

BUNCOMBE COUNTY, NORTH CAROLINA

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

General Fund

FOR THE YEAR ENDED JUNE 30, 2007

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad Valorem Taxes:			
Taxes		\$ 138,426,570	
Penalties and interest		714,872	
Total	\$ 138,389,354	139,141,442	\$ 752,088
Local Option Sales Taxes:			
Article 39, one percent *		10,568,802	
Article 40, one-half of one percent		9,388,727	
Article 42, one-half of one percent		9,265,877	
Article 44, one-half of one percent		9,763,392	
Total	39,367,254	38,986,798	(380,456)
Other Taxes and Licenses:			
Deed stamp excise tax		5,128,233	
Cable franchise tax		1,452,107	
Privilege licenses		21,120	
Rental car tax		327,624	
Total	6,380,000	6,929,084	549,084
Unrestricted Intergovernmental:			
Payments in lieu of taxes		49,689	
Beer and wine tax		566,408	
Total	570,000	616,097	46,097
Restricted Intergovernmental:			
Federal, State, and other grants		36,937,299	
Mixed drink surcharge		321,220	
Court facilities fees		509,913	
ABC bottle taxes		68,723	
Total	38,823,018	37,837,155	(985,863)
Permits and Fees:			
Building permits and inspections		1,718,053	
Register of deeds		90,773	
Total	1,771,050	1,808,826	37,776

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

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	Budget	Actual	Variance Positive (negative)
Sales and Services:			
Rents, concessions, and fees		\$ 2,634,126	
Jail fees		770,809	
Ambulance and rescue squad fees		3,973,265	
Recreation fees		360,678	
Other charges for services		8,013,132	
Child care fees		719,195	
Total	\$16,013,917	16,471,205	\$457,288
Investment Earnings	3,055,664	3,380,296	324,632
Miscellaneous	1,333,842	1,190,070	(143,772)
Total revenues	245,704,099	246,360,973	656,874
Expenditures:			
General Government:			
Governing Body:			
Salaries and employee benefits		493,189	
Other operating expenditures		342,881	
Total		836,070	
County Manager:			
Salaries and employee benefits		354,835	
Other operating expenditures		365,801	
Total		720,636	
Personnel:			
Salaries and employee benefits		575,424	
Other operating expenditures		65,951	
Total		641,375	
Print Shop:			
Salaries and employee benefits		10,074	
Other operating expenditures		18,121	
Total		28,195	
Finance:			
Salaries and employee benefits		1,433,486	
Other operating expenditures		441,376	
Total		1,874,862	

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	Budget	Actual	Variance Positive (negative)
General Government - continued:			
Tax Department:			
Salaries and employee benefits		\$ 3,375,502	
Other operating expenditures		517,259	
Capital outlay		28,000	
Total		<u>3,920,761</u>	
Board of Elections:			
Salaries and employee benefits		581,349	
Other operating expenditures		308,120	
Total		<u>889,469</u>	
Register of Deeds:			
Salaries and employee benefits		1,431,727	
Other operating expenditures		2,882,696	
Total		<u>4,314,423</u>	
Information technology:			
Salaries and employee benefits		3,091,737	
Other operating expenditures		2,475,540	
Capital outlay		118,830	
Total		<u>5,686,107</u>	
Total General Government	\$ 19,895,130	18,911,898	\$ 983,232
Public Safety:			
Court Support:			
Salaries and employee benefits		3,405	
Other operating expenditures		103,589	
Total		<u>106,994</u>	
Day Reporting & Drug Treatment:			
Salaries and employee benefits		77,936	
Other operating expenditures		71,125	
Total		<u>149,061</u>	
Pretrial Release & Family Treatment Court:			
Salaries and employee benefits		335,812	
Other operating expenditures		17,685	
Total		<u>353,497</u>	

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	Budget	Actual	Variance Positive (negative)
Public Safety - continued:			
District Attorney:			
Salaries and employee benefits		\$ 76,988	
Other operating expenditures		186	
Total		<u>77,174</u>	
Juvenile Detention:			
Other operating expenditures		103,008	
Total		<u>103,008</u>	
ID Bureau and C.D.E.:			
Salaries and employee benefits		845,585	
Other operating expenditures		51,538	
Capital outlay		37,247	
Total		<u>934,370</u>	
Sheriff:			
Salaries and employee benefits		10,792,506	
Other operating expenditures		1,262,157	
Capital outlay		126,293	
Contributions to outside agencies		6,000	
Total		<u>12,186,956</u>	
Detention Center:			
Salaries and employee benefits		6,338,121	
Other operating expenditures		1,753,395	
Capital outlay		46,790	
Total		<u>8,138,306</u>	
Emergency Services:			
Salaries and employee benefits		5,981,599	
Other operating expenditures		1,030,787	
Capital outlay		13,590	
Contributions to outside agencies		123,429	
Total		<u>7,149,405</u>	
Permits and Inspections:			
Salaries and employee benefits		1,280,248	
Other operating expenditures		145,632	
Total		<u>1,425,880</u>	

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Public Safety - continued:			
Medical Examiner:			
Other operating expenses		\$ 95,649	
Total		<u>95,649</u>	
General Services:			
Salaries and employee benefits		2,149,550	
Other operating expenditures		2,796,302	
Capital outlay		160,850	
Contributions to outside agencies		<u>225,000</u>	
Total		<u>5,331,702</u>	
Total Public Safety	\$ 37,826,558	36,052,002	\$ 1,774,556
Economic and Physical Development:			
Planning:			
Salaries and employee benefits		1,434,003	
Other operating expenditures		280,895	
Contributions to outside agencies		<u>798,897</u>	
Total		<u>2,513,795</u>	
Economic Development:			
Contributions to outside agencies		<u>1,722,595</u>	
Total		<u>1,722,595</u>	
Cooperative Extension:			
Other operating expenditures		18,653	
Other operating expenditures		34,515	
Contributions to outside agencies		<u>287,515</u>	
Total		<u>340,683</u>	
Soil Conservation:			
Salaries and employee benefits		234,730	
Other operating expenditures		25,868	
Contributions to outside agencies		<u>44,775</u>	
Total		<u>305,373</u>	
Total Economic and Physical Development	5,966,788	4,882,446	1,084,342

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	Budget	Actual	Variance Positive (negative)
Human Services:			
Health Services:			
Salaries and employee benefits		\$ 15,192,086	
Other operating expenditures		3,217,973	
Capital outlay		175,636	
Contributions to outside agencies		<u>145,975</u>	
Total		<u>18,731,670</u>	
Human Services Support:			
Salaries and employee benefits		524,224	
Other operating expenditures		<u>7,179</u>	
Total		<u>531,403</u>	
Social Services:			
Salaries and employee benefits		19,980,783	
Other operating expenditures		3,832,564	
Contributions to outside agencies		<u>21,269,966</u>	
Total		<u>45,083,313</u>	
Other Youth Services:			
Contributions to outside agencies		<u>622,554</u>	
Total		<u>622,554</u>	
Child Development:			
Salaries and employee benefits		2,768,052	
Other operating expenditures		8,475,676	
Contributions to outside agencies		<u>53,932</u>	
Total		<u>11,297,660</u>	
Other Human Services:			
Other operating expenditures		2,220	
Contributions to outside agencies		<u>2,503,421</u>	
Total		<u>2,505,641</u>	
Total Human Services	<u>\$ 84,878,575</u>	<u>78,772,241</u>	<u>\$ 6,106,334</u>

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	Budget	Actual	Variance Positive (negative)
Cultural and Recreation:			
Library:			
Salaries and employee benefits		\$ 3,100,822	
Other operating expenditures		1,414,870	
Total		<u>4,515,692</u>	
Recreation:			
Salaries and employee benefits		701,558	
Other operating expenditures		190,328	
Total		<u>891,886</u>	
Art, Museums, and History:			
Contributions to outside agencies		485,000	
Total		<u>485,000</u>	
Total Cultural and Recreation	\$ 6,209,064	5,892,578	\$ 316,486
Education:			
Public schools:			
Current expenditures		47,471,291	
Capital outlay		6,951,905	
Community college - current expenditures		<u>7,133,254</u>	
Total Education	<u>61,556,450</u>	<u>61,556,450</u>	-
Debt Service:			
Principal retirement		8,603,330	
Interest and fees		3,223,424	
Total Debt Service	<u>11,912,889</u>	<u>11,826,754</u>	86,135
Total expenditures	<u>228,245,454</u>	<u>217,894,369</u>	10,351,085
Revenues over expenditures	<u>17,458,645</u>	<u>28,466,604</u>	11,007,959

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	Budget	Actual	Variance Positive (negative)
Other Financing Sources (Uses):			
Operating transfers from other funds	\$ 722,082	\$ 714,633	\$ (7,449)
Operating transfers to other funds	(24,941,938)	(24,137,397)	804,541
Proceeds from sale of capital assets	1,305,983	141,441	(1,164,542)
Appropriated fund balance	5,455,228	-	(5,455,228)
Total other financing sources (uses)	(17,458,645)	(23,281,323)	(5,822,678)
Net change in fund balance	<u>\$ -</u>	5,185,281	<u>\$ 5,185,281</u>
Fund balance, beginning of year		62,029,290	
Prior period adjustment		834	
Fund balance, beginning as restated		<u>62,030,124</u>	
Fund balance, end of year		<u>\$ 67,215,405</u>	