

BUNCOMBE COUNTY FINANCIAL QUARTERLY REPORT

FY2019 - FOR THE QUARTER ENDING MARCH 31

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SIGNIFICANT FINANCIAL HIGHLIGHTS

The information in this reports reflects the financial highlights for Buncombe County through March 31, 2019. This information is unaudited.

At this point in the year, the assumption is that revenues and expenditures will be at 75% of budget, however due to the timing of revenue collection and payment disbursements, this is not always the case. General Fund budgeted revenues are \$323.9 million and actual revenues to date are \$262 million or 80.9% of budget. The primary driver for revenues exceeding expected budget is due to the collection of property taxes that were due January 1, 2019. General Fund budget expenditures are \$323.9 million and actual expenditures to date are \$215 million or 66.5% of budget. The main reason for expenditures coming in under budget at this time is due to Debt Service payments, as well as Operating expenditures for information technology and maintenance and repairs that have not occurred yet.

Since the last report, a Reappraisal Reserve Fund was established to comply with North Carolina General Statute § 153A-150. The Reappraisal Reserve Fund will account for the accumulation of funds to pay the costs of the future reappraisal process. A budget \$726,666 has been established for the fund and a transfer equal to the budget will be completed later this year.

The Solid Waste Fund which accounts for landfill and transfer station operations and is an enterprise fund and operates like a business. The budgeted revenues are \$9.89 million and actual revenues to date are \$6.68 million or 67.5%. Since this fund operates like a business, revenues are fee based and dependent upon usage. Disposal fees collected for the landfill are \$3.09 million or 96.6% of budget, but disposal fees for the transfer station are only \$3.17 million or 59.1% of budget. Solid Waste budgeted expenditures are \$9.89 million and actual expenditures to date are \$4.46 million or 45.1% of budget. The main reason for expenditures coming in under budget at this time is due to Debt Service payments, as well as Operating expenditures associated with closure and post-closure that have not occurred yet.

The County Capital Projects Fund is a multi-year fund that accounts for County capital projects funded through general government resources and financing that will most likely span multiple years. The projects approved for 2019 have a total budget of \$11.82 million and actual expenditures to date total \$1.35 million or 11.4%. Due to the nature of capital projects, a significant portion of expenditures may not occur in the year the budget was established.

A.

SUMMARY ANNUAL FUNDS

FUND	Annual Budget	YTD Actual	% of Budget
100 General Total Revenue	(323,916,553)	(262,049,834)	80.9%
100 General Total Expense	323,916,553	215,492,521	66.5%
120 Air Quality Total Revenue	(1,011,677)	(757,560)	74.9%
120 Air Quality Total Expense	1,011,677	628,577	62.1%
220 Occupancy Tax Total Revenue	(23,000,000)	(19,089,091)	83.0%
220 Occupancy Tax Total Expense	23,000,000	16,747,522	72.8%
221 Reappraisal Reserve Fund	(726,666)	-	0.0%
221 Reappraisal Reserve Fund	726,666	-	0.0%
223 911 Total Revenue	(1,627,500)	(478,014)	29.4%
223 911 Total Expense	1,627,500	488,258	30.0%
225 ROD Automation Total Revenue	(270,312)	(103,079)	38.1%
225 ROD Automation Total Expense	270,312	-	0.0%
228 Fire Departments Total Revenue	(31,276,959)	(25,171,037)	80.5%
228 Fire Departments Total Expense	31,276,959	25,449,627	81.4%
230 Transportation Total Revenue	(4,983,044)	(1,661,065)	33.3%
230 Transportation Total Expense	4,983,044	2,877,255	57.7%
231 Woodfin PDF Total Revenue	(672,950)	(159,955)	23.8%
231 Woodfin PDF Total Expense	672,950	258,975	38.5%
270 Forfeitures Total Revenue	(631,712)	(261,452)	41.4%
270 Forfeitures Total Expense	631,712	190,686	30.2%
466 Solid Waste Total Revenue	(9,889,434)	(6,677,731)	67.5%
466 Solid Waste Total Expense	9,889,434	4,497,642	45.5%
469 Inmate Commissary Total Revenue	(724,640)	(408,238)	56.3%
469 Inmate Commissary Total Expense	724,640	244,844	33.8%
480 Insurance Total Revenue	(38,053,758)	(29,313,175)	77.0%
480 Insurance Total Expense	38,053,758	24,780,802	65.1%

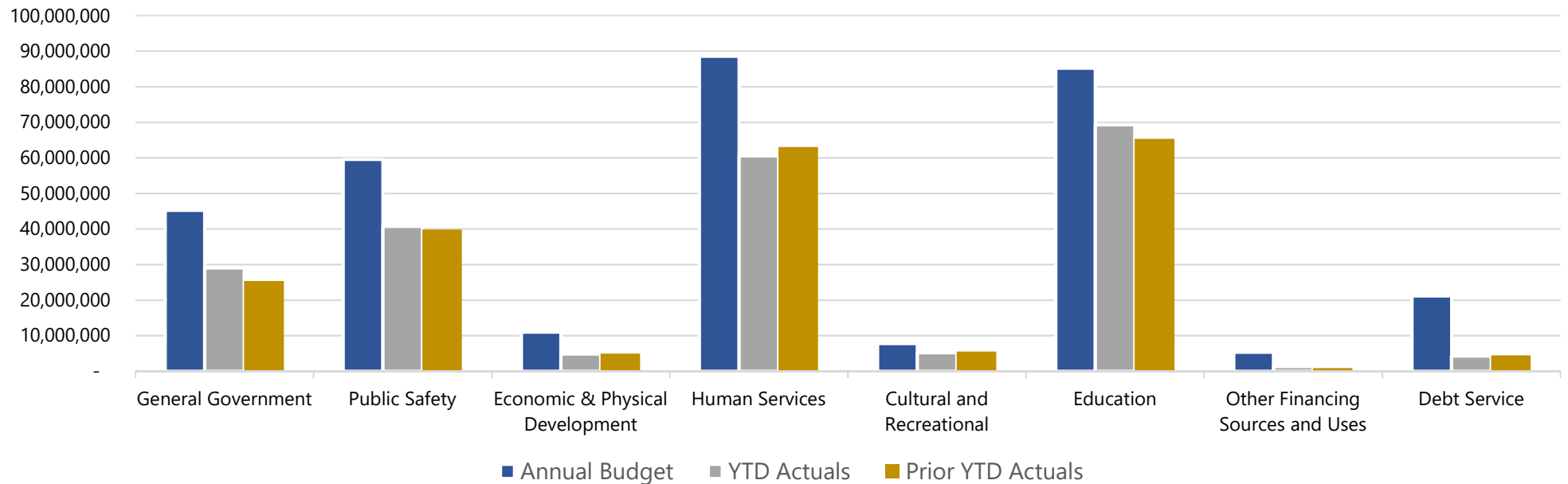
SUMMARY MULTI-YEAR FUNDS

FUND	Budget	LTD Actuals	% of Budget
224 Special Programs Total Revenue	(12,018,074)	(12,146,584)	101.1%
224 Special Programs Total Expense	12,018,074	8,640,743	71.9%
326 Public School Capital Needs Fund Total Revenue	(182,540,547)	(171,879,909)	94.2%
326 Public School Capital Needs Fund Total Expense	182,540,547	144,131,027	79.0%
327 Grant Projects Total Revenue	(24,659,064)	(9,307,971)	37.7%
327 Grant Projects Total Expense	24,659,064	8,203,860	33.3%
333 AB Tech Total Revenue	(65,400,553)	(69,823,733)	106.8%
333 AB Tech Total Expense	65,400,553	45,190,832	69.1%
335 Public School ADM Sales Tax and Lottery Projects Total Revenue	(53,360,166)	(41,723,233)	78.2%
335 Public School ADM Sales Tax and Lottery Projects Total Expense	53,360,166	44,328,169	83.1%
341 Capital Project Total Revenue	(90,879,641)	(78,542,566)	86.4%
341 Capital Project Total Expense	90,879,641	67,035,947	73.8%
342 Landfill Capital Projects Total Revenue	(13,788,850)	(13,771,646)	99.9%
342 Landfill Capital Projects Total Expense	13,788,850	11,522,885	83.6%

B. 1

GENERAL FUND

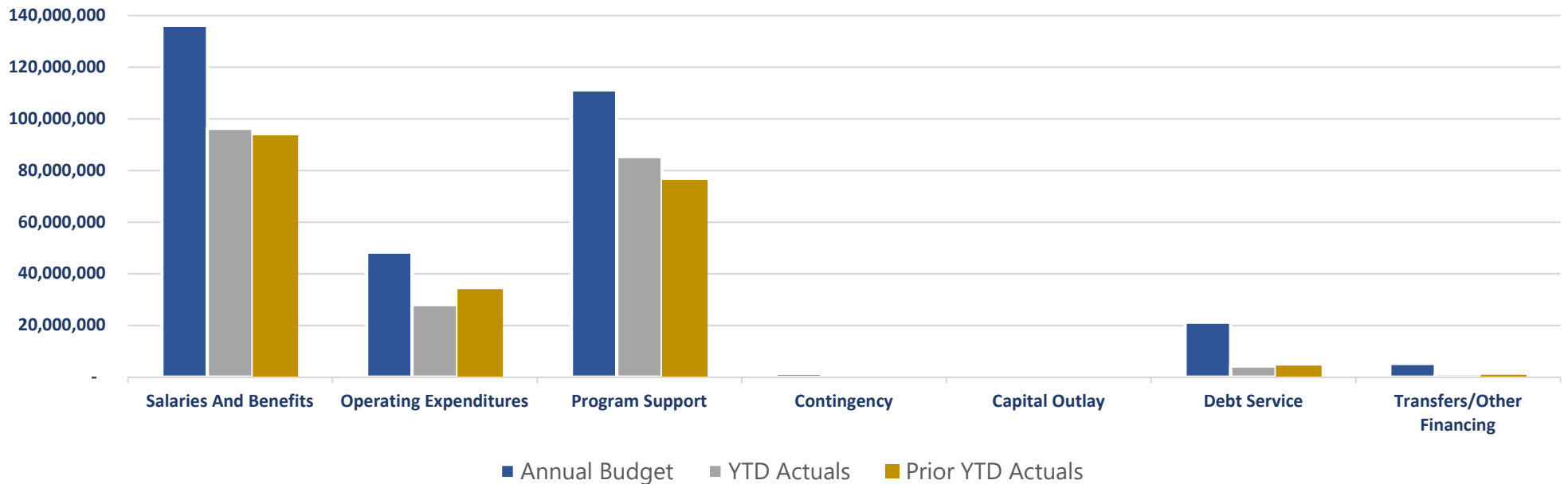
EXPENDITURE BY FUNCTION	Annual Budget	YTD Actuals	% Expended	Prior YTD Actuals	% Change
General Government	45,233,819	29,073,377	64.3%	25,366,330	14.6%
Public Safety	59,541,357	40,755,485	68.4%	39,839,504	2.3%
Economic & Physical Development	10,979,724	4,889,646	44.5%	4,936,848	-1.0%
Human Services	88,591,276	60,606,549	68.4%	63,010,107	-3.8%
Cultural and Recreational	7,813,478	5,202,310	66.6%	5,513,026	-5.6%
Education	85,234,015	69,304,385	81.3%	65,301,563	6.1%
Other Financing Sources and Uses	5,317,060	1,359,351	25.6%	841,250	61.6%
Debt Service	21,205,824	4,301,419	20.3%	4,409,482	-2.5%
TOTAL EXPENDITURES	323,916,553	215,492,521	66.5%	209,218,110	3.0%



B. 2

GENERAL FUND

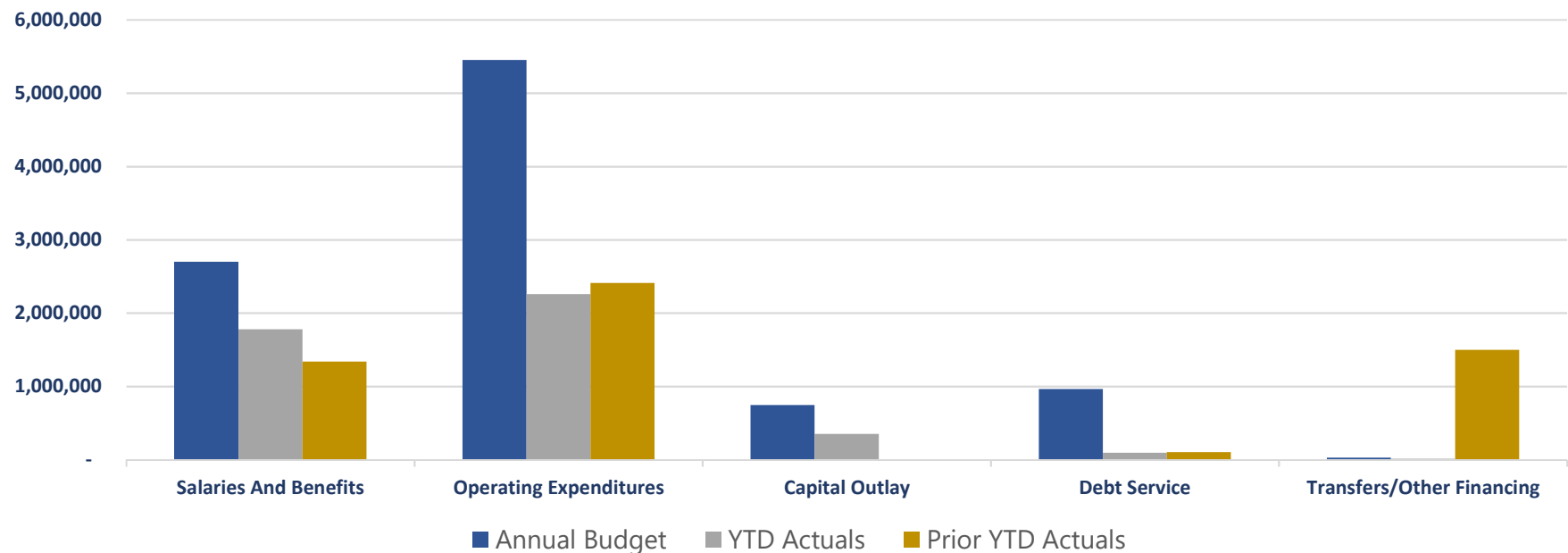
EXPENDITURE BY CATEGORY	Annual Budget	YTD Actuals	% Expended	Prior YTD Actuals	% Change
Salaries And Benefits	136,182,253	96,329,920	70.7%	93,574,575	2.9%
Operating Expenditures	48,367,773	28,069,000	58.0%	33,976,482	-17.4%
Program Support	111,273,888	85,422,636	76.8%	76,334,437	11.9%
Contingency	1,476,835	-	0.0%	-	-
Capital Outlay	92,920	10,196	11.0%	82,636	-87.7%
Debt Service	21,205,824	4,301,419	20.3%	4,409,482	-2.5%
Transfers/Other Financing	5,317,060	1,359,351	25.6%	841,250	61.6%
TOTAL EXPENDITURES	323,916,553	215,492,521	66.5%	209,218,862	3.0%



C.

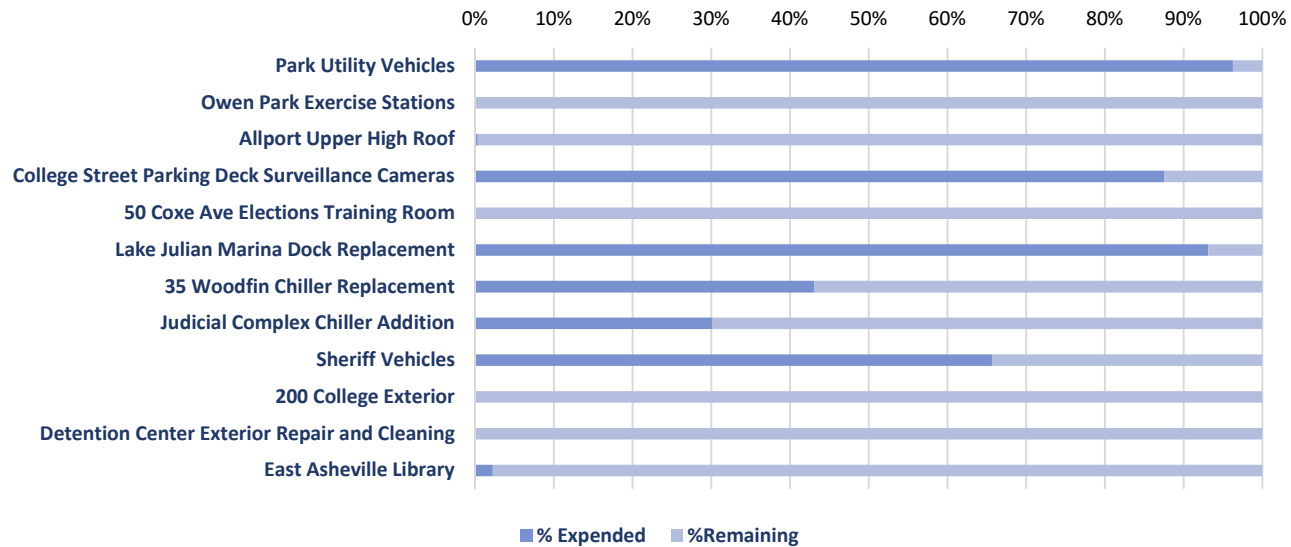
SOLID WASTE FUND

EXPENDITURE BY CATEGORY	Annual Budget	YTD Actuals	% Expended	Prior YTD Actuals	% Change
Salaries And Benefits	2,699,640	1,777,738	65.9%	1,339,529	32.7%
Operating Expenditures	5,452,100	2,260,794	41.5%	2,409,640	-6.2%
Capital Outlay	744,302	350,648	47.1%	-	-
Debt Service	963,550	96,525	10.0%	101,403	-4.8%
Transfers/Other Financing	29,842	11,937	40.0%	1,500,000	-99.2%
TOTAL EXPENDITURES	9,889,434	4,497,642	45.5%	5,350,572	-15.9%



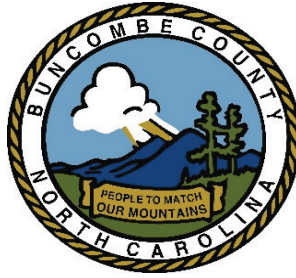
D.

COUNTY CAPITAL PROJECTS - FY2019 APPROVED			
PROJECT EXPENDITURE	FY 2019 Budget	LTD 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	126,466	87.5%
50 Coxe Ave Elections Training Room	200,000	-	0.0%
Lake Julian Marina Dock Replacement	264,000	245,857	93.1%
35 Woodfin Chiller Replacement	259,087	111,562	43.1%
Judicial Complex Chiller Addition	297,000	89,576	30.2%
Sheriff Vehicles	950,361	623,877	65.6%
200 College Exterior	975,000	-	0.0%
Detention Center Exterior Repair and Cleaning	2,750,000	-	0.0%
East Asheville Library	5,800,000	130,374	2.2%
TOTAL EXPENDITURES	11,825,112	1,351,627	11.4%



E.

SCHOOL CAPITAL - FY2019 APPROVED			
PROJECT EXPENDITURE	FY 2019 Budget	LTD Actuals	% Expended
Radio Upgrade Engineering Study	75,400	36,426	48.3%
Sand Hill-Venable Campus Repaving & Road	200,000	-	0.0%
Security Assessment	400,000	5,000	1.3%
Hall Fletcher Restroom Renovations	427,304	-	0.0%
Hall Fletcher Roof Replacements	428,375	-	0.0%
Haw Creek & Fairview ES Renovations	675,000	54,015	8.0%
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	95,441	1.2%



BUNCOMBE COUNTY GENERAL FUND PROJECTION

Summary

as of

MARCH

Revenues: Major Revenue Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Ad Valorem Taxes	197,252,014	191,873,328	197,703,499	451,485
Local Option - Sales Tax	31,608,204	16,758,194	32,438,477	830,273
Restricted Intergovernmental	42,075,233	29,459,727	42,125,603	50,370
Other Taxes and Licenses	7,556,520	6,299,918	8,862,389	1,305,869
Permits and Fees	3,702,841	3,135,785	4,133,724	430,883
Sales and Services	16,820,509	11,050,211	17,313,954	493,445
Sale of Assets/Investment Earnings/Mi	1,666,247	3,124,265	3,748,709	2,082,462
Interfund Transfer Revenue	10,612,082	348,407	9,112,082	(1,500,000)
Appropriated Fund Balance	12,622,903			(12,622,903)
Grand Total	323,916,553	262,049,834	315,438,438	(8,478,115)

Expenditures: Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,233,819	29,073,377	43,000,962	(2,232,857)
Public Safety	59,541,357	40,755,485	57,611,306	(1,930,051)
Human Services	88,591,276	60,606,549	85,482,458	(3,108,818)
Cultural and Recreational	7,813,478	5,202,310	7,497,170	(316,308)
Debt	21,205,824	4,301,419	21,205,824	
Economic & Physical Development	10,979,724	4,889,646	10,301,898	(677,826)
Education	85,234,015	69,304,385	85,233,897	(118)
Other Financing Sources and Uses	5,317,060	1,359,351	5,317,060	
Grand Total	323,916,553	215,492,521	315,650,573	(8,265,980)

Fund Balance Change (Revenues - Expenditures)	(212,135)
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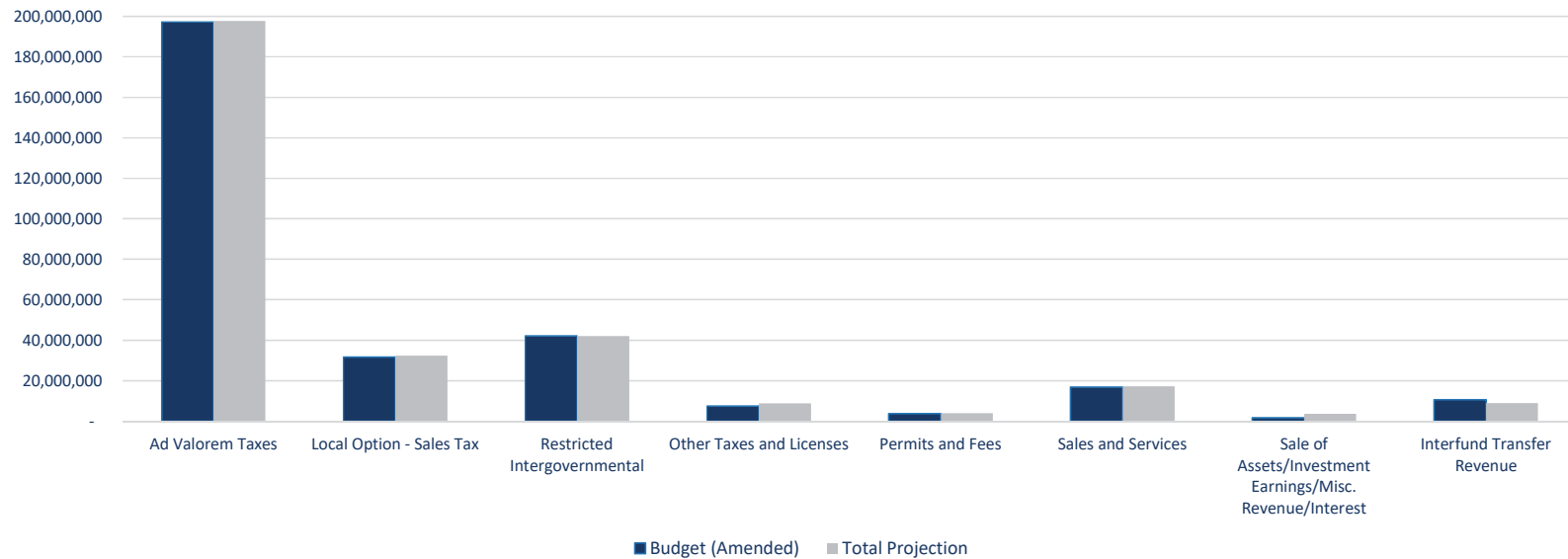
BUNCOMBE COUNTY GENERAL FUND PROJECTION

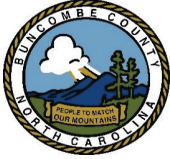
REVENUES BY TYPE

as of
March

Major Revenue Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance	Projected % of Budget Received
Ad Valorem Taxes	197,252,014	191,873,328	197,703,499	451,485	100%
Local Option - Sales Tax	31,608,204	16,758,194	32,438,477	830,273	103%
Restricted Intergovernmental	42,075,233	29,459,727	42,125,603	50,370	100%
Other Taxes and Licenses	7,556,520	6,299,918	8,862,389	1,305,869	117%
Permits and Fees	3,702,841	3,135,785	4,133,724	430,883	112%
Sales and Services	16,820,509	11,050,211	17,313,954	493,445	103%
Sale of Assets/Investment Earnings/Misc. Revenue/Interest	1,666,247	3,124,265	3,748,709	2,082,462	225%
Interfund Transfer Revenue	10,612,082	348,407	9,112,082	(1,500,000)	86%
Appropriated Fund Balance	12,622,903			(12,622,903)	
Grand Total	323,916,553	262,049,834	315,438,438	(8,478,115)	

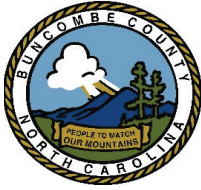
General Fund Projection By Revenue Type - March





BUNCOMBE COUNTY
CHANGES TO APPROPRIATED FUND BALANCE SINCE ADOPTION
through
MARCH

Amendment	Amendment Date	Amendment Description	Ledger Account	Amount	Running Total
Adoption	7/1/2018		4310:Appropriated Fund Balance	(8,678,762)	(8,678,762)
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)	(8,907,645)
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)	(10,446,645)
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)	(12,310,552)
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)	(12,319,137)
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	(10,455,230)
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)	(11,755,230)
Budget Amendment: FY2019 - Cost Center Detail Annual on 01/02/2019 : BUD000314	1/2/2019	BA: 1-2-19 Fund 100 Evergreen Recommended Salary Adjustments	4310:Appropriated Fund Balance	(141,007)	(11,896,237)
Budget Amendment: FY2019 - Cost Center Detail Annual on 02/05/2019 : BUD000476	2/5/2019	BA: 2-5-19 Fund 100 Tax Reappraisal Fund	4310:Appropriated Fund Balance	(726,666)	(12,622,903)

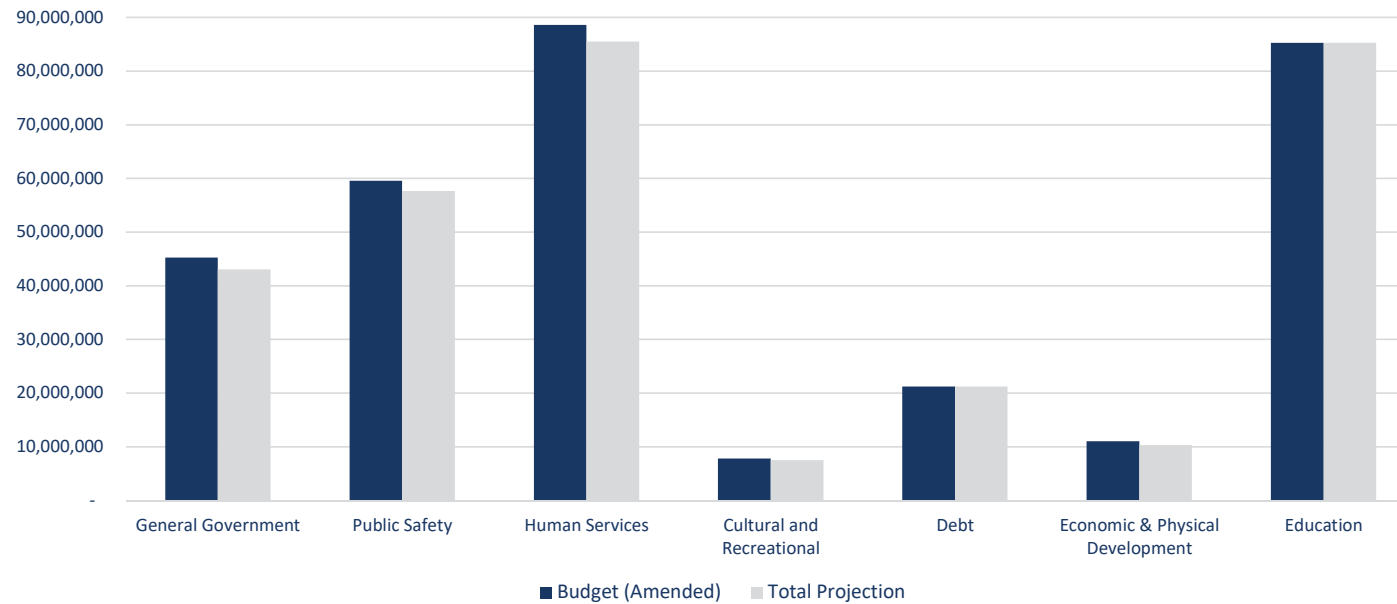


BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY FUNCTION

as of
MARCH

Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,233,819	29,073,377	43,000,962	(2,232,857)
Public Safety	59,541,357	40,755,485	57,611,306	(1,930,051)
Human Services	88,591,276	60,606,549	85,482,458	(3,108,818)
Cultural and Recreational	7,813,478	5,202,310	7,497,170	(316,308)
Debt	21,205,824	4,301,419	21,205,824	
Economic & Physical Development	10,979,724	4,889,646	10,301,898	(677,826)
Education	85,234,015	69,304,385	85,233,897	(118)
Other Financing Sources and Uses	5,317,060	1,359,351	5,317,060	
Grand Total	323,916,553	215,492,521	315,650,573	(8,265,980)

General Fund Projection By Function - March

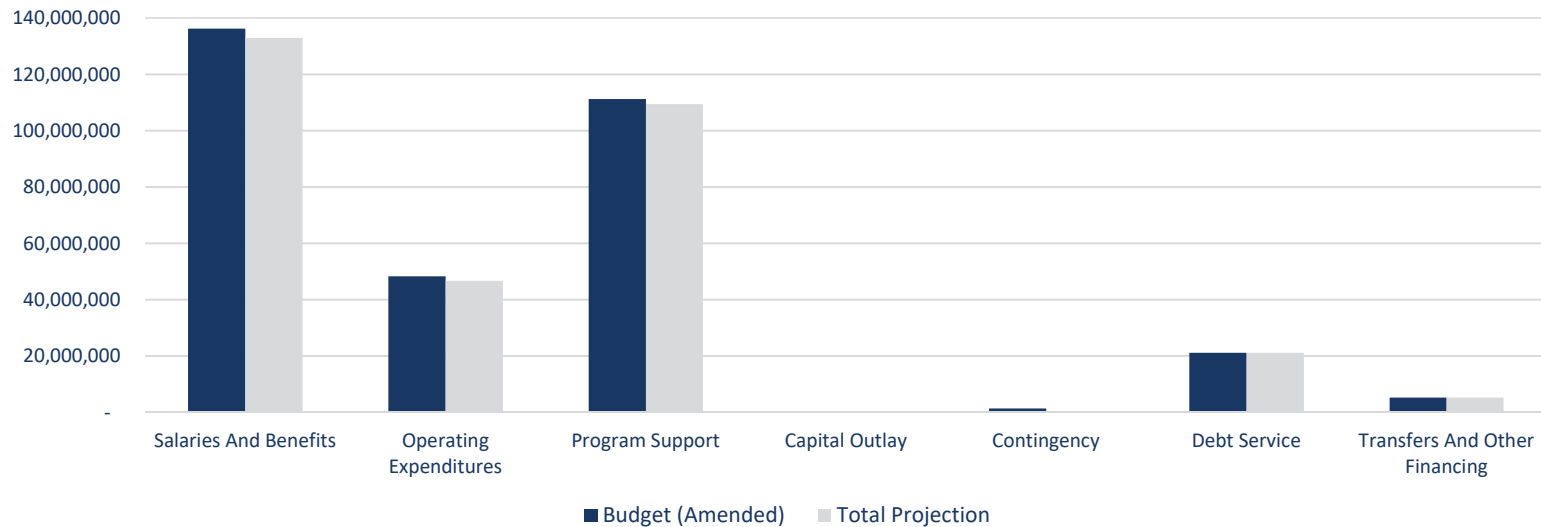


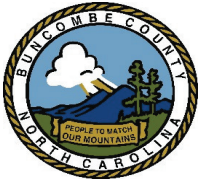


BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY TYPE as of MARCH

Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Salaries And Benefits	136,182,253	96,329,920	132,892,730	(3,289,523)
Operating Expenditures	48,367,773	28,069,000	46,755,145	(1,612,628)
Program Support	111,273,888	85,422,636	109,386,894	(1,886,994)
Capital Outlay	92,920	10,196	92,920	
Contingency	1,476,835			(1,476,835)
Debt Service	21,205,824	4,301,419	21,205,824	
Transfers And Other Financing	5,317,060	1,359,351	5,317,060	
Grand Total	323,916,553	215,492,521	315,650,573	(8,265,980)

General Fund Projection By Expenditure Type





BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY FUNCTION

as of
MARCH

Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
General Government	45,233,819	29,073,377	43,000,962	(2,232,857)
Salaries And Benefits	24,617,745	17,344,847	23,851,213	(766,532)
Operating Expenditures	17,941,563	10,686,886	17,393,719	(547,844)
Program Support	1,740,680	1,031,446	1,695,005	(45,675)
Contingency	872,806			(872,806)
Capital Outlay	61,025	10,199	61,025	
Public Safety	59,541,357	40,755,485	57,611,306	(1,930,051)
Salaries And Benefits	48,882,372	34,669,829	47,855,837	(1,026,535)
Operating Expenditures	10,595,268	6,077,812	9,704,076	(891,192)
Program Support	18,450	7,845	19,498	1,048
Contingency	13,372			(13,372)
Capital Outlay	31,895		31,895	
Human Services	88,591,276	60,606,549	85,482,458	(3,108,818)
Salaries And Benefits	52,467,710	37,062,984	51,167,607	(1,300,103)
Operating Expenditures	16,340,410	9,353,068	16,230,857	(109,553)
Program Support	19,242,499	14,190,497	18,083,994	(1,158,505)
Contingency	540,657			(540,657)
Capital Outlay				
Cultural and Recreational	7,813,478	5,202,310	7,497,170	(316,308)
Salaries And Benefits	5,510,411	3,879,338	5,314,890	(195,521)
Operating Expenditures	2,053,067	1,124,116	1,982,280	(70,787)
Program Support	200,000	198,855	200,000	
Contingency	50,000			(50,000)
Capital Outlay				
Debt	21,205,824	4,301,419	21,205,824	
Salaries And Benefits				
Operating Expenditures				
Program Support				
Debt Service	21,205,824	4,301,419	21,205,824	
Capital Outlay				
Economic & Physical Development	10,979,724	4,889,646	10,301,898	(677,826)
Salaries And Benefits	4,636,015	3,304,923	4,635,184	(831)
Operating Expenditures	1,119,965	629,390	1,126,713	6,748
Program Support	5,223,744	955,336	4,540,000	(683,744)
Capital Outlay		(3)		
Education	85,234,015	69,304,385	85,233,897	(118)
Salaries And Benefits	68,000	68,000	68,000	
Operating Expenditures	317,500	197,728	317,500	
Program Support	84,848,515	69,038,657	84,848,397	(118)
Capital Outlay				



BUNCOMBE COUNTY GENERAL FUND PROJECTION EXPENDITURES BY FUNCTION

as of
MARCH

Function	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Other Financing Sources and Uses	5,317,060	1,359,351	5,317,060	
Salaries And Benefits				
Operating Expenditures				
Program Support				
Transfers And Other Financing	5,317,060	1,359,351	5,317,060	
Capital Outlay				
Grand Total	323,916,553	215,492,521	315,650,573	(8,265,980)



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Ab Tech		6,500,000	4,875,000	6,500,000	
Ab Tech	Salaries And Benefits				
Ab Tech	Operating Expenditures				
Ab Tech	Program Support	6,500,000	4,875,000	6,500,000	
Ab Tech	Capital Outlay				
Animal Services		1,291,792	884,385	1,291,792	
Animal Services	Salaries And Benefits				
Animal Services	Operating Expenditures	1,291,792	884,385	1,291,792	
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				
Arts, Museum & History	Program Support	100,000	100,000	100,000	
Arts, Museum & History	Capital Outlay				
Asheville City Schools		12,112,621	9,122,336	12,112,621	
Asheville City Schools	Salaries And Benefits				
Asheville City Schools	Operating Expenditures				
Asheville City Schools	Program Support	12,112,621	9,122,336	12,112,621	
Asheville City Schools	Capital Outlay				
Behavioral Health		1,594,966	1,109,846	1,500,386	(94,580)
Behavioral Health	Salaries And Benefits				
Behavioral Health	Operating Expenditures	994,966	509,846	1,500,386	505,420
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				
Benefits And Risk	Program Support				
Benefits And Risk	Capital Outlay				
Budget		555,539	376,215	534,648	(20,891)
Budget	Salaries And Benefits	500,008	362,096	481,138	(18,870)
Budget	Operating Expenditures	55,531	14,120	53,510	(2,021)
Budget	Program Support				
Budget	Capital Outlay				
Buncombe County Schools		65,284,316	54,373,222	65,284,316	
Buncombe County Schools	Salaries And Benefits				
Buncombe County Schools	Operating Expenditures				
Buncombe County Schools	Program Support	65,284,316	54,373,222	65,284,316	
Buncombe County Schools	Capital Outlay				
Child Care Centers		68,000	68,000	68,000	
Child Care Centers	Salaries And Benefits	68,000	68,000	68,000	
Child Care Centers	Operating Expenditures				
Child Care Centers	Program Support				
Child Care Centers	Capital Outlay				
Cjis		1,465,987	960,881	1,285,816	(180,171)
Cjis	Salaries And Benefits	917,846	526,374	862,775	(55,071)
Cjis	Operating Expenditures	548,141	434,507	423,041	(125,100)
Cjis	Program Support				
Cjis	Capital Outlay				



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Community Engagement		646,516	436,686	655,296	8,780
Community Engagement	Salaries And Benefits	434,161	328,519	442,941	8,780
Community Engagement	Operating Expenditures	212,355	108,167	212,355	
Community Engagement	Program Support				
Community Engagement	Capital Outlay				
Community Relations		412,330	273,990	380,980	(31,350)
Community Relations	Salaries And Benefits	337,901	249,082	349,797	11,896
Community Relations	Operating Expenditures	74,429	24,908	31,183	(43,246)
Community Relations	Program Support				
Community Relations	Capital Outlay				
Cooperative Extension		397,889	276,673	389,092	(8,797)
Cooperative Extension	Salaries And Benefits				
Cooperative Extension	Operating Expenditures	397,889	276,673	389,092	(8,797)
Cooperative Extension	Program Support				
Cooperative Extension	Capital Outlay				
County Manager		1,984,091	1,288,734	2,146,174	162,083
County Manager	Salaries And Benefits	1,330,202	1,014,796	1,524,492	194,290
County Manager	Operating Expenditures	328,889	141,671	271,682	(57,207)
County Manager	Program Support	325,000	132,268	350,000	25,000
County Manager	Capital Outlay				
Cultural And Recreational		117,308		67,308	(50,000)
Cultural And Recreational	Salaries And Benefits				
Cultural And Recreational	Operating Expenditures	67,308		67,308	
Cultural And Recreational	Program Support				
Cultural And Recreational	Contingency	50,000			(50,000)
Cultural And Recreational	Capital Outlay				
Debt		21,205,824	101,568	21,205,824	
Debt	Salaries And Benefits				
Debt	Operating Expenditures				
Debt	Program Support				
Debt	Debt Service	21,205,824	101,568	21,205,824	
Debt	Capital Outlay				
Debt - Asheville City Schools			118,575		
Debt - Asheville City Schools	Salaries And Benefits				
Debt - Asheville City Schools	Operating Expenditures				
Debt - Asheville City Schools	Program Support				
Debt - Asheville City Schools	Debt Service		118,575		
Debt - Asheville City Schools	Capital Outlay				
Debt - Buncombe County Schools			116,925		
Debt - Buncombe County Schools	Salaries And Benefits				
Debt - Buncombe County Schools	Operating Expenditures				
Debt - Buncombe County Schools	Program Support				
Debt - Buncombe County Schools	Debt Service		116,925		
Debt - Buncombe County Schools	Capital Outlay				
Debt - Cultural And Recreational			32,016		
Debt - Cultural And Recreational	Salaries And Benefits				
Debt - Cultural And Recreational	Operating Expenditures				
Debt - Cultural And Recreational	Program Support				
Debt - Cultural And Recreational	Debt Service		32,016		
Debt - Cultural And Recreational	Capital Outlay				



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Debt - Economic And Physical Development			507,801		
Debt - Economic And Physical Development	Salaries And Benefits				
Debt - Economic And Physical Development	Operating Expenditures				
Debt - Economic And Physical Development	Program Support				
Debt - Economic And Physical Development	Debt Service		507,801		
Debt - Economic And Physical Development	Capital Outlay				
Debt - General Government			89,075		
Debt - General Government	Salaries And Benefits				
Debt - General Government	Operating Expenditures				
Debt - General Government	Program Support				
Debt - General Government	Debt Service		89,075		
Debt - General Government	Capital Outlay				
Debt - Human Services			1,357,759		
Debt - Human Services	Salaries And Benefits				
Debt - Human Services	Operating Expenditures				
Debt - Human Services	Program Support				
Debt - Human Services	Debt Service		1,357,759		
Debt - Human Services	Capital Outlay				
Debt - Public Safety			1,977,699		
Debt - Public Safety	Salaries And Benefits				
Debt - Public Safety	Operating Expenditures				
Debt - Public Safety	Program Support				
Debt - Public Safety	Debt Service		1,977,699		
Debt - Public Safety	Capital Outlay				
Detention Center		18,324,424	12,918,879	17,642,100	(682,324)
Detention Center	Salaries And Benefits	14,821,605	10,461,211	14,197,193	(624,412)
Detention Center	Operating Expenditures	3,502,819	2,457,668	3,444,907	(57,912)
Detention Center	Program Support				
Detention Center	Capital Outlay				
Direct Assistance		9,129,984	7,005,831	8,812,061	(317,923)
Direct Assistance	Salaries And Benefits				
Direct Assistance	Operating Expenditures				
Direct Assistance	Program Support	9,129,984	7,005,831	8,812,061	(317,923)
Direct Assistance	Capital Outlay				
Division Of Social Services		54,036,810	37,554,374	52,304,255	(1,732,555)
Division Of Social Services	Salaries And Benefits	40,531,153	28,586,262	39,606,008	(925,145)
Division Of Social Services	Operating Expenditures	6,763,342	4,426,413	6,191,513	(571,829)
Division Of Social Services	Program Support	6,742,315	4,541,700	6,506,734	(235,581)
Division Of Social Services	Capital Outlay				
Economic & Physical Development		73,460		73,460	
Economic & Physical Development	Salaries And Benefits				
Economic & Physical Development	Operating Expenditures	73,460		73,460	
Economic & Physical Development	Program Support				
Economic & Physical Development	Capital Outlay				
Economic Development		5,223,744	883,336	4,540,000	(683,744)
Economic Development	Salaries And Benefits				
Economic Development	Operating Expenditures				
Economic Development	Program Support	5,223,744	883,336	4,540,000	(683,744)
Economic Development	Capital Outlay				



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Education Support		317,500	197,728	317,500	
Education Support	Salaries And Benefits				
Education Support	Operating Expenditures	317,500	197,728	317,500	
Education Support	Program Support				
Education Support	Capital Outlay				
Elections		2,164,754	1,649,770	2,231,455	66,701
Elections	Salaries And Benefits	828,913	608,424	814,448	(14,465)
Elections	Operating Expenditures	1,335,841	1,041,346	1,417,007	81,166
Elections	Program Support				
Elections	Capital Outlay				
Emergency Services		14,115,159	9,702,845	13,905,784	(209,375)
Emergency Services	Salaries And Benefits	12,178,558	8,716,436	12,074,462	(104,096)
Emergency Services	Operating Expenditures	1,923,851	978,564	1,817,524	(106,327)
Emergency Services	Program Support	12,750	7,845	13,798	1,048
Emergency Services	Capital Outlay				
Employee Health			(80)		
Employee Health	Salaries And Benefits				
Employee Health	Operating Expenditures		(80)		
Employee Health	Program Support				
Employee Health	Capital Outlay				
Family Justice Center		351,682	210,592	332,101	(19,581)
Family Justice Center	Salaries And Benefits	121,254	74,296	106,936	(14,318)
Family Justice Center	Operating Expenditures	230,428	136,296	225,165	(5,263)
Family Justice Center	Program Support				
Family Justice Center	Capital Outlay				
Finance		2,389,034	1,448,924	2,149,516	(239,518)
Finance	Salaries And Benefits	1,893,519	1,211,803	1,657,746	(235,773)
Finance	Operating Expenditures	495,515	237,121	491,770	(3,745)
Finance	Program Support				
Finance	Capital Outlay				
Fleet Services		991,377	623,846	1,009,010	17,633
Fleet Services	Salaries And Benefits	485,539	394,086	525,858	40,319
Fleet Services	Operating Expenditures	505,838	229,760	483,152	(22,686)
Fleet Services	Program Support				
Fleet Services	Capital Outlay				
General Government		1,252,994		380,188	(872,806)
General Government	Salaries And Benefits				
General Government	Operating Expenditures	380,188		380,188	
General Government	Program Support				
General Government	Contingency	872,806			(872,806)
General Government	Capital Outlay				
General Services		7,692,636	4,947,480	6,424,945	(1,267,691)
General Services	Salaries And Benefits	3,352,104	2,251,067	3,043,227	(308,877)
General Services	Operating Expenditures	4,279,507	2,686,214	3,320,693	(958,814)
General Services	Program Support				
General Services	Capital Outlay	61,025	10,199	61,025	
Governing Body		818,469	669,066	839,576	21,107
Governing Body	Salaries And Benefits	637,373	535,259	695,530	58,157
Governing Body	Operating Expenditures	181,096	133,803	144,042	(37,054)
Governing Body	Program Support		4	4	4



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Governing Body	Capital Outlay				
Human Resources		1,147,036	705,678	939,091	(207,945)
Human Resources	Salaries And Benefits	940,002	591,812	787,911	(152,091)
Human Resources	Operating Expenditures	207,034	113,949	151,180	(55,854)
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	819,602		819,602	
Human Services	Program Support				
Human Services	Contingency	540,657			(540,657)
Human Services	Capital Outlay				
Identification Bureau		1,743,975	1,163,392	1,636,281	(107,694)
Identification Bureau	Salaries And Benefits	1,624,518	1,106,088	1,518,457	(106,061)
Identification Bureau	Operating Expenditures	87,562	57,305	85,929	(1,633)
Identification Bureau	Program Support				
Identification Bureau	Capital Outlay	31,895		31,895	
Information Technology		12,624,407	7,628,967	12,673,149	48,743
Information Technology	Salaries And Benefits	6,395,796	4,612,037	6,444,825	49,029
Information Technology	Operating Expenditures	6,228,611	3,016,930	6,228,324	(287)
Information Technology	Program Support				
Information Technology	Capital Outlay				
Interfund Transfers		5,317,060	1,359,351	5,317,060	
Interfund Transfers	Salaries And Benefits				
Interfund Transfers	Operating Expenditures				
Interfund Transfers	Program Support				
Interfund Transfers	Transfers And Other Financing	5,317,060	1,359,351	5,317,060	
Interfund Transfers	Capital Outlay				
Intergovernmental Relations		257,109	120,183	123,311	(133,798)
Intergovernmental Relations	Salaries And Benefits	253,409	119,661	119,661	(133,748)
Intergovernmental Relations	Operating Expenditures	3,700	523	3,650	(50)
Intergovernmental Relations	Program Support				
Intergovernmental Relations	Capital Outlay				
Internal Audit		284,596	188,640	268,634	(15,962)
Internal Audit	Salaries And Benefits	247,196	178,026	248,172	976
Internal Audit	Operating Expenditures	37,400	10,614	20,462	(16,938)
Internal Audit	Program Support				
Internal Audit	Capital Outlay				
JCPC - Juvenile Crime Prevention Council		15,500	9,834	15,500	
JCPC - Juvenile Crime Prevention Council	Operating Expenditures	15,500	9,834	15,500	
JCPC - Juvenile Crime Prevention Council	Program Support				
Justice Resource Support		937,330	568,928	924,801	(12,529)
Justice Resource Support	Salaries And Benefits	108,609	68,467	96,081	(12,528)
Justice Resource Support	Operating Expenditures	828,721	500,461	828,720	(1)
Justice Resource Support	Program Support				
Justice Resource Support	Capital Outlay				
Library		5,813,224	3,946,171	5,579,246	(233,978)
Library	Salaries And Benefits	4,336,123	3,012,166	4,160,165	(175,958)
Library	Operating Expenditures	1,477,101	934,006	1,419,081	(58,020)



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Library	Program Support				
Library	Capital Outlay				
Parks, Greenways & Recreation		1,782,946	1,156,138	1,750,615	(32,331)
Parks, Greenways & Recreation	Salaries And Benefits	1,174,288	867,172	1,154,724	(19,564)
Parks, Greenways & Recreation	Operating Expenditures	508,658	190,111	495,891	(12,767)
Parks, Greenways & Recreation	Program Support	100,000	98,855	100,000	
Parks, Greenways & Recreation	Capital Outlay				
Performance Management		1,682,382	1,088,866	1,540,182	(142,200)
Performance Management	Salaries And Benefits	1,629,180	1,064,320	1,486,980	(142,200)
Performance Management	Operating Expenditures	53,202	24,546	53,202	
Performance Management	Program Support				
Performance Management	Capital Outlay				
Permits & Inspections		2,308,326	1,685,921	2,315,817	7,491
Permits & Inspections	Salaries And Benefits	2,126,561	1,533,547	2,103,315	(23,246)
Permits & Inspections	Operating Expenditures	181,765	152,375	212,502	30,737
Permits & Inspections	Program Support				
Permits & Inspections	Capital Outlay				
Planning		2,407,371	1,590,244	2,363,511	(43,860)
Planning	Salaries And Benefits	2,021,061	1,422,315	1,996,276	(24,785)
Planning	Operating Expenditures	386,310	167,932	367,235	(19,075)
Planning	Program Support				
Planning	Capital Outlay		(3)		
Pre-K		951,578	668,099	951,460	(118)
Pre-K	Salaries And Benefits				
Pre-K	Operating Expenditures				
Pre-K	Program Support	951,578	668,099	951,460	(118)
Pre-K	Capital Outlay				
Pre-Trial Release		1,130,339	775,945	1,095,111	(35,228)
Pre-Trial Release	Salaries And Benefits	1,041,564	729,143	1,018,029	(23,535)
Pre-Trial Release	Operating Expenditures	88,775	46,802	77,082	(11,693)
Pre-Trial Release	Program Support				
Pre-Trial Release	Capital Outlay				
Public Health		20,437,391	13,590,078	20,058,567	(378,824)
Public Health	Salaries And Benefits	11,443,652	8,154,070	11,107,710	(335,942)
Public Health	Operating Expenditures	6,223,539	3,393,042	6,185,658	(37,881)
Public Health	Program Support	2,770,200	2,042,966	2,765,200	(5,000)
Public Health	Capital Outlay				
Public Safety		672,814		659,442	(13,372)
Public Safety	Salaries And Benefits				
Public Safety	Operating Expenditures	659,442		659,442	
Public Safety	Program Support				
Public Safety	Contingency	13,372			(13,372)
Public Safety	Capital Outlay				
Public Safety Training Center		1,297,384	441,581	735,163	(562,221)
Public Safety Training Center	Salaries And Benefits	394,684	308,627	409,178	14,494
Public Safety Training Center	Operating Expenditures	902,700	132,954	325,985	(576,715)
Public Safety Training Center	Program Support				
Public Safety Training Center	Capital Outlay				
Register Of Deeds		3,995,143	3,267,897	4,435,710	440,567



BUNCOMBE COUNTY GENERAL FUND PROJECTION

EXPENDITURES BY COST CENTER

as of
MARCH

Cost Center	Expenditure Type	Budget (Amended)	Actuals (YTD)	Total Projection	Variance
Register Of Deeds	Salaries And Benefits	1,447,353	970,949	1,340,806	(106,547)
Register Of Deeds	Operating Expenditures	2,547,790	2,296,948	3,094,904	547,114
Register Of Deeds	Program Support				
Register Of Deeds	Capital Outlay				
Sheriff'S Office		19,838,445	14,213,200	19,711,307	(127,138)
Sheriff'S Office	Salaries And Benefits	17,794,988	12,753,484	17,679,661	(115,327)
Sheriff'S Office	Operating Expenditures	2,037,757	1,459,716	2,025,946	(11,811)
Sheriff'S Office	Program Support	5,700		5,700	
Sheriff'S Office	Capital Outlay				
Soil Conservation		568,934	453,471	620,017	51,083
Soil Conservation	Salaries And Benefits	488,393	349,061	535,593	47,200
Soil Conservation	Operating Expenditures	80,541	32,410	84,424	3,883
Soil Conservation	Program Support		72,000		
Soil Conservation	Capital Outlay				
Strategic Partnership Grants		1,415,680	899,257	1,345,001	(70,679)
Strategic Partnership Grants	Salaries And Benefits				
Strategic Partnership Grants	Operating Expenditures				
Strategic Partnership Grants	Program Support	1,415,680	899,257	1,345,001	(70,679)
Strategic Partnership Grants	Capital Outlay				
Tax Assessment		3,274,957	2,310,013	3,286,672	11,715
Tax Assessment	Salaries And Benefits	2,622,140	1,943,716	2,636,886	14,746
Tax Assessment	Operating Expenditures	652,817	366,297	649,786	(3,031)
Tax Assessment	Program Support				
Tax Assessment	Capital Outlay				
Tax Collections		1,644,769	1,151,196	1,637,422	(7,347)
Tax Collections	Salaries And Benefits	1,282,949	911,145	1,250,793	(32,156)
Tax Collections	Operating Expenditures	361,820	240,050	386,628	24,808
Tax Collections	Program Support				
Tax Collections	Capital Outlay				
Veterans Service		388,392	251,444	363,694	(24,698)
Veterans Service	Salaries And Benefits	371,651	248,356	346,953	(24,698)
Veterans Service	Operating Expenditures	16,741	3,087	16,741	
Veterans Service	Program Support				
Veterans Service	Capital Outlay				
Grand Total		323,916,553	215,492,521	315,650,573	(8,265,980)