

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 Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Revenues:				
Ad valorem taxes:				
Taxes	\$ 37,281,392	\$ 36,927,673	\$ (353,719)	\$ 34,924,060
Penalties and interest	575,000	614,429	39,429	576,321
Total	<u>37,856,392</u>	<u>37,542,102</u>	<u>(314,290)</u>	<u>35,500,381</u>
Other taxes and licenses:				
Local option sales tax	16,875,000	16,980,269	105,269	15,884,475
Cable franchise license	150,000	178,454	28,454	185,014
Occupancy taxes	306,000	270,406	(35,594)	289,062
Excise stamp - real property	455,410	478,806	23,396	358,956
Total	<u>17,786,410</u>	<u>17,907,935</u>	<u>121,525</u>	<u>16,717,507</u>
Unrestricted intergovernmental:				
ABC boards	13,500	13,399	(101)	12,726
Controlled substance	27,533	27,533	-	57,074
Asset forfeitures	1,594	1,594	-	3,988
Civil license revenue	12,750	12,623	(127)	12,365
Total	<u>55,377</u>	<u>55,149</u>	<u>(228)</u>	<u>86,153</u>
Restricted intergovernmental:				
Federal and state grants	19,572,581	18,964,986	(607,595)	18,455,142
Court facilities fees	146,300	145,062	(1,238)	163,128
ABC funds - Library	3,882	3,881	(1)	9,421
Total	<u>19,722,763</u>	<u>19,113,929</u>	<u>(608,834)</u>	<u>18,627,691</u>
Permits and fees:				
Filing & registration fees	33,501	34,976	1,475	21,305
Dog warden fees	27,000	23,857	(3,143)	16,364
Register of Deeds fees	630,000	610,290	(19,710)	590,278
Inspection fees	1,347,000	1,203,233	(143,767)	1,101,772
Planning fees	131,100	135,331	4,231	105,020
Other fees	135,911	145,083	9,172	81,291
Total	<u>2,304,512</u>	<u>2,152,770</u>	<u>(151,742)</u>	<u>1,916,030</u>
Sales and services:				
Rents, concessions and fees	1,010,581	945,911	(64,670)	1,143,680
Court costs and fees	153,718	156,515	2,797	131,397
Jail fees	164,050	128,713	(35,337)	133,539
Ambulance fees	5,400,000	3,695,507	(1,704,493)	2,628,709
Library fees	21,363	21,730	367	20,683
Health fees	3,391,510	3,669,269	277,759	3,564,522
Total	<u>10,141,222</u>	<u>8,617,645</u>	<u>(1,523,577)</u>	<u>7,622,530</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Investment earnings:				
Interest	\$ 541,700	\$ 703,095	\$ 161,395	\$ 358,744
Other general revenues:				
Sale of assets	129,507	129,507	-	51,937
Miscellaneous revenues	1,875,949	1,810,271	(65,678)	1,369,255
Donations - Library	2,000	1,589	(411)	5,176
Total	<u>2,007,456</u>	<u>1,941,367</u>	<u>(66,089)</u>	<u>1,426,368</u>
Total revenues	<u>90,415,832</u>	<u>88,033,992</u>	<u>(2,381,840)</u>	<u>82,255,404</u>
Expenditures:				
General government:				
Governing body:				
Personnel services	69,246	68,727	519	67,584
Operations & maintenance	258,599	239,535	19,064	376,784
Capital outlay	7,000	5,753	1,247	-
Total	<u>334,845</u>	<u>314,015</u>	<u>20,830</u>	<u>444,368</u>
Administration:				
Personnel services	328,349	327,380	969	285,839
Operations & maintenance	23,565	20,140	3,425	22,700
Total	<u>351,914</u>	<u>347,520</u>	<u>4,394</u>	<u>308,539</u>
Human Resources:				
Personnel services	206,037	201,670	4,367	197,737
Operations & maintenance	58,936	43,592	15,344	69,099
Total	<u>264,973</u>	<u>245,262</u>	<u>19,711</u>	<u>266,836</u>
Board of Elections:				
Personnel services	222,059	205,112	16,947	244,940
Operations & maintenance	152,364	128,549	23,815	68,776
Capital outlay	280	-	280	3,558
Total	<u>374,703</u>	<u>333,661</u>	<u>41,042</u>	<u>317,274</u>
Finance:				
Personnel services	375,521	365,738	9,783	384,978
Operations & maintenance	135,222	97,850	37,372	123,743
Total	<u>510,743</u>	<u>463,588</u>	<u>47,155</u>	<u>508,721</u>
IT:				
Personnel services	405,924	404,356	1,568	286,965
Operations & maintenance	345,075	337,180	7,895	315,956
Capital outlay	109,618	105,965	3,653	28,952
Total	<u>860,617</u>	<u>847,501</u>	<u>13,116</u>	<u>631,873</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Tax:				
Personnel services	\$ 1,056,050	\$ 1,028,125	\$ 27,925	\$ 937,560
Operations & maintenance	419,509	359,827	59,682	298,491
Capital outlay	32,017	8,909	23,108	187,001
Total	<u>1,507,576</u>	<u>1,396,861</u>	<u>110,715</u>	<u>1,423,052</u>
Register of Deeds:				
Personnel services	504,741	503,628	1,113	482,465
Operations & maintenance	152,700	143,862	8,838	128,411
Capital outlay	160	-	160	-
Total	<u>657,601</u>	<u>647,490</u>	<u>10,111</u>	<u>610,876</u>
Facilities fees:				
Operations & maintenance	70,493	66,167	4,326	64,770
Capital outlay	13,174	12,534	640	-
Total	<u>83,667</u>	<u>78,701</u>	<u>4,966</u>	<u>64,770</u>
Public buildings:				
Personnel services	509,557	508,497	1,060	469,270
Operations & maintenance	2,040,156	1,898,529	141,627	1,765,418
Capital outlay	25,600	15,835	9,765	61,988
Total	<u>2,575,313</u>	<u>2,422,861</u>	<u>152,452</u>	<u>2,296,676</u>
General services:				
Personnel services	98,301	97,674	627	96,700
Operations & maintenance	259,182	226,496	32,686	223,039
Capital outlay	1,739	1,739	-	2,035
Total	<u>359,222</u>	<u>325,909</u>	<u>33,313</u>	<u>321,774</u>
Transportation:				
Personnel services	487,247	491,550	(4,303)	470,315
Operations & maintenance	481,465	412,690	68,775	239,873
Total	<u>968,712</u>	<u>904,240</u>	<u>64,472</u>	<u>710,188</u>
GIS:				
Personnel services	334,149	333,254	895	285,406
Operations & maintenance	60,810	54,767	6,043	48,524
Total	<u>394,959</u>	<u>388,021</u>	<u>6,938</u>	<u>333,930</u>
Legal services:				
Personnel services	93,001	92,768	233	30,600
Operations & maintenance	3,102	(5,066)	8,168	3,465
Capital outlay	1,229	-	1,229	-
Total	<u>97,332</u>	<u>87,702</u>	<u>9,630</u>	<u>34,065</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Retirees:				
Operations & maintenance	\$ 91,657	\$ 89,104	\$ 2,553	\$ 79,003
Total	<u>91,657</u>	<u>89,104</u>	<u>2,553</u>	<u>79,003</u>
Rural internet access:				
Operations & maintenance	4,200	3,295	905	4,314
Capital outlay	-	-	-	22,874
Total	<u>4,200</u>	<u>3,295</u>	<u>905</u>	<u>27,188</u>
Communication Tower:				
Operations & maintenance	87,966	54,357	33,609	-
Capital outlay	198,034	-	198,034	-
Total	<u>286,000</u>	<u>54,357</u>	<u>231,643</u>	<u>-</u>
Total general government	<u>9,724,034</u>	<u>8,950,088</u>	<u>773,946</u>	<u>8,379,133</u>
Public safety:				
Sheriff's department:				
Personnel services	4,778,784	4,640,976	137,808	4,138,794
Operations & maintenance	1,002,605	980,696	21,909	801,913
Capital outlay	524,587	418,739	105,848	465,766
Total	<u>6,305,976</u>	<u>6,040,411</u>	<u>265,565</u>	<u>5,406,473</u>
Campbell campus deputies:				
Personnel services	439,951	417,420	22,531	380,043
Operations & maintenance	49,920	41,203	8,717	28,646
Total	<u>489,871</u>	<u>458,623</u>	<u>31,248</u>	<u>408,689</u>
Communications:				
Personnel services	735,263	714,613	20,650	671,852
Operations & maintenance	146,267	128,155	18,112	143,224
Capital outlay	-	-	-	2,053
Total	<u>881,530</u>	<u>842,768</u>	<u>38,762</u>	<u>817,129</u>
Jail:				
Personnel services	1,356,653	1,349,699	6,954	1,281,076
Operations & maintenance	868,350	898,929	(30,579)	743,829
Capital outlay	25,875	-	25,875	24,755
Total	<u>2,250,878</u>	<u>2,248,628</u>	<u>2,250</u>	<u>2,049,660</u>
Emergency services:				
Personnel services	477,831	448,888	28,943	390,019
Operations & maintenance	129,213	117,712	11,501	78,523
Capital outlay	35,754	35,753	1	34,428
Total	<u>642,798</u>	<u>602,353</u>	<u>40,445</u>	<u>502,970</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Emergency medical services:				
Personnel services	\$ 2,178,880	\$ 2,119,793	\$ 59,087	\$ 1,992,217
Operations & maintenance	4,451,794	3,648,073	803,721	3,143,160
Capital outlay	68,562	68,490	72	134,007
Total	<u>6,699,236</u>	<u>5,836,356</u>	<u>862,880</u>	<u>5,269,384</u>
Emergency medical transport:				
Personnel services	850,379	844,214	6,165	-
Operations & maintenance	946,048	131,784	814,264	-
Capital outlay	304,970	304,898	72	-
Total	<u>2,101,397</u>	<u>1,280,896</u>	<u>820,501</u>	<u>-</u>
Medical examiner:				
Operating expenditures	42,000	24,850	17,150	42,550
Total	<u>42,000</u>	<u>24,850</u>	<u>17,150</u>	<u>42,550</u>
Animal control:				
Personnel services	251,746	251,436	310	219,184
Operations & maintenance	69,477	60,158	9,319	56,197
Total	<u>321,223</u>	<u>311,594</u>	<u>9,629</u>	<u>275,381</u>
Lee/Harnett Criminal Justice				
Personnel services	45,778	45,592	186	38,777
Operations & maintenance	46,622	13,829	32,793	20,713
Total	<u>92,400</u>	<u>59,421</u>	<u>32,979</u>	<u>59,490</u>
Child Support Enforcement				
Personnel services	47,909	47,816	93	46,138
Total	<u>48,259</u>	<u>48,166</u>	<u>93</u>	<u>52,708</u>
Special Victim's Unit				
Personnel services	-	-	-	39,650
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,650</u>
Governor's Highway Safety				
Personnel services	91,614	7,771	83,843	-
Total	<u>189,278</u>	<u>19,686</u>	<u>169,592</u>	<u>-</u>
Emergency services grant				
Operations & maintenance	214,949	202,875	12,074	300,359
Total	<u>214,949</u>	<u>202,875</u>	<u>12,074</u>	<u>300,359</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Public safety appropriations				
Operations & maintenance	\$ 313,934	\$ 313,932	\$ 2	\$ 25,000
Total	313,934	313,932	2	25,000
Sheriff's department grant				
Operations & maintenance	275,716	240,207	35,509	274,925
Total	275,716	240,207	35,509	274,925
Total public safety	20,869,445	18,530,766	2,338,679	15,524,368
Environmental protection:				
Soil and water:				
Personnel services	111,264	107,783	3,481	104,500
Operations & maintenance	9,288	6,330	2,958	5,337
Capital outlay	-	-	-	19,954
Total environmental protection	120,552	114,113	6,439	129,791
Environmental protection allocation:				
Operations & maintenance	4,000	4,000	-	4,000
Total environmental protection	4,000	4,000	-	4,000
Total environmental protection	124,552	118,113	6,439	133,791
Transportation:				
Airport:				
Operations & maintenance	95,814	90,207	5,607	87,718
Capital outlay	-	-	-	1,895
Total transportation appropriation	95,814	90,207	5,607	89,613
Total transportation	97,814	92,207	5,607	89,613
Economic and physical development:				
Planning & inspections:				
Personnel services	1,101,961	1,079,791	22,170	950,925
Operations & maintenance	227,917	176,089	51,828	140,096
Capital outlay	21,500	17,398	4,102	82,816
Total	1,351,378	1,273,278	78,100	1,173,837
Economic development:				
Personnel services	215,103	208,093	7,010	202,738
Operations & maintenance	1,021,504	1,009,972	11,532	490,273
Total	1,236,607	1,218,065	18,542	693,011
Cooperative Extension:				
Personnel Services	724,438	705,588	18,850	589,410
Operations & Maintenance	399,191	349,037	50,154	353,438
Capital outlay	-	-	-	4,060
Total	1,123,629	1,054,625	69,004	946,908
Workforce development/job:				
Personnel services	333,591	290,149	43,442	329,298
Operations & maintenance	336,890	317,460	19,430	242,491
Total	670,481	607,609	62,872	571,789

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Forestry Program:				
Operations & maintenance	\$ 95,503	\$ 90,837	\$ 4,666	\$ 86,017
Total	95,503	90,837	4,666	86,017
Public safety appropriations				
Operations & maintenance	336,000	300,406	35,594	368,062
Total	336,000	300,406	35,594	368,062
Total economic and physical development	4,813,598	4,544,820	268,778	3,839,624
Human services:				
Health:				
Personnel services	3,929,736	3,893,525	36,211	3,503,040
Operations & maintenance	1,821,347	1,446,466	374,881	1,456,633
Capital outlay	16,634	16,634	-	50,765
Total	5,767,717	5,356,625	411,092	5,010,438
Public assistance:				
Temporary assistance for needy families	1,850	4,606	(2,756)	-
Aid to the aged and disabled	1,080,000	998,402	81,598	1,018,095
Medicaid	5,127,000	4,836,313	290,687	4,622,224
Aid to the blind	5,850	5,665	185	5,209
County assistance	2,500	2,436	64	824
CP&L Project SHARE	18,426	15,138	3,288	14,687
Crisis intervention	335,495	272,708	62,787	286,152
Adoption assistance - IV-B	79,000	70,355	8,645	61,498
Adoption IV-B vendor	45,000	45,026	(26)	34,919
Adoption IV-E vendor	16,000	14,754	1,246	3,902
Adoption assistance IV-E	146,700	130,031	16,669	110,174
Public assistance refund	-	(4,292)	4,292	-
Foster care - other	8,000	4,691	3,309	6,180
Title IV-E Foster care	410,000	334,284	75,716	336,945
Foster care - county payments	30,000	5,516	24,484	29,555
State Foster Home Care	220,000	188,739	31,261	161,607
Special Services - foster care	40,106	29,855	10,251	30,329
Vendor transportation	175,000	167,545	7,455	162,470
Specialized foster care	24,000	12,646	11,354	22,410
Independent living - foster care	6,894	6,683	211	11,096
Day care	5,122,527	5,058,596	63,931	5,388,466
Food stamp employment training	8,000	6,615	1,385	6,915
All county clothing allowance	20,000	19,682	318	14,869
Professional services	20,000	10,651	9,349	11,315
Workfirst-emergency cash	17,999	15,359	2,640	13,958
Workfirst transportation grant	10,852	10,852	-	11,781
Workfirst county issued	10,000	-	10,000	-
Workfirst	141,000	121,282	19,718	108,446
Contracted services	230,986	192,234	38,752	201,400
Donations	5,409	3,402	2,007	4,269
TEA-foster care	-	(195)	195	-
Food stamp issuance	50,000	48,405	1,595	42,839
Special needs adoption	253,059	50,716	202,343	73,009
World Changes	20,000	20,000	-	19,652
Total	13,681,653	12,698,700	982,953	12,815,195

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General Fund
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Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Social services:				
Personnel services	\$ 6,543,335	\$ 6,524,957	\$ 18,378	\$ 5,813,904
Operations & maintenance	432,156	414,163	17,993	567,588
Capital outlay	44,968	38,650	6,318	15,910
Total	<u>7,020,459</u>	<u>6,977,770</u>	<u>42,689</u>	<u>6,397,402</u>
Restitution:				
Personnel services	75,482	68,530	6,952	67,673
Operations & maintenance	37,707	27,940	9,767	26,629
Total	<u>113,189</u>	<u>96,470</u>	<u>16,719</u>	<u>94,302</u>
One-on-One:				
Personnel services	45,157	44,381	776	39,561
Operations & maintenance	6,225	5,734	491	5,622
Total	<u>51,382</u>	<u>50,115</u>	<u>1,267</u>	<u>45,183</u>
Veterans services:				
Personnel services	83,048	82,822	226	76,055
Operations & maintenance	16,883	16,062	821	15,196
Total	<u>99,931</u>	<u>98,884</u>	<u>1,047</u>	<u>91,251</u>
Department on aging:				
Personnel services	117,796	105,602	12,194	102,060
Operations & maintenance	48,573	39,536	9,037	42,605
Total	<u>166,369</u>	<u>145,138</u>	<u>21,231</u>	<u>144,665</u>
Nutrition:				
Personnel services	74,249	74,001	248	54,757
Operations & maintenance	281,699	271,345	10,354	259,452
Total	<u>355,948</u>	<u>345,346</u>	<u>10,602</u>	<u>314,209</u>
Community alternatives program:				
Personnel services	212,767	207,837	4,930	169,212
Operations & maintenance	73,581	70,478	3,103	70,302
Total	<u>286,348</u>	<u>278,315</u>	<u>8,033</u>	<u>239,514</u>
Mental health:				
Operating expenditures	210,279	205,679	4,600	196,170
Total	<u>210,279</u>	<u>205,679</u>	<u>4,600</u>	<u>196,170</u>
RSVP:				
Personnel services	96,601	93,290	3,311	82,935
Operations & maintenance	36,162	27,060	9,102	22,026
Total	<u>132,763</u>	<u>120,350</u>	<u>12,413</u>	<u>104,961</u>

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Aging volunteers:				
Operations & maintenance	\$ 4,200	\$ 1,625	\$ 2,575	\$ 1,682
Total	4,200	1,625	2,575	1,682
Family care givers support:				
Personnel services	9,350	9,349	1	-
Operations & maintenance	10,429	5,688	4,741	-
Total	19,779	15,037	4,742	-
Human services appropriations				
Operations & maintenance	146,075	143,572	2,503	142,782
Total	146,075	143,572	2,503	142,782
Total human services	28,056,092	26,533,626	1,522,466	25,597,754
Cultural and recreational:				
Library:				
Personnel services	539,215	539,050	165	456,471
Operations & maintenance	269,060	267,434	1,626	221,595
Capital outlay	19,018	19,018	-	2,500
Total	827,293	825,502	1,791	680,566
Parks & recreation:				
Personnel services	144,854	141,409	3,445	128,796
Operations & maintenance	215,748	161,512	54,236	147,201
Capital outlay	52,000	52,000	-	71,030
Total	412,602	354,921	57,681	347,027
Cultural & recreation appropriations:				
Operations & maintenance	49,456	47,280	2,176	27,976
Total	49,456	47,280	2,176	27,976
Total cultural and recreational	1,289,351	1,227,703	61,648	1,055,569
Intergovernmental:				
Education:				
CCCC campus	442,313	442,312	1	587,728
Public school - current expenditures	14,150,000	14,150,000	-	12,823,506
Public school - capital outlay	950,000	950,000	-	975,650
Public school - fines and forfeitures	625,000	506,873	118,127	622,816
Public school building bond	54,070	54,069	1	-
Total intergovernmental	16,221,383	16,103,254	118,129	15,009,700
Debt services:				
Principal retirement	5,517,752	5,461,061	56,691	4,877,602
Interest	3,150,299	3,150,290	9	3,251,904
Total debt services	8,668,051	8,611,351	56,700	8,129,506
Total expenditures	89,864,320	84,711,928	5,152,392	77,759,058
Revenues over (under) expenditures	551,512	3,322,064	2,770,552	4,496,346

HARNETT COUNTY, NORTH CAROLINA
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ended June 30, 2006
With Comparative Actual Amounts for the Year Ended June 30, 2005

	2006		Variance Positive (Negative)	2005
	Budget	Actual		Actual
Other financing sources (uses):				
Transfers in	\$ 523,377	\$ 123,397	\$ (399,980)	\$ 537,527
Transfers out	(3,420,670)	(3,419,903)	767	(3,665,767)
Capital lease issuance	393,331	393,330	(1)	380,421
Appropriated fund balance	2,622,503	-	(2,622,503)	-
Capital reserve	(500,000)	-	500,000	-
Contingency	(170,053)	-	170,053	-
Total other financing sources (uses)	<u>(551,512)</u>	<u>(2,903,176)</u>	<u>(2,351,664)</u>	<u>(2,747,819)</u>
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	-	418,888	418,888	1,748,527
Fund balance - beginning of year, July 1	-	18,378,226	-	16,629,699
Fund balance - end of year, June 30	<u>\$ -</u>	<u>\$ 18,797,114</u>	<u>\$ 418,888</u>	<u>\$ 18,378,226</u>

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