

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, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|---------------------------------|-------------------|-------------------|------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Revenues: | | | | |
| Ad valorem taxes: | | | | |
| Taxes | \$ 38,039,414 | \$ 38,311,543 | \$ 272,129 | \$ 36,927,673 |
| Penalties and interest | 460,000 | 478,281 | 18,281 | 614,429 |
| Total | <u>38,499,414</u> | <u>38,789,824</u> | <u>290,410</u> | <u>37,542,102</u> |
| Other taxes and licenses: | | | | |
| Local option sales tax | 18,700,000 | 18,792,388 | 92,388 | 16,980,269 |
| Cable franchise license | 165,000 | 183,153 | 18,153 | 178,454 |
| Occupancy taxes | 330,000 | 332,359 | 2,359 | 270,406 |
| Excise stamp - real property | 508,500 | 568,195 | 59,695 | 478,806 |
| Total | <u>19,703,500</u> | <u>19,876,095</u> | <u>172,595</u> | <u>17,907,935</u> |
| Unrestricted intergovernmental: | | | | |
| ABC boards | 13,000 | 13,807 | 807 | 13,399 |
| Controlled substance | 15,000 | 53,559 | 38,559 | 27,533 |
| Asset forfeitures | 1,094 | 32,842 | 31,748 | 1,594 |
| Civil license revenue | 10,000 | 11,273 | 1,273 | 12,623 |
| Total | <u>39,094</u> | <u>111,481</u> | <u>72,387</u> | <u>55,149</u> |
| Restricted intergovernmental: | | | | |
| Federal and state grants | 17,638,743 | 17,107,272 | (531,471) | 18,964,986 |
| Court facilities fees | 132,000 | 121,005 | (10,995) | 145,062 |
| ABC funds - Library | - | - | - | 3,881 |
| Total | <u>17,770,743</u> | <u>17,228,277</u> | <u>(542,466)</u> | <u>19,113,929</u> |
| Permits and fees: | | | | |
| Filing & registration fees | 294,430 | 133,290 | (161,140) | 34,976 |
| Dog warden fees | 27,000 | 26,392 | (608) | 23,857 |
| Register of Deeds fees | 600,000 | 609,919 | 9,919 | 610,290 |
| Inspection fees | 1,398,600 | 1,270,324 | (128,276) | 1,203,233 |
| Planning fees | 157,000 | 163,548 | 6,548 | 135,331 |
| Other fees | 119,246 | 51,902 | (67,344) | 145,083 |
| Total | <u>2,596,276</u> | <u>2,255,375</u> | <u>(340,901)</u> | <u>2,152,770</u> |
| Sales and services: | | | | |
| Rents, concessions and fees | 1,048,111 | 905,518 | (142,593) | 945,911 |
| Court costs and fees | 149,000 | 152,826 | 3,826 | 156,515 |
| Jail fees | 130,100 | 154,794 | 24,694 | 128,713 |
| Ambulance fees | 4,478,400 | 3,532,523 | (945,877) | 3,695,507 |
| Library fees | 23,330 | 24,386 | 1,056 | 21,730 |
| Health fees | 3,465,583 | 3,760,456 | 294,873 | 3,669,269 |
| Total | <u>9,294,524</u> | <u>8,530,503</u> | <u>(764,021)</u> | <u>8,617,645</u> |
| Investment earnings: | | | | |
| Interest | 995,000 | 981,303 | (13,697) | 703,095 |
| Other general revenues: | | | | |
| Sale of assets | 56,660 | 33,113 | (23,547) | 129,507 |
| Miscellaneous revenues | 1,566,229 | 1,325,901 | (240,328) | 1,810,271 |
| Donations - Library | 71,271 | 71,592 | 321 | 1,589 |
| Total | <u>1,694,160</u> | <u>1,430,606</u> | <u>(263,554)</u> | <u>1,941,367</u> |
| Total revenues | <u>90,592,711</u> | <u>89,203,464</u> | <u>(1,389,247)</u> | <u>88,033,992</u> |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|--------------------------|-----------|-----------|------------------------------------|-----------|
| | Budget | Actual | | Actual |
| Expenditures: | | | | |
| Governing body: | | | | |
| Personnel services | \$ 44,993 | \$ 44,855 | \$ 138 | \$ 68,727 |
| Operations & maintenance | 289,114 | 233,876 | 55,238 | 239,535 |
| Capital outlay | 39,834 | 39,834 | - | 5,753 |
| Total | 373,941 | 318,565 | 55,376 | 314,015 |
| Administration: | | | | |
| Personnel services | 336,272 | 335,457 | 815 | 327,380 |
| Operations & maintenance | 23,486 | 20,608 | 2,878 | 20,140 |
| Total | 359,758 | 356,065 | 3,693 | 347,520 |
| Human Resources: | | | | |
| Personnel services | 235,041 | 228,027 | 7,014 | 201,670 |
| Operations & maintenance | 60,339 | 49,606 | 10,733 | 43,592 |
| Total | 295,380 | 277,633 | 17,747 | 245,262 |
| Board of Elections: | | | | |
| Personnel services | 228,372 | 212,586 | 15,786 | 205,112 |
| Operations & maintenance | 127,449 | 75,811 | 51,638 | 128,549 |
| Total | 355,821 | 288,397 | 67,424 | 333,661 |
| Finance: | | | | |
| Personnel services | 485,243 | 460,026 | 25,217 | 365,738 |
| Operations & maintenance | 130,922 | 79,575 | 51,347 | 97,850 |
| Total | 616,165 | 539,601 | 76,564 | 463,588 |
| IT: | | | | |
| Personnel services | 464,248 | 457,692 | 6,556 | 404,356 |
| Operations & maintenance | 410,911 | 388,093 | 22,818 | 337,180 |
| Capital outlay | - | - | - | 105,965 |
| Total | 875,159 | 845,785 | 29,374 | 847,501 |
| Tax: | | | | |
| Personnel services | 1,093,815 | 1,066,645 | 27,170 | 1,028,125 |
| Operations & maintenance | 434,258 | 354,306 | 79,952 | 359,827 |
| Capital outlay | 41,000 | 34,528 | 6,472 | 8,909 |
| Total | 1,569,073 | 1,455,479 | 113,594 | 1,396,861 |
| Register of Deeds: | | | | |
| Personnel services | 533,022 | 528,767 | 4,255 | 503,628 |
| Operations & maintenance | 150,287 | 112,291 | 37,996 | 143,862 |
| Total | 683,309 | 641,058 | 42,251 | 647,490 |
| Facilities fees: | | | | |
| Operations & maintenance | 68,979 | 64,883 | 4,096 | 66,167 |
| Capital outlay | - | - | - | 12,534 |
| Total | 68,979 | 64,883 | 4,096 | 78,701 |
| Public buildings: | | | | |
| Personnel services | 549,839 | 545,825 | 4,014 | 508,497 |
| Operations & maintenance | 2,295,518 | 1,991,194 | 304,324 | 1,898,529 |
| Capital outlay | 29,000 | 26,682 | 2,318 | 15,835 |
| Total | 2,874,357 | 2,563,701 | 310,656 | 2,422,861 |

**HARNETT COUNTY, NORTH CAROLINA
General Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006**

| | 2007 | | Variance Positive (Negative) | 2006 |
|---------------------------|------------|-----------|------------------------------------|-----------|
| | Budget | Actual | | Actual |
| General services: | | | | |
| Personnel services | \$ 126,811 | \$ 99,794 | \$ 27,017 | \$ 97,674 |
| Operations & maintenance | 277,993 | 268,191 | 9,802 | 226,496 |
| Capital outlay | 20,800 | 5,792 | 15,008 | 1,739 |
| Total | 425,604 | 373,777 | 51,827 | 325,909 |
| Transportation: | | | | |
| Personnel services | 515,489 | 508,796 | 6,693 | 491,550 |
| Operations & maintenance | 515,764 | 508,078 | 7,686 | 412,690 |
| Total | 1,031,253 | 1,016,874 | 14,379 | 904,240 |
| GIS: | | | | |
| Personnel services | 355,756 | 354,399 | 1,357 | 333,254 |
| Operations & maintenance | 55,358 | 45,737 | 9,621 | 54,767 |
| Total | 411,114 | 400,136 | 10,978 | 388,021 |
| Legal services: | | | | |
| Personnel services | 91,944 | 86,137 | 5,807 | 92,768 |
| Operations & maintenance | 26,017 | 21,364 | 4,653 | (5,066) |
| Capital outlay | - | - | - | - |
| Total | 117,961 | 107,501 | 10,460 | 87,702 |
| Retirees: | | | | |
| Operations & maintenance | 108,995 | 108,994 | 1 | 89,104 |
| Total | 108,995 | 108,994 | 1 | 89,104 |
| Rural internet access: | | | | |
| Operations & maintenance | - | - | - | 3,295 |
| Total | - | - | - | 3,295 |
| Communication Tower: | | | | |
| Operations & maintenance | 17,284 | 13,580 | 3,704 | 54,357 |
| Capital outlay | 214,359 | 214,197 | 162 | - |
| Total | 231,643 | 227,777 | 3,866 | 54,357.00 |
| Total general government | 10,398,512 | 9,586,226 | 812,286 | 8,950,088 |
| Public safety: | | | | |
| Sheriff's department: | | | | |
| Personnel services | 5,235,687 | 5,100,583 | 135,104 | 4,640,976 |
| Operations & maintenance | 957,220 | 946,535 | 10,685 | 980,696 |
| Capital outlay | 497,475 | 404,222 | 93,253 | 418,739 |
| Total | 6,690,382 | 6,451,340 | 239,042 | 6,040,411 |
| Campbell campus deputies: | | | | |
| Personnel services | 434,243 | 330,728 | 103,515 | 417,420 |
| Operations & maintenance | 51,210 | 31,991 | 19,219 | 41,203 |
| Total | 485,453 | 362,719 | 122,734 | 458,623 |
| Communications: | | | | |
| Personnel services | 794,115 | 745,376 | 48,739 | 714,613 |
| Operations & maintenance | 167,944 | 124,442 | 43,502 | 128,155 |
| Total | 962,059 | 869,818 | 92,241 | 842,768 |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 | |
|------------------------------|--------------|--------------|------------------------------------|--------------|--------|
| | Budget | Actual | | Actual | Actual |
| Jail: | | | | | |
| Personnel services | \$ 1,403,970 | \$ 1,394,203 | \$ 9,767 | \$ 1,349,699 | |
| Operations & maintenance | 838,707 | 846,923 | (8,216) | 898,929 | |
| Capital outlay | 20,375 | 20,375 | - | - | |
| Total | 2,263,052 | 2,261,501 | 1,551 | 2,248,628 | |
| Emergency services: | | | | | |
| Personnel services | 496,144 | 487,547 | 8,597 | 448,888 | |
| Operations & maintenance | 102,371 | 89,141 | 13,230 | 117,712 | |
| Capital outlay | 5,000 | - | 5,000 | 35,753 | |
| Total | 603,515 | 576,688 | 26,827 | 602,353 | |
| Emergency medical services: | | | | | |
| Personnel services | 2,040,650 | 1,978,474 | 62,176 | 2,119,793 | |
| Operations & maintenance | 4,151,273 | 2,742,700 | 1,408,573 | 3,648,073 | |
| Capital outlay | 105,713 | 97,847 | 7,866 | 68,490 | |
| Total | 6,297,636 | 4,819,021 | 1,478,615 | 5,836,356 | |
| Emergency medical transport: | | | | | |
| Personnel services | 933,795 | 915,344 | 18,451 | 844,214 | |
| Operations & maintenance | 394,454 | 69,232 | 325,222 | 131,784 | |
| Capital outlay | 2,699 | 2,698 | 1 | 304,898 | |
| Total | 1,330,948 | 987,274 | 343,674 | 1,280,896 | |
| Medical examiner: | | | | | |
| Operating expenditures | 40,000 | 28,000 | 12,000 | 24,850 | |
| Total | 40,000 | 28,000 | 12,000 | 24,850 | |
| Animal control: | | | | | |
| Personnel services | 282,943 | 276,715 | 6,228 | 251,436 | |
| Operations & maintenance | 95,788 | 78,880 | 16,908 | 60,158 | |
| Total | 378,731 | 355,595 | 23,136 | 311,594 | |
| Lee/Harnett Criminal Justice | | | | | |
| Personnel services | 49,182 | 37,214 | 11,968 | 45,592 | |
| Operations & maintenance | 62,104 | 39,447 | 22,657 | 13,829 | |
| Capital outlay | 300 | - | 300 | - | |
| Total | 111,586 | 76,661 | 34,925 | 59,421 | |
| Child Support Enforcement | | | | | |
| Personnel services | 50,835 | 50,425 | 410 | 47,816 | |
| Operations & maintenance | 6,778 | 6,700 | 78 | 350 | |
| Total | 57,613 | 57,125 | 488 | 48,166 | |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|--------------------------------------|------------|------------|------------------------------------|------------|
| | Budget | Actual | | Actual |
| Governor's Highway Safety | | | | |
| Personnel services | \$ 97,892 | \$ 96,962 | \$ 930 | \$ 7,771 |
| Operations & maintenance | 19,004 | 17,204 | 1,800 | 11,915 |
| Capital outlay | 40,750 | 40,750 | - | - |
| Total | 157,646 | 154,916 | 2,730 | 19,686 |
| Emergency services grant | | | | |
| Operations & maintenance | 20,215 | 16,017 | 4,198 | 202,875 |
| Total | 20,215 | 16,017 | 4,198 | 202,875 |
| Public safety appropriations | | | | |
| Operations & maintenance | 216,025 | 190,361 | 25,664 | 313,932 |
| Total | 216,025 | 190,361 | 25,664 | 313,932 |
| Gang project specialist | | | | |
| Personnel services | 21,949 | 17,644 | 4,305 | - |
| Operations & maintenance | 50,580 | 9,022 | 41,558 | - |
| Total | 72,529 | 26,666 | 45,863 | - |
| Sheriff's department grant | | | | |
| Operations & maintenance | - | - | - | 240,207 |
| Total | - | - | - | 240,207 |
| Total public safety | 19,687,390 | 17,233,702 | 2,453,688 | 18,530,766 |
| Environmental protection: | | | | |
| Soil and water: | | | | |
| Personnel services | 119,039 | 118,496 | 543 | 107,783 |
| Operations & maintenance | 9,288 | 7,421 | 1,867 | 6,330 |
| Total environmental protection | 128,327 | 125,917 | 2,410 | 114,113 |
| Environmental protection allocation: | | | | |
| Operations & maintenance | 4,000 | 4,000 | - | 4,000 |
| Total environmental protection | 4,000 | 4,000 | - | 4,000 |
| Total environmental protection | 132,327 | 129,917 | 2,410 | 118,113 |
| Transportation: | | | | |
| Airport: | | | | |
| Operations & maintenance | 155,198 | 151,387 | 3,811 | 90,547 |
| Capital outlay | 26,100 | 25,571 | 529 | - |
| Transportation Appropriation | - | - | - | 2,000 |
| Total Transportation | 181,298 | 176,958 | 4,340 | 92,547 |
| Economic and physical development | | | | |
| Planning & inspections: | | | | |
| Personnel services | 1,229,366 | 1,142,643 | 86,723 | 1,079,791 |
| Operations & maintenance | 231,285 | 128,898 | 102,387 | 176,089 |
| Capital outlay | 19,243 | 18,532 | 711 | 17,398 |
| Total | 1,479,894 | 1,290,073 | 189,821 | 1,273,278 |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|---|------------------|------------------|------------------------------------|------------------|
| | Budget | Actual | | Actual |
| Economic development: | | | | |
| Personnel services | \$ 222,967 | \$ 212,293 | \$ 10,674 | \$ 208,093 |
| Operations & maintenance | 1,346,969 | 1,313,539 | 33,430 | 1,009,972 |
| Total | <u>1,569,936</u> | <u>1,525,832</u> | <u>44,104</u> | <u>1,218,065</u> |
| Cooperative Extension: | | | | |
| Personnel Services | 750,957 | 722,344 | 28,613 | 705,588 |
| Operations & Maintenance | 408,310 | 371,678 | 36,632 | 349,037 |
| Total | <u>1,159,267</u> | <u>1,094,022</u> | <u>65,245</u> | <u>1,054,625</u> |
| Workforce development/job: | | | | |
| Personnel services | 298,509 | 274,269 | 24,240 | 290,149 |
| Operations & maintenance | 256,194 | 245,167 | 11,027 | 317,460 |
| Total | <u>554,703</u> | <u>519,436</u> | <u>35,267</u> | <u>607,609</u> |
| Forestry Program | | | | |
| Operations & maintenance | 105,256 | 98,089 | 7,167 | 90,837 |
| Total | <u>105,256</u> | <u>98,089</u> | <u>7,167</u> | <u>90,837</u> |
| Public safety appropriations | | | | |
| Operations and maintenance | 360,000 | 361,390 | (1,390) | 300,406 |
| Total | <u>360,000</u> | <u>361,390</u> | <u>(1,390)</u> | <u>300,406</u> |
| Total economic and physical development | <u>5,229,056</u> | <u>4,888,842</u> | <u>340,214</u> | <u>4,544,820</u> |
| Human services: | | | | |
| Health: | | | | |
| Personnel services | 4,247,671 | 4,150,104 | 97,567 | 3,893,525 |
| Operations & maintenance | 1,941,093 | 1,475,124 | 465,969 | 1,446,466 |
| Capital outlay | 157,011 | 150,525 | 6,486 | 16,634 |
| Total | <u>6,345,775</u> | <u>5,775,753</u> | <u>570,022</u> | <u>5,356,625</u> |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|---|------------|------------|------------------------------------|------------|
| | Budget | Actual | | Actual |
| Public assistance: | | | | |
| Temporary assistance for needy families | \$ 5,000 | \$ 2,348 | \$ 2,652 | \$ 4,606 |
| Aid to the aged and disabled | 1,056,265 | 984,290 | 71,975 | 998,402 |
| Medicaid | 5,238,335 | 5,238,335 | - | 4,836,313 |
| Aid to the blind | 6,000 | 5,994 | 6 | 5,665 |
| County assistance | 2,500 | 694 | 1,806 | 2,436 |
| CP&L Project SHARE | 10,469 | 8,455 | 2,014 | 15,138 |
| Crisis intervention | 343,876 | 255,486 | 88,390 | 272,708 |
| Adoption assistance - IV-B | 80,000 | 77,168 | 2,832 | 70,355 |
| Adoption IV-B vendor | 55,000 | 54,321 | 679 | 45,026 |
| Adoption IV-E vendor | 20,000 | 20,397 | (397) | 14,754 |
| Adoption assistance IV-E | 149,700 | 144,177 | 5,523 | 130,031 |
| Public assistance refund | 5,000 | - | 5,000 | (4,292) |
| Foster care - other | 8,000 | 4,210 | 3,790 | 4,691 |
| Title IV-E Foster care | 412,000 | 381,020 | 30,980 | 334,284 |
| Foster care - county payments | 18,950 | 4,751 | 14,199 | 5,516 |
| State Foster Home Care | 220,000 | 198,542 | 21,458 | 188,739 |
| Special Services - foster care | 26,300 | 16,643 | 9,657 | 29,855 |
| Vendor transportation | 175,000 | 170,350 | 4,650 | 167,545 |
| Specialized foster care | 18,000 | 16,656 | 1,344 | 12,646 |
| Independent living - foster care | 20,000 | 14,219 | 5,781 | 6,683 |
| Day care | 5,895,008 | 5,543,902 | 351,106 | 5,058,596 |
| Food stamp employment training | 8,000 | 5,385 | 2,615 | 6,615 |
| All county clothing allowance | 21,050 | 20,844 | 206 | 19,682 |
| Professional services | 30,000 | 27,987 | 2,013 | 10,651 |
| Workfirst-emergency cash | 28,592 | 28,284 | 308 | 15,359 |
| Workfirst transportation grant | 37,706 | 37,706 | - | 10,852 |
| Workfirst county issued | 10,000 | - | 10,000 | - |
| Workfirst | 133,000 | 131,846 | 1,154 | 121,282 |
| Contracted services | 220,823 | 220,863 | (40) | 192,234 |
| Donations | 6,176 | 3,202 | 2,974 | 3,402 |
| TEA-foster care | - | - | - | (195) |
| Food stamp issuance | 56,000 | 53,092 | 2,908 | 48,405 |
| Special needs adoption | 202,343 | 75,195 | 127,148 | 50,716 |
| World Changes | 20,000 | 20,000 | - | 20,000 |
| Total | 14,539,093 | 13,766,362 | 772,731 | 12,698,700 |
| Social Services: | | | | |
| Personnel services | 7,069,108 | 6,882,632 | 186,476 | 6,524,957 |
| Operations & maintenance | 461,980 | 421,982 | 39,998 | 414,163 |
| Capital outlay | 85,196 | 85,196 | - | 38,650 |
| Total | 7,616,284 | 7,389,810 | 226,474 | 6,977,770 |

**HARNETT COUNTY, NORTH CAROLINA
General Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006**

| | 2007 | | Variance Positive (Negative) | 2006 |
|---------------------------------|-------------------|-------------------|------------------------------------|-------------------|
| | Budget | Actual | | Actual |
| Restitution: | | | | |
| Personnel services | \$ 83,882 | \$ 76,403 | \$ 7,479 | \$ 68,530 |
| Operations & maintenance | 44,958 | 41,523 | 3,435 | 27,940 |
| Total | <u>128,840</u> | <u>117,926</u> | <u>10,914</u> | <u>96,470</u> |
| One-on-One: | | | | |
| Personnel services | 46,897 | 46,840 | 57 | 44,381 |
| Operations & maintenance | 7,352 | 6,791 | 561 | 5,734 |
| Total | <u>54,249</u> | <u>53,631</u> | <u>618</u> | <u>50,115</u> |
| Veterans services: | | | | |
| Personnel services | 86,170 | 85,955 | 215 | 82,822 |
| Operations & maintenance | 18,125 | 15,173 | 2,952 | 16,062 |
| Total | <u>104,295</u> | <u>101,128</u> | <u>3,167</u> | <u>98,884</u> |
| Department on aging: | | | | |
| Personnel services | 125,722 | 109,141 | 16,581 | 105,602 |
| Operations & maintenance | 49,280 | 36,303 | 12,977 | 39,736 |
| Total | <u>175,002</u> | <u>145,444</u> | <u>29,558</u> | <u>145,338</u> |
| Nutrition: | | | | |
| Personnel services | 83,748 | 82,669 | 1,079 | 74,001 |
| Operations & maintenance | 307,632 | 280,077 | 27,555 | 271,345 |
| Total | <u>391,380</u> | <u>362,746</u> | <u>28,634</u> | <u>345,346</u> |
| Community alternatives program: | | | | |
| Personnel services | 232,655 | 221,983 | 10,672 | 207,837 |
| Operations & maintenance | 78,497 | 71,787 | 6,710 | 70,478 |
| Total | <u>311,152</u> | <u>293,770</u> | <u>17,382</u> | <u>278,315</u> |
| Mental health: | | | | |
| Operations & maintenance | 210,279 | 205,679 | 4,600 | 205,679 |
| Total | <u>210,279</u> | <u>205,679</u> | <u>4,600</u> | <u>205,679</u> |
| RSVP | | | | |
| Personnel services | 97,224 | 95,174 | 2,050 | 93,290 |
| Operations & maintenance | 34,002 | 25,753 | 8,249 | 27,060 |
| Total | <u>131,226</u> | <u>120,927</u> | <u>10,299</u> | <u>120,350</u> |
| Aging volunteers | | | | |
| Personnel services | - | - | - | 1,625 |
| Operations & maintenance | 4,200 | 1,308 | 2,892 | - |
| Total | <u>4,200</u> | <u>1,308</u> | <u>2,892</u> | <u>1,625</u> |
| Family Care Supporters | | | | |
| Personnel services | 11,238 | 9,830 | 1,408 | 9,349 |
| Operations & maintenance | 6,605 | 5,142 | 1,463 | 5,488 |
| Total | <u>17,843</u> | <u>14,972</u> | <u>2,871</u> | <u>14,837</u> |
| Human Service appropriations | | | | |
| Operations and maintenance | 151,100 | 148,416 | 2,684 | 143,572 |
| Total | <u>151,100</u> | <u>148,416</u> | <u>2,684</u> | <u>143,572</u> |
| Total human services | <u>30,180,718</u> | <u>28,497,872</u> | <u>1,682,846</u> | <u>26,533,626</u> |

HARNETT COUNTY, NORTH CAROLINA
General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Year Ending June 30, 2007
With Comparative Actual Amounts for the Year Ended June 30, 2006

| | 2007 | | Variance Positive (Negative) | 2006 |
|---|--------------------|--------------------|------------------------------------|----------------------|
| | Budget | Actual | | Actual |
| Cultural and recreational: | | | | |
| Library: | | | | |
| Personnel services | \$ 585,466 | \$ 581,299 | \$ 4,167 | \$ 539,050 |
| Operations & maintenance | 285,869 | 267,957 | 17,912 | 267,434 |
| Capital outlay | 7,500 | 7,496 | 4 | 19,018 |
| Total | <u>878,835</u> | <u>856,752</u> | <u>22,083</u> | <u>825,502</u> |
| Parks & recreation: | | | | |
| Personnel services | 158,461 | 140,148 | 18,313 | 141,409 |
| Operations & maintenance | 449,695 | 181,252 | 268,443 | 161,512 |
| Capital outlay | - | - | - | 52,000 |
| Total | <u>608,156</u> | <u>321,400</u> | <u>286,756</u> | <u>354,921</u> |
| Cultural & recreation appropriations: | | | | |
| Operations & maintenance | 30,825 | 28,325 | 2,500 | 47,280 |
| Total | <u>30,825</u> | <u>28,325</u> | <u>2,500</u> | <u>47,280</u> |
| Total cultural and recreational | <u>1,517,816</u> | <u>1,206,477</u> | <u>311,339</u> | <u>1,227,703</u> |
| Intergovernmental: | | | | |
| Education: | | | | |
| CCCC campus | 486,544 | 486,544 | - | 442,312 |
| Public school - current expenditures | 15,400,000 | 15,400,000 | - | 14,150,000 |
| Public school - capital outlay | 1,364,000 | 1,364,000 | - | 950,000 |
| Public school - fines and forfeitures | 625,000 | 473,575 | 151,425 | 506,873 |
| Public school building bond | - | - | - | 54,069 |
| Total intergovernmental | <u>17,875,544</u> | <u>17,724,119</u> | <u>151,425</u> | <u>16,103,254</u> |
| Debt services: | | | | |
| Principal retirement | 11,197,279 | 11,188,939 | 8,340 | 5,461,061 |
| Interest | 3,493,253 | 2,989,028 | 504,225 | 3,150,290 |
| Total debt services | <u>14,690,532</u> | <u>14,177,967</u> | <u>512,565</u> | <u>8,611,351</u> |
| Total expenditures | <u>99,893,193</u> | <u>93,622,080</u> | <u>6,271,113</u> | <u>84,711,928</u> |
| Revenues over (under) expenditures | <u>(9,300,482)</u> | <u>(4,418,616)</u> | <u>4,881,866</u> | <u>3,322,064</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 4,948,278 | 4,547,844 | (400,434) | 123,397 |
| Transfers out | (1,488,690) | (1,437,985) | 50,705 | (3,419,903) |
| Capital lease issuance | 5,371,858 | 5,371,857 | (1) | 393,330 |
| Appropriated fund balance | 469,036 | - | (469,036) | - |
| Total other financing sources (uses) | <u>9,300,482</u> | <u>8,481,716</u> | <u>(818,766)</u> | <u>(2,903,176)</u> |
| Revenues and other financing sources over (under) expenditures and other financing sources (uses) | - | 4,063,100 | 4,063,100 | 418,888 |
| Fund balance - beginning of year, July 1 | - | 18,797,114 | - | 18,378,226 |
| Fund balance - end of year, June 30 | - | <u>22,860,214</u> | <u>4,063,100</u> | <u>\$ 18,797,114</u> |

HARNETT COUNTY, NORTH CAROLINA
Schedule of Revenues, Expenditures and Changes in Fund Balance
Law Enforcement Expansion
From Inception and for the Year Ended June 30, 2007

| | Project Authorization | Actual | | | Total to Date |
|--|--------------------------|-------------------|--------------------|----------------------|----------------------|
| | | Prior Year | Closed Projects | Current Year | |
| Revenues: | | | | | |
| Other revenues | \$ - | \$ - | \$ - | \$ 4,946 | \$ 4,946 |
| Investment earnings | 32,180 | 16,752 | - | 169,450 | 186,202 |
| Total revenues | 32,180 | 16,752 | - | 174,396 | 191,148 |
| Expenditures: | | | | | |
| General government | | | | | |
| Legal and Administrative | 17,000 | - | - | 2,581 | 2,581 |
| Construction | 21,456,440 | - | - | 1,282,682 | 1,282,682 |
| Professional Services | 10,000 | - | - | - | - |
| Engineering | 1,564,971 | 974,987 | - | 213,076 | 1,188,063 |
| Materials and Supplies | 1,133,417 | - | - | - | - |
| Surveys | 11,000 | - | - | - | - |
| Contingency | 938,617 | - | - | - | - |
| Debt Service | | | | | |
| Issuance Costs | 377,668 | - | - | 375,606 | 375,606 |
| Total expenditures | 25,509,113 | 974,987 | - | 1,873,945 | 2,848,932 |
| Excess of revenues over (under) expenditures | (25,476,933) | (958,235) | - | (1,699,549) | (2,657,784) |
| Other financing sources (uses): | | | | | |
| Transfers in | 1,346,800 | 1,346,800 | - | - | 1,346,800 |
| Bond proceeds | 23,220,225 | - | - | 23,220,225 | 23,220,225 |
| Bond premium | 909,908 | - | - | 909,908 | 909,908 |
| Total financing sources | 25,476,933 | 1,346,800 | - | 24,130,133 | 25,476,933 |
| Revenues and other financing sources (uses) over (under) expenditures | \$ - | \$ 388,565 | \$ - | 22,430,584 | \$ 22,819,149 |
| Fund balance (deficit): | | | | | |
| Beginning of year, July 1 | | | | 388,565 | |
| End of year, June 30 | | | | \$ 22,819,149 | |

HARNETT COUNTY, NORTH CAROLINA

Schedule of Revenues, Expenditures and Changes in Fund Balance
Overhills Elementary
From Inception and for the Year Ended June 30, 2007

| | Project Authorization | Actual | | | Total to Date |
|--|--------------------------|---------------|--------------------|----------------------|----------------------|
| | | Prior Year | Closed Projects | Current Year | |
| Revenues: | | | | | |
| Investment earnings | \$ - | \$ - | \$ - | \$ 114,512 | \$ 114,512 |
| Total revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>114,512</u> | <u>114,512</u> |
| Expenditures: | | | | | |
| General government | | | | | |
| Construction | 16,076,850 | - | - | 566,548 | 566,548 |
| Legal and administrative | 70,000 | - | - | 5,713 | 5,713 |
| Engineering | 750,271 | - | - | - | - |
| Material and Supplies | 130,408 | - | - | - | - |
| Contingency | 391,648 | - | - | - | - |
| Debt Service | | | | | |
| Issuance Costs | 277,907 | - | - | 276,389 | 276,389 |
| Total expenditures | <u>17,697,084</u> | <u>-</u> | <u>-</u> | <u>848,650</u> | <u>848,650</u> |
| Excess of revenues over (under) expenditures | <u>(17,697,084)</u> | <u>-</u> | <u>-</u> | <u>(734,138)</u> | <u>(734,138)</u> |
| Other financing sources (uses): | | | | | |
| Bond proceeds | 17,027,529 | - | - | 17,027,529 | 17,027,529 |
| Bond premium | 669,555 | - | - | 669,555 | 669,555 |
| Total financing sources (uses) | <u>17,697,084</u> | <u>-</u> | <u>-</u> | <u>17,697,084</u> | <u>17,697,084</u> |
| Revenues and other financing sources (uses) over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>16,962,946</u> | <u>\$ 16,962,946</u> |
| Fund balance (deficit): | | | | | |
| Beginning of year, July 1 | | | | <u>-</u> | |
| End of year, June 30 | | | | <u>\$ 16,962,946</u> | |