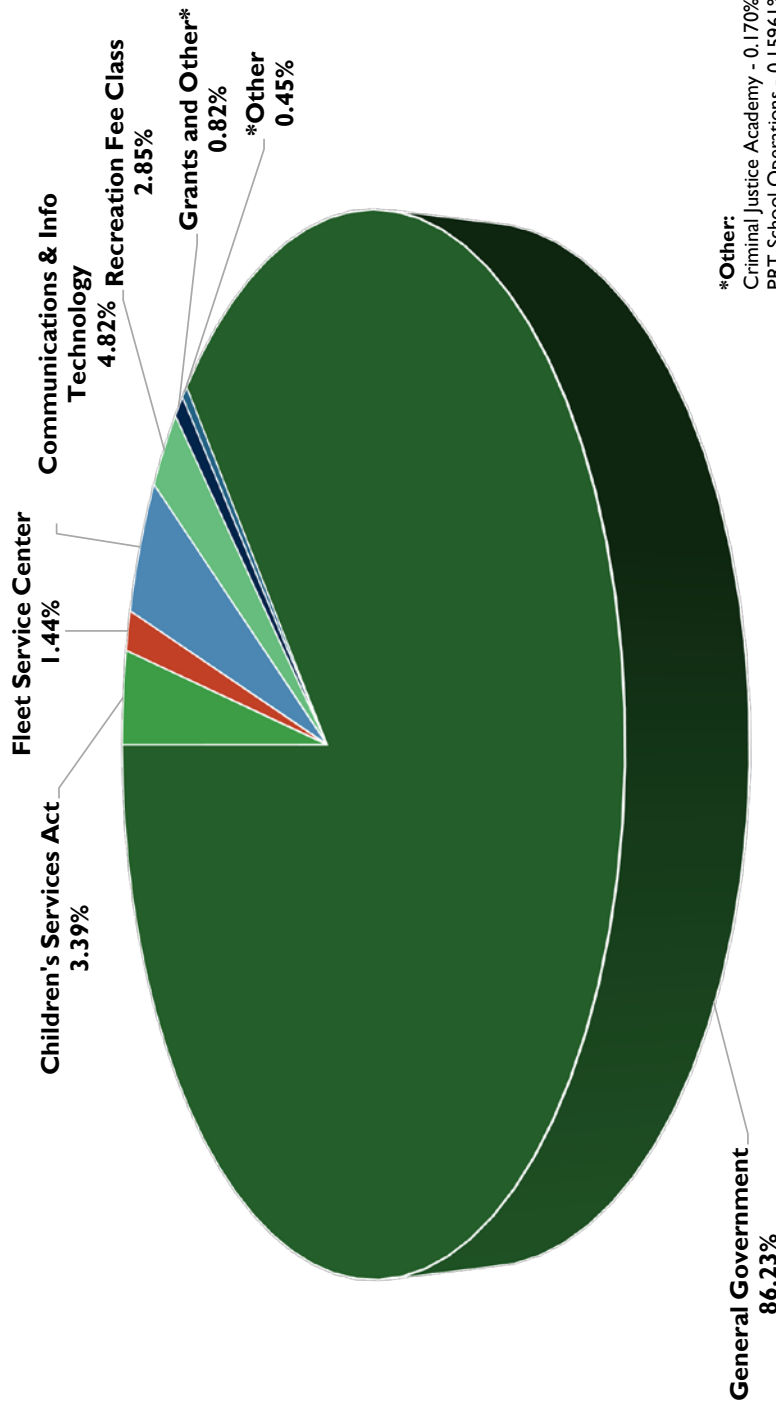


	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
Commonwealth	11,352,549	11,968,775	12,142,650	173,875
Federal	4,595,136	4,467,294	4,667,500	200,206
Other Financing Sources/Transfers	-	704,380	1,318,298	613,918
Total General Government	\$ 187,329,528	\$ 190,670,835	\$ 196,940,493	\$ 6,269,658
Public Works Projects	182,940	182,166	183,243	1,077
Fleet Service Center	3,035,889	3,033,795	3,283,731	249,936
Communications & Info Technology	10,258,366	10,950,782	11,003,692	52,910
Recreation Fee Class	4,821,330	6,015,557	6,513,202	497,645
Law Library	9,427	-	-	-
Children's Services Act	6,982,922	8,343,504	7,750,007	(593,497)
Grants and Other*	6,843,623	1,853,361	1,869,416	16,055
PRT School Operations	334,515	357,688	364,098	6,410
Police E-Citation Special Revenue Fund	-	60,000	60,000	-
Comm Dev Tech. Fee Fund	-	40,000	40,000	-
Police Special Programs	-	1,000	1,000	-
Criminal Justice Academy	290,143	395,857	387,706	(8,151)
Total General Fund Revenues	\$ 220,088,684	\$ 221,904,545	\$ 228,396,588	\$ 6,492,043
Fund Balance-Beginning	35,699,110	34,434,366	34,434,366	-
Total General Fund Revenues & Fund Balance	\$ 255,787,794	\$ 256,338,911	\$ 262,830,954	\$ 6,492,043

*Adopted FY 2019 included \$5,000 in the Grants Fund in anticipation of receipt of the Local Government Challenge Grant. The revenue was also included in the General Government revenue. This was corrected in FY 2019 resulting in a reduction of \$5,000 in adopted Grants Fund revenue and expenditure budgets.



FY 2020 General Fund Expenditures
\$227,795,476



***Other:**
Criminal Justice Academy - 0.170%
PRT School Operations - 0.15961%
Public Works Projects - 0.080%
Police E-Citation - 0.026%
Comm Dev Tech Fee - 0.018%
Police Special Programs - 0.001%



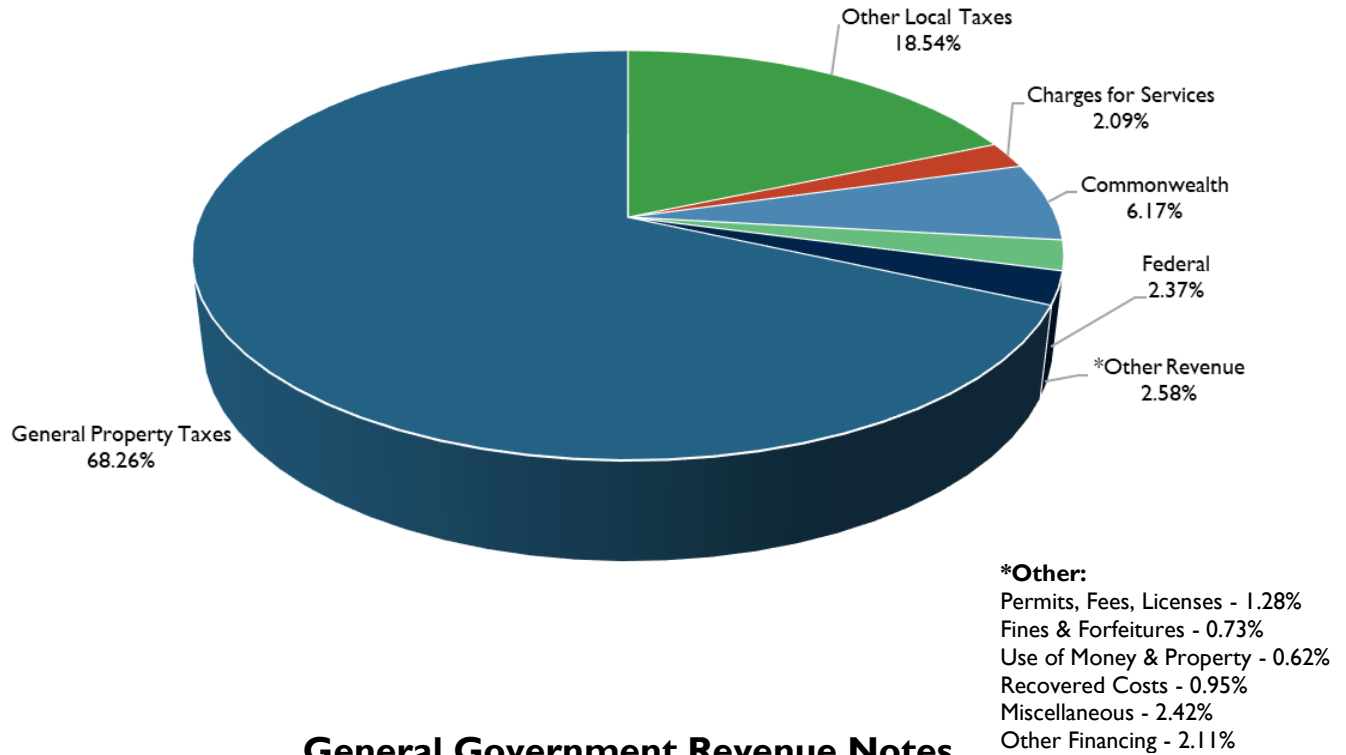
General Fund Summary of Expenditures

	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
General Government				
General Administration	3,099,918	2,990,248	2,963,373	\$ (26,875)
Constitutional Officers	15,119,862	14,208,650	15,327,827	1,119,177
Judicial Administration	726,146	738,328	973,328	235,000
Management Services	3,227,024	3,156,020	3,209,252	53,232
Public Safety	29,254,272	28,192,740	29,659,510	1,466,770
Community Services	12,506,639	12,443,103	12,954,584	511,481
Human Services	23,293,718	22,270,022	22,905,051	635,029
Non-Departmental & Transfers	100,118,329	106,671,724	108,947,568	2,275,844
Total General Government	\$ 187,345,909	\$ 190,670,835	\$ 196,940,493	6,269,658
Public Works Projects	180,633	182,166	183,243	1,077
Fleet Service Center	3,106,774	3,033,795	3,283,731	249,936
Comm. & Information Technology	11,943,175	10,950,782	11,003,692	52,910
Recreation Fee Class	4,835,305	6,015,557	6,513,202	497,645
Law Library	324	-	-	-
Children's Services Act	6,993,575	8,343,504	7,750,007	(593,497)
Grants and Other*	6,419,304	1,853,361	1,869,416	16,055
PRT School Operations	282,968	357,688	364,098	6,410
Police E-Citation Special Revenue Fund	-	60,000	60,000	-
Comm Dev Technology Fee Fund	-	40,000	40,000	-
Criminal Justice Academy	360,937	395,857	387,706	(8,151)
Police Special Programs	-	1,000	1,000	-
Total General Fund Expenditures	\$ 221,468,904	\$ 221,904,545	\$ 228,396,588	6,492,043
Fund Balance-Ending	34,434,366	34,434,366	34,434,366	-
Total General Fund Expenditures & Fund Balance	\$ 255,903,270	\$ 256,338,911	\$ 262,830,954	6,492,043

*Adopted FY 2019 included \$5,000 in the Grants Fund in anticipation of receipt of the Local Government Challenge Grant. The revenue was also included in the General Government revenue. This was corrected in FY 2019 resulting in a reduction of \$5,000 in adopted Grants Fund revenue and expenditure budgets.



FY 2020 General Government Revenue
\$196,940,493



General Government Revenue Notes

General Property Taxes

Property taxes are Roanoke County’s largest revenue source, making up 68.3% 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 3.74% compared to the FY 2019 budget due to assessment growth in the existing base (2.47%) and new construction (0.72%). Personal property tax revenue is expected to increase by 0.4% compared to the FY 2019 budget. The new vehicle market has seen higher prices and sales than in the previous year.

Other Local Taxes

Local taxes make up the second-largest portion of Roanoke County’s revenue at 18.5%. Local taxes include sales, business license, meals, 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 projected to increase by 8.4% in FY 2020 compared to the FY 2019 budget, and meals taxes are projected to decrease by -2.3% for the same period.

**Intergovernmental Revenue**

Funding received from the Commonwealth of Virginia and federal government comprises 8.5% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2020 funding is expected to increase by \$374,081 or 2.3% compared to FY 2019 due to increased Federal social services funding, associated with mandated social services expenditures and also increased funding from the state based on the updated Commonwealth of Virginia budget.



General Government Sub-Fund Summary of Revenues

	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
General Government				
General Property Taxes:				
Real Estate Tax	\$ 91,271,186	\$ 92,945,661	\$ 96,420,000	\$ 3,474,339
Personal Property Tax	32,766,500	33,546,384	33,675,000	128,616
Public Service Corporation Tax	3,210,977	3,210,000	3,400,000	190,000
Penalties and Interest	766,146	800,000	750,000	(50,000)
Payment in Lieu of Taxes	179,699	180,000	180,000	-
Total General Property Taxes	128,194,508	130,682,045	134,425,000	3,742,955
Other Local Taxes:				
Sales Tax	10,235,781	10,484,945	11,370,594	885,649
Communications Sales & Use Tax	3,614,158	3,600,000	3,250,000	(350,000)
Consumer Utility Tax	3,792,647	3,750,000	3,800,000	50,000
Business License Tax	6,697,713	6,372,700	6,775,000	402,300
Bank Franchise Tax	820,907	650,000	820,000	170,000
Motor Vehicle License Fees	2,371,464	2,312,387	2,383,600	71,213
Recordation Taxes	1,492,681	1,509,509	1,509,509	-
Utility License Tax	552,751	510,000	530,000	20,000
Hotel and Motel Room Tax	1,385,751	1,461,052	1,468,357	7,305
Tax on Prepared Foods	4,496,145	4,616,011	4,510,000	(106,011)
Amusement Tax	90,500	94,000	90,000	(4,000)
Total Other Local Taxes	35,550,498	35,360,604	36,507,060	1,146,456
Permits, Fees and Licenses:				
Animal Control Fees	39,842	44,500	42,500	(2,000)
Land Use Fees	1,056	5,000	1,000	(4,000)
Land Transfer Fees	2,839	2,850	2,850	-
Zoning Filing Fees	9,475	14,775	17,000	2,225
Building Permits	249,024	233,240	260,000	26,760
Electrical, Mechanical, Plumbing Permits	128,147	119,500	155,000	35,500
Certificate of Occupancy	2,440	7,850	7,850	-
Septic Tank Fees	4,500	4,650	3,500	(1,150)
Fire Department Permits	3,830	3,375	4,375	1,000
Soil Erosion Permits	21,950	51,000	44,000	(7,000)
Sub-Division Permits	17,047	62,750	40,000	(22,750)
Other Fees	5,125	6,500	6,100	(400)
VSMP	60,610	55,000	63,000	8,000
Courthouse Maintenance Fees	166,983	180,000	167,000	(13,000)
Photocopy Charges	182	210	210	-
Total Permits, Fees, & Licenses	713,050	791,200	814,385	23,185



General Government Sub-Fund Summary of Revenues

	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
Fines and Forfeitures:				-
Fines and Forfeitures	458,457	400,000	450,000	50,000
Parking Fees	2,375	4,500	3,500	(1,000)
Total Fines and Forfeitures	460,832	404,500	453,500	49,000
Use of Money and Property	383,230	271,600	388,600	117,000
Charges for Services				
Clerk Fees	40,338	60,000	50,000	(10,000)
Sheriff Fees	6,731	6,500	6,500	-
Court Appointed Attorney Fees	24,300	22,000	22,000	-
Commonwealth Attorney Fees	9,339	10,000	10,000	-
Waste Collection Fees	16,726	17,200	17,200	-
Fee for Ambulance Service	3,196,177	3,511,552	3,466,975	(44,577)
Board of Prisoners-Salem	477,200	500,000	475,000	24,000
Other	76,372	48,000	72,000	(55,577)
Total Charges for Services	3,847,183	4,175,252	4,119,675	(55,577)
Miscellaneous				
Reimbursements-Shared Programs-Salem	828,494	625,514	750,514	125,000
Host Locality Fee-Landfill	350,000	350,000	350,000	-
Other	357,403	306,036	408,536	102,500
Total Miscellaneous	1,535,897	1,281,550	1,509,050	227,500
Recovered Costs				
Jail Medical - Co Payment	5,488	3,700	5,000	1,300
Payloader Service	7,990	-	-	-
Roanoke City Automation	-	200	-	(200)
Western VA Regional Jail	112,563	100,000	115,940	15,940
Resource Authority	55,985	55,985	55,985	-
Library Recovered Costs	244,089	310,600	254,800	(55,800)
Other	270,531	93,150	163,050	69,900
Total Recovered Costs	696,646	563,635	594,775	31,140
Total Local Revenues	171,381,843	173,530,386	178,812,045	5,281,659
From the Commonwealth				
<i>Non-Categorical:</i>				
Mobile Homes Tax	17,447	29,000	18,000	(11,000)
Other	356,754	384,000	384,000	-
Total Non-Categorical	374,201	413,000	402,000	(11,000)



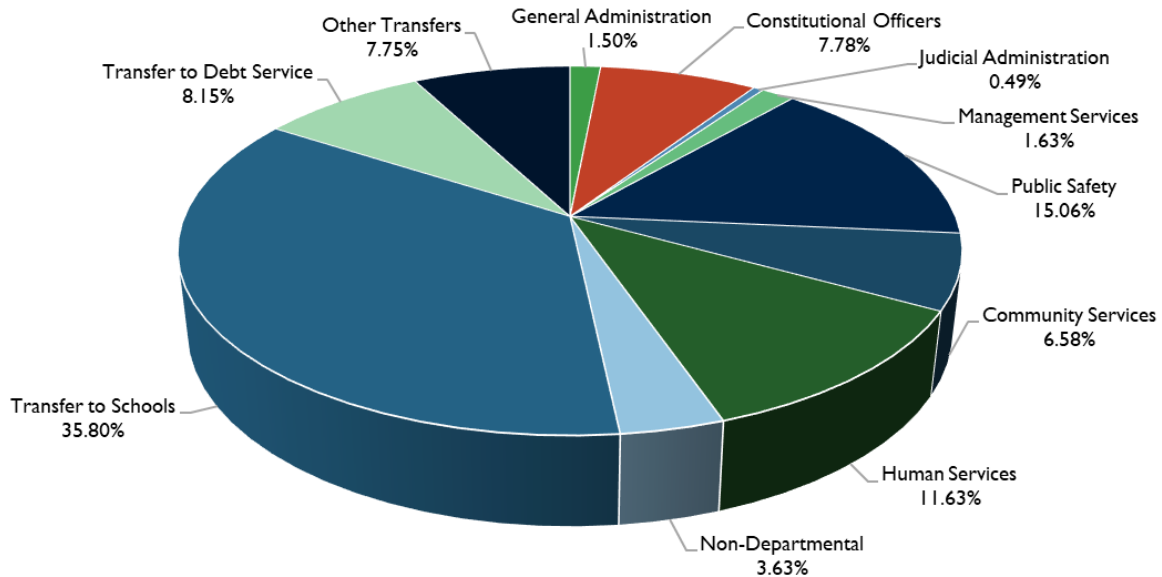
General Government Sub-Fund Summary of Revenues

	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	688,648	700,543	706,843	6,300
Sheriff	3,301,907	3,238,769	3,371,994	133,225
Commissioner of Revenue	245,955	245,921	252,687	6,766
Treasurer	211,685	214,753	216,543	1,790
Clerk of the Circuit Court	635,544	586,381	607,200	20,819
Board of Elections	47,458	47,700	47,700	-
Total Categorical-Shared	5,131,197	5,034,067	5,202,967	168,900
<i>Other Categorical:</i>				
Welfare Grant	3,836,112	4,371,535	4,380,000	8,465
Library Grant	159,407	157,095	157,095	-
Police Grant	1,851,632	1,901,631	1,920,141	18,510
Miscellaneous Grants	-	91,447	80,447	(11,000)
Total Other Categorical	5,847,151	6,521,708	6,537,683	15,975
Total From the Commonwealth	11,352,549	11,968,775	12,142,650	173,875
From the Federal Government				
Welfare Grant	4,570,615	4,462,294	4,625,000	162,706
Drug Enforcement Grant	-	-	-	-
Miscellaneous	24,521	5,000	42,500	37,500
Total From the Federal Government	4,595,136	4,467,294	4,667,500	200,206
Other Financing Sources/Transfers				
Beginning Balance	-	447,486	1,318,298	-
Transfers In	-	256,894	-	(256,894)
Other Financing and Transfers	-	704,380	1,318,298	613,918
Total General Government	\$ 187,329,528	\$ 190,670,835	\$ 196,940,493	\$ 6,269,658
Fund Balance-Beginning	25,248,182	25,230,125	25,230,125	-
Total General Government & Fund Balance	\$ 212,577,710	\$ 215,900,960	\$ 222,170,618	\$ 6,269,658



FY 2020 General Government Expenditures

\$196,940,493



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 2020 expenditure budget increases by 3.29% over the FY 2019 budget, or \$6,269,658. The adopted budget includes a 2.75% cost-of-living increase at a cost of \$1.36 million for operating departments. Health insurance premiums increased about 15% with an increase of \$662,312 to the County. Changes to personnel caused a reduction in employee salary and benefits from FY 2019 to FY 2020 of \$201,172 and an increase of \$91,000 in undesigned positions (Salary Lapse) savings based on projected employee turnover during FY 2020. With the ending of the Vinton Gain Sharing Agreement, the FY 2020 Adopted Budget includes the transition of Vinton Fire & Rescue positions (11 FTEs) as County Employees with additional personnel costs, non-personnel costs, debt service, and reduced ambulance fees totaling \$826,000. Additional operating increases were given to departments where structural deficits existed and where mandatory services or maintenance were required.

Non-Departmental Expenditures

Non-Departmental expenditures include Employee Benefits, Internal Service Charges, and other Miscellaneous categories that are not department-specific. Increases in this category are



attributable to significant increases in Employee and Retiree Healthcare contributions. This category also includes Roanoke County's budget for contributions to outside agencies.

Transfers

Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 51.7% of Roanoke County's general government expenditure budget. The single largest transfer item is the county's transfer to Roanoke County Schools, which is over 35.8% of the total operating budget. This transfer of \$70,499,722 increased by \$1,654,958 compared to FY 2019. Adding in transfers to debt service (\$9,137,406) and Children's Services Act (\$1,804,000), the total transfer on behalf of Roanoke County Schools totals \$81,441,128, or 41.4% of all General Government expenditures.



General Government Sub-Fund Summary of Expenditures

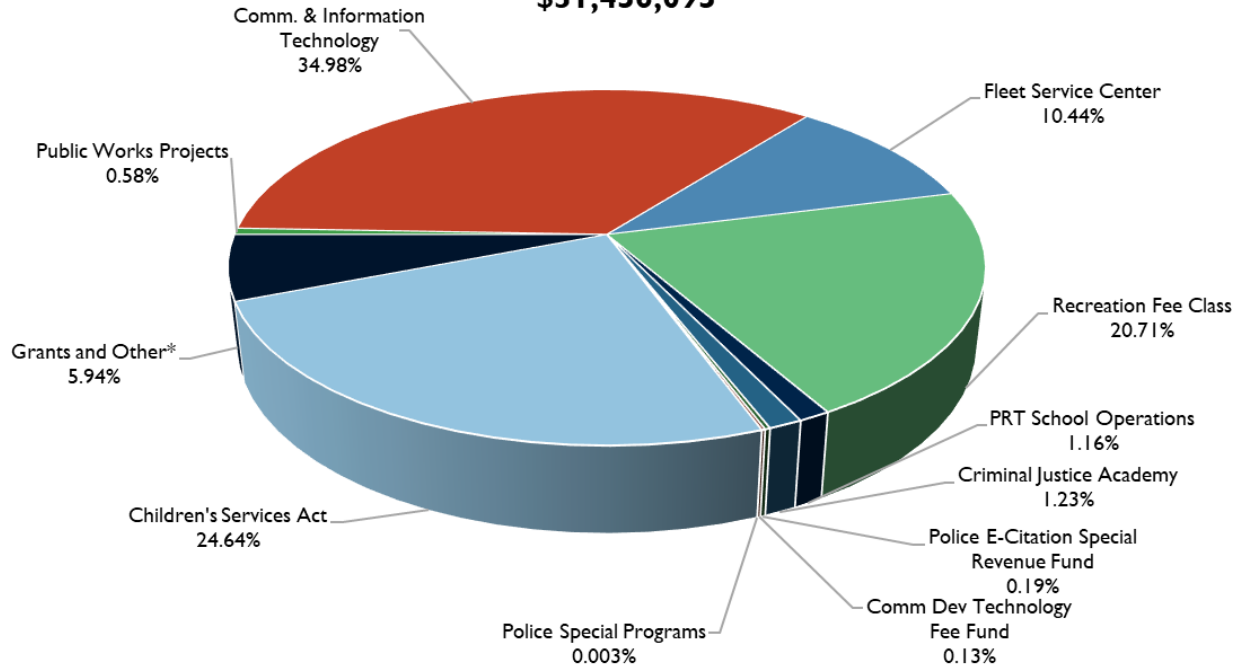
	Actual FY 2018	Adopted FY 2019	Adopted FY 2020	Increase (Decrease)
General Government				
General Administration				
Board of Supervisors	\$ 356,191	\$ 325,980	\$ 339,239	\$ 13,259
County Administrator	823,969	787,139	769,180	(17,959)
Internal Auditor	116,043	117,665	120,427	2,762
Public Information	195,754	194,761	205,869	11,108
County Attorney	660,078	631,198	641,123	9,925
Human Resources	947,884	933,505	887,535	(45,970)
Total General Administration	3,099,919	2,990,248	2,963,373	(26,875)
Constitutional Officers				
Commissioner of the Revenue	819,954	839,630	855,252	15,622
Commonwealth's Attorney	1,224,581	1,101,738	1,126,896	25,158
Sheriff - Administration & Civil	2,975,878	2,235,022	2,505,790	270,768
Sheriff - Care & Confinement	4,810,660	4,909,139	4,916,159	7,020
Sheriff - WVRJA	3,251,746	3,080,047	3,823,047	743,000
Treasurer	925,145	898,175	964,462	66,287
Clerk of the Circuit Court	1,111,898	1,144,899	1,136,221	(8,678)
Total Constitutional Officers	15,119,862	14,208,650	15,327,827	1,119,177
Judicial Administration				
Circuit Court Judges	245,023	257,068	257,068	-
General District Court	92,740	95,440	105,440	10,000
Magistrate	1,668	1,590	1,590	-
Juvenile/Domestic Relations Court	33,213	39,086	39,086	-
Court Service Unit	300,646	295,144	520,144	225,000
Courthouse Maintenance	52,856	50,000	50,000	-
Total Judicial Administration	726,146	738,328	973,328	235,000
Management Services				
Real Estate Valuation	873,224	844,560	866,541	21,981
Finance	1,997,224	1,973,748	1,981,407	7,659
Management and Budget	356,576	337,712	361,304	23,592
Total Management Services	3,227,024	3,156,020	3,209,252	53,232
Public Safety				
Police	12,737,316	12,456,270	12,850,306	394,036
Fire and Rescue	16,516,956	15,736,470	16,809,204	1,072,734
Total Public Safety	29,254,272	28,192,740	29,659,510	1,466,770
Community Services				
Economic & Community Development				
Economic Development	527,724	533,504	452,528	(80,976)
Development Services	2,392,624	2,047,043	2,072,188	25,145
Engineering & Project Management	850,241	1,035,622	1,036,189	567
Planning	1,037,418	1,037,573	1,243,272	205,699
General Services	7,698,632	7,789,361	8,150,407	361,046
Total Community Services	12,506,637	12,443,103	12,954,584	511,481



Human Services				
Parks, Recreation, and Tourism	5,354,541	4,866,021	4,897,460	31,439
Public Health	494,776	500,358	500,358	-
Social Services	11,390,714	11,632,049	12,089,706	457,657
Social Services - CORTAN	689,368	515,000	738,909	223,909
Library	4,802,369	4,255,124	4,182,511	(72,613)
VA Cooperative Extension	77,577	87,097	87,097	-
Elections	484,374	414,373	409,010	(5,363)
Total Human Services	23,293,718	22,270,022	22,905,051	635,029
Non-Departmental & Transfers				
Non-Departmental				
Employee Benefits	894,461	2,552,205	2,324,380	(227,825)
Transfer to Comm-IT	2,673,997	8,750,944	9,401,349	650,405
Miscellaneous	1,605,420	1,520,000	1,834,000	314,000
Addition to Fund Balance	-	447,486	718,298	270,812
Contributions to Outside Agencies				
Discretionary	340,950	347,475	343,250	(4,225)
Contractual	1,714,407	1,792,372	1,833,652	41,280
Dues & Memberships	36,619	38,003	38,003	-
Total Non-Departmental	7,265,854	15,448,485	16,492,932	1,044,447
Unappropriated Balance				
Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-
Transfers to:				
Debt Service	14,449,982	14,137,975	16,048,337	1,910,362
Capital Projects	5,251,382	2,868,999	199,650	(2,669,349)
Schools	68,078,937	68,844,764	70,499,722	1,654,958
Internal Services	1,851,235	1,654,003	1,604,003	(50,000)
Children's Services Act	3,038,000	3,263,000	3,663,000	400,000
Criminal Justice Academy	-	222,332	206,681	(15,651)
Public Works Projects	182,940	182,166	183,243	1,077
Total Transfers	92,852,476	91,173,239	92,404,636	1,231,397
Total Non-Departmental & Transfers	100,118,330	106,671,724	108,947,568	2,275,844
Total General Government	\$ 187,345,909	\$ 190,670,835	\$ 196,940,493	\$ 6,269,658
Fund Balance-Ending	25,230,125	25,230,125	25,230,125	-
Total General Government & Fund Balance	\$ 212,576,034	\$ 215,900,960	\$ 222,170,618	\$ 6,269,658



FY 2020 General Other Expenditures & Revenues
\$31,456,095



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 fully 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 fully cover their expenditures. Other funds, such as Communications and Information Technology, depend on a mixture of revenue from localities in addition to recovered costs and charges for service.

In FY 2018, through an agreement with Roanoke County Public Schools and the County of Roanoke, the Parks, Recreation & Tourism department began providing grounds maintenance at all Roanoke County Public Schools. In FY 2019, two new special revenue funds were created based on the implementation of new fees, one for the implementation of a Police E-Citation program that charges a \$5 fee per convicted offense and the other is a technology fee of 3% on all permit applications for the Community Development department to partially cover computer programming and replacement costs.

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.

