

BUNCOMBE COUNTY, NORTH CAROLINA
Changes in Net Assets

Table 2

LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009		
EXPENSES										
Governmental activities:										
General government	\$ 15,893,885	\$ 17,992,240	\$ 16,387,172	\$ 17,644,529	\$ 19,270,179	\$ 22,446,505	\$ 23,377,056	\$ 21,705,398		
Public safety	37,090,297	40,687,839	47,182,012	52,134,950	54,066,643	58,198,788	68,034,705	69,377,438		
Economic and physical development	3,992,760	9,017,323	9,834,487	12,131,158	19,334,791	14,735,580	18,585,531	26,226,700		
Human services	65,137,567	64,608,667	66,519,726	72,979,844	77,967,312	81,513,029	90,053,452	83,310,485		
Cultural and recreational	8,437,392	8,279,421	8,862,116	7,991,232	6,754,166	6,888,549	8,141,862	11,090,242		
Education	78,973,677	61,168,150	62,018,004	61,817,647	79,316,200	91,854,360	75,896,726	73,179,775		
Interest on long-term debt	6,794,663	6,252,005	6,201,794	5,314,045	6,102,439	6,728,232	6,295,350	7,245,388		
Total governmental activities expenses	216,320,241	208,005,645	217,005,311	230,013,405	262,811,730	282,365,043	290,384,682	292,135,426		
Business-type activities:										
Solid Waste Disposal	5,056,489	5,325,050	6,559,788	7,503,243	5,095,603	6,892,580	7,713,779	7,325,697		
Parking Deck	-	-	-	-	-	-	887,004	927,467		
Human Services Facilities	-	-	-	661,152	1,452,366	2,225,921	1,119,716	802,044		
Mental Health	-	-	-	-	-	-	875,850	606,857		
Inmate Commissary/Welfare	197,746	357,891	372,609	444,596	458,792	539,509	524,398	559,422		
Criminal Justice Information System	-	-	-	-	-	-	-	1,632,594		
County Golf Course	856,631	908,649	918,611	1,018,611	-	-	-	-		
After School	1,917,732	1,972,993	2,040,738	1,888,679	1,832,833	377,990	-	-		
Total business-type activities expenses	8,028,598	8,564,583	9,891,746	11,516,281	8,839,594	10,036,000	11,120,747	11,854,081		
Total primary governmental expenses	224,348,839	216,570,228	226,897,057	241,529,686	271,651,324	292,401,043	301,505,429	303,989,507		
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	3,216,589	3,151,420	3,280,066	9,613,785	11,035,741	10,894,196	9,935,830	3,273,340		
Public safety	7,254,394	6,178,432	6,527,193	6,576,600	7,942,899	7,463,106	7,954,598	8,384,722		
Economic and physical development	213,356	316,372	266,494	5,468,710	6,327,138	7,287,329	7,593,812	6,695,973		
Human services	8,652,818	8,737,788	9,784,088	7,967,861	9,021,899	7,889,380	9,010,072	7,582,007		
Cultural and recreational	684,831	1,131,292	1,706,858	1,231,519	766,838	708,053	670,295	1,226,864		
Education	-	-	-	-	-	-	-	-		
Interest on long-term debt	-	-	-	-	-	-	-	-		
Operating grants and contributions	32,866,046	35,530,761	34,826,905	42,876,425	49,467,438	44,184,934	47,768,083	49,093,100		
Capital grants and contributions	17,537,734	12,868,292	17,775,859	14,513,290	16,433,237	16,873,111	17,577,647	17,489,205		
Total governmental activities program revenues	70,425,768	67,914,357	74,167,463	88,248,190	100,995,190	95,300,109	100,510,337	93,745,211		

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	2002	2003	2004	2005	2006	2007	2008	2009
Business-type activities:								
Charges for services:								
Solid Waste Disposal	\$ 5,533,545	\$ 5,392,359	\$ 6,393,638	\$ 6,152,947	\$ 6,660,231	\$ 6,707,965	\$ 7,185,473	\$ 6,598,240
Parking Deck	-	-	-	-	-	-	-	88,148
Human Services Facilities	-	-	-	638,173	927,145	891,501	841,291	617,530
Mental Health	-	-	-	-	-	-	-	-
Inmate/Commissary Welfare	337,386	358,886	358,226	366,530	431,502	421,928	388,505	468,406
Criminal Justice Information System	-	-	-	-	-	-	-	1,194,794
County Golf Course	886,096	775,098	761,137	751,349	-	-	-	-
After School	1,934,276	1,735,199	1,671,154	1,706,050	1,861,018	162,956	-	-
Operating grants and contributions	269,032	269,402	278,542	292,798	304,822	322,802	333,931	321,567
Capital grants and contributions	-	-	-	-	-	9,050	42,751	-
Total business-type activities program revenues	8,960,335	8,530,944	9,462,697	9,907,847	10,184,718	8,516,202	8,791,951	9,288,685
Total primary governmental program revenues	79,386,103	76,445,301	83,630,160	98,156,037	111,179,908	103,816,311	109,302,288	103,033,896
Net (expense) revenue								
Governmental activities	(145,894,473)	(140,091,288)	(142,837,848)	(141,765,215)	(161,816,540)	(187,064,934)	(189,874,345)	(198,390,215)
Business-type activities	931,737	(33,639)	(429,049)	(1,608,434)	1,345,124	(1,519,798)	(2,328,796)	(2,565,396)
Total primary governmental net expense	(144,962,736)	(140,124,927)	(143,266,897)	(143,373,649)	(160,471,416)	(188,584,732)	(192,203,141)	(200,955,611)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes: Property taxes	\$93,527,086	\$108,802,529	\$113,044,025	\$116,654,786	\$123,668,417	\$152,744,354	\$157,568,418	\$162,584,050
Taxes: Local Option Sales Tax	22,338,676	25,319,117	30,394,919	35,671,036	40,126,703	43,942,038	45,575,335	37,777,956
Other Taxes and Licenses	15,763,253	11,741,173	13,348,172	-	-	-	-	5,310,017
Investment earnings, unrestricted	2,087,614	1,099,292	760,068	1,964,791	4,123,375	6,252,713	5,417,960	2,513,403
Gain (Loss) on Sale of Capital Assets	438,310	(282,591)	-	-	-	-	-	-
Miscellaneous, unrestricted	461,792	899,778	1,138,580	950,733	1,369,340	1,245,957	1,142,629	1,445,354
Special Item: Transfer of Assets for Water Agreement	(4,269,988)	486,481	50,000	-	(4,787,776)	-	-	-
Transfers	130,346,743	148,065,779	158,735,764	155,241,346	166,175,909	202,185,062	(3,040,115)	(2,881,638)
Total governmental activities	475,674	202,933	136,342	307,773	703,774	1,360,115	2,079,570	781,655
Business-type activities:								
Investment earnings, unrestricted	-	-	-	-	-	-	-	-
Miscellaneous, unrestricted	-	195,000	-	-	-	-	-	-
Gain (Loss) on Sale of Capital Assets	-	-	-	-	(1,191,934)	-	-	-
Special Item: Transfer of Assets for Water Agreement	(157,597)	(486,481)	(50,000)	-	(1,675,850)	2,000,000	3,040,115	2,881,638
Transfers	318,077	(88,548)	86,342	307,773	(2,164,010)	3,360,115	5,119,685	3,663,293
Total business-type activities	130,664,820	147,977,231	158,822,106	155,549,119	164,011,899	205,545,177	211,783,912	210,412,485
Total primary government	(15,547,730)	7,974,491	15,897,916	13,476,131	4,359,369	15,120,128	16,789,882	8,358,927
Governmental activities	1,249,814	(122,187)	(342,707)	(1,300,661)	(818,886)	1,840,317	2,790,889	1,097,897
Business-type activities	\$ (14,297,916)	\$ 7,852,304	\$ 15,555,209	\$ 12,175,470	\$ 3,540,483	\$ 16,960,445	\$ 19,580,771	\$ 9,456,824
Total primary government								

NOTE: Buncombe County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. Therefore, data is not available for fiscal years 2000 and 2001.

NOTE: In fiscal year 2005, mental health reform caused certain assets used by mental health agencies to revert to the County.

NOTE: The lack of data for the County Golf Course in 2006 is explained by the dissolution of the Water Agreement. In 1981 the Water Agreement created a Regional Water Authority between the City of Asheville, Buncombe County, and, in the mid-1990s, Henderson County. One part of the agreement called for the County to take over McCormick Field, the Golf Course, and some other recreational facilities that had been run by the City. The City dissolved the agreement at the end of fiscal year 2005 and the recreation assets reverted back to City ownership.