

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Volunteer Fire Departments Fund

The County's Board of Commissioners serves as the tax levying body for twenty-one special fire protection districts. These districts are areas of the County, not legally separate districts. Taxes levied and collected on behalf of these districts are distributed under contract to volunteer fire departments serving the respective districts. These transactions are accounted for in this fund.

Transportation Fund

This fund was established to account for intergovernmental revenues received to operate Mountain Mobility van service which provides transportation to the senior citizens, persons with disabilities, children and the general public of Buncombe County.

Emergency Telephone System Fund

This fund was established in accordance with North Carolina law to account for the accumulation of telephone surcharges to be used for emergency telephone systems.

Occupancy Tax Fund

This fund was established to account for the revenues from the room occupancy tax to fund the development and implementation of strategies designed to promote tourism in Buncombe County. Occupancy taxes net of a collection fee are transferred to the component unit, Tourism Development Authority, to achieve this purpose.

Workforce Investment Act Fund

This fund was established to account for revenues received from the Workforce Investment Act (WIA) and related expenditures.

Air Quality Fund

The Air Quality Fund accounts for the activities of the Western North Carolina Regional Air Quality Agency. The majority of funding comes from state and federal grants.

Register of Deeds Automation Fund

The Automation Fund receives most of its revenue from permits and fees and appropriated fund balance. This fund is used to budget for capital expenditures that help to automate all of the documents that the Register of Deeds keeps records of so that the citizens will have easier access to these forms and records.

Fire Districts Fund

The ad valorem property tax is the major revenue source for the Fire Districts Fund. Property tax is expected to produce \$12,552,714 in revenue for the fund for FY2008.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$4,722,149 in sales tax for the districts in FY2008.

The total revenues and expenditures for the Fire Districts Fund are projected to increase by almost 8% to \$17,274,863. All expenditures are used to fund volunteer fire departments in twenty-six special fire protection districts throughout the County.

Fire Districts	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel			
Operating			
Capital			
Transfers			
Contributions	14,956,201	16,987,106	17,274,863
TOTAL:	14,956,201	16,987,106	17,274,863
Revenues			
Ad Valorem	10,439,955	12,937,242	12,552,714
Sales Tax	4,516,258	4,050,395	4,722,149
Sales & Services			
Miscellaneous			
Transfers	10,331		
TOTAL:	14,966,544	16,987,637	17,274,863

Transportation Fund

Restricted revenue for this fund comes from the various state agencies, including the North Carolina Department of Transportation. State funding for FY08 provides \$2,258,061, or 84% of total revenue for this fund.

Other revenue sources include vehicle advertising, contributions/donations and passenger fares. The total for Other revenue for FY2008 is \$434,242.

Transportation	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	1,176,997	1,265,672	1,249,301
Operating	640,641	687,502	933,879
Capital	194,687	384,525	509,123
Contingency			
Transfers		143,813	
TOTAL:	2,012,325	2,481,512	2,692,303
Revenues			
Other Taxes			
Restricted	1,905,696	2,075,555	2,258,061
Permits & Fees			
Sales & Services			
Miscellaneous	48,463	52,034	24,200
Transfers	331,530	394,727	410,042
TOTAL:	2,285,689	2,522,316	2,692,303

Emergency Telephone System Fund

A \$1.00 monthly service charge on County residents' telephone bills is expected to generate revenue of \$1,255,000. The remaining \$475,000 in revenue for this fund comes from intergovernmental revenue and investments. Expenditures are for the maintenance of the database records system for all street addresses and are a support service to Emergency Services.

Emergency Telephone System	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	82,896	86,211	186,086
Operating	362,774	286,650	382,798
Capital	124,722	337,025	
Transfers		500,000	
Contingency			1,156,116
Debt Service	347,622	261,907	5,000
TOTAL:	918,014	1,471,793	1,730,000
Revenues			
Restricted	412,199	379,533	375,000
Sales & Services	1,239,413	1,337,677	1,255,000
Miscellaneous			
Investments	62,761	129,832	100,000
TOTAL:	1,714,372	1,847,043	1,730,000

Occupancy Tax Fund

Revenues for the Occupancy Tax Fund are generated by the taxes collected by lodging and facilities within the County. The projected amount for the FY 2008 is \$6,904,189, which is a 43% increase over the FY2007 budget. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

<u>Occupancy Tax</u>	<u>2005/06</u>	<u>Actual</u>	<u>2006/07 Estimated</u>	<u>2007/08 Budget</u>
Expenditures				
Personnel				
Operating				
Capital				
Transfers		5,971,048	6,569,262	6,904,189
TOTAL:		5,971,048	6,569,262	6,904,189
Revenues				
Other Taxes		5,971,048	6,569,262	6,904,189
Restricted				
Permits & Fees				
Sales & Services				
Miscellaneous				
Investments				
TOTAL:		5,971,048	6,569,262	6,904,189

Workforce Investment Act Fund

MISSION

To provide employers and job seekers a fully integrated system of employment, education & training services for the purpose of developing the economic strength and global competitiveness of this area.

PROGRAM DESCRIPTION

The Workforce Investment Act (WIA) is created through Federal legislation to serve individuals seeking job skills training, to find and secure employment for job seekers, and to provide assessments for employees of small businesses.

The budget projection for FY2008 includes intergovernmental funding of \$1,887,006.

Workforce Investment	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	703,788	686,004	802,473
Operating	1,865,405	1,413,608	1,084,533
Capital Contributions			
TOTAL:	2,569,193	2,099,612	1,887,006
Revenues			
Other Taxes			
Restricted	2,598,646	2,270,222	1,887,006
Permits & Fees			
Sales & Services	1,750		
Miscellaneous Investments			
TOTAL:	2,600,396	2,270,222	1,887,006

PERFORMANCE MEASURES

Goal EPD5: Provide Human Resource, marketing & other services to community businesses.

Objective: Provide workshops to address HR, marketing and strategic planning needs.

Measure: Number of workshops provided.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	4	4

Goal EPD2: Provide services for dislocated workers and adults.

Objective: Provide employment workshops for individuals in need of employment services.

Measure: Number of workshops provided.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	2,000	2,500

Goal EDP1: Provide school programs for youth.

Objective: Provide skill training & apprenticeships to encourage youth to finish school.

Measure: Number of students attending school programs.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	75	80

Air Quality Agency

MISSION

To monitor and regulate Buncombe County's air quality to safeguard public health and the environment, while preserving the quality of life and economic vitality of the area.

Air Quality	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	559,623	649,297	629,661
Operating	180,878	202,850	191,724
Capital			
Contingency			10,000
Depreciation	19,817	24,718	
TOTAL:	760,317	876,864	831,385

PROGRAM DESCRIPTION

The Agency regulates air quality programs including open burning and asbestos demolition. In addition, the agency monitors ozone and particulate matter in the county.

Revenues			
Other Taxes	178,027	125,723	145,000
Restricted	479,134	238,410	194,000
Permits & Fees			
Sales & Services	155,078	519,216	413,400
Miscellaneous	4,325	25,116	
Investments	26,798	49,423	20,000
Fund Balance			58,985
TOTAL:	843,361	957,888	831,385

PERFORMANCE MEASURES

Goal EN5: Control excess emissions of benzene from gasoline fueling stations.

Objective: Inspect all gasoline fueling stations to verify operating conditions of equipment.

Measure: Percent of fueling stations inspected.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	N/A	100%

Goal EN5: Protect the public from asbestos emissions from renovations & demolitions..

Objective: Inspect permitted asbestos demolitions and renovations.

Measure: Percent of sites inspected.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	N/A	90%

Goal EN5: Monitor the ambient air quality of the County to assure that standards are met.

Objective: Maintain & operate the ozone, particulate & toxic monitors to provide quality data.

Measure: Percent of monitors calibrated & audited to ensure performance.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	N/A	100%

Register of Deeds Automation Fund

The FY2008 budget for this fund is \$477,000. This is up \$127,500 from last year, or 26%. The primary source of revenue for this fund is permits and fees.

Reg of Deeds- Automation	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel			
Operating	122,529	155,687	200,000
Capital			404,500
Contributions			
TOTAL:	122,529	155,687	604,500
Revenues			
Other Taxes			
Restricted			
Permits & Fees	225,334	214,950	204,500
Miscellaneous			
Investments		28,500	
Fund Balance			400,000
TOTAL:	225,334	243,450	604,500

*Note: FY08 Capital purchase to upgrade automation equipment.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing board is that the costs (expenses, including depreciation) for providing services to the general public be recovered primarily through user charges; where the governing body has decided that the periodic determination of net income is appropriate for accountability purposes.

Solid Waste Disposal Fund

This fund is used to account for the landfill activities including disposal and recycling operations.

Human Services Facilities Fund

The Human Services Facilities Fund is where the County budgets the revenues and expenditures associated with the mental health facilities that the County operates due to the dissolution of a local regional mental health agreement.

Inmate Commissary/Welfare Fund

This fund is used to account for Commissary revenues and expenditures at the County Detention Center.

Parking Deck Fund

This fund pays the debt service for the parking deck currently under construction. Once the deck is completed, this fund will account for all operating revenues and expenditures associated with the parking deck.

Solid Waste Disposal Fund

MISSION

To protect the health and safety of all citizens by disposing of all waste generated in Buncombe County in the most efficient, cost effective, and environmentally sound manner possible.

PROGRAM DESCRIPTION

The Solid Waste Fund is made up of the Landfill and Transfer Station. The Transfer Station serves as a drop off location for residential waste, which is then transferred to the landfill. The Landfill is an EPA Bioreactor Project and provides residential, commercial & industrial waste disposal & recycling.

Solid Waste	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	1,681,966	1,380,267	1,712,633
Operating	615,422	2,051,967	3,111,773
Capital			630,000
Depreciation	2,001,551	2,113,425	
Debt Service	796,666	2,362,506	2,728,160
Transfers	1,686,133	12,882,253	
TOTAL:	6,781,738	20,790,417	8,182,566
Revenues			
Other Taxes	304,822	241,457	292,487
Restricted	42,515		
Permits & Fees			
Sales & Services	6,184,018	6,707,966	6,056,400
Investments	278,652	625,272	157,918
Miscellaneous			215,000
Fund Balance			1,460,761
TOTAL:	6,810,007	7,574,695	8,182,566

*Note: FY06 Operating offset by deposit for Landfill Closure.

FY07 Transfers include bond proceeds for an additional cell & capital equipment.

PERFORMANCE MEASURES

Goal EN5: Develop goals to keep costs down & maintain sufficient funds in Solid Waste fund.

Objective: Closely monitor past due accounts to maintain a high collection rate.

Measure: Collection rate for past due accounts.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	70%	75%

Goal EN5: Keep hazardous and other banned materials from entering waste stream.

Objective: Perform random inspections of waste loads & issue violation notices.

Measure: Percent of loads in violation.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	30%	20%

Goal EN5: Decrease number and size of illegal dumps in Buncombe County.

Objective: Increase public awareness of ordinance and complaint procedure.

Measure: Percent of illegal dump cases resolved with no warrant issued.

2005/06 Actual	2006/07 Actual	2007/08 Target
N/A	90%	98%

Human Services Facilities Fund

This fund was created in FY2005. The majority of revenue for this fund came from the dissolution of the regional mental health organization. Other revenue sources include rental income and the sale of land. The FY2008 budget for this fund is \$2,247,596.

Human Services Facilities	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	223,085	159,470	160,619
Operating	372,737	1,524,853	1,511,068
Contributions		185,504	235,504
Capital			85,000
Contingency	501,285		
Depreciation	355,258	354,185	355,405
Transfers	1,515,000		
TOTAL:	2,967,365	2,224,012	2,347,596
Revenues			
Restricted	140,439		
Sales & Services	786,706	891,501	1,467,228
Investments	225,105	308,528	
Miscellaneous			
Fund Balance			880,368
TOTAL:	1,152,249	1,200,029	2,347,596

Inmate Commissary/Welfare Fund

Sale of commissary and telephone concessions generates the revenue used for operations in the Inmate Commissary/Welfare Fund. The expected revenue amount for FY2008 is \$554,235, which represents a 16% increase from FY2007.

Inmate	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	222,797	216,828	260,394
Operating	235,995	322,681	293,841
Capital			
Contributions			
TOTAL:	458,793	539,509	554,235
Revenues			
Restricted			
Permits & Fees			
Sales & Services	431,503	421,929	446,853
Investments	24,631	38,884	
Fund Balance			107,382
TOTAL:	456,134	460,813	554,235

Parking Deck Fund

This fund was created in fiscal year 2007. The FY08 budget is \$601,235.

Parking Decks	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel			
Operating			
Capital			
Debt Service			601,235
TOTAL:	0	0	601,235
Revenues			
Restricted			
Investments		77,015	
Sales & Services			
Miscellaneous		2,616,094	
Fund Balance			601,235
TOTAL:	0	2,693,109	601,235

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods and services by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County maintains the Insurance Internal Service Fund to account for the financing of its commercial liability programs and the operations of its self-insurance, group health, dental and workers' compensation liability programs.

Internal Service Fund

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2008 it is anticipated that the Internal Service Fund will receive \$15,772,357 from charges. Total fund revenues and expenditures for FY2008 are projected to increase by 3.5% over the previous fiscal year.

As insurance costs continue to rise, management continues to search for ways to maintain the same level of coverage without major increases in cost to the County or employees.

Internal Service Fund	2005/06 Actual	2006/07 Estimated	2007/08 Budget
Expenditures			
Personnel	2,129	(162,308)	2,621
Operating	13,421,444	16,489,757	15,868,244
Capital Contributions			
TOTAL:	13,423,573	16,327,449	15,870,865
Revenues			
Restricted			
Permits & Fees			
Sales & Services	14,171,097	15,572,593	15,772,357
Investments	286,868	503,944	
Fund Balance			98,508
Transfers		1,800,321	
TOTAL:	14,457,965	17,876,858	15,870,865