

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.

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes:				
Taxes	\$ 34,551,069	\$ 34,924,060	\$ 372,991	\$ 33,606,857
Penalties and interest	425,000	576,321	151,321	551,560
Total	<u>34,976,069</u>	<u>35,500,381</u>	<u>524,312</u>	<u>34,158,417</u>
Other taxes and licenses:				
Local option sales tax	15,602,000	15,884,475	282,475	14,586,111
Cable franchise license	168,000	185,014	17,014	165,788
Occupancy taxes	290,000	289,062	(938)	304,954
Excise stamp - real property	370,000	358,956	(11,044)	325,996
Total	<u>16,430,000</u>	<u>16,717,507</u>	<u>287,507</u>	<u>15,382,849</u>
Unrestricted intergovernmental:				
ABC boards	13,700	12,726	(974)	12,424
Controlled substance	45,028	57,074	12,046	84,560
Asset forfeitures	4,300	3,988	(312)	556
Civil license revenue	12,000	12,365	365	10,801
Total	<u>75,028</u>	<u>86,153</u>	<u>11,125</u>	<u>108,341</u>
Restricted intergovernmental:				
Federal and state grants	19,159,106	18,455,142	(703,964)	16,348,107
Court facilities fees	164,600	163,128	(1,472)	140,023
ABC funds - Library	9,425	9,421	(4)	6,268
Total	<u>19,333,131</u>	<u>18,627,691</u>	<u>(705,440)</u>	<u>16,494,398</u>
Permits and fees:				
Filing & registration fees	24,200	21,305	(2,895)	33,796
Dog warden fees	16,500	16,364	(136)	17,176
Register of Deeds fees	694,000	590,278	(103,722)	628,261
Inspection fees	1,105,400	1,101,772	(3,628)	922,966
Planning fees	113,266	105,020	(8,246)	98,643
Other fees	86,786	81,291	(5,495)	94,331
Total	<u>2,040,152</u>	<u>1,916,030</u>	<u>(124,122)</u>	<u>1,795,173</u>
Sales and services:				
Rents, concessions and fees	1,077,194	1,143,680	66,486	910,000
Court costs and fees	131,600	131,397	(203)	75,320
Jail fees	133,650	133,539	(111)	114,098
Ambulance fees	2,749,775	2,628,709	(121,066)	2,206,057
Library fees	20,515	20,683	168	19,482
Health fees	3,209,612	3,564,522	354,910	3,189,902
Total	<u>7,322,346</u>	<u>7,622,530</u>	<u>300,184</u>	<u>6,514,859</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Investment earnings:				
Interest	\$ 293,500	\$ 358,744	\$ 65,244	\$ 136,579
Other general revenues:				
Sale of assets	51,950	51,937	(13)	20,314
Miscellaneous revenues	1,458,372	1,369,255	(89,117)	2,091,379
Donations - Library	5,100	5,176	76	6,033
Total	<u>1,515,422</u>	<u>1,426,368</u>	<u>(89,054)</u>	<u>2,117,726</u>
Total revenues	<u>81,985,648</u>	<u>82,255,404</u>	<u>269,756</u>	<u>76,708,342</u>
Expenditures:				
General government:				
Governing body:				
Personnel services	70,383	67,584	2,799	52,788
Operations & maintenance	394,573	376,784	17,789	909,125
Total	<u>464,956</u>	<u>444,368</u>	<u>20,588</u>	<u>961,913</u>
Administration:				
Personnel services	287,095	285,839	1,256	274,009
Operations & maintenance	23,270	22,700	570	18,051
Total	<u>310,365</u>	<u>308,539</u>	<u>1,826</u>	<u>292,060</u>
Human Resources:				
Personnel services	199,322	197,737	1,585	205,847
Operations & maintenance	80,919	69,099	11,820	21,056
Total	<u>280,241</u>	<u>266,836</u>	<u>13,405</u>	<u>226,903</u>
Board of Elections:				
Personnel services	258,518	244,940	13,578	166,495
Operations & maintenance	101,155	68,776	32,379	101,868
Capital outlay	5,199	3,558	1,641	24,259
Total	<u>364,872</u>	<u>317,274</u>	<u>47,598</u>	<u>292,622</u>
Finance:				
Personnel services	394,614	384,978	9,636	348,852
Operations & maintenance	150,948	123,743	27,205	102,436
Capital outlay	-	-	-	59,167
Total	<u>545,562</u>	<u>508,721</u>	<u>36,841</u>	<u>510,455</u>
IT:				
Personnel services	287,577	286,965	612	257,879
Operations & maintenance	335,182	315,956	19,226	345,711
Capital outlay	97,810	28,952	68,858	-
Total	<u>720,569</u>	<u>631,873</u>	<u>88,696</u>	<u>603,590</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Tax:				
Personnel services	\$ 1,007,915	\$ 937,560	\$ 70,355	\$ 878,131
Operations & maintenance	462,715	298,491	164,224	315,803
Capital outlay	205,048	187,001	18,047	17,714
Total	<u>1,675,678</u>	<u>1,423,052</u>	<u>252,626</u>	<u>1,211,648</u>
Register of Deeds:				
Personnel services	555,993	482,465	73,528	517,078
Operations & maintenance	147,798	128,411	19,387	136,580
Capital outlay	1,925	1,925	-	7,604
Total	<u>705,716</u>	<u>612,801</u>	<u>92,915</u>	<u>661,262</u>
Facilities fees:				
Operations & maintenance	70,787	64,770	6,017	71,522
Total	<u>70,787</u>	<u>64,770</u>	<u>6,017</u>	<u>71,522</u>
Public buildings:				
Personnel services	490,597	469,270	21,327	445,788
Operations & maintenance	1,881,586	1,765,418	116,168	2,757,503
Capital outlay	70,500	61,988	8,512	61,969
Total	<u>2,442,683</u>	<u>2,296,676</u>	<u>146,007</u>	<u>3,265,260</u>
General services:				
Personnel services	101,074	96,700	4,374	110,779
Operations & maintenance	240,665	223,039	17,626	230,719
Capital outlay	2,050	2,035	15	19,195
Total	<u>343,789</u>	<u>321,774</u>	<u>22,015</u>	<u>360,693</u>
Transportation:				
Personnel services	471,662	470,315	1,347	469,240
Operations & maintenance	318,049	239,873	78,176	363,741
Total	<u>789,711</u>	<u>710,188</u>	<u>79,523</u>	<u>832,981</u>
GIS:				
Personnel services	293,385	285,406	7,979	273,705
Operations & maintenance	51,320	48,524	2,796	56,392
Total	<u>344,705</u>	<u>333,930</u>	<u>10,775</u>	<u>330,097</u>
Legal services:				
Personnel services	30,779	30,600	179	-
Operations & maintenance	4,857	3,465	1,392	-
Total	<u>35,636</u>	<u>34,065</u>	<u>1,571</u>	<u>-</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Retirees:				
Operations & maintenance	\$ 77,512	\$ 79,003	\$ (1,491)	\$ 62,106
Total	<u>77,512</u>	<u>79,003</u>	<u>(1,491)</u>	<u>62,106</u>
Rural internet access:				
Operations & maintenance	5,888	4,314	1,574	7,926
Capital outlay	24,587	22,874	1,713	-
Total	<u>30,475</u>	<u>27,188</u>	<u>3,287</u>	<u>7,926</u>
Total general government	<u>9,203,257</u>	<u>8,381,058</u>	<u>822,199</u>	<u>9,691,038</u>
Public safety:				
Sheriff's department:				
Personnel services	4,327,111	4,138,794	188,317	3,758,482
Operations & maintenance	871,810	824,558	47,252	765,285
Capital outlay	443,717	443,707	10	487,977
Total	<u>5,642,638</u>	<u>5,407,059</u>	<u>235,579</u>	<u>5,011,744</u>
Campbell campus deputies:				
Personnel services	423,388	380,043	43,345	355,043
Operations & maintenance	37,200	28,646	8,554	29,178
Total	<u>460,588</u>	<u>408,689</u>	<u>51,899</u>	<u>384,221</u>
Communications:				
Personnel services	711,626	671,852	39,774	630,904
Operations & maintenance	152,969	143,224	9,745	111,936
Capital outlay	2,200	2,053	147	-
Total	<u>866,795</u>	<u>817,129</u>	<u>49,666</u>	<u>742,840</u>
Jail:				
Personnel services	1,318,031	1,281,076	36,955	1,204,408
Operations & maintenance	775,267	743,829	31,438	662,811
Capital outlay	24,756	24,755	1	-
Total	<u>2,118,054</u>	<u>2,049,660</u>	<u>68,394</u>	<u>1,867,219</u>
Emergency services:				
Personnel services	400,109	390,019	10,090	383,059
Operations & maintenance	568,957	375,017	193,940	189,991
Capital outlay	34,428	34,428	-	36,962
Total	<u>1,003,494</u>	<u>799,464</u>	<u>204,030</u>	<u>610,012</u>
Emergency medical services:				
Personnel services	2,054,996	1,992,217	62,779	1,627,748
Operations & maintenance	3,330,855	3,143,160	187,695	3,357,336
Capital outlay	138,055	134,007	4,048	143,286
Total	<u>5,523,906</u>	<u>5,269,384</u>	<u>254,522</u>	<u>5,128,370</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Medical examiner:				
Operating expenditures	\$ 42,000	\$ 42,550	\$ (550)	\$ 39,000
Total	<u>42,000</u>	<u>42,550</u>	<u>(550)</u>	<u>39,000</u>
Animal control:				
Personnel services	238,363	219,184	19,179	215,403
Operations & maintenance	66,500	56,197	10,303	52,921
Capital outlay	-	-	-	23,476
Total	<u>304,863</u>	<u>275,381</u>	<u>29,482</u>	<u>291,800</u>
Lee/Harnett Criminal Justice				
Personnel services	41,084	38,777	2,307	43,597
Operations & maintenance	148,881	27,283	121,598	40,202
Capital outlay	-	-	-	1,230
Total	<u>189,965</u>	<u>66,060</u>	<u>123,905</u>	<u>85,029</u>
Child Support Enforcement				
Personnel services	46,303	46,138	165	-
Total	<u>46,303</u>	<u>46,138</u>	<u>165</u>	<u>-</u>
Special Victim's Unit				
Personnel services	46,310	39,650	6,660	-
Total	<u>46,310</u>	<u>39,650</u>	<u>6,660</u>	<u>-</u>
Governor's Highway Safety				
Personnel services	85,034	-	85,034	-
Total	<u>85,034</u>	<u>-</u>	<u>85,034</u>	<u>-</u>
Emergency services grant				
Operations & maintenance	291,399	278,790	12,609	4,238
Total	<u>291,399</u>	<u>278,790</u>	<u>12,609</u>	<u>4,238</u>
Public safety appropriations				
Operations & maintenance	25,000	25,000	-	-
Total	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Total public safety	<u>16,646,349</u>	<u>15,524,954</u>	<u>1,121,395</u>	<u>14,164,473</u>
Environmental protection:				
Soil and water:				
Personnel services	104,824	104,500	324	101,634
Operations & maintenance	6,828	5,337	1,491	5,339
Capital outlay	19,955	19,954	1	-
Total environmental protection	<u>131,607</u>	<u>129,791</u>	<u>1,816</u>	<u>106,973</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Environmental protection allocation:				
Operations & maintenance	\$ 4,000	\$ 4,000	\$ -	\$ -
Total environmental protection	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
 Total environmental protection	 <u>135,607</u>	 <u>133,791</u>	 <u>1,816</u>	 <u>106,973</u>
Transportation:				
Airport:				
Operations & maintenance	88,860	87,718	1,142	78,693
Capital outlay	2,500	1,895	605	-
Total transportation	<u>91,360</u>	<u>89,613</u>	<u>1,747</u>	<u>78,693</u>
Economic and physical development				
Planning & inspections:				
Personnel services	954,600	950,925	3,675	809,066
Operations & maintenance	148,561	140,096	8,465	111,778
Capital outlay	83,310	82,816	494	71,222
Total	<u>1,186,471</u>	<u>1,173,837</u>	<u>12,634</u>	<u>992,066</u>
Economic development:				
Personnel services	205,599	202,738	2,861	154,815
Operations & maintenance	929,634	895,352	34,282	471,873
Capital outlay	-	-	-	1,018
Total	<u>1,135,233</u>	<u>1,098,090</u>	<u>37,143</u>	<u>627,706</u>
Cooperative Extension:				
Personnel Services	639,792	589,410	50,382	554,271
Operations & Maintenance	386,931	353,438	33,493	245,493
Capital outlay	4,062	4,060	2	4,842
Total	<u>1,030,785</u>	<u>946,908</u>	<u>83,877</u>	<u>804,606</u>
Cooperative Extension Appropriations:				
Operations & maintenance	49,000	49,000	-	-
Total	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>-</u>
Workforce development/job:				
Personnel services	405,909	329,298	76,611	332,186
Operations & maintenance	330,196	242,491	87,705	305,742
Total	<u>736,105</u>	<u>571,789</u>	<u>164,316</u>	<u>637,928</u>
 Total economic and physical development	 <u>4,137,594</u>	 <u>3,839,624</u>	 <u>297,970</u>	 <u>3,062,306</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Human services:				
Health:				
Personnel services	\$ 3,631,154	\$ 3,503,040	\$ 128,114	\$ 3,261,950
Operations & maintenance	1,668,448	1,456,633	211,815	1,287,522
Capital outlay	53,504	50,765	2,739	115,753
Total	<u>5,353,106</u>	<u>5,010,438</u>	<u>342,668</u>	<u>4,665,225</u>
Social services:				
Personnel services	5,919,458	5,813,904	105,554	5,371,435
Operations & maintenance	613,645	567,588	46,057	379,074
Capital outlay	29,137	15,910	13,227	31,862
Total	<u>6,562,240</u>	<u>6,397,402</u>	<u>164,838</u>	<u>5,782,371</u>
Public assistance:				
Temporary assistance for needy families	5,000	-	5,000	655
Aid to the aged and disabled	1,139,018	1,018,095	120,923	1,000,112
Medicaid	4,700,000	4,622,224	77,776	3,834,748
Aid to the blind	5,217	5,209	8	2,513
County assistance	144,432	143,606	826	847
CP&L Project SHARE	16,668	14,687	1,981	10,632
Crisis intervention	286,477	286,152	325	235,310
Adoption assistance - IV-B	66,000	61,498	4,502	45,934
Adoption IV-B vendor	50,000	34,919	15,081	33,516
Adoption IV-E vendor	7,500	3,902	3,598	2,231
Adoption assistance IV-E	112,483	110,174	2,309	87,325
Foster care - other	6,300	6,180	120	5,851
Title IV-E Foster care	360,000	336,945	23,055	336,845
Foster care - county payments	30,550	29,555	995	18,456
State Foster Home Care	220,000	161,607	58,393	187,267
Special Services - foster care	34,899	30,329	4,570	22,117
Vendor transportation	175,000	162,470	12,530	171,669
Specialized foster care	25,000	22,410	2,590	26,323
Families for kids	-	-	-	17,965
Independent living - foster care	20,000	11,096	8,904	17,102
Day care	5,428,216	5,388,466	39,750	4,116,117
Food stamp employment training	8,000	6,915	1,085	7,770
All county clothing allowance	20,000	14,869	5,131	8,725
Professional services	10,000	11,315	(1,315)	5,482
Workfirst-emergency cash	15,127	13,958	1,169	15,064
Workfirst transportation grant	11,781	11,781	-	-
Workfirst county issued	10,000	-	10,000	523
Workfirst	145,000	108,446	36,554	107,058
Contracted services	230,000	201,400	28,600	179,011
Donations	6,273	4,269	2,004	2,279
TEA-foster care	5,000	-	5,000	6,946
Food stamp issuance	45,000	42,839	2,161	37,493
Special needs adoption	245,068	73,009	172,059	108,328
World Changes	20,000	19,652	348	17,363
Total	<u>13,604,009</u>	<u>12,957,977</u>	<u>646,032</u>	<u>10,669,577</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Restitution:				
Personnel services	\$ 73,467	\$ 67,673	\$ 5,794	\$ 70,563
Operations & maintenance	31,668	26,629	5,039	37,038
Total	<u>105,135</u>	<u>94,302</u>	<u>10,833</u>	<u>107,601</u>
One-on-One:				
Personnel services	39,920	39,561	359	37,130
Operations & maintenance	6,160	5,622	538	4,973
Capital outlay	-	-	-	1,509
Total	<u>46,080</u>	<u>45,183</u>	<u>897</u>	<u>43,612</u>
Veterans services:				
Personnel services	79,010	76,055	2,955	57,366
Operations & maintenance	16,032	15,196	836	39,337
Capital outlay	-	-	-	2,719
Total	<u>95,042</u>	<u>91,251</u>	<u>3,791</u>	<u>99,422</u>
Department on aging:				
Personnel services	115,756	102,060	13,696	97,678
Operations & maintenance	61,589	42,605	18,984	47,992
Total	<u>177,345</u>	<u>144,665</u>	<u>32,680</u>	<u>145,670</u>
Nutrition:				
Personnel services	67,487	54,757	12,730	58,221
Operations & maintenance	284,578	259,452	25,126	259,357
Total	<u>352,065</u>	<u>314,209</u>	<u>37,856</u>	<u>317,578</u>
Community alternatives program:				
Personnel services	170,860	169,212	1,648	156,504
Operations & maintenance	74,332	70,302	4,030	53,328
Total	<u>245,192</u>	<u>239,514</u>	<u>5,678</u>	<u>209,832</u>
Mental health:				
Operating expenditures	200,770	196,170	4,600	190,172
Total	<u>200,770</u>	<u>196,170</u>	<u>4,600</u>	<u>190,172</u>
RSVP				
Personnel services	84,060	82,935	1,125	77,908
Operations & maintenance	29,158	22,026	7,132	23,654
Total	<u>113,218</u>	<u>104,961</u>	<u>8,257</u>	<u>101,562</u>
Aging volunteers				
Operations & maintenance	3,850	1,682	2,168	1,821
Total	<u>3,850</u>	<u>1,682</u>	<u>2,168</u>	<u>1,821</u>
Total human services	<u>26,858,052</u>	<u>25,597,754</u>	<u>1,260,298</u>	<u>22,334,443</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Cultural and recreational:				
Library:				
Personnel services	\$ 515,392	\$ 456,471	\$ 58,921	\$ 388,755
Operations & maintenance	241,680	221,595	20,085	220,493
Capital outlay	2,500	2,500	-	34,351
Total	<u>759,572</u>	<u>680,566</u>	<u>79,006</u>	<u>643,599</u>
Parks & recreation:				
Personnel services	131,237	128,796	2,441	124,160
Operations & maintenance	215,872	147,201	68,671	203,276
Capital outlay	74,833	73,706	1,127	14,836
Total	<u>421,942</u>	<u>349,703</u>	<u>72,239</u>	<u>342,272</u>
Cultural & recreation appropriations:				
Operations & maintenance	49,825	27,976	21,849	-
Total	<u>49,825</u>	<u>27,976</u>	<u>21,849</u>	<u>-</u>
Total cultural and recreational	<u>1,231,339</u>	<u>1,058,245</u>	<u>173,094</u>	<u>985,871</u>
Intergovernmental:				
Education:				
CCCC campus	587,728	587,728	-	374,048
Public school - current expenditures	12,823,506	12,823,506	-	11,658,720
Public school - capital outlay	975,650	975,650	-	850,000
Public school - fines and forfeitures	621,000	622,816	(1,816)	489,327
Board of Education - ice storm 2002	-	-	-	2,500
Total intergovernmental	<u>15,007,884</u>	<u>15,009,700</u>	<u>(1,816)</u>	<u>13,374,595</u>
Debt services:				
Principal retirement	4,813,409	4,877,602	(64,193)	4,681,299
Interest	3,246,721	3,246,717	4	3,695,964
Total debt services	<u>8,060,130</u>	<u>8,124,319</u>	<u>(64,189)</u>	<u>8,377,263</u>
Total expenditures	<u>81,371,572</u>	<u>77,759,058</u>	<u>3,612,514</u>	<u>72,175,655</u>
Revenues over (under) expenditures	<u>614,076</u>	<u>4,496,346</u>	<u>3,882,270</u>	<u>4,532,687</u>
Other financing sources (uses):				
Transfers in	548,527	537,527	(11,000)	1,197,419
Transfers out	(3,666,726)	(3,665,767)	959	(2,192,874)
Capital lease issuance	381,275	380,421	(854)	20,181,348
Bond premium	-	-	-	1,116,722
Payment to refunding source	-	-	-	(20,610,463)
Appropriated fund balance	2,122,848	-	(2,122,848)	-
Total other financing sources (uses)	<u>(614,076)</u>	<u>(2,747,819)</u>	<u>(2,133,743)</u>	<u>(307,848)</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2005
With Comparative Actual Amounts for the Year Ended June 30, 2004

	2005		Variance Positive (Negative)	2004
	Budget	Actual		Actual
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	\$ -	\$ 1,748,527	\$ 1,748,527	\$ 4,224,839
Fund balance - beginning of year, July 1	-	16,629,699	-	12,404,860
Fund balance - end of year, June 30	\$ -	\$ 18,378,226	\$ 1,748,527	\$ 16,629,699

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