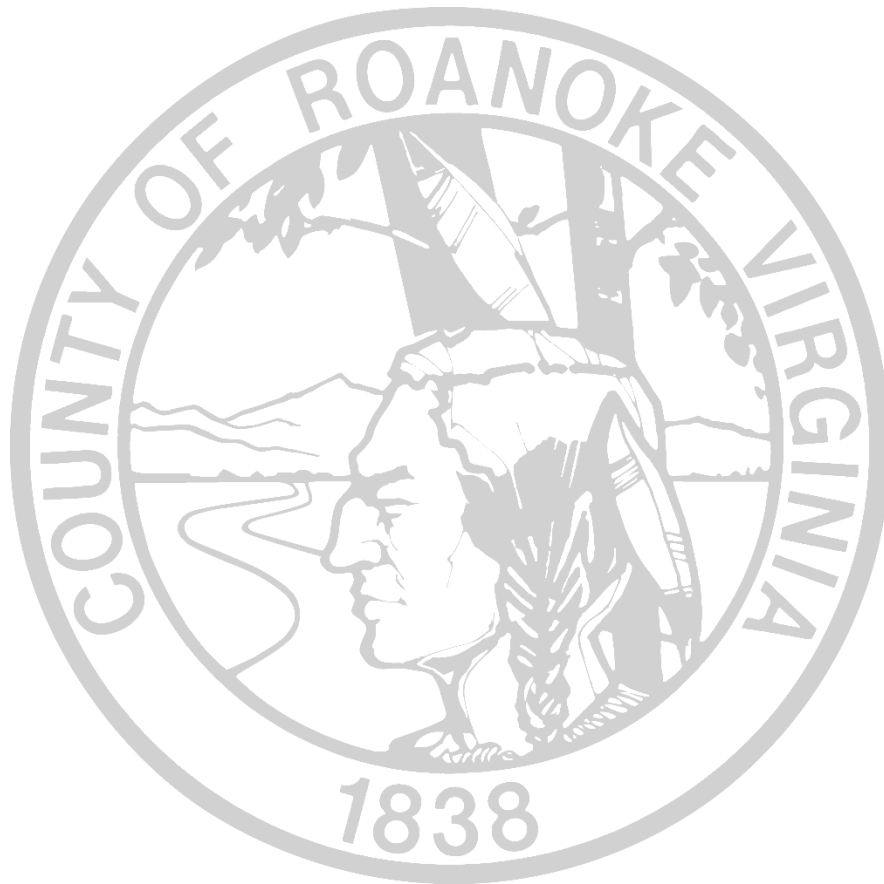




# General Fund



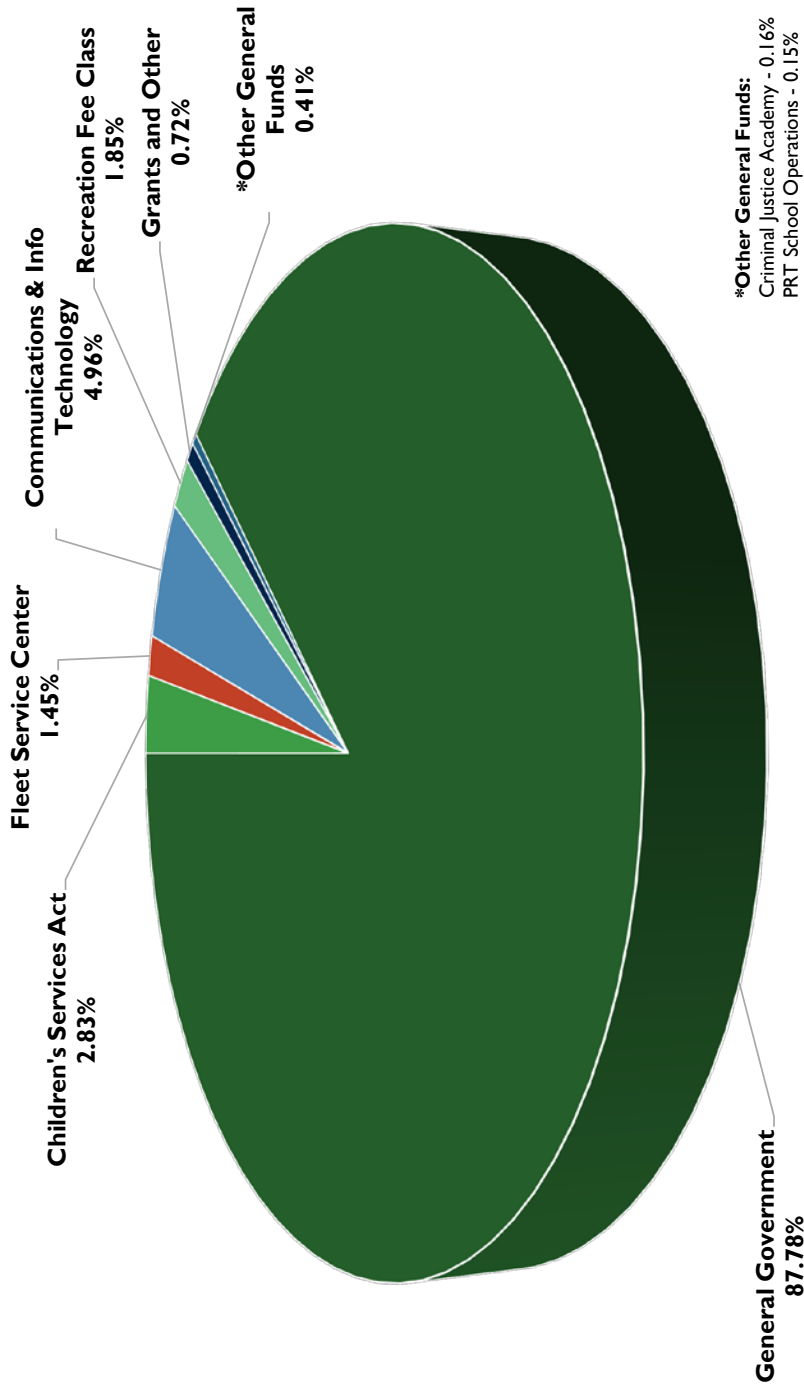


# General Fund Summaries





**FY 2024 General Fund Revenues**  
**\$281,208,822**



**\*Other General Funds:**  
Criminal Justice Academy - 0.16%  
PRT School Operations - 0.15%  
Public Works Projects - 0.06%  
Police E-Citation - 0.02%  
Comm Dev Tech Fee - 0.01%  
Police Special Programs - 0.01%



**General Fund Summary of Revenues**

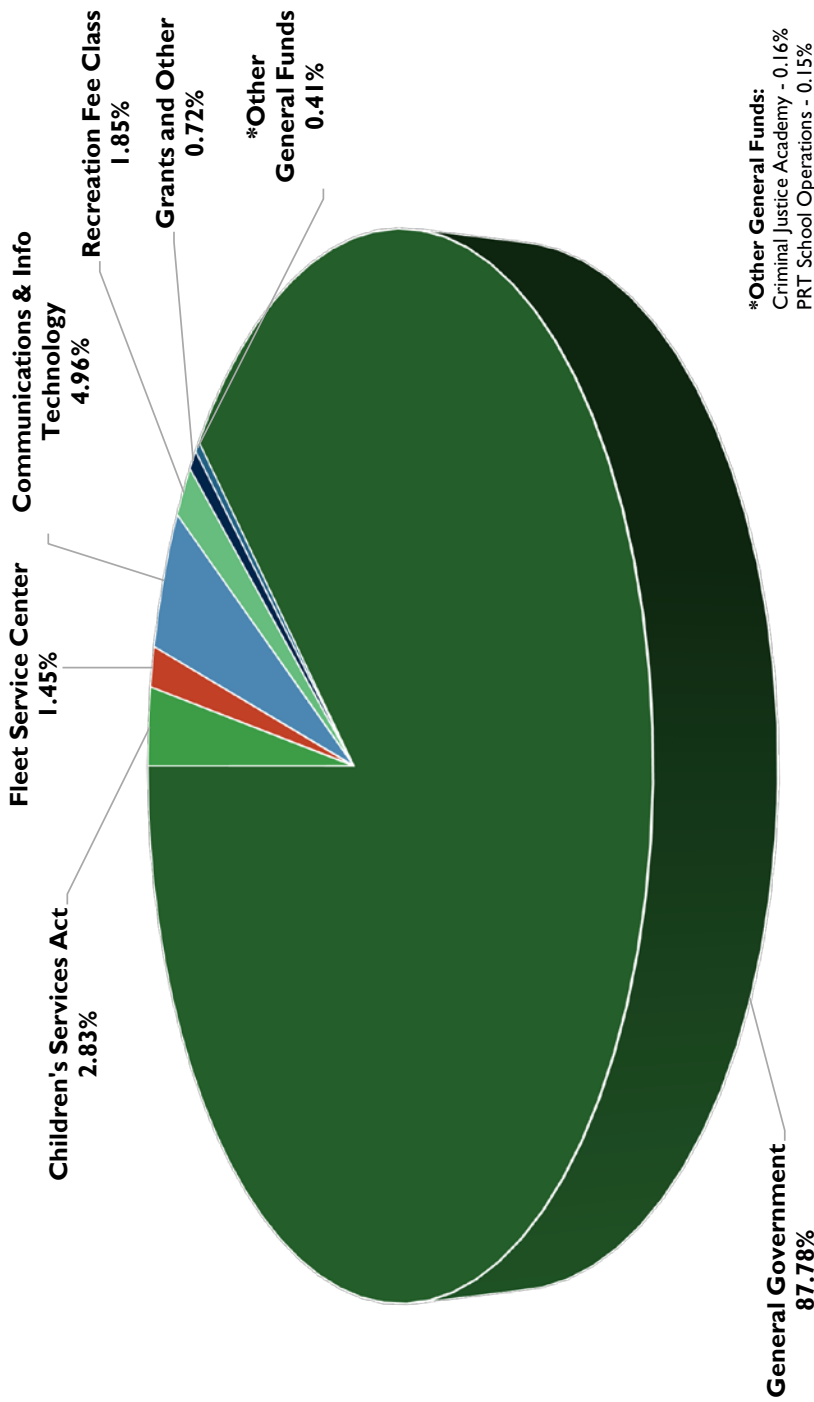
	<b>Actual FY 2022</b>	<b>Amended FY 2023</b>	<b>Adopted FY 2024</b>	<b>Increase (Decrease)</b>
General Government				
General Property Taxes:				
Real Estate Tax	105,637,680	110,497,500	119,492,000	8,994,500
Personal Property Tax	36,813,410	39,000,000	44,500,000	5,500,000
Public Service Corporation Tax	3,858,489	4,040,928	4,220,000	179,072
Penalties and Interest	1,070,271	529,072	1,130,000	600,928
Payment in Lieu of Taxes	210,171	180,000	210,000	30,000
Total General Property Taxes	147,590,021	154,247,500	169,552,000	15,304,500
Other Local Taxes:				
Sales Tax	14,152,239	14,267,641	15,800,000	1,532,359
Communications Sales & Use Tax	2,810,863	2,650,000	2,550,000	(100,000)
Consumer Utility Tax	3,731,298	3,750,000	3,750,000	-
Business License Tax	7,763,436	7,225,000	7,800,000	575,000
Bank Franchise Tax	692,806	700,000	690,000	(10,000)
Motor Vehicle License Fees	2,433,678	2,400,000	2,450,000	50,000
Recordation Taxes	1,924,527	1,800,000	1,650,000	(150,000)
Utility License Tax	454,795	600,000	575,000	(25,000)
Hotel and Motel Room Tax	1,688,196	1,349,568	1,650,000	300,432
Tax on Prepared Foods	5,310,072	4,800,000	6,100,000	1,300,000
Amusement Tax	71,551	25,000	70,000	45,000
Cigarette Tax	834,313	650,000	1,275,000	625,000
Total Other Local Taxes	41,867,774	40,217,209	44,360,000	4,142,791
Permits, Fees and Licenses	1,015,326	1,174,267	1,174,267	-
Fines and Forfeitures	527,158	400,000	558,500	158,500
Use of Money and Property	249,322	269,497	685,414	415,917
Charges for Services	3,847,946	3,859,700	3,820,000	(39,700)
Miscellaneous	1,735,711	1,635,000	1,772,620	137,620
Recovered Costs	498,228	450,129	600,000	149,871
Total Local Revenues	197,331,486	202,253,302	222,522,801	20,269,499



	<b>Actual FY 2022</b>	<b>Amended FY 2023</b>	<b>Adopted FY 2024</b>	<b>Increase (Decrease)</b>
Commonwealth	11,861,531	12,467,659	13,835,595	1,367,936
Federal	6,255,460	6,288,000	6,588,000	300,000
Other Financing Sources/Transfers	2,408	-	318,603	318,603
<b>Total General Government, Net Beginning Balance</b>	<b>\$ 215,450,885</b>	<b>\$ 221,008,961</b>	<b>\$ 243,264,999</b>	<b>\$ 22,256,038</b>
<b>Beginning Balance</b>	<b>\$ -</b>	<b>\$ 2,136,630</b>	<b>\$ 3,582,275</b>	<b>\$ 1,445,645</b>
<b>Total General Government</b>	<b>\$ 215,450,885</b>	<b>\$ 223,145,591</b>	<b>\$ 246,847,274</b>	<b>\$ 23,701,683</b>
Public Works Projects	176,054	176,054	175,732	(322)
Fleet Service Center	4,133,970	3,380,610	4,086,231	705,621
Communications & Info Technology	12,165,851	12,909,425	13,952,894	1,043,469
Recreation Fee Class	4,444,655	5,452,472	5,198,646	(253,826)
Children's Services Act	11,136,390	7,901,802	7,948,166	46,364
Grants and Other	4,876,126	2,274,317	2,024,936	(249,381)
PRT School Operations	347,896	404,149	418,291	14,142
Police E-Citation Special Revenue Fund	51,658	60,000	60,000	-
Comm Dev Tech. Fee Fund	61,712	40,000	40,000	-
Police Special Programs	-	2,500	2,500	-
Criminal Justice Academy	377,294	447,780	454,152	6,372
<b>Total General Fund Revenues</b>	<b>\$ 253,222,491</b>	<b>\$ 256,194,700</b>	<b>\$ 281,208,822</b>	<b>\$ 25,014,122</b>
Fund Balance-Beginning	47,192,272	49,976,404	49,976,404	-
<b>Total General Fund Revenues &amp; Fund Balance</b>	<b>\$ 300,414,763</b>	<b>\$ 306,171,104</b>	<b>\$ 331,185,226</b>	<b>\$ 25,014,122</b>



**FY 2024 General Fund Expenditures**  
**\$281,208,822**



**\*Other General Funds:**  
Criminal Justice Academy - 0.16%  
PRT School Operations - 0.15%  
Public Works Projects - 0.06%  
Police E-Citation - 0.02%  
Comm Dev Tech Fee - 0.01%  
Police Special Programs - 0.01%



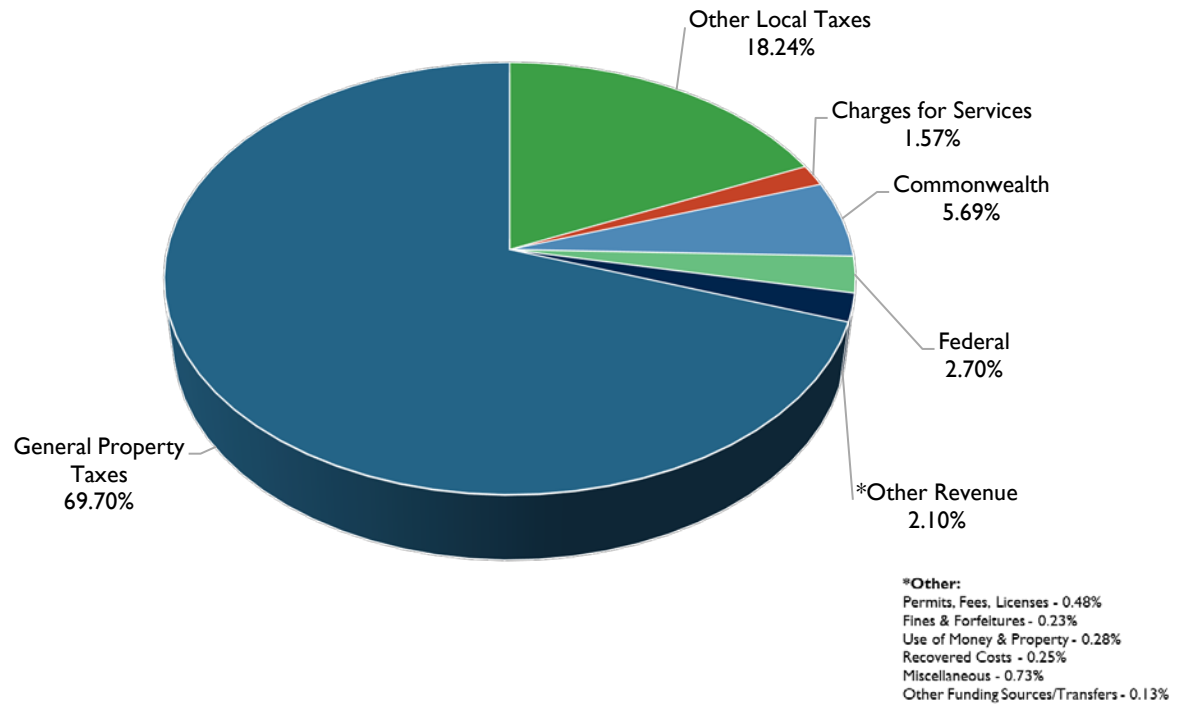


**General Fund Summary of Expenditures**

	<b>Actual FY 2022</b>	<b>Amended FY 2023</b>	<b>Adopted FY 2024</b>	<b>Increase (Decrease)</b>
General Government				
General Administration	3,374,027	3,525,852	3,977,516	451,664
Constitutional Officers	16,633,521	17,925,261	20,197,569	2,272,308
Judicial Administration	951,434	971,328	1,131,328	160,000
Management Services	3,481,636	3,583,896	3,889,755	305,859
Public Safety	33,826,982	35,094,724	40,201,627	5,106,903
Community Services	14,656,688	15,383,524	16,362,861	979,337
Human Services	25,156,571	24,919,643	26,838,112	1,918,469
Non-Departmental & Transfers	116,655,131	119,604,733	130,666,231	11,061,498
Total General Government, Net Beginning Balance	\$ 214,735,990	\$ 221,008,961	\$ 243,264,999	\$ 22,256,038
Beginning Balance	-	2,136,630	3,582,275	1,445,645
Total General Government	\$ 214,735,990	\$ 223,145,591	\$ 246,847,274	23,701,683
Public Works Projects	176,054	176,054	175,732	(322)
Fleet Service Center	4,017,091	3,380,610	4,086,231	705,621
Comm. & Information Technology	11,865,389	12,909,425	13,952,894	1,043,469
Recreation Fee Class	4,041,779	5,452,472	5,198,646	(253,826)
Children's Services Act	9,512,855	7,901,802	7,948,166	46,364
Grants and Other	5,147,059	2,274,317	2,024,936	(249,381)
PRT School Operations	335,241	404,149	418,291	14,142
Police E-Citation Special Revenue Fund	109,449	60,000	60,000	-
Development Svcs. Tech. Fee Fund	18,487	40,000	40,000	-
Police Special Programs	30,147	2,500	2,500	-
Criminal Justice Academy	388,342	447,780	454,152	6,372
Total General Fund Expenditures	\$ 250,377,883	\$ 256,194,700	\$ 281,208,822	\$ 25,014,122
Fund Balance-Ending	49,976,404	49,976,404	49,976,404	-
<b>Total General Fund Expenditures &amp; Fund Balance</b>	<b>\$ 300,354,287</b>	<b>\$ 306,171,104</b>	<b>\$ 331,185,226</b>	<b>\$ 25,014,122</b>



**FY 2024 General Government Revenue,  
Net Beginning Balance  
\$243,264,999**



**General Government Revenue Notes**

**General Property Taxes**

Property taxes are Roanoke County’s largest revenue source, making up 69.70% 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 8.1% compared to the FY 2023 amended budget due to trends in the assessment growth in the existing base (10.3%) and new construction (0.8%). Personal property tax revenue is expected to increase by 14.1% compared to the FY 2023 amended budget. Due to limited inventory of new cars the market has seen increased values for both used and new vehicles. This is expected to change in 2023 as production of new cars continues to increase lowering the overall costs of used vehicles.



### **Other Local Taxes**

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Local taxes make up the second-largest portion of Roanoke County's revenue at 18.24%. 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 10.72% in FY 2024 compared to the FY 2023 amended budget, meals taxes are budgeted to increase by 27.08%, hotel and motel room taxes are budgeted to increase by 22.26%, and business license taxes are projected to increase by 8.65% for the same period.

### **Intergovernmental Revenue**

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Funding received from the Commonwealth of Virginia and Federal Government comprises 8.39% of the overall revenue budget. This funding primarily supports the functions of constitutional officers and social services. FY 2024 funding is budgeted to increase by \$1,667,936 or 8.89% compared to the FY 2023 amended 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 2022	Amended FY 2023	Adopted FY 2024	Increase (Decrease)
<b>General Government</b>				
<b>General Property Taxes:</b>				
Real Estate Tax	\$105,637,680	\$110,497,500	\$119,492,000	\$ 8,994,500
Personal Property Tax	\$36,813,410	\$39,000,000	\$44,500,000	5,500,000
Public Service Corporation Tax	\$3,858,489	\$4,040,928	\$4,220,000	179,072
Penalties and Interest	\$1,070,271	\$529,072	\$1,130,000	600,928
Payment in Lieu of Taxes	\$210,171	\$180,000	\$210,000	30,000
Total General Property Taxes	147,590,021	154,247,500	169,552,000	15,304,500
<b>Other Local Taxes:</b>				
Sales Tax	\$14,152,239	\$14,267,641	\$15,800,000	1,532,359
Communications Sales & Use Tax	\$2,810,863	\$2,650,000	\$2,550,000	(100,000)
Consumer Utility Tax	\$3,731,298	\$3,750,000	\$3,750,000	-
Business License Tax	\$7,763,436	\$7,225,000	\$7,800,000	575,000
Bank Franchise Tax	\$692,806	\$700,000	\$690,000	(10,000)
Motor Vehicle License Fees	\$2,433,678	\$2,400,000	\$2,450,000	50,000
Recordation Taxes	\$1,924,527	\$1,800,000	\$1,650,000	(150,000)
Utility License Tax	\$454,795	\$600,000	\$575,000	(25,000)
Hotel and Motel Room Tax	\$1,688,196	\$1,349,568	\$1,650,000	300,432
Tax on Prepared Foods	\$5,310,072	\$4,800,000	\$6,100,000	1,300,000
Amusement Tax	\$71,551	\$25,000	\$70,000	45,000
Cigarette Tax	\$834,313	\$650,000	\$1,275,000	625,000
Total Other Local Taxes	41,867,774	40,217,209	44,360,000	4,142,791
<b>Permits, Fees and Licenses:</b>				
Animal Control Fees	\$45,016	\$42,500	\$42,500	-
Land Use Fees	\$69,068	\$1,000	\$1,000	-
Land Transfer Fees	\$3,807	\$2,850	\$2,850	-
Zoning Filing Fees	\$17,669	\$18,100	\$18,100	-
Building Permits	\$319,774	\$662,422	\$662,422	-
Electrical, Mechanical, Plumbing Permits	\$189,322	\$165,000	\$165,000	-
Certificate of Occupancy	\$6,224	\$6,810	\$6,810	-
Septic Tank Fees	\$1,400	\$3,000	\$3,000	-
Fire Department Permits	\$6,600	\$4,375	\$4,375	-
Soil Erosion Permits	\$105,800	\$40,000	\$40,000	-
Sub-Division Permits	\$26,165	\$38,000	\$38,000	-
VSMP	\$66,176	\$63,000	\$63,000	-
Courthouse Maintenance Fees	\$158,330	\$127,000	\$127,000	-
Photocopy Charges	(\$25)	\$210	\$210	-
Total Permits, Fees, & Licenses	1,015,326	1,174,267	1,174,267	-



**General Government Sub-Fund Summary of Revenues**

	Actual FY 2022	Amended FY 2023	Adopted FY 2024	Increase (Decrease)
Fines and Forfeitures:				
Fines and Forfeitures	\$524,228	\$396,500	\$555,000	158,500
Parking Fees	\$2,930	\$3,500	\$3,500	-
Total Fines and Forfeitures	527,158	400,000	558,500	158,500
Use of Money and Property	\$249,322	\$269,497	\$685,414	415,917
Charges for Services				
Clerk Fees	\$109,849	\$50,000	\$50,000	-
Sheriff Fees	\$8,953	\$6,500	\$6,500	-
Court Appointed Attorney Fees	\$10,542	\$22,000	\$22,000	-
Commonwealth Attorney Fees	\$10,547	\$10,000	\$10,000	-
Waste Collection Fees	\$12,054	\$17,200	\$17,200	-
Fee for Ambulance Service	\$3,413,091	\$3,400,000	\$3,400,000	-
Board of Prisoners-Salem	\$282,600	\$275,000	\$235,300	(39,700)
Other	\$310	\$79,000	\$79,000	-
Total Charges for Services	3,847,946	3,859,700	3,820,000	(39,700)
Miscellaneous				
Reimbursements-Shared Programs-Salem	\$1,064,711	\$996,464	\$1,107,284	110,820
Host Locality Fee-Landfill	\$350,000	\$350,000	\$350,000	-
Other	\$321,000	\$288,536	\$315,336	26,800
Total Miscellaneous	1,735,711	1,635,000	1,772,620	137,620
Recovered Costs				
Jail Medical - Co Payment	\$9,394	\$5,000	\$5,000	-
Western VA Regional Jail	\$126,690	\$120,940	\$120,940	-
Resource Authority	\$57,666	\$55,985	\$55,985	-
Library Recovered Costs	\$62,139	\$105,154	\$105,154	-
Other	\$242,339	\$163,050	\$312,921	149,871
Total Recovered Costs	498,228	450,129	600,000	149,871
Total Local Revenues	197,331,486	202,253,302	222,522,801	20,269,499
From the Commonwealth				
Non-Categorical:				
Mobile Homes Tax	\$19,802	\$18,000	\$18,000	-
Other	\$282,716	\$384,000	\$400,000	16,000
Total Non-Categorical	302,518	402,000	418,000	16,000

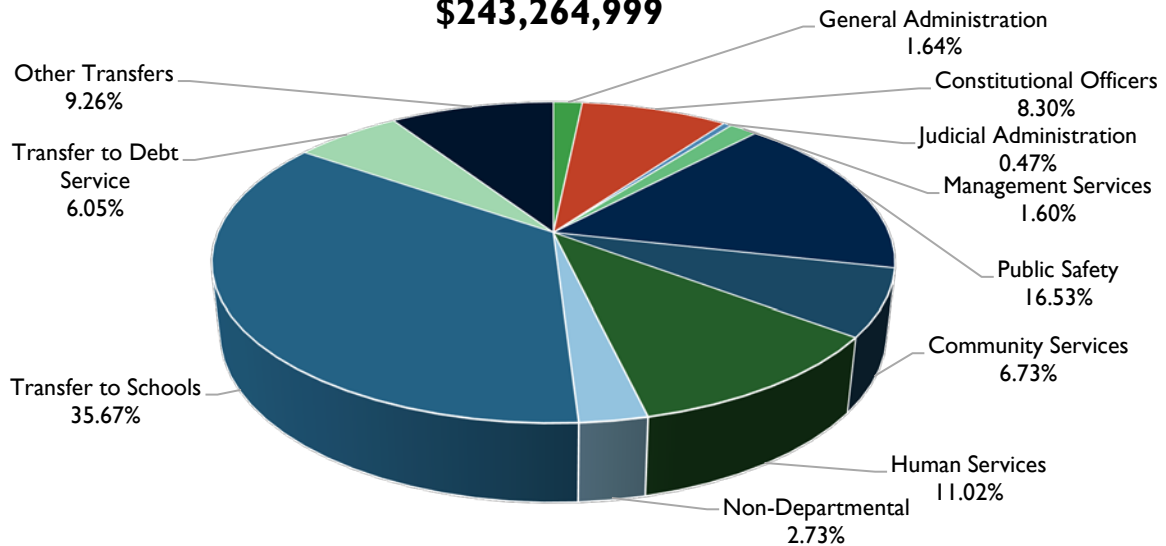


**General Government Sub-Fund Summary of Revenues**

	Actual FY 2022	Amended FY 2023	Adopted FY 2024	Increase (Decrease)
<i>Categorical-Shared Expenditures:</i>				
Commonwealth Attorney	\$821,784	\$827,811	\$885,758	57,947
Sheriff	\$3,557,753	\$3,705,425	\$4,017,305	311,880
Commissioner of Revenue	\$271,221	\$277,687	\$297,125	19,438
Treasurer	\$269,966	\$240,112	\$256,919	16,807
Clerk of the Circuit Court	\$662,251	\$653,718	\$695,040	41,322
Board of Elections	\$88,787	\$47,700	\$47,700	-
Total Categorical-Shared	5,671,762	5,752,453	6,199,847	447,394
<i>Other Categorical:</i>				
Welfare Grant	\$3,675,570	\$3,882,401	\$4,786,943	904,542
Library Grant	\$184,062	\$157,095	\$157,095	-
Police Grant	\$1,995,219	\$2,193,263	\$2,193,263	-
Miscellaneous Grants	\$32,400	\$80,447	\$80,447	-
Total Other Categorical	5,887,251	6,313,206	7,217,748	904,542
Total From the Commonwealth	11,861,531	12,467,659	13,835,595	1,367,936
From the Federal Government				
Welfare Grant	\$6,011,110	\$6,250,000	\$6,550,000	300,000
Miscellaneous	\$244,350	\$38,000	\$38,000	-
Total From the Federal Government	6,255,460	6,288,000	6,588,000	300,000
Other Financing Sources/Transfers				
Transfers In	\$2,408	\$0	\$0	-
Other Financing and Transfers	2,408	\$0	\$318,603	318,603
<b>Total General Government, Net</b>				
<b>Beginning Balance</b>	<b>\$ 215,450,885</b>	<b>\$ 221,008,961</b>	<b>\$ 243,264,999</b>	<b>\$ 22,256,038</b>
Beginning Balance	-	\$2,136,630	\$3,582,275	1,445,645
<b>Total General Government</b>	<b>\$ 215,450,885</b>	<b>\$ 223,145,591</b>	<b>\$ 246,847,274</b>	<b>\$ 23,701,683</b>
Fund Balance-Beginning	38,711,874	39,426,765	39,426,765	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 254,162,759</b>	<b>\$ 262,572,356</b>	<b>\$ 286,274,039</b>	<b>\$ 23,701,683</b>



**FY 2024 General Government Expenditures,  
Net Beginning Balance  
\$243,264,999**



**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 2024 expenditure budget, net use of beginning balance, increases by 10.07% over the FY 2023 Amended budget, or \$22,256,038. The adopted budget includes an increase for employee compensation as the County completes the final year of a three-year phase in of the public safety step system, and a 7% 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 \$100,000 to Blue Ridge Behavioral Health and an increase of \$160,222 to Visit Virginia’s Blue Ridge due to an increase in projected Hotel/Motel Tax revenues.



### Transfers

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Transfers to funds outside of the general government fund are found in this category. Combined, transfers make up over 50.99% of Roanoke County's general government expenditure budget. The single largest transfer item is the County's transfer to Roanoke County Schools, which is 35.67% of the total operating budget. This transfer of \$86,782,060 increased by \$8,235,090 compared to FY 2023 with the application of the revenue sharing formula. Adding in the transfers to Debt Service (7,095,566) and Children's Services Act (\$1,879,000), the total transfer on behalf of Roanoke County Schools totals \$95,415,092, or 39.22% of all General Government expenditures. Also included is \$1,863,593 in increased transfers to the capital and debt service funds to cover current capital projects and debt.





**General Government Sub-Fund Summary of Expenditures**

	Actual FY 2022	Amended FY 2023	Adopted FY 2024	Increase (Decrease)
<b>General Government</b>				
<b>General Administration</b>				
Board of Supervisors	\$ 404,863	\$ 397,452	\$ 496,434	\$ 98,982
County Administrator	934,693	954,838	1,059,288	104,450
Internal Auditor	110,730	159,543	194,520	34,977
Public Information	223,203	291,834	344,133	52,299
County Attorney	685,254	693,764	752,968	59,204
Human Resources	1,015,284	1,028,421	1,130,173	101,752
Total General Administration	3,374,027	3,525,852	3,977,516	451,664
<b>Constitutional Officers</b>				
Commissioner of the Revenue	927,051	948,258	1,054,580	106,322
Commonwealth's Attorney	1,520,242	1,457,425	1,567,615	110,190
Sheriff - Administration & Civil	3,286,444	2,869,546	3,360,930	491,384
Sheriff - Care & Confinement	5,265,218	6,027,177	7,114,108	1,086,931
Sheriff - WVRJA	3,360,746	4,256,436	4,476,395	219,959
Treasurer	1,108,887	1,105,412	1,260,683	155,271
Clerk of the Circuit Court	1,164,933	1,261,007	1,363,258	102,251
Total Constitutional Officers	16,633,521	17,925,261	20,197,569	2,272,308
<b>Judicial Administration</b>				
Circuit Court Judges	250,966	257,068	257,068	-
General District Court	65,950	103,440	103,440	-
Magistrate	1,592	1,590	1,590	-
Juvenile/Domestic Relations Court	37,134	39,086	39,086	-
Court Service Unit	520,759	520,144	670,144	150,000
Courthouse Maintenance	75,033	50,000	60,000	10,000
Total Judicial Administration	951,434	971,328	1,131,328	160,000
<b>Management Services</b>				
Real Estate Valuation	956,351	962,182	1,057,944	95,762
Finance and Management Services	2,525,285	2,621,714	2,831,811	210,097
Total Management Services	3,481,636	3,583,896	3,889,755	305,859
<b>Public Safety</b>				
Police	14,349,492	15,010,169	17,152,104	2,141,935
Fire and Rescue	19,477,491	20,084,555	23,049,523	2,964,968
Total Public Safety	33,826,982	35,094,724	40,201,627	5,106,903
<b>Community Services</b>				
Economic Development	518,439	561,720	590,862	29,142
Development Services	3,427,316	3,493,778	3,838,282	344,504
Planning	1,286,066	2,306,075	2,384,396	78,321
General Services	9,424,867	9,021,951	9,549,321	527,370
Total Community Services	14,656,688	15,383,524	16,362,861	979,337

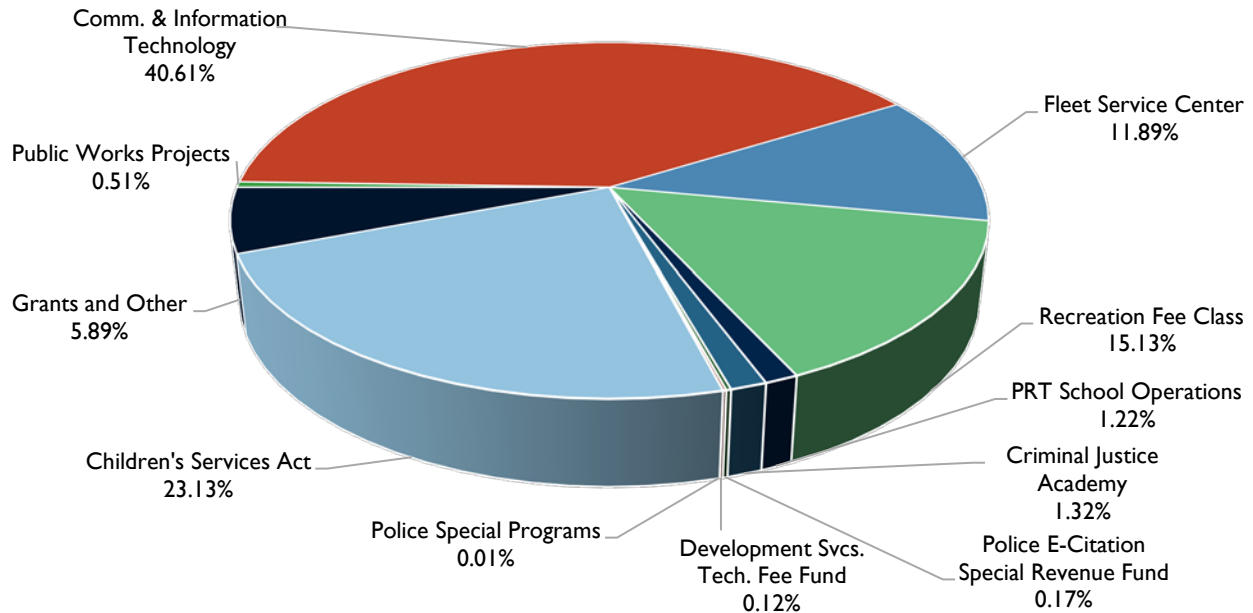


**General Government Sub-Fund Summary of Expenditures**

	Actual FY 2022	Amended FY 2023	Adopted FY 2024	Increase (Decrease)
<b>Human Services</b>				
Parks, Recreation, and Tourism	5,231,094	5,448,683	5,838,532	389,849
Public Health	551,601	579,181	579,181	-
Social Services	13,589,183	13,427,313	14,560,683	1,133,370
Library	5,043,332	4,559,319	4,865,913	306,594
VA Cooperative Extension	62,979	87,097	115,391	28,294
Elections	678,382	818,050	878,412	60,362
Total Human Services	25,156,571	24,919,643	26,838,112	1,918,469
<b>Non-Departmental &amp; Transfers</b>				
<b>Non-Departmental</b>				
Employee Benefits	725,076	2,724,380	2,458,302	(266,078)
Transfer to Comm-IT	2,902,614	10,879,509	11,908,477	1,028,968
Miscellaneous	4,167,160	1,632,143	1,646,411	14,268
<b>Contributions to Outside Agencies</b>				
Discretionary	196,600	193,500	203,500	10,000
Contractual	2,120,611	2,053,620	2,223,049	169,429
Dues & Memberships	34,921	47,258	53,808	6,550
Total Non-Departmental	10,146,982	17,530,410	18,493,547	963,137
<b>Unappropriated Balance</b>				
Contingent Balance	-	50,000	50,000	-
Total Unappropriated Balance	-	50,000	50,000	-
<b>Transfers to:</b>				
Debt Service	14,252,105	14,262,853	14,705,700	442,847
Capital Projects	12,861,342	2,859,300	4,280,046	1,420,746
Schools	71,821,490	78,546,970	86,782,060	8,235,090
Internal Services	1,164,669	2,154,003	2,154,003	-
Children's Services Act	5,013,000	3,813,000	3,813,000	-
Criminal Justice Academy	198,600	212,143	212,143	-
Public Works Projects	176,054	176,054	175,732	(322)
Miscellaneous Transfers	1,020,889	-	-	-
Total Transfers	106,508,149	102,024,323	112,122,684	10,098,361
Total Non-Departmental & Transfers	116,655,131	119,604,733	130,666,231	11,061,498
<b>Total General Government, Net</b>				
<b>Beginning Balance</b>	<b>\$ 214,735,990</b>	<b>\$ 221,008,961</b>	<b>\$ 243,264,999</b>	<b>\$ 22,256,038</b>
Addition to Fund Balance	-	2,093,025	2,974,113	881,088
General Government Contingency	-	43,605	608,162	564,557
<b>Total General Government</b>	<b>\$ 214,735,990</b>	<b>\$ 223,145,591</b>	<b>\$ 246,847,274</b>	<b>\$ 23,701,683</b>
Fund Balance-Ending	39,426,765	39,426,765	39,426,765	-
<b>Total General Government &amp; Fund Balance</b>	<b>\$ 254,162,755</b>	<b>\$ 262,572,356</b>	<b>\$ 286,274,039</b>	<b>\$ 23,701,683</b>



**FY 2024 General Other Expenditures & Revenues**  
**\$34,361,548**



**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 Communications and Information Technology, 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.

