

# BUNCOMBE COUNTY, NORTH CAROLINA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Ad Valorem Taxes:			
Taxes		\$ 143,062,566	
Penalties and interest		588,335	
Total	\$ 142,422,438	143,650,901	\$ 1,228,463
Local Option Sales Taxes:			
Article 39, one percent *		10,894,636	
Article 40, one-half of one percent		9,828,032	
Article 42, one-half of one percent		9,700,958	
Article 44, one-half of one percent		10,023,047	
Total	40,578,662	40,446,673	(131,989)
Other Taxes and Licenses:			
Deed stamp excise tax		3,798,195	
Cable franchise tax		1,814,046	
Privilege licenses		23,165	
Rental car tax		339,300	
Total	5,270,000	5,974,706	704,706
Unrestricted Intergovernmental:			
Payments in lieu of taxes		49,211	
Beer and wine tax		585,049	
Total	570,000	634,260	64,260
Restricted Intergovernmental:			
Federal, State, and other grants		39,324,559	
Mixed drink surcharge		329,059	
Court facilities fees		536,630	
ABC bottle taxes		73,779	
Total	41,127,797	40,264,027	(863,770)
Permits and Fees:			
Building permits and inspections		1,596,711	
Register of deeds		88,303	
Total	1,815,500	1,685,014	(130,486)

\* Shown net of 50% remitted directly to School Capital Commission

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# BUNCOMBE COUNTY, NORTH CAROLINA

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FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
<b>Sales and Services:</b>			
Rents, concessions, and fees		\$ 2,585,297	
Jail fees		1,237,093	
Ambulance and rescue squad fees		4,590,816	
Recreation fees		328,933	
Other charges for services		9,306,311	
Child care fees		746,073	
Total	\$ 16,743,098	18,794,523	\$ 2,051,425
Investment Earnings	3,350,302	3,988,340	638,038
Miscellaneous	1,186,775	1,112,329	(74,446)
Total revenues	253,064,572	256,550,773	3,486,201
<b>EXPENDITURES</b>			
<b>General Government:</b>			
<b>Governing Body:</b>			
Salaries and employee benefits		675,192	
Other operating expenditures		372,923	
Total		1,048,115	
<b>County Manager:</b>			
Salaries and employee benefits		468,329	
Other operating expenditures		391,595	
Total		859,924	
<b>Personnel:</b>			
Salaries and employee benefits		708,530	
Other operating expenditures		73,082	
Total		781,612	
<b>Print Shop:</b>			
Salaries and employee benefits		19,536	
Other operating expenditures		8,187	
Total		27,723	
<b>Finance:</b>			
Salaries and employee benefits		1,501,395	
Other operating expenditures		410,363	
Capital outlay		14,000	
Total		1,925,758	

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# BUNCOMBE COUNTY, NORTH CAROLINA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
General Government - continued:			
Tax Department:			
Salaries and employee benefits		\$ 3,408,481	
Other operating expenditures		631,877	
Capital outlay		22,666	
Total		<u>4,063,024</u>	
Board of Elections:			
Salaries and employee benefits		542,146	
Other operating expenditures		568,223	
Total		<u>1,110,369</u>	
Register of Deeds:			
Salaries and employee benefits		1,528,283	
Other operating expenditures		2,127,100	
Capital outlay		11,298	
Total		<u>3,666,681</u>	
Information Technology:			
Salaries and employee benefits		4,284,460	
Other operating expenditures		2,994,240	
Capital outlay		285,946	
Total		<u>7,564,646</u>	
Total General Government	\$ 21,410,983	21,047,852	\$ 363,131
Public Safety:			
Court Support:			
Salaries and employee benefits		63,363	
Other operating expenditures		137,378	
Total		<u>200,741</u>	
Day Reporting & Drug Treatment:			
Salaries and employee benefits		85,375	
Other operating expenditures		90,635	
Total		<u>176,010</u>	
Pretrial Release & Family Treatment Court:			
Salaries and employee benefits		446,261	
Other operating expenditures		34,107	
Total		<u>480,368</u>	

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BUNCOMBE COUNTY, NORTH CAROLINA

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
Public Safety - continued:			
District Attorney:			
Salaries and employee benefits		\$ 123,666	
Total		<u>123,666</u>	
Juvenile Detention:			
Other operating expenditures		155,311	
Total		<u>155,311</u>	
ID Bureau and C.D.E.:			
Salaries and employee benefits		1,119,821	
Other operating expenditures		65,733	
Total		<u>1,185,554</u>	
Sheriff:			
Salaries and employee benefits		11,947,366	
Other operating expenditures		1,951,003	
Capital outlay		1,659,272	
Contributions to outside agencies		47,742	
Total		<u>15,605,383</u>	
Detention Center:			
Salaries and employee benefits		7,828,039	
Other operating expenditures		2,680,881	
Capital outlay		47,407	
Total		<u>10,556,327</u>	
Emergency Services:			
Salaries and employee benefits		6,484,281	
Other operating expenditures		1,189,725	
Capital outlay		1,277,534	
Contributions to outside agencies		137,608	
Total		<u>9,089,148</u>	
Permits and Inspections:			
Salaries and employee benefits		1,435,729	
Other operating expenditures		152,060	
Capital outlay		16,916	
Total		<u>1,604,705</u>	

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# BUNCOMBE COUNTY, NORTH CAROLINA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
Public Safety - continued:			
Medical Examiner:			
Other operating expenses		\$ 102,707	
Total		<u>102,707</u>	
General Services:			
Salaries and employee benefits		2,473,143	
Other operating expenditures		3,519,837	
Capital outlay		247,626	
Total		<u>6,240,606</u>	
 Total Public Safety	 \$ 45,550,150	 45,520,526	 \$ 29,624
Economic and Physical Development:			
Planning:			
Salaries and employee benefits		1,604,652	
Other operating expenditures		317,849	
Capital outlay		16,916	
Contributions to outside agencies		797,091	
Total		<u>2,736,508</u>	
Economic Development:			
Contributions to outside agencies		3,845,466	
Total		<u>3,845,466</u>	
Cooperative Extension:			
Salaries and employee benefits		60,581	
Other operating expenditures		68,347	
Capital outlay		22,666	
Contributions to outside agencies		392,084	
Total		<u>543,678</u>	
Soil Conservation:			
Salaries and employee benefits		279,428	
Other operating expenditures		99,021	
Contributions to outside agencies		34,775	
Total		<u>413,224</u>	
 Total Economic and Physical Development	 <u>8,554,621</u>	 <u>7,538,876</u>	 <u>1,015,745</u>

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# BUNCOMBE COUNTY, NORTH CAROLINA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
Human Services:			
Health Services:			
Salaries and employee benefits		\$ 16,303,433	
Other operating expenditures		3,951,254	
Capital outlay		118,958	
Contributions to outside agencies		91,638	
Total		<u>20,465,283</u>	
Human Services Support:			
Salaries and employee benefits		850,975	
Other operating expenditures		9,493	
Total		<u>860,468</u>	
Social Services:			
Salaries and employee benefits		22,892,878	
Other operating expenditures		3,860,977	
Contributions to outside agencies		21,008,241	
Total		<u>47,762,096</u>	
Other Youth Services:			
Contributions to outside agencies		621,800	
Total		<u>621,800</u>	
Child Development:			
Salaries and employee benefits		3,188,494	
Other operating expenditures		9,465,050	
Total		<u>12,653,544</u>	
Other Human Services:			
Other operating expenditures		2,800	
Contributions to outside agencies		2,522,429	
Total		<u>2,525,229</u>	
Total Human Services	\$ 86,312,166	84,888,420	\$ 1,423,746

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# BUNCOMBE COUNTY, NORTH CAROLINA

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
<b>Cultural and Recreation:</b>			
<b>Library:</b>			
Salaries and employee benefits		\$ 3,507,570	
Other operating expenditures		1,459,405	
Capital outlay		130,624	
Total		<u>5,097,599</u>	
<b>Recreation:</b>			
Salaries and employee benefits		763,421	
Other operating expenditures		219,665	
Capital outlay		30,912	
Contributions to outside agencies		1,123,000	
Total		<u>2,136,998</u>	
<b>Art, Museums, and History:</b>			
Contributions to outside agencies		70,000	
Total		<u>70,000</u>	
Total Cultural and Recreation	\$ 7,328,535	7,304,597	\$ 23,938
<b>Education:</b>			
<b>Public schools:</b>			
Current expenditures		50,378,086	
Capital outlay		8,068,178	
Community college - current expenditures		7,725,254	
Total Education	66,171,518	66,171,518	-
<b>Debt Service:</b>			
Principal retirement		8,675,686	
Interest and fees		3,132,216	
Total Debt Service	11,836,795	11,807,902	28,893
Total expenditures	247,164,768	244,279,691	2,885,077
Revenues over expenditures	5,899,804	12,271,082	6,371,278

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BUNCOMBE COUNTY, NORTH CAROLINA

*Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
General Fund*

FOR THE YEAR ENDED JUNE 30, 2008

	Budget	Actual	Variance Positive (Negative)
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers from other funds	\$ 6,133,588	\$ 5,510,564	\$ (623,024)
Operating transfers to other funds	(21,379,483)	(17,628,950)	3,750,533
Proceeds from sale of capital assets	-	20,107	20,107
Appropriated fund balance	9,346,091	-	(9,346,091)
<b>Total other financing sources (uses)</b>	<b>(5,899,804)</b>	<b>(12,098,279)</b>	<b>(6,198,475)</b>
 Net change in fund balance	 <u>\$ -</u>	 172,803	 <u>\$ 172,803</u>
Fund balance, beginning of year		67,215,405	
Prior period adjustment		608,762	
Fund balance, beginning as restated		<u>67,824,167</u>	
 Fund balance, end of year		 <u>\$ 67,996,970</u>	