

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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Revenues:				
Ad Valorem Taxes:				
Taxes	\$ 50,673,848	\$ 50,352,994	\$ (320,854)	\$ 49,483,876
Penalties and interest	485,000	526,790	41,790	481,842
Total	<u>51,158,848</u>	<u>50,879,784</u>	<u>(279,064)</u>	<u>49,965,718</u>
Other Taxes and Licenses:				
Local option sales tax	13,339,494	12,288,772	(1,050,722)	12,367,175
Cable franchise license	150,000	246,233	96,233	222,418
Occupancy taxes	350,000	394,058	44,058	372,187
Excise stamp - real property	500,000	373,065	(126,935)	380,883
Total	<u>14,339,494</u>	<u>13,302,128</u>	<u>(1,037,366)</u>	<u>13,342,663</u>
Unrestricted Intergovernmental:				
ABC Boards	14,000	15,139	1,139	15,426
Controlled substance	28,335	37,685	9,350	43,142
Asset forfeitures	11,105	64,283	53,178	1,289
Civil license revenue	7,500	8,738	1,238	10,556
Total	<u>60,940</u>	<u>125,845</u>	<u>64,905</u>	<u>70,413</u>
Restricted Intergovernmental:				
Federal and State grants	20,500,456	19,901,409	(599,047)	20,682,544
Court facility fees	1,085,378	1,079,283	(6,095)	674,251
Total	<u>21,585,834</u>	<u>20,980,692</u>	<u>(605,142)</u>	<u>21,356,795</u>
Permits and Fees:				
Filing and registration fees	42,500	68,100	25,600	55,470
Dog warden fees	30,000	42,915	12,915	27,775
Register of Deeds' fees	606,500	512,746	(93,754)	486,339
Inspection fees	1,421,437	1,438,952	17,515	1,281,157
Planning fees	132,994	116,025	(16,969)	115,465
Other fees	231,700	252,899	21,199	313,429
Total	<u>2,465,131</u>	<u>2,431,637</u>	<u>(33,494)</u>	<u>2,279,635</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Sales and Services:				
Rents, concessions, and fees	505,317	543,439	38,122	533,805
Court costs and fees	175,000	167,027	(7,973)	175,790
Jail fees	30,000	38,329	8,329	32,176
Ambulance fees	3,625,695	5,670,472	2,044,777	2,920,059
Library fees	26,677	27,163	486	27,715
Health fees	3,743,084	3,487,573	(255,511)	3,906,422
Total	<u>8,105,773</u>	<u>9,934,003</u>	<u>1,828,230</u>	<u>7,595,967</u>
Investment Earnings	<u>35,413</u>	<u>20,866</u>	<u>(14,547)</u>	<u>30,421</u>
Other General Revenues:				
Sale of assets	-	(416)	(416)	41,137
Miscellaneous revenues	1,664,640	1,744,193	79,553	1,516,434
Donations	<u>114,762</u>	<u>147,377</u>	<u>32,615</u>	<u>118,189</u>
Total	<u>1,779,402</u>	<u>1,891,154</u>	<u>111,752</u>	<u>1,675,760</u>
Total revenues	<u>99,530,835</u>	<u>99,566,109</u>	<u>35,274</u>	<u>96,317,372</u>
Expenditures:				
General Government:				
Governing Body:				
Salaries and employee benefits	30,550	30,394		27,160
Other operating expenditures	<u>251,450</u>	<u>217,427</u>		<u>211,602</u>
Total	<u>282,000</u>	<u>247,821</u>	<u>34,179</u>	<u>238,762</u>
Administration:				
Salaries and employee benefits	189,204	182,141		274,236
Other operating expenditures	<u>26,927</u>	<u>23,223</u>		<u>26,077</u>
Total	<u>216,131</u>	<u>205,364</u>	<u>10,767</u>	<u>300,313</u>
Legal Services:				
Salaries and employee benefits	50,020	37,899		63,847
Other operating expenditures	<u>168,094</u>	<u>154,491</u>		<u>109,123</u>
Total	<u>218,114</u>	<u>192,390</u>	<u>25,724</u>	<u>172,970</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Human Resources:				
Salaries and employee benefits	181,538	165,154		260,386
Other operating expenditures	109,129	87,249		36,887
Total	<u>290,667</u>	<u>252,403</u>	38,264	<u>297,273</u>
Board of Elections:				
Salaries and employee benefits	287,731	260,611		270,421
Other operating expenditures	149,337	84,260		59,623
Total	<u>437,068</u>	<u>344,871</u>	92,197	<u>330,044</u>
Finance:				
Salaries and employee benefits	549,586	512,738		531,531
Other operating expenditures	156,603	118,890		116,199
Total	<u>706,189</u>	<u>631,628</u>	74,561	<u>647,730</u>
Facility Fees:				
Other operating expenditures	80,713	76,244		67,122
Total	<u>80,713</u>	<u>76,244</u>	4,469	<u>67,122</u>
IT:				
Salaries and employee benefits	691,298	686,648		657,480
Other operating expenditures	605,641	564,706		517,441
Capital outlay	15,000	15,000		-
Total	<u>1,311,939</u>	<u>1,266,354</u>	45,585	<u>1,174,921</u>
Tax:				
Salaries and employee benefits	436,350	407,426		380,854
Other operating expenditures	1,188,568	1,170,533		1,288,601
Total	<u>1,624,918</u>	<u>1,577,959</u>	46,959	<u>1,669,455</u>
Register of Deeds:				
Salaries and employee benefits	520,251	530,913		506,906
Other operating expenditures	124,108	106,748		107,455
Total	<u>644,359</u>	<u>637,661</u>	6,698	<u>614,361</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Public Buildings:				
Salaries and employee benefits	608,288	560,140		620,425
Other operating expenditures	2,367,439	1,911,192		1,967,447
Capital outlay	-	-		13,300
Total	2,975,727	2,471,332	504,395	2,601,172
General Services:				
Salaries and employee benefits	157,336	150,223		101,691
Other operating expenditures	368,551	329,513		316,293
Total	525,887	479,736	46,151	417,984
Transportation:				
Salaries and employee benefits	714,412	708,006		655,486
Other operating expenditures	608,840	424,095		358,381
Total	1,323,252	1,132,101	191,151	1,013,867
GIS:				
Salaries and employee benefits	424,531	422,183		416,061
Other operating expenditures	50,447	40,965		45,529
Total	474,978	463,148	11,830	461,590
Total general government	11,111,942	9,979,012	1,132,930	10,007,564
Public Safety:				
Sheriff:				
Salaries and employee benefits	7,019,912	6,935,259		6,643,998
Other operating expenditures	1,224,526	981,140		972,473
Capital outlay	77,641	54,583		36,444
Total	8,322,079	7,970,982	351,097	7,652,915
Campbell Campus Deputies:				
Salaries and employee benefits	389,167	297,057		299,476
Other operating expenditures	59,259	17,720		14,021
Total	448,426	314,777	133,649	313,497

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Sheriff Department Grants:				
Other operating expenditures	55,098	55,081		138,429
Total	55,098	55,081	17	138,429
Communications:				
Salaries and employee benefits	1,096,290	981,140		961,656
Other operating expenditures	187,446	127,059		111,106
Total	1,283,736	1,108,199	175,537	1,072,762
Jail:				
Salaries and employee benefits	2,835,402	2,517,321		2,441,712
Other operating expenditures	1,401,981	1,227,545		1,176,924
Total	4,237,383	3,744,866	492,517	3,618,636
Lee/Harnett Criminal Justice:				
Salaries and employee benefits	54,902	54,828		53,479
Other operating expenditures	46,646	12,838		17,701
Total	101,548	67,666	33,882	71,180
Child Support Enforcement:				
Salaries and employee benefits	60,162	60,788		59,866
Other operating expenditures	10,224	5,045		4,723
Total	70,386	65,833	4,553	64,589
Governor's Highway Safety:				
Salaries and employee benefits	117,853	61,734		-
Other operating expenditures	49,000	36,319		-
Capital outlay	62,000	60,099		-
Total	228,853	158,152	70,701	-
Emergency Services:				
Salaries and employee benefits	622,199	591,975		580,517
Other operating expenditures	178,261	173,489		90,003
Capital outlay	46,980	46,979		-
Total	847,440	812,443	34,997	670,520

HARNETT COUNTY, NORTH CAROLINA

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Emergency Medical Services:				
Salaries and employee benefits	2,962,144	2,943,437		2,461,992
Other operating expenditures	3,370,032	3,323,912		3,221,678
Capital outlay	10,000	-		54,083
Total	<u>6,342,176</u>	<u>6,267,349</u>	<u>74,827</u>	<u>5,737,753</u>
Emergency Medical Transport:				
Salaries and employee benefits	913,440	826,185		1,146,121
Other operating expenditures	102,328	88,737		148,462
Capital outlay	-	-		6,036
Total	<u>1,015,768</u>	<u>914,922</u>	<u>100,846</u>	<u>1,300,619</u>
Emergency Telephone System:				
Salaries and employee benefits	197,099	195,596		196,765
Other operating expenditures	325,140	251,965		254,478
Capital outlay	-	-		5,136
Total	<u>522,239</u>	<u>447,561</u>	<u>74,678</u>	<u>456,379</u>
Medical Examiner:				
Other operating expenditures	<u>40,000</u>	<u>32,900</u>	<u>7,100</u>	<u>39,700</u>
Public Safety Appropriations:				
Other operating expenditures	<u>132,660</u>	<u>132,069</u>		<u>208,296</u>
Total	<u>132,660</u>	<u>132,069</u>	<u>591</u>	<u>208,296</u>
Emergency Services Grant:				
Other operating expenditures	<u>37,620</u>	<u>2,000</u>		<u>361</u>
Total	<u>37,620</u>	<u>2,000</u>	<u>35,620</u>	<u>361</u>
Animal Control:				
Salaries and employee benefits	356,269	291,424		351,485
Other operating expenditures	101,010	82,609		78,430
Total	<u>457,279</u>	<u>374,033</u>	<u>83,246</u>	<u>429,915</u>
Total public safety	<u>24,142,691</u>	<u>22,468,833</u>	<u>1,673,858</u>	<u>21,775,551</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	<u>2011</u>		<u>Variance</u>	<u>2010</u>
	<u>Budget</u>	<u>Actual</u>	<u>Over /Under</u>	<u>Actual</u>
Transportation:				
Airport:				
Other operating expenditures	157,488	149,839		149,435
Total transportation	<u>157,488</u>	<u>149,839</u>	7,649	<u>149,435</u>
Environmental Protection:				
Soil and Water:				
Salaries and employee benefits	163,943	143,809		165,729
Other operating expenditures	8,867	6,054		6,199
Total	<u>172,810</u>	<u>149,863</u>	22,947	<u>171,928</u>
Environmental Protection Allocation:				
Salaries and employee benefits				
Other operating expenditures	41,890	13,422		12,219
Total	<u>41,890</u>	<u>13,422</u>	28,468	<u>12,219</u>
Total environmental protection	<u>214,700</u>	<u>163,285</u>	51,415	<u>184,147</u>
Economic and Physical Development:				
Planning and Inspections:				
Salaries and employee benefits	1,442,514	1,358,829		1,405,871
Other operating expenditures	87,686	60,948		89,785
Total	<u>1,530,200</u>	<u>1,419,777</u>	110,423	<u>1,495,656</u>
Economic Development:				
Salaries and employee benefits	331,527	327,294		284,732
Other operating expenditures	1,408,385	1,250,337		1,323,705
Total	<u>1,739,912</u>	<u>1,577,631</u>	162,281	<u>1,608,437</u>
Cooperative Extension:				
Salaries and employee benefits	702,711	634,421		669,668
Other operating expenditures	544,044	519,714		476,058
Total	<u>1,246,755</u>	<u>1,154,135</u>	92,620	<u>1,145,726</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Workforce Development/Job Link:				
Salaries and employee benefits	-	-		6,648
Total	-	-	-	6,648
Forestry Program:				
Operating expenditures	107,721	99,494	8,227	100,567
Economic and Physical Development Appropriations:				
Operating expenditures	1,500,436	1,543,229	(42,793)	1,478,746
Total economic and physical development	6,125,024	5,794,266	330,758	5,835,780
Human Services:				
Health:				
Salaries and employee benefits	4,981,925	4,564,507		4,515,908
Other operating expenditures	2,371,183	1,587,544		1,917,994
Capital outlay	42,914	39,661		50,971
Total	7,396,022	6,191,712	1,204,310	6,484,873
Social Services:				
Salaries and employee benefits	8,855,886	8,112,763		7,632,662
Other operating expenditures	732,480	540,222		407,632
Capital outlay	57,400	42,918		-
Total	9,645,766	8,695,903	949,863	8,040,294
Restitution:				
Salaries and employee benefits	87,608	86,636		88,364
Operating expenditures	24,673	23,551		19,722
Total	112,281	110,187	2,094	108,086
One on One:				
Salaries and employee benefits	-	-		1,624
Total	-	-	-	1,624

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Veterans Services:				
Salaries and employee benefits	158,149	157,021		155,965
Other operating expenditures	23,534	20,907		8,925
Total	181,683	177,928	3,755	164,890
Department on Aging:				
Salaries and employee benefits	158,769	134,360		61,326
Other operating expenditures	162,919	151,639		36,857
Total	321,688	285,999	35,689	98,183
Nutrition:				
Salaries and employee benefits	54,532	54,906		59,748
Other operating expenditures	364,695	353,776		285,965
Total	419,227	408,682	10,545	345,713
Community Alternatives Program:				
Salaries and employee benefits	274,188	272,967		269,238
Other operating expenditures	71,848	54,428		65,698
Total	346,036	327,395	18,641	334,936
Mental Health:				
Other operating expenditures	205,679	205,679		205,679
Total	205,679	205,679	-	205,679
RSVP:				
Salaries and employee benefits	59,661	60,382		76,947
Other operating expenditures	28,024	24,131		24,178
Total	87,685	84,513	3,172	101,125
Aging Volunteers:				
Salaries and employee benefits	25,571	25,874		32,980
Other operating expenditures	2,500	1,237		802
Total	28,071	27,111	960	33,782

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Family Caregivers Grant:				
Salaries and employee benefits	49,277	48,949		47,295
Other operating expenditures	14,125	8,999		7,083
Total	63,402	57,948	5,454	54,378
Human Services Appropriations:				
Other operating expenditures	211,000	204,101		200,402
Total	211,000	204,101	6,899	200,402
Public Assistance:				
TANF	5,000	3,351		-
Aid to the Aged and Blind	1,100,000	957,446		959,165
Medicaid	200,000	13,940		16,465
Aid to the blind	10,000	5,724		9,731
County assistance	2,500	993		1,155
CP&L Project SHARE	11,334	10,892		2,341
Crisis Intervention	727,599	727,489		526,611
Adoption Assistance -IV-B	160,000	128,541		128,010
Adoption IV-B vendor	86,400	42,719		76,906
Adoption IV-E vendor	21,000	17,699		18,325
Adoption assistance -IV-E	240,000	233,904		225,662
Foster care - other	5,000	2,532		4,162
Title IV-E - foster care	283,000	271,546		466,102
Foster care county payments	10,000	38		6,615
State foster home care	387,000	342,782		218,712
Special services - foster care	36,000	17,437		28,307
Vendor transportation	270,000	263,286		230,128
Independent living - foster care	8,000	5,244		7,534
Day care	5,249,594	4,797,662		5,426,407
Food stamp employment training	-	(15)		-
All county clothing allowance	20,000	9,696		11,875
Professional services	40,000	27,272		12,150
Workfirst - emergency cash	26,844	25,990		18,088
Workfirst transportation grant	64,288	20,020		28,447
Workfirst county issued	5,000	-		-
Workfirst	53,000	31,641		45,823
Contracted services	106,676	59,170		190,742
Child support enforcement	72,100	46,112		-

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011		Variance Over /Under	2010
	Budget	Actual		Actual
Donations	11,102	6,304		6,608
Food stamp issuance	35,000	34,621		30,361
Special needs adoption	147,654	54,211		23,676
World changer	15,000	-		17,521
Total	<u>9,409,091</u>	<u>8,158,247</u>	<u>1,250,844</u>	<u>8,737,629</u>
Total human services	<u>28,427,631</u>	<u>24,935,405</u>	<u>3,492,226</u>	<u>24,911,594</u>
Cultural and Recreation:				
Parks & Recreation:				
Salaries and employee benefits	190,258	178,957		224,862
Other operating expenditures	188,104	175,191		157,379
Capital outlay	8,993	8,993		-
Total	<u>387,355</u>	<u>363,141</u>	<u>24,214</u>	<u>382,241</u>
Libraries:				
Salaries and benefits	778,558	677,990		673,124
Other operating expenditures	319,563	273,228		301,504
Total	<u>1,098,121</u>	<u>951,218</u>	<u>146,903</u>	<u>974,628</u>
Culture and Recreation Appropriations:				
Other operating expenditures	<u>232,000</u>	<u>232,000</u>	<u>-</u>	<u>232,616</u>
Total cultural and recreation	<u>1,717,476</u>	<u>1,546,359</u>	<u>171,117</u>	<u>1,589,485</u>
Education:				
CCCC campus	650,226	650,226		613,109
CCCC campus capital outlay	75,500	75,500		15,211
Public schools - current expenses	20,288,004	20,288,004		19,605,957
Public schools - capital outlay	965,181	965,181		2,098,867
Total education	<u>21,978,911</u>	<u>21,978,911</u>	<u>-</u>	<u>22,333,144</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

	2011			2010
	Budget	Actual	Variance Over /Under	Actual
Debt Service:				
Principal retirement	6,773,751	6,666,295		6,213,639
Interest and fees	5,811,304	6,032,595		6,070,074
Total debt service	<u>12,585,055</u>	<u>12,698,890</u>	(113,835)	<u>12,283,713</u>
Total expenditures	<u>106,460,918</u>	<u>99,714,800</u>	6,746,118	<u>99,070,413</u>
Revenues over (under) expenditures	<u>(6,930,083)</u>	<u>(148,691)</u>	6,781,392	<u>(2,753,041)</u>
Other Financing Sources (Uses):				
Transfer out	(382,348)	(331,667)	50,681	(549,401)
Transfer in	1,911,250	1,911,250	-	1,306,365
Long-term debt issued	20,838,475	20,803,000	(35,475)	-
Bond premium	-	35,475	35,475	-
Bond payoff	(20,838,475)	(20,035,000)	803,475	-
Appropriated fund balance	5,454,100	-	(5,454,100)	-
Contingency	(52,919)	-	52,919	-
Total other financing sources (uses)	<u>6,930,083</u>	<u>2,383,058</u>	<u>(4,547,025)</u>	<u>756,964</u>
Net change in fund balance	<u>\$ -</u>	<u>2,234,367</u>	<u>\$ 2,234,367</u>	<u>(1,996,077)</u>
Fund Balance:				
Beginning of year - July 1		<u>16,444,784</u>		<u>18,440,861</u>
End of year - June 30		<u>\$ 18,679,151</u>		<u>\$ 16,444,784</u>