

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.

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HARNETT COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Taxes	\$ 50,294,070	\$49,483,876	\$ (810,194)	\$42,068,065
Penalties and interest	485,000	481,842	(3,158)	483,757
Total	<u>50,779,070</u>	<u>49,965,718</u>	<u>(813,352)</u>	<u>42,551,822</u>
Other Taxes and Licenses:				
Local option sales tax	12,858,228	12,367,175	(491,053)	15,337,117
Cable franchise license	50,000	222,418	172,418	236,621
Occupancy taxes	375,000	372,187	(2,813)	362,717
Excise stamp - real property	500,000	380,883	(119,117)	354,955
Total	<u>13,783,228</u>	<u>13,342,663</u>	<u>(440,565)</u>	<u>16,291,410</u>
Unrestricted Intergovernmental:				
ABC Boards	15,000	15,426	426	15,575
Controlled substance	19,790	43,142	23,352	23,222
Asset forfeitures	11,860	1,289	(10,571)	46,702
Civil license revenue	11,500	10,556	(944)	11,971
Total	<u>58,150</u>	<u>70,413</u>	<u>12,263</u>	<u>97,470</u>
Restricted Intergovernmental:				
Federal and State grants	21,760,541	20,682,544	(1,077,997)	20,676,046
Court facility fees	551,674	674,251	122,577	180,493
Total	<u>22,312,215</u>	<u>21,356,795</u>	<u>(955,420)</u>	<u>20,856,539</u>
Permits and Fees:				
Filing and registration fees	42,500	55,470	12,970	68,350
Dog warden fees	37,000	27,775	(9,225)	30,603
Register of Deeds fee	600,000	486,339	(113,661)	504,412
Inspection fees	938,850	1,281,157	342,307	1,062,351
Planning fees	118,916	115,465	(3,451)	101,399
Other fees	266,550	313,429	46,879	684,679
Total	<u>2,003,816</u>	<u>2,279,635</u>	<u>275,819</u>	<u>2,451,794</u>

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Sales and Services:				
Rents, concessions, and fees	438,309	533,805	95,496	454,298
Court costs and fees	175,000	175,790	790	194,688
Jail fees	30,000	32,176	2,176	113,948
Ambulance fees	4,301,000	2,920,059	(1,380,941)	4,278,649
Library fees	21,000	27,715	6,715	27,041
Health fees	3,625,419	3,906,422	281,003	4,081,776
Total	<u>8,590,728</u>	<u>7,595,967</u>	<u>(994,761)</u>	<u>9,150,400</u>
Investment Earnings	<u>252,500</u>	<u>30,421</u>	<u>(222,079)</u>	<u>199,598</u>
Other General Revenues:				
Sale of assets	9,452	41,137	31,685	13,850
Miscellaneous revenues	1,495,770	1,516,434	20,664	1,548,874
Donations	112,662	118,189	5,527	210,988
Total	<u>1,617,884</u>	<u>1,675,760</u>	<u>57,876</u>	<u>1,773,712</u>
Total revenues	<u>99,397,591</u>	<u>96,317,372</u>	<u>(3,080,219)</u>	<u>93,372,745</u>
Expenditures:				
General Government:				
Governing Body:				
Salaries and employee benefits	27,158	27,160		32,445
Other operating expenditures	312,019	211,602		395,954
Capital outlay	32,650	-		-
Total	<u>371,827</u>	<u>238,762</u>	<u>133,065</u>	<u>428,399</u>
Administration:				
Salaries and employee benefits	303,663	274,236		394,501
Other operating expenditures	28,708	26,077		22,386
Total	<u>332,371</u>	<u>300,313</u>	<u>32,058</u>	<u>416,887</u>
Legal Services:				
Salaries and employee benefits	99,262	63,847		91,317
Other operating expenditures	120,873	109,123		74,067
Total	<u>220,135</u>	<u>172,970</u>	<u>47,165</u>	<u>165,384</u>

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
			<u>Variance Over /Under</u>
Human Resources:			
Salaries and employee benefits	267,265	260,386	264,228
Other operating expenditures	45,749	36,887	56,250
Capital outlay	-	-	2,538
Total	<u>313,014</u>	<u>297,273</u>	<u>323,016</u>
Board of Elections:			
Salaries and employee benefits	291,182	270,421	290,970
Other operating expenditures	<u>160,344</u>	<u>59,623</u>	<u>93,470</u>
Total	<u>451,526</u>	<u>330,044</u>	<u>384,440</u>
Finance:			
Salaries and employee benefits	539,216	531,531	613,439
Other operating expenditures	137,437	116,199	116,678
Capital outlay	-	-	11,274
Total	<u>676,653</u>	<u>647,730</u>	<u>741,391</u>
Facility Fees:			
Other operating expenditures	<u>76,167</u>	<u>67,122</u>	<u>83,812</u>
Total	<u>76,167</u>	<u>67,122</u>	<u>9,045</u>
IT:			
Salaries and employee benefits	657,927	657,480	642,038
Other operating expenditures	<u>572,074</u>	<u>517,441</u>	<u>467,674</u>
Total	<u>1,230,001</u>	<u>1,174,921</u>	<u>55,080</u>
Tax:			
Salaries and employee benefits	496,270	380,854	474,303
Other operating expenditures	<u>1,280,402</u>	<u>1,288,601</u>	<u>1,227,644</u>
Total	<u>1,776,672</u>	<u>1,669,455</u>	<u>107,217</u>
Register of Deeds:			
Salaries and employee benefits	507,956	506,906	553,768
Other operating expenditures	<u>110,416</u>	<u>107,455</u>	<u>109,705</u>
Total	<u>618,372</u>	<u>614,361</u>	<u>4,011</u>

HARNETT COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Public Buildings:				
Salaries and employee benefits	655,465	620,425		670,064
Other operating expenditures	2,506,586	1,967,447		2,172,157
Capital outlay	15,000	13,300		567
Total	3,177,051	2,601,172	575,879	2,842,788
General Services:				
Salaries and employee benefits	110,663	101,691		144,743
Other operating expenditures	385,065	316,293		350,264
Capital outlay	-	-		2,006
Total	495,728	417,984	77,744	497,013
Transportation:				
Salaries and employee benefits	659,289	655,486		601,188
Other operating expenditures	376,226	358,381		370,425
Total	1,035,515	1,013,867	21,648	971,613
GIS:				
Salaries and employee benefits	416,566	416,061		423,341
Other operating expenditures	52,297	45,529		71,702
Total	468,863	461,590	7,273	495,043
Total general government	11,243,895	10,007,564	1,236,331	10,824,918
Public Safety:				
Sheriff:				
Salaries and employee benefits	6,702,036	6,643,998		6,377,252
Other operating expenditures	1,283,965	972,473		1,169,275
Capital outlay	36,444	36,444		574,967
Total	8,022,445	7,652,915	369,530	8,121,494
Campbell Campus Deputies:				
Salaries and employee benefits	324,639	299,476		325,703
Other operating expenditures	52,496	14,021		21,843
Total	377,135	313,497	63,638	347,546

HARNETT COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Sheriff Department Grants:				
Other operating expenditures	193,527	138,429		-
Total	193,527	138,429	55,098	-
Communications:				
Salaries and employee benefits	1,036,441	961,656		870,549
Other operating expenditures	168,436	111,106		148,754
Total	1,204,877	1,072,762	132,115	1,019,303
Gang Resistance Education:				
Operating expenditures	-	-		10,568
Total	-	-	-	10,568
Jail:				
Salaries and employee benefits	2,718,946	2,441,712		2,129,801
Other operating expenditures	1,356,331	1,176,924		1,034,454
Total	4,075,277	3,618,636	456,641	3,164,255
Lee/Harnett Criminal Justice:				
Salaries and employee benefits	53,487	53,479		49,449
Other operating expenditures	49,561	17,701		44,230
Total	103,048	71,180	31,868	93,679
Child Support Enforcement:				
Salaries and employee benefits	59,887	59,866		57,811
Other operating expenditures	12,075	4,723		5,006
Total	71,962	64,589	7,373	62,817
Governor's Highway Safety:				
Salaries and employee benefits	-	-		26,775
Total	-	-	-	26,775
Emergency Services:				
Salaries and employee benefits	592,600	580,517		584,791
Other operating expenditures	101,109	90,003		97,666
Total	693,709	670,520	23,189	682,457

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
		<u>Variance</u>	
		<u>Over /Under</u>	
Emergency Medical Services:			
Salaries and employee benefits	2,459,744	2,461,992	2,351,866
Other operating expenditures	3,254,329	3,221,678	3,292,573
Capital outlay	64,084	54,083	129,473
Total	<u>5,778,157</u>	<u>5,737,753</u>	<u>5,773,912</u>
Emergency Medical Transport:			
Salaries and employee benefits	1,146,364	1,146,121	1,024,714
Other operating expenditures	154,074	148,462	172,491
Capital outlay	6,036	6,036	76,939
Total	<u>1,306,474</u>	<u>1,300,619</u>	<u>1,274,144</u>
Emergency Telephone System:			
Salaries and employee benefits	198,596	196,765	198,099
Other operating expenditures	332,174	254,478	252,701
Capital outlay	15,000	5,136	-
Total	<u>545,770</u>	<u>456,379</u>	<u>450,800</u>
Medical Examiner:			
Other operating expenditures	40,000	39,700	39,300
Public Safety Appropriations:			
Other operating expenditures	219,592	208,296	199,935
Total	<u>219,592</u>	<u>208,296</u>	<u>199,935</u>
Emergency Services Grant:			
Other operating expenditures	2,000	361	6,816
Total	<u>2,000</u>	<u>361</u>	<u>6,816</u>
Animal Control:			
Salaries and employee benefits	382,712	351,485	352,040
Other operating expenditures	100,237	78,430	95,854
Capital outlay	-	-	63,328
Total	<u>482,949</u>	<u>429,915</u>	<u>511,222</u>
Total public safety	<u>23,116,922</u>	<u>21,775,551</u>	<u>21,785,023</u>

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Transportation:				
Airport:				
Other operating expenditures	275,968	149,435		150,046
Total transportation	275,968	149,435	126,533	150,046
Environmental Protection:				
Soil and Water:				
Salaries and employee benefits	174,177	165,729		165,539
Other operating expenditures	175,681	6,199		6,199
Capital outlay	-	-		18,372
Total	349,858	171,928	177,930	190,110
Environmental Protection Allocation:				
Other operating expenditures	54,306	12,219		4,000
Total	54,306	12,219	42,087	4,000
Total environmental protection	404,164	184,147	220,017	194,110
Economic and Physical Development:				
Planning and Inspections:				
Salaries and employee benefits	1,433,334	1,405,871		1,381,222
Other operating expenditures	121,529	89,785		120,277
Capital outlay	-	-		20,080
Total	1,554,863	1,495,656	59,207	1,521,579
Economic Development:				
Salaries and employee benefits	294,418	284,732		293,772
Other operating expenditures	1,437,655	1,323,705		1,358,273
Total	1,732,073	1,608,437	123,636	1,652,045
Cooperative Extension:				
Salaries and employee benefits	718,762	669,668		697,981
Other operating expenditures	516,026	476,058		589,238
Total	1,234,788	1,145,726	89,062	1,287,219

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over /Under</u>
			<u>Actual</u>
Workforce Development/Job Link:			
Salaries and employee benefits	236,487	6,648	215,458
Other operating expenditures	205,646	-	283,089
Total	<u>442,133</u>	<u>6,648</u>	<u>498,547</u>
Forestry Program:			
Operating expenditures	107,541	100,567	99,332
Economic and Physical Development Appropriations:			
Operating expenditures	1,494,023	1,478,746	1,281,332
Total economic and physical development	<u>6,565,421</u>	<u>5,835,780</u>	<u>6,340,054</u>
Human Services:			
Health:			
Salaries and employee benefits	4,767,758	4,515,908	4,615,045
Other operating expenditures	2,545,414	1,917,994	1,728,218
Capital outlay	56,000	50,971	-
Total	<u>7,369,172</u>	<u>6,484,873</u>	<u>6,343,263</u>
Social Services:			
Salaries and employee benefits	7,993,162	7,632,662	7,955,306
Other operating expenditures	502,859	407,632	427,385
Total	<u>8,496,021</u>	<u>8,040,294</u>	<u>8,382,691</u>
Restitution:			
Salaries and employee benefits	90,162	88,364	85,830
Operating expenditures	22,013	19,722	35,777
Total	<u>112,175</u>	<u>108,086</u>	<u>121,607</u>
One on One:			
Salaries and employee benefits	1,626	1,624	50,521
Other operating expenditures	-	-	4,688
Total	<u>1,626</u>	<u>1,624</u>	<u>55,209</u>

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>		<u>Variance Over /Under</u>	<u>2009</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Veterans Services:				
Salaries and employee benefits	155,400	155,965		153,483
Other operating expenditures	10,075	8,925		20,793
Total	<u>165,475</u>	<u>164,890</u>	<u>585</u>	<u>174,276</u>
Department on Aging:				
Salaries and employee benefits	69,946	61,326		122,709
Other operating expenditures	61,415	36,857		39,514
Total	<u>131,361</u>	<u>98,183</u>	<u>33,178</u>	<u>162,223</u>
Nutrition:				
Salaries and employee benefits	62,357	59,748		91,488
Other operating expenditures	314,975	285,965		267,468
Total	<u>377,332</u>	<u>345,713</u>	<u>31,619</u>	<u>358,956</u>
Community Alternatives Program:				
Salaries and employee benefits	270,133	269,238		266,923
Other operating expenditures	86,297	65,698		77,481
Total	<u>356,430</u>	<u>334,936</u>	<u>21,494</u>	<u>344,404</u>
Mental Health:				
Other operating expenditures	205,679	205,679		205,679
Total	<u>205,679</u>	<u>205,679</u>	<u>-</u>	<u>205,679</u>
RSVP:				
Salaries and employee benefits	76,971	76,947		75,411
Other operating expenditures	27,202	24,178		26,820
Total	<u>104,173</u>	<u>101,125</u>	<u>3,048</u>	<u>102,231</u>
Aging Volunteers:				
Salaries and employee benefits	33,094	32,980		32,166
Other operating expenditures	2,400	802		1,346
Total	<u>35,494</u>	<u>33,782</u>	<u>1,712</u>	<u>33,512</u>

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	2010		2009
	Budget	Actual	Variance Over /Under Actual
Family Caregivers Grant:			
Salaries and employee benefits	47,353	47,295	43,870
Other operating expenditures	13,276	7,083	9,793
Total	60,629	54,378	6,251 53,663
Human Services Appropriations:			
Other operating expenditures	201,271	200,402	208,825
Total	201,271	200,402	869 208,825
Public Assistance:			
TANF	5,000	-	-
Aid to the Aged and Blind	1,100,000	959,165	1,016,259
Medicaid	324,000	16,465	2,504,031
Aid to the blind	10,000	9,731	9,988
County assistance	2,500	1,155	376
CP&L Project SHARE	5,086	2,341	4,845
Crisis Intervention	530,323	526,611	520,028
Adoption Assistance -IV-B	160,000	128,010	112,768
Adoption IV-B vendor	76,800	76,906	75,688
Adoption IV-E vendor	21,000	18,325	27,620
Adoption assistance -IV-E	242,350	225,662	192,861
Foster care - other	5,000	4,162	1,804
Title IV-E - foster care	600,000	466,102	448,612
Foster care county payments	7,478	6,615	524
State foster home care	220,000	218,712	186,691
Special services - foster care	34,828	28,307	22,976
Vendor transportation	220,000	230,128	173,721
Independent living - foster care	8,000	7,534	5,144
Day care	5,750,262	5,426,407	5,000,302
Food stamp employment training	2,000	-	1,740
All county clothing allowance	20,000	11,875	18,307
Professional services	53,000	12,150	56,622
Workfirst - emergency cash	18,638	18,088	24,864
Workfirst transportation grant	50,747	28,447	38,199
Workfirst county issued	5,000	-	-
Workfirst	53,000	45,823	88,853
Contracted services	229,000	190,742	177,906

HARNETT COUNTY, NORTH CAROLINA

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IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009**

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Over /Under</u> <u>Actual</u>
Donations	14,410	6,608	5,163
Food stamp issuance	30,000	30,361	26,273
Special needs adoption	171,330	23,676	25,282
World changer	17,522	17,521	9,724
Total	<u>9,987,274</u>	<u>8,737,629</u>	<u>1,249,645</u> <u>10,777,171</u>
Total human services	<u>27,604,112</u>	<u>24,911,594</u>	<u>2,692,518</u> <u>27,323,710</u>
Cultural and Recreation:			
Parks & Recreation:			
Salaries and employee benefits	242,424	224,862	239,711
Other operating expenditures	186,080	157,379	167,862
Capital outlay	-	-	30,490
Total	<u>428,504</u>	<u>382,241</u>	<u>46,263</u> <u>438,063</u>
Libraries:			
Salaries and benefits	715,412	673,124	635,460
Other operating expenditures	302,161	301,504	302,116
Total	<u>1,017,573</u>	<u>974,628</u>	<u>42,945</u> <u>937,576</u>
Culture and Recreation Appropriations			
Other operating expenditures	<u>232,616</u>	<u>232,616</u>	<u>-</u> <u>197,000</u>
Total cultural and recreation	<u>1,678,693</u>	<u>1,589,485</u>	<u>89,208</u> <u>1,572,639</u>
Education:			
CCCC campus	613,109	613,109	626,109
CCCC campus capital outlay	15,211	15,211	-
Public schools - current expenses	19,605,957	19,605,957	18,250,000
Public schools - capital outlay	2,098,867	2,098,867	1,950,000
Public schools - fines and forfeitures	-	-	439,948
Total education	<u>22,333,144</u>	<u>22,333,144</u>	<u>-</u> <u>21,266,057</u>

HARNETT COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2009

	2010		Variance Over /Under	2009
	Budget	Actual		Actual
Debt Service:				
Principal retirement	6,214,622	6,213,639		7,964,918
Interest and fees	6,072,457	6,070,074		4,908,849
Total debt service	<u>12,287,079</u>	<u>12,283,713</u>	3,366	<u>12,873,767</u>
Total expenditures	<u>105,509,398</u>	<u>99,070,413</u>	6,438,985	<u>102,330,324</u>
Revenues over (under) expenditures	<u>(6,111,807)</u>	<u>(2,753,041)</u>	3,358,766	<u>(8,957,579)</u>
Other Financing Sources (Uses):				
Transfer out	(549,401)	(549,401)	-	(786,667)
Transfer in	1,447,189	1,306,365	(140,824)	4,621,920
Long-term debt issued	-	-	-	215,378
Appropriated fund balance	5,357,887	-	(5,357,887)	-
Contingency	(143,868)	-	143,868	-
Total other financing sources (uses)	<u>6,111,807</u>	<u>756,964</u>	<u>(5,354,843)</u>	<u>4,050,631</u>
Net change in fund balance	<u>\$ -</u>	<u>(1,996,077)</u>	<u>(1,996,077)</u>	<u>(4,906,948)</u>
Fund Balance:				
Beginning of year - July 1		<u>18,440,861</u>		<u>23,347,809</u>
End of year - June 30		<u>\$16,444,784</u>		<u>\$18,440,861</u>