

BUNCOMBE COUNTY, NORTH CAROLINA

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

FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
REVENUES			
Ad Valorem Taxes:			
Taxes		\$ 146,759,597	
Penalties and interest		658,836	
Total	\$ 147,404,487	147,418,433	\$ 13,946
Local Option Sales Taxes:			
Article 39, one percent *		9,742,056	
Article 40, one-half of one percent		8,886,125	
Article 42, one-half of one percent		8,742,614	
Article 44, one-half of one percent		6,010,571	
Total	36,689,817	33,381,366	(3,308,451)
Other Taxes and Licenses:			
Deed stamp excise tax		2,338,289	
Cable franchise tax		1,933,934	
Privilege licenses		20,890	
Rental car tax		327,528	
Total	5,921,000	4,620,641	(1,300,359)
Unrestricted Intergovernmental:			
Payments in lieu of taxes		110,534	
Beer and wine tax		578,842	
Total	599,000	689,376	90,376
Restricted Intergovernmental:			
Federal, State, and other grants		41,277,746	
Mixed drink surcharge		275,000	
Court facilities fees		524,262	
ABC bottle taxes		74,300	
Total	43,073,339	42,151,308	(922,031)
Permits and Fees:			
Building permits and inspections		1,236,265	
Register of deeds		1,493,456	
Total	3,576,750	2,729,721	(847,029)

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

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FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
Sales and Services:			
Rents, concessions, and fees		\$ 1,137,958	
Jail fees		1,604,385	
Ambulance and rescue squad fees		5,892,892	
Recreation fees		904,616	
Other charges for services		8,108,642	
Total	\$ 14,412,735	17,648,493	\$ 3,235,758
Investment Earnings	2,100,000	2,182,849	82,849
Miscellaneous	1,238,461	705,751	(532,710)
Total revenues	255,015,589	251,527,938	(3,487,651)
EXPENDITURES			
General Government:			
Governing Body:			
Salaries and employee benefits		661,827	
Other operating expenditures		332,202	
Capital outlay		12,857	
Total		1,006,886	
County Manager:			
Salaries and employee benefits		450,491	
Other operating expenditures		286,035	
Total		736,526	
Personnel:			
Salaries and employee benefits		745,993	
Other operating expenditures		63,079	
Total		809,072	
Print Shop		6,118	
Finance:			
Salaries and employee benefits		1,452,573	
Other operating expenditures		385,768	
Total		1,838,341	

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	Budget	Actual	Variance Positive (Negative)
General Government - continued:			
Records:			
Salaries and employee benefits		\$ 128,006	
Other operating expenditures		452	
Total		<u>128,458</u>	
Tax Department:			
Salaries and employee benefits		3,464,692	
Other operating expenditures		637,575	
Total		<u>4,102,267</u>	
Board of Elections:			
Salaries and employee benefits		657,242	
Other operating expenditures		454,278	
Total		<u>1,111,520</u>	
Register of Deeds:			
Salaries and employee benefits		1,510,884	
Other operating expenditures		1,489,598	
Total		<u>3,000,482</u>	
Information Technology:			
Salaries and employee benefits		4,258,056	
Other operating expenditures		2,815,087	
Capital outlay		168,581	
Total		<u>7,241,724</u>	
Total General Government	\$ 21,749,301	19,981,394	\$ 1,767,907
Public Safety:			
Court Support:			
Salaries and employee benefits		85,547	
Other operating expenditures		169,695	
Total		<u>255,242</u>	
Day Reporting & Drug Treatment:			
Salaries and employee benefits		93,232	
Other operating expenditures		70,076	
Total		<u>163,308</u>	

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	Budget	Actual	Variance Positive (Negative)
Public Safety - continued:			
Pretrial Release & Family Treatment Court:			
Salaries and employee benefits		\$ 473,560	
Other operating expenditures		31,675	
Total		<u>505,235</u>	
District Attorney		<u>134,553</u>	
Juvenile Detention		<u>79,532</u>	
ID Bureau and C.D.E.:			
Salaries and employee benefits		963,781	
Other operating expenditures		116,641	
Capital outlay		14,856	
Total		<u>1,095,278</u>	
Criminal Justice Information System		<u>666,500</u>	
Sheriff:			
Salaries and employee benefits		12,873,475	
Other operating expenditures		1,352,639	
Capital outlay		13,210	
Contributions to outside agencies		47,742	
Total		<u>14,287,066</u>	
Detention Center:			
Salaries and employee benefits		8,892,237	
Other operating expenditures		2,872,797	
Capital outlay		43,080	
Total		<u>11,808,114</u>	
Emergency Services:			
Salaries and employee benefits		6,800,628	
Other operating expenditures		1,271,109	
Contributions to outside agencies		129,799	
Total		<u>8,201,536</u>	
Permits and Inspections:			
Salaries and employee benefits		1,522,529	
Other operating expenditures		108,801	
Total		<u>1,631,330</u>	

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Public Safety - continued:			
Medical Examiner		\$ 86,715	
General Services:			
Salaries and employee benefits		2,533,883	
Other operating expenditures		3,027,635	
Capital outlay		51,909	
Contributions to outside agencies		265,609	
Total		<u>5,879,036</u>	
Total Public Safety	\$ 45,168,147	44,793,445	\$ 374,702
Economic and Physical Development:			
Planning:			
Salaries and employee benefits		1,695,850	
Other operating expenditures		353,267	
Contributions to outside agencies		749,941	
Total		<u>2,799,058</u>	
Economic Development		<u>1,470,250</u>	
Cooperative Extension:			
Salaries and employee benefits		64,908	
Other operating expenditures		34,198	
Contributions to outside agencies		317,029	
Total		<u>416,135</u>	
Soil Conservation:			
Salaries and employee benefits		313,610	
Other operating expenditures		42,920	
Contributions to outside agencies		34,775	
Total		<u>391,305</u>	
Total Economic and Physical Development	7,591,905	5,076,748	2,515,157
Human Services:			
Health Services:			
Salaries and employee benefits		16,206,805	
Other operating expenditures		3,424,993	
Capital outlay		37,795	
Contributions to outside agencies		45,727	
Total		<u>19,715,320</u>	

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	Budget	Actual	Variance Positive (Negative)
Human Services - continued:			
Human Services Support:			
Salaries and employee benefits		\$ 830,226	
Other operating expenditures		291	
Total		<u>830,517</u>	
Social Services:			
Salaries and employee benefits		24,516,164	
Other operating expenditures		4,096,287	
Contributions to outside agencies		25,241,347	
Total		<u>53,853,798</u>	
Other Youth Services		<u>609,798</u>	
Other Human Services:			
Other operating expenditures		1,907	
Contributions to outside agencies		3,095,130	
Total		<u>3,097,037</u>	
Total Human Services	\$ 83,880,977	78,106,470	\$ 5,774,507
Cultural and Recreation:			
Library:			
Salaries and employee benefits		3,595,585	
Other operating expenditures		1,487,744	
Total		<u>5,083,329</u>	
Recreation:			
Salaries and employee benefits		1,223,871	
Other operating expenditures		240,574	
Capital outlay		36,661	
Contributions to outside agencies		88,146	
Total		<u>1,589,252</u>	
Childcare centers:			
Salaries and employee benefits		2,473,540	
Other operating expenditures		505,639	
Total		<u>2,979,179</u>	

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Cultural and Recreation - continued:			
Art, Museums, and History		\$ 70,000	
Total Cultural and Recreation	\$ 10,125,676	9,721,760	\$ 403,916
Education:			
Public schools:			
Current expenditures		53,944,174	
Capital outlay		8,636,470	
Community college - current expenditures		8,037,732	
Total Education	71,352,600	70,618,376	734,224
Debt Service:			
Principal retirement		8,584,721	
Interest and fees		3,341,908	
Total Debt Service	13,823,682	11,926,629	1,897,053
Total expenditures	253,692,288	240,224,822	13,467,466
Revenues over expenditures	1,323,301	11,303,116	9,979,815
OTHER FINANCING SOURCES (USES):			
Operating transfers from other funds	1,051,237	1,065,710	14,473
Operating transfers to other funds	(10,500,776)	(10,500,776)	-
Proceeds from sale of capital assets	136,600	131,219	(5,381)
Appropriated fund balance	7,989,638	-	(7,989,638)
Total other financing sources (uses)	(1,323,301)	(9,303,847)	(7,980,546)
Net change in fund balance	\$ -	1,999,269	\$ 1,999,269
Fund balance, beginning, as previously reported		67,996,970	
Prior period adjustment		6,657	
Fund balance, beginning as restated		68,003,627	
Fund balance, end of year		\$ 70,002,896	

