

MAJOR FUNDS - GOVERNMENTAL

The **General Fund** accounts for resources traditionally associated with government which are not required legally or by financial management to be accounted for in another fund.

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities:

INDIVIDUAL FUND DESCRIPTION:

School COPS 2002 – accounts for 2002 COPS funds received and passed through to the Board of Education for school projects.

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes:				
Taxes	\$ 33,635,725	\$ 33,606,857	\$ (28,868)	\$ 29,005,048
Penalties and interest	550,000	551,560	1,560	503,400
Total	34,185,725	34,158,417	(27,308)	29,508,448
Other taxes and licenses:				
Local option sales tax	14,100,000	14,586,111	486,111	13,302,247
Cable franchise license	150,000	165,788	15,788	149,311
Occupancy taxes	300,000	304,954	4,954	276,293
Excise stamp - real property	425,000	325,996	(99,004)	226,315
Total	14,975,000	15,382,849	407,849	13,954,166
Unrestricted intergovernmental:				
ABC boards	12,500	12,424	(76)	12,110
Controlled substance	116,812	84,560	(32,252)	16,395
Asset forfeitures	7,556	556	(7,000)	8,234
Civil license revenue	13,000	10,801	(2,199)	12,002
Total	149,868	108,341	(41,527)	48,741
Restricted intergovernmental:				
Federal and state grants	17,339,455	16,348,107	(991,348)	16,616,669
Court facilities fees	127,730	140,023	12,293	120,725
ABC funds - Library	7,000	6,268	(732)	10,032
Total	17,474,185	16,494,398	(979,787)	16,747,426
Permits and fees:				
Filing & registration fees	33,892	33,796	(96)	21,344
Dog warden fees	16,050	17,176	1,126	13,931
Register of Deeds fees	613,000	628,261	15,261	597,277
Inspection fees	887,400	922,966	35,566	706,362
Planning fees	97,500	98,643	1,143	79,804
Other fees	147,580	94,331	(53,249)	90,447
Total	1,795,422	1,795,173	(249)	1,509,165

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Sales and services:				
Rents, concessions and fees	\$ 1,036,864	\$ 910,000	\$ (126,864)	\$ 894,458
Court costs and fees	70,450	75,320	4,870	71,404
Jail fees	119,936	114,098	(5,838)	138,678
Ambulance fees	1,769,306	2,206,057	436,751	1,729,400
Library fees	18,946	19,482	536	18,222
Health fees	2,755,288	3,189,902	434,614	2,707,730
Total	<u>5,770,790</u>	<u>6,514,859</u>	<u>744,069</u>	<u>5,559,892</u>
Investment earnings:				
Interest	215,800	136,579	(79,221)	353,111
Other general revenues:				
Sale of assets	25,000	20,314	(4,686)	37,703
Miscellaneous revenues	2,076,955	2,091,379	14,424	1,262,159
Donations - Library	6,285	6,033	(252)	7,169
Total	<u>2,108,240</u>	<u>2,117,726</u>	<u>9,486</u>	<u>1,307,031</u>
Total revenues	<u>76,675,030</u>	<u>76,708,342</u>	<u>33,312</u>	<u>68,987,980</u>
Expenditures:				
General government:				
Governing body:				
Personnel services	55,759	52,788	2,971	48,952
Operations & maintenance	958,404	909,125	49,279	985,841
Total	<u>1,014,163</u>	<u>961,913</u>	<u>52,250</u>	<u>1,034,793</u>
Administration:				
Personnel services	274,311	274,009	302	254,393
Operations & maintenance	22,753	18,051	4,702	17,801
Total	<u>297,064</u>	<u>292,060</u>	<u>5,004</u>	<u>272,194</u>
Personnel:				
Personnel services	208,324	205,847	2,477	146,657
Operations & maintenance	25,778	21,056	4,722	16,813
Total	<u>234,102</u>	<u>226,903</u>	<u>7,199</u>	<u>163,470</u>
Board of Elections:				
Personnel services	207,515	166,495	41,020	203,511
Operations & maintenance	131,515	101,868	29,647	93,831
Capital outlay	58,959	24,259	34,700	-
Total	<u>397,989</u>	<u>292,622</u>	<u>105,367</u>	<u>297,342</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Finance:				
Personnel services	\$ 364,600	\$ 348,852	\$ 15,748	\$ 317,338
Operations & maintenance	183,452	164,542	18,910	147,506
Capital outlay	59,169	59,167	2	76,527
Total	<u>607,221</u>	<u>572,561</u>	<u>34,660</u>	<u>541,371</u>
Management information services:				
Personnel services	555,836	531,584	24,252	490,512
Operations & maintenance	426,743	410,029	16,714	321,023
Capital outlay	-	-	-	12,618
Total	<u>982,579</u>	<u>941,613</u>	<u>40,966</u>	<u>824,153</u>
Tax:				
Personnel services	935,842	878,131	57,711	855,211
Operations & maintenance	407,786	315,803	91,983	285,983
Capital outlay	318,000	17,714	300,286	-
Total	<u>1,661,628</u>	<u>1,211,648</u>	<u>449,980</u>	<u>1,141,194</u>
Register of Deeds:				
Personnel services	536,258	517,078	19,180	482,597
Operations & maintenance	160,569	136,580	23,989	154,779
Capital outlay	56,257	56,254	3	62,497
Total	<u>753,084</u>	<u>709,912</u>	<u>43,172</u>	<u>699,873</u>
Facilities fees:				
Operations & maintenance	76,157	71,522	4,635	84,788
Total	<u>76,157</u>	<u>71,522</u>	<u>4,635</u>	<u>84,788</u>
Public buildings:				
Personnel services	455,046	445,788	9,258	355,425
Operations & maintenance	2,950,286	2,757,503	192,783	1,579,745
Capital outlay	62,282	61,969	313	7,855
Total	<u>3,467,614</u>	<u>3,265,260</u>	<u>202,354</u>	<u>1,943,025</u>
General services:				
Personnel services	112,839	110,779	2,060	93,120
Operations & maintenance	237,590	230,719	6,871	207,227
Capital outlay	19,900	19,195	705	-
Total	<u>370,329</u>	<u>360,693</u>	<u>9,636</u>	<u>300,347</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Transportation:				
Personnel services	\$ 465,856	\$ 469,240	\$ (3,384)	\$ 458,933
Operations & maintenance	415,784	363,741	52,043	484,718
Total	<u>881,640</u>	<u>832,981</u>	<u>48,659</u>	<u>943,651</u>
Total general government	10,743,570	9,739,688	1,003,882	8,246,201
Public safety:				
Sheriff's department:				
Personnel services	3,795,881	3,758,482	37,399	3,158,030
Operations & maintenance	856,031	770,816	85,215	569,467
Capital outlay	516,587	487,977	28,610	273,244
Total	<u>5,168,499</u>	<u>5,017,275</u>	<u>151,224</u>	<u>4,000,741</u>
Campbell campus deputies:				
Personnel services	356,386	355,043	1,343	309,955
Operations & maintenance	28,700	29,178	(478)	19,031
Total	<u>385,086</u>	<u>384,221</u>	<u>865</u>	<u>328,986</u>
Communications:				
Personnel services	696,373	630,904	65,469	609,945
Operations & maintenance	120,350	111,936	8,414	68,436
Total	<u>816,723</u>	<u>742,840</u>	<u>73,883</u>	<u>678,381</u>
Jail:				
Personnel services	1,215,677	1,204,408	11,269	1,102,208
Operations & maintenance	689,724	662,811	26,913	542,790
Total	<u>1,905,401</u>	<u>1,867,219</u>	<u>38,182</u>	<u>1,644,998</u>
Emergency services:				
Personnel services	402,238	383,059	19,179	321,708
Operations & maintenance	503,339	194,229	309,110	81,338
Capital outlay	37,275	36,962	313	-
Total	<u>942,852</u>	<u>614,250</u>	<u>328,602</u>	<u>403,046</u>
Emergency medical services:				
Personnel services	1,673,479	1,627,748	45,731	1,508,776
Operations & maintenance	3,178,923	3,357,336	(178,413)	2,789,221
Capital outlay	149,578	143,286	6,292	90,928
Total	<u>5,001,980</u>	<u>5,128,370</u>	<u>(126,390)</u>	<u>4,388,925</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004			2003
	Budget	Actual	Variance Positive (Negative)	(Restated) Actual
Medical examiner:				
Operating expenditures	\$ 39,500	\$ 39,000	\$ 500	\$ 36,400
Animal control:				
Personnel services	217,468	215,403	2,065	188,426
Operations & maintenance	59,417	52,921	6,496	47,269
Capital outlay	85,900	23,476	62,424	999
Total	362,785	291,800	70,985	236,694
Lee/Harnett Criminal Justice				
Personnel services	77,286	43,597	33,689	12,514
Operations & maintenance	93,120	40,202	52,918	3,446
Capital outlay	2,250	1,230	1,020	3,201
Total	172,656	85,029	87,627	19,161
Total public safety	14,795,482	14,170,004	625,478	11,737,332
Environmental protection:				
Soil and water:				
Personnel services	101,979	101,634	345	83,496
Operations & maintenance	6,646	5,339	1,307	6,842
Total environmental protection	108,625	106,973	1,652	90,338
Transportation:				
Airport:				
Operations & maintenance	80,610	78,693	1,917	48,309
Total transportation	80,610	78,693	1,917	48,309
Economic and physical development				
Planning & inspections:				
Personnel services	824,986	809,066	15,920	696,254
Operations & maintenance	131,784	111,778	20,006	91,349
Capital outlay	95,983	71,222	24,761	8,125
Total	1,052,753	992,066	60,687	795,728
Industrial development:				
Personnel services	180,884	154,815	26,069	159,680
Operations & maintenance	511,034	471,873	39,161	644,538
Capital outlay	1,019	1,018	1	-
Total	692,937	627,706	65,231	804,218

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004			2003
	Budget	Actual	Variance Positive (Negative)	(Restated) Actual
Cooperative Extension:				
Personnel Services	\$ 684,920	\$ 579,505	\$ 105,415	\$ 576,164
Operations & Maintenance	269,930	220,259	49,671	234,396
Capital outlay	4,842	4,842	-	5,073
Total	<u>959,692</u>	<u>804,606</u>	<u>155,086</u>	<u>815,633</u>
Human resources:				
Personnel services	345,777	332,186	13,591	298,582
Operations & maintenance	359,087	305,742	53,345	335,899
Total	<u>704,864</u>	<u>637,928</u>	<u>66,936</u>	<u>634,481</u>
Total economic and physical development	<u>3,410,246</u>	<u>3,062,306</u>	<u>347,940</u>	<u>3,050,060</u>
Human services:				
Health:				
Personnel services	3,446,790	3,261,950	184,840	3,052,690
Operations & maintenance	1,498,298	1,287,522	210,776	1,123,240
Capital outlay	116,182	115,753	429	30,497
Total	<u>5,061,270</u>	<u>4,665,225</u>	<u>396,045</u>	<u>4,206,427</u>
Social services:				
Personnel services	5,715,117	5,371,435	343,682	4,827,128
Operations & maintenance	405,509	379,074	26,435	359,140
Capital outlay	32,000	31,862	138	-
Total	<u>6,152,626</u>	<u>5,782,371</u>	<u>370,255</u>	<u>5,186,268</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Public assistance:				
Temporary assistance for needy families	\$ 5,000	\$ 655	\$ 4,345	\$ 26
Aid to the aged and disabled	1,101,058	1,000,112	100,946	1,094,125
Medicaid	4,680,000	3,834,748	845,252	4,171,994
Aid to the blind	9,588	2,513	7,075	2,448
County assistance	2,500	847	1,653	1,227
CP&L Project SHARE	12,331	10,632	1,699	34,046
Crisis intervention	269,172	235,310	33,862	330,877
Adoption assistance - IV-B	45,634	45,934	(300)	27,686
Adoption IV-B vendor	40,000	33,516	6,484	10,209
Adoption IV-E vendor	7,500	2,231	5,269	3,750
Adoption assistance IV-E	87,326	87,325	1	62,634
Public assistance refund	-	-	-	9,132
Foster care - other	6,000	5,851	149	4,680
Title IV-E Foster care	340,000	336,845	3,155	319,357
Foster care - county payments	30,000	18,456	11,544	40,857
State Foster Home Care	200,000	187,267	12,733	189,466
Special Services - foster care	27,978	22,117	5,861	10,659
Vendor transportation	200,000	171,669	28,331	202,513
Specialized foster care	35,663	26,323	9,340	22,569
Families for kids	17,965	17,965	-	19,642
Independent living - foster care	20,000	17,102	2,898	21,475
Day care	4,132,163	4,116,117	16,046	4,151,620
Food stamp employment training	8,000	7,770	230	8,185
All county clothing allowance	20,000	8,725	11,275	18,375
Professional services	18,000	5,482	12,518	96,438
Workfirst-emergency cash	15,994	15,064	930	57,086
Workfirst transportation grant	-	-	-	2,023
Workfirst county issued	10,000	523	9,477	-
Workfirst	235,771	107,058	128,713	190,131
Contracted services	214,291	179,011	35,280	144,176
Donations	4,379	2,279	2,100	4,719
TEA-foster care	6,946	6,946	-	46,571
Food stamp issuance	45,000	37,493	7,507	46,182
Special needs adoption	215,396	108,328	107,068	63,188
World Changes	20,000	17,363	2,637	2,719
Total	12,083,655	10,669,577	1,414,078	11,410,785

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Restitution:				
Personnel services	\$ 70,913	\$ 70,563	\$ 350	\$ 61,851
Operations & maintenance	56,773	37,038	19,735	50,496
Total	<u>127,686</u>	<u>107,601</u>	<u>20,085</u>	<u>112,347</u>
One-on-One:				
Personnel services	38,041	37,130	911	33,565
Operations & maintenance	6,055	4,973	1,082	5,084
Capital outlay	1,509	1,509	-	-
Total	<u>45,605</u>	<u>43,612</u>	<u>1,993</u>	<u>38,649</u>
Veterans services:				
Personnel services	82,420	82,366	54	49,368
Operations & maintenance	14,595	14,337	258	13,954
Capital outlay	2,719	2,719	-	-
Total	<u>99,734</u>	<u>99,422</u>	<u>312</u>	<u>63,322</u>
Department on aging:				
Personnel services	106,285	97,678	8,607	169,203
Operations & maintenance	63,164	49,813	13,351	66,999
Total	<u>169,449</u>	<u>147,491</u>	<u>21,958</u>	<u>236,202</u>
Nutrition:				
Personnel services	63,491	58,221	5,270	54,771
Operations & maintenance	278,647	259,357	19,290	248,142
Total	<u>342,138</u>	<u>317,578</u>	<u>24,560</u>	<u>302,913</u>
Community alternatives program:				
Personnel services	163,962	156,504	7,458	140,106
Operations & maintenance	66,975	53,328	13,647	53,874
Total	<u>230,937</u>	<u>209,832</u>	<u>21,105</u>	<u>193,980</u>
Mental health:				
Operating expenditures	192,572	190,172	2,400	181,507
RSVP				
Personnel services	79,416	77,908	1,508	-
Operations & maintenance	30,273	23,654	6,619	164
Total	<u>109,689</u>	<u>101,562</u>	<u>8,127</u>	<u>164</u>
Total human services	<u>24,615,361</u>	<u>22,334,443</u>	<u>2,280,918</u>	<u>21,932,564</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003 (Restated)
	Budget	Actual		Actual
Cultural and recreational:				
Library:				
Personnel services	\$ 438,529	\$ 388,755	\$ 49,774	\$ 366,800
Operations & maintenance	228,173	220,493	7,680	192,017
Capital outlay	36,532	34,351	2,181	10,195
Total	<u>703,234</u>	<u>643,599</u>	<u>59,635</u>	<u>569,012</u>
Parks & recreation:				
Personnel services	134,647	124,160	10,487	121,759
Operations & maintenance	223,697	203,276	20,421	110,369
Capital outlay	14,837	14,836	1	-
Total	<u>373,181</u>	<u>342,272</u>	<u>30,909</u>	<u>232,128</u>
Total cultural and recreational	<u>1,076,415</u>	<u>985,871</u>	<u>90,544</u>	<u>801,140</u>
Intergovernmental:				
Education:				
CCCC campus	374,048	374,048	-	300,000
Public school - current expenditures	11,658,720	11,658,720	-	10,932,546
Public school - capital outlay	850,000	850,000	-	-
Public school - fines and forfeitures	577,974	489,327	88,647	1,039,068
Board of Education - ice storm 2002	2,500	2,500	-	-
Total intergovernmental	<u>13,463,242</u>	<u>13,374,595</u>	<u>88,647</u>	<u>12,271,614</u>
Debt services:				
Principal retirement	4,786,401	4,627,118	159,283	3,743,209
Interest	3,977,369	3,695,964	281,405	4,299,951
Total debt services	<u>8,763,770</u>	<u>8,323,082</u>	<u>440,688</u>	<u>8,043,160</u>
Total expenditures	<u>77,057,321</u>	<u>72,175,655</u>	<u>4,881,666</u>	<u>66,220,718</u>
Revenues over (under) expenditures	<u>(382,291)</u>	<u>4,532,687</u>	<u>4,914,978</u>	<u>2,767,262</u>
Other financing sources (uses):				
Transfers in	1,197,421	1,197,419	(2)	1,152,044
Transfers out	(2,193,321)	(2,192,874)	447	(2,021,669)
Capital lease issuance	24,527,509	20,181,348	(4,346,161)	10,958
Bond premium	1,116,722	1,116,722	-	-
Payment to refunding source	(24,956,633)	(20,610,463)	4,346,170	-
Appropriated fund balance	690,593	-	(690,593)	-
Total other financing sources (uses)	<u>382,291</u>	<u>(307,848)</u>	<u>(690,139)</u>	<u>(858,667)</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2004
With Comparative Actual Amounts for the Year Ended June 30, 2003

	2004		Variance Positive (Negative)	2003
	Budget	Actual		(Restated) Actual
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	\$ -	\$ 4,224,839	\$ 4,224,839	\$ 1,908,595
Fund balance - beginning of year, July 1	-	11,543,031	-	10,496,265
Prior period adjustment for sales tax revenue	-	861,829	-	-
Fund balance as restated	-	12,404,860	-	10,496,265
Fund balance - end of year, June 30	\$ -	\$ 16,629,699	\$ 4,224,839	\$ 12,404,860

HARNETT COUNTY, NORTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balance
 School COPS 2002 Capital Project Fund
 From Inception and for the Year Ended June 30, 2004

	Project Authorization	Actual			Total to Date
		Prior Year	Closed Projects	Current Year	
Revenues:					
Investment earnings	\$ 447,328	\$ 354,140	\$ -	\$ 87,156	\$ 441,296
Total revenues	<u>447,328</u>	<u>354,140</u>	<u>-</u>	<u>87,156</u>	<u>441,296</u>
Expenditures:					
General government					
Construction	34,853,959	16,698,900	-	10,422,422	27,121,322
Debt service:					
Debt issue costs	-	339,057	-	-	339,057
Total expenditures	<u>34,853,959</u>	<u>17,037,957</u>	<u>-</u>	<u>10,422,422</u>	<u>27,460,379</u>
Excess of revenues over (under) expenditures	<u>(34,406,631)</u>	<u>(16,683,817)</u>	<u>-</u>	<u>(10,335,266)</u>	<u>(27,019,083)</u>
Other financing sources (uses):					
Transfers out	(440,000)	-	-	-	-
Bond issuance	34,846,631	31,546,631	-	-	31,546,631
Total financing sources (uses)	<u>34,406,631</u>	<u>31,546,631</u>	<u>-</u>	<u>-</u>	<u>31,546,631</u>
Revenues and other financing sources (uses) over (under) expenditures	<u>\$ -</u>	<u>\$ 14,862,814</u>	<u>\$ -</u>	<u>(10,335,266)</u>	<u>\$ 4,527,548</u>
Fund balance:					
Beginning of year, July 1				14,862,814	
End of year, June 30				<u>\$ 4,527,548</u>	