



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-four special fire protection districts. Taxes levied and collected on behalf of these districts are distributed under contract to volunteer fire departments serving the respective districts.

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 \$16,963,375 in revenue for the fund for FY2010.

Sales taxes and inventory tax reimbursements make up the remaining budget revenues. The County expects to receive \$4,460,463 in sales tax for the districts in FY2010.

The total revenues and expenditures for the Fire Districts Fund are projected to increase by 14.5% to \$21,423,838. As previously discussed, a change in management policy affected the amount of revenues budgeted at adoption versus later in the fiscal year. All expenditures are used to fund volunteer fire departments in twenty-four special fire protection districts throughout the County.

<u>Fire Districts</u>	<u>2007/08 Actual</u>	<u>2008/09 Estimated</u>	<u>2009/10 Budget</u>
Expenditures			
Personnel			
Operating	3,822	11,530	
Capital			
Transfers			
Contingency			2,700,000
Contributions	18,724,469	18,596,622	18,723,838
TOTAL:	18,728,291	18,608,152	21,423,838
Revenues			
Ad Valorem	13,599,629	14,211,550	16,963,375
Sales Tax	5,128,662	4,396,590	4,460,463
Sales & Services			
Miscellaneous			
Transfers			
TOTAL:	18,728,291	18,608,140	21,423,838

Transportation Fund

Restricted revenue for this fund comes from various state agencies, including the North Carolina Department of Transportation. State funding for FY10 provides \$2,298,939 or 77% of total revenue for this fund.

Other revenue sources include vehicle advertising, contributions/donations and passenger fares. The total for other revenue for FY2010 is \$682,188.

Transportation	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	1,469,119	1,540,673	1,748,589
Operating	790,378	805,907	961,312
Capital	403,967	338,117	271,226
Contingency			
Transfers	29,734	1,413	
TOTAL:	2,693,198	2,686,110	2,981,127
Revenues			
Other Taxes			
Restricted	2,226,240	2,364,673	2,298,939
Permits & Fees			
Sales & Services			
Miscellaneous	20,859	93,765	101,690
Transfers	327,379	250,230	580,498
TOTAL:	2,574,478	2,708,669	2,981,127

Personnel Summary

Prior Year	Current Year	Budget Year	Percent Change
8	8	8	0%

PERFORMANCE MEASURES

Goal: **GG2** Provide high quality, cost-effective, fair and equitable service through process improvement, efficient use of resources, contracted services, materials and equipment.

Objective: Enhance quality of service and customer satisfaction by providing a minimum of 95% of passenger trips on time.

Measure: Percent of passengers dropped off and picked up within +/- 15 minutes of their scheduled time.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
92.58%	92.81%	95.00%

Goal: **HS2** Address the current and changing needs of individuals by making efficient use of available resources.

Objective: Improve productivity and lower costs associated with providing transportation services by improving route efficiency and increasing the coordination of paratransit trips, achieving a system-wide average of at least 2.34 revenue trips per revenue hour.

Measure: Number of revenue trips per hour of revenue service.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
2.24	2.27	2.34

Goal: **PS4** Assure high quality of service by improving employee retention, education, and training.

Objective: Ensure the safety of passengers, staff and the public by reducing driver turn-over and maintaining a high level of staff training, observation and re-certifications.

Measure: Percentage of drivers meeting or exceeding requirements for evaluations, initial training, retraining, and recertifications.

Previous Year	Current Year	Budget Year
Actual	Actual	Target
100%	100%	100%

Emergency Telephone System Fund

A \$1.00 monthly service charge on County residents' telephone bills is expected to generate revenue of \$60,699. The remaining \$2,021,492 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	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	154,200		
Operating	219,083	245,418	279,500
Capital			
Transfers	3,222,892		
Contingency			1,797,691
Debt Service			5,000
TOTAL:	3,596,175	245,418	2,082,191
Revenues			
Restricted	850,415	1,886,731	1,971,492
Sales & Services	697,274	42,427	60,699
Miscellaneous			
Transfers			
Investments	170,238	50,932	50,000
TOTAL:	1,717,927	1,980,090	2,082,191

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 2010 is \$7,535,000 which is a 43% increase from the FY2009 budget. As previously discussed, a change in management policy affected the amount of revenues budgeted at adoption versus later in the fiscal year. Occupancy taxes net of collection fees are transferred to the Tourism Development Authority for expenditures to promote tourism in Buncombe County.

Occupancy Tax	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel			
Operating			
Capital			
Transfers	6,842,201	6,218,003	7,535,000
TOTAL:	6,842,201	6,218,003	7,535,000
Revenues			
Other Taxes	6,842,197	6,218,003	7,535,000
Restricted			
Permits & Fees			
Sales & Services		3	
Miscellaneous			
Investments			
TOTAL:	6,842,200	6,218,003	7,535,000

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 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 FY2010 includes intergovernmental funding of \$3,028,840.

Workforce Investment	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	716,015	703,230	763,166
Operating	1,390,906	1,604,601	2,266,674
Capital Contributions			
TOTAL:	2,106,921	2,307,831	3,029,840
Revenues			
Other Taxes			
Restricted	2,103,257	2,304,288	3,028,840
Permits & Fees			
Sales & Services	2,917	3,543	1,000
Miscellaneous Investments			
TOTAL:	2,106,174	2,307,831	3,029,840

Personnel Summary

Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
13	12	11	-8%	Position eliminated

PERFORMANCE MEASURES

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

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

Measure: Number of workshops provided.

Previous Year Actual	Current Year Actual	Budget Year Target
4	10	20

Goal EPD2: Provide services to dislocated workers and adults.

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

Measure: Number of individuals served.

Previous Year Actual	Current Year Actual	Budget Year Target
3,000	3,500	4,500

Goal EPD1: Provide school programs for youth.

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

Measure: Number of students attending school programs.

Previous Year Actual	Current Year Actual	Budget Year Target
149	154	225

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.

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.

Air Quality	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	665,058	710,164	678,238
Operating	155,445	166,659	202,026
Capital			
Contingency			10,000
TOTAL:	820,503	876,823	890,264
Revenues			
Other Taxes	164,459	144,536	145,000
Restricted	470,349	395,528	393,000
Permits & Fees			
Sales & Services	247,839	211,621	207,900
Miscellaneous	15,025		
Investments	55,677	35,481	20,000
Fund Balance			124,364
TOTAL:	953,349	787,166	890,264

Personnel Summary

Prior Year	Current Year	Budget Year	Percent Change
8	8	8	0%

PERFORMANCE MEASURES

Goal EN5: Minimize air pollution emissions from regulated sources in Buncombe County.

Objective: Implement an air quality permitting program, conduct compliance inspections, and enforce all applicable federal, state, and local air quality regulations.

Measure: Percent of compliance inspections conducted per the Agency's Compliance Monitoring Plan.

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

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

Objective: Inspect permitted asbestos demolitions and renovations.

Measure: Percent of sites inspected.

Previous Year Actual	Current Year Actual	Budget Year Target
90%	97%	90%

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

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

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

Previous Year Actual	Current Year Actual	Budget Year Target
100%	100%	100%

Register of Deeds Automation Fund

The FY2010 budget for this fund is \$493,000. This is down \$109,800 from last year, or 18%. The primary source of revenue for this fund is permits and fees.

Reg of Deeds- Automation	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel			
Operating	259,036	51,932	128,000
Capital	151,697		365,000
Contributions			
TOTAL:	410,734	51,932	493,000
Revenues			
Other Taxes			
Restricted			
Permits & Fees	190,792	150,389	128,000
Miscellaneous			
Investments	29,173	13,895	15,000
Fund Balance			350,000
TOTAL:	219,965	164,284	493,000

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 building operations & maintenance revenues and expenditures associated with the mental health facilities that the County operates due to the dissolution of a local regional mental health agreement.

Mental Health Fund

This fund was created to account for the operating expenditures related to mental health services that the County pays for 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.

Criminal Justice Information System (CJIS)

CJIS revenues and expenditures were previously accounted for in the general fund. Starting in FY2009 the data from the Criminal Justice Information System is being offered out to all local towns & municipalities on a per officer charge. The new set up for this system will now operate as a business enterprise and therefore was moved to an enterprise fund for accounting purposes.

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	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	1,653,472	1,692,220	1,951,020
Operating	3,356,178	3,208,507	4,049,233
Capital	636,306	762,598	572,000
Debt Service	2,574,860	2,534,738	2,544,544
Transfers	8,906,000		
TOTAL:	17,126,816	8,198,063	9,116,797
Revenues			
Other Taxes	333,931	309,778	292,487
Restricted	5,999	11,789	
Permits & Fees			
Sales & Services	7,179,474	6,598,241	6,521,475
Investments	744,716	250,071	157,918
Miscellaneous		4,520	
Other Financing	1,025,081		
Fund Balance			2,144,917
TOTAL:	9,289,201	7,174,400	9,116,797

Personnel Summary

Prior Year	Current Year	Budget Year	Percent Change
30	32	32	0%

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.

Previous Year Actual	Current Year Actual	Budget Year Target
72%	79%	80%

Goal EN5: Keep hazardous and other banned materials from entering the waste stream.
Objective: Perform random inspections of waste loads & issue violation notices.
Measure: Percent of loads in violation.

Previous Year Actual	Current Year Actual	Budget Year Target
25%	21%	15%

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.

Previous Year Actual	Current Year Actual	Budget Year Target
95%	98%	99%

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.

Human Services Facilities	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	166,019	186,066	188,356
Operating	3,559,007	282,153	1,004,536
Contributions			
Capital	52,000		747,000
Contingency			
Transfers			
TOTAL:	3,777,026	468,219	1,939,892
Revenues			
Restricted			
Sales & Services	841,290	617,530	599,915
Investments	263,029	74,037	
Miscellaneous	60,000		
Fund Balance			1,339,977
TOTAL:	1,164,319	691,566	1,939,892

Personnel Summary

	Prior Year	Current Year	Budget Year	Percent Change
Human Serv Fac	2	2	2	0%

Mental Health Fund

This fund was created in FY2009 to account for the operating functions of mental health that the County took over after the dissolution of the regional mental health organization in FY2005.

Previously, the operations and building maintenance were budgeted in the Human Services Facilities Fund.

Mental Health Fund	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel			
Operating	114,062	438,448	452,000
Contributions	760,504	153,000	500,000
Capital			
TOTAL:	874,566	591,448	952,000
Revenues			
Restricted			
Sales & Services			
Investments	68,001	89,756	
Miscellaneous	2,908,339		
Transfers		302,600	
Fund Balance			952,000
TOTAL:	2,976,340	392,356	952,000

Parking Deck Fund

This fund was created in fiscal year 2007. Debt service for parking decks currently under construction are accounted for in this fund, as well as operations & maintenance for completed parking decks.

Parking Decks	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel		108,573	223,972
Operating	100	145,729	36,401
Capital	110,949		
Transfers	14,034,000		
Debt Service	906,891	981,242	984,907
TOTAL:	15,051,940	1,235,543	1,245,280
Revenues			
Restricted			
Investments	846,628	287,335	
Sales & Services		88,146	970,450
Miscellaneous		20,000	
Transfers	3,040,115		
Other Financing	14,320,025		
Fund Balance			274,830
TOTAL:	18,206,768	395,481	1,245,280

Personnel Summary

	Prior Year	Current Year	Budget Year	Percent Change
Parking Deck	0	3	3	0%

Criminal Justice Information System Fund

This program was previously budgeted as a department in the General Fund. It was moved to an Enterprise Fund because the services offered by the system are now being offered on a per officer cost basis to the surrounding law enforcement agencies.

The Criminal Justice Information System maintains connectivity to data from other County, City and State agencies and makes this data available to public safety employees 24 hours a day, 365 days a year.

Criminal Justice Info System	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel	428,807	511,066	460,319
Operating	569,445	515,523	596,127
Debt Service			117,789
Capital		102,621	
Contingency			96,701
TOTAL:	998,252	1,129,211	1,270,936
Revenues			
Restricted	448,106	1,194,795	1,270,936
Permits & Fees			
Sales & Services			
Investments		12,321	
Fund Balance			
Transfers			
TOTAL:	448,106	1,207,116	1,270,936

*Note: FY08 Revenues & Expenditures originally reported in the General Fund

Personnel Summary

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Criminal Justice Information System	0	7	6	-14%	Position eliminated

Inmate Commissary Fund

Sale of commissary and telephone concessions generates the revenue used for operations in the Inmate Commissary/Welfare Fund.

Inmate Commissary	2007/08	2008/09	2009/10
	Actual	Estimated	Budget
Expenditures			
Personnel	250,742	257,884	259,431
Operating	260,340	281,565	291,450
Capital	99,865		
TOTAL:	610,947	539,449	550,881
Revenues			
Restricted			
Permits & Fees			
Sales & Services	388,505	466,178	423,695
Investments	30,243	15,081	
Fund Balance			127,186
TOTAL:	418,748	481,259	550,881

Personnel Summary

	Prior Year	Current Year	Budget Year	Percent Change
Inmate Commissary	5	5	5	0%

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	2007/08 Actual	2008/09 Estimated	2009/10 Budget
Expenditures			
Personnel		2,876	93,713
Operating	17,706,821	21,221,592	23,872,798
Capital Contributions			
TOTAL:	17,706,821	21,224,468	23,966,511
Revenues			
Restricted			
Permits & Fees			
Sales & Services	15,373,370	17,567,289	17,525,139
Investments	540,933	349,512	
Fund Balance			6,441,372
Transfers	2,319,207	2,110,434	
TOTAL:	18,233,511	20,027,235	23,966,511

Internal Service Fund

The Internal Service Fund's major revenue source is derived from departmental charges, retiree payments, employee payments and insurance settlements. In FY2010 it is anticipated that the Internal Service Fund will receive \$17,525,139 from charges. The remaining revenue comes from \$6,441,372 in fund balance. Total fund revenues and expenditures for FY2010 are projected to increase by 46% 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.

Personnel Summary

	Prior Year	Current Year	Budget Year	Percent Change	Explanation of Changes
Internal Service Fund	0	0	1		Position transfer from Human Resources