

**CITY OF ASHEBORO  
NORTH CAROLINA**

General Fund

The General Fund accounts for all non-enterprise governmental services for which an annual budget is adopted. By definition, the General Fund accounts for all resources and activities except those which are more appropriately recorded in another fund. Functions provided by the City which are accounted for by the General Fund include general government activities, public safety, transportation, environmental protection, grounds maintenance, cultural and recreational activities, and economic and physical development.

**CITY OF ASHEBORO, NORTH CAROLINA**  
**GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
 For the Year Ended June 30, 2009

	2009		Variance Positive (Negative)
	Budget	Actual	
<b>Revenues:</b>			
Ad Valorem Taxes:			
Current Year	\$ 11,025,854	\$ 11,316,668	\$ 290,814
Prior Years	124,000	169,917	45,917
Penalties and Interest	41,000	44,420	3,420
Total	<u>11,190,854</u>	<u>11,531,005</u>	<u>340,151</u>
Other Taxes and Licenses:			
Gross Receipts Tax on Short-Term Rental Property	19,000	22,166	3,166
Animal Tax	700	560	(140)
Privilege Licenses	275,000	276,475	1,475
Total	<u>294,700</u>	<u>299,201</u>	<u>4,501</u>
Intergovernmental Revenues:			
Unrestricted:			
Local Option Sales Tax	4,153,505	3,538,343	(615,162)
Utilities Franchise Tax	1,750,000	2,091,430	341,430
Hold Harmless	125,000	430,458	305,458
Tax Refunds - Net	600	26,886	26,286
Court Fees	21,500	24,778	3,278
Beer and Wine Tax	-	72,368	72,368
ABC Profit Distribution	-	30,000	30,000
Payment in Lieu of Taxes	7,400	19,604	12,204
Total	<u>6,058,005</u>	<u>6,233,867</u>	<u>175,862</u>
Restricted:			
State Street Aid Allocation	771,217	694,070	(77,147)
Local Fire Protection and Training	880	883	3
On-Behalf of Payments - Fire and Rescue	-	3,809	3,809
Other	26,000	309,974	283,974
Solid Waste Disposal	-	11,142	11,142
ABC Revenue for Law Enforcement	-	2,203	2,203
Vice and Narcotics Allocation	95,625	37,800	(57,825)
U.S. Treasury/Justice Allocation	79,570	79,727	157
Total	<u>\$ 973,292</u>	<u>\$ 1,139,608</u>	<u>\$ 166,316</u>

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 For the Year Ended June 30, 2009

	2009		Variance Positive (Negative)
	Budget	Actual	
<b>Revenues (Concluded):</b>			
Permits and Fees:			
Building Permits and Inspection Fees	\$ 145,300	\$ 79,554	\$ (65,746)
Franchise Fees	160,000	25,303	(134,697)
Rezoning and Cemetery Fees	50,000	23,840	(26,160)
Other	8	26	18
Total	<u>355,308</u>	<u>128,723</u>	<u>(226,585)</u>
Sales and Services:			
Rents and Concessions	100,200	88,612	(11,588)
Cemeteries	2,000	3,000	1,000
Recreation Service Revenues	411,880	382,829	(29,051)
Refuse Collection	1,035,566	1,024,087	(11,479)
Recycling Revenues	6,000	7,916	1,916
Transfer Station Revenues	15,000	-	(15,000)
Contracted Maintenance - NCDOT	20,000	20,577	577
Airport Revenue	5,500	5,676	176
Total	<u>1,596,146</u>	<u>1,532,697</u>	<u>(63,449)</u>
Investment Earnings	<u>350,000</u>	<u>205,532</u>	<u>(144,468)</u>
Miscellaneous:			
Sales of Material and Services	1,000	4,426	3,426
Reimbursements	193,000	208,845	15,845
Other	40,780	85,946	45,166
Total	<u>234,780</u>	<u>299,217</u>	<u>64,437</u>
<b>Total Revenues</b>	<u>21,053,085</u>	<u>21,369,850</u>	<u>316,765</u>
<b>Expenditures:</b>			
General Government:			
Governing Body:			
Salaries and Employee Benefits		82,717	
Other Operating Expenditures		71,275	
Total		<u>154,000</u>	
Total	<u>\$ 155,884</u>	<u>\$ 153,992</u>	<u>\$ 1,892</u>

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 For the Year Ended June 30, 2009

	2009		Variance Positive (Negative)
	Budget	Actual	
<b>Expenditures (Continued):</b>			
General Government (Continued):			
Administration:			
Salaries and Employee Benefits	\$	\$ 119,971	\$
Operating Expenditures		44,136	
Total	168,351	164,107	4,244
Information Technology:			
Salaries and Employee Benefits		74,148	
Operating Expenditures		128,454	
Capital Outlay		6,731	
Total	236,482	209,333	27,149
Finance:			
Salaries and Employee Benefits		165,666	
Operating Expenditures		84,559	
Capital Outlay		6,731	
Total	288,642	256,956	31,686
Public Buildings:			
Operating Expenditures	99,380	84,800	14,580
Tax Collections:			
Tax Collection Fee - Randolph County		176,383	
Tax Refunds		27,160	
Total	215,516.00	203,543	11,973.00
Legal Services:			
Salaries and Employee Benefits		112,178	
Operating Expenditures		23,944	
Total	\$ 142,061	\$ 136,122	\$ 5,939

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<b>Expenditures (Continued):</b>			
General Government (Concluded):			
Planning and Zoning:			
Salaries and Employee Benefits	\$	\$ 412,438	\$
Other Operating Expenditures		22,765	
Total	437,414	435,203	2,211
City Shop:			
Salaries and Employee Benefits		629,822	
Operating Expenditures		151,543	
Capital Outlay		20,337	
Total	951,834	801,702	150,132
Human Resources:			
Salaries and Employee Benefits		154,659	
Operating Expenditures		195,637	
Total	380,794	350,296	30,498
Total General Government	3,076,358	2,796,054	280,304
Public Safety:			
Police:			
Salaries and Employee Benefits		4,702,475	
Operating Expenditures		942,939	
Capital Outlay		82,303	
Total	5,835,278	5,727,717	107,561
Fire:			
Salaries and Employee Benefits		2,799,782	
Operating Expenditures		492,069	
Capital Outlay		175,695	
Total	\$ 3,471,652	\$ 3,467,546	\$ 4,106

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	Budget	Actual	
<b>Expenditures (Continued):</b>			
Public Safety (Concluded):			
Inspections:			
Salaries and Employee Benefits	\$	\$ 201,987	\$
Operating Expenditures		12,902	
Total	217,928	214,889	3,039
Total Public Safety	9,524,858	9,410,152	114,706
Transportation:			
Operations:			
Salaries and Employee Benefits		384,479	
Operating Expenditures		215,421	
Total	622,688	599,900	22,788
Street and Highways:			
Salaries and Employee Benefits		834,513	
Operating Expenditures		1,040,556	
Capital Outlay		25,000	
Total	1,929,730	1,900,069	29,661
City Engineer Office:			
Salaries and Employee Benefits		148,879	
Operating Expenditures		41,311	
Capital Outlay		6,192	
Total	236,236	196,382	39,854
Airport Authority:			
Operating Expenditures	68,500	43,302	25,198
Total Transportation	\$ 2,857,154	\$ 2,739,653	\$ 117,501

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	Budget	Actual	
<b>Expenditures (Continued):</b>			
Environmental Protection:			
Sanitation:			
Salaries and Employee Benefits	\$	\$ 754,461	\$
Operating Expenditures		1,245,110	
Capital Outlay		21,400	
Total	<u>2,299,730</u>	<u>2,020,971</u>	<u>278,759</u>
Recycling Transfer Station:			
Salaries and Employee Benefits		47,916	
Operating Expenditures		49,289	
Capital Outlay		3,200	
Total	<u>109,033</u>	<u>100,405</u>	<u>8,628</u>
Total Environmental Protection	<u>2,408,763</u>	<u>2,121,376</u>	<u>287,387</u>
Cultural and Recreational:			
Recreation:			
Salaries and Employee Benefits		507,175	
Operating Expenditures		519,427	
Total	<u>1,047,151</u>	<u>1,026,602</u>	<u>20,549</u>
Grounds Maintenance:			
Salaries and Employee Benefits		1,029,390	
Operating Expenditures		236,610	
Capital Outlay		32,141	
Total	<u>1,369,719</u>	<u>1,298,141</u>	<u>71,578</u>
Golf Course:			
Salaries and Employee Benefits		106,488	
Operating Expenditures		55,104	
Total	<u>\$ 185,287</u>	<u>\$ 161,592</u>	<u>\$ 23,695</u>

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	Budget	Actual	
<b>Expenditures (Concluded):</b>			
Cultural and Recreational (Concluded):			
Library:			
Operating Expenditures	\$ 115,800	\$ 109,378	\$ 6,422
Total Cultural and Recreational	2,717,957	2,595,713	122,244
Economic and Physical Development:			
Community Promotion:			
Operating Expenditures	207,200	195,524	11,676
Debt Service:			
Principal Retirement		521,939	
Interest and Fees		78,162	
Total Debt Service	573,062	600,101	(27,039)
<b>Total Expenditures</b>	<b>21,365,352</b>	<b>20,458,573</b>	<b>906,779</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(312,267)</b>	<b>911,277</b>	<b>1,223,544</b>
<b>Other Financing Sources (Uses):</b>			
Transfers From Other Funds:			
From Traffic 2005 Grant Fund	-	9,769	9,769
From Malt-O-Meal Rail Spur Fund	-	76,095	76,095
From Police Computer Grant Fund	-	1,600	1,600
From North Fayetteville Street Sidewalk Project Fund	-	78,152	78,152
Transfers to Other Funds:			
To Airport Runway Extension Phase III Capital Project Fund	(16,700)	(16,667)	33
To Sunset Theater Project Fund	(229,200)	(229,200)	-
To Economic Development Fund	(560,833)	(560,833)	-
To NCDOT Water and Sewer Systems Improvement Fund	(483,891)	(483,891)	-
Lease Purchase Agreement	171,000	-	(171,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,119,624)</b>	<b>(1,124,975)</b>	<b>(5,351)</b>
<b>Appropriated Fund Balance</b>	<b>1,431,891</b>	<b>-</b>	<b>(1,431,891)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>(213,698)</b>	<b>\$ (213,698)</b>
<b>Fund Balance:</b>			
Beginning of Year, July 1		11,131,500	
End of Year, June 30		<u>\$ 10,917,802</u>	

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