

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, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012			2011
	Budget	Actual	Variance Over /Under	Actual
Revenues:				
Ad Valorem Taxes:				
Taxes	\$ 51,998,059	\$ 51,564,765	\$ (433,294)	\$ 50,352,994
Penalties and interest	520,000	564,757	44,757	526,790
Total	<u>52,518,059</u>	<u>52,129,522</u>	<u>(388,537)</u>	<u>50,879,784</u>
Other Taxes and Licenses:				
Local option sales tax	11,798,555	13,914,555	2,116,000	12,288,772
Cable franchise license	215,000	232,046	17,046	246,233
Occupancy taxes	350,000	417,602	67,602	394,058
Excise stamp - real property	500,000	380,640	(119,360)	373,065
Total	<u>12,863,555</u>	<u>14,944,843</u>	<u>2,081,288</u>	<u>13,302,128</u>
Unrestricted Intergovernmental:				
ABC Boards	14,000	15,633	1,633	15,139
Controlled substance	17,842	23,530	5,688	37,685
Asset forfeitures	313,254	297,088	(16,166)	64,283
Civil license revenue	9,000	10,951	1,951	8,738
Total	<u>354,096</u>	<u>347,202</u>	<u>(6,894)</u>	<u>125,845</u>
Restricted Intergovernmental:				
Federal and State grants	20,969,615	18,712,009	(2,257,606)	19,901,409
Court facility fees	1,116,784	1,145,232	28,448	1,079,283
Total	<u>22,086,399</u>	<u>19,857,241</u>	<u>(2,229,158)</u>	<u>20,980,692</u>
Permits and Fees:				
Filing and registration fees	67,400	81,588	14,188	68,100
Dog warden fees	40,000	42,288	2,288	42,915
Register of Deeds' fees	694,400	629,957	(64,443)	512,746
Inspection fees	1,444,774	1,445,939	1,165	1,438,952
Planning fees	118,000	136,040	18,040	116,025
Other fees	219,895	379,857	159,962	252,899
Total	<u>2,584,469</u>	<u>2,715,669</u>	<u>131,200</u>	<u>2,431,637</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, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012			2011
	Budget	Actual	Variance Over /Under	Actual
Sales and Services:				
Rents, concessions, and fees	492,472	579,578	87,106	543,439
Court costs and fees	165,000	240,788	75,788	167,027
Jail fees	30,000	27,281	(2,719)	38,329
Ambulance fees	5,000,059	5,475,535	475,476	5,670,472
Library fees	26,750	23,366	(3,384)	27,163
Health fees	4,084,278	3,051,709	(1,032,569)	3,487,573
Total	9,798,559	9,398,257	(400,302)	9,934,003
Investment Earnings	13,100	14,473	1,373	20,866
Other General Revenues:				
Sale of assets	2,600	10,860	8,260	(416)
Miscellaneous revenues	1,832,823	1,988,404	155,581	1,744,193
Donations	123,817	112,114	(11,703)	147,377
Total	1,959,240	2,111,378	152,138	1,891,154
Total revenues	102,177,477	101,518,585	(658,892)	99,566,109
Expenditures:				
General Government:				
Governing Body:				
Salaries and employee benefits	41,365	37,183		30,394
Other operating expenditures	294,466	230,252		217,427
Total	335,831	267,435	68,396	247,821
Administration:				
Salaries and employee benefits	173,308	177,437		182,141
Other operating expenditures	25,742	16,206		23,223
Total	199,050	193,643	5,407	205,364
Legal Services:				
Salaries and employee benefits	40,700	40,488		37,899
Other operating expenditures	28,697	26,001		154,491
Total	69,397	66,489	2,908	192,390

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012			2011
	Budget	Actual	Variance Over /Under	Actual
Human Resources:				
Salaries and employee benefits	167,419	165,392		165,154
Other operating expenditures	73,199	55,069		87,249
Total	240,618	220,461	20,157	252,403
Board of Elections:				
Salaries and employee benefits	266,157	245,000		260,611
Other operating expenditures	126,617	75,832		84,260
Total	392,774	320,832	71,942	344,871
Finance:				
Salaries and employee benefits	538,771	540,313		512,738
Other operating expenditures	223,070	177,894		118,890
Total	761,841	718,207	43,634	631,628
Facility Fees:				
Other operating expenditures	81,673	74,776		76,244
Total	81,673	74,776	6,897	76,244
IT:				
Salaries and employee benefits	678,115	684,374		686,648
Other operating expenditures	421,948	398,809		564,706
Capital outlay	-	-		15,000
Total	1,100,063	1,083,183	16,880	1,266,354
Tax:				
Salaries and employee benefits	414,491	391,940		407,426
Other operating expenditures	1,042,522	1,037,090		1,170,533
Total	1,457,013	1,429,030	27,983	1,577,959
Register of Deeds:				
Salaries and employee benefits	547,196	535,779		530,913
Other operating expenditures	221,304	201,301		106,748
Total	768,500	737,080	31,420	637,661

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Public Buildings:				
Salaries and employee benefits	571,971	565,691		560,140
Other operating expenditures	2,106,097	1,855,945		1,911,192
Capital outlay	19,055	19,055		-
Total	<u>2,697,123</u>	<u>2,440,691</u>	256,432	<u>2,471,332</u>
General Services:				
Salaries and employee benefits	146,161	150,193		150,223
Other operating expenditures	364,490	339,278		329,513
Total	<u>510,651</u>	<u>489,471</u>	21,180	<u>479,736</u>
Transportation:				
Salaries and employee benefits	696,051	685,925		708,006
Other operating expenditures	794,140	425,638		424,095
Total	<u>1,490,191</u>	<u>1,111,563</u>	378,628	<u>1,132,101</u>
GIS:				
Salaries and employee benefits	352,132	342,811		422,183
Other operating expenditures	44,800	38,601		40,965
Total	<u>396,932</u>	<u>381,412</u>	15,520	<u>463,148</u>
Total general government	<u>10,501,657</u>	<u>9,534,273</u>	967,384	<u>9,979,012</u>
Public Safety:				
Sheriff:				
Salaries and employee benefits	7,080,839	6,930,209		6,935,259
Other operating expenditures	1,241,620	1,134,374		981,140
Capital outlay	555,833	545,904		54,583
Total	<u>8,878,292</u>	<u>8,610,487</u>	267,805	<u>7,970,982</u>
Campbell Campus Deputies:				
Salaries and employee benefits	369,208	320,639		297,057
Other operating expenditures	59,649	15,287		17,720
Total	<u>428,857</u>	<u>335,926</u>	92,931	<u>314,777</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, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Sheriff Department Grants:				
Other operating expenditures	52,992	50,329		55,081
Total	52,992	50,329	2,663	55,081
Communications:				
Salaries and employee benefits	969,670	923,285		981,140
Other operating expenditures	165,802	130,447		127,059
Total	1,135,472	1,053,732	81,740	1,108,199
Jail:				
Salaries and employee benefits	3,011,545	2,666,796		2,517,321
Other operating expenditures	1,376,354	1,219,669		1,227,545
Total	4,387,899	3,886,465	501,434	3,744,866
Lee/Harnett Criminal Justice:				
Salaries and employee benefits	58,213	57,571		54,828
Other operating expenditures	40,366	9,732		12,838
Total	98,579	67,303	31,276	67,666
Child Support Enforcement:				
Salaries and employee benefits	60,465	54,725		60,788
Other operating expenditures	12,133	4,962		5,045
Total	72,598	59,687	12,911	65,833
Governor's Highway Safety:				
Salaries and employee benefits	134,563	107,362		61,734
Other operating expenditures	-	-		36,319
Capital outlay	-	-		60,099
Total	134,563	107,362	27,201	158,152
Emergency Services:				
Salaries and employee benefits	596,643	577,980		591,975
Other operating expenditures	123,970	103,829		173,489
Capital outlay	-	-		46,979
Total	720,613	681,809	38,804	812,443

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Emergency Medical Services:				
Salaries and employee benefits	2,997,670	2,983,514		2,943,437
Other operating expenditures	3,377,029	3,339,342		3,323,912
Capital outlay	81,115	81,109		-
Total	6,455,814	6,403,965	51,849	6,267,349
Emergency Medical Transport:				
Salaries and employee benefits	753,480	734,808		826,185
Other operating expenditures	95,511	87,721		88,737
Total	848,991	822,529	26,462	914,922
Emergency Telephone System:				
Salaries and employee benefits	197,186	195,654		195,596
Other operating expenditures	304,912	276,152		251,965
Capital outlay	61,000	57,956		-
Total	563,098	529,762	33,336	447,561
Medical Examiner:				
Other operating expenditures	50,000	48,600	1,400	32,900
Public Safety Appropriations:				
Other operating expenditures	144,216	126,472		132,069
Total	144,216	126,472	17,744	132,069
Emergency Services Grant:				
Other operating expenditures	82,620	35,593		2,000
Total	82,620	35,593	47,027	2,000
Animal Control:				
Salaries and employee benefits	279,568	277,048		291,424
Other operating expenditures	80,817	73,249		82,609
Total	360,385	350,297	10,088	374,033
Total public safety	24,414,989	23,170,318	1,244,671	22,468,833

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Transportation:				
Airport:				
Other operating expenditures	162,856	160,068		149,839
Total transportation	162,856	160,068	2,788	149,839
Environmental Protection:				
Soil and Water:				
Salaries and employee benefits	127,143	109,548		143,809
Other operating expenditures	8,620	4,618		6,054
Total	135,763	114,166	21,597	149,863
Environmental Protection Allocation:				
Salaries and employee benefits				
Other operating expenditures	31,601	4,000		13,422
Total	31,601	4,000	27,601	13,422
Total environmental protection	167,364	118,166	49,198	163,285
Economic and Physical Development:				
Planning and Inspections:				
Salaries and employee benefits	1,300,868	1,288,624		1,358,829
Other operating expenditures	81,120	69,606		60,948
Total	1,381,988	1,358,230	23,758	1,419,777
Economic Development:				
Salaries and employee benefits	267,878	268,099		327,294
Other operating expenditures	1,974,217	1,946,340		1,250,337
Total	2,242,095	2,214,439	27,656	1,577,631
Cooperative Extension:				
Salaries and employee benefits	552,564	544,962		634,421
Other operating expenditures	186,911	159,790		519,714
Total	739,475	704,752	34,723	1,154,135
Forestry Program:				
Operating expenditures	107,849	107,849	-	99,494

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Economic and Physical Development Appropriations:				
Operating expenditures	1,388,754	1,459,319	(70,565)	1,543,229
Total economic and physical development	5,860,161	5,844,589	15,572	5,794,266
Human Services:				
Health:				
Salaries and employee benefits	4,697,196	4,393,409		4,564,507
Other operating expenditures	2,503,553	1,635,218		1,587,544
Capital outlay	-	-		39,661
Total	7,200,749	6,028,627	1,172,122	6,191,712
Social Services:				
Salaries and employee benefits	8,675,021	8,311,011		8,112,763
Other operating expenditures	668,263	595,337		540,222
Capital outlay	-	-		42,918
Total	9,343,284	8,906,348	436,936	8,695,903
Restitution:				
Salaries and employee benefits	88,240	85,258		86,636
Operating expenditures	28,987	23,532		23,551
Total	117,227	108,790	8,437	110,187
Veterans Services:				
Salaries and employee benefits	157,795	156,632		157,021
Other operating expenditures	10,948	8,649		20,907
Total	168,743	165,281	3,462	177,928
Department on Aging:				
Salaries and employee benefits	113,499	107,785		134,360
Other operating expenditures	200,662	184,413		151,639
Total	314,161	292,198	21,963	285,999
Nutrition:				
Salaries and employee benefits	54,546	53,741		54,906
Other operating expenditures	384,651	351,027		353,776
Total	439,197	404,768	34,429	408,682

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Community Alternatives Program:				
Salaries and employee benefits	276,514	269,939		272,967
Other operating expenditures	63,806	46,040		54,428
Total	340,320	315,979	24,341	327,395
Mental Health:				
Other operating expenditures	297,679	297,679		205,679
Total	297,679	297,679	-	205,679
RSVP:				
Salaries and employee benefits	59,725	57,027		60,382
Other operating expenditures	16,828	15,423		24,131
Total	76,553	72,450	4,103	84,513
Aging Volunteers:				
Salaries and employee benefits	-	-		25,874
Other operating expenditures	-	-		1,237
Total	-	-	-	27,111
Family Caregivers Grant:				
Salaries and employee benefits	51,618	51,102		48,949
Other operating expenditures	14,712	9,847		8,999
Total	66,330	60,949	5,381	57,948
Human Services Appropriations:				
Other operating expenditures	124,819	124,819		204,101
Total	124,819	124,819	-	204,101
Public Assistance:				
TANF	5,000	2,956		3,351
Aid to the Aged and Blind	1,100,000	953,621		957,446
Medicaid	31,000	32,401		13,940
Aid to the blind	10,000	5,396		5,724
County assistance	4,000	3,605		993
CP&L Project SHARE	6,916	6,248		10,892
Crisis Intervention	923,683	923,609		727,489
Adoption Assistance -IV-B	152,500	127,221		128,541
Adoption IV-B vendor	57,600	27,281		42,719

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012		Variance Over /Under	2011
	Budget	Actual		Actual
Adoption IV-E vendor	15,000	17,744		17,699
Adoption assistance -IV-E	240,000	237,568		233,904
Foster care - other	5,000	2,341		2,532
Title IV-E - foster care	350,000	223,675		271,546
Foster care county payments	10,000	3,946		38
State foster home care	320,000	246,911		342,782
Special services - foster care	33,000	33,231		17,437
Vendor transportation	331,000	303,887		263,286
Independent living - foster care	8,000	2,694		5,244
Day care	5,140,889	4,210,798		4,797,662
Food stamp employment training	-	-		(15)
All county clothing allowance	6,000	7,834		9,696
Professional services	30,000	10,113		27,272
Workfirst - emergency cash	22,043	22,013		25,990
Workfirst transportation grant	12,625	11,440		20,020
Workfirst county issued	5,000	-		-
Workfirst	53,000	36,694		31,641
Contracted services	49,282	32,198		59,170
Child support enforcement	14,600	8,806		46,112
LIEAP	229,651	229,600		-
Job boost	60,000	19,907		-
Donations	9,067	5,103		6,304
Food stamp issuance	35,000	37,757		34,621
Special needs adoption	93,443	36,738		54,211
Total	9,363,299	7,823,336	1,539,963	8,158,247
Total human services	27,852,361	24,601,224	3,251,137	24,935,405
Cultural and Recreation:				
Parks & Recreation:				
Salaries and employee benefits	132,886	131,149		178,957
Other operating expenditures	141,051	139,502		175,191
Capital outlay	-	-		8,993
Total	273,937	270,651	3,286	363,141
Libraries:				
Salaries and benefits	626,255	617,337		677,990
Other operating expenditures	343,056	316,896		273,228
Total	969,311	934,233	35,078	951,218

HARNETT COUNTY, NORTH CAROLINA

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011**

	2012			2011
	Budget	Actual	Variance Over /Under	Actual
Culture and Recreation Appropriations:				
Other operating expenditures	150,000	150,000	-	232,000
Total cultural and recreation	1,393,248	1,354,884	38,364	1,546,359
Education:				
CCCC campus	656,341	656,341		650,226
CCCC campus capital outlay	25,730	25,730		75,500
Public schools - current expenses	20,288,004	20,288,004		20,288,004
Public schools - capital outlay	3,889,044	2,830,946		965,181
Total education	24,859,119	23,801,021	1,058,098	21,978,911
Debt Service:				
Principal retirement	7,264,359	7,176,838		6,666,065
Interest and fees	5,432,187	5,139,600		6,032,825
Total debt service	12,696,546	12,316,438	380,108	12,698,890
Total expenditures	107,908,301	100,900,981	7,007,320	99,714,800
Revenues over (under) expenditures	(5,730,824)	617,604	6,348,428	(148,691)
Other Financing Sources (Uses):				
Transfer out	(136,621)	(135,952)	669	(331,667)
Transfer in	4,015,820	3,721,918	(293,902)	1,911,250
Long-term debt issued	24,400,690	24,363,175	(37,515)	20,803,000
Bond premium	-	-	-	35,475
Bond payoff	(23,920,690)	(23,921,394)	(704)	(20,035,000)
Appropriated fund balance	1,371,625	-	(1,371,625)	-
Total other financing sources (uses)	5,730,824	4,027,747	(1,703,077)	2,383,058
Net change in fund balance	\$ -	4,645,351	\$ 4,645,351	2,234,367
Fund Balance:				
Beginning of year - July 1		18,679,151		16,444,784
End of year - June 30		\$ 23,324,502		\$ 18,679,151

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