



Wanda Greene  
*PhD, CPA*  
County Manager

# Popular Annual Financial Report FY07 Buncombe County

Dear Buncombe County residents and area citizens:

It is a pleasure to present Buncombe County's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2007. Providing effective and efficient government our citizens can trust is part of Buncombe County's mission. Preparing this report supports that mission by assuring fiscal accountability.

Operational accountability is a long-standing practice within the County. As we continue to look for ways to improve the overall management and performance of county government, managing for results is a critical part of our evaluation. We strive to be customer focused, results oriented, innovative in how we deliver services and strategic in how we view programs and services.

As you read through the information contained in this report, you will notice the wide array of services and programs available to citizens through the hard work and dedication of Buncombe County employees. I hope you will share my sense of pride in the many accomplishments of county government that exemplify our commitment to public service. We could not do this job without the guidance and leadership of our Commissioners and our extremely dedicated workforce who labor to sustain the economic vigor and community spirit that is driving our progress.

This Popular Annual Financial Report is presented as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting.

We encourage you to read and learn more about your Buncombe County Government.

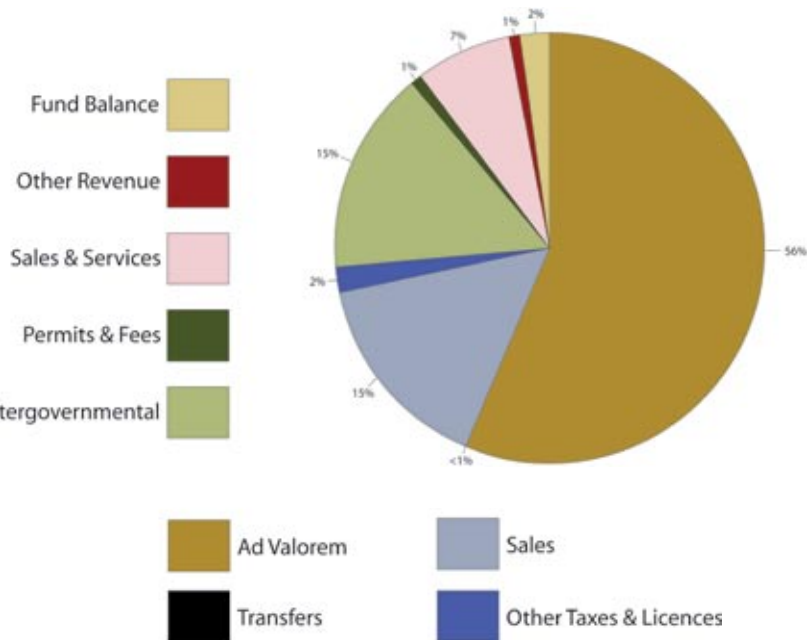
*Wanda S. Greene*



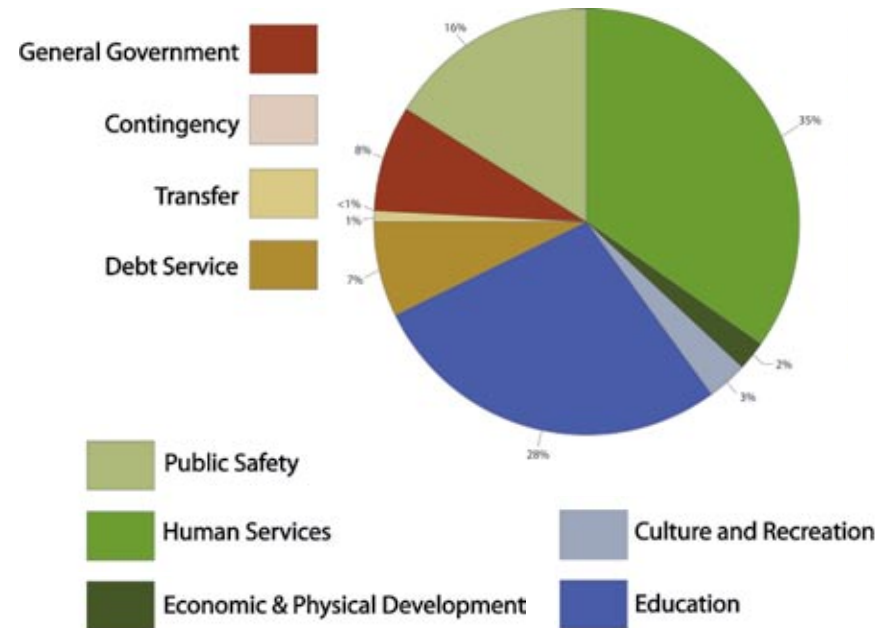
# Total FY2007 County Budget: \$245,265,577

The general fund serves as the chief operating fund for Buncombe County government.

## FY2007 - General Fund Revenue Sources



## FY2007 - General Fund Expenditures



## Where the Money Comes From:

Ad Valorem (Property) Taxes .....	130,470,100
Interfund Transfers .....	182,471
Sales Taxes .....	33,650,046
Other Taxes & Licenses .....	5,030,000
Inter-government (federal, state grants and contracts) .....	35,338,754
Permits & Fees (building, well, septic etc) .....	1,771,050
Sales & Services (auction proceeds, property sales) ..	15,159,933
Fund Balance .....	3,597,427
Misc. Income .....	3,732,754

## Where the Money Goes:

General Government (Administration, Elections, Register of Deeds, etc) .....	19,412,476
*Public Safety (Sheriff, EMS) .....	37,393,691
*Human Services (Social Services, Health, Child Care) .....	80,432,380
Economic & Physical Development .....	6,477,623
Culture & Recreation .....	6,026,526
*Education (Asheville City, Buncombe County and AB Technical College) .....	61,556,450
Debt Service .....	15,545,758
Transfers to Other Funds .....	1,787,631
Contingency .....	300,000

\*Learn more about these Key Business functions of your County on the facing page.

**County Government can be divided into three main business functions:**

**Public Safety** — composed of the following offices and services:

**Sheriff's Office** including Crime Stoppers, Metropolitan Enforcement Group, Patrol and Investigation, Court Security, Detention Center and Satellite jail facility. The Detention Center began housing prisoners in April of 1996 and can house 356 inmates. The Satellite jail can house up to 80 inmates.

**Emergency Medical Services** includes 911 communication and emergency ambulance transportation and medical care services

**Identification Bureau**, Central Data Entry and Criminal Justice Information System provide a centralized database system of complete criminal history information on all persons arrested or cited in the County.

**Public Safety accounts for 16.6% of the total government fund expenditure or \$37,393,691**

**Human Services** — composed of the following offices and services:

**County Health Center** — adult and children primary care; immunizations, dental clinic, environmental health

**Department of Social Services** — adult and children protective and economic services; work first employment and family services

**Transportation (Mountain Mobility)** — serves a wide variety of organizations as well as provide general public transportation services outside the City of Asheville, Mountain. Mobility operates 34 vans and two small buses and provided about 500 passenger trips every week in 2006.

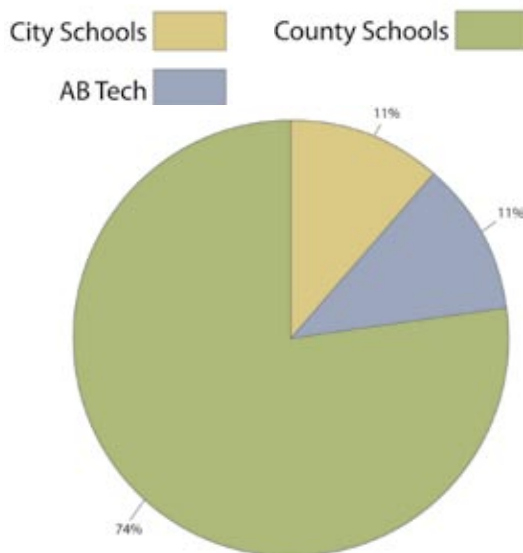
**Child Care Services** — child care placement and administration of three Child Care Centers (A-B Tech Child Care Center; Community Child Development Center and Valley Child Development Center).

**Human Services accounts for 37.7% of the total government fund expenditure or \$80,432,380**

**Education** — funding goes to Buncombe County Schools, Asheville City Schools and Asheville-Buncombe Technical Community College. These school systems operate as separate entities from Buncombe County Government.

**Education accounted for 28% of the total fiscal year budget or \$57,441,168.**

**Education Approved Budget FY2008**



**CURRENT/CAPITAL APPROPRIATIONS FOR EDUCATION  
Fiscal Years 2000 to 2007 (in millions of dollars)**

Fiscal Year	City Schools	County Schools	A-B Tech	Education Total	Increase
2007	7.29	47.14	7.13	61.56	9.2%
2006	6.79	43.11	6.49	56.39	5.9%
2005	6.60	40.80	5.88	53.27	5.7%
2004	6.34	38.67	5.38	50.39	5.9%
2003	6.02	36.66	4.92	47.60	1.2%

# Buncombe County Capital Improvement Plan

The County's plan for development in the next five years 2008—2012

The purpose of the Capital Improvement Plan (CIP) is to identify all capital projects for the next budget year and five additional years. The CIP is formulated at the direction of the County Manager for financial planning purposes. All County departments are asked to submit requests for capital improvements in excess of \$5,000 that a CIP committee reviews. The CIP committee then makes recommendations on capital projects to the County Manager. The Buncombe County Board of Commissioners have approved the 2007-2008 capital projects with approval for subsequent years depending on the availability of funds and priorities set by the Commissioners.

The Commissioners priorities are as follows:

- Mandated services by the state and federal government — including the Health Center and Social Services Department
- Public Safety — Sheriff's Office and Emergency Medical Services
- Parks and Recreation Facilities
- Increased productivity in County government

The CIP for FY 2007 has a net increase of \$520,344 on the County's overall operating budget.

FY08

Project	Cost	Debt Service (cost to finance)	Operating Cost
Expansion & renovation of Pack Library	\$3,000,000	\$ 531,158	\$125,000
College Street Parking Deck	\$14,500,000	Enterprise Fund*	
Coxe Avenue Parking Deck	\$22,000,000	Enterprise Fund*	
Repair to Courthouse Annex	\$ 750,000	\$192,750	
New construction on County-owned property at Navel Reserve Center	\$5,000,000	\$546,250	
Oblique photography	\$ 250,000	E-911*	
<b>FY 2008 Totals:</b>	<b>\$45,500,000</b>	<b>\$1,270,158</b>	<b>\$125,000</b>

\*Enterprise Fund is comprised of fees collected and designated

\*E-911 are fees collected for emergency communication

FY09

Project	Cost	Debt Service (cost to finance)
Renovate Health Center Building	\$658,000	\$153,894
<b>FY 2009 Totals:</b>	<b>\$658,000</b>	<b>\$153,894</b>

FY10

Project	Cost	Debt Service (cost to finance)	Annual Operating Cost Increase
Opening Landfill Cell #7	\$4,500,000	Enterprise fund*	Enterprise Fund*
County Phone System	\$1,000,000	\$240,483	
Replace Zeugner Center Pool	\$2,100,000		
Renovate Black Mtn. Library	\$ 250,000	\$ 48,097	
Construct new East Branch Library	\$2,000,000	\$366,283	
Renovation of courthouse floors 11-15 sprinklers, panic system, fire exits	\$ TBD in Courthouse master plan		
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FY 2009 Totals:	\$9,850,000	\$654,863	

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**Total Cost for Five Year\* Capital Needs**

Project Costs	County Funds Needed	Annual Debt Service	Annual Operating Costs
\$56,008,000	\$14,758,000	\$2,078,915	\$125,000

**\*No projects currently planned to begin in FY 2011 & 2012**

## Projects for Recreation Master Plan

- Addition of stadium seating, renovation of fields 1 and 2, add soil drainage and replace irrigation system at Soccer Complex
- Renovate Zeugner Center
- Construct 2 ball fields, concessions and playground equipment for Erwin District Park
- Add soccer complex in Erwin School District
- Support Greenways





## Money Matters

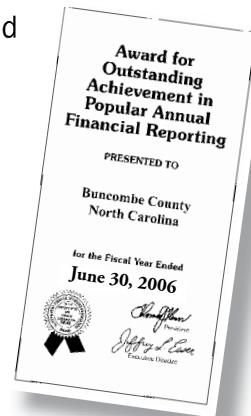
The information for this Annual Financial Report has been taken from the County's Comprehensive Annual Financial Report (CAFR). The County's CAFR has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the last 25 years. The CAFR is available for public review online at [buncombecounty.org](http://buncombecounty.org) and in the County Finance Department at 35 Woodfin Street, Asheville, NC 28801.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Buncombe County for its Popular Annual Financial Report for the fiscal year ended June 30, 2006. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards for creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

For more information about Buncombe County's Annual Financial Report, contact the County Finance Office at 250-4130.



## Your County At Work in 2006

### Emergency Services:

Responses to medical emergencies.....22,908  
 Number of 911 calls per 24 hour..... 725  
 Dispatches for EMS per 24 hours ..... 44

### Landfill & Transfer Station:

Tons of waste received at landfill 180,764  
 Tons of recyclables received..... 29,987

### Permits & Inspections:

Permits issued 2006.....5,687  
 Inspections per inspector per day ..... 12  
 Inspections completed in 24 hours...99%

### Sheriff:

Calls for Service disatched..... 70,346  
 Calls Received ..... 807,630  
 Detention Center average population 425  
 Inmates processed by  
 Detention Center ..... 13,614

### Libraries:

Branches ..... 12  
 Registered Borrowers ..... 64,377