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# SPECIAL REVENUE FUNDS

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Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

## Volunteer Fire Departments Fund

The County's Board of Commissioners serves as the tax levying body for twenty-one special fire protection districts. These districts are areas of the County, not legally separate districts. Taxes levied and collected on behalf of these districts are distributed under contract to volunteer fire departments serving the respective districts. These transactions are accounted for in this fund.

## Transportation Fund

This fund was established to account for intergovernmental revenues received to operate Mountain Mobility van service which provides transportation to the senior citizens, persons with disabilities, children and the general public of Buncombe County.

## Emergency Telephone System Fund

This fund was established in accordance with North Carolina law to account for the accumulation of telephone surcharges to be used for emergency telephone systems.

## Occupancy Tax Fund

This fund was established to account for the revenues from the room occupancy tax to fund the development and implementation of strategies designed to promote tourism in Buncombe County. Occupancy taxes net of a collection fee are transferred to the component unit,

Tourism Development Authority, to achieve this purpose.

## Workforce Investment Act Fund

This fund was established to account for revenues received from the Workforce Investment Act (WIA) and related expenditures.

## Air Quality Fund

The Air Quality Fund accounts for the activities of the Western North Carolina Regional Air Quality Agency. The majority of funding comes from state and federal grants.

## Capital Reserve Fund

The Capital Reserve Fund is used to budget for capital projects.

## Register of Deeds Automation Fund

The Automation Fund receives most of its revenue from permits and fees and appropriated fund balance. This fund is used to budget for capital expenditures that help to automate all of the documents that the Register of Deeds keeps records of so that the citizens will have easier access to these forms and records.

# SPECIAL REVENUE FUNDS

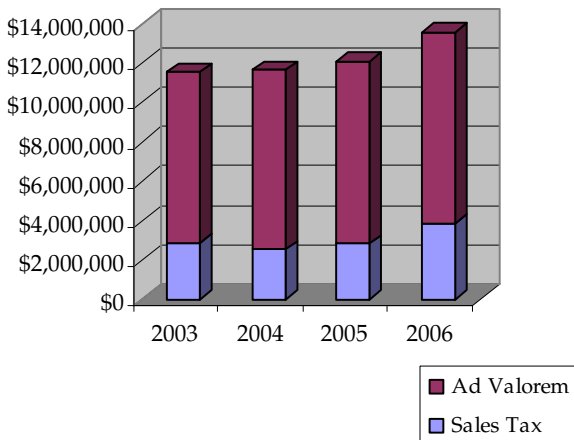
## Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$9,692,611 in revenue for the fund for FY2006.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$3,892,441 in sales tax for the districts in FY2006.

The total revenues and expenditures for the Fire Districts Fund are projected to increase by 11% to \$13,585,052. All expenditures are used to fund volunteer fire departments in twenty-six special fire protection districts throughout the County.

**Fire Districts Fund**

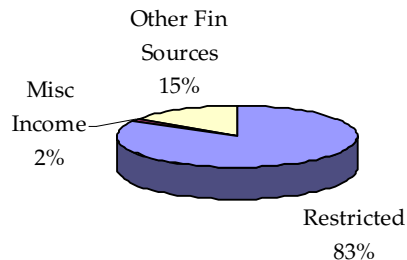


## Transportation Fund

Restricted revenue for this fund comes from the various state agencies, including the North Carolina Department of Transportation. State funding for FY06 provides \$711,021, or 32% of total revenue for this fund. In fiscal year 2006 Block grant payments make up 17%, or \$376,446 of the total and Agency Payments contribute \$293,284, or 13% of the revenue total.

Other revenue sources include vehicle advertising, contributions/donations and an Interfund Transfer from the General fund for \$331,530 in FY2006.

**Transportation Fund**

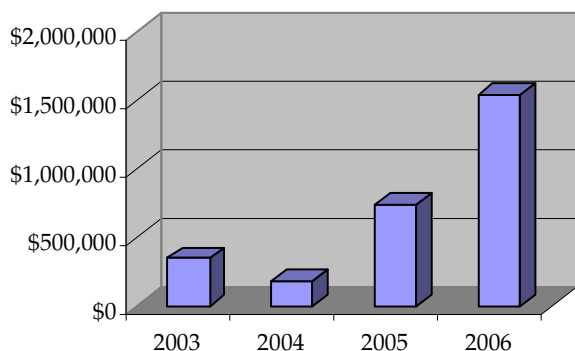


# SPECIAL REVENUE FUNDS

## Emergency Telephone System Fund

A \$0.50 monthly service charge on County residents' telephone bills is expected to generate revenue and expenditures of \$1,543,295. Expenditures are for the maintenance of the database records system for all street addresses and are a support service to Emergency Services.

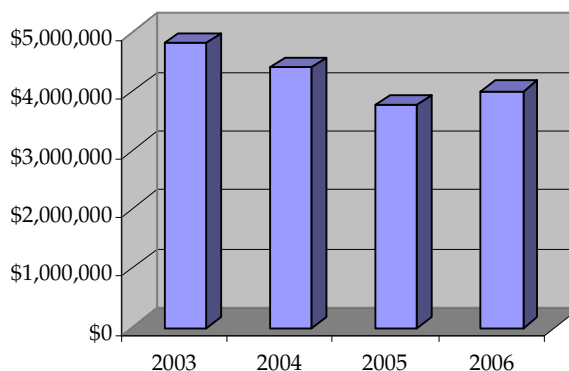
**Emergency Telephone System Fund**



## Occupancy Tax Fund

Revenues for the Occupancy Tax Fund are generated by the taxes collected by lodging and facilities within the County. The projected amount for the FY 2006 is \$3,994,919, which is a 6% increase over the FY2005 budget. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

**Occupancy Tax Fund**



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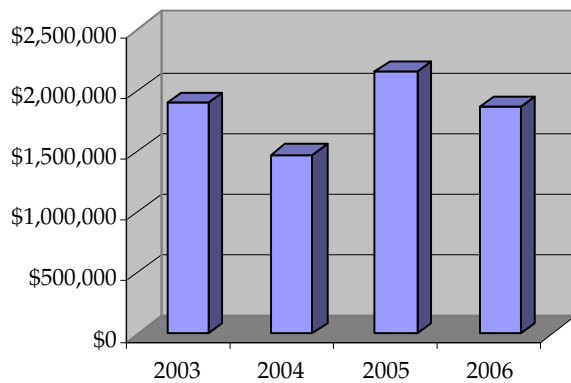
# SPECIAL REVENUE FUNDS

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## Workforce Investment Act Fund

The major revenue source for the Workforce Investment Act Fund is from federal grants. Expenditures are made for training unemployed, underemployed and incumbent workers. The projection for FY2006 includes intergovernmental funding of \$1,864,465.

**Workforce Investment Act Fund**



# ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing board is that the costs (expenses, including depreciation) for providing services to the general public be recovered primarily through user charges; where the governing body has decided that the periodic determination of net income is appropriate for accountability purposes.

## Solid Waste Disposal Fund

This fund is used to account for the landfill activities including disposal and recycling operations.

## After School Fund

This fund is used to account for the 18 after school child care programs and summer child care program operated by the County.

## Inmate Commissary/Welfare Fund

This fund is used to account for Commissary revenues and expenditures at the County Detention Center.

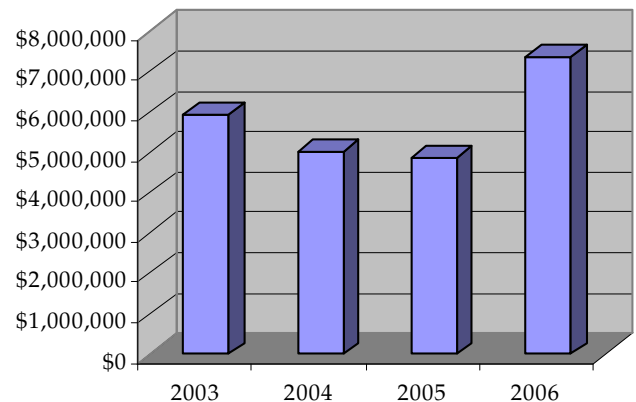
## Human Services Facilities Fund

The Human Services Facilities Fund is where the County budgets the revenues and expenditures associated with the mental health facilities that the County operates due to the dissolution of a local regional mental health agreement.

## Solid Waste Disposal Fund

The largest revenue source for the Solid Waste Disposal Fund is tipping fees. For FY2006, the County expects to collect \$6,877,764 in fees from sales and services. A small amount of revenue, \$294,622, is generated through Scrap Tire Disposal & White Goods taxes. All revenues are used for operating expenditures for the landfill/transfer station.

## **Solid Waste Disposal Fund**

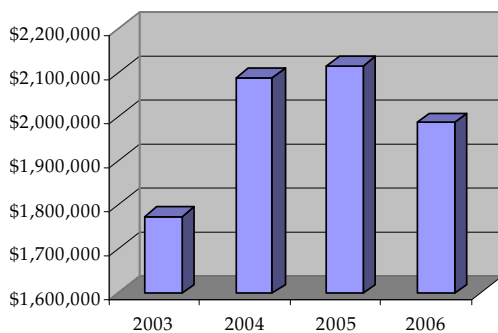


# ENTERPRISE FUNDS

## After School Fund

Fees generated from users' are the revenue source for the After School Fund. For FY2006 the County expects to collect \$1,986,010. The County's After School Programs provide programs and services to children and families after school and during the summertime.

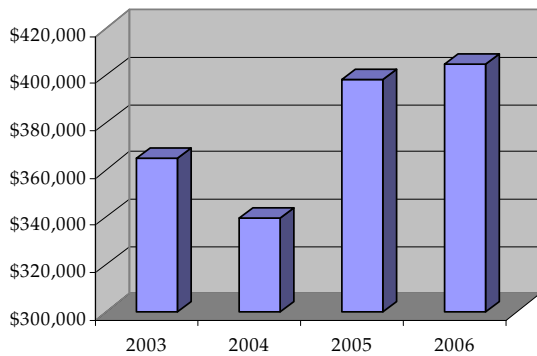
**After School Fund**



## Inmate Commissary/Welfare Fund

Sale of commissary and telephone concessions generates the revenue used for operations in the Inmate Comm/Welfare Fund. The expected revenue amount for FY2006 is \$405,093, which represents a 1.6% increase from FY2005.

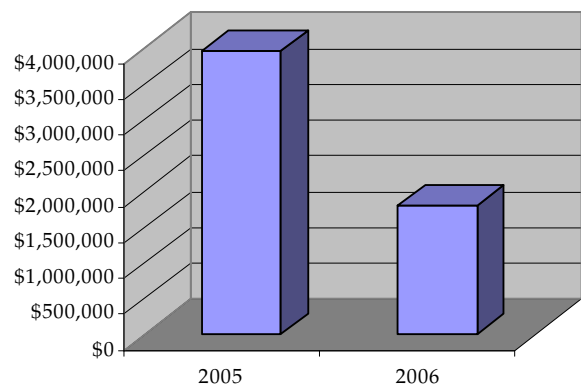
**Inmate Commissary/Welfare Fund**



## Human Services Facilities Fund

This fund was created in FY2005. The majority of revenue for this fund came from the dissolution of the regional mental health organization. Other revenue sources include rental income and the sale of land. The FY2006 budget for this fund is \$1,810,000. This is a decrease of \$2,140,000 from the FY05 budget.

**Human Services Facilities Fund**



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# INTERNAL SERVICE FUND

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Internal Service Funds are used to account for the financing of goods and services by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County maintains the Insurance Internal Service Fund to account for the financing of its commercial liability programs and the operations of its self-insurance, group health, dental and workers' compensation liability programs.

## Internal Service Fund

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2006 it is anticipated that the Internal Service Fund will receive \$15,100,201 from charges. Total fund revenues and expenditures for FY2006 are projected to increase by 2% over the previous fiscal year.

As insurance costs continue to rise, management continues to search for ways to maintain the same level of coverage without major increases in cost to the County or employees.

**Insurance Internal Service Fund**

