



Buncombe County Financial Quarterly Report

FY2019 - December

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Appendix General Fund Projection



A.

SUMMARY ANNUAL FUNDS

FUND	Annual Budget	YTD Actual	% of Budget
100 General Total Revenue	(323,001,422)	(161,961,993)	50.1%
100 General Total Expense	323,001,422	151,430,998	46.9%
120 Air Quality Total Revenue	(1,011,677)	(393,799)	38.9%
120 Air Quality Total Expense	1,011,677	431,562	42.7%
220 Occupancy Tax Total Revenue	(23,000,000)	(14,587,799)	63.4%
220 Occupancy Tax Total Expense	23,000,000	12,246,230	53.2%
223 911 Total Revenue	(1,627,500)	(298,759)	18.4%
223 911 Total Expense	1,627,500	344,746	21.2%
225 ROD Automation Total Revenue	(270,312)	(70,747)	26.2%
225 ROD Automation Total Expense	270,312	-	0.0%
228 Fire Departments Total Revenue	(31,276,959)	(17,456,394)	55.8%
228 Fire Departments Total Expense	31,276,959	13,328,411	42.6%
230 Transportation Total Revenue	(4,983,044)	(1,023,117)	20.5%
230 Transportation Total Expense	4,983,044	1,974,025	39.6%
231 Woodfin PDF Total Revenue	(672,950)	-	0.0%
231 Woodfin PDF Total Expense	672,950	258,975	38.5%
270 Forfeitures Total Revenue	(631,712)	(212,826)	33.7%
270 Forfeitures Total Expense	631,712	125,700	19.9%
466 Solid Waste Total Revenue	(9,889,434)	(4,510,255)	45.6%
466 Solid Waste Total Expense	9,889,434	2,988,961	30.2%
469 Inmate Commissary Total Revenue	(724,640)	(293,868)	40.6%
469 Inmate Commissary Total Expense	724,640	171,760	23.7%
480 Insurance Total Revenue	(38,053,758)	(17,938,219)	47.1%
480 Insurance Total Expense	38,053,758	16,877,045	44.4%

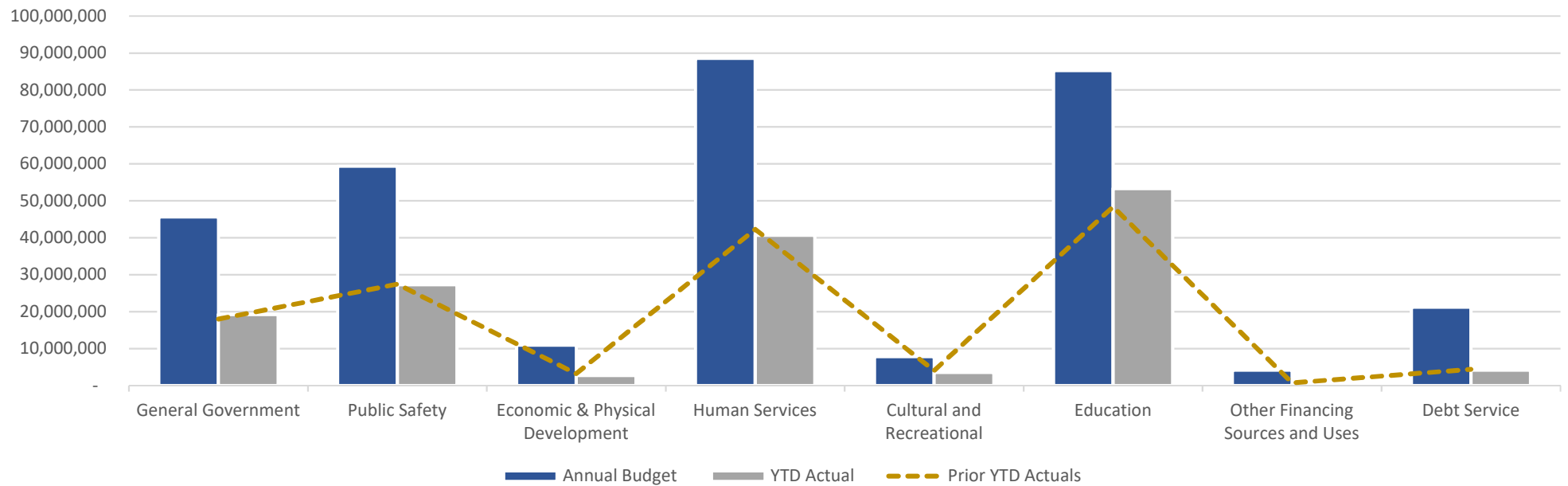
SUMMARY MULTI-YEAR FUNDS

FUND	Budget	LTD Actuals	% of Budget
224 Special Programs Total Revenue	(12,018,074)	(11,849,607)	98.6%
224 Special Programs Total Expense	12,018,074	8,567,006	71.3%
326 Public School Capital Needs Fund Total Revenue	(182,540,547)	(165,596,461)	90.7%
326 Public School Capital Needs Fund Total Expense	182,540,547	141,426,879	77.5%
327 Grant Projects Total Revenue	(11,416,058)	(8,887,453)	77.9%
327 Grant Projects Total Expense	11,416,058	7,602,328	66.6%
333 AB Tech Total Revenue	(62,995,553)	(65,719,653)	104.3%
333 AB Tech Total Expense	62,995,553	43,811,730	69.5%
335 Public School ADM Sales Tax and Lottery Projects Total Revenue	(53,360,166)	(37,451,792)	70.2%
335 Public School ADM Sales Tax and Lottery Projects Total Expense	53,360,166	39,507,951	74.0%
341 Capital Project Total Revenue	(90,618,450)	(77,598,898)	85.6%
341 Capital Project Total Expense	90,618,450	65,522,542	72.3%
342 Landfill Capital Projects Total Revenue	(13,788,850)	(13,771,646)	99.9%
342 Landfill Capital Projects Total Expense	13,788,850	11,079,270	80.3%

B. 1

GENERAL FUND

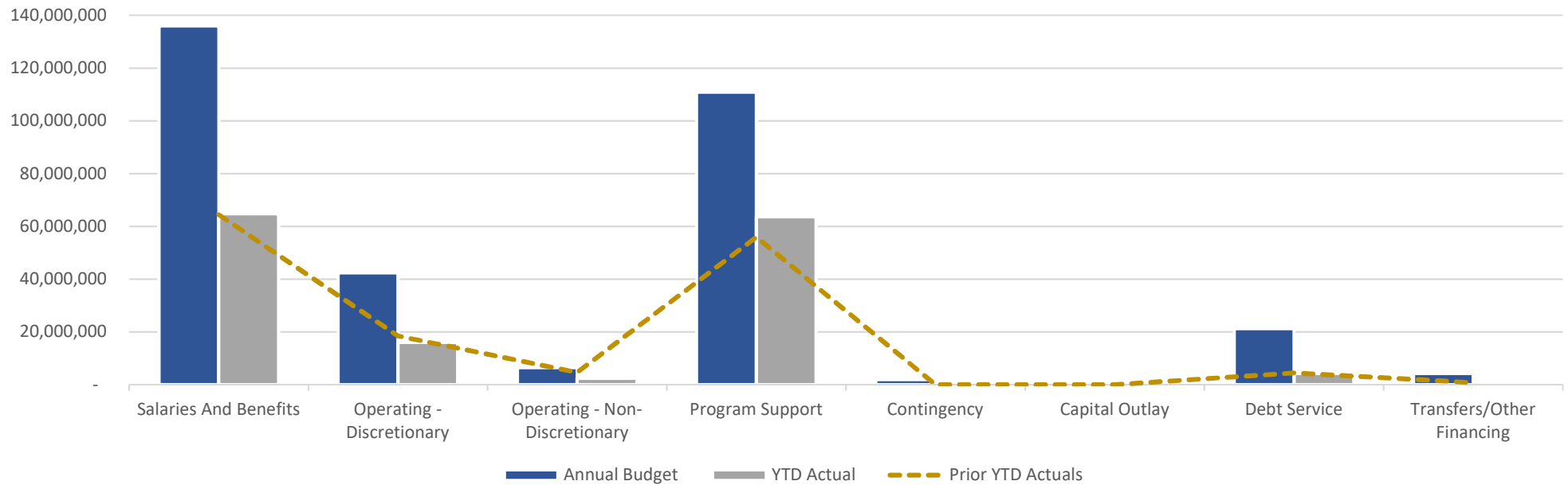
EXPENDITURE BY FUNCTION	Annual Budget	YTD Actual	% Expended	Prior YTD Actuals	% change
General Government	45,636,634	19,233,187	42.1%	17,988,471	6.9%
Public Safety	59,368,713	27,290,096	46.0%	27,443,434	-0.6%
Economic & Physical Development	10,955,401	2,763,839	25.2%	3,201,230	-13.7%
Human Services	88,571,576	40,712,545	46.0%	42,271,000	-3.7%
Cultural and Recreational	7,823,966	3,562,989	45.5%	4,089,164	-12.9%
Education	85,234,015	53,294,242	62.5%	48,363,199	10.2%
Other Financing Sources and Uses	4,205,293	374,250	8.9%	726,250	-48.5%
Debt Service	21,205,824	4,199,850	19.8%	4,409,482	-4.8%
Total Expenditures	323,001,422	151,430,998	46.9%	148,492,229	2.0%



B. 2

GENERAL FUND

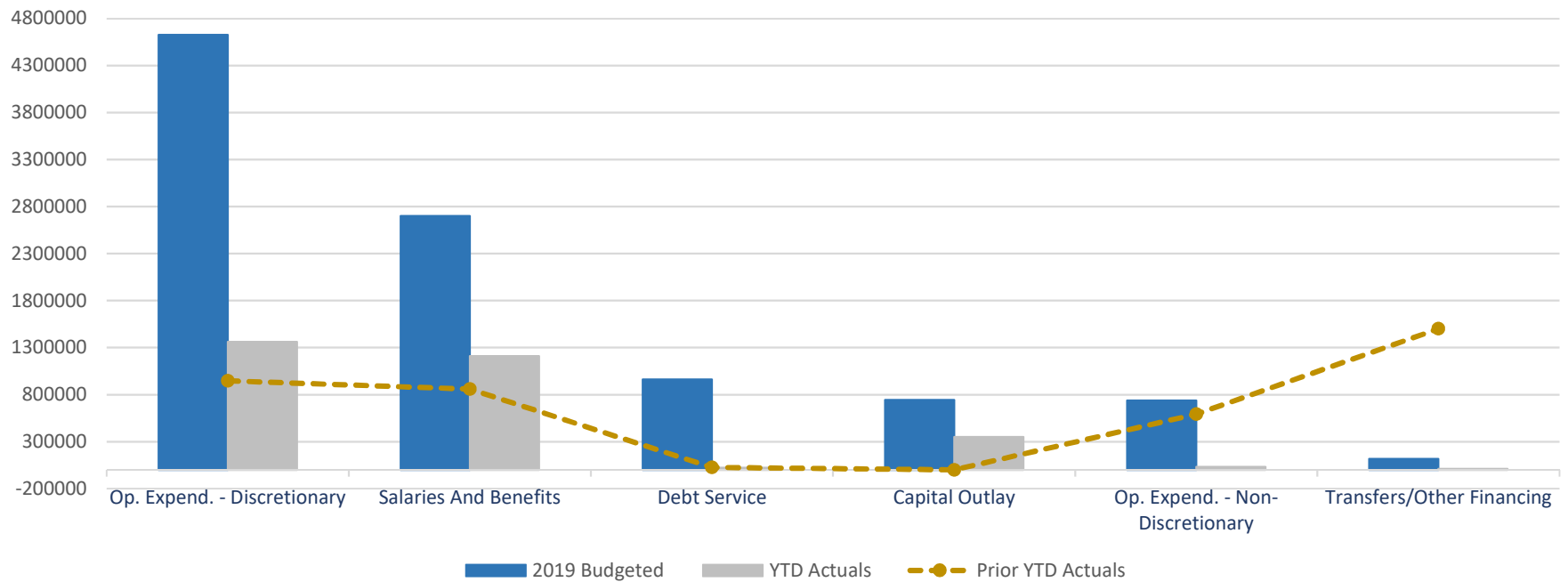
EXPENDITURE BY FUNCTION	Annual Budget	YTD Actual	% Expended	Prior YTD Actuals	% change
Salaries And Benefits	135,929,753	64,791,261	47.7%	64,399,384	0.6%
Operating - Discretionary	42,408,923	15,992,105	37.7%	18,437,404	-13.3%
Operating - Non-Discretionary	6,453,566	2,399,434	37.2%	4,612,410	-48.0%
Program Support	110,856,466	63,676,453	57.4%	55,890,986	13.9%
Contingency	1,848,677	-	0.0%	-	-
Capital Outlay	92,920	(2,355)	-2.5%	16,696	-114.1%
Debt Service	21,205,824	4,199,850	19.8%	4,409,482	-4.8%
Transfers/Other Financing	4,205,293	374,250	8.9%	726,250	-48.5%
Total Expenditures	323,001,422	151,430,998	46.9%	148,492,612	2.0%



C.

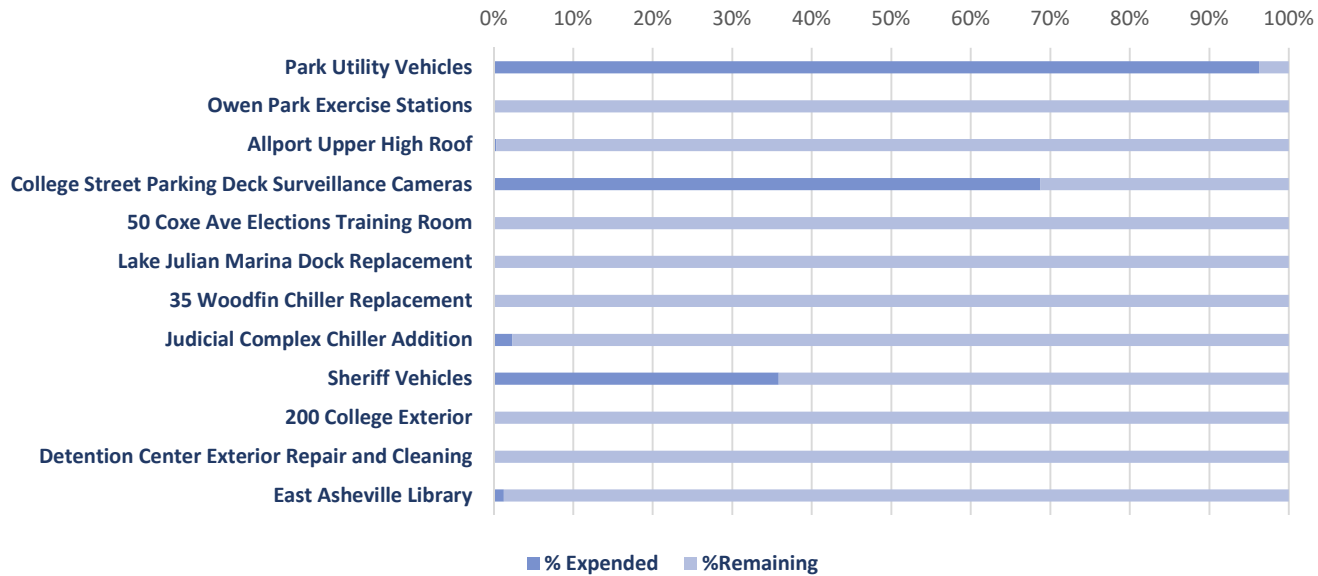
SOLID WASTE FUND

EXPENDITURE BY CATEGORY	Annual	YTD Actual	% Expended	Prior YTD Actual	% change
Salaries And Benefits	2,699,640	1,211,473	44.9%	858,492	41.1%
Operating - Discretionary	4,627,994	1,362,299	29.4%	946,083	44.0%
Operating - Non-Discretionary	736,947	31,080	4.2%	592,844	-94.8%
Capital Outlay	744,302	350,648	47.1%	-	-
Debt Service	963,550	21,525	2.2%	26,403	-18.5%
Transfers/Other Financing	117,001	11,937		1,500,000	-99.2%
Total Expenditures	9,889,434	2,988,961	30.2%	3,923,822	-23.8%



D.

COUNTY CAPITAL PROJECTS - FY2019 APPROVED			
PROJECT EXPENDITURE	FY 2019 Budget	YTD Actual	% Expended
Park Utility Vehicles	24,400	23,485	96.2%
Owen Park Exercise Stations	30,000	-	0.0%
Allport Upper High Roof	130,754	430	0.3%
College Street Parking Deck Surveillance Cameras	144,510	99,371	68.8%
50 Coxe Ave Elections Training Room	200,000	-	0.0%
Lake Julian Marina Dock Replacement	200,000	-	0.0%
35 Woodfin Chiller Replacement	259,087	-	0.0%
Judicial Complex Chiller Addition	297,000	7,012	2.4%
Sheriff Vehicles	950,361	312,907	35.8%
200 College Exterior	975,000	-	0.0%
Detention Center Exterior Repair and Cleaning	2,750,000	-	0.0%
East Asheville Library	5,800,000	20,135	1.3%
Total Expenditures	11,761,112	463,339	3.9%



E.

SCHOOL CAPITAL - FY2019 APPROVED			
PROJECT EXPENDITURE	FY 2019 Budget	YTD Actual	% Expended
Radio Upgrade Engineering Study	75,400	-	0.0%
Sand Hill-Venable Campus Repaving & Road	200,000	-	0.0%
Security Assessment	400,000	-	0.0%
Hall Fletcher Restroom Renovations	427,304	-	0.0%
Hall Fletcher Roof Replacements	428,375	-	0.0%
Haw Creek & Fairview ES Renovations	675,000	-	0.0%
Leicester ES HVAC & Energy Controls	875,000	-	0.0%
Enka HS Track & Field Replacement	985,000	-	0.0%
Radio Upgrade Equipment & Install	1,935,000	-	0.0%
Erwin Kitchen Renovations	1,950,000	-	0.0%
Total Expenditures	7,951,079	-	0.0%



BUNCOMBE COUNTY GENERAL FUND PROJECTION

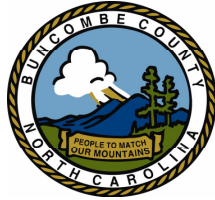
Summary

as of
DECEMBER

Revenues: Major Revenue Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Ad Valorem Taxes	197,252,014	123,458,898	197,551,364	299,350
Local Option - Sales Tax	31,608,204	7,759,563	32,514,206	906,002
Restricted Intergovernmental	42,056,811	17,194,413	41,447,832	(608,979)
Other Taxes and Licenses	7,556,520	3,581,041	7,471,459	(85,061)
Permits and Fees	3,702,841	2,215,504	4,056,793	353,952
Sales and Services	16,808,139	6,323,351	16,587,289	(220,850)
Sale of Assets/Investment Earnings/Misc. Revenue/Investments	1,666,247	1,166,050	2,120,201	453,954
Interfund Transfer Revenue	10,595,416	263,173	9,095,416	(1,500,000)
Appropriated Fund Balance	11,755,230			(11,755,230)
Total	323,001,422	161,961,993	310,844,561	(12,156,861)

Expenditures: Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,636,634	19,226,415	42,478,582	(3,158,052)
Public Safety	59,368,713	27,290,096	58,917,641	(451,072)
Human Services	88,571,576	40,712,545	86,879,118	(1,692,458)
Cultural and Recreational	7,823,966	3,562,989	7,544,258	(279,708)
Debt	21,205,824	4,199,850	21,205,824	
Economic & Physical Development	10,955,401	2,763,839	10,885,589	(69,812)
Education	85,234,015	53,294,242	85,234,015	
Enterprise		6,772	-	
Other Financing Sources and Uses	4,205,293	374,250	4,205,293	
Grand Total	323,001,422	151,430,998	317,350,320	(5,651,102)

Fund Balance Change (Revenues - Expenditures)	(6,505,759)
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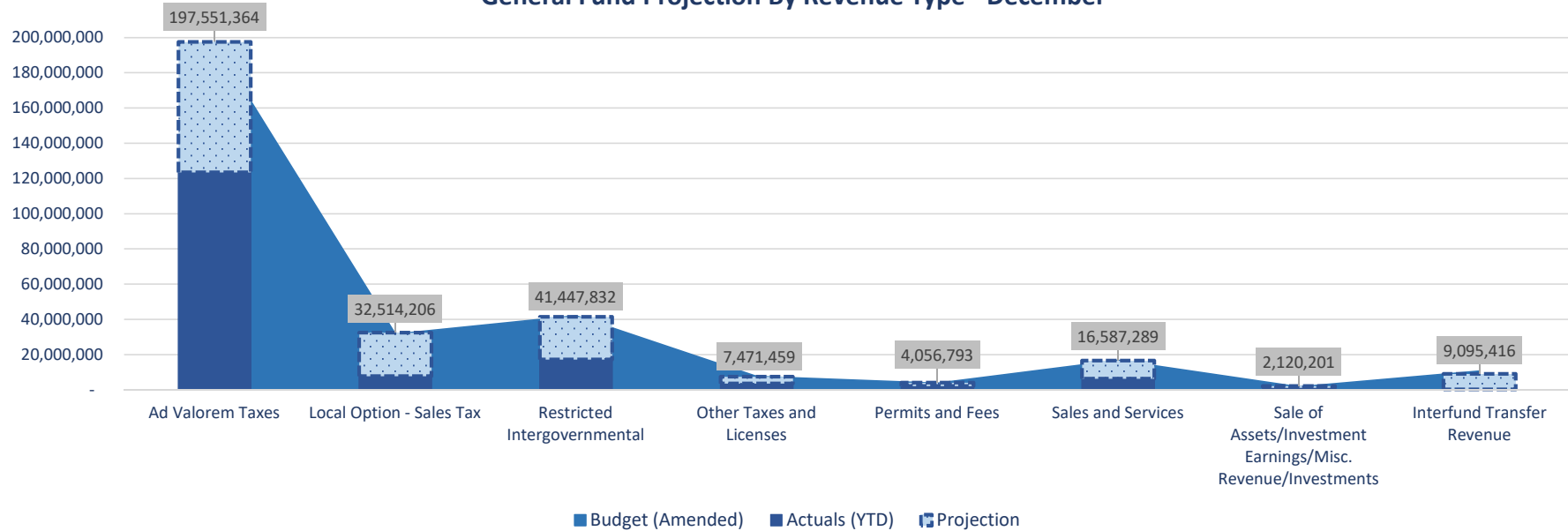
BUNCOMBE COUNTY GENERAL FUND PROJECTION

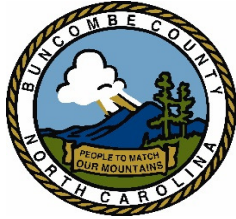
REVENUES BY TYPE

as of
DECEMBER

Major Revenue Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance	Projected % of Budget Received
Ad Valorem Taxes	197,252,014	123,458,898	197,551,364	299,350	100%
Local Option - Sales Tax	31,608,204	7,759,563	32,514,206	906,002	103%
Restricted Intergovernmental	42,056,811	17,194,413	41,447,832	(608,979)	99%
Other Taxes and Licenses	7,556,520	3,581,041	7,471,459	(85,061)	99%
Permits and Fees	3,702,841	2,215,504	4,056,793	353,952	110%
Sales and Services	16,808,139	6,323,351	16,587,289	(220,850)	99%
Sale of Assets/Investment Earnings/Misc. Revenue/Investments	1,666,247	1,166,050	2,120,201	453,954	127%
Interfund Transfer Revenue	10,595,416	263,173	9,095,416	(1,500,000)	86%
Appropriated Fund Balance	11,755,230			(11,755,230)	
Total	323,001,422	161,961,993	310,844,561	(12,156,861)	

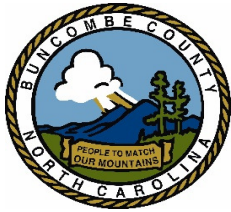
General Fund Projection By Revenue Type - December





BUNCOMBE COUNTY
Changes To Appropriated Fund Balance Since Adoption
 through
DECEMBER

Amendment	Amendment Date	Amendment Description	Ledger Account	Amount	Running Total
Adoption	7/1/2018		4310:Appropriated Fund Balance	(8,678,762.00)	(8,678,762.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 08/24/2018 : BUD000198	8/24/2018	General Fund Carry- Forwards	4310:Appropriated Fund Balance	(228,883.00)	(8,907,645.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 09/06/2018 : BUD000206	9/6/2018	BOC approval of FY18 to FY19 Economic Development Carr Forwards	4310:Appropriated Fund Balance	(1,539,000.00)	(10,446,645.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 09/06/2018 : BUD000207	9/6/2018	BOC approved Additional appropriation of current expense dollars to school systems	4310:Appropriated Fund Balance	(1,863,907.00)	(12,310,552.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 09/18/2018 : BUD000222	9/18/2018	Budget Amendment 09-18- 18 Carry Forwards for Soil Conservation Cooperative Extension and General Services	4310:Appropriated Fund Balance	(8,585.00)	(12,319,137.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 09/18/2018 : BUD000223	9/18/2018	Transfer of a portion of Insurance Settlement to General Fund for reduction of appropriated Fund Balance	4310:Appropriated Fund Balance	1,863,907.00	(10,455,230.00)
Budget Amendment: FY2019 - Cost Center Detail Annual on 12/04/2018 : BUD000298	12/4/2018	BA: 12-4-18 Fund 100 Interfund Transfer for East Asheville Library	4310:Appropriated Fund Balance	(1,300,000.00)	(11,755,230.00)

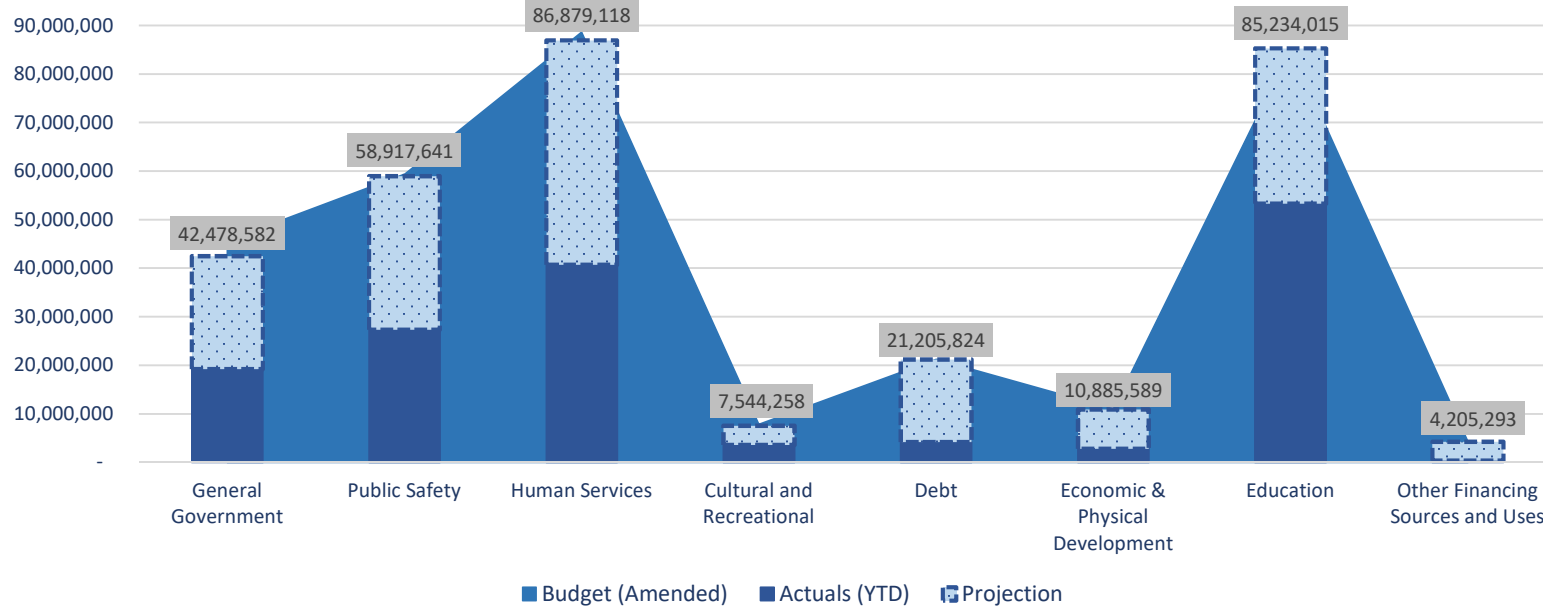


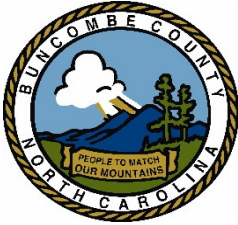
BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY FUNCTION

as of
DECEMBER

Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,636,634	19,226,415	42,478,582	(3,158,052)
Public Safety	59,368,713	27,290,096	58,917,641	(451,072)
Human Services	88,571,576	40,712,545	86,879,118	(1,692,458)
Cultural and Recreational	7,823,966	3,562,989	7,544,258	(279,708)
Debt	21,205,824	4,199,850	21,205,824	
Economic & Physical Development	10,955,401	2,763,839	10,885,589	(69,812)
Education	85,234,015	53,294,242	85,234,015	
Enterprise		6,772		
Other Financing Sources and Uses	4,205,293	374,250	4,205,293	
Grand Total	323,001,422	151,430,998	317,350,320	(5,651,102)

General Fund Projection By Function - December



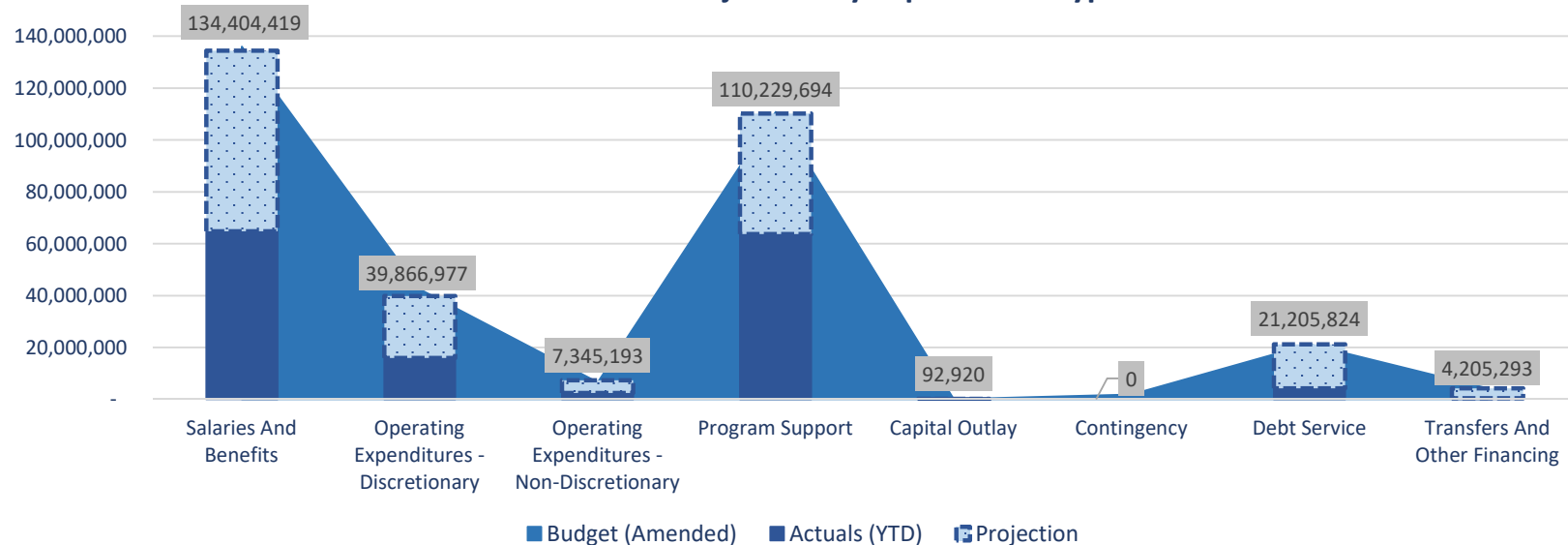


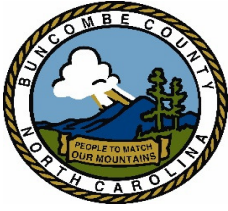
BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY TYPE

as of
DECEMBER

Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Salaries And Benefits	135,929,753	64,791,261	134,404,419	(1,525,334)
Operating Expenditures - Discretionary	42,408,923	15,992,105	39,866,977	(2,541,946)
Operating Expenditures - Non-Discretionary	6,453,566	2,399,434	7,345,193	891,627
Program Support	110,856,466	63,676,453	110,229,694	(626,772)
Capital Outlay	92,920	(2,355)	92,920	
Contingency	1,848,677			(1,848,677)
Debt Service	21,205,824	4,199,850	21,205,824	
Transfers And Other Financing	4,205,293	374,250	4,205,293	
Grand Total	323,001,422	151,430,998	317,350,320	(5,651,102)

General Fund Projection By Expenditure Type



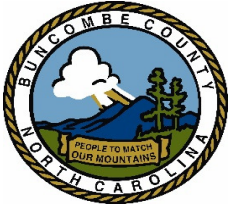


BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY FUNCTION

as of
DECEMBER

Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,636,634	19,226,415	42,478,582	(3,158,052)
Salaries And Benefits	24,573,171	11,668,983	23,589,081	(984,090)
Operating Expenditures - Discretionary	17,181,925	6,385,341	16,214,641	(967,284)
Operating Expenditures - Non-Discretionary	810,185	407,548	800,760	(9,425)
Program Support	1,765,680	766,895	1,781,180	15,500
Capital Outlay	61,025	(2,352)	92,920	31,895
Contingency	1,244,648			(1,244,648)
Public Safety	59,368,713	27,290,096	58,917,641	(451,072)
Salaries And Benefits	48,725,228	22,966,631	49,104,699	379,471
Operating Expenditures - Discretionary	8,605,853	3,187,699	7,455,842	(1,150,011)
Operating Expenditures - Non-Discretionary	1,973,915	1,131,426	2,335,472	361,557
Program Support	18,450	4,339	21,628	3,178
Capital Outlay	31,895			(31,895)
Contingency	13,372			(13,372)
Human Services	88,571,576	40,712,545	86,879,118	(1,692,458)
Salaries And Benefits	52,466,432	25,340,055	51,672,314	(794,118)
Operating Expenditures - Discretionary	13,427,413	5,280,948	13,129,241	(298,172)
Operating Expenditures - Non-Discretionary	3,336,997	711,164	3,864,606	527,609
Program Support	18,800,077	9,380,377	18,212,957	(587,120)
Capital Outlay				
Contingency	540,657			(540,657)
Cultural and Recreational	7,823,966	3,562,989	7,544,258	(279,708)
Salaries And Benefits	5,469,269	2,607,897	5,350,017	(119,252)
Operating Expenditures - Discretionary	1,952,935	692,896	1,832,861	(120,074)
Operating Expenditures - Non-Discretionary	151,762	75,341	161,380	9,618
Program Support	200,000	186,855	200,000	
Capital Outlay				
Contingency	50,000			(50,000)
Debt	21,205,824	4,199,850	21,205,824	
Salaries And Benefits				
Operating Expenditures - Discretionary				
Operating Expenditures - Non-Discretionary				
Program Support				
Capital Outlay				
Debt Service	21,205,824	4,199,850	21,205,824	
Economic & Physical Development	10,955,401	2,763,839	10,885,589	(69,812)
Salaries And Benefits	4,627,653	2,200,922	4,620,307	(7,346)
Operating Expenditures - Discretionary	923,297	343,131	916,892	(6,405)
Operating Expenditures - Non-Discretionary	180,707	73,954	182,976	2,269
Program Support	5,223,744	145,835	5,165,414	(58,330)
Capital Outlay		(3)		
Education	85,234,015	53,294,242	85,234,015	
Salaries And Benefits	68,000		68,000	
Operating Expenditures - Discretionary	317,500	102,091	317,500	
Operating Expenditures - Non-Discretionary				
Program Support	84,848,515	53,192,151	84,848,515	

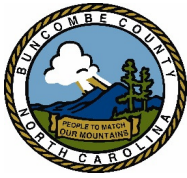


BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY FUNCTION

as of
DECEMBER

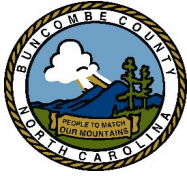
Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Capital Outlay				
Enterprise		6,772		
Salaries And Benefits		6,772		
Operating Expenditures - Discretionary				
Operating Expenditures - Non-Discretionary				
Program Support				
Capital Outlay				
Other Financing Sources and Uses	4,205,293	374,250	4,205,293	
Salaries And Benefits				
Operating Expenditures - Discretionary				
Operating Expenditures - Non-Discretionary				
Program Support				
Capital Outlay				
Transfers And Other Financing	4,205,293	374,250	4,205,293	
Grand Total	323,001,422	151,430,998	317,350,320	(5,651,102)



BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY COST CENTER

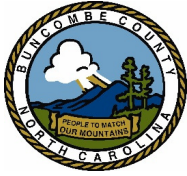
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Ab Tech		6,500,000	3,250,000	6,500,000	
Ab Tech	Salaries And Benefits				
Ab Tech	Operating Expenditures - Discretionary				
Ab Tech	Operating Expenditures - Non-Discretionary				
Ab Tech	Program Support	6,500,000	3,250,000	6,500,000	
Ab Tech	Capital Outlay				
Animal Services		1,291,792	592,447	1,292,433	641
Animal Services	Salaries And Benefits				
Animal Services	Operating Expenditures - Discretionary	1,286,570	589,470	1,288,681	2,111
Animal Services	Operating Expenditures - Non-Discretionary	5,222	2,977	3,752	(1,470)
Animal Services	Program Support				
Animal Services	Capital Outlay				
Arts, Museum & History		100,000	100,000	100,000	
Arts, Museum & History	Salaries And Benefits				
Arts, Museum & History	Operating Expenditures - Discretionary				
Arts, Museum & History	Operating Expenditures - Non-Discretionary				
Arts, Museum & History	Program Support	100,000	100,000	100,000	
Arts, Museum & History	Capital Outlay				
Asheville City Schools		12,185,089	6,095,817	12,185,089	
Asheville City Schools	Salaries And Benefits				
Asheville City Schools	Operating Expenditures - Discretionary				
Asheville City Schools	Operating Expenditures - Non-Discretionary				
Asheville City Schools	Program Support	12,185,089	6,095,817	12,185,089	
Asheville City Schools	Capital Outlay				
Behavioral Health		1,594,966	867,583	1,586,352	(8,614)
Behavioral Health	Salaries And Benefits				
Behavioral Health	Operating Expenditures - Discretionary	994,966	267,583	986,352	(8,614)
Behavioral Health	Operating Expenditures - Non-Discretionary			600,000	600,000
Behavioral Health	Program Support	600,000	600,000		(600,000)
Behavioral Health	Capital Outlay				
Benefits And Risk			(1,951)		
Benefits And Risk	Salaries And Benefits		(1,951)		
Benefits And Risk	Operating Expenditures - Discretionary				
Benefits And Risk	Operating Expenditures - Non-Discretionary				
Benefits And Risk	Program Support				
Benefits And Risk	Capital Outlay				
Budget		574,074	288,157	514,117	(59,957)
Budget	Salaries And Benefits	500,008	274,161	449,682	(50,326)
Budget	Operating Expenditures - Discretionary	67,059	8,485	57,688	(9,371)
Budget	Operating Expenditures - Non-Discretionary	7,007	5,511	6,747	(260)
Budget	Program Support				
Budget	Capital Outlay				
Buncombe County Schools		65,211,848	43,498,362	65,211,848	
Buncombe County Schools	Salaries And Benefits				
Buncombe County Schools	Operating Expenditures - Discretionary				
Buncombe County Schools	Operating Expenditures - Non-Discretionary				
Buncombe County Schools	Program Support	65,211,848	43,498,362	65,211,848	
Buncombe County Schools	Capital Outlay				
Child Care Centers		68,000		68,000	
Child Care Centers	Salaries And Benefits	68,000		68,000	
Child Care Centers	Operating Expenditures - Discretionary				
Child Care Centers	Operating Expenditures - Non-Discretionary				
Child Care Centers	Program Support				
Child Care Centers	Capital Outlay				
Cjis		1,465,987	685,827	1,285,816	(180,171)
Cjis	Salaries And Benefits	917,846	351,875	862,775	(55,071)



BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

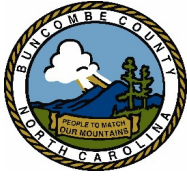
Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Cjis	Operating Expenditures - Discretionary	541,100	324,693	410,000	(131,100)
Cjis	Operating Expenditures - Non-Discretionary	7,041	9,258	13,041	6,000
Cjis	Program Support				
Cjis	Capital Outlay				
Community Engagement		646,516	325,282	645,126	(1,390)
Community Engagement	Salaries And Benefits	434,161	256,422	432,771	(1,390)
Community Engagement	Operating Expenditures - Discretionary	210,355	65,097	203,155	(7,200)
Community Engagement	Operating Expenditures - Non-Discretionary	2,000	3,763	9,200	7,200
Community Engagement	Program Support				
Community Engagement	Capital Outlay				
Community Relations		412,330	199,662	386,948	(25,382)
Community Relations	Salaries And Benefits	337,901	179,316	328,480	(9,421)
Community Relations	Operating Expenditures - Discretionary	67,329	13,246	51,368	(15,961)
Community Relations	Operating Expenditures - Non-Discretionary	7,100	7,100	7,100	
Community Relations	Program Support				
Community Relations	Capital Outlay				
Cooperative Extension		397,889	189,679	398,345	456
Cooperative Extension	Salaries And Benefits				
Cooperative Extension	Operating Expenditures - Discretionary	388,217	186,394	392,453	4,236
Cooperative Extension	Operating Expenditures - Non-Discretionary	9,672	3,286	5,891	(3,781)
Cooperative Extension	Program Support				
Cooperative Extension	Capital Outlay				
County Manager		2,055,487	905,994	1,970,903	(84,584)
County Manager	Salaries And Benefits	1,329,098	740,200	1,285,785	(43,313)
County Manager	Operating Expenditures - Discretionary	353,488	73,812	311,864	(41,624)
County Manager	Operating Expenditures - Non-Discretionary	22,901	10,628	23,254	353
County Manager	Program Support	350,000	81,354	350,000	
County Manager	Capital Outlay				
Cultural And Recreational		117,308		67,308	(50,000)
Cultural And Recreational	Salaries And Benefits				
Cultural And Recreational	Operating Expenditures - Discretionary				
Cultural And Recreational	Operating Expenditures - Non-Discretionary	67,308		67,308	
Cultural And Recreational	Program Support				
Cultural And Recreational	Capital Outlay				
Cultural And Recreational	Contingency	50,000			(50,000)
Debt		21,205,824		21,205,824	
Debt	Salaries And Benefits				
Debt	Operating Expenditures - Discretionary				
Debt	Program Support				
Debt	Capital Outlay				
Debt	Debt Service	21,205,824		21,205,824	
Debt - Asheville City Schools			118,575		
Debt - Asheville City Schools	Salaries And Benefits				
Debt - Asheville City Schools	Operating Expenditures - Discretionary				
Debt - Asheville City Schools	Operating Expenditures - Non-Discretionary				
Debt - Asheville City Schools	Program Support				
Debt - Asheville City Schools	Capital Outlay				
Debt - Asheville City Schools	Debt Service		118,575		
Debt - Buncombe County Schools			116,925		
Debt - Buncombe County Schools	Salaries And Benefits				
Debt - Buncombe County Schools	Operating Expenditures - Discretionary				
Debt - Buncombe County Schools	Operating Expenditures - Non-Discretionary				
Debt - Buncombe County Schools	Program Support				
Debt - Buncombe County Schools	Capital Outlay				
Debt - Buncombe County Schools	Debt Service		116,925		
Debt - Cultural And Recreational			32,016		



BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY COST CENTER

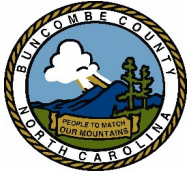
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Debt - Cultural And Recreational	Salaries And Benefits				
Debt - Cultural And Recreational	Operating Expenditures - Discretionary				
Debt - Cultural And Recreational	Operating Expenditures - Non-Discretionary				
Debt - Cultural And Recreational	Program Support				
Debt - Cultural And Recreational	Capital Outlay				
Debt - Cultural And Recreational	Debt Service		32,016		
Debt - Economic And Physical Development			507,801		
Debt - Economic And Physical Development	Salaries And Benefits				
Debt - Economic And Physical Development	Operating Expenditures - Discretionary				
Debt - Economic And Physical Development	Operating Expenditures - Non-Discretionary				
Debt - Economic And Physical Development	Program Support				
Debt - Economic And Physical Development	Capital Outlay				
Debt - Economic And Physical Development	Debt Service		507,801		
Debt - General Government			89,075		
Debt - General Government	Salaries And Benefits				
Debt - General Government	Operating Expenditures - Discretionary				
Debt - General Government	Operating Expenditures - Non-Discretionary				
Debt - General Government	Program Support				
Debt - General Government	Capital Outlay				
Debt - General Government	Debt Service		89,075		
Debt - Human Services			1,357,759		
Debt - Human Services	Salaries And Benefits				
Debt - Human Services	Operating Expenditures - Discretionary				
Debt - Human Services	Operating Expenditures - Non-Discretionary				
Debt - Human Services	Program Support				
Debt - Human Services	Capital Outlay				
Debt - Human Services	Debt Service		1,357,759		
Debt - Public Safety			1,977,699		
Debt - Public Safety	Salaries And Benefits				
Debt - Public Safety	Operating Expenditures - Discretionary				
Debt - Public Safety	Operating Expenditures - Non-Discretionary				
Debt - Public Safety	Program Support				
Debt - Public Safety	Capital Outlay				
Debt - Public Safety	Debt Service		1,977,699		
Detention Center		18,322,427	8,244,953	18,434,372	111,945
Detention Center	Salaries And Benefits	14,819,608	6,559,891	14,974,478	154,870
Detention Center	Operating Expenditures - Discretionary	3,288,329	1,468,313	3,218,053	(70,276)
Detention Center	Operating Expenditures - Non-Discretionary	214,490	216,749	241,841	27,351
Detention Center	Program Support				
Detention Center	Capital Outlay				
Direct Assistance		9,111,562	4,610,837	9,317,424	205,862
Direct Assistance	Salaries And Benefits				
Direct Assistance	Operating Expenditures - Discretionary				
Direct Assistance	Operating Expenditures - Non-Discretionary				
Direct Assistance	Program Support	9,111,562	4,610,837	9,317,424	205,862
Direct Assistance	Capital Outlay				
Division Of Social Services		54,062,310	24,976,376	52,945,930	(1,116,380)
Division Of Social Services	Salaries And Benefits	40,531,153	19,797,026	39,968,672	(562,481)
Division Of Social Services	Operating Expenditures - Discretionary	4,913,849	1,799,490	4,632,699	(281,150)
Division Of Social Services	Operating Expenditures - Non-Discretionary	2,273,993	553,629	2,194,283	(79,710)
Division Of Social Services	Program Support	6,343,315	2,826,231	6,150,276	(193,039)
Division Of Social Services	Capital Outlay				
Economic & Physical Development		73,460		46,092	(27,368)
Economic & Physical Development	Salaries And Benefits				
Economic & Physical Development	Operating Expenditures - Discretionary				
Economic & Physical Development	Operating Expenditures - Non-Discretionary	73,460		46,092	(27,368)
Economic & Physical Development	Program Support				



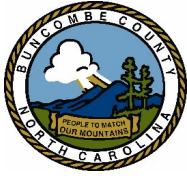
BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Economic & Physical Development	Capital Outlay				
Economic Development		5,223,744	145,835	5,165,414	(58,330)
Economic Development	Salaries And Benefits				
Economic Development	Operating Expenditures - Discretionary				
Economic Development	Operating Expenditures - Non-Discretionary				
Economic Development	Program Support	5,223,744	145,835	5,165,414	(58,330)
Economic Development	Capital Outlay				
Education Support		317,500	102,091	317,500	
Education Support	Salaries And Benefits				
Education Support	Operating Expenditures - Discretionary	317,500	102,091	317,500	
Education Support	Operating Expenditures - Non-Discretionary				
Education Support	Program Support				
Education Support	Capital Outlay				
Elections		2,164,754	1,248,470	2,077,180	(87,574)
Elections	Salaries And Benefits	828,913	413,216	780,283	(48,630)
Elections	Operating Expenditures - Discretionary	1,323,522	778,289	1,279,876	(43,646)
Elections	Operating Expenditures - Non-Discretionary	12,319	56,965	17,022	4,703
Elections	Program Support				
Elections	Capital Outlay				
Emergency Services		13,991,946	6,451,262	13,409,454	(582,492)
Emergency Services	Salaries And Benefits	12,055,345	5,773,045	11,632,382	(422,963)
Emergency Services	Operating Expenditures - Discretionary	1,616,081	416,706	1,382,334	(233,747)
Emergency Services	Operating Expenditures - Non-Discretionary	307,770	257,171	378,810	71,040
Emergency Services	Program Support	12,750	4,339	15,928	3,178
Emergency Services	Capital Outlay				
Employee Health			(80)		
Employee Health	Salaries And Benefits				
Employee Health	Operating Expenditures - Discretionary		(80)		
Employee Health	Operating Expenditures - Non-Discretionary				
Employee Health	Program Support				
Employee Health	Capital Outlay				
Family Justice Center		351,682	144,566	311,516	(40,166)
Family Justice Center	Salaries And Benefits	121,254	60,097	88,661	(32,593)
Family Justice Center	Operating Expenditures - Discretionary	224,068	78,259	207,706	(16,362)
Family Justice Center	Operating Expenditures - Non-Discretionary	6,360	6,210	15,149	8,789
Family Justice Center	Program Support				
Family Justice Center	Capital Outlay				
Finance		2,390,545	1,006,034	2,129,597	(260,948)
Finance	Salaries And Benefits	1,878,423	783,281	1,601,975	(276,448)
Finance	Operating Expenditures - Discretionary	494,765	206,324	494,765	
Finance	Operating Expenditures - Non-Discretionary	17,357	16,428	17,357	
Finance	Program Support			15,500	15,500
Finance	Capital Outlay				
Fleet Services		991,377	421,043	1,010,918	19,541
Fleet Services	Salaries And Benefits	485,539	268,030	540,184	54,645
Fleet Services	Operating Expenditures - Discretionary	488,706	154,215	457,625	(31,081)
Fleet Services	Operating Expenditures - Non-Discretionary	17,132	(1,203)	13,109	(4,023)
Fleet Services	Program Support				
Fleet Services	Capital Outlay				
General Government		1,624,836		380,188	(1,244,648)
General Government	Salaries And Benefits				
General Government	Operating Expenditures - Discretionary				
General Government	Operating Expenditures - Non-Discretionary	380,188		380,188	
General Government	Program Support				
General Government	Capital Outlay				
General Government	Contingency	1,244,648			(1,244,648)



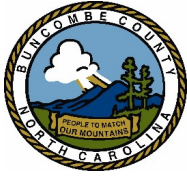
BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Services		7,678,268	3,282,787	6,744,789	(933,479)
General Services	Salaries And Benefits	3,337,578	1,474,647	3,114,845	(222,733)
General Services	Operating Expenditures - Discretionary	4,172,018	1,718,657	3,479,669	(692,349)
General Services	Operating Expenditures - Non-Discretionary	107,647	91,835	89,250	(18,397)
General Services	Program Support				
General Services	Capital Outlay	61,025	(2,352)	61,025	
Governing Body		787,434	508,887	825,434	38,000
Governing Body	Salaries And Benefits	637,373	362,987	687,384	50,011
Governing Body	Operating Expenditures - Discretionary	142,811	133,907	122,544	(20,267)
Governing Body	Operating Expenditures - Non-Discretionary	7,250	11,989	15,506	8,256
Governing Body	Program Support		4		
Governing Body	Capital Outlay				
Human Resources		1,147,036	488,583	981,266	(165,770)
Human Resources	Salaries And Benefits	940,002	407,407	801,676	(138,326)
Human Resources	Operating Expenditures - Discretionary	195,185	71,768	166,711	(28,474)
Human Resources	Operating Expenditures - Non-Discretionary	11,849	9,490	12,879	1,030
Human Resources	Program Support		(83)		
Human Resources	Capital Outlay				
Human Services		1,360,259		819,602	(540,657)
Human Services	Salaries And Benefits				
Human Services	Operating Expenditures - Discretionary				
Human Services	Operating Expenditures - Non-Discretionary	819,602		819,602	
Human Services	Program Support				
Human Services	Capital Outlay				
Human Services	Contingency	540,657			(540,657)
Identification Bureau		1,743,975	783,441	1,609,381	(134,594)
Identification Bureau	Salaries And Benefits	1,624,518	735,216	1,521,819	(102,699)
Identification Bureau	Operating Expenditures - Discretionary	74,144	35,290	69,594	(4,550)
Identification Bureau	Operating Expenditures - Non-Discretionary	13,418	12,935	17,968	4,550
Identification Bureau	Program Support				
Identification Bureau	Capital Outlay	31,895			(31,895)
Information Technology		12,612,963	4,996,235	12,634,437	21,474
Information Technology	Salaries And Benefits	6,386,587	3,118,126	6,376,166	(10,421)
Information Technology	Operating Expenditures - Discretionary	6,126,923	1,765,140	6,126,923	
Information Technology	Operating Expenditures - Non-Discretionary	99,453	112,970	99,453	
Information Technology	Program Support				
Information Technology	Capital Outlay			31,895	31,895
Interfund Transfers		4,205,293	374,250	4,205,293	
Interfund Transfers	Salaries And Benefits				
Interfund Transfers	Operating Expenditures - Discretionary				
Interfund Transfers	Operating Expenditures - Non-Discretionary				
Interfund Transfers	Program Support				
Interfund Transfers	Capital Outlay				
Interfund Transfers	Transfers And Other Financing	4,205,293	374,250	4,205,293	
Intergovernmental Relations		257,109	87,026	223,118	(33,991)
Intergovernmental Relations	Salaries And Benefits	253,409	86,348	219,518	(33,891)
Intergovernmental Relations	Operating Expenditures - Discretionary	3,700	678	3,600	(100)
Intergovernmental Relations	Operating Expenditures - Non-Discretionary				
Intergovernmental Relations	Program Support				
Intergovernmental Relations	Capital Outlay				
Internal Audit		284,596	132,623	273,638	(10,958)
Internal Audit	Salaries And Benefits	247,196	127,368	248,189	993
Internal Audit	Operating Expenditures - Discretionary	36,600	4,216	24,410	(12,190)
Internal Audit	Operating Expenditures - Non-Discretionary	800	1,039	1,039	239
Internal Audit	Program Support				
Internal Audit	Capital Outlay				



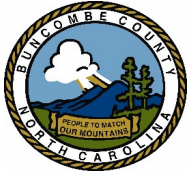
BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Justice Resource Support		937,330	368,971	932,432	(4,898)
Justice Resource Support	Salaries And Benefits	108,609	46,757	105,112	(3,497)
Justice Resource Support	Operating Expenditures - Discretionary	823,321	319,069	821,962	(1,359)
Justice Resource Support	Operating Expenditures - Non-Discretionary	5,400	3,145	5,358	(42)
Justice Resource Support	Program Support				
Justice Resource Support	Capital Outlay				
Library		5,772,082	2,723,724	5,525,370	(246,712)
Library	Salaries And Benefits	4,294,981	2,071,379	4,150,793	(144,188)
Library	Operating Expenditures - Discretionary	1,410,707	591,660	1,307,113	(103,594)
Library	Operating Expenditures - Non-Discretionary	66,394	60,684	67,464	1,070
Library	Program Support				
Library	Capital Outlay				
Parks, Greenways & Recreation		1,834,576	739,265	1,851,580	17,004
Parks, Greenways & Recreation	Salaries And Benefits	1,174,288	536,518	1,199,224	24,936
Parks, Greenways & Recreation	Operating Expenditures - Discretionary	542,228	101,235	525,748	(16,480)
Parks, Greenways & Recreation	Operating Expenditures - Non-Discretionary	18,060	14,657	26,608	8,548
Parks, Greenways & Recreation	Program Support	100,000	86,855	100,000	
Parks, Greenways & Recreation	Capital Outlay				
Performance Management		1,682,382	745,284	1,535,502	(146,880)
Performance Management	Salaries And Benefits	1,629,180	731,606	1,482,300	(146,880)
Performance Management	Operating Expenditures - Discretionary	46,195	5,411	46,195	
Performance Management	Operating Expenditures - Non-Discretionary	7,007	8,268	7,007	
Performance Management	Program Support				
Performance Management	Capital Outlay				
Permits & Inspections		2,308,326	1,119,707	2,320,351	12,025
Permits & Inspections	Salaries And Benefits	2,126,561	1,016,450	2,122,436	(4,125)
Permits & Inspections	Operating Expenditures - Discretionary	128,449	63,915	123,899	(4,550)
Permits & Inspections	Operating Expenditures - Non-Discretionary	53,316	39,342	74,016	20,700
Permits & Inspections	Program Support				
Permits & Inspections	Capital Outlay				
Planning		2,408,076	1,049,687	2,328,700	(79,376)
Planning	Salaries And Benefits	2,021,061	945,613	1,946,309	(74,752)
Planning	Operating Expenditures - Discretionary	352,669	80,438	336,665	(16,004)
Planning	Operating Expenditures - Non-Discretionary	34,346	23,639	45,726	11,380
Planning	Program Support				
Planning	Capital Outlay		(3)		
Pre-K		951,578	347,973	951,578	
Pre-K	Salaries And Benefits				
Pre-K	Operating Expenditures - Discretionary				
Pre-K	Operating Expenditures - Non-Discretionary				
Pre-K	Program Support	951,578	347,973	951,578	
Pre-K	Capital Outlay				
Pre-Trial Release		1,120,304	544,393	1,119,403	(901)
Pre-Trial Release	Salaries And Benefits	1,031,529	504,212	1,032,242	713
Pre-Trial Release	Operating Expenditures - Discretionary	62,890	17,002	53,159	(9,731)
Pre-Trial Release	Operating Expenditures - Non-Discretionary	25,885	23,178	34,002	8,117
Pre-Trial Release	Program Support				
Pre-Trial Release	Capital Outlay				
Public Health		20,410,613	9,364,161	20,245,476	(165,137)
Public Health	Salaries And Benefits	11,442,374	5,329,030	11,271,337	(171,037)
Public Health	Operating Expenditures - Discretionary	5,993,719	2,545,473	5,999,563	5,844
Public Health	Operating Expenditures - Non-Discretionary	229,320	146,348	229,320	
Public Health	Program Support	2,745,200	1,343,309	2,745,257	57
Public Health	Capital Outlay				
Public Safety		672,814		659,442	(13,372)



BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Public Safety	Salaries And Benefits				
Public Safety	Operating Expenditures - Discretionary				
Public Safety	Operating Expenditures - Non-Discretionary	659,442		659,442	
Public Safety	Program Support				
Public Safety	Capital Outlay				
Public Safety	Contingency	13,372			(13,372)
Public Safety Training Center		1,297,384	296,049	918,092	(379,292)
Public Safety Training Center	Salaries And Benefits	394,684	208,971	451,044	56,360
Public Safety Training Center	Operating Expenditures - Discretionary	887,228	75,488	453,523	(433,705)
Public Safety Training Center	Operating Expenditures - Non-Discretionary	15,472	11,590	13,525	(1,947)
Public Safety Training Center	Program Support				
Public Safety Training Center	Capital Outlay				
Register Of Deeds		3,995,143	1,855,259	3,798,388	(196,755)
Register Of Deeds	Salaries And Benefits	1,447,353	657,220	1,330,108	(117,245)
Register Of Deeds	Operating Expenditures - Discretionary	2,506,050	1,174,916	2,437,779	(68,271)
Register Of Deeds	Operating Expenditures - Non-Discretionary	41,740	23,123	30,501	(11,239)
Register Of Deeds	Program Support				
Register Of Deeds	Capital Outlay				
Sheriff'S Office		19,816,546	9,915,200	20,549,248	732,702
Sheriff'S Office	Salaries And Benefits	17,773,089	8,786,664	18,524,846	751,757
Sheriff'S Office	Operating Expenditures - Discretionary	1,312,760	531,136	1,047,217	(265,543)
Sheriff'S Office	Operating Expenditures - Non-Discretionary	724,997	597,400	971,485	246,488
Sheriff'S Office	Program Support	5,700		5,700	
Sheriff'S Office	Capital Outlay				
Soil Conservation		543,906	258,931	626,687	82,781
Soil Conservation	Salaries And Benefits	480,031	238,859	551,562	71,531
Soil Conservation	Operating Expenditures - Discretionary	53,962	12,384	63,874	9,912
Soil Conservation	Operating Expenditures - Non-Discretionary	9,913	7,688	11,250	1,337
Soil Conservation	Program Support				
Soil Conservation	Capital Outlay				
Solid Waste			6,772		
Solid Waste	Salaries And Benefits		6,772		
Solid Waste	Operating Expenditures - Discretionary				
Solid Waste	Operating Expenditures - Non-Discretionary				
Solid Waste	Program Support				
Solid Waste	Capital Outlay				
Strategic Partnership Grants		1,415,680	685,620	1,415,680	
Strategic Partnership Grants	Salaries And Benefits				
Strategic Partnership Grants	Operating Expenditures - Discretionary				
Strategic Partnership Grants	Operating Expenditures - Non-Discretionary				
Strategic Partnership Grants	Program Support	1,415,680	685,620	1,415,680	
Strategic Partnership Grants	Capital Outlay				
Tax Assessment		3,272,772	1,332,946	3,297,477	24,705
Tax Assessment	Salaries And Benefits	2,618,938	1,227,003	2,634,196	15,258
Tax Assessment	Operating Expenditures - Discretionary	600,599	65,877	614,347	13,748
Tax Assessment	Operating Expenditures - Non-Discretionary	53,235	40,067	48,934	(4,301)
Tax Assessment	Program Support				
Tax Assessment	Capital Outlay				
Tax Collections		1,643,332	718,554	1,633,875	(9,457)
Tax Collections	Salaries And Benefits	1,281,512	563,596	1,275,539	(5,973)
Tax Collections	Operating Expenditures - Discretionary	346,620	145,382	336,122	(10,498)
Tax Collections	Operating Expenditures - Non-Discretionary	15,200	9,576	22,214	7,014
Tax Collections	Program Support				
Tax Collections	Capital Outlay				
Veterans Service		388,392	156,577	360,385	(28,007)
Veterans Service	Salaries And Benefits	371,651	153,903	343,644	(28,007)



BUNCOMBE COUNTY GENERAL FUND PROJECTION
EXPENDITURES BY COST CENTER
as of
DECEMBER

Cost Center	Ledger Summary	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Veterans Service	Operating Expenditures - Discretionary	14,241	674	14,241	
Veterans Service	Operating Expenditures - Non-Discretionary	2,500	2,000	2,500	
Veterans Service	Program Support				
Veterans Service	Capital Outlay				
Grand Total		323,001,422	151,430,998	317,350,320	(5,651,102)